



City of Westlake Village

ADOPTED BUDGET DOCUMENT

FISCAL YEAR

2020-21

Mayor Kelly Honig
Mayor Pro Tem Susan McSweeney
Councilmember Brad Halpern
Councilmember Ray Pearl
Councilmember Ned Davis

ADMINISTRATIVE OFFICIALS

Rob de Geus, City Manager
Terence Boga, City Attorney
Robert S. Biery, City Treasurer
Audrey Brown, Assistant City Manager

CITY OF WESTLAKE VILLAGE PROPOSED BUDGET 2020-21

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**Budget
Transmittal
Memorandum**

**(City Manager's
Budget Message)**

MEMORANDUM

CITY OF WESTLAKE VILLAGE

June 9, 2020

TO: Mayor and City Council

FROM: Rob de Geus, City Manager

SUBJECT: CONSIDERATION OF PRELIMINARY CITY BUDGET (FISCAL YEAR 2020-21)

INTRODUCTION

Attached for the City Council's review is the preliminary City budget for Fiscal Years 2020-21. This is the twenty-eighth-year budget document prepared by staff which reflects proposed fiscal priorities and programs over the next year based on the impact of the COVID-19 pandemic. As discussed at the budget workshops on May 27, quarterly reviews of the FY 2020-21 City budget will need to be conducted to determine if any additional adjustments may be required based on the public health emergency.

The preparation of this budget has been predicated on several factors including a conservative forecasting of revenues and expenditures based on the COVID-19 emergency; incorporating cost reductions recommended by the City Council at their meeting on May 27; maintaining the remaining programs and projects as closely as possible to existing levels of service; and undertaking steps to protect and enhance the City's General Fund reserve whenever possible. The preliminary budget also incorporates both the City's Financial Reserve Policy adopted by the City Council fourteen years ago and the Capital Improvement Program (CIP) Fund Policy adopted by the City Council in 2014. With regards to adjustments in year-end balances, the City's FY 2020-21 General Fund reserve will be adjusted to a reserve level of 50% of the estimated General Fund operating expenditures by transferring funds from the Capital Improvement Program (CIP) unrestricted reserves to the General Fund to be consistent with the City's Financial Reserve policy. This action will create a revised uncommitted reserve balance of \$6,413,750. The unrestricted CIP Fund reserve will be adjusted downward by 7.5%, resulting in a balance of \$11,567,661 as of June 30, 2020.

Budget details for each fiscal year are discussed in this memorandum beginning with the section titled "Budget Highlights." This budget message also addresses a summary of revenues, expenditures by department, the status of capital improvements and Arterial System Finance Program (ASFP) projects, and a review of various fund balances. This budget transmittal concludes with summary comments along with a reference to additional documents pertinent to the City's finances that are included in the preliminary City budget.

BUDGET HIGHLIGHTS

Fiscal Year 2019-20

Because of the uncertainty surrounding the severity and duration COVID-19 impacts, specifically regarding when public health orders will be modified, social distancing eased, and when more normal economic activity will resume, certain City revenues and expenditures have been impacted for FY 2019-2020. A review of the attached “Summary of Expenditures and Revenue” detail pages indicate that certain City revenues and expenses for FY 2019-2020 reflect this impact. Total City revenues for the General Fund in FY 2019-2020 were originally projected to be \$13,961,735 at the time the budget was adopted; the current projection is \$11,133,804, a 20% reduction of \$2.8 million.

For FY 2018-2019, the Ending Fund Balance in the General Fund reflected a surplus of \$4,347,285. For the current fiscal year, the General Fund revenue and expenditure activity for the year is expected to end with a deficit of \$942,932 based on estimated year-end revenues and expenditures. This is based on revenue estimates declining \$2.8 million or 20% under the original estimates; primarily due to the decline in Sales Taxes and Transient Occupancy Taxes directly resulting from the COVID-19 pandemic. Expenditures are estimated to come in under budget by approximately \$1.4 million or 10.7% due in part to the cumulative impact of modified operations, salary savings for vacant positions, and programmatic reductions. To balance the General Fund budget deficit for FY 2019-20, the preliminary City budget reflects a transfer of \$942,932 out of the Unrestricted CIP Fund Reserve balance to the General Fund.

Fiscal Year 2020-21

The proposed FY 2020-21 Citywide (all funds) expenditure budget totals \$17.5 million. The General Fund, which is the City’s primary operating fund and largest component of the overall spending plan, is proposed at \$12,309,398, or 70.3% of the total.

At \$12.3 million, the proposed FY 2020-21 General Fund expenditure budget exceeds last year’s (FY 2019-20) budget of \$12.1 million by \$232,662, or roughly 2%. Much of this year-over-year increase is concentrated in the law enforcement rates for FY 2020-21.

On the revenue side, it is anticipated that next year’s projected General Fund expenditures of \$12.3 million will exceed the projected General Fund revenue of \$9.9 million by \$2,430,576. The preliminary FY 2020-21 City budget reflects a transfer of \$2,430,576 from the Capital Improvement Program (CIP) unrestricted reserves to the General Fund. This action will retain a General Fund reserve balance of \$6,413,750.

Revenues

In the current fiscal year (FY 2019-20), it is estimated the City will receive \$11.13 million in General Fund revenue, a figure which is significantly lower than the original budget by 20.3%, or \$2.83 million. This is due primarily to lower than anticipated receipts in Sales Tax and Transient Occupancy Tax revenues associated with the impact of the COVID-19 pandemic. As for other significant General Fund revenue sources, property taxes (\$2,348,299), and vehicle license “in-lieu” fees (\$950,000) are projected to slightly exceed the budget.

Looking ahead to FY 2020-21, a conservative forecast suggests that General Fund revenues will decrease in several categories including sales tax and transient occupancy tax. Overall, revenue from all General Fund accounts is estimated to total \$9.88 million next year.

Based on a review of the projected restricted revenues, there will likely be a slight decline in receipts from the current year due to the impact of COVID-19 on revenues associated with Gas Tax, Proposition A and C, and Measure M local return funds.

Expenditures

Legislative. Funding of all City Council activities and programs is included in this department. The only change this year reflects a 75% reduction in the budget for meetings and conferences line item due to a limited conference schedule in FY 2020-21.

Administration. Legal services, treasury activities, general management through the City Manager's office, City Clerk services and finance operations are all provided in this department. This department also absorbs the costs of eight of the City's twelve full-time staff positions, 20% of the Deputy City Manager position, along with the City Attorney's contract costs. Per City Council direction at the May 27 budget workshop, several cost savings were incorporated into this Department to include: 1) leaving vacant the Community Services Manager position 2) leaving vacant the Assistant City Manager position until January 2021; 3) filling the Administrative Services Director position in August; 4) eliminating the paid internship program; and 5) reducing the costs for department professional development and trainings. Proposed departmental expenses total \$2 million representing 16.5% of the General Fund operating budget.

City General. Support for the operations of all City programs is provided by this department including data processing, financial services, liability insurance, sales tax audit services, memberships, equipment rentals, utilities, janitorial services, newsletter printing and postage charges, etc.

This departmental budget also reflects the following: 1) a second-year "down payment" of \$502,200 to accelerate the paydown of City pension plan's Unfunded Accrued Liability (UAL); the annual debt service (\$1,138,470) for the City's outstanding debt financing (the 2015 Certificates of Participation); and an appropriation of \$129,500 is earmarked for the continued pre-funding of the City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for retiree medical obligations). Finally, this department includes a line item to retain a communications consultant (\$50,000) and recruitment services for the Assistant City Manager position (\$25,000). Regarding the communications consultant, staff will return with a contract for Council consideration to extend the current contract with Stacy Miller for 3 months at a not to exceed amount of \$25,000. The remaining \$25,000 will be available for other City communication needs throughout FY 2020-21.

Public Safety. Public safety charges, proposed at \$3.6 million, continue to represent the largest share of General Fund operating costs at roughly 29.2% of the total. The FY 2020-21 departmental budget does not reflect any deployment changes through the existing contract with the Los Angeles County Sheriff's Department (reflects the increased service level approved and implemented during FY 2017-18). The contract does, however, stipulate a 5.59% adjustment in County rates plus a 0.5% adjustment in the

liability trust fund surcharge, effective July 1. Pursuant to prior City Council direction, the budget incorporates a line item to cover the costs of several special law enforcement services and safety programs. Per the City Council direction at the May 27 budget workshop, the holiday overtime hours for the commercial area has been eliminated.

Development Services. The Development Services Department includes 80% of the Deputy City Manager's position and one full-time planning staff position needed to support current, advance and environmental planning activities, and one part-time position to handle code enforcement services. Several contract services are also budgeted for various land use planning and development activities provided by a private engineering firm (\$204,340) and Los Angeles County (\$500,000) to assist with engineering and building and safety services, respectively. Ongoing recycling programs, including an "e-waste" pickup service for residents, are also funded in this department through an agreement with Polis and Associates. The departmental budget also includes a line item to support the Greater Conejo Valley Regional Chamber of Commerce which provides a number of business-related services on behalf of the City. Under the "Special Departmental Expense" line item, an appropriation (\$200,000) is reflected for expenses related to the City's Geographic Information Systems (GIS), completion of the North Business Park Specific Plan, and services related to the adoption of the City's Housing and Safety Elements. Lastly, an appropriation (\$25,000) has been earmarked for the City's housing rehabilitation program using Community Development Block Grant funds. Per the City Council direction at the May 27 budget workshop, funding for professional development and training has been reduced.

Public Works. Routine street maintenance is handled by this department through contract work with the Los Angeles County Public Works Department and private vendors. Also included in this department are the following appropriations: sidewalk repairs (\$80,700); street markings and striping (\$20,200); contract traffic engineering services (\$106,100); and encroachment permit processing (\$50,000). Per the City Council direction at the May 27 budget workshop, street sweeping services were reduced from weekly to bi-weekly (\$65,000). To offset these expenditures, the City relies primarily on gas tax revenue, traffic safety fines, TDA-Article 3 allocations, and General Fund monies.

Parks and Recreation. This departmental budget includes funding for the maintenance and utilities of the City's five neighborhood parks, the Community Park, and the Dog Park. Other line items include funding for senior programs (\$50,000); various City events (\$158,200) involving the annual City celebration, "TGIF" series, and 4th of July parade and fireworks event; and special projects/activities (\$189,200) that occur during the year such as the Senior Exposition, Community Concert Band, Rotary Street Fair, and the annual Memorial Day event. As per the City Council direction at the May 27 budget workshop, cost reductions incorporated into the FY 2020-21 budget include the following: 1) reduced funding for professional development and training; 2) discontinue the use of the sports field monitors at the Community Park; 3) reduction of the special event program budget due to the cancellation of the summer 2020 programs; 3) deferment of any plant replacement and minor improvement projects at the Community Park until FY 2021-22; and 4) delay of the Dog Park annual turf renovation project until FY 2021-22.

Special Programs. Funding has been set aside for the subsidized taxi service (\$120,900) and Westlake Transit (\$283,650) which use a combination of Proposition A and C funds coupled with fare box revenues and General Fund revenues (\$16,900). As

per the City Council direction at the May 27 budget workshop, several programs were eliminated this year to include: 1) City’s community trolley service and 2) an allocation toward public art projects. Finally, this department includes an appropriation (\$147,500) to support various community, cultural and educational efforts in the coming year based on the remaining reallocated balance (\$47,500) from FY 2019-20.

Library. This department supports the ongoing operations of the City’s Library, and involves funding for miscellaneous repairs, utilities, and janitorial services. As per the City Council direction at the May 27 budget workshop, the Sunday library services have not been included in this year’s budget (\$77,000).

Capital Improvement Program (CIP)/Arterial System Finance Program (ASFP). The CIP budget for the upcoming year totals \$3,225,000, consisting of “recurring” projects (e.g., including the annual street resurfacing, Woolsey Fire grant program, conduit installation and others that generally recur each fiscal year), park improvements, streetscape projects, and several additional projects categorized under the “other” category. A total of 13 projects are included in the FY 2020-21 CIP budget.

The ASFP program includes an appropriation of \$275,000 to replace the temporary safety barrier separating the 101 northbound on/off ramps at the Lindero overpass with a permanent structure, and to maintain the Measure R monitoring and audit coordination required by the Los Angeles County Metropolitan Transportation Authority.

The breakdown of CIP and ASFP costs is as follows:

Project Category	Budget
CIP	
Recurring Projects	\$ 1,875,000
Park Improvements	\$ 415,000
Streetscape Projects	\$ 70,000
"Other" Projects	\$ 590,000
CIP Total	\$ 2,950,000
ASFP	\$ 275,000
Total - CIP & ASFP	\$ 3,225,000

Further details and descriptions of these projects and funding sources are contained in the attached budget materials.

Projected Fund Balances

The City's Financial Reserve Policy requires an adjustment in the General Fund reserve level each year "*sufficient to protect the fiscal needs of the City for the ensuing year*". Therefore, based on an adjustment of 50% of the operating budget, the General Fund reserve level as of June 30, 2021 will total \$6,413,750. Considering General Fund operating revenues and expenditures next year, it is expected that \$2,430,576 will be transferred from the unrestricted Capital Improvement Fund to the General Fund.

Details addressing General Fund transfers, restricted fund transfers and fund balances in the current year and next year are reflected in Projected Fund Balance Statement.

Other Budget Considerations

Following Council's May 27, 2020 budget workshop, there was general consensus on the approach to balance the Fiscal Year 2019-20 and FY 2020-21 Operating Budget with a combination of budget reductions and use of reserves. There were a few budget related items that staff need further Council direction on which are listed below:

- 1) Unfunded Accrued Liability (UAL) - In 2019, the City Council approved a first-year down payment of \$ 1 million to accelerate the paydown of the City pension plan's Unfunded Accrued Liability (UAL) based on direction at their meeting of April 24, 2019 to pay down the UAL on a three-year schedule. This accelerated plan is expected to achieve interest cost savings of nearly \$2 million over a 25-year period. Staff recommends continuing the second year revised accelerated payment (\$502,200) for the City pension plan's Unfunded Accrued Liability (UAL) based on the long-term interest savings achieved by continuing this plan (see Attachment 1).
- 2) Community Services Grant program - On April 2, the City Council approved funding for nine emergency grant requests from social service groups, resulting in use of \$52,500 of the \$100,000 grant budget. The Cultural Recreation Committee is recommending that the remaining \$47,500 from this year's grant program be reallocated into next year's 2021 Community Service Grant Program. Since the grant applications were submitted before the COVID-19 health crisis, the Committee felt that many of the original requests may have changed or may no longer apply. Rolling over this year's remaining funds to next year would result in a total 2021 grant budget of \$147,500.
- 3) Small Business Relief Fund – The Greater Conejo Valley Chamber of Commerce Foundation, a nonprofit corporation affiliated with the Greater Conejo Valley Chamber of Commerce, created the Relief Fund to help small businesses recover from the financial impacts of COVID-19. The Foundation intends to distribute grants from the Fund to small businesses in the Conejo Valley that meet the following criteria: (1) have fewer than 25 employees; (2) were substantially impacted by COVID-19; and (3) have been in operation for over one year. The maximum grant for a recipient will be \$2,500. While the Council was supportive of the program there was not consensus on whether the City should contribute to the fund or how much to contribute. The Council agreed to have the Economic Development Committee (composed of Councilmember Davis and

Councilmember Halpern) discuss a possible contribution. The Economic Development Committee met on June 1st, 2020 to discuss the program with the City Manager and Chamber CEO and President Danielle Borja. The committee members discussed what the grants might be used for, Mrs. Borja shared that the grant funds could be used for any business related expense, for example, many businesses are faced with needing to purchase the Personal Protective Equipment (PPE) in order to reopen their business to keep their staff and customers safe. Mrs. Borja shared that the PPE costs are considerable, and coupled with very low consumer spending, is causing additional financial hardships for small businesses. After the discussion there was no consensus from the Committee on a contribution, therefore the matter returns to the full Council for further discussion.

ADDITIONAL BUDGET-RELATED DOCUMENTS

In addition to the preliminary City budget, other related budget documents are attached as appendices, which include the following: (1) information pertaining to the City's proposed FY 2020-21 Gann Appropriation Limit; (2) listing of full and part-time staff positions contained in the City budget; (3) budget calendar and synopsis of the City budget process; (4) a listing and description of the City's various revenue categories; (5) copy of the City's Financial Reserve Policy; (6) copy of the City's CIP Fund Reserve Policy; (7) a glossary of City budget terms; (8) the Ten-Year forecast examining General Fund revenues and expenditures in the operating budget and (9) the Five-Year Capital Improvement Program (Five-Year CIP).

EXECUTIVE SUMMARY

**EXECUTIVE SUMMARY
CITY BUDGET
FISCAL YEAR 2020-21**

OVERVIEW

- FY 2020-21 City budget represents the twenty-eighth-year budget document prepared by staff.
- Incorporates Financial Reserve Policy and provides for an adjustment in FY 2019-20 and FY 2020-21 from the Unrestricted Capital Improvement Fund Reserve to balance the General Fund for both FY 2019-20 and FY 2020-21.
- Expenditures for all funds and programs (consolidated budget) total \$17,515,107 for FY 2020-21.

GENERAL FUND EXPENDITURES

- General Fund expenditures pegged at \$12,309,398.

REVENUES

- Revenues for all funds estimated to total \$12,733,537.
- General Fund revenues estimated to total \$9,878,822.
- Various Restricted Fund revenues estimated to total \$2,854,715.
- Sales and Use Tax estimated to total \$2,940,224, representing 29.76% of all General Fund revenues.
- Property Tax revenue estimated to total \$2,395,265, representing 24.2% of all General Fund revenues.

DEPARTMENTAL EXPENDITURE HIGHLIGHTS

- Public Safety Department appropriations of \$3.6 million represent the largest share of General Fund operating costs, with the Public Safety budget increasing approximately 2% over last year's budget due to increases in Los Angeles County Sheriff rates.
- Administrative Department expenditures total \$1,875,050, or 15% of General Fund operating expenses.
- Funding of \$50,000 for Communication Consulting Services for FY 2020-21.
- Funding for Community Services Grant Program totals \$147,500, which includes the remaining reallocated balance of \$47,500 from FY 2019-20.
- Includes appropriation of \$129,500 representing sixth-year pre-funding of City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for retiree medical obligations).
- Includes the second-year payment of \$502,200 to accelerate the paydown of the City pension plan's Unfunded Accrued Liability (UAL) to achieve significant interest cost savings.

CAPITAL IMPROVEMENT PROGRAM (CIP) & Arterial System Finance Program (ASFP)

- CIP budget totals \$2,950,000 and includes four components: (1) recurring projects (\$1,875,000); (2) park improvements (\$415,000); (3) streetscape projects (\$70,000); and (4) "other" projects (\$590,000). A total of 13 CIP projects are budgeted for FY 2020-21.
- ASFP budget totals \$275,000.

BUILDING MAINTENANCE AND REPLACEMENT PROGRAM

- A transfer from the General Fund to the Building Maintenance and Replacement Fund is not accounted for in the FY 2020-21 City Budget.

PROJECTED YEAR-END BALANCES

- General Fund: \$6,413,750.
- Restricted Capital Improvement Program Fund: \$1,751,205.
- Unrestricted Capital Improvement Program Fund: \$7,369,485.
- Building Maintenance and Replacement Fund: \$589,700.
- Landscaping Assessment District Fund: \$300,185.
- Lighting Assessment District Fund: \$396,595.

EXPENDITURE SUMMARY

CITY OF WESTLAKE VILLAGE

SUMMARY OF EXPENDITURES

Exhibit 1

EXPENDITURES BY DEPARTMENT/PROGRAM					
Department	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
Legislative	\$ 166,083	\$ 157,175	\$ 135,892	\$ 21,283	\$ 180,400
Administration	1,850,388	1,781,420	1,913,935	(132,515)	1,875,050
City General	2,079,744	3,350,020	3,193,520	156,500	2,841,170
Public Safety	2,747,008	3,393,890	3,158,354	235,536	3,604,802
Development Services	1,804,780	1,912,040	1,671,645	240,395	1,910,255
Public Works	804,387	730,945	676,445	54,500	584,315
Parks & Recreation	2,222,807	2,257,790	1,510,835	746,955	1,438,645
Special Programs	601,816	735,410	443,400	292,010	571,450
Library	154,117	220,200	149,300	70,900	174,600
Landscaping District	741,621	770,650	671,750	98,900	766,650
Street Lighting District	305,277	322,820	326,420	(3,600)	342,770
Capital	8,101,722	5,325,000	3,150,100	2,174,900	2,950,000
ASFP	18,568	270,000	27,000	243,000	275,000
TOTAL EXPENDITURES	\$ 21,598,318	\$ 21,227,360	\$ 17,028,596	\$ 4,198,764	\$ 17,515,107

EXPENDITURES BY TYPE					
Expenditure Type	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
Personnel	\$ 2,552,055	\$ 2,483,245	\$ 2,135,195	\$ 348,050	\$ 2,308,220
Materials/Operations	9,489,705	11,605,570	10,438,791	1,166,779	10,567,417
Capital Outlay/Projects	8,421,739	6,001,325	3,317,390	2,683,935	3,501,000
Subtotal - Operations	\$ 20,463,499	\$ 20,090,140	\$ 15,891,376	\$ 4,198,764	\$ 16,376,637
Debt Service	1,134,819	1,137,220	1,137,220	-	1,138,470
TOTAL EXPENDITURES	\$ 21,598,318	\$ 21,227,360	\$ 17,028,596	\$ 4,198,764	\$ 17,515,107

CITY OF WESTLAKE VILLAGE

SUMMARY COMPARISON OF EXPENDITURES

Exhibit 2

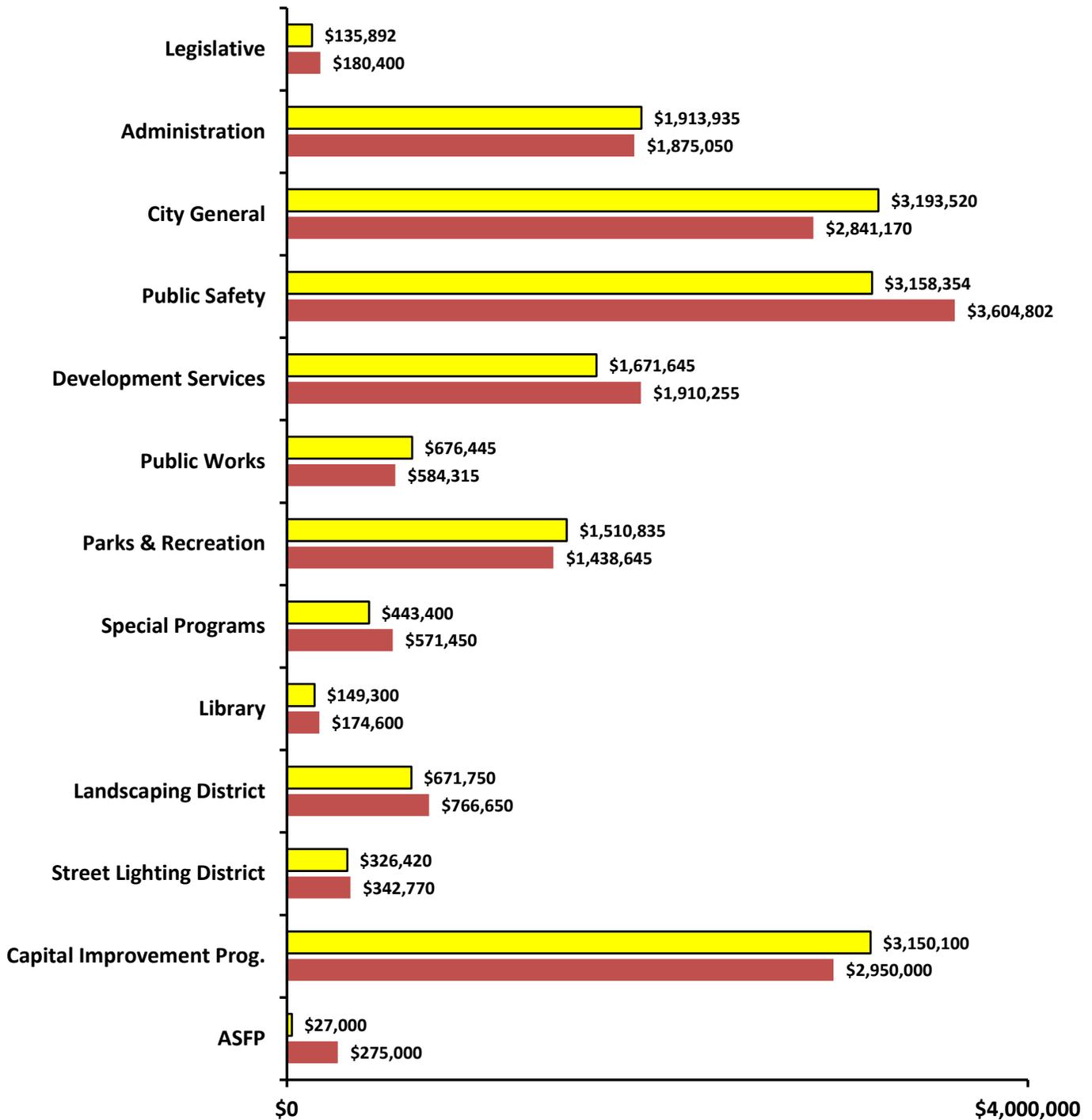
EXPENDITURES BY DEPARTMENT/PROGRAM						
Department	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed	% Change 18-19 Actual to 19-20 Est.	% Change 19-20 Budget to 20-21 Pro.
Legislative	\$ 166,083	\$ 157,175	\$ 135,892	\$ 180,400	-18.18%	14.78%
Administration	1,850,388	1,781,420	1,913,935	1,875,050	3.43%	5.26%
City General	2,079,744	3,350,020	3,193,520	2,841,170	53.55%	-15.19%
Public Safety	2,747,008	3,393,890	3,158,354	3,604,802	14.97%	6.21%
Development Services	1,804,780	1,912,040	1,671,645	1,910,255	-7.38%	-0.09%
Public Works	804,387	730,945	676,445	584,315	-15.91%	-20.06%
Parks & Recreation	2,222,807	2,257,790	1,510,835	1,438,645	-32.03%	-36.28%
Special Programs	601,816	735,410	443,400	571,450	-26.32%	-22.30%
Library	154,117	220,200	149,300	174,600	-3.13%	-20.71%
Landscaping District	741,621	770,650	671,750	766,650	-9.42%	-0.52%
Street Lighting District	305,277	322,820	326,420	342,770	6.93%	6.18%
Capital	8,101,722	5,325,000	3,150,100	2,950,000	-61.12%	-44.60%
ASFP	18,568	270,000	27,000	275,000	45.41%	1.85%
TOTAL EXPENDITURES	\$ 21,598,318	\$ 21,227,360	\$ 17,028,596	\$ 17,515,107	-21.16%	-17.49%

DEPARTMENT EXPENDITURES (All Funds)

SUMMARY OF EXPENDITURES FY 2019-20 & FY 2020-21

Exhibit 3

■ FY 2019-20: total is \$17,028,596
 ■ FY 2020-21: total is \$17,515,107



REVENUE SUMMARY

**CITY OF WESTLAKE VILLAGE
REVENUE PROJECTIONS**

Exhibit 4

Acct #.	Account Name	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
GENERAL FUND REVENUE					
01-3110	Property Tax	\$ 2,313,595	\$ 2,253,585	\$ 2,348,299	\$ 2,395,265
01-3111	Property Transfer Tax	164,760	151,185	129,111	148,284
01-3120	Sales and Use Tax	4,716,565	4,849,590	3,316,276	2,940,224
01-3131	Transient Occupancy Tax	3,883,280	3,609,600	2,416,318	1,564,600
01-3133	Franchise Fees	402,175	385,740	406,000	406,192
01-3211	Animal Control Fees	10,990	12,575	12,355	11,100
01-3219	Encroachment Permit Fees	45,715	51,470	25,640	30,882
01-3220	Building Permits	1,422,260	1,026,880	779,205	718,816
01-3221	Industrial Waste Fees	29,100	24,850	23,095	23,608
01-3223	Film Permit Fees	11,800	9,395	11,000	8,925
01-3323	Motor Vehicle In-Lieu	910,805	878,755	950,000	950,000
01-3410	Planning & Zoning Fees	32,505	26,745	37,000	24,379
01-3424	Sports Field Usage Fees	174,810	161,170	177,400	195,000
01-3425	Caltrans Landscape Maint.	53,470	40,000	44,000	42,776
01-3520	Court Fines	1,490	2,020	5,000	2,235
01-3610	Investment Earnings	483,170	414,375	414,375	386,536
01-3688	Contributions and Donations	-	35,000	-	-
01-3690	Other Revenue	64,555	28,800	38,730	30,000
TOTAL GENERAL FUND REV.		\$ 14,721,045	\$ 13,961,735	\$ 11,133,804	\$ 9,878,822
RESTRICTED FUND REVENUE					
02-3326	Gas Tax - 2106	\$ 32,145	\$ 32,255	\$ 25,616	\$ 30,921
02-3327	Gas Tax - 2107	57,670	61,060	46,742	53,423
02-3328	Gas Tax - 2107.5	2,000	2,000	2,000	2,000
02-3329	Gas Tax - 2105	45,855	46,495	37,596	44,408
02-3330	Gas Tax - 2103	27,920	71,285	54,185	70,788
02-3334	Gas Tax - Repay	9,425	9,425	9,419	-
03-3124	Senior Taxi	6,990	9,000	7,500	7,500
03-3313	Proposition C Local Return	139,380	143,865	131,200	130,200
04-3510	Traffic Safety Fines	30,830	28,000	28,800	28,000
05-3314	TDA - Article 3	5,690	6,235	6,235	5,500
06-3121	Proposition A Local Return	168,035	173,445	158,200	144,800
06-3123	Westlake Transit	39,470	38,380	37,100	36,000
10-3628	Highway Bridge Program	8,875	-	2,322	-
12-3224	EV Charging Fees	-	-	5,653	6,000
12-3692	Air Quality (AB 2766)	10,840	10,500	10,500	10,500
12-3701	Air Quality Grant	-	-	50,000	-
13-3426	Recycling Fees	166,565	167,785	118,242	90,000
15-3694	COPS	148,745	100,000	155,950	100,000
18-3695	CDBG	14,255	25,000	25,000	30,055
22-3710	Assessment - Street Lighting	355,805	355,855	355,855	370,730
23-3710	Assessment - Landscaping	766,925	762,960	762,960	772,800
25-3315	Prop A Park Bond	-	4,770	4,800	-
25-3316	Measure A Parks	-	40,445	-	-
29-3750	County Park Grant	-	-	-	-
30-3730	MTA Transportation Grant	-	270,000	385,000	435,000
32-3624	Measure R Local Return	104,565	107,900	93,000	75,500
35-3630	Measure M Local Return	117,780	122,285	100,000	85,600
36-3631	Measure M Regional Imp.	3,531,620	75,000	350,381	-
37-3333	Road Maint & Rehab/SB1	153,270	138,340	141,028	143,990
38-3640	Measure W-Safe Clean Water	-	-	-	161,000
50-3680	Other Revenue	-	-	218,901	-
50-3690	Other Revenue	-	-	1,075,970	-
50-3699	Other Revenue	-	-	15,750	-
3610	Investment Earnings	19,440	26,315	26,315	20,000
TOTAL RESTRICTED FUND REV.		\$ 5,964,095	\$ 2,828,600	\$ 4,442,220	\$ 2,854,715
TOTAL REVENUE - ALL FUNDS		\$ 20,685,140	\$ 16,790,335	\$ 15,576,024	\$ 12,733,537

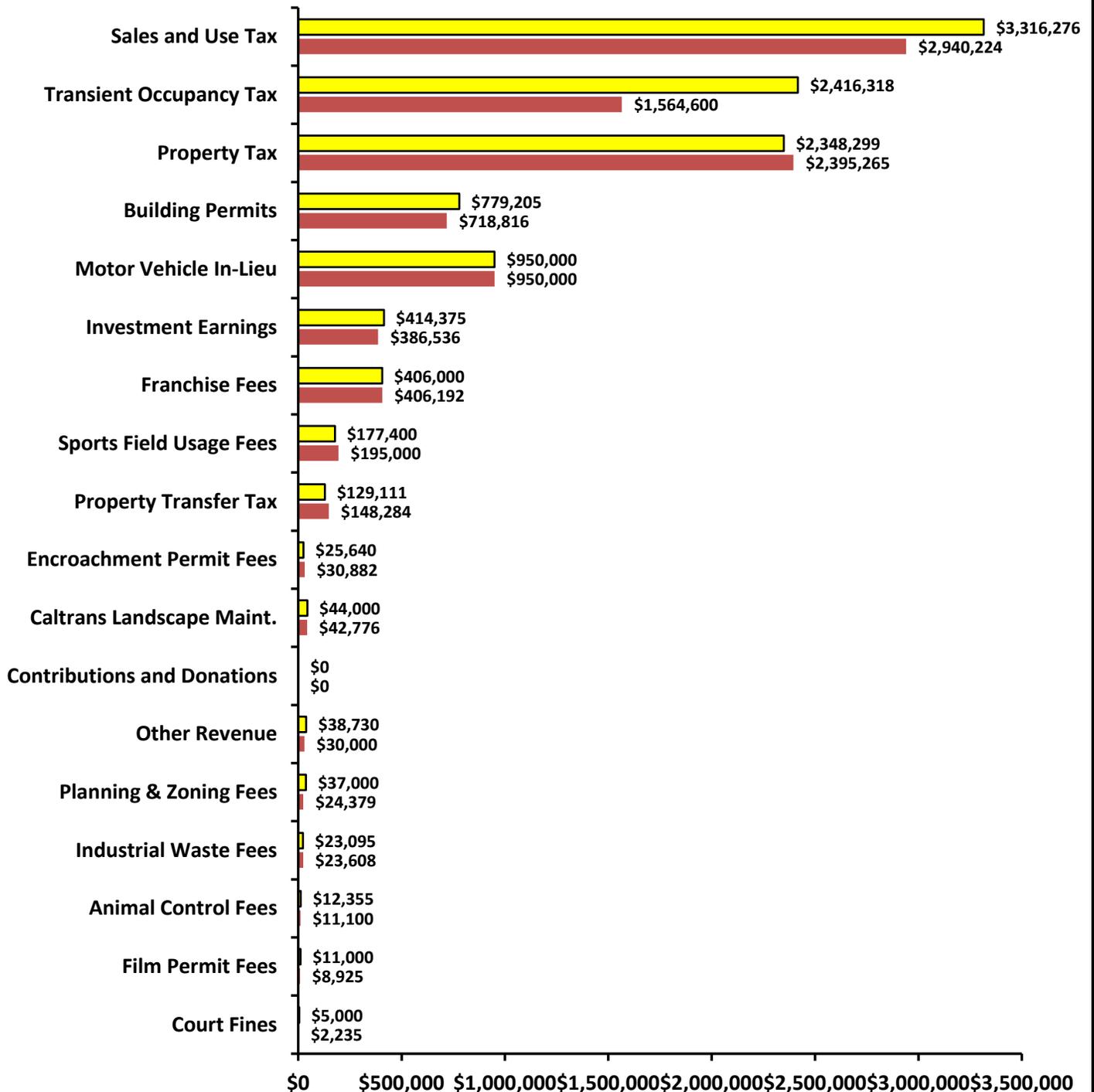
GENERAL FUND REVENUES

SUMMARY OF GENERAL FUND REVENUES

Exhibit 5

FY 2019-20 & 2020-21

■ FY 2019-20: total is \$11,133,804 ■ FY 2020-21: total is \$9,878,822



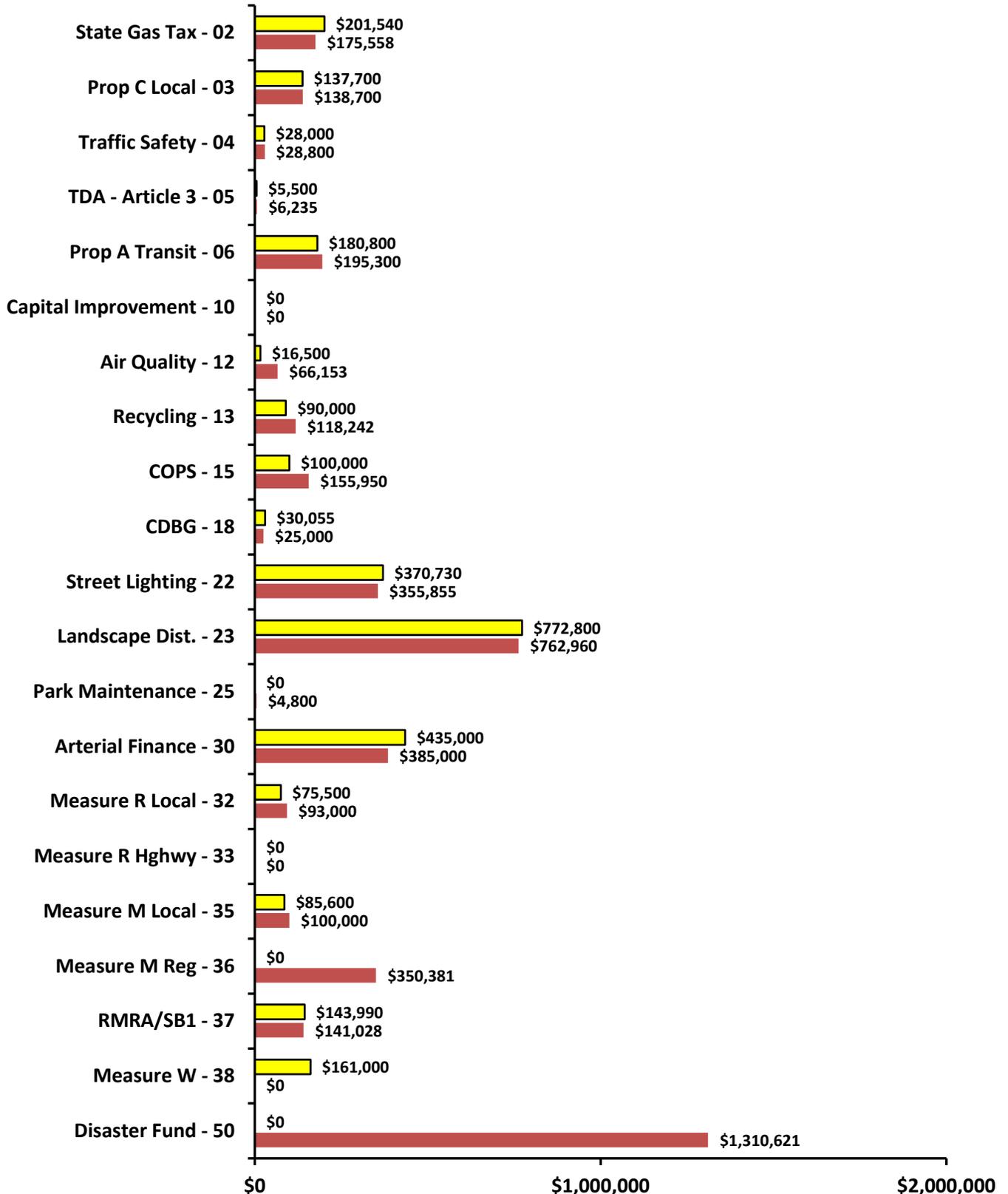
RESTRICTED FUND REVENUES (by Fund)

SUMMARY OF RESTRICTED REVENUES

Exhibit 6

FY 2019-20 & 2020-21

■ FY 2020-21: total is \$2,854,715 ■ FY 2019-20: total is \$4,442,220



PROJECTED FUND BALANCES

**CITY OF WESTLAKE VILLAGE
PROJECTED FUND BALANCES
FY 2019-20**

Exhibit 7

Fund #	Fund Name	Actual Balance 7/1/19	Projected Revenues	General Fund Transfers	Restricted Fund Transfers Out	Restricted Fund Transfers In	Projected Expenditures	Estimated Balance 6/30/20
01	General	\$ 6,413,750	\$11,133,804	\$ 992,932	-	-	\$ 12,126,736	\$ 6,413,750
02	State Gas Tax	-	175,558	-	-	-	164,120	11,438
03	Prop C Local	4,190	138,700	-	-	-	111,300	31,590
04	Traffic Safety	-	28,800	-	-	-	19,600	9,200
05	TDA - Article 3	-	6,235	-	-	-	5,700	535
06	Prop A Transit	-	195,300	-	-	-	157,800	37,500
08	Traffic Signal	83,465	-	-	-	-	-	83,465
10	Capital Improvement (CIP)			-	-	-	-	-
	Restricted CIP	1,751,205	-		-	-	-	1,751,205
	Unrestricted CIP	15,045,180		(992,932)		642,513	3,177,100	11,517,661
12	Air Quality	8,655	66,153	-	-	-	35,600	39,208
13	Recycling	146,520	118,242	-	-	-	152,670	112,092
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	-	155,950	-	-	-	100,000	55,950
18	CDBG	-	25,000	-	-	-		25,000
22	Street Lighting	639,200	355,855	-	(25,000)	-	351,420	618,635
23	Landscape Dist.	202,825	762,960	-	-	-	671,750	294,035
25	Park Maintenance	(19,845)	4,800	-	-	-	4,800	(19,845)
29	County Grants	-	-	-	-	-	-	-
30	Arterial Finance	(675,475)	385,000	-	-	-		(290,475) ⁽²⁾
31	Bldg Maint/Repl	589,700	-		-	-		589,700
32	Measure R Local	-	93,000	-	(107,900)	-		(14,900)
33	Measure R Hghwy	(298,000)	-	-	(27,000)	-		(325,000) ⁽²⁾
35	Measure M Local	-	100,000	-	(122,285)	-		(22,285)
36	Measure M Reg	(672,410)	350,381	-	(190,000)	-		(512,029)
37	RMRA-SB1	-	141,028	-	(141,028)	-		-
50	Disaster	(426,075)	1,310,621	-	(29,300)	-	-	855,246
Total		\$22,792,885	\$15,547,387 ⁽¹⁾	\$ -	\$ (642,513)	\$ 642,513	\$17,078,596	\$ 21,261,676

NOTES:

(1) This total does not include the projected \$26,315 in investment earnings to be spread among the various restricted funds

(2) This negative balance reflects Measure R payments and retention amounts that will be reimbursed to the City in future fiscal years.

**CITY OF WESTLAKE VILLAGE
PROJECTED FUND BALANCES
FY 2020-21**

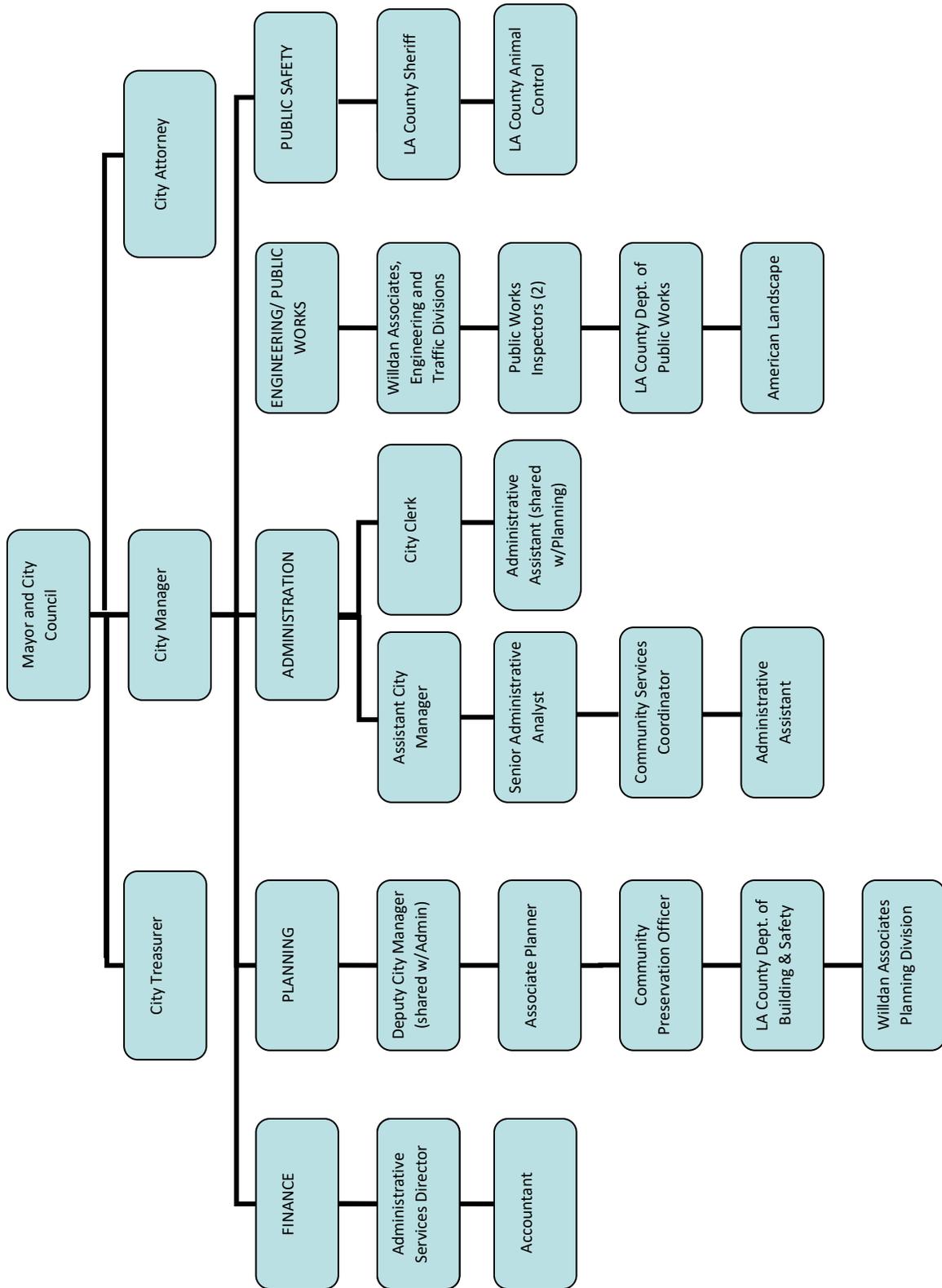
Exhibit 8

Fund #	Fund Name	Projected Balance 7/1/20	Projected Revenues	General Fund Transfers	Restricted Fund Transfers Out	Restricted Fund Transfers In	Projected Expenditures	Estimated Balance 6/30/21
01	General	\$ 6,413,750	\$ 9,878,822	\$ 2,430,576	-	-	\$ 12,309,398	\$ 6,413,750
02	State Gas Tax	11,438	201,540	-	-	-	150,200	62,778
03	Prop C Local	31,590	137,700	-	-	-	169,289	1
04	Traffic Safety	9,200	28,000	-	-	-	20,100	17,100
05	TDA - Article 3	535	5,500	-	-	-	5,700	335
06	Prop A Transit	37,500	180,800	-	-	-	218,300	-
08	Traffic Signal	83,465	-	-	-	-	-	83,465
10	Capital Improvement (CIP)		-	-	-	-	-	-
	Restricted CIP	1,751,205	-	-	-	-	-	1,751,205
	Unrestricted CIP	11,567,661	-	(2,430,576)	-	1,457,400	3,225,000	7,369,485
12	Air Quality	39,208	16,500	-	-	-	15,400	40,308
13	Recycling	112,092	90,000	-	-	-	112,500	89,592
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	55,950	100,000	-	-	-	150,000	5,950
18	CDBG	25,000	30,055	-	-	-	25,000	30,055
22	Street Lighting	618,635	370,730	-	(250,000)	-	342,770	396,595
23	Landscape Dist.	294,035	772,800	-	-	-	766,650	300,185
25	Park Maintenance	(19,845)	-	-	-	-	4,800	(24,645)
29	County Grants	-	-	-	-	-	-	-
30	Arterial Finance	(290,475)	435,000	-	-	-	-	144,525 ⁽²⁾
31	Bldg Maint/Repl	589,700	-	-	-	-	-	589,700
32	Measure R Local	(14,900)	75,500	-	(75,000)	-	-	(14,400)
33	Measure R Hghwy	(325,000)	-	-	(275,000)	-	-	(600,000) ⁽²⁾
35	Measure M Local	(22,285)	85,600	-	(85,600)	-	-	(22,285)
36	Measure M Reg	(512,029)	-	-	-	-	-	(512,029)
37	RMRA-SB1	-	143,990	-	(110,800)	-	-	33,190
38	Measure W	-	161,000	-	(161,000)	-	-	-
50	Disaster	855,246	-	-	(500,000)	-	-	355,246
Total		\$21,311,676	\$12,713,537 ⁽¹⁾	\$ -	\$(1,457,400)	\$ 1,457,400	\$17,515,107	\$ 16,510,106

NOTES:

- (1) This total does not include the projected \$20,000 in investment earnings to be spread among the various restricted funds
- (2) This negative balance reflects Measure R payments and retention amounts that will be reimbursed to the City in future fiscal years.

Organizational Chart



Departmental Expenditure Detail

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: LEGISLATIVE

Account: 4110

	2018-19	2019-20	2019-20	Bud v. Est.	2020-21
	Actual	Budget	Estimate	Under/(Over)	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 135,874	\$ 130,425	\$ 129,985	\$ 440	\$ 133,800
Operations Expense	30,209	26,500	5,907	20,593	46,100
Capital Outlay	-	250	-	250	500
TOTAL DEPARTMENTAL COSTS	\$ 166,083	\$ 157,175	\$ 135,892	\$ 21,283	\$ 180,400

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 180,400
TOTAL FUNDING SOURCES	\$ 180,400

NARRATIVE

Expenditures under this Department support the activities and work of the City Council. The five-member City Council is elected by the citizens of Westlake Village for four-year overlapping terms. The City Council has responsibility for developing overall City-wide policies which are translated into municipal programs and projects to serve the needs of the community. The City Council appoints the City Manager to implement programs and to carry out the operations of the City. The City Council also appoints members to various advisory commissions, boards, and committees to assist with the development of City policy through various studies, research projects, and recommendations. Members of the City Council also represent the community in regional and statewide associations and organizations.

**CITY OF WESTLAKE VILLAGE
EXPENDITURE DETAIL**

Department: LEGISLATIVE

Account: 4110

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
014 Stipend	\$ 18,300	\$ 18,000	\$ 18,000	\$ -	\$ 18,000
021 Retirement	3,256	1,965	1,650	315	2,180
030 Medical Insurance	113,857	109,810	109,810	-	112,970
040 Workers' Compensation	315	400	400	-	400
042 Unemployment Insurance	-	-	-	-	-
043 Medicare	146	250	125	125	250
Total Employee Services:	\$ 135,874	\$ 130,425	\$ 129,985	\$ 440	\$ 133,800
OPERATIONS EXPENSE					
170 Meetings & Conferences	\$ 13,536	\$ 15,000	\$ 5,839	\$ 9,161	\$ 5,000
172 Mileage Reimbursement	-	-	68	(68)	100
190 Election Expense	15,919	1,500	-	1,500	40,000
320 Special Departmental Expense	754	10,000	-	10,000	1,000
Total Operating Expenses:	\$ 30,209	\$ 26,500	\$ 5,907	\$ 20,593	\$ 46,100
CAPITAL OUTLAY					
430 Office Furniture & Equipment	\$ -	\$ 250	\$ -	\$ 250	\$ 500
Total Capital Outlay:	\$ -	\$ 250	\$ -	\$ 250	\$ 500
TOTAL DEPARTMENTAL COSTS:	\$ 166,083	\$ 157,175	\$ 135,892	\$ 21,283	\$ 180,400

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: LEGISLATIVE

Account: 4110

EMPLOYEE SERVICES

014 Statutory Stipend

Includes individual stipends totaling \$300 per month per City Councilmember.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Includes annual insurance costs for City Councilmember positions under this department.

040 Workers' Compensation

Reflects costs to provide workers' compensation coverage.

042 Unemployment Insurance

Reflects annual insurance coverage charges paid to the State Employment Development Department.

043 Medicare

Federal law requires this coverage at the employer rate of 1.45% of salaries or stipends.

OPERATIONS EXPENSE

170 Meetings & Conferences

Includes attendance at various conferences, seminars and meetings including the annual League of California Cities Conference, League-sponsored Mayors and Councilmembers Executive Forum, monthly Las Virgenes Malibu Council of Governments meetings, and other miscellaneous meetings, conferences, and seminars, etc.

172 Mileage Reimbursement

Provides reimbursement for use of personal automobiles while on City-related business.

190 Election Expense

Projected FY 2019-20 expenditures reflect anticipated costs associated with preparation for the City election to be held in November, 2020.

320 Special Departmental Expense

Provides for unexpected expenditures incurred during the year along with the purchasing of various supplies, materials resource documents, etc. for use in this department.

CAPITAL OUTLAY

430 Office Furniture & Equipment

Reflects acquisition of furniture and equipment for the City Council office and meeting room.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: ADMINISTRATION

Account: 4120

	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 1,658,489	\$ 1,564,420	\$ 1,558,115	\$ 6,305	\$ 1,566,050
Operations Expense	191,899	216,500	355,820	(139,320)	308,000
Capital Outlay	-	500	-	500	1,000
TOTAL DEPARTMENTAL COSTS	\$ 1,850,388	\$ 1,781,420	\$ 1,913,935	\$ (132,515)	\$ 1,875,050

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 1,875,050
TOTAL FUNDING SOURCES	\$ 1,875,050

NARRATIVE

Expenditures approved under this Department support the general administrative activities of the City which include management, legal, records, and financial services. The City Manager is appointed by, and serves at the pleasure of, the City Council to ensure that policies and programs established by the City Council are properly and effectively implemented. The City Clerk's office also operates under this Department and is responsible for the management of all operations and records of the municipal corporation. The City Attorney's office provides legal advice to the City Council and staff, and is instrumental in the preparation of legal documents including all resolutions, ordinances and contracts reviewed and adopted by the City Council. Finally, the City Treasurer is responsible for supervision of the City treasury and investment of funds, while the Finance Director oversees all of the City's financial operations, including preparation of the annual budget and the comprehensive annual financial report.

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: ADMINISTRATION

Account: 4120

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
010 Salaries - Full-time	\$ 1,051,914	\$ 1,117,745	\$ 1,117,745	\$ -	\$ 1,100,895
011 Salaries - Part-time	113,458	10,000	4,500	5,500	-
013 Overtime	24,912	5,000	8,000	(3,000)	5,000
014 Stipend	3,600	3,600	3,600	-	3,600
021 Retirement	234,571	172,515	172,515	-	194,640
030 Medical Insurance	157,101	180,035	180,035	-	187,795
040 Workers' Compensation	20,555	24,290	23,500	790	23,915
042 Unemployment Insurance	1,152	1,440	1,300	140	1,655
043 Medicare	35,444	31,195	31,195	-	30,670
045 Deferred Compensation	5,557	9,000	5,325	3,675	8,920
050 Auto and Insurance Allowance	10,225	9,600	10,400	(800)	8,960
Total Employee Services:	\$ 1,658,489	\$ 1,564,420	\$ 1,558,115	\$ 6,305	\$ 1,566,050
OPERATIONS EXPENSE					
110 Contract Svcs - Legal	\$ 158,531	\$ 160,000	\$ 300,000	\$ (140,000)	\$ 275,000
112 Contract Svcs - Temp Services	294	500	2,900	(2,400)	3,000
117 Internship Program	698	4,000	6,470	(2,470)	-
140 Memberships	8,283	10,500	9,000	1,500	10,000
141 Publications/Subscriptions	-	500	-	500	500
170 Meetings & Conferences	20,693	25,000	19,500	5,500	10,000
171 Employee Training	2,523	6,500	17,000	(10,500)	7,500
172 Mileage Reimbursement	877	1,500	950	550	1,000
320 Special Departmental Expense	-	8,000	-	8,000	1,000
Total Operating Expenses:	\$ 191,899	\$ 216,500	\$ 355,820	\$ (139,320)	\$ 308,000
CAPITAL OUTLAY					
430 Office Furniture & Equipment	\$ -	\$ 500	\$ -	\$ 500	\$ 1,000
Total Capital Outlay:	\$ -	\$ 500	\$ -	\$ 500	\$ 1,000
TOTAL DEPARTMENTAL COSTS:	\$ 1,850,388	\$ 1,781,420	\$ 1,913,935	\$ (132,515)	\$ 1,875,050

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: ADMINISTRATION

Account: 4120

EMPLOYEE SERVICES

010 Salaries - Full-time

Includes salaries for eight full-time positions involving the City Manager, Assistant City Manager, Administrative Analyst, City Clerk/Executive Secretary, Finance Director, Accountant, and two Administrative Assistant positions.

011 Salaries - Part-Time

Includes compensation for the part-time temporary positions as well as additional outside finance assistance as needed.

013 Overtime

Covers costs associated with occasional overtime required throughout the year.

014 Statutory Stipend

Includes individual stipend totaling \$300 per month for the appointed City Treasurer

021 Retirement

Represents the allocation of Public Employees Retirement System costs for the positions in this department.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the positions in this department.

040 Workers' Compensation

Reflects costs to provide workers' compensation coverage.

042 Unemployment Insurance

Reflects annual insurance coverage charges paid to the State Employment Development Department for the eight positions in this department.

043 Medicare

Federal law requires this coverage with the City paying both the employer and employee rates.

045 Deferred Compensation

Reflects the City's contribution toward the employees' deferred compensation program.

050 Auto Allowance

Appropriations cover an auto allowance for the City Manager, and Assistant City Manager and Admin Svcs Director positions.

OPERATIONS EXPENSE

110 Contract Services - Legal

Covers costs for general legal services and City Attorney attendance at City Council meetings provided by contract with the firm of Richards, Watson & Gershon.

112 Contract Services - Temporary Services

Provides for outside administrative services on an as-needed basis throughout the year.

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: ADMINISTRATION

Account: 4120

OPERATIONS EXPENSE (Continued)

117 Internship Program

Includes a stipend for the City's college summer internship program.

140 Memberships

Accounts for memberships and/or participation in such organizations as the City Clerk's Association, Municipal Management Assistants of Southern California, International City Management Association, California City Manager's Foundation, Government Finance Officers Association, local service clubs, etc.

141 Publications

Allows for the acquisition of various publications beneficial to the City.

170 Meetings & Conference

Includes staff attendance at such events as the League of California Cities Annual Conference. Also covers costs for attendance at other seminars/meetings throughout the year such as the League's annual City Managers' Department Meeting, City Clerk's Association seminars, etc.

171 Employee Training

Provides staff an opportunity to attend pertinent meetings, seminars and workshops to foster on-going job-related training and education.

172 Mileage Reimbursement

Provides reimbursement to employees for use of personal automobiles while on City-related business.

320 Special Departmental Expense

Covers unanticipated departmental costs which may arise throughout the year.

CAPITAL OUTLAY

430 Office Furniture & Equipment

Reflects acquisition of furniture and equipment as needed

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: CITY GENERAL

Account: 4190

	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	\$ 871,080	\$ 2,077,800	\$ 2,024,800	\$ 53,000	\$ 1,582,700
Capital Outlay	73,845	135,000	31,500	103,500	120,000
Debt Service	1,134,820	1,137,220	1,137,220	-	1,138,470
TOTAL DEPARTMENTAL COSTS	\$ 2,079,745	\$ 3,350,020	\$ 3,193,520	\$ 156,500	\$ 2,841,170

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 2,841,170
TOTAL FUNDING SOURCES	\$ 2,841,170

NARRATIVE

Expenditures approved under this Department fund the general support operations required by all City programs. Included are such activities as liability insurance coverage (through the Southern California Joint Powers Insurance Authority), annual audit of City finances, data processing, sales tax audit services, City memberships, equipment rentals, general postage charges, etc. This Department also reflects other costs associated with the Civic Center, including utilities and janitorial services.

**CITY OF WESTLAKE VILLAGE
EXPENDITURE DETAIL**

Department: CITY GENERAL

Account: 4190

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
OPERATIONS EXPENSE					
100 Legal Notices - Advertising	\$ 3,660	\$ 5,000	\$ 4,000	\$ 1,000	\$ 5,000
111 Contract Svcs - Audit	34,530	47,000	75,700	(28,700)	72,700
113 Contract Svcs - Other	144,905	155,900	178,800	(22,900)	150,800
114 Contract Svcs - Data Processing	2,700	3,000	3,000	-	3,000
120 Insurance Premiums	106,645	180,200	175,700	4,500	217,000
131 Maintenance & Repair	79,875	86,600	62,700	23,900	98,600
132 Office & IT Equipment Maintena	49,390	65,000	50,000	15,000	50,000
140 Memberships	11,800	12,800	13,800	(1,000)	13,800
141 Publications	3,985	4,500	4,500	-	4,500
150 Postage	4,385	6,200	5,000	1,200	6,200
162 Equipment Rental	20,480	20,000	20,000	-	20,000
180 Utilities - Water	6,325	9,400	9,400	-	9,400
182 Utilities - Gas & Electric	46,035	58,800	42,900	15,900	58,800
183 Utilities - Telephone	24,665	25,000	25,000	-	26,000
300 Office Supplies	13,070	10,000	9,000	1,000	10,500
301 Printing	3,535	5,000	5,000	-	5,000
310 Janitorial Services	28,230	29,800	32,100	(2,300)	30,700
320 Special Departmental Expense	212,070	1,279,000	1,228,700	50,300	725,700
325 Intergovt/Intragovt Relations	20,960	21,000	21,000	-	21,000
340 Newsletter/Public Info.	53,830	53,600	58,500	(4,900)	54,000
Total Operating Expenses:	\$ 871,075	\$ 2,077,800	\$ 2,024,800	\$ 53,000	\$ 1,582,700
CAPITAL OUTLAY					
430 Office Furniture & Equipment	\$ 13,465	\$ 30,000	\$ 15,000	\$ 15,000	\$ 30,000
431 Telephone Equipment	120	10,000	2,000	8,000	10,000
435 Cable TV Equipment	3,435	10,000	2,000	8,000	10,000
446 City Hall/Library Project	56,825	85,000	12,500	72,500	70,000
Total Capital Outlay:	\$ 73,845	\$ 135,000	\$ 31,500	\$ 103,500	\$ 120,000
DEBT SERVICE					
452 City Debt Service	\$ 1,134,820	\$ 1,137,220	\$ 1,137,220	\$ -	1,138,470
Total Debt Service:	\$ 1,134,820	\$ 1,137,220	\$ 1,137,220	\$ -	\$ 1,138,470
TOTAL DEPARTMENTAL COSTS:	\$ 2,079,740	\$ 3,350,020	\$ 3,193,520	\$ 156,500	\$ 2,841,170

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: CITY GENERAL

Account: 4190

OPERATIONS EXPENSE

100 Legal Notices - Advertising

Reflects on-going costs for publishing and posting a variety of legal notices pertaining to City-related business including public hearings, regular and special agendas, etc.

111 Contract Services - Audit

Covers annual charges associated with various audits and financial reports, including the annual comprehensive financial audit performed under contract by an outside auditing firm specializing in governmental accounting.

113 Contract Services - Other

Covers the expenses of an outside consulting firm for sales tax and transient occupancy tax audit services in order to detect and correct distribution errors and thereby generate revenue which could not otherwise have been realized by the City. This line item also reflects annual contract costs for cablecasting and videotaping City Council meetings, the service costs for web streaming of City Council meetings, a web-based citizen service request program, and the production of a monthly video newsletter.

114 Contract Services - Data Processing

Represents ongoing contract services to maintain the City's general accounting and payroll systems, as well as acquisition costs for system upgrades and other software programs designed to meet municipal service needs.

120 Insurance Premiums

Reflects general City liability insurance premiums paid to the California Joint Powers Insurance Authority (CJPIA) as well as public official fidelity bonds for the City Treasurer and City Manager and a blanket bond for all other employees.

131 Maintenance & Repair

Reflects costs associated with on-going maintenance and repairs of the Civic Center facility.

132 Office & IT Equip. Maint.

Includes an appropriation to cover costs for maintaining and replacing the City's office and I.T. equipment, as needed.

140 Memberships

Covers annual City dues and membership fees in such organizations as the League of California Cities, Southern California Association of Governments, California Contract Cities Association, etc.

141 Publications

Allows for the acquisition of various publications beneficial to the City including on-going County Code updates, various local and State reports and materials, West Publishing (Annotated California Codes) updates, local newspaper subscriptions, etc.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: CITY GENERAL

Account: 4190

OPERATIONS EXPENSE (Continued)

150 Postage

Accounts for on-going postage meter charges, bulk mailing permit costs, occasional City-wide mailing costs, and miscellaneous delivery charges incurred throughout the year.

162 Equipment Rental

Covers rental fees for the City Hall copier as well as off-site storage of City files, documents, etc.

180 Utilities - Water

Accounts for water charges at the Civic Center.

182 Utilities - Electric

Represents the City Hall's share of charges for utilities.

183 Utilities - Telephone

Includes costs for all local and long-distance phone service.

300 Office Supplies

Provides for the full range of office supplies to serve City staff and the City Council.

301 Printing

Covers miscellaneous printing charges incurred throughout the year for a variety of City materials and documents.

310 Janitorial Services

Provides for the regular contract janitorial maintenance of the City Hall, Council Chambers and community rooms.

320 Special Departmental Expense

Covers a variety of City-wide expenses arising throughout the year which are of a special or non-recurring nature making it difficult to categorize under other line items. For FY 2019-20, this object code also reflects an appropriation of \$151,000 to continue the pre-funding of the City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for retiree medical obligations). In addition, the FY 2019-20 budget includes \$1 million to accelerate the paydown of the City pension plan's Unfunded Accrued Liability (UAL).

325 Inter-Government/Intra-Government Relations

Allows for City participation and involvement in on-going inter-governmental and intra-governmental activities affecting the community.

340 Newsletter/Public Information

Encompasses charges associated with the production, printing, and mailing of a City newsletter to all residences within the community.

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: CITY GENERAL

Account: 4190

CAPITAL OUTLAY

430 Office Furniture & Equipment

Reflects costs for the upgrade of the City's current computer/office automation system.

431 Telephone Equipment

Reflects miscellaneous costs for telephone equipment/replacement.

435 Cable TV Equipment

Allows for the continued upgrade of the City's cable TV equipment as needed.

446 City Hall/Library

Reflects appropriations for on-going maintenance & repairs to the Civic Center building.

DEBT SERVICE

452 Debt Service

Includes annual payments applied to the principal and interest on the 2015 (Series A and B) Certificates of

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: PUBLIC SAFETY

Account: 4210

	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	\$ 2,743,270	\$ 3,368,890	\$ 3,155,414	\$ 213,476	\$ 3,579,802
Capital Outlay	3,735	25,000	2,940	22,060	25,000
TOTAL DEPARTMENTAL COSTS	\$ 2,747,005	\$ 3,393,890	\$ 3,158,354	\$ 235,536	\$ 3,604,802

DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 3,504,802
15 COPS Fund					100,000
TOTAL FUNDING SOURCES					\$ 3,604,802

NARRATIVE

Appropriations in this Department support the police responsibilities delegated to the City by the laws of the State of California. To provide police services, the City contracts with the Los Angeles County Sheriff's Department, with services provided out of the Lost Hills Sheriff's Station. Specific services provided under the contract include general law enforcement, traffic law enforcement, investigations, community relations, and neighborhood watch programs.

In 1987, the City implemented a cooperative drug education program with the Sheriff's Department and local schools. In cooperation with the Las Virgenes Unified School District, Sheriff's Department personnel visit local elementary and middle schools with an approved anti-drug education curriculum. The program has been well-received over the years.

Through agreements with Los Angeles County, animal control and agriculture services are also funded under this Department.

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: PUBLIC SAFETY

Account: 4210

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
OPERATIONS EXPENSE					
251 General Law Enforcement	\$ 809,750	\$ 1,308,030	\$ 1,128,000	\$ 180,030	\$ 1,379,972
252 Traffic Law Enforcement	1,186,810	1,318,215	1,328,259	(10,044)	1,390,717
253 Other Law Enforcement	233,695	272,145	250,000	22,145	287,113
254 Crossing Guard	40,815	50,000	33,655	16,345	52,500
256 Contract Svcs - Animal Control	43,870	50,000	50,000	-	50,000
257 Contract Svcs - Agriculture	-	500	500	-	500
320 Special Departmental Exp.	108,085	100,000	100,000	-	94,000
330 Emergency Preparedness	5,610	20,000	15,000	5,000	25,000
333 COPS Program	314,640	250,000	250,000	-	300,000
Total Operating Expenses:	\$ 2,743,275	\$ 3,368,890	\$ 3,155,414	\$ 213,476	\$ 3,579,802
CAPITAL OUTLAY					
443 Emergency Equipment	\$ 3,735	\$ 25,000	\$ 2,940	\$ 22,060	\$ 25,000
Total Capital Outlay:	\$ 3,735	\$ 25,000	\$ 2,940	\$ 22,060	\$ 25,000
TOTAL DEPARTMENTAL COSTS:	\$ 2,747,010	\$ 3,393,890	\$ 3,158,354	\$ 235,536	\$ 3,604,802

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: PUBLIC SAFETY

Account: 4210

OPERATIONS EXPENSE

251 General Law Enforcement

Covers costs associated with Sheriff's Department contract including the provision of such services as criminal investigations, responses to crimes in progress, crime suppression activities, etc. Contract reflects one (1)-deputy (56 hour) car @ 1.2 units and one (2)-deputy (56 hour) car @ .45 units.

252 Traffic Law Enforcement

Includes the provision of traffic law enforcement through the Sheriff's Department contract reflecting one (1)-deputy (40 hour) car @ 1 unit, one (1)-deputy (56 hour) car @ .90 units, and one (2)-deputy (56 hour) car @ .45 units.

253 Other Law Enforcement

Includes juvenile diversion team services, a portion of one Community Relations Officer (20%) to handle crime prevention programs (i.e., Neighborhood Watch, etc.) plus a portion of one deputy (20%) who works at the discretion of the City to address any law enforcement areas needing special attention.

254 Crossing Guard

Reflects contract costs with All City Management for the provision of crossing guard services with individual guards at the intersections of Lindero Canyon Road/Middlegate Road, Village School Road/Shropshire Court, Lakeview Canyon Road/Watergate Road, and Foxfield Drive/Saddletree Drive.

256 Contract Services - Animal Control

Includes animal control and animal sheltering costs plus collection of all licensing fees through a contract with the Los Angeles County Department of Animal Control.

257 Contract Services - Agriculture

Anticipates the occasional need for County assistance in addressing agricultural related issues including coyote control as well as weed hazard and pest abatement.

320 Special Departmental Expense

This line item includes appropriations to pay for a host of public safety programs and activities conducted during the year. Examples of those programs and the accompanying costs include the following:

- "Every 15 Minutes"
- "Is Your Teen Road Ready?"
- DUI checkpoints
- Safe Halloween Program
- "STOPP" Program
- "STAR" Program
- Volunteers in Policing Program
- City/Schools Program
- Special Crime Impact Fund

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: PUBLIC SAFETY

Account: 4210

OPERATIONS EXPENSE (Continued)

330 Emergency Preparedness

Anticipates costs related to the City's efforts to undertake several emergency preparedness programs through the City's Emergency Preparedness/Disaster Response Team.

333 COPS Program

Refers to the State's Citizens' Option for Public Safety Program authorizing law enforcement related programs to supplement services at the local government level. Under this line item, the City is contracting for one additional general law car deployed during the evening shift, two motorcycle officers at 40 hours per week, and the Sheriff's Teen Traffic Offender Program (STTOP).

CAPITAL OUTLAY

443 Emergency Equipment

Covers costs associated with acquisition of needed Disaster Response Team supplies and equipment.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: DEVELOPMENT SERVICES	Account: 4240
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	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 463,505	\$ 385,195	\$ 164,370	\$ 220,825	\$ 310,840
Operations Expense	1,341,275	1,526,345	1,507,125	19,220	1,598,415
Capital Outlay	-	500	150	350	1,000
TOTAL DEPARTMENTAL COSTS	\$ 1,804,780	\$ 1,912,040	\$ 1,671,645	\$ 240,395	\$ 1,910,255

DEPARTMENT FUNDING SOURCES

01 General Fund		\$ 1,767,700
13 Recycling Fund		112,500
18 CDBG Fund		30,055
TOTAL FUNDING SOURCES		\$ 1,910,255

NARRATIVE

The Development Services Department includes all of the services that support land use planning and development within the City. Additionally, the departmental budget reflects consultant costs, equipment needs, and various charges associated with a number of contract services including City engineering/public works activities handled by a private engineering firm, and building and safety services provided by the Los Angeles County Building and Safety Department. The City's recycling program is also budgeted in this Department which involves a contract for the implementation of the City's Source Reduction and Recycling Element pursuant to the statutory requirements of AB 939.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: DEVELOPMENT SERVICES

Account: 4240

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
010 Salaries - Full-time	\$ 320,820	\$ 250,875	\$ 130,170	\$ 120,705	\$ 206,950
011 Salaries - Part-time	25,235	33,725	17,000	16,725	38,240
013 Overtime	3,335	2,190	-	2,190	2,500
021 Retirement	52,470	39,070	5,000	34,070	27,810
030 Medical Insurance	37,470	37,205	2,500	34,705	14,975
040 Workers' Compensation	6,010	6,055	3,800	2,255	5,315
042 Unemployment Insurance	455	475	350	125	505
043 Medicare	11,755	10,350	5,000	5,350	9,625
045 Deferred Compensation	1,150	1,050	550	500	1,080
050 Auto and Insurance Allowance	4,800	4,200	-	4,200	3,840
Total Employee Services:	\$ 463,500	\$ 385,195	\$ 164,370	\$ 220,825	\$ 310,840
OPERATIONS EXPENSE					
100 Legal Notices	\$ 435	\$ 460	\$ 460	\$ -	\$ 1,000
112 Temp Services	-	-	30,000	(30,000)	25,000
140 Memberships	3,800	3,300	1,000	2,300	3,300
141 Publications/Subscriptions	-	100	100	-	100
150 Postage	-	100	100	-	100
170 Meetings & Conferences	6,540	5,500	5,500	-	3,000
171 Employee Training	-	900	900	-	1,000
172 Mileage Reimbursement	-	900	900	-	1,000
260 Contract Svcs - Engineering	253,115	204,340	204,340	-	204,340
261 Contract Svcs - Bldg & Safety	519,475	500,000	500,000	-	500,000
262 Contract Svcs - Indust. Waste	31,070	40,000	40,000	-	40,000
266 Contract Svcs - General Plan	13,790	20,000	20,000	-	20,000
267 Contract Svcs - Spcl Processing	7,280	8,000	8,000	-	8,000
269 Bus/Eco Dev - Chamber of Co.	67,815	68,125	68,125	-	68,125
270 Recycling Services	106,600	112,500	112,500	-	112,500
272 NPDES	202,435	341,920	295,000	46,920	385,750
300 Office Supplies	-	100	100	-	100
301 Printing	-	100	100	-	100
320 Special Departmental Expense	114,680	195,000	195,000	-	200,000
903 Housing Rehab Program	14,255	25,000	25,000	-	25,000
Total Operating Expenses:	\$ 1,341,290	\$ 1,526,345	\$ 1,507,125	\$ 19,220	\$ 1,598,415
CAPITAL OUTLAY					
430 Office Furniture & Equipment	\$ -	\$ 500	\$ 150	\$ 350	\$ 1,000
Total Capital Outlay:	\$ -	\$ 500	\$ 150	\$ 350	\$ 1,000
TOTAL DEPARTMENTAL COSTS:	\$ 1,804,790	\$ 1,912,040	\$ 1,671,645	\$ 240,395	\$ 1,910,255

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: DEVELOPMENT SERVICES

Account: 4240

EMPLOYEE SERVICES

010 Salaries - Full-time

Includes salaries for two full-time positions involving the Planning Director/Dep City Manager and Associate Planner.

011 Salaries - Part-time

Accounts for costs associated with part-time code enforcement services.

013 Overtime

Covers costs associated with occasional overtime.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the positions funded under this Department.

040 Workers' Compensation

Reflects costs to provide workers' compensation coverage.

042 Unemployment Insurance

Reflects annual insurance coverage paid to the State Employment Development Department (EDD) for the Department's two full-time employees.

043 Medicare

Federal law requires this coverage with the City paying both the employer and employee rates.

045 Deferred Compensation

Reflects the City's contribution toward the employees' deferred compensation program.

050 Auto and Insurance Allowance

Appropriations cover an auto allowance for the Planning Director/Dep. City Manager position.

OPERATIONS EXPENSE

100 Legal Notices

Reflects on-going costs for publishing and posting a variety of legal notices pertaining to planning-related business including public hearings, CEQA notices, etc.

140 Memberships

Accounts for membership and participation in the American Planning Association and other organizations by the Planning Director/Dep. City Manager and the Assistant Planner positions.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: DEVELOPMENT SERVICES

Account: 4240

OPERATIONS EXPENSE (Continued)

141 Publications/Subscriptions

Allows for the purchasing of various publications beneficial to the planning staff including on-going County Code updates, County Assessor Map Book revisions, California Planning and Development Reports, etc.

150 Postage

Accounts for on-going departmental postage meter charges, bulk mailing permit costs, and other miscellaneous delivery charges incurred throughout the year.

170 Meetings & Conferences

Includes staff attendance at such events as the League of California Cities Planning Director's Committee meeting, American Planning Association sessions, etc.

171 Employee Training

Provides staff an opportunity to attend pertinent meetings, seminars and workshops to foster on-going job related training and education.

172 Mileage Reimbursement

Provides reimbursement for use of personal automobile(s) while on City related business for such purposes as site inspections, conferences with outside consultants, meetings with applicants, etc.

260 Contract Services - Engineering

Encompasses general City engineering and public works services provided under contract with a private sector engineering firm.

261 Contract Services - Building & Safety

Provides for building plan check and inspection services for both residential and commercial/business areas in the City. Services are provided by the Los Angeles County Building and Safety Department (Calabasas office) with program charges offset by revenues collected in the form of building and plan check fees.

262 Contract Services - Industrial Waste

Reflects costs for the review of waste discharge permits issued by the Los Angeles County Engineer for compliance with all Federal, State, and County standards.

266 Contract Services - General Plan

Includes an appropriation for outside assistance needed to update the City's General Plan.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: DEVELOPMENT SERVICES

Account: 4240

OPERATIONS EXPENSE (Continued)

267 Contract Services - Special Processing

Allows for the occasional use of outside technical consultants as needed to assist in the review of planning-related applications.

269 Business/Economic Development - Chamber of Commerce

Reflects funds provided to the Greater Conejo Valley Chamber of Commerce which allows the Chamber to sponsor a number of activities, programs and projects benefiting the community and business sector.

270 Recycling Services

Represents annual contract costs for the provision of integrated waste management consultant services designed to develop and monitor a Source Reduction and Recycling Element (pursuant to the requirements of AB 939).

272 NPDES

Encompasses ongoing costs related to the federally-mandated Stormwater Management Practices and Pollution Control Implementation Plan under a permit issued by the Regional Water Quality Control Board.

300 Office Supplies

Provides for miscellaneous office supplies to serve departmental staff.

301 Printing

Accounts for on-going charges for the printing of materials.

320 Special Departmental Expense

Includes an appropriation for supplemental software and hardware for the City's Geographic Information System (GIS) to enable City staff to access a library of data including color orthophotography, topographical information, parcel data, property ownership records, and street centerline data. In addition, appropriations are included to continue the process of completing the North Business Park Specific Plan.

903 Housing Rehabilitation Program

Covers costs for a housing rehabilitation program using Community Development Block Grant (CDBG) funds.

CAPITAL OUTLAY

430 Office Furniture & Equipment

Covers the costs for any miscellaneous furnishings/equipment which may be needed by the Department.

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: PUBLIC WORKS

Account: 4310

	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ -	\$ 84,025	\$ 83,725	\$ 300	\$ 82,315
Operations Expense	\$ 804,385	\$ 646,920	\$ 592,720	\$ 54,200	\$ 502,000
TOTAL DEPARTMENTAL COSTS	\$ 804,385	\$ 730,945	\$ 676,445	\$ 54,500	\$ 584,315

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 400,615
02 Gas Tax Fund	150,200
04 Traffic Safety Fund	28,000
05 TDA Article 3 Fund	5,500
TOTAL FUNDING SOURCES	\$ 584,315

NARRATIVE

Expenditures approved under this Department support the roadway, curb/gutter/sidewalk, and bridge maintenance programs. The City contracts with the County of Los Angeles Road Department to provide all routine maintenance within the public right-of-way. The City Engineer provides general supervision over the daily street maintenance program and reviews all plans associated with street development. The City contracts privately for street sweeping and traffic engineering services.

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: PUBLIC WORKS

Account: 4310

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
010 Salaries - Full-time	\$ -	\$ 44,860	\$ 44,860	\$ -	\$ 42,120
011 Salaries - Part-time	-	19,155	19,155	-	19,780
013 Overtime	-	1,250	1,000	250	1,250
021 Retirement	-	3,410	3,410	-	3,730
030 Medical Insurance	-	10,435	10,435	-	10,595
040 Workers' Compensation	-	1,385	1,385	-	1,335
042 Unemployment Insurance	-	180	130	50	180
043 Medicare	-	3,050	3,050	-	3,025
045 Deferred Compensation	-	300	300	-	300
Total Employee Services:	\$ -	\$ 84,025	\$ 83,725	\$ 300	\$ 82,315
OPERATIONS EXPENSE					
201 Street Maintenance & Repair	\$ 138,810	\$ 30,000	\$ 22,100	\$ 7,900	\$ 25,000
202 Street Sweeping	122,870	127,020	127,020	-	65,000
203 Marking & Striping	21,350	30,000	15,000	15,000	20,200
204 Traffic Signing	7,815	10,000	10,000	-	10,000
205 Curb & Sidewalk Repair	136,250	105,700	80,700	25,000	80,700
208 Accident Repairs	-	10,000	-	10,000	10,000
211 Storm Drain Maintenance	3,765	25,000	10,000	15,000	10,000
213 Traffic Engineering	84,030	122,700	169,600	(46,900)	106,100
218 Reports, Investigations/Permits	-	500	-	500	-
219 Highway 101 Landscape Maint.	46,700	70,000	57,300	12,700	60,000
222 Canyon Oaks Landscape Maint	19,265	21,000	16,000	5,000	20,000
259 Encroachment Permit Processin	50,780	50,000	50,000	-	50,000
320 Special Departmental Expense	165,950	45,000	35,000	10,000	45,000
Total Operating Expenses:	\$ 797,585	\$ 646,920	\$ 592,720	\$ 54,200	\$ 502,000
TOTAL DEPARTMENTAL COSTS:	\$ 797,585	\$ 730,945	\$ 676,445	\$ 54,500	\$ 584,315

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: PUBLIC WORKS

Account: 4310

EMPLOYEE SERVICES

010 Salaries - Full-time

Beginning in FY 2019-20, includes the salary of 50% of one full-time Lead Public Services Inspector.

011 Salaries - Part-time

Beginning in FY 2019-20, includes wages for 50% of one part-time Public Works Inspector.

013 Overtime

Covers costs associated with occasional overtime or call-back time.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the full-time position funded under this Department.

040 Workers' Compensation

Reflects costs to provide workers' compensation coverage.

042 Unemployment Insurance

Reflects annual insurance coverage paid to the State Employment Development Department (EDD) for the Department's employees.

043 Medicare

Federal law requires this coverage with the City paying both the employer and employee rates for full-time employees.

045 Deferred Compensation

Reflects the City's contribution toward the employees' deferred compensation program.

OPERATIONS EXPENSE

201 Street Maintenance & Repair

Provides for the routine maintenance and repairs of City streets handled primarily by Los Angeles County Road Department crews or by private contractors when specialized services are required by the City.

202 Street Sweeping

Reflects costs associated with the weekly sweeping of all City streets through a contract with an outside vendor.

203 Marking & Striping

Accounts for charges related to maintenance of street markings and striping handled by service requests with the Los Angeles County Road Department.

204 Traffic Signing

Encompasses costs for repairing/replacing existing street signs or installing new signs as needed through service requests submitted to the Los Angeles County Road Department.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: PUBLIC WORKS

Account: 4310

OPERATIONS EXPENSE (Continued)

205 Curb & Sidewalk Repair

Provides for the maintenance and repairs of City curbs and sidewalks.

208 Accident Repairs

Covers miscellaneous public works-related repairs and maintenance services arising throughout the year which are not programmed under other Departmental line items, typically those resulting from accidents that damage public infrastructure.

211 Storm Drain Maintenance

Provides for the annual cleaning of City storm drains and catch basins to ensure that such drainage facilities are operational throughout the rainy season.

213 Traffic Engineering

Provides for ongoing professional traffic engineering services (i.e., signal timing modifications/adjustments, traffic analysis, lane configuration studies, accident investigations, etc.) on an as-needed basis through an outside contract.

218 Reports, Investigations/Permits

Accounts for Los Angeles County Road Department charges involving the street superintendent's time in patrolling/inspecting City streets, providing monthly status reports, etc.

219 Highway 101 Landscape Maintenance

Reflects costs for maintaining the four landscaped quadrants at the Lindero Canyon Road/freeway overpass. Pursuant to an agreement with the California Department of Transportation, the City is reimbursed for both contract maintenance charges and inspection/administration costs.

222 Canyon Oaks Landscape Maintenance

Covers the costs to maintain three landscaped areas in this neighborhood that are located in the public right of way.

259 Encroachment Permit Processing

Accounts for costs related to the processing and inspection of encroachment permits issued by the City.

320 Special Departmental Expense

Covers various Department expenses arising throughout the year which are of a special or non-recurring nature making it difficult to categorize under other line items.

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: PARKS AND RECREATION

Account: 4410

	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 216,175	\$ 302,360	\$ 182,180	\$ 120,180	\$ 198,745
Operations Expense	1,834,295	1,740,355	1,222,955	517,400	1,167,400
Capital Outlay	172,335	215,075	105,700	109,375	72,500
TOTAL DEPARTMENTAL COSTS	\$ 2,222,805	\$ 2,257,790	\$ 1,510,835	\$ 746,955	\$ 1,438,645

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 1,438,645
25 Prop A Park Bond Fund	-
TOTAL FUNDING SOURCES	\$ 1,438,645

NARRATIVE

Expenditures approved under this Department support the City's various cultural and recreational programs offered City residents throughout the year. Additionally, ongoing maintenance of the City's seven parks is also provided by this Department. Special community events including the City's summer "TGIF" series and concerts in the park are also planned and implemented through this Department.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: PARKS AND RECREATION

Account: 4410

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
010 Salaries - Full Time	\$ 135,360	\$ 183,895	\$ 120,000	\$ 63,895	\$ 100,930
011 Salaries - Part-time	-	15,325	12,900	2,425	42,520
013 Overtime	20,015	21,000	8,000	13,000	10,000
021 Retirement	22,460	21,530	9,000	12,530	8,945
030 Medical Insurance	29,220	47,585	23,000	24,585	28,275
040 Worker's Compensation	2,675	4,315	3,000	1,315	2,525
042 Unemployment Insurance	380	505	230	275	325
043 Medicare	4,915	6,765	5,000	1,765	4,385
045 Deferred Compensation	1,150	1,440	1,050	390	840
Total Employee Services	\$ 216,175	\$ 302,360	\$ 182,180	\$ 120,180	\$ 198,745
OPERATIONS EXPENSE					
131 Maintenance and Repair	\$ 21,515	\$ 28,100	\$ 28,100	\$ -	\$ 25,000
140 Memberships	170	340	555	(215)	600
170 Meetings & Conferences	3,680	3,200	2,200	1,000	1,000
171 Employee Training	1,430	2,000	-	2,000	1,000
172 Mileage Reimbursement	800	700	200	500	200
180 Utilities - Water	75,755	87,460	67,900	19,560	79,700
182 Utilities - Electric	23,825	1,950	9,600	(7,650)	9,900
276 Contract Svcs - Lndscp Maint.	110,500	138,260	130,800	7,460	147,700
277 Contract Svcs - Special Maint.	56,250	60,000	57,000	3,000	60,500
278 Summer Recreation Program	30,120	-	-	-	-
284 Youth Recreation Program	-	2,000	-	2,000	2,000
310 Janitorial Services	23,100	25,000	20,400	4,600	23,000
320 Special Department Expense	39,310	73,500	26,100	47,400	2,500
323 Community Events	306,760	338,500	237,300	101,200	158,200
324 Special Projects	10,840	19,300	8,100	11,200	18,200
368 Community Park Maintenance	490,545	559,905	385,900	174,005	360,200
369 Community Park Common Area	590,055	340,140	228,200	111,940	227,700
905 Senior Recreation Program	49,640	60,000	20,600	39,400	50,000
Total Operating Expenses:	\$ 1,834,295	\$ 1,740,355	\$ 1,222,955	\$ 517,400	\$ 1,167,400
CAPITAL OUTLAY					
433 Park Improvements	\$ 93,450	\$ 100,300	\$ 73,700	\$ 26,600	\$ 47,500
434 Park Construction	78,885	114,775	32,000	82,775	25,000
Total Capital Outlay:	\$ 172,335	\$ 215,075	\$ 105,700	\$ 109,375	\$ 72,500
TOTAL DEPARTMENTAL COSTS:	\$ 2,222,805	\$ 2,257,790	\$ 1,510,835	\$ 746,955	\$ 1,438,645

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: PARKS AND RECREATION

Account: 4410

EMPLOYEE SERVICES

010 Salary - Full Time

Provides funding to cover the salary for the Community Services Manager and Community Services Specialist position responsible for managing, coordinating and overseeing community service and recreation programming. Also, beginning in FY 2019-20, includes the salary of 40% of one full-time Lead Public Services Inspector.

011 Salaries - Part-time

Beginning in FY 2019-20, includes wages for 40% of one part-time Public Works Inspector.

013 Overtime

Covers costs associated with occasional overtime required throughout the year.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the position funded under this Department.

040 Workers' Compensation

State Workers' Compensation Fund requires coverage at a cost related to overall payroll.

042 Unemployment Insurance

Reflects annual insurance coverage charges paid to the State Employment Development Department for one employee.

043 Medicare

Federal law requires this coverage with the City paying both the employer and employee rates for full-time employees.

OPERATIONS EXPENSE

131 Maintenance and Repair

Covers miscellaneous maintenance and repairs to the City's neighborhood parks.

180 Utilities - Water

Reflects water costs for the City's neighborhood parks.

182 Utilities - Electric

Reflects electric costs for the City's neighborhood parks.

276 Contract Services - Landscape Maintenance

Reflects contract landscape maintenance charges for the City's neighborhood parks.

277 Contract Services - Special Maintenance

Encompasses charges associated with alarm monitoring of the Berniece Bennett Park and Russell Ranch Park restroom facilities, and the City's share of annual field maintenance costs as part of the Oaks Christian School Joint Use Agreement.

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: PARKS AND RECREATION

Account: 4410

OPERATIONS EXPENSE (Continued)

278 Summer Recreation Program

Reflects the costs for the City's summer recreation program at White Oak Elementary School which is handled through a contract arrangement with the Conejo Recreation and Park District. Program features several different elements including a "Recreation Club", summer academy camps and enrichment program.

284 Youth Recreation Program

Includes miscellaneous funding for community service/recreation programming.

310 Janitorial Services

Encompasses contract janitorial services for regular cleaning and maintenance of the Berniece Bennett Park and Russell Ranch Park restrooms.

320 Special Department Expense

Reflects funding for part-time assistance through the Conejo Recreation and Parks District to help oversee various parks and recreation services.

323 Community Events

Includes funding for a number of community programs involving the annual volunteer recognition night, the "One City One Book" program, City Celebration, special programming at the Civic Center (TGIF), concerts in the park, the "Spring Fling" at the Community Park, and street banners.

324 Special Projects

Covers miscellaneous costs for programs, projects and activities which might arise during the fiscal year including support for the Senior Expo, Community Concert Band, Rotary Street Fair, annual Memorial Day event, and other miscellaneous events throughout the year.

368 Community Park Maintenance

Reflects all maintenance costs and operations associated with the City's new Community Park.

369 Community Park Common Area Maintenance

Reflects all maintenance costs and operations associated with the City/YMCA "common area" portions of the new Community Park.

905 Senior Recreation Program

Covers the cost of providing a number of senior programs and activities throughout the year.

CAPITAL OUTLAY

433 Park Improvements

Includes appropriations to cover costs for acquisition of park equipment and/or improvements on an as-needed basis.

434 Park Construction

Includes appropriations for miscellaneous park development costs.

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: SPECIAL PROGRAMS	Account: 4500
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	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	551,215	\$ 735,410	\$ 443,400	\$ 292,010	\$ 571,450
Capital Outlay	50,605	-	-	-	-
TOTAL DEPARTMENTAL COSTS	\$ 601,820	\$ 735,410	\$ 443,400	\$ 292,010	\$ 571,450

DEPARTMENT FUNDING SOURCES

01 General Fund		\$	237,550
03 Proposition C			137,700
06 Proposition A			180,800
12 Air Quality Fund			15,400
TOTAL FUNDING SOURCES		\$	571,450

NARRATIVE

Expenditures approved under this Department support activities of a special or nonrecurring nature. Various transit programs funded with the City's share of the Proposition A Local Transit allocation (Los Angeles County's extra 1/2 cent sales tax) and Proposition C are included in this Department. This Department also reflects line items associated with the funding of community service grants, and operation of a seasonal trolley service. Finally, City costs related to electric vehicles are accounted for in this Department.

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: SPECIAL PROGRAMS

Account: 4500

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
OPERATIONS EXPENSE					
326 Trolley Service	\$ 77,920	\$ 64,000	\$ 41,200	\$ 22,800	\$ -
328 Westlake Transit	265,145	313,800	157,800	156,000	283,650
329 Senior & Youth Subsidized Taxi	86,695	141,010	111,300	29,710	120,900
331 Community Services Allocation	100,000	100,000	52,500	47,500	147,500
334 City Hybrid Vehicles	13,435	69,600	56,100	13,500	12,400
341 Public Art Projects	8,015	40,000	-	40,000	-
342 Electric Veh. Charging Stations	-	7,000	24,500	(17,500)	7,000
392 School District Funding	-	-	-	-	-
Total Operating Expenses:	\$ 551,210	\$ 735,410	\$ 443,400	\$ 292,010	\$ 571,450
CAPITAL OUTLAY					
446 City Hall/Library	\$ 50,605	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay:	\$ 50,605	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 601,815	\$ 735,410	\$ 443,400	\$ 292,010	\$ 571,450

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: SPECIAL PROGRAMS

Account: 4500

OPERATIONS EXPENSE

328 Westlake Transit

Provides for a contract public transportation program with Durham Transportation, Inc. involving a fixed route service operating five days a week (Monday through Friday) from September through the latter part of June each year. Pursuant to Proposition A & C requirements, ridership is open to the general public with heavy usage from school-age children.

326 Community Trolley Service

Reflects costs to undertake a weekend-based community trolley service during the holidays and summer periods.

329 Subsidized Taxi Service

Covers the on-going costs for a subsidized taxi service program for senior citizen and disabled residents.

331 Community Services Allocation

Encompasses funds distributed to nonprofit community and cultural organizations serving the Westlake Village area.

334 City Hybrid Vehicles

Covers ongoing maintenance payments for the City's hybrid vehicles.

341 Public Art Projects

Provides appropriations for various forms of public art projects.

342 Electric Vehicle Charging Stations

Provides appropriations to maintain and operate the City's electric vehicle charging stations.

392 School District Funding

Included funding to furnish Lindero Canyon Middle School's Read 180 classroom and to staff the facility after hours on specific days.

CAPITAL OUTLAY

446 City Hall/Library

Includes appropriations to cover costs installation of electric charging stations at City Hall

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: LIBRARY

Account: 4600

	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	\$ 153,190	\$ 190,200	\$ 149,300	\$ 40,900	\$ 118,600
Capital Outlay	930	30,000	-	30,000	56,000
TOTAL DEPARTMENTAL COSTS	\$ 154,120	\$ 220,200	\$ 149,300	\$ 70,900	\$ 174,600

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 174,600
TOTAL FUNDING SOURCES	\$ 174,600

NARRATIVE

The City contracts with the County of Los Angeles Public Library to provide the staff, books, and other materials for its local library located at the Westlake Village Civic Center. The Departmental budget provides for the library space, utilities, janitorial services, Sunday service and other costs associated with the internal and physical operations of the library.

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: LIBRARY

Account: 4600

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
OPERATIONS EXPENSE					
113 Contract Svcs - Sunday Hours	\$ 71,945	\$ 79,200	\$ 51,200	\$ 28,000	\$ -
131 Maintenance and Repair	27,380	46,600	33,700	12,900	53,000
182 Utilities - Electric & Water	39,385	49,200	49,200	-	50,000
310 Janitorial Services	14,480	15,200	15,200	-	15,600
Total Operating Expenses:	\$ 153,190	\$ 190,200	\$ 149,300	\$ 40,900	\$ 118,600
CAPITAL OUTLAY					
430 Office Furniture & Equipment	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 1,000
446 City Hall/Library	930	20,000	-	20,000	55,000
Total Capital Outlay:	\$ 930	\$ 30,000	\$ -	\$ 30,000	\$ 56,000
TOTAL DEPARTMENTAL COSTS:	\$ 154,120	\$ 220,200	\$ 149,300	\$ 70,900	\$ 174,600

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: LIBRARY

OPERATIONS EXPENSE

113 Contract Services - Sunday Operating Hours

Reflects an appropriation to cover costs billed by the Los Angeles County Library Department to staff the City's Library on Sundays throughout the year.

131 Maintenance and Repair

Reflects general maintenance and repair costs for the City's Library building.

182 Utilities - Electric & Water

Represents the Library's share of utility charges.

310 Janitorial Services

Provides for the regular contract janitorial maintenance of the Library facility.

CAPITAL OUTLAY

430 Office Furniture & Equipment

Appropriation includes miscellaneous costs for furnishings as needed.

Assessment Districts

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4710
Arterial Medians & Parkways - Zone 1	

	2018-19	2019-20	2019-20	Bud v. Est.	2020-21
	Actual	Budget	Estimate	Under/(Over)	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 55,510	\$ -	\$ -	\$ -	\$ -
Operations Expense	532,630	616,900	498,000	118,900	583,800
Capital Outlay	-	-	-	-	-
TOTAL DEPARTMENTAL COSTS	\$ 588,140	\$ 616,900	\$ 498,000	\$ 118,900	\$ 583,800

DEPARTMENT FUNDING SOURCES

23	Beginning Fund Balance		213,616
23	Assessment Revenue		108,650
23	Ad Valorem Revenue		568,767
TOTAL FUNDING SOURCES			\$ 891,033

NARRATIVE

Under the provisions of the 1972 Landscaping and Lighting Act, cities are authorized to form assessment districts to pay for the costs and expenses of operating, maintaining and servicing landscaping and lighting facilities associated with each district. Landscape Assessment District No. 1 consists of four benefit zones corresponding to four landscape assessment districts which were originally taken over from the County by the City in 1991. Zone 1 includes arterial street medians and parkways. These landscaped areas are regularly maintained using outside contract services.

**CITY OF WESTLAKE VILLAGE
EXPENDITURE DETAIL**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4710
Arterial Medians & Parkways - Zone 1	

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
013 Call-Back	\$ 1,290	\$ -	\$ -	\$ -	\$ -
015 Administration & Inspection	48,995	-	-	-	-
040 Worker's Compensation	865	-	-	-	-
042 Unemployment Insurance	280	-	-	-	-
043 Medicare	4,085	-	-	-	-
Total Employee Services	\$ 55,515	\$ -	\$ -	\$ -	\$ -
OPERATIONS EXPENSE					
110 Contract Srvs - Legal	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
180 Utilities - Water	95,080	128,200	110,000	18,200	125,000
182 Utilities - Electric	14,170	15,700	13,500	2,200	15,000
214 Tree Trimming	20,445	45,000	69,000	(24,000)	105,000
260 Contract Srvs - Engineering	11,690	12,000	10,000	2,000	12,000
271 Contract Srvs - Lndscp Arch Srvs	68,555	70,000	15,000	55,000	20,000
276 Contract Srvs - Lndscp Maint.	320,580	328,000	275,000	53,000	299,800
391 Contingency	2,115	15,000	2,500	12,500	4,000
Total Operating Expenses:	\$ 532,635	\$ 616,900	\$ 498,000	\$ 118,900	\$ 583,800
TOTAL DEPARTMENTAL COSTS:	\$ 615,915	\$ 616,900	\$ 498,000	\$ 118,900	\$ 583,800

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4711
First Neighborhood Landscaping - Zone 2	

	2018-19	2019-20	2019-20	Bud v. Est.	2020-21
	Actual	Budget	Estimate	Under/(Over)	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 6,120	\$ -	\$ -	\$ -	\$ -
Operations Expense	69,925	82,600	101,200	(18,600)	113,600
TOTAL DEPARTMENTAL COSTS	\$ 76,045	\$ 82,600	\$ 101,200	\$ (18,600)	\$ 113,600

DEPARTMENT FUNDING SOURCES

23	Beginning Fund Balance				12,400
23	Assessment Revenue				57,600
TOTAL FUNDING SOURCES					\$ 70,000

NARRATIVE

As part of Westlake Village Landscape Assessment District No. 1, Zone 2 includes numerous landscaped areas within the First Neighborhood residential community. Such areas are maintained using outside contract services supervised under the general direction of City staff. In addition to contract labor charges, other costs include water and electric utilities, legal services, and on-going inspections. Revenues which offset expenditures within this zone are generated through annual assessments collected on the tax rolls.

**CITY OF WESTLAKE VILLAGE
EXPENDITURE DETAIL**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4711
First Neighborhood Landscaping - Zone 2	

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
013 Call-Back	\$ 280	\$ -	\$ -	\$ -	\$ -
015 Administration & Inspection	5,240	-	-	-	-
040 Worker's Compensation	95	-	-	-	-
042 Unemployment Insurance	20	-	-	-	-
043 Medicare	485	-	-	-	-
Total Employee Services	\$ 6,120	\$ -	\$ -	\$ -	\$ -
OPERATIONS EXPENSE					
110 Contract Srvs - Legal	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
180 Utilities - Water	41,505	45,000	41,000	4,000	45,000
260 Contract Srvs - Engineering	-	2,500	2,500	-	2,500
276 Contract Srvs - Lndscp Maint.	28,420	30,100	56,200	(26,100)	63,100
391 Contingency	-	3,500	-	3,500	1,500
Total Operating Expenses:	\$ 69,925	\$ 82,600	\$ 101,200	\$ (18,600)	\$ 113,600
CAPITAL OUTLAY					
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 76,045	\$ 82,600	\$ 101,200	\$ (18,600)	\$ 113,600

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4712
Lakeshore Landscaping - Zone 3	

	2018-19	2019-20	2019-20	Bud v. Est.	2020-21
	Actual	Budget	Estimate	Under/(Over)	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 3,120	\$ -	\$ -	\$ -	\$ -
Operations Expense	23,615	29,450	24,150	5,300	28,250
TOTAL DEPARTMENTAL COSTS	\$ 26,735	\$ 29,450	\$ 24,150	\$ 5,300	\$ 28,250

DEPARTMENT FUNDING SOURCES

23	Beginning Fund Balance	26,550
23	Assessment Revenue	13,700
	TOTAL FUNDING SOURCES	\$ 40,250

NARRATIVE

As part of Westlake Village Landscape Assessment District No. 1, Zone 3 includes landscaped areas within the Lakeshore residential community. These areas are maintained using outside contract services supervised under the general direction of City staff. In addition to contract labor charges, other costs include water and electric utilities, legal services, and on-going inspections. Revenues which offset expenditures within this zone are generated through annual assessments collected on the tax rolls.

**CITY OF WESTLAKE VILLAGE
EXPENDITURE DETAIL**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4712
Lakeshore Landscaping - Zone 3	

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
013 Call-Back	\$ 80	\$ -	\$ -	\$ -	\$ -
015 Administration & Inspection	2,745	-	-	-	-
040 Worker's Compensation	50	-	-	-	-
042 Unemployment Insurance	15	-	-	-	-
043 Medicare	230	-	-	-	-
Total Employee Services	\$ 3,120	\$ -	\$ -	\$ -	\$ -
OPERATIONS EXPENSE					
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500
180 Utilities - Water	10,755	13,000	11,200	1,800	13,000
260 Contract Srvs - Engineering	-	650	650	-	650
276 Contract Srvs - Lndscp Maint.	12,855	14,100	11,800	2,300	13,600
391 Contingency	-	1,200	-	1,200	500
Total Operating Expenses:	\$ 23,610	\$ 29,450	\$ 24,150	\$ 5,300	\$ 28,250
CAPITAL OUTLAY					
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 26,730	\$ 29,450	\$ 24,150	\$ 5,300	\$ 28,250

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4713
Three Springs Landscaping - Zone 4	

	2018-19	2019-20	2019-20	Bud v. Est.	2020-21
	Actual	Budget	Estimate	Under/(Over)	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 3,900	\$ -	\$ -	\$ -	\$ -
Operations Expense	29,325	22,000	36,900	(14,900)	24,500
TOTAL DEPARTMENTAL COSTS	\$ 33,225	\$ 22,000	\$ 36,900	\$ (14,900)	\$ 24,500

DEPARTMENT FUNDING SOURCES

23	Beginning Fund Balance				16,730
23	Assessment Revenue				13,630
	TOTAL FUNDING SOURCES				\$ 30,360

NARRATIVE

As part of Westlake Village Landscape Assessment District No. 1, Zone 4 includes several landscaped areas within the Three Springs residential community. Such areas are maintained using outside contract services supervised under the general direction of City staff. In addition to contract labor charges, other costs include water and electric utilities, legal services, and on-going inspections. Revenues which offset expenditures within this zone are generated through annual assessments collected on the tax rolls.

**CITY OF WESTLAKE VILLAGE
EXPENDITURE DETAIL**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4713
Three Springs Landscaping - Zone 4	

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
013 Call-Back	\$ 100	\$ -	\$ -	\$ -	\$ -
015 Administration & Inspection	3,435	-	-	-	-
040 Worker's Compensation	60	-	-	-	-
042 Unemployment Insurance	20	-	-	-	-
043 Medicare	290	-	-	-	-
Total Employee Services	\$ 3,905	\$ -	\$ -	\$ -	\$ -
OPERATIONS EXPENSE					
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500
180 Utilities - Water	1,855	4,100	8,000	(3,900)	8,300
182 Utilities - Electric	1,535	1,500	1,400	100	1,500
260 Contract Srvs - Engineering	-	600	600	-	600
276 Contract Srvs - Lndscp Maint.	24,605	14,100	16,000	(1,900)	12,600
391 Contingency	1,325	1,200	10,400	(9,200)	1,000
Total Operating Expenses:	\$ 29,320	\$ 22,000	\$ 36,900	\$ (14,900)	\$ 24,500
CAPITAL OUTLAY					
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 33,225	\$ 22,000	\$ 36,900	\$ (14,900)	\$ 24,500

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4720
Westlake Spectrum District No. 15	

	2018-19	2019-20	2019-20	Bud v. Est.	2020-21
	Actual	Budget	Estimate	Under/(Over)	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 2,340	\$ -	\$ -	\$ -	\$ -
Operations Expense	15,140	19,700	11,500	8,200	16,500
TOTAL DEPARTMENTAL COSTS	\$ 17,480	\$ 19,700	\$ 11,500	\$ 8,200	\$ 16,500

DEPARTMENT FUNDING SOURCES

23 Beginning Fund Balance		28,950
23 Assessment Revenue		10,450
TOTAL FUNDING SOURCES		\$ 39,400

NARRATIVE

In 1989, the Los Angeles County Board of Supervisors approved the formation of the Westlake Spectrum Local Landscape Assessment District No. 15 for the purpose of providing funds for the maintenance of landscaped areas located within the Spectrum Development. Subsequently, in 1994 the County transferred jurisdiction of District No. 15 to the City. Currently, the District maintains landscaped improvements located within the parkway areas along Park Terrace Drive and Oak Crest Drive, adjacent the Spectrum business park, using an outside landscape contractor.

**CITY OF WESTLAKE VILLAGE
EXPENDITURE DETAIL**

Department: LANDSCAPE ASSESSMENT DISTRICT	Account: 4720
Westlake Spectrum District No. 15	

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
013 Call-Back	\$ 60	\$ -	\$ -	\$ -	\$ -
015 Administration & Inspection	2,060	-	-	-	-
040 Worker's Compensation	35	-	-	-	-
042 Unemployment Insurance	10	-	-	-	-
043 Medicare	175	-	-	-	-
Total Employee Services	\$ 2,340	\$ -	\$ -	\$ -	\$ -
OPERATIONS EXPENSE					
110 Contract Srvs - Legal	\$ -	\$ 500	\$ -	\$ 500	\$ -
214 Tree Trimming	-	-	-	-	5,000
260 Contract Srvs - Engineering	-	1,000	1,000	-	1,000
276 Contract Srvs - Lndscp Maint.	15,140	16,700	10,000	6,700	10,000
391 Contingency	-	1,500	500	1,000	500
Total Operating Expenses:	\$ 15,140	\$ 19,700	\$ 11,500	\$ 8,200	\$ 16,500
CAPITAL OUTLAY					
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 17,480	\$ 19,700	\$ 11,500	\$ 8,200	\$ 16,500

**CITY OF WESTLAKE VILLAGE
DEPARTMENT SUMMARY AND NARRATIVE**

Department: LIGHTING ASSESSMENT DISTRICT	Account: 4730
Lighting Maintenance District No. 1	

	2018-19	2019-20	2019-20	Bud v. Est.	2020-21
	Actual	Budget	Estimate	Under/(Over)	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 7,020	\$ 16,820	\$ 16,820	\$ -	\$ 16,470
Operations Expense	298,255	306,000	309,600	(3,600)	326,300
Capital Outlay	-	205,000	25,000	180,000	250,000
TOTAL DEPARTMENTAL COSTS	\$ 305,275	\$ 527,820	\$ 351,420	\$ 176,400	\$ 592,770

DEPARTMENT FUNDING SOURCES

22	Beginning Fund Balance	657,542
22	Assessment Revenue	70,730
22	Ad Valorem Revenue	300,000
TOTAL FUNDING SOURCES		\$ 1,028,272

NARRATIVE

Originally formed by the County and subsequently transferred to the City in 1991, Lighting Maintenance District No. 1 handles the maintenance of traffic signals within the County plus the on-going servicing of all street lights along public roadways. Currently, the routine maintenance of the various traffic signals located throughout the City is performed by Los Angeles County crews, while the servicing of street lights is performed by Southern California Edison. Revenues needed to cover charges for this work are derived from both ad valorem taxes and special assessments

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: LIGHTING ASSESSMENT DISTRICT	Account: 4730
Lighting Maintenance District No. 1	

EXPENDITURE CLASSIFICATION	2018-19 Actual	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
EMPLOYEE SERVICES					
010 Salaries - Full-time	\$ -	\$ 8,975	\$ 8,975	\$ -	\$ 8,425
011 Salaries - Part-time	-	3,830	3,830	-	3,955
012 Call-Back/Overtime	180	250	250	-	250
015 Administration & Inspection	6,180	-	-	-	-
021 Retirement	-	685	685	-	745
030 Medical Insurance	-	2,090	2,090	-	2,125
040 Worker's Compensation	110	280	280	-	270
042 Unemployment Insurance	35	35	35	-	35
043 Medicare	520	615	615	-	605
045 Deferred Compensation	-	60	60	-	60
Total Employee Services	\$ 7,025	\$ 16,820	\$ 16,820	\$ -	\$ 16,470
OPERATIONS EXPENSE					
110 Contract Srvs - Legal	\$ 3,130	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
206 Signal Maintenance	102,510	89,100	89,100	-	100,000
207 Highway Safety Lighting	183,000	185,400	191,000	(5,600)	194,800
260 Contract Srvs - Engineering	9,565	16,000	16,000	-	16,000
391 Contingency	45	12,000	10,000	2,000	12,000
Total Operating Expenses:	\$ 298,250	\$ 306,000	\$ 309,600	\$ (3,600)	\$ 326,300
CAPITAL OUTLAY					
721 Traffic Signal Pole Painting	\$ 13,163	\$ 205,000	\$ 25,000	\$ 180,000	\$ 250,000
Total Capital Outlay:	\$ 13,163	\$ 205,000	\$ 25,000	\$ 180,000	\$ 250,000
TOTAL DEPARTMENTAL COSTS:	\$ 318,438	\$ 527,820	\$ 351,420	\$ 176,400	\$ 592,770

**Capital
Improvement
Program (CIP)
&
Arterial System
Finance Program
(ASFP)**

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: CAPITAL IMPROVEMENT PROGRAM (CIP)	Account: 4800
Department: ARTERIAL STREET FINANCE PROGRAM (ASFP)	Account: 4900

	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

CIP - Recurring Projects	\$ 1,540,000	\$ 1,597,370	\$ (7,370)	\$ 1,875,000
CIP - Park Improvements	1,030,000	888,800	141,200	415,000
CIP - Sidewalk Improvements	-	-	-	-
CIP - Streetscape Projects	900,000	262,200	637,800	70,000
CIP - Other Projects	1,780,000	401,730	1,378,270	590,000
ASFP	270,000	27,000	243,000	275,000
TOTAL DEPARTMENTAL COSTS	\$ 5,520,000	\$ 3,177,100	\$ 2,392,900	\$ 3,225,000

DEPARTMENT FUNDING SOURCES - Please see following pages

NARRATIVE

The FY 2020-21 Capital Improvement Program (CIP) and Arterial Street Financing Program (ASFP) consists of five categories of projects. (See also the comprehensive descriptions of each FY 2020-21 project on the following pages.)

CIP - Recurring Projects: This consists of three (3) components that generally recur each fiscal year, or will recur in the coming years. This includes projects such as the Annual Street Resurfacing, Conduit Installation, and Storm Drain Basin Debris Cleanouts.

CIP - Park Projects: This consists of three (3) components, including carryover work on the Westlake Village Community Park.

CIP - Streetscape Projects: One (1) streetscape project is planned for FY 2020-21, the replacement of Landscape Controllers through out the City.

CIP - Other Projects: This consists of five (5) components that include improvements to City facilities, painting of City traffic signal poles, and other projects.

ASFP: The FY 2020-21 ASFP Work Program includes two (2) components, including Measure R Monitoring and Audit Coordination, as well as installation of a Lindero Bridge Safety Barrier (northbound on- and off ramps).

CITY OF WESTLAKE VILLAGE

SUMMARY OF CIP AND ASFP PROJECTS

Proj. #	Project Name	2019-20 Budget	2019-20 Estimate	Bud v. Est. Under/(Over)	2020-21 Proposed	Funding Source(s)
CIP - Recurring Projects						
701	Neighborhood Beautif. Grants	100,000	42,600	57,400	-	CIP
702	Advance Street Sign Replacement	45,000	38,800	6,200	-	CIP
704	Utility Box Screening	35,000	30,000	5,000	-	CIP
719	Conduit Installation	75,000	45,000	30,000	275,000	CIP
725	Annual Street Resurface - 19/20	1,110,000	1,301,670	(191,670)	-	CIP; RM-SB1; R-Lcl; M-Lcl
736	Oak Forest Grant Program	-	50,000	(50,000)	50,000	CIP
737	Annual Street Resurface - 20/21	-	-	-	1,350,000	CIP; RM-SB1
738	Storm Drain Basin Cleanouts	-	-	-	200,000	CIP
Subtotal - Recurring		1,540,000	1,597,370	(7,370)	1,875,000	
CIP - Park Improvements						
468	WLV Community Park	750,000	651,000	99,000	15,000	CIP
474	Dog Park	-	-	-	-	CIP
713	Canyon Oaks Passive Park	50,000	20,000	30,000	100,000	CIP; Measure W
726	Three Springs Park Stream Bed	110,000	50,000	60,000	300,000	Edison
727	Cyn Oaks/Lot 79 Drainage Imp	75,000	164,000	(89,000)	-	CIP
728	Three Springs BB/Lot Lights	45,000	3,800	41,200	-	CIP
Subtotal - Parks		1,030,000	888,800	141,200	415,000	
CIP - Streetscape Projects						
705	Lindero Linear Park	75,000	230,200	(155,200)	-	M-Regional
707	Freeway Frontage Landscaping	-	-	-	-	CIP
720	Triunfo Canyon Road Streetscape	-	-	-	-	CIP
724	Triunfo Canyon Road Lighting	-	-	-	-	CIP
729	Lakeshore Medians Lndscpng	75,000	2,000	73,000	-	CIP
730	Freeway Frontage Lndscpng (SE)	750,000	30,000	720,000	-	CIP
739	Landscape Controller Installs	-	-	-	70,000	CIP
Subtotal - Streetscape		900,000	262,200	637,800	70,000	
CIP - Other Projects						
709	City Hall Book Nook Expansion	350,000	18,500	331,500	-	CIP
710	City Hall Water Feature Refurb	275,000	12,000	263,000	-	CIP
721	Traffic Signal Pole Painting	205,000	25,000	180,000	250,000	Lighting Assess. Distr.
722	Street Number Painting	-	-	-	30,000	CIP
723	Ridgeford Site Feasibility Study	125,000	15,000	110,000	115,000	Measure W
731	Bus Stop Improvements	75,000	5,000	70,000	-	CIP
732	Asset Management Plan	155,000	30,000	125,000	-	CIP
733	Intelligent Transportation Syst	100,000	106,230	(6,230)	25,000	CIP
734	LED Street Name Sign Lights	200,000	15,000	185,000	-	CIP
735	First Neighborhood Storm Drain	295,000	175,000	120,000	-	CIP
740	Civic Center Generator Replace	-	-	-	170,000	CIP
Subtotal - Other		1,780,000	401,730	1,378,270	590,000	
Total - CIP		5,250,000	3,150,100	2,149,900	2,950,000	
ARTERIAL SYSTEM FIN. PROGRAM (ASFP)						
260	Mea. R Monitoring/Coord./Eng.	25,000	12,000	13,000	25,000	R-Hwy
714	Lindero Bridge Safety Barrier	245,000	15,000	230,000	250,000	R-Hwy
Total - ASFP		270,000	27,000	243,000	275,000	
Total - CIP & ASFP		\$ 5,520,000	\$ 3,177,100	\$ 2,392,900	\$ 3,225,000	

CITY OF WESTLAKE VILLAGE
SUMMARY OF CIP AND ASFP FUNDING SOURCES
FY 2020-21

Proj #	Project Name	2020-21 Budget	Funding Sources (Fund Number & Name)									Total Sources	
			(10) CIP	(22) Lighting	(30) MTA Gr (R-Hwy)	(32) R-Local	(33) Park (R-Hwy)	(35) M-Local	(36) M-Reg	(37) RMRA SB-1	(38) W		(50) SCE
CIP - Recurring Projects													
701	Nghbrd Beaut. Grnts	0	0	0	0	0	0	0	0	0	0	0	0
702	Adv Strt Sign Rplcmnt	0	0	0	0	0	0	0	0	0	0	0	0
704	Utility Box Screening	0	0	0	0	0	0	0	0	0	0	0	0
708	Hndicp Rmp Install.	0	0	0	0	0	0	0	0	0	0	0	0
718	Ann Strt Tree Rplmnt	0	0	0	0	0	0	0	0	0	0	0	0
719	Conduit Installation	275,000	275,000	0	0	0	0	0	0	0	0	0	275,000
736	Oak Forest Grant Prog	50,000	50,000	0	0	0	0	0	0	0	0	0	50,000
737	Ann Strt Rsrfc - 20/21	1,350,000	1,191,766	0	0	0	0	0	0	158,234	0	0	1,350,000
738	Storm Drain Basin Clean	200,000	0	0	0	0	0	0	0	0	0	200,000	200,000
Subtotal - Recurring		1,875,000	1,516,766	0	0	0	0	0	0	158,234	0	200,000	1,875,000
CIP - Park Improvements													
468	WLV Community Park	15,000	15,000	0	0	0	0	0	0	0	0	0	15,000
713	Cyn Oks Passive Park	100,000	54,000	0	0	0	0	0	0	0	46,000	0	100,000
726	Thr Sprngs Prk Strm Bed	300,000	0	0	0	0	0	0	0	0	0	300,000	300,000
727	Cyn Oks/Lot 79 Drng Imp	0	0	0	0	0	0	0	0	0	0	0	0
728	Thr Spr BB/Prk Lot Lghts	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal - Parks		415,000	69,000	0	0	0	0	0	0	0	46,000	300,000	415,000
CIP - Streetscape Projects													
705	Lindero Linear Park	0	0	0	0	0	0	0	0	0	0	0	0
729	Lkshre Mdns Lndscpng	0	0	0	0	0	0	0	0	0	0	0	0
739	Landscpe Controllers	70,000	70,000	0	0	0	0	0	0	0	0	0	70,000
Subtotal - Streetscape		70,000	70,000	0	0	0	0	0	0	0	0	0	70,000
CIP - Other Projects													
709	City Hall Book Nook	0	0	0	0	0	0	0	0	0	0	0	0
710	City Hall Wtr Ftr Refrb	0	0	0	0	0	0	0	0	0	0	0	0
721	Traffic Sig. Pole Paint	250,000	0	250,000	0	0	0	0	0	0	0	0	250,000
722	Str Number Painting	30,000	30,000	0	0	0	0	0	0	0	0	0	30,000
723	Rdgfrd Site Feas. Study	115,000	0	0	0	0	0	0	0	0	115,000	0	115,000
731	Bus Stop Improvements	0	0	0	0	0	0	0	0	0	0	0	0
732	Asset Management Plan	0	0	0	0	0	0	0	0	0	0	0	0
733	Intell. Transp. Systs	25,000	25,000	0	0	0	0	0	0	0	0	0	25,000
734	LED Strt Name Sgn Lghts	0	0	0	0	0	0	0	0	0	0	0	0
735	First Nbrhd Storm Drain	0	0	0	0	0	0	0	0	0	0	0	0
740	CC Generator Replace	170,000	170,000	0	0	0	0	0	0	0	0	0	170,000
Subtotal - Other		590,000	225,000	250,000	0	0	0	0	0	0	115,000	0	590,000
Total - CIP		2,950,000	1,880,766	250,000	0	0	0	0	0	158,234	161,000	500,000	2,950,000
Arterial Streets Fin. Program (ASFP)													
260	Mea R Mntn & Coord	25,000	0	0	0	25,000	0	0	0	0	0	0	25,000
714	Lndro Brdg Sfty Bar.	250,000	0	0	0	250,000	0	0	0	0	0	0	250,000
Total - ASFP		275,000	0	0	0	275,000	0	0	0	0	0	0	275,000
Total - CIP & ASFP		3,225,000	1,880,766	250,000	0	275,000	0	0	0	158,234	0	500,000	3,225,000

Notes:

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM **Account: 4800**
Recurring Projects

2020-21
Proposed

1 Annual Street Improvement Project - 20/21 (737)

Project Description: The work this year will take place on both North and Southbound lanes of Lindero Cyn Blvd immediately after the construction of the LVMWD waterline. The work also includes the Civic Center parking lot.

Construction	\$ 1,150,000
Project Management	50,000
Design	35,000
Construction Management	40,000
Construction Inspection	75,000
	1,350,000

2 Installation of Conduit (719)

Project Description: This provides for the installation of conduit (for broadband purposes) when opportunities arise during the fiscal year, including installation over the LVMWD waterline in FY2020/21.

Construction	\$ 200,000
Project Management and Design	30,000
Construction Management and Inspection	45,000
	275,000

3 Storm Drain Basin Debris Cleanouts (738)

Project Description: This provides for as needed improvements to Citywide Storm Drain Basins including vegetation, debris and sediment removal.

Construction	\$ 135,000
Project Management and Design	30,000
Construction Management and Inspection	35,000
	200,000

4 Oak Forest Grant Program (736)

Project Description: This is a grant program to assist Oak Forest Estates residents affected by the 2018 Woolsey Fire with removal and required replacement of oak trees.

Grant Funding	\$ 50,000
	50,000

Total - Recurring Projects **\$ 1,875,000**

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Park Projects	

2020-21
Proposed

1 Westlake Village Community Park (468)

Project Description : Construction of signage for the Community Park, including Park and Ride wayfinding.

Signage Program	\$	15,000
		15,000

2 Canyon Oaks Passive Park Project (713)

Project Description : This project includes concept phase design of various improvements, including a walkway, landscaping, with a potential for a dry pond/in-line stream run-off treatment for EWMP conformity.

Project Management	\$	25,000
Design		75,000
		100,000

3 Three Springs Park Stream Bed Restoration (726)

Project Description : The project includes the installation of permanent erosion control measures in the 1/4-acre swale restoration area at the westerly end of Three Springs Park. Design completed in FY19/20.

Construction	\$	225,000
Project Management		35,000
Construction Management and Inspection		40,000
		300,000

Total - Park Projects	\$	415,000
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CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Streetscape Projects	

2020-21 Proposed

1 Landscape Controller Installs

Project Description: Replacement of Landscape Controllers (10 per year) to phase out discontinued models, to managed and inspected by City Staff.

Construction	\$ 70,000
	70,000

Total - Streetscape	\$ 70,000
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CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Other Projects	

**2020-21
Proposed**

1 Traffic Signal Pole Painting (721)

Project Description : This project is a carry over of the replacement/repainting of Citywide Traffic Signal Poles.

Construction	\$	185,000
Project Management		15,000
Design		12,500
Construction Management		12,500
Construction Inspection		25,000
		0
		250,000

2 Ridgeford Feasibility Study and Project Implementation (723)

Project Description : This project would entail a feasibility study to treat and infiltrate drainage from the Westlake Pointe and Ridgeford developments , and may be coupled with flood protection elements that benefit the Oak Forest Estates of passive park area with recreation elements during dry weather periods.

Project Management	\$	25,000
Feasibility Study		90,000
		0
		0
		0
		115,000

3 Intelligent Transportation System (ITS) (733)

Project Description : Utilize ITS Study completed FY19/20 to scope projects to connect traffic signals to internet-based system at City Hall, upgrade field cabinet hardware, install traffic flow management cameras.

Project Management	\$	25,000
Project Management		0
Design		0
Construction Management		0
Construction Inspection		0
		0
		25,000

4 Civic Center Generator Replacement (740)

Project Description : This project includes the design and permitting of a new generator for the Civic Center.

Project Management	\$	30,000
Study and Permitting	\$	140,000
		170,000

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Other Projects	

	2020-21
	Proposed

5 Street Number Painting (722)

Project Description : This biannual program repaints street address numbers on curbs.

Project Management	\$	5,000
Project Management		0
Design		0
Construction		0
Construction Inspection		0
Construction		25,000
		30,000

Total - Other	\$ 590,000
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CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: Arterial Street Finance Program (ASFP)	Account: 4900
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2020-21
Proposed

1 Measure R Monitoring and Audit Coordination (260)

Project Description : Audits are expected to take place immediately after the completion of the Lindero Bridge Safety Barrier. These costs cover the management of those audits.

Project Management	\$ 25,000
	25,000

2 Lindero Bridge Safety Barrier on the Northbound On- and Off-Ramps (714)

Project Description : Since the completion of the Lindero Bridge Improvements, Caltrans has required the City to install a safety barrier between the northbound on- and off-ramps. This barrier would be cast concrete with the same façade as the interior bridge overcrossing. The design will also take into account minimizing the visual impact of the barrier crash cushion.

Construction	\$ 180,000
Project Management	20,000
Construction Management and Inspection	50,000
	250,000

Total - ASFP	\$ 275,000
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Gann Appropriation Limit

GANN APPROPRIATIONS LIMIT

Article XIII B of the California Constitution (Proposition 4 - "Gann Initiative") specifies that appropriations made by State and local governments may increase annually by a factor comprised of the change in population and the change in the U.S. Consumer Price Index or the change in the California per capita income, whichever is less. The State Department of Finance determines and provides the change factors used in calculating the next year's limit.

Since the City of Westlake Village incorporated after the passage of Proposition 4, the vote of the people upon incorporation established a base as set forth by LAFCO. The voter approved appropriation limit was \$1,072,562 and was based upon Fiscal Year 1979-80. Each year this base limit is changed with the two factors. The calculation of the annual limit is presented below:

In 1991, the City contracted with Ernst & Young to recompute the Gann Limit based upon current State law. Commencing with Fiscal Year 1987-88 adjustments were made in accordance with State law.

FY 1980-81 (Base Formula)

State per capita income $12.11 = 1.1211$

Population Increase $4.57 = 1.0457$

Change Factor (% change in
State per capita income X
% change population) = $1.12.11 \times 1.0457 = 1.172334$

LIMIT = (previous year's
limit x change factor) = $\$1,072,562 \times 1.172334 = \$1,257,401$

Article XIII B provides that when revenue described as "Proceeds of Tax" are received in excess of the appropriation limit, the excess amount must be returned to the taxpayers within two years. In Fiscal Year 1984-85, \$75,602 of excess "proceeds of tax" was received. In July, 1987, the City Council approved the distribution of the excess revenue to all taxpayers within the City. This was accomplished by the City directly making a one-time payment to the Los Angeles County landscape and lighting assessment districts. These direct assessments are a part of the annual property tax obligation of each property owner, and all property owners within the City, both residential and commercial, received a credit on their 1987-88 property tax bill as a result of the rebate of the excess revenue. Ballot Measures have been approved overriding the GANN Limit for Fiscal Years 1985-86 through 1992-93.

APPROPRIATIONS LIMIT CALCULATION

Fiscal Year	Per Capita PI Change	Population Change	Per Capita Factor	Population Factor	Change Factor	Limit
1979-80						\$1,072,562
1980-81	12.11%	4.57%	1.1211	1.0457	1.17233427	\$1,257,401
1981-82					1.10418537	\$1,388,404
1982-83					1.09310258	\$1,517,668
1983-84					1.03619105	\$1,572,594
1984-85					1.04834306	\$1,648,618
1985-86					1.04269030	\$1,718,998
1986-87					1.02770626	\$1,766,625
1987-88					1.19509347	\$2,111,282
1988-89					1.16096239	\$2,451,119
1989-90					1.11724767	\$2,738,507
1990-91					1.09838098	\$3,007,924
1991-92					1.11797173	\$3,362,774
1992-93					1.11688029	\$3,755,816
1993-94					1.15666529	\$4,344,222
1994-95					1.53332541	\$6,661,106
1995-96					1.40131999	\$9,334,341
1996-97					1.05504577	\$9,848,157
1997-98					1.05936491	\$10,432,792
1998-99					1.09753266	\$11,450,330
1999-00					1.06819192	\$12,231,150
2000-01					1.06462663	\$13,021,608
2001-02					1.09253942	\$14,226,620
2002-03					1.00132020	\$14,245,402
2003-04					1.04540356	\$14,892,194
2004-05					1.04250831	\$15,525,236
2005-06	5.26%	0.75%	1.0526	1.0075	1.06049450	\$16,464,427
2006-07	3.96%	0.11%	1.0396	1.0011	1.04074356	\$17,135,245
2007-08	4.42%	0.24%	1.0442	1.0024	1.04670608	\$17,935,565
2008-09	4.29%	0.25%	1.0429	1.0025	1.04550725	\$18,751,763
2009-10	0.62%	0.50%	1.0062	1.0050	1.01123100	\$18,962,364
2010-11	-2.54%	0.53%	0.9746	1.0053	0.97976538	\$18,578,667
2011-12	2.51%	0.22%	1.0251	1.0022	1.02735522	\$19,086,890
2012-13	3.77%	0.19%	1.0377	1.0019	1.03967163	\$19,844,098
2013-14	5.12%	0.45%	1.0512	1.0045	1.05593040	\$20,953,986
2014-15	-0.23%	0.47%	0.9977	1.0047	1.00238919	\$21,004,049
2015-16	3.82%	0.41%	1.0382	1.0041	1.04245662	\$21,895,809
2016-17	5.37%	0.40%	1.0537	1.0040	1.05791480	\$23,163,900
2017-18	3.69%	0.00%	1.0369	1.0000	1.03690000	\$24,018,647
2018-19	3.67%	0.06%	1.0367	1.0006	1.03732202	\$24,915,072
2019-20	3.85%	-0.86%	1.0385	0.9914	1.02956890	\$25,651,783
2020-21	3.73%	-0.18%	1.0373	0.9982	1.03543286	\$26,560,699

Community Profile

CITY OF WESTLAKE VILLAGE COMMUNITY PROFILE

Settled snugly in the northern foothills of the Santa Monica Mountains in western Los Angeles County, the City of Westlake Village is nine miles inland from the Pacific Ocean and 38 miles west of downtown Los Angeles. Occupying only 5.4 square miles, averaging 900 feet above sea level, the community is framed by the Simi Hills to the north and the Santa Monica Mountains to the south.

History

About 3,000 years ago, Chumash Indians moved into the region and lived by hunting rabbits and other game, gathering grains and acorns. On-going excavations, archaeological sites, and polychrome rock paintings in the area provide a

glimpse into the social and economic complexity of the ancient Chumash world. In 1770, Captain Gaspar de Portola led a party of Spanish explorers and missionaries, traveling north on the route that became known as the El Camino Real. The party camped near a Chumash village, believed to be the site of present-day Westlake Village. Father Juan Crespi, chaplain and diarist of the expedition, wrote: "We are on a plain of considerable extent and much beauty, forested on all parts by live oaks and oak trees, with much pasturage and water."



When the Spanish finally did settle the area, they were given huge land grants, the largest of which was Rancho Simi, given to the Pico family. When Mexico won independence from Spain in 1821, California became a territory of Mexico, and a few more land grants were given. When California was admitted to the union in 1850, most of the land that later became Ventura County was divided among only 19 families. The picturesque future Westlake Village site among rising knolls, arroyos, barrancas and ancient oaks was recognized as the central part of two Mexican land grants: Rancho El Conejo and Rancho Las Virgenes. In 1881, the Russell brothers purchased a large portion of the land for cattle ranching. According to Patricia Allen, historian and family descendant, Andrew Russell beat the

competition in buying the land by racing across 6,000 acres on a fifteen-minute trip in a buckboard and sealed the deal with a \$20 gold piece. The price per acre was \$2.50! The area continued to be known as the Russell Ranch although it was sold in 1925 to William Randolph Hearst and again in 1943 to Fred Albertson. The Russell family leased back part of the land to continue its successful cattle ranch operation while the Albertson Company used the vast acreage as a movie ranch. Many movies and television shows were filmed here, including "Robin Hood," "King Rat," "Laredo," and various episodes of "Tarzan," "Buck Rogers," "Gunsmoke," and "Bonanza."

In 1963, the American-Hawaiian Steamship Company bought the 12,000 acre ranch for \$32 million and, in partnership with Prudential Insurance Company, commissioned the preparation of a master plan for a "city in the country." Prominent architects, engineers, and land planners participated in designing a unique, integrated community that has become a nationally acclaimed model for the planned community concept. "The city in the country" was named Westlake Village and soon became recognized as one of America's most successful suburbs and finest areas to live, work and raise a family. Today, a population of 8,378 resides within this beautiful, natural environment of award-winning neighborhoods, thriving businesses, and enviable lifestyles. The original master-planned community of Westlake Village is transected diagonally by the Los Angeles and Ventura County line. The Los Angeles County side, consisting of 3,456 acres, was incorporated as the City of Westlake Village in 1981 and became the 82nd municipality in Los Angeles County. The Ventura County side, comprised of the remaining 8,544 acres of the original Russell Ranch, was annexed into the City of Thousand Oaks in two portions in 1968 and 1972. The wisdom of the master planners in preserving, protecting and enhancing the natural environment of the area is evident today in the consistent growth and vitality of Westlake Village.

Statistical Information

CITY OF WESTLAKE VILLAGE
 Statistical Information
 FY 2019/20

Date of Incorporation	December 11, 1981
Type of City	General Law
Form of Government	Council/Manager
Estimated Population	8,378 (Jan. 2020)
Area	5.4 square miles
Miles of Streets	29.5 miles
Parks	7 (35.19 acres)
Transportation	Dial-A-Ride; Westlake Village Transit; MTA; Access
Public Elementary and Secondary Schools	White Oak Elementary
Utilities	
Water System	Las Virgenes Municipal Water District
Sewerage System	Las Virgenes Municipal Water District
Refuse Haulers	Waste Management
Gas	Southern California Gas Co.
Electric	Southern California Edison Co.
Telephone	AT&T
Police Services	Los Angeles County Sheriff
Fire Services	Los Angeles County Fire District
Libraries	1 – Circulation = 127,715
Local Media	
Newspaper	Acorn; Daily News; VC Star; LA Times
Radio	KVEN 1450 AM
Cable Companies	Time Warner
Television Stations	Government Channel 10

Debt Information

CITY OF WESTLAKE VILLAGE
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 2019

<u>Jurisdiction</u>	<u>Gross debt outstanding</u>	<u>Percentage applicable to City of Westlake Village (2)</u>	<u>Debt June 30, 2019</u>
<u>Overlapping tax and assessment debt:</u>			
Metropolitan Water District	\$ 48,050,000	0.122	\$ 58,621
Los Angeles Community College District	3,930,390,000	0.419	16,468,334
Santa Monica Community College District	619,229,246	0.0010	6,192
Las Virgenes Joint Unified School District	127,817,728	15.261	19,506,263
Santa Monica-Malibu Unified School District	459,369,497	0.0010	4,594
Los Angeles County Regional Park and Open Space Assessment District	<u>13,620,000</u>	0.235	<u>32,007</u>
Total overlapping tax and assessment debt	<u>5,198,476,471</u>		<u>36,076,012</u>
<u>Overlapping general fund obligation debt:</u>			
Los Angeles County General Fund Obligations	2,153,701,630	0.235	5,061,199
Los Angeles County Superintendent of Schools Certificates of Participation	5,827,868	0.235	13,695
Santa Monica Community College District Certificates of Participation	14,475,050	0.001	145
Las Virgenes Joint Unified School District Certificates of Participation	10,405,193	15.261	1,587,937
Santa Monica-Malibu Unified School District Certificates of Participation	<u>5,452,318</u>	0.001	55
Total overlapping general fund obligation debt	<u>2,189,862,059</u>		<u>6,663,030</u>
Subtotal, overlapping debt	7,388,338,530		42,739,042
<u>City direct debt:</u>			
City of Westlake Village Certificates of Participation	<u>15,485,000</u>	100.000	<u>15,485,000</u>
Gross combined total debt (1)			\$ <u><u>58,224,042</u></u>

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

(2) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: California Municipal Statistics, Incorporated

Listing of Full-Time and Part-Time Staff Positions

CITY OF WESTLAKE VILLAGE LISTING OF FULL-TIME AND PART-TIME POSITIONS

<u>Position</u>	<u>Fiscal Year 2018-19</u>	<u>Fiscal Year 2019-20</u>	<u>Fiscal Year 2020-21</u>
<u>Full-time</u>			
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Planning Director/Deputy City Manager	1.00	0.00	0.00
Deputy City Manager	0.00	1.00	1.00
Assistant to the City Manager	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00
City Clerk/Executive Assistant	1.00	1.00	1.00
Senior Administrative Analyst	0.00	1.00	1.00
Administrative Analyst	1.00	0.00	0.00
Administrative Services Director	0.00	0.00	1.00
Finance Director	1.00	1.00	0.00
Accountant	1.00	1.00	1.00
Community Services Manager	1.00	1.00	0.00
Lead Public Services Inspector	0.00	1.00	1.00
Community Services Coordinator	0.00	1.00	1.00
Community Services Specialist	1.00	0.00	0.00
Administrative Assistant	2.00	2.00	2.00
Total	12.00	13.00	12.00
<u>Part-time</u>			
Public Works Inspector	2.00	1.00	1.00
Community Services Specialist	0.00	0.00	1.00
Community Preservation Officer	1.00	1.00	1.00
Total	3.00	2.00	3.00

Budget Calendar And Budget Process

CITY OF WESTLAKE VILLAGE

BUDGET CALENDAR

FY 2020-21

MARCH

- City Manager initiates the preparation of the City Budget.

APRIL & MAY

- April 22, 2020 - City Council Budget Workshop to discuss priorities, programs and projects for direction for the preparation of the capital budget for FY 2020-21.
- May 27, 2020 – City Council Budget Workshop to discuss priorities, programs and projects for direction for the preparation of the operating budget for FY2020-21.
- City Manager budget review leading to the development of the draft documents.

JUNE

- June 09, 2020 - Initial City Council meeting to review preliminary City Budget at which time proposed adjustments are considered by City Council.
- June 24, 2020 - City Council meeting and adoption of the City Budget and appropriation limit.

JULY

- July 1, 2020 - Budget fiscal year begins.

CITY OF WESTLAKE VILLAGE

BUDGET PROCESS

Budget Basis:

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles for all governmental funds (modified accrual basis). Briefly, this means that obligations of the City are budgeted as expenditures, and revenues are recognized when they are received or within a specific timeframe after the conclusion of the fiscal year.

Budget Amendments:

The City Council approves operating appropriations at the department and fund level prior to July 1 of the budget year and may amend the budget at any time during the fiscal year by motion. The level of budgetary control (i.e. the level at which expenditures cannot legally exceed appropriated amount) is at the overall fund level. Operating appropriations lapse at the end of the fiscal year unless specific carryovers are approved by the City Council.

Budget Control:

The City Manager and selected management staff are responsible for maintaining expenses within category levels approved by the City Council. However, since the budget is an estimate, it may be necessary to make adjustments to the various line items.

All requests to increase appropriations must be submitted to the City Council.

Revenue Descriptions

GENERAL FUND

The General Fund is the primary operating fund of the City and is used to account for day-to-day operations. This Fund is financed by such revenues as sales tax, property tax, VLF, and user fees. General Fund resources could be used for any general governmental purpose.

3110 Property Tax

A general, ad valorem tax imposed on real property (land and permanently attached improvements) and tangible personal property (movable property).

3111 Property Transfer Tax

General tax imposed on the transfer of real estate ownership.

3120 Sales and Use Tax

General tax imposed on the total retail price of any tangible personal property.

3131 Transient Occupancy (Bed) Tax

General tax imposed on occupants for the privilege of occupying room(s) in a hotel, motel, inn, etc.

3133 Franchise Fees

Fees paid to the City from a franchise for “rental” or “toll” for the use of city streets and rights-of-way.

3211 Animal Control Fees

A charge designed to reimburse the City for costs of regulating the licensing of animals.

3220 Building Permits

A fee collected by Los Angeles Building and Safety upon the issuance of a building permit to cover building inspection services.

3221 Industrial Waste Fees

Fees collected by Los Angeles County for the inspection and permit of industrial and commercial connections to the sanitary sewer system.

3223 Film Permit Fees

Fees collected by the City for the use of filming on either private or public property.

3322 Motor Vehicle In-Lieu Fees

Based on the market value of a vehicle, a Vehicle License Fee (VLF) is an annual fee charged for the privilege of operating that vehicle on public streets. This fee is administered by the State.

3324 Off-Highway Vehicle Fees

Fee imposed for the issuance or renewal of identification of off-highway motor vehicles. This fee is administered by the State.

3410 Planning and Zoning Fees

Fees for zoning variances and changes, map applications and planning services.

3411 Sales of Maps and Copies

A fee charged to cover the cost of copying and/or maps requested by the consumer.

3423 Recreation Fees

A fee charged to the consumer for the use of a City recreation program.

3425 Caltrans Landscape Maintenance

Fees collected from Caltrans to reimburse the City for the cost of maintaining the freeway landscaping.

3520 Court Fines

Revenues received upon conviction of a misdemeanor or municipal infraction.

3610 Investment Earnings

Revenue earned from the investment of the general funds collected by the City.

3690 Other Revenue

Unclassified revenue received by the City such as false alarm fines, sales of the historical book, reimbursements, etc.

RESTRICTED FUNDS

Restricted funds are used to account for revenue derived from specific taxes or other earmarked revenue sources, which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.

3326-3329 Gas Tax

A tax on fuel used to propel a motor vehicle or aircraft. This use of revenue is restricted to the construction, improvement, and maintenance of public streets.

3121-3313 Proposition A and C funds

A tax imposed by Los Angeles County which increased the sales tax ½ cent to fund public transportation in the County. Proposition A funds can only be used to pay for public transportation services and Proposition C can be used to fund both public transportation services and capital improvement projects for public transit.

3510 Traffic Safety Fines

Fines and forfeitures received as a result of arrests for vehicle code violations. Funds can be used for traffic control devices, maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention, improvement or construction of public streets, and the compensation of school crossing guards.

3315 Prop A. Park Bond

Revenue derived from the passage of both the '92 and '96 Proposition A Park Bonds for the maintenance and servicing of any Prop A Park Bond funded projects.

3123 Westlake Transit

Revenue derived from bus pass sales and fares from the Westlake Transit program. These revenues offset the cost of operating the Westlake Transit program.

3621 Traffic Signal Fees

Revenue derived from developer fees to pay for the installation of traffic signals.

3426 Recycling Fees

This is revenue derived from AB 939. The purpose of these funds is to address issues related to source reduction of waste material, recycling and composting, and environmentally safe transformation and land disposal of solid waste. The fees are collected from both residents and businesses by the trash haulers and are transferred to the City to fund the development and implementation of the above programs.

3710 Street Lighting and Landscape District

Revenue received for this fund comes from property tax and special assessment revenue. The funds are used specifically for operation and maintenance of medians, parkways, trees, slopes, and lighting within the district boundaries.

3692 AB 2766 Air Quality

30 percent of the funds collected from the Department of Motor Vehicle registration fees is provided to the Air Quality Management District (AQMD) for vehicle emission reduction programs. The City has used these funds in the past for the purchase/lease of City hybrid and CNG vehicles including the purchase of fuel and maintenance associated with the use of these vehicles.

3691 Arterial Financing Fee

Fee imposed in connection with the approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development. Expenditures allowed in connection with this fee include regional transportation facilities, traffic mitigation, traffic signal, road improvements, street lighting, etc.

3694 COPS

AB 3229 established the Citizens Options for Public Safety (COPS) program and allocated state funds, based on population, to supplement the needs of local law enforcement.

3695 CDBG

Revenue comes from the Federal Department of Housing and Urban Development (HUD) and is administered through the Los Angeles County Community Development Commission (CDC). Eligible activities must address at least one of the national objectives of the CDBG program which include benefitting low-income and moderate-income persons and/or addressing slum or blight.

3314 TDA Article 3

A tax imposed by Los Angeles County Metropolitan Transportation Authority through the Transportation Development Act (TDA). These funds are collected through sales and use tax on motor vehicle fuel as an additional source of revenue available to fund public transportation. Funds in the past have been used for capital projects such as sidewalk improvements.

3610 Investment Earnings

Revenue earned from the investment of the restricted funds collected by the City.

Budget Glossary

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY

ACCOUNT – Financial reporting unit for budget, management, or accounting purposes.

ACCOUNTS PAYABLE – The amounts owed to others for goods and services rendered.

ACCRUAL BASIS – The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

AD VALOREM – Property taxes.

ALLOCATION – Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

AMORTIZATION – Payment of a debt by regular intervals over a specific period of time.

APPROPRIATION – A specific amount of money authorized by the City Council for the expenditure of a designated amount of public funds for a specific purpose.

APPROPRIATIONS LIMIT – Article XIII B, of the California Constitution, was amended by Proposition 4, “The Gann Initiative,” in 1979. This Article limits growth in government spending to changes in population and inflation, by multiplying the limit for the prior year, by the percentage change in the cost of living (or per capita personal income, whichever is lower); then multiplying the figure resulting from the first step, by the percentage change in population. The base year limit (FY 1978-79) amount consists of all tax proceeds appropriated in that year. The Appropriations Limit calculation worksheet can be found in the budget.

ASSET – Resources owned or held by a government which have monetary value.

ASSESSED VALUATION – The value assigned to real property (land and buildings) and tangible personal property (moveable property) by the Los Angeles County Assessors Office for use as a basis in levying property taxes.

AUDIT – Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City’s Financial Statements present fairly the City’s financial position and results of operations in conformity with generally accepted accounting principles.

BALANCED BUDGET – A budget in which planned expenditures do not exceed planned funds available.

BEGINNING FUND BALANCE – Fund balance available in a fund, from the end of the prior year, for use in the following year.

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

BOND – A city may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a special rate.

BONDED INDEBTEDNESS – Outstanding debt by issues of bonds which is repaid by ad valorem or other revenue.

BUDGET – A financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds which can be spent.

BUDGET CALENDAR – The schedule of key dates which a government follows in the preparation and adoption of the budget.

BUDGET DEFICIT – Amount by which the government’s budget outlays exceed its budget receipts for a given period, usually a fiscal year.

BUDGET MESSAGE – A general outline of the budget which includes comments regarding the City’s financial status at the time of the message, and recommendations regarding the financial policies for the coming period.

BUDGET OBJECTIVE – A specific, measurable and observable result of an organization’s activity which advances the organization toward its goal, to be accomplished within the fiscal year.

BUDGET POLICIES – General and specific guidelines adopted by the Council that govern budget preparation and administration.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A multi-year financial plan to provide for the maintenance or replacement of infrastructure, existing public facilities and for the construction or acquisition of new ones.

CAPITAL OUTLAY – Equipment (fixed assets) with a useful life of more than one year, such as computers and office furniture, which are part of the operating budget.

CONTINGENCY – A budgeted reserve set aside for unanticipated expenditures. Council authorization is required to transfer the necessary amount to the appropriate expenditure account.

DEBT SERVICE – Annual principal and interest payments owed on money the City has borrowed.

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

DEPARTMENT – The highest organizational unit which is responsible for managing divisions within a functional area.

DIVISION – An organizational unit that provides a specific service within a department.

ENTERPRISE FUNDS – Funds established to account for the total costs of those governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely, or predominately, self-supporting.

EXPENDITURE – Decrease in net financial resources. Represents the actual payment for goods and services or the accrual thereof.

EXPENSE – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FIDUCIARY FUNDS – Trust and Agency Funds.

FISCAL YEAR – The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

FIXED ASSETS – Assets of long-term character which are intended to be held or used for more than one fiscal year. Examples are land, buildings, machinery and furniture.

FULL-TIME EQUIVALENT (FTE) – Number of positions calculated on the basis that one FTE equates to a 40-hour work week for twelve months. For example, two part-time positions working 20 hours for twelve months also equals one FTE.

FUND – An accounting entity that records all financial transactions for specific activities or government functions. The four generic fund types used by the City are: General Fund, Special Revenue, Capital Project, and Internal Service.

GENERAL FUND – The primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.

GENERAL OBLIGATION BONDS – Bonds where the City pledges its full faith and credit to the repayment of the bonds. These bonds are secured by the General Fund of the City.

GRANT FUNDS – Monies received from another government such as the State or Federal Government, usually restricted to a specific purpose.

GOAL – A long-term, attainable target for an organization – its vision for the future.

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

GOVERNMENTAL FUNDS – General, Special Revenue, Debt Service, and Capital Project Funds.

INFRASTRUCTURE – A substructure or underlying foundation on which the continuance or growth of a community depend; such as streets, roads, transportation systems, etc.

LINE-ITEM BUDGET – A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

MODIFIED ACCRUAL – Under the modified- accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred. The City uses a modified accrual basis of accounting.

MUNICIPAL CODE – The collection of City Council approved ordinances currently in effect. The Municipal Code defines City policy in various categories (i.e. building regulations, planning and zoning regulations, sanitation and health standards, and traffic regulations).

OPERATING BUDGET – The portion of the budget that pertains to daily operations providing basic governmental services.

ORDINANCE – A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution.

PERSONNEL COSTS – Salaries and benefits paid to City employees. Included are items such as insurance and retirement.

PROPOSITION 4/GANN INITIATIVE LIMIT – The City is required, under Article XIII.B of the State Constitution to limit appropriations from the proceeds of taxes. The annual appropriation limit is based on data received from the State, including various growth measures such as population, CPI, and non-residential construction changes.

RESERVE – An account used to indicate a portion of fund balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RESOLUTION – An order of a legislative body requiring less formality than an ordinance.

RESOURCES – The amounts available for appropriation including estimated revenues, beginning fund balances and beginning appropriated reserves.

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

REVENUE – Income received through such sources as taxes, fines, fees, grants or service charges which can be used to finance operations or capital assets.

RISK MANAGEMENT – An organized attempt to protect an organization’s assets against accidental loss in the most cost-effective manner.

SPECIAL REVENUE FUNDS – Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

SUBVENTION – Revenues collected by the State which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.

OPERATIONS EXPENSE – This budget category accounts for all non-personnel, and non-capital expenses. Such expenditures include building maintenance, contract services, equipment maintenance, office supplies, and utility costs.

TRANSFERS – All interfund transactions except loans or advances, quasi-external transactions and reimbursements.

TRUST & AGENCY FUNDS – A classification of funds, which temporarily holds cash for other agencies or legal entities.

Budget Acronyms

CITY OF WESTLAKE VILLAGE
BUDGET ACRONYMS

AB	Assembly Bill
AQMD	Air Quality Management District
ASFP	Arterial System Finance Program
CAFR	Comprehensive Annual Financial Report
CALTRANS	California Department of Transportation
CCCA	California Contract Cities Association
CDBG	Community Development Block Grant
CDC	Community Development Commission
CIP	Capital Improvement Program
CJPIA	California Joint Powers Insurance Association
CLEEP	California Law Enforcement Education Program
CNG	Compressed Natural Gas
COG	Council of Governments
COP	Certificates of Participation
COPS	Community Oriented Policing Services
CPA	Certified Public Accountant
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
CUP	Conditional Use Permit
DRT	Disaster Response Team
FEMA	Federal Emergency Management Administration
FTA	Federal Transit Administration
FTE	Full-Time Equivalent
FTIP	Federal Transportation Improvement Program
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals

CITY OF WESTLAKE VILLAGE
BUDGET ACRONYMS

GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HOA	Home Owners Association
HUD	Federal Housing and Urban Development Department
ICMA	International City Manager's Association
JPIA	Joint Powers Insurance Association
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LCC	League of California Cities
LVMCOG	Las Virgenes Municipal Council of Governments
MMASC	Municipal Management Assistants of Southern California
MTA	Metropolitan Transportation Authority
NPDES	National Pollution Discharge Elimination System
OPEB	Other Post-Employment Benefits
PERS	Public Employee Retirement System (California)
SB	Senate Bill
SCAG	Southern California Association of Governments
SCE	Southern California Edison
STAR	Success Through Awareness & Resistance Program
STOPP	Safety Through Our Perseverance Program
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
VIP	Volunteers in Policing
VLF	Vehicle License Fee

Financial Reserve Policy

CITY OF WESTLAKE VILLAGE

FINANCIAL RESERVE POLICY

(1) INTRODUCTION

In an effort to ensure fiscal stability, sound financial management of public finances, and fiscal responsibility and accountability in the receipt and expenditure of City funds, it is appropriate for the City Council to adopt this Financial Reserve Policy. Through the adoption of this Policy, three distinct reserve categories are hereby established: (1) the General Fund Reserve; (2) the Capital Improvement Program Fund Reserve; and (3) the Building Maintenance and Replacement Fund Reserve.

A description of these three reserve categories is presented below.

(2) ESTABLISHMENT OF RESERVE CATEGORIES

(A) General Fund Reserve

- (i) Description: This represents an annual uncommitted, unencumbered contingency reserve in the General Fund to protect the City's essential service programs and funding requirements.
- (ii) Process for establishing annual reserve: Each fiscal year during the budget planning process, the General Fund Reserve shall be evaluated by the City Council's Fiscal/Budget Committee and staff to determine appropriate reserve resources needed based on the current fiscal and economic conditions of the City. At the time of the adoption of the City's fiscal year budget, the Fiscal/Budget Committee and staff shall recommend to the City Council, for adoption, a level of reserve sufficient to protect the fiscal needs of the City for the ensuing year.
- (iii) Basis for funding this reserve: For purposes of this Policy, the annual General Fund Reserve level shall be evaluated and established based on an analysis of the annual fiscal resources necessary to meet essential service and funding requirements during periods of economic downturn, unforeseen natural disasters, reductions in revenue through actions by the State and/or Federal governments, other unexpected circumstances such as litigation arising from lawsuits, and cash flow constraints and working capital needs. (Note: As a "general rule of thumb", the practice of using this type of analysis will likely result in a reserve level which falls somewhere between 50% to 75% of the City's estimated General Fund operating expenditures in any given fiscal year. Contrasted with reserve levels of between 5% and 20% typically found in other municipalities, it is felt that this City's level of reserve

represents sound, conservative, and fiscally prudent oversight).

- (iv) Establishment of Fiscal Year 2005-06 General Fund Reserve level: With the adoption of this Policy, the Fiscal Year 2005-06 General Fund Reserve level shall total \$4,630,000. *(Note: For illustrative purposes, Exhibit A attached to this policy statement depicts the factors and analysis used to calculate this reserve level. In subsequent fiscal years, these same factors and analysis shall be employed to establish future annual reserve levels.)*
- (v) One-time uses of the General Fund Reserve: Notwithstanding the annually adopted reserve level, the City Council has the discretion to appropriate portions of the General Fund Reserve for one-time or extraordinary purposes which may result in the reserve falling below the target level in any given year. Should this occur, the City Manager shall be instructed to prepare a plan for consideration by the City Council to implement actions within a twelve month period or longer, as determined by the City Council, to rebuild the fund balance.

(B) Capital Improvement Program Fund Reserve

- (i) Description: This represents a reserve dedicated to expenditures associated with the City's on-going, multi-year Capital Improvement Program, such as road repairs/maintenance, park projects, streetscape enhancements, etc.
- (ii) Process for establishing annual reserve: After assessing the capital improvement priorities and attendant costs during the annual budget review process, the annual reserve level shall be evaluated and established by the City Council as part of the adoption of the City's budget.
- (iii) Basis for funding this reserve: The Capital Improvement Program Fund Reserve is typically composed of revenues from two sources: the General Fund and various Restricted Funds. With regard to the former, in the event the General Fund Reserve in any given fiscal year exceeds the amount established in (2) (A) (iv) above, the excess revenue may be transferred to the Capital Improvement Program Fund Reserve by action of the City Council.
- (iv) Carry-over of reserve: Any unspent Capital Improvement Program Fund Reserve funds existing at the end of any fiscal year shall remain in this reserve and be carried-over to the subsequent fiscal year for appropriation as deemed appropriate by the City Council.

(C) Building Maintenance and Replacement Fund Reserve

- (i) Definition: This represents a reserve dedicated to expenditures associated with the on-going maintenance of various City buildings as well as upgrades

and replacement of these facilities to extend their useful life or use (i.e., painting, replacement of roof, etc.).

- (ii) Process for establishing annual reserve: For purposes of this Policy, the annual Building Maintenance and Replacement Fund Reserve shall be evaluated each fiscal year by the City Council's Fiscal/Budget Committee and staff to determine appropriate reserve resources necessary for the on-going maintenance and replacement costs for the City's facilities/buildings. At the time of the adoption of the City's fiscal year budget, the Fiscal/Budget Committee and staff shall recommend to the City Council, for adoption, a level of reserve sufficient to ensure that the required maintenance and replacement needs of City buildings are properly budgeted from the perspective of both the ensuing year and on a long-term basis.
- (iii) Basis for funding this reserve: The Building Maintenance and Replacement Reserve Fund shall be funded each fiscal year through the General Fund. Such funding shall be reflected as a transfer from the General Fund to this reserve.
- (iv) Carry-over of reserve: Any unspent Building Maintenance and Replacement Fund Reserve funds existing at the end of any fiscal year shall remain in this reserve and be carried-over to the subsequent fiscal year for appropriation as deemed appropriate by the City Council.

(3) ANNUAL REVIEW OF FINANCIAL RESERVE POLICY

As part of the budget planning process each fiscal year, the Fiscal/Budget Committee and staff shall review this Policy and recommend any changes as deemed appropriate for review and consideration by the full City Council.

EXHIBIT A

CITY OF WESTLAKE VILLAGE FINANCIAL RESERVE POLICY (ESTABLISHMENT OF FISCAL YEAR 2005-06 GENERAL FUND RESERVE LEVEL)

(1) CRITERIA USED IN FORMULATING CITY'S GENERAL FUND RESERVE

In considering the development of a City reserve policy, several factors need to be addressed including cash flow and on-going working capital requirements, the City's exposure to natural disasters, the potential impact of economic downturns in the economy, the City's vulnerability to actions by the State, and other contingency factors.

Cash flow and on-going working capital requirements. The need to cover cash flow requirements as a function of a city's reserve is of paramount importance to municipalities. Cash flow is measured by observing the cash inflow and outflow. It is literally impossible to find a city in which the inflow of cash is precisely matched, month by month, with the outflow. For example, property taxes are collected by the counties in California in December and then again in April. The fifty-eight counties throughout the State then disburse the cities' share of property taxes shortly thereafter, so the inflow from revenue from this source is not evenly distributed month by month throughout the year. The same type of scenario occurs with building permit revenues which are collected monthly, but are tied to projects of varying valuation; hence, revenues collected from month to month can and do vary greatly.

Exposure to natural disasters. California cities are no strangers to natural disasters and southern California communities in particular are very attuned to a whole host of potential threats arising from fires, earthquakes and floods. This is an important factor in arriving at an appropriate reserve level, a portion of which may need to be used in offsetting costs that arise in dealing with natural disasters.

Exposure to economic impacts. The recession experienced in California in the early 1990's and more recent times are prime examples of economic impact. Another example might include a city that is heavily reliant upon sales tax generated by a single commercial center or auto mall that could abruptly announce its closure. Obviously, cities must decide for themselves their degree of vulnerability and the importance of setting aside reserves to respond to economic changes. Cities with a greater degree of diversity in their revenue base will generally need less of a reserve to respond to economic impacts than those that are more heavily reliant on single or limited sources of revenue.

Vulnerability to actions by the State. Historically, California cities have found themselves vulnerable to actions taken by the State—particularly as a result of the Education Reimbursement Augmentation Fund (ERAF) shift in the 1990's. Fortunately, with the passage of Proposition 1A approved by the voters in 2004, considerable protection

is now in place to guard against raids of local government coffers by the State. Notwithstanding these new safeguards, the State still has the authority to “borrow” from local government under certain circumstances. Therefore, cities need to be vigilant in monitoring actions by Sacramento, and in ensuring that adequate reserves are in place to cover cash flow and working capital requirements should such “borrowing” occur in the future.

Other contingency factors. While it is difficult to predict all future fiscal needs, certainly cities need to be aware of the fact that occasional unexpected circumstances arise which require the expenditure of General Fund dollars—ranging from litigation costs resulting from lawsuits to increased insurance costs due to claims.

(2) FISCAL YEAR 2005-06 GENERAL FUND RESERVE LEVEL

The following chart depicts the criteria used (and the related dollar impacts) in analyzing the City’s annual General Fund Reserve requirements for Fiscal Year 2005-06.

FISCAL YEAR 2005-06 GENERAL FUND RESERVE REQUIREMENTS	
(1)	Cash flow and on-going working capital requirements \$1,000,000
(2)	Downturns in economy 400,000
(3)	Vulnerability to actions by State and Federal governments 200,000
(4)	Interruptions in City revenue stream due to catastrophic/natural disasters 600,000
(5)	Exposure to potential damages to City infrastructure caused by catastrophic/natural disasters ¹ 2,230,000
(6)	Other contingency factors 200,000
TOTAL ANNUAL GENERAL FUND RESERVE REQUIREMENTS: \$4,630,000	

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¹See attached analysis addressing infrastructure valuations.

Westlake Village
GASB 34 Infrastructure Valuation

Facility Cost by Priority Ranking

Category	Item	Totals	Unit	Value	Facility Priority Ranking	Facility Cost by Priority Ranking			
						1	2	3	4
City	Buildings	1	Structure(s)	\$8,800,000	3			\$8,800,000	
	Properties	17	Parcels						
Bridge		24,895	Sq.Ft	\$4,356,625	1	\$4,356,625			
Traffic Signal		13	Intersections	\$2,340,000	1	\$2,340,000			
Sidewalk		1,107,939	Sq.Ft	\$8,863,512	3			\$8,863,512	
Curb & Gutter		322,098	Lin.Ft	\$5,797,764	3			\$5,797,764	
Catch Basin		14	EA	\$49,000	3			\$49,000	
DRT				\$26,475	1	\$26,475			
Parks									
	Canyon Oaks Park	107,158	Sq.Ft	\$535,788					
	Bennett Park	224,334	Sq.Ft	\$1,682,505					
	Russell Ranch Park	179,467	Sq.Ft	\$1,346,004					
	Three Springs Park	274,428	Sq.Ft	\$1,372,140					
	Foxfield Park	56,628	Sq.Ft	\$682,367					
Total - Parks		842,015	Sq.Ft	\$5,618,804	4				\$5,618,804
Streets									
	Residential	3,541,526	Sq.Ft	\$8,499,662	3			\$8,499,662	
	Commercial	959,370	Sq.Ft	\$3,357,795	2		\$3,357,795		
	Arterial	3,314,054	Sq.Ft	\$14,913,243	1	\$14,913,243			
Total - Streets		7,814,950	Sq.Ft	\$26,770,700					
Medians									
	Landscaped	291,983	Sq.Ft	\$1,751,896	4				\$1,751,896
Sewer									
	8"	107,116	Lin.Ft	\$3,213,480					
	10"	5,895	Lin.Ft	\$235,800					
	12"	5,300	Lin.Ft	\$254,400					
	15"	1,360	Lin.Ft	\$81,600					
	18"	5,550	Lin.Ft	\$444,000					
	24"	250	Lin.Ft	\$31,250					
	33"	2,550	Lin.Ft	\$522,750					
Total - Sewer		128,021	Lin.Ft	\$4,783,280	1	\$4,783,280			
Storm Drain									
	24" RCP	52	Lin.Ft	\$4,680					
	36" RCP	2,958	Lin.Ft	\$369,750					
	39" RCP	40	Lin.Ft	\$5,800					
	48" RCP	593	Lin.Ft	\$118,600					
	54" RCP	210	Lin.Ft	\$48,300					
	72" RCP	206	Lin.Ft	\$84,460					
	84" RCP	64	Lin.Ft	\$28,800					
	12' x 12'	Concrete Box at Lake		\$8,832,000					
Total - Storm Drain				\$9,492,390	3			\$9,492,390	
Grand Total				\$78,650,446		\$26,419,623	\$3,357,795	\$41,502,328	\$7,370,700

Calculation of Potential Exposure to Infrastructure Damage:

Primary Facilities (Priority 1 & Priority 2) Replacement Cost	\$29,777,418
Total Damage to Primary Facilities (assume 60% damaged)	\$17,866,451
FEMA and OES Funding of Total Damage (87.5%)	\$15,633,145

City (Local Share) Funding of Total Damage (12.5%) **\$2,233,306**

Annual Cost Accrual (assuming some damage every 10 yrs) \$223,331

Capital Improvement Program Fund Policy

CITY OF WESTLAKE VILLAGE

CAPITAL IMPROVEMENT PROGRAM FUND

POLICY

(1) INTRODUCTION

In order to ensure fiscal stability, sound financial management of public finances, and fiscal responsibility and accountability in the receipt and expenditure of City funds, the City Council adopted a comprehensive general Financial Reserve Policy in 2005. The policy created and defined three distinct reserve categories involving the General Fund, Capital Improvement Program Fund and Building Maintenance and Replacement Fund Reserves. Further, the policy established an annual General Fund Reserve level based on an analysis of the annual fiscal resources necessary to meet essential service and funding requirements during periods of: economic downturn, unforeseen natural disaster, reductions in revenue through actions by the State and/or Federal governments, other unexpected circumstances such as litigation arising from lawsuits, and cash flow constraints and working capital needs.

Building on sound fiscal management practices, it is appropriate for the City Council to adopt a Capital Improvement Program (CIP) Fund Policy to supplement the original general Financial Reserve Policy noted above. The purpose of this CIP Fund Policy is to establish certain guidelines similar to those used to calculate and maintain the annual General Fund Reserve level so that adequate capital reserves will be available to meet the City's needs in the future. With that in mind, this CIP Policy is defined by several key principles that accomplish the following:

- (1) the establishment of a minimum CIP Fund reserve level (i.e., "rainy day" fund);
- (2) at the sole discretion of the City Council, the establishment of one or more key annual priority projects having "first call" on available General Fund surplus revenue transferred to the CIP Fund in any given fiscal year;
- (3) to the extent practicable, the operation of a "balanced CIP Fund" whereby annual expenditures match available revenues transferred to the fund each year; and
- (4) at the sole discretion of the City Council, the occasional establishment of several "accounts" within the CIP Fund dedicated to specific capital project categories of high importance and value.

(2) CIP FUND DEFINITION

The CIP Fund is a governmental accounting fund through which capital improvements are financed such as major road work, streetscape enhancements, park improvements,

storm drain repairs, and other similar construction-related infrastructure improvements.

(3) CIP FUND REVENUE SOURCES

The CIP Fund is composed of, and funded by, revenues from two sources: the General Fund and various Restricted Funds. With regard to the former, excess General Fund revenues remaining at the conclusion of a fiscal year are transferred to the CIP Fund per the City Council's adopted general Financial Reserve Policy. Concerning the latter and whenever applicable, various restricted revenues are transferred to the CIP Fund to offset capital expenditures in any given fiscal year.

(4) BASIS FOR MINIMUM CIP FUND RESERVE LEVEL

For purposes of this Policy, a minimum annual CIP Fund Reserve level (i.e., "rainy day" fund) shall be established, maintained on an annual basis, and retained to offset costs for any number of extraordinary and/or one-time expenditures including, but not limited to, exigent conditions of a capital nature, opportunities to acquire vacant or open space lands for public purposes, exposures to potential damages to City infrastructure caused by catastrophic/natural disasters not offset by existing General Fund Reserves, and any other circumstances deemed appropriate by the City Council.

There is no general "rule of thumb" or standard in terms of requiring a minimum CIP Fund Reserve level for municipalities. However, to promote prudent and conservative budgeting practices, this Policy shall dictate that the City's initial minimum CIP Reserve level will be calculated as a percentage amounting to between 20% and 30% of the City's annual operating budget, effective July 1, 2013. (This reserve level will be reviewed and established at the City Council's budget workshop to be held in March, 2013).

(5) ESTABLISHMENT OF MINIMUM CIP FUND RESERVE LEVEL

Unless otherwise directed by the City Council, this minimum reserve level shall be maintained from year to year to be available for the extraordinary and/or one-time uses referenced in Section 4 of this Policy. Further, this minimum reserve level may be adjusted annually for inflationary or other factors as deemed appropriate by the City Council.

Should any portion of the minimum reserve level be appropriated by the City Council per Section 4 of this Policy, the City Manager shall be requested to develop a fiscal plan to help restore the minimum reserve level at the earliest possible time.

(6) OPERATION/MANAGEMENT OF CIP FUND

- (A) Sub-funds: Within the CIP Fund, the Finance Department shall establish a "restricted" sub-fund denoting the City's minimum reserve level (referenced above in Section 5) as well as an "unrestricted" sub-fund

denoting remaining funds available for general capital expenditures.

- (B) Managing CIP Fund on “balanced” budget basis: To the extent practicable, annual CIP Fund expenditures incurred in the “unrestricted” sub-fund should not exceed available revenues transferred to the fund each year. It is recognized that balancing expenditures to match revenues within the “unrestricted” sub-fund may not be possible, or even desirable, in a given fiscal year. Accordingly, the City Council may opt to draw down on the existing reserve in the “unrestricted” sub-fund to undertake certain capital improvements as deemed appropriate.
- (C) Establishment of five-year CIP program: Each fiscal year, the City Council will review and adopt a comprehensive five-year capital improvement program setting forth potential projects desired to be constructed using funds that may be available within the “unrestricted” sub-fund. This five-year CIP program shall be used as a guide in assisting the City Council in determining long-range capital budget priorities.
- (D) “First call” projects: During the budget planning process each fiscal year, the City Council in its sole discretion may establish one or more key priority capital project categories, such as street work or other types of CIP projects of significance, which will have “first call” on available General Fund surplus revenue transferred to the “unrestricted” sub-fund. Other improvements not identified as “first call” projects may be funded using a combination of remaining surplus revenue, if any, plus a draw down of either “unrestricted” sub-fund reserves (as noted in Subsection B above) or “restricted” sub-fund reserves (as noted in Section 4 above), or such projects may be held in abeyance for funding and construction in subsequent fiscal years as deemed appropriate by the City Council.
- (E) Establishment of accounts within the “unrestricted” sub-fund: It is recognized that it may be desirable to construct certain types of capital projects, such as streetscape improvements or sidewalks, over multiple years and in phases. In such instances and per the direction of the City Council, this Policy will allow for the establishment of accounts within the “unrestricted” sub-fund for the purpose of receiving and accruing funds over time thereafter allowing for the construction of those projects when sufficient funds have been collected to offset project costs.

(7) ANNUAL REVIEW OF CIP FUND

As part of the budget planning process each fiscal year, the City Council’s Administrative Committee and staff shall review this Policy and recommend any changes as deemed appropriate for consideration by the City Council.

Ten-Year Budget Forecast

**CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES VERSUS EXPENDITURES
FOR TEN-YEAR PERIOD ENDING JUNE 30, 2031**

I. OVERVIEW

This financial projection presents, based on certain assumptions and beliefs, the City's expected General Fund revenues and expenditures for the projection period July 1, 2021 through June 30, 2031. The projection is designed to forecast the City's financial condition over a period of a decade using a series of selected factors, as outlined below, that are believed to be significant to the analysis. The reader should keep in mind the major caveat of this effort: there are limitations as to the accuracy that this effort can achieve. There will be variances between projected and actual revenues and expenditures; sometimes these variances may be substantial because events and circumstances frequently do not occur as expected. Accordingly, this report should be used as another informational tool, to be considered along with other documents, such as the City's budget document, annual fiscal health report, annual financial statements, treasurer's reports, periodic budget review reports, and fee studies. This report is particularly helpful, as financial commitments and policy actions are undertaken by the City Council which may have long term contract provisions, such as funding large projects through debt issuance, debt restructuring, funding new programs via user fees or tax subsidy, et cetera.

II. OUTLINE OF THE REPORT

This report reflects anticipated expenditure and revenue patterns for the ten-year period ending June 30, 2031 *for the General Fund only*. The base year data is arrived at by tracking estimated expenditure and revenue budget proposals for FY 2020-21, presented under separate cover, and then projecting out another ten years using several assumptions.

Under the analysis, the report assumes three separate scenarios against which projected revenues are compared to anticipated expenditures. Scenario 1 is a conservative look at revenues when matched against expenditures. Scenario 2 is considered a very likely projection of revenues based on historical trends, but the estimates are nonetheless somewhat conservative. Finally, Scenario 3 can be described as an optimistic projection of revenues, yet the estimates are still considered realistic if certain assumptions prove to be on target over the projection period.

This *format* is consistent with previous years' versions of this report, with one significant modification: FY 2022-23 replaces FY 2020-21 as the base year for those revenue sources that are currently projected to be heavily impacted by the economic consequences of COVID-19 pandemic management measures undertaken by the County, the State, and the federal government, specifically Sales & Use Taxes, Transient Occupancy Taxes,

Property Transfer Taxes, and Encroachment Permit Fees. The reader will find notations to this effect on the three revenue scenarios titled Statement of Projected General Fund Revenues.

The report consists of a number of tables highlighting the following information:

Attachment A:	Projected General Fund Expenditures
Attachment B:	Projected General Fund Revenues (Scenario 1)
Attachment C:	Projected General Fund Revenues (Scenario 2)
Attachment D:	Projected General Fund Revenues (Scenario 3)
Attachment E:	Projected General Fund Operating Revenues versus Operating Expenditures and Amounts Available for the Capital Improvement Program

III. SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS

1. Expenditures

Attachment A reflects anticipated expenditures beginning with the proposed FY 2020-21 budget, presented under separate cover. Projections beginning in FY 2021-22 and ending in year ten (FY 2030-31) do not assume any significant program changes, but have been adjusted to allow for an annual inflationary rate assumed to be approximately 2.0%; however, in several departments, expenditures are anticipated and projected to increase at a slightly higher rate to reflect historical trends and to present a fairly conservative estimate.

2. Revenues

Attachments B, C, and D model General Fund revenue projections under the three revenue scenarios described above. The differences reflected in the scenarios are due to the percentage increases applied to individual revenue sources in each scenario. For example, Scenario 1 assumes Sales Taxes will increase by an annual factor of 2.0%, while Scenarios 2 and 3 depict annual increases of 2.25% and 2.5%, respectively.

Also note changes to Property Taxes, Sales and Use Taxes, Transient Occupancy Taxes, Encroachment Permits, and Planning and Zoning Fees in FY 2022-2023, and Contributions and Donations in FY 2023-2024. These revenue sources are most impacted by pandemic response measures but are projected to return to more normal levels in the future. This return-to-normalcy is communicated in the Attachments by the bold text and notes.

3. Fund Balances

The Financial Reserve Policy suggests a 50% General Fund target reserve level of \$6,446,592 for FY 2020-21 and a 20% restricted Capital Improvement Program (CIP) target reserve level of \$2,578,637. This policy also requires that the City Council adopt revised

reserve levels in advance of each new fiscal year. As indicated in the preliminary FY 2020-21 City budget, the General Fund and CIP Fund reserves will be used to backfill revenue shortfalls anticipated in the budget for the coming year.

Based on the foregoing and in order to conduct this ten-year forecast, staff has made the assumption that the General Fund and the restricted CIP Fund reserves will need to continue to increase each year to account for changed circumstances including inflation. Accordingly, for this analysis only, the tables contained in Attachment E reflect annual growth of 2.25% in these reserves (except the use of the General Fund reserve during FY 2020-21 & FY 2021-22), as well as the resumption of an annual appropriation of \$25,000 to be set aside for the Building Maintenance and Replacement Fund reserve beginning in FY 2022-23. Together, the sum of these three categories is subtracted from excess operating revenues over the ten-year study period to arrive at total General Fund revenues available for the restoration or rebuilding of the General Fund reserve and the unrestricted Capital Improvement Program.

IV. FINDINGS

The following briefly highlights several findings and trends associated with this ten-year analysis:

- Under all three scenarios, expenditures per year are expected to exceed revenues for the three fiscal years ending June 30, 2020, 2021, and 2022, after which annual revenues are projected to exceed expenditures.
- The projected deficit will need to be funded using Fund Balance reserve funds, at least in the first year. Efforts to raise new revenues, should that be a course of action deemed necessary by the City Council, would require significant lead time, because they may require a Proposition 218 process for fees or a voter-approved initiative for taxes. Lead time associated with these processes commonly require six to twelve months and can take even longer under certain circumstances.
- Under all the near-term revenue generation estimates, it is expected that no discretionary excess General Fund revenues will be generated, but that in FY 2022-23, modest excess revenues will allow a gradual return to normal reserve levels. The City will need to annually evaluate its commitment to an accelerated pension UAL paydown, and after that paydown is completed, consider programming available excess revenues for reserves and/or capital projects over the projection period.
- Scenarios 2 and 3 assume slightly more optimistic revenue growth for each scenario over the ten-year period, and result in estimates of surplus revenue of more than approximately \$2 million per year beginning in FY 2023-24.

- Barring any unforeseen negative circumstances (e.g., further raids of City monies by the State, catastrophic emergencies like the Woolsey Fire, slow-moving emergencies like the economic impacts resulting from pandemic response efforts), this analysis illustrates that the City's revenue generation capabilities will be muted in the next few years, but will return to normal in a few years, and appear to allow for restoration of service levels if curtailed, and an opportunity for fairly significant capital expenditures in the future, although the amount of this discretionary revenue would appear, on average, to be less over the next ten years compared with the previous ten year period.

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND EXPENDITURES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2031

Department	Actual <u>2018-19</u>	Updated Estimated <u>2019-20</u>	Proposed <u>2020-21</u>	Reference %	Projected <u>2021-22</u>	Projected <u>2022-23</u>	Projected <u>2023-24</u>	Projected <u>2024-25</u>	Projected <u>2025-26</u>	Projected <u>2026-27</u>	Projected <u>2027-28</u>	Projected <u>2028-29</u>	Projected <u>2029-30</u>
LEGISLATIVE													
Employee Services	135,874	129,985	133,800	1.00%	135,138	136,489	137,854	139,233	140,625	142,031	143,452	144,886	146,335
Operations Expense	30,209	5,907	46,100	2.0%	47,022	47,962	48,922	49,900	50,898	51,916	52,954	54,013	55,094
Capital Outlay	-	-	500	nominal annual adjustment	525	525	550	550	575	575	600	600	600
ADMINISTRATION													
Employee Services	1,685,489	1,558,115	1,566,050	2.0%	1,597,371	1,629,318	1,661,905	1,695,143	1,729,046	1,763,627	1,798,899	1,834,877	1,871,575
Operations Expense	199,899	355,820	308,000	2.0%	314,160	320,443	326,852	333,389	340,057	346,858	353,795	360,871	368,089
Capital Outlay	-	-	1,000	nominal annual adjustment	525	525	550	550	575	575	600	600	600
CITY GENERAL													
Employee Services	871,080	2,024,800	1,582,700	2.0%	1,614,354	1,646,641	1,179,574	1,203,165	1,227,229	1,251,773	1,276,809	1,302,345	1,328,392
Operations Expense	73,845	31,500	120,000	nominal annual adjustment	80,000	82,000	82,000	84,000	84,000	86,000	86,000	86,000	86,000
Capital Outlay	1,134,820	1,137,220	1,138,470	COP debt schedule	1,135,018	1,135,456	1,135,456	1,135,906	1,135,906	1,135,906	1,135,906	1,135,906	1,136,684
PUBLIC SAFETY													
Operations Expense	2,743,270	3,055,414	3,429,802	2.5%	3,515,547	3,603,436	3,693,522	3,785,860	3,880,506	3,977,519	4,076,957	4,178,881	4,283,353
Capital Outlay	3,735	2,940	25,000	nominal annual adjustment	4,570	5,000	5,000	5,500	5,500	6,000	6,000	6,000	6,000
DEV. SERVICES													
Employee Services	463,505	164,370	310,840	2.0%	317,057	323,398	329,866	336,463	343,192	350,056	357,057	364,199	371,483
Operations Expense	1,341,275	1,329,455	1,460,915	1.5%	1,482,829	1,505,071	1,527,647	1,550,562	1,573,820	1,597,428	1,621,389	1,645,710	1,670,396
Capital Outlay	-	150	1,000	nominal annual adjustment	800	800	825	825	850	850	900	900	900
PUBLIC WORKS													
Employee Services	-	83,725	82,315	2.0%	83,961	85,641	87,353	89,100	90,882	92,700	94,554	96,445	98,374
Operations Expense	804,385	403,300	326,000	2.0%	332,520	339,170	345,954	352,873	359,930	367,129	374,472	381,961	389,600
PARKS & REC.													
Employee Services	216,175	182,180	198,745	2.0%	202,720	206,774	210,910	215,128	219,431	223,819	228,296	232,861	237,519
Operations Expense	1,834,295	1,218,155	1,162,600	2.0%	1,185,852	1,209,569	1,233,760	1,258,436	1,283,604	1,309,276	1,335,462	1,362,171	1,389,415
Capital Outlay	172,335	105,700	72,500	nominal annual adjustment	60,000	61,000	62,000	63,000	64,000	65,000	66,000	67,000	68,000
SP. PROGRAMS													
Operations Expense	601,820	138,700	168,461	2.0%	171,830	175,267	178,772	182,348	185,995	189,714	193,509	197,379	201,326
LIBRARY													
Operations Expense	153,190	149,300	118,600	1.75%	120,676	122,787	124,936	127,122	129,347	131,611	133,914	136,257	138,642
Capital Outlay	930	-	56,000	nominal annual adjustment	20,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000
Total	12,466,131	12,076,736	12,309,398		12,422,474	12,657,274	12,395,208	12,631,053	12,868,969	13,114,364	13,362,524	13,615,863	13,875,375

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING JUNE 30, 2031

SCENARIO 1

GENERAL FUND REVENUES	Actual 2018-19	Pandemic Updated Estimate 2019-20	Proposed 2020-21	Reference % Increase	Projected 2021-22	Projected 2022-23*	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31
					2021-22	2022-23*	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Property Tax	2,313,595	2,348,299	2,395,265	1.25%	2,425,206	2,455,521	2,486,215	2,517,293	2,548,759	2,580,618	2,612,876	2,645,537	2,678,606	2,712,089
Property Transfer Tax	164,760	129,111	148,284	2.00%	151,250	168,055	171,416	174,845	178,342	181,908	185,547	189,257	193,043	196,903
Sales and Use Tax	4,716,565	3,316,276	2,940,224	2.00%	2,999,028	4,810,896	4,907,114	5,005,257	5,105,362	5,207,469	5,311,618	5,417,851	5,526,208	5,636,732
Transient Occupancy Tax	3,883,280	2,416,318	1,564,600	2.00%	1,595,892	3,960,946	4,040,165	4,120,968	4,203,387	4,287,455	4,373,204	4,460,668	4,549,881	4,640,879
Franchise Fees	402,175	406,000	406,192	1.75%	413,300	420,533	427,892	435,381	443,000	450,752	458,640	466,667	474,833	483,143
Animal Control Fees	10,990	12,355	11,100	1.75%	11,294	11,492	11,693	11,898	12,106	12,318	12,533	12,753	12,976	13,203
Encroachment Permit Fees	45,715	25,640	30,882	1.75%	31,422	46,515	47,329	48,157	49,000	49,858	50,730	51,618	52,521	53,440
Building Permits	1,422,260	779,205	718,816	2.00%	733,192	747,856	762,813	778,070	793,631	809,504	825,694	842,208	859,052	876,233
Industrial Waste Fees	29,100	23,095	23,608	1.50%	23,962	24,322	24,686	25,057	25,433	25,814	26,201	26,594	26,993	27,398
Film Permit Fees	11,800	11,000	8,925	1.75%	9,081	9,240	9,402	9,566	9,734	9,904	10,077	10,254	10,433	10,616
Motor Vehicle In-Lieu Planning & Zoning Fees	910,805	950,000	950,000	1.75%	966,625	983,541	1,000,753	1,018,266	1,036,086	1,054,217	1,072,666	1,091,438	1,110,538	1,129,972
Sports Field Usage Fees	32,505	37,000	24,379	0.00%	24,379	32,505	32,505	32,505	32,505	32,505	32,505	32,505	32,505	32,505
Caltrans Landscape Maint.	174,810	177,400	195,000	0.00%	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000
Court Fines	53,470	44,000	42,776	0.00%	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776
Investment Earnings	1,490	5,000	2,235	0.00%	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235
Contributions & Donations	483,170	414,375	386,536	1.50%	392,334	398,219	404,192	410,255	416,409	422,655	428,995	435,430	441,961	448,591
Other Revenue	-	-	-	1.50%	-	-	1,000	1,015	1,030	1,046	1,061	1,077	1,093	1,110
TOTAL:	14,721,045	11,133,804	9,878,822	1.00%	10,047,278	14,340,255	14,598,096	14,859,760	15,126,323	15,397,879	15,674,523	15,956,352	16,243,465	16,535,963

* Certain revenue projections were drastically reduced in response to the COVID-19 pandemic, resulting in an updated estimate, or "worst-case scenario", consistent with the City's conservative approach to budgeting. Figures in bold reflect a return to normal revenue levels; they have been based upon 2018-19 Fiscal Year actual revenues, which is the last year of pre-pandemic revenues.

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING JUNE 30, 2031

SCENARIO 2

GENERAL FUND REVENUES	Actual 2018-19	Pandemic Updated Estimate 2019-20	Proposed 2020-21	Reference % Increase	Projected 2021-22	Projected 2022-23*	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31
					2021-22	2022-23*	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Property Tax	2,313,595	2,348,299	2,395,265	1.75%	2,437,182	2,479,833	2,523,230	2,567,386	2,612,316	2,658,031	2,704,547	2,751,876	2,800,034	2,849,035
Property Transfer Tax	164,760	129,111	148,284	2.25%	151,620	168,467	172,258	176,133	180,096	184,149	188,292	192,528	196,860	201,290
Sales and Use Tax	4,716,565	3,316,276	2,940,224	2.25%	3,006,379	4,822,688	4,931,198	5,042,150	5,155,599	5,271,599	5,390,210	5,511,490	5,635,499	5,762,297
Transient Occupancy Tax	3,883,280	2,416,318	1,564,600	2.25%	1,599,804	3,970,654	4,059,994	4,151,343	4,244,749	4,340,255	4,437,911	4,537,764	4,639,864	4,744,261
Franchise Fees	402,175	406,000	406,192	2.00%	414,316	422,602	431,054	439,675	448,469	457,438	466,587	475,919	485,437	495,146
Animal Control Fees	10,990	12,355	11,100	1.85%	11,305	11,514	11,728	11,944	12,165	12,391	12,620	12,853	13,091	13,333
Encroachment Permit Fees	45,715	25,640	30,882	2.00%	31,500	46,629	47,562	48,513	49,483	50,473	51,483	52,512	53,562	54,634
Building Permits	1,422,260	779,205	718,816	2.75%	738,583	758,894	779,764	801,208	823,241	845,880	869,142	893,043	917,602	942,836
Industrial Waste Fees	29,100	23,095	23,608	2.00%	24,080	24,562	25,053	25,554	26,065	26,586	27,118	27,661	28,214	28,778
Film Permit Fees	11,800	11,000	8,925	2.00%	9,104	9,286	9,471	9,661	9,854	10,051	10,252	10,457	10,666	10,880
Motor Vehicle In-Lieu Planning & Zoning Fees	910,805	950,000	950,000	2.00%	969,000	988,380	1,008,148	1,028,311	1,048,877	1,069,854	1,091,251	1,113,076	1,135,338	1,158,045
Sports Field Usage Fees	32,505	37,000	24,379	0.00%	24,379	32,505	32,505	32,505	32,505	32,505	32,505	32,505	32,505	32,505
Caltrans Landscape Maint.	174,810	177,400	195,000	0.00%	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000
Court Fines	53,470	44,000	42,776	0.00%	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776
Investment Earnings	1,490	5,000	2,235	0.00%	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235
Contributions & Donations	483,170	414,375	386,536	2.00%	394,267	402,152	410,195	418,399	426,767	435,302	444,008	452,889	461,946	471,185
Other Revenue	-	-	-	2.00%	-	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149
TOTAL:	14,721,045	11,133,804	9,878,822	1.50%	10,081,980	14,409,084	14,714,540	15,025,655	15,343,555	15,668,391	16,000,315	16,339,484	16,686,057	17,040,200

* Certain revenue projections were drastically reduced in response to the COVID-19 pandemic, resulting in an updated estimate, or "worst-case scenario", consistent with the City's conservative approach to budgeting. Figures in bold reflect a return to normal revenue levels; they have been based upon 2018-19 Fiscal Year actual revenues, which is the last year of pre-pandemic revenues.

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING JUNE 30, 2031

SCENARIO 3

GENERAL FUND REVENUES	Actual 2018-19	Pandemic Updated Estimate 2019-20	Proposed 2020-21	Reference % Increase	2021-22	2022-23*	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
					Projected									
Property Tax	2,313,595	2,348,299	2,395,265	2.00%	2,443,170	2,492,034	2,541,874	2,592,712	2,644,566	2,697,457	2,751,407	2,806,435	2,862,563	2,919,815
Property Transfer Tax	164,760	129,111	148,284	2.50%	151,991	168,879	173,101	177,428	181,864	186,411	191,071	195,848	200,744	205,763
Sales and Use Tax	4,716,565	3,316,276	2,940,224	2.50%	3,013,730	4,834,479	4,955,341	5,079,225	5,206,205	5,336,360	5,469,769	5,606,514	5,746,676	5,890,343
Transient Occupancy Tax	3,883,280	2,416,318	1,564,600	2.50%	1,603,715	3,980,362	4,079,871	4,181,868	4,286,415	4,393,575	4,503,414	4,616,000	4,731,400	4,849,685
Franchise Fees	402,175	406,000	406,192	2.25%	415,331	424,676	434,231	444,002	453,992	464,207	474,651	485,331	496,251	507,416
Animal Control Fees	10,990	12,355	11,100	2.00%	11,322	11,548	11,779	12,015	12,255	12,500	12,750	13,005	13,266	13,531
Encroachment Permit Fees	45,715	25,640	30,882	2.25%	31,577	46,744	47,795	48,871	49,970	51,095	52,244	53,420	54,622	55,851
Building Permits	1,422,260	779,205	718,816	3.00%	740,380	762,592	785,470	809,034	833,305	858,304	884,053	910,575	937,892	966,029
Industrial Waste Fees	29,100	23,095	23,608	2.25%	24,139	24,682	25,238	25,806	26,386	26,980	27,587	28,208	28,842	29,491
Film Permit Fees	11,800	11,000	8,925	2.25%	9,126	9,331	9,541	9,756	9,975	10,200	10,429	10,664	10,904	11,149
Motor Vehicle In-Lieu	910,805	950,000	950,000	2.50%	973,750	998,094	1,023,046	1,048,622	1,074,838	1,101,709	1,129,251	1,157,483	1,186,420	1,216,080
Planning & Zoning Fees	32,505	37,000	24,379	0.00%	24,379	32,505	32,505	32,505	32,505	32,505	32,505	32,505	32,505	32,505
Sports Field Usage Fees	174,810	177,400	195,000	0.00%	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000
Caltrans Landscape Maint.	53,470	44,000	42,776	0.00%	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776	42,776
Court Fines	1,490	5,000	2,235	0.00%	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235
Investment Earnings	483,170	414,375	386,536	2.50%	396,199	406,104	416,257	426,663	437,330	448,263	459,470	470,957	482,730	494,799
Contributions & Donations	-	-	-	2.50%	-	-	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189
Other Revenue	64,555	38,730	30,000	2.00%	30,600	31,212	31,836	32,473	33,122	33,785	34,461	35,150	35,853	36,570
TOTAL:	14,721,045	11,133,804	9,878,822		10,109,421	14,463,254	14,808,897	15,162,015	15,523,790	15,894,438	16,274,178	16,663,234	17,061,838	17,470,226

* Certain revenue projections were drastically reduced in response to the COVID-19 pandemic, resulting in an updated estimate, or "worst-case scenario", consistent with the City's conservative approach to budgeting. Figures in bold reflect a return to normal revenue levels; they have been based upon 2018-19 Fiscal Year actual revenues, which is the last year of pre-pandemic revenues.

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
AVAILABLE FOR THE CAPITAL IMPROVEMENT PROGRAM
FOR TEN-YEAR PERIOD ENDING JUNE 30, 2031

	Actual 2018-19	Updated Estimated 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31
<u>SCENARIO 1</u>													
Revenues	\$ 14,721,045	\$ 11,133,804	\$ 9,878,822	\$ 10,047,278	\$ 14,340,255	\$ 14,598,096	\$ 14,859,760	\$ 15,126,323	\$ 15,397,879	\$ 15,674,523	\$ 15,956,352	\$ 16,243,465	\$ 16,535,963
Expenditures	12,466,131	12,076,736	12,309,398	12,422,474	12,657,274	12,395,208	12,631,053	12,868,969	13,114,364	13,362,524	13,615,863	13,875,375	14,139,621
Excess (deficiency)	2,254,914	(942,932)	(2,430,576)	(2,375,197)	1,682,981	2,202,888	2,228,707	2,257,354	2,283,515	2,311,999	2,340,489	2,368,091	2,396,342
Growth in General Fund, restricted CIP, and Building & Maintenance Fund Reserves	204,635	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL (available for CIP)	\$ 2,050,279	\$ (942,932)	\$ (2,430,576)	\$ (2,375,197)	\$ 1,657,981	\$ 2,177,888	\$ 2,203,707	\$ 2,232,354	\$ 2,258,515	\$ 2,286,999	\$ 2,315,489	\$ 2,343,091	\$ 2,371,342
<u>SCENARIO 2</u>													
Revenues	14,721,045	11,133,804	9,878,822	10,081,980	14,409,084	14,714,540	15,025,655	15,343,555	15,668,391	16,000,315	16,339,484	16,686,057	17,040,200
Expenditures	12,466,131	12,076,736	12,309,398	12,422,474	12,657,274	12,395,208	12,631,053	12,868,969	13,114,364	13,362,524	13,615,863	13,875,375	14,139,621
Excess (deficiency)	2,254,914	(942,932)	(2,430,576)	(2,340,495)	1,751,810	2,319,332	2,394,602	2,474,586	2,554,027	2,637,791	2,723,621	2,810,683	2,900,578
Growth in General Fund, restricted CIP, and Building & Maintenance Fund Reserves	204,635	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL (available for CIP)	\$ 2,050,279	\$ (942,932)	\$ (2,430,576)	\$ (2,340,495)	\$ 1,726,810	\$ 2,294,332	\$ 2,369,602	\$ 2,449,586	\$ 2,529,027	\$ 2,612,791	\$ 2,698,621	\$ 2,785,683	\$ 2,875,578
<u>SCENARIO 3</u>													
Revenues	14,721,045	11,133,804	9,878,822	10,109,421	14,463,254	14,808,897	15,162,015	15,523,790	15,894,438	16,274,178	16,663,234	17,061,838	17,470,226
Expenditures	12,466,131	12,076,736	12,309,398	12,422,474	12,657,274	12,395,208	12,631,053	12,868,969	13,114,364	13,362,524	13,615,863	13,875,375	14,139,621
Excess (deficiency)	2,254,914	(942,932)	(2,430,576)	(2,313,053)	1,805,980	2,413,689	2,530,962	2,654,822	2,780,074	2,911,654	3,047,371	3,186,464	3,330,605
Growth in General Fund, restricted CIP, and Building & Maintenance Fund Reserves	204,635	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL (available for CIP)	\$ 2,050,279	\$ (942,932)	\$ (2,430,576)	\$ (2,313,053)	\$ 1,780,980	\$ 2,388,689	\$ 2,505,962	\$ 2,629,822	\$ 2,755,074	\$ 2,886,654	\$ 3,022,371	\$ 3,161,464	\$ 3,305,605

Five-Year Capital Improvement Program

**CITY OF WESTLAKE VILLAGE
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FOR THE PERIOD FROM
FY 2020-21 to FY 2024-25**

OVERVIEW

Beginning this fiscal year (FY 2020-21), staff has developed a Five-Year Capital Improvement Program (CIP) to assist in guiding the City’s future capital investment priorities and projects. A summary table of the proposed Five-Year CIP project categories and associated expenditure totals, which span the period from FY 2020-21 through FY 2024-25, is provided below. In addition, the expenditure detail for each CIP project included in the Five-Year CIP is provided on the following pages.

It is important to note that only the first year CIP projects – i.e., for FY 2020-21 – are proposed for budgetary allocation, and this list of FY 2020-21 projects matches those in the body of the budget document. The Five-Year CIP’s four “out years” as shown below are for planning purposes only and would be considered for funding in future years as part of the annual budget development process.

CIP PROGRAM SUMMARY BY CATEGORY						
Category	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Recurring Projects	\$1,875,000	\$1,630,000	\$1,135,000	\$1,295,000	\$1,320,000	\$7,225,000
Park Improvements	\$415,000	\$985,000	\$275,000	\$1,425,000	\$750,000	\$3,850,000
Sidewalk Improvements	\$0	\$205,000	\$2,300,000	\$2,300,000	\$800,000	\$5,605,000
Streetscape Projects	\$70,000	\$395,000	\$1,620,000	\$650,000	\$750,000	\$3,485,000
Other Projects	\$590,000	\$4,007,500	\$666,000	\$100,000	\$130,000	\$5,493,500
TOTAL PROGRAM	\$2,950,000	\$7,222,500	\$5,996,000	\$5,770,000	\$3,750,000	\$25,668,500

CITY OF WESTLAKE VILLAGE

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

FY 2020-21 TO FY 2024-25

PROGRAM SUMMARY BY CATEGORY AND PROJECT

Category/Project	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Recurring Projects						
Neighborhood Beautification Grants	\$50,000	\$0	\$50,000	\$75,000	\$100,000	275,000
Advance Street Sign Replacement	0	45,000	45,000	10,000	10,000	110,000
Utility Box Screening	0	35,000	35,000	35,000	35,000	140,000
Handicapped Ramp Installation	0	50,000	30,000	0	0	80,000
Annual Street Tree Replacement	0	25,000	25,000	25,000	25,000	100,000
Conduit Installation	275,000	75,000	75,000	75,000	75,000	575,000
Annual Street Improvement Program	1,350,000	1,250,000	775,000	1,000,000	1,000,000	5,375,000
Storm Drain Basin Clean-outs	200,000	150,000	100,000	75,000	75,000	600,000
Total - Recurring Projects	\$1,875,000	\$1,630,000	\$1,135,000	\$1,295,000	\$1,320,000	\$7,255,000
Park Improvements						
Three Springs Streambed Restoration Project	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Community Park - Signage Program	15,000	135,000	0	0	0	150,000
Community Park Storage Building	0	0	25,000	350,000	0	375,000
Ridgeford Trailhead Improvements	0	0	0	25,000	250,000	275,000
Triunfo Trailhead Improvements	0	0	0	25,000	250,000	275,000
Playground Equipment Replacement - Nieghborhoods*	0	0	0	25,000	250,000	275,000
Basketball Court Repairs -Neighborhoods*	0	150,000	0	0	0	150,000
Parking Lot Light Replacements - Neighborhoods*	0	150,000	0	0	0	150,000
Ridgeford Site EWMP Project - Design/Construct	0	0	250,000	1,000,000	0	1,250,000
Canyon Oaks Lot 80 - Passive Park	100,000	550,000	0	0	0	650,000
Total - Park Improvements	\$415,000	\$985,000	\$275,000	\$1,425,000	\$750,000	\$3,850,000

* Neighborhood Parks include Russell Ranch, Bennett Park, Canyon Oaks, and Three Springs

CITY OF WESTLAKE VILLAGE

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

FY 2020-21 TO FY 2024-25

PROGRAM SUMMARY BY CATEGORY AND PROJECT

Category/Project	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Sidewalk Improvements						
Lindero E/S Whim to Hedgewall	\$0	\$150,000	\$1,500,000	\$0	\$0	\$1,650,000
Lindero - W/S Bus Stop @ Agoura Rd to Westpark Dwy	0	22,500	200,000	0	0	222,500
Lindero - W/S Westpark Dwy to Lakeview Cyn Rd	0	0	0	0	0	0
Lakeview - Agoura to Lindero	0	0	400,000	2,100,000	0	2,500,000
Via Rocas - E/S and W/S Via Colias to La Tienda	0	0	0	200,000	800,000	1,000,000
Lakeview - Agoura Road to Townsgate	0	22,500	175,000	0	0	197,500
Agoura N/S - Bus Stop #8265 to Gas station	0	10,000	25,000	0	0	35,000
Total - Sidewalk Improvements	\$0	\$205,000	\$2,300,000	\$2,300,000	\$800,000	\$5,605,000
Streetscape Projects						
Freeway Frontage Landscaping SE Quadrant	\$0	\$0	\$250,000	\$0	\$0	\$250,000
Freeway Frontage Landscaping SW Quadrant	0	250,000	0	0	0	250,000
Triunfo Cyn Road Streetscape Improvements	0	0	0	150,000	750,000	900,000
Re-landscape Lindero Cyn Blvd. Medians (N/TOB)	0	0	500,000	0	0	500,000
Re-landscape Lindero Cyn Blvd. Medians (S/Agoura)	0	0	0	500,000	0	500,000
Lindero Bridge Plant Screening	0	0	0	0	0	0
Landscape Controller Installation	70,000	70,000	70,000	0	0	210,000
Re-landscape Lakeshore Medians	0	75,000	800,000	0	0	875,000
Total - Streetscape Projects	\$70,000	\$395,000	\$1,620,000	\$650,000	\$750,000	\$3,485,000
Other Projects						
Civic Center Book Nook	\$0	\$0	\$0	\$0	\$0	\$0
Civic Center Water Feature Refurbishment	0	200,000	511,000	0	0	711,000
Traffic Signal Pole Painting	250,000	0	0	0	0	250,000
Street Number Painting on Curbs	30,000	0	30,000	0	30,000	90,000
Ridgeford Feasibility Study	115,000	0	0	0	0	115,000

CITY OF WESTLAKE VILLAGE

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

FY 2020-21 TO FY 2024-25

PROGRAM SUMMARY BY CATEGORY AND PROJECT

Category/Project	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Other Projects (continued)						
Bus Stop Improvements	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$140,000
Asset Management Study and Implementation	0	135,000	15,000	15,000	15,000	180,000
Intelligent Transportation System (ITS)	25,000	\$1,700,000	\$0	\$0	\$0	\$1,725,000
Signal Controller Cabinet Assembly Replacement	0	350,000	0	0	0	350,000
LED Street Name Sign Replacement	0	200,000	0	0	0	200,000
First Neighborhood Storm Drain Improvements	0	0	25,000	0	0	25,000
City Maintenance Yard / Storage Facility / Const Staging	0	0	0	0	0	0
Neighborhood street name sign replacement program	0	20,000	50,000	50,000	50,000	170,000
Civic Center Generator Replacement	170,000	1,200,000	0	0	0	1,370,000
Civic Center Interior / Exterior Improvements	0	167,500	0	0	0	167,500
Total - Other Projects	\$590,000	\$4,007,500	\$666,000	\$100,000	\$130,000	\$5,493,500
TOTAL PROGRAM	\$2,950,000	\$7,222,500	\$5,996,000	\$5,770,000	\$3,750,000	\$25,688,500