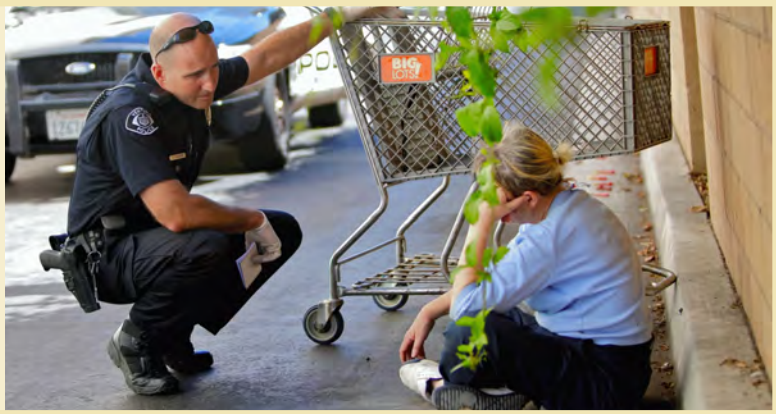
FY 2016-17 & FY 2017-18 PROPOSED BUDGET

— INVEST IN VENTURA —

CREATING & MAINTAINING ECONOMIC DEVELOPMENT AND VITALITY

DELIVERING CORE SERVICES



ENHANCING PUBLIC TRUST

A SAFE AND CLEAN VENTURA

LONG-TERM FISCAL STABILITY

April 25, 2016

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Ventura
California

For the Fiscal Year Beginning

July 1, 2015

Jeffrey R. Ernst

Executive Director

DIRECTORY OF

CITY OFFICIALS

Erik Nasarenko
Mayor

Neal Andrews
Deputy Mayor

Carl E. Morehouse
Councilmember

Cheryl Heitmann
Councilmember

Mike Tracy
Councilmember

James L. Monahan
Councilmember

Christy Weir
Councilmember

CITY OF
SAN BUENAVENTURA
CALIFORNIA
www.cityofventura.net

Mark Watkins
City Manager

Dan Paranick
Assistant City Manager

Deborah Harrington
Interim City Clerk

Gregory Diaz
City Attorney

Elizabeth Foushee
Human Resources Director

Gilbert Garcia
Finance & Technology Director

Jeffrey Lambert
Community Development Director

Elena Brokaw
Parks, Recreation & Community Partnerships Director

Rick Raives
Public Works Director

Ken Corney
Police Chief

David Endaya
Fire Chief

Shana Epstein
Ventura Water General Manager

READER'S GUIDE

The budget is intended to address many different audiences, both internally and externally. It serves as a policy document, financial plan, operational guide, and a communication device. It has been formatted to enhance readability and provide users with extractable sections that can stand on their own. The document is intended to reflect the emphasis that the City of Ventura (San Buenaventura) places on excellent services delivered in an efficient, respectful, and courteous manner. These services are intended to enhance and protect the quality of life that Ventura citizens have enjoyed and have come to expect.

The City of Ventura utilizes a two-year budget process and adopts a budget annually. On June 20th, 2016, the City Council adopted a balanced budget for FY 2016-2017, and a spending plan for 2017-2018.

Changes from the Previous Year

Changes continue to be made to the document as the organization further incorporates performance management data and responds to a changing business environment. This organization is in partnership with the community to reinvent government for the delivery of excellent and efficient service with less bureaucracy. It is challenging to reflect these changes in a multi-year format that is meaningful to readers. We have attempted to mold our document to reflect changes appropriately and to display the pride with which Ventura charges into the future, using innovation to meet the needs of our citizens.

Budget Document Organization

The City Manager has written a **Budget Message** that provides an excellent overview of the 2017 Budget. The budget message includes information about the issues for the upcoming year and short-term factors that influence the decisions made in the development of the budget.

The **Ventura at a Glance Section** provides background and historical information about Ventura. It also provides statistical community information, such as population, top ten employers, and economic indicators.

The **Budget Brief** is a high level overview of the City's current budget.

This budget has been developed based on strategic directives and guidance from City Council, which have been consolidated into five citywide Strategic Objectives, or Goals, for planning purposes. They are described in the **Strategic Outcomes Section**, highlighting key departmental goals and benchmarks related to each one.

The **Citywide Funds Section** provides information on the appropriated funds. This section describes the purpose of each fund, along with a financial summary with beginning and ending balances.

The **Individual Funds Section** provides information on individual funds. This section provides trended information on the details of activity within each major fund.

READER'S GUIDE *continued*

The **Tables Section** includes summary financial data with sources and uses of funds for three budget periods: prior year actual, current year forecast, and budget year. This section also includes a full time personnel component.

The **Department Detail Section** includes detail sheets for each department. While the Tables Section provides information arranged by fund, this section is arranged by function and is intended to provide users with accessible operating information for each department and its respective divisions, regardless of the fund in which they are budgeted.

Each department summary includes a description and list of services, revenues and expenditures for the previous two years, current year forecast, and next year budget. Personnel costs are listed separately, and include full-time, part-time, and temporary or seasonal positions. Employee Benefits includes payroll taxes, pensions, insurances, and other benefits. Services and supplies are defined as travel, training, utilities, repair and maintenance costs, professional organization fees and dues, printing, postage, consumables and small equipment (with a cost of less than $10,000.) Capital outlay includes equipment purchases in excess of $10,000 per unit. Generally, new equipment purchases are found within division budgets, and replacement equipment is found within an Internal Service Fund. (or ISF) All capital equipment to be purchased for the year is listed in the Capital Projects section. This section also includes the FTE component of each department. An FTE is a unit of measure of Ventura employees. It refers to the equivalent of one person working full-time for one year and is calculated by dividing the number of hours budgeted into the total hours for a regular full-time employee (2,080). FTE counts include all part-time regular positions, but exclude temporary or seasonal positions. Significant changes in the budget are described next, as a tool for the reader to understand why a department's needs may vary from year to year. Additions, reductions, or shifts in allocations are identified here.

The **Capital Projects Section** is provided to describe projects included in the budget. The project sheets include a project number, description, and requested appropriations for the current budget period. It will further quantify the impact on the operating budget after adding these assets.

The **Fiscal Policies/Overview Section** explains financial policies, investment policies, the budget process, debt related issues, and the bases for accounting and budgeting. It provides detailed information on the economic outlook, major revenue sources, and the large expenditure components. It also explains the policies regarding the operating and debt service reserves, as well as the trends seen in each accounting fund.

The **Appendices** are a collection of schedules and topic-specific information. Included in the appendices is information regarding internal service charges, equipment purchases, explanation of inter-fund activity, consolidated listing of grants and outside sources of funds, City Council Priorities, a summary of the 2015 citizen Survey, and FTE summary, and a glossary of terms and acronyms.

City of Ventura, California
2017 and 2018 Budget Document
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Honorable Mayor and Members of the City Council:

In accordance with the City Charter, the proposed Fiscal Year 2016-17 Operating and Capital Improvement Budget is attached for the City Council's review. The budget document also includes a 2017-18 spending plan.

This past year has been outstanding in many ways. The City of San Buenaventura celebrated its 150th anniversary of incorporation this year. Numerous events and parties were organized to celebrate our rich history and those that came before us. This year will require strong leadership as several major issues will shape the City for the generations that follow.

On the fiscal front we made progress in addressing our budget challenges. The City continues to practice fiscal responsibility and is producing a structurally balanced budget.

The Year Ahead

General Fund

The proposed FY 2016-17 General Fund budget is $104.4 million, which includes appropriations for operations as well as one-time expenditures. The ongoing budget of $99.4 million is structurally balanced, and is supported by ongoing revenues of $99.4 million. Last year's Adopted budget was $96.2 million. The $8.4 million increase compared to last year is supported by $4.8 million in additional ongoing revenues as well as an additional $3.6 million one-time revenue.

The good news is that have we have gone through the great recession and we now know what our recovery looks like. Although our sales tax and property tax revenues are back to pre-recession levels, when adjusted for inflation the City is still behind compared to pre-recession funding. The recession was not a short term dip but resulted in a permanent reset of our finances. The positions and programs that were lost are not being restored. To provide the services that our citizens want and to maintain the infrastructure, parks, and facilities that the City owns and operates we will have to identify a new revenue source.

Needs Assessment

During Fiscal Year 2016-17 budget development, staff completed a specific and comprehensive, in-depth analysis of City operations, and identified the areas where gaps in capital investment and City services exist. The result of this analysis is presented in the Needs Assessment document. Recent community survey priorities and City Council goals factored heavily in the development of the Needs Assessment.

The Budget document describes what the City plans to accomplish, while the Needs Assessment identifies the things that the City is not able to do. The Needs Assessment identifies approximately $345 million in important capital projects, $6.4 million in ongoing infrastructure maintenance needs, and $10.9 million in City services that help support a high quality of life for residents and visitors. If the voters were to approve a sales tax measure in 2016, it would provide the City with the means to maintain our aging infrastructure and to meet the community's expectations.

Fiscal Responsibility and Transparency

The City has done an outstanding job of financial planning and reporting in a transparent and open manner. In 2015, the City was recognized by the Government Finance Officers Association (GFOA) with the Certificate of Achievement for Excellence in Financial Reporting for the City's Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. The City also received the GFOA Distinguished Budget Presentation Award. In order to receive this award, the City's budget had to satisfy nationally recognized guidelines.

This proposed budget rebalances our internal service fund balances to a healthy level, in order to address long-term needs with existing City resources. The rebalancing helps to preserve the $3 million reserve in the Public Liability Fund, sets aside funds for the replacement of critical software systems, and relieves $1.4 million in General Fund debt. The Proposed Budget uses one-time funds to grow General Fund reserves to a level that improves the City's fiscal security and ability to weather short-term financial challenges.

The City has a dedicated workforce that is committed to serving the community with a high level of professionalism and integrity. I am proud of our employees, who have shared in the effort to balance our budget and have found creative ways to provide quality services. It is with their help that we will continue to provide high quality service to the public in a manner that values efficiency and fiscal responsibility

Pursuing Long-Term Fiscal Stability

This year, the City Council added the pursuit of long-term fiscal stability to its goals. This budget is built with that goal in mind; however, the lack of available funding to maintain the City's infrastructure creates a significant future financial burden.

In the State of the City address, the Mayor noted that previous generations of City leaders and residents have established a legacy by investing in the City's future. These investments include the construction of a pier, which is an anchor for economic vitality; the seismic retrofit and remodel of our historic City Hall; and, building a Community Park with a world class aquatic center for residents and visitors to enjoy. The City is at a crossroads. Support from the Federal and State governments for the City's sidewalks, roads, beaches, and public safety needs are on a steady decline. We have not identified an ongoing revenue source for keeping all of our fire stations open, to addressing the homelessness issues in our community, to keeping our beaches and waterways clean and for maintaining our streets and sidewalks. Public support for a sales tax measure, in which all funds will remain local, will help to ensure that Ventura continues to receive national recognition as one of the best places to live for the next 150 years.

Respectfully submitted,

Mark D. Watkins
City Manager

VENTURA AT A GLANCE

Overview

People have lived along this stretch of the California coast for at least ten thousand years. San Buenaventura was founded in 1782 by Father Junipero Serra, the ninth of the California missions. He named it after the Italian St. Bonaventure, hence the nickname that Ventura is the "City of Good Fortune."

Ventura is indeed the "City of Good Fortune" with its surrounding mountains, miles of uncrowded sun drenched beaches and mild year-round climate. The City's Parks Division is proud of its numerous historical sites, bike paths and parks, many featuring magnificent views and several located right on the beachfront.

Climate

The City of Ventura offers a Mediterranean climate with low humidity and average temperatures in the mid-70°s. Ranging from sea level to mountain peaks to valleys and coastal plains the region has a versatile playing ground for an outdoor-oriented community. Year round residents can enjoy beach-walking, surfing, hiking, biking, camping, fishing, golfing and more in Ventura's mild climate.

Geography

City of Ventura is located 63 miles northwest of Los Angeles and 30 miles south of Santa Barbara. It is nestled between the Los Padres National Forest and the Pacific Ocean. The western portion of the City stretches north along the Ventura River and on the east is flat alluvial coastal plain. The Santa Clara River forms part of the the city's southerly boundary and the city stretches north to the base of the Foothills.

History

The City of Ventura is one of America's most livable communities. We're located between Malibu and Santa Barbara on the blue Pacific Ocean, overlooking Anacapa and Santa Cruz islands.

The City of San Buenaventura was incorporated in 1866. The minutes of the first City Council meetings were recorded in Spanish, which was still the pre-dominant language of its time. Ventura became the County seat when Santa Barbara and Ventura Counties split in 1873. That same year, a courthouse and wharf were built, a bank was opened and the first public library was created.

An oil strike in 1914 fueled rapid growth. In the years following World War II, farmland gave way to outward suburban development. Growth has slowed in recent decades as Ventura has matured into a seaside community known for its scenic coastline and hillsides, rich culture, revitalized historic Downtown and environmental stewardship.

In 2005, the City Council unanimously adopted a visionary General Plan that the Ventura County Star praised as "a model for other communities." During the current economic crisis, the City Council has focused on delivering key services within available means and promoting sustainable prosperity.

The City of Ventura provides a full range of services to 109,000 residents. It operates under the "Council/Manager" form of government under a charter adopted by voters in 1934, with an elected seven member City Council. The Mayor is chosen from among the City Council and serves a term of two years.

Ventura's Form of Government

Ventura is a charter city, operating with a seven member panel forming the Ventura City Council. Each member must be a registered voter in the City and is elected at-large. Each member represents the interests of the City as a whole.

Elections to select Councilmembers are held on the first Tuesday after the first Monday in November of the even numbered years. The newly elected Councilmembers assume their seat on the City Council at the first meeting in December following the election and serve for a term of four years.

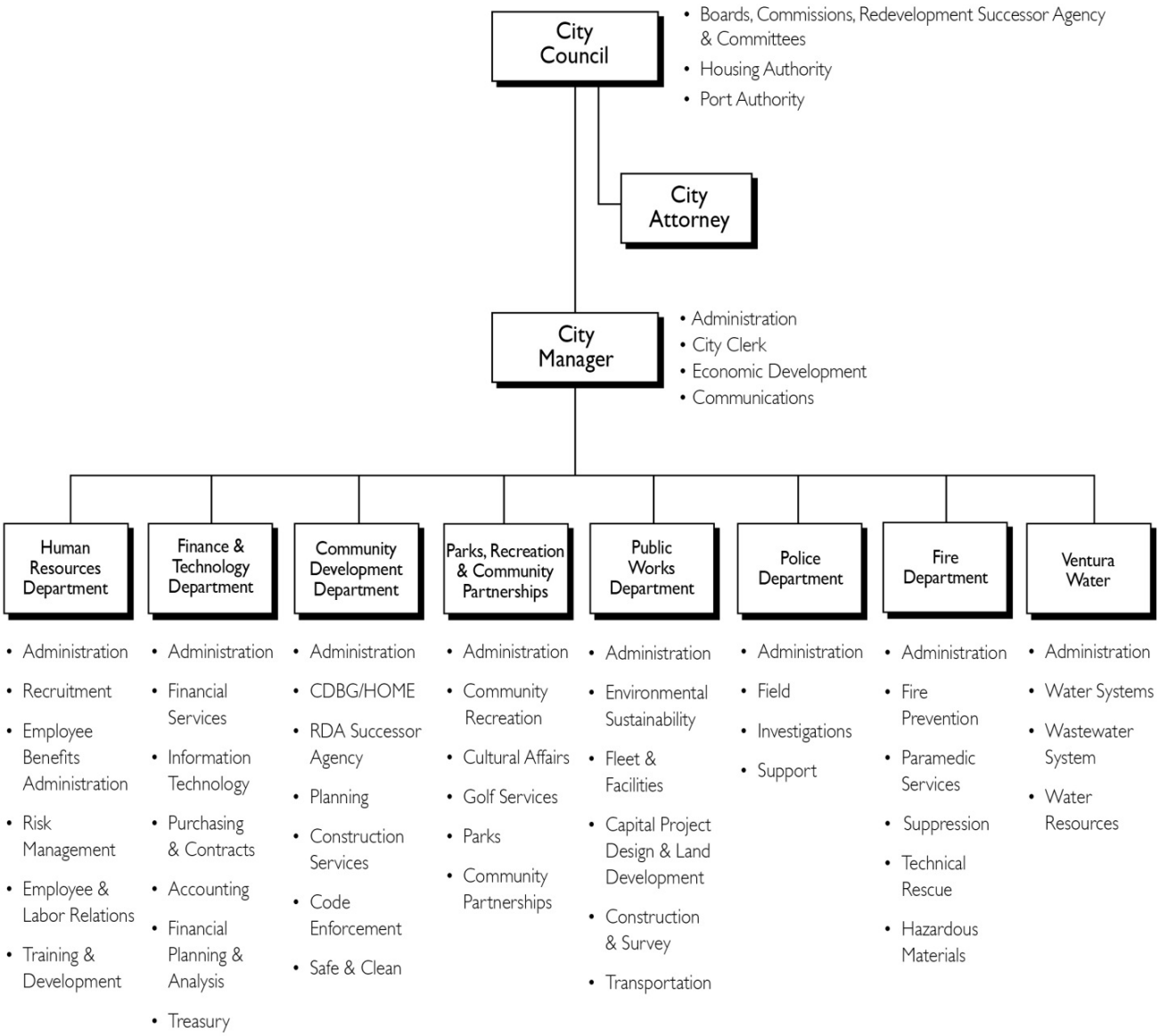
At the same time, the Council is reorganized and one of its members is selected to be Mayor. The Mayor serves a term of two years as the presiding officer of the Council. The Mayor has been delegated the responsibility to act as the City Council's ceremonial representative at public events and functions. The Deputy Mayor is also selected in the same manner and serves a two-year term.

The Ventura City Council meets at 6:00 pm three Mondays each month. Meetings are held in the Council Chambers at City Hall, 501 Poli Street - Second Floor, Ventura. All meetings are open to the public.

Mayor	Deputy Mayor	Councilmember	Councilmember
Erik Nasarenko	Neal Andrews	Cheryl Heitmann	James L. Monahan

Councilmember	Councilmember	Councilmember
Carl E Morehouse	Mike Tracy	Christy Weir

ORGANIZATIONAL STRUCTURE



Community Profile

Ventura is rich with history, natural beauty and agricultural resources. It is a vibrant city with a small coastal town feel. Ventura has a strong community spirit and the work/play atmosphere offers its residents a high quality of life.

DEMOGRAPHICS

The information presented is based on the 2010-2014 American Community Survey (ACS) 5-Year Estimates from the United States Census Bureau.

POPULATION

2015 Est. (CA Dept. of Finance)	109,338
2014 Estimate	109,484
2010 Base Est., April 1, 2010	107,231
2010 Census, April 1, 2010	106,433
Growth 2010-2014	2.1%
2010-2014 Total Population Estimate	108,449

POPULATION BY SEX/AGE

Percent female persons	50.6
Percent male persons	49.4
19 years and under	26,360
65 & over	15,622
Median age (years)	39.4

RACE AND ORIGIN

White alone	64,312
Black or African American	1,640
American Indian and Alaska Native	318
Asian alone	3,621
Native Hawaiian and Other Pacific Islander alone	202
One race	103,569
Two or more races	4,880

HOUSING STATUS
(in housing units unless noted)

Total	43,795
Occupied	41,306
Owner-occupied	22,444
Renter-occupied	18,862

HOUSING STATUS *continued*

Vacant	2,489
Homeowner vacancy rate	0.7
Rental vacancy rate	5.1
Avg. household size of owner-occupied unit	2.56
Avg. household size of renter-occupied unit	2.59
Median value of owner-occupied	$428,600
Occupied units paying rent	18,408
Median gross rent	$1,391

ECONOMIC CHARACTERISTICS

EMPLOYMENT STATUS

Population 16 years and over	87,120
In labor force	57,132
Civilian labor force	56,996
Percent unemployed	9.2

COMMUTING TO WORK

Mean travel time to work in minutes	23.0

CLASS OF WORKER

Civilian employed population 16 years and over	51,764
Private wage and salary workers	37,502
Government workers	9,260
Self-employed in own not incorporated business workers	4,926
Unpaid family workers	76

OCCUPATION

Civilian employed population 16 years and over	51,764

OCCUPATION *continued*

Management, business, science, and arts occupations	21,662
Service occupations	9,322
Sales and office occupations	12,595
Natural resources, construction, and maintenance occupations	4,011
Production, transportation and moving occupations	4,174

INCOME AND BENEFITS
(in 2014 inflation-adjusted dollars)

Total households	41,306
Median household income	$66,485
Mean household income	$84,321
Total families	25,901
Median family income	$81,446
Mean family income	$97,900
Total nonfamily households	15,405
Median nonfamily income	$44,448
Mean nonfamily income	$57,464

INCOME AND BENEFITS
(in 2014 inflation-adjusted dollars)

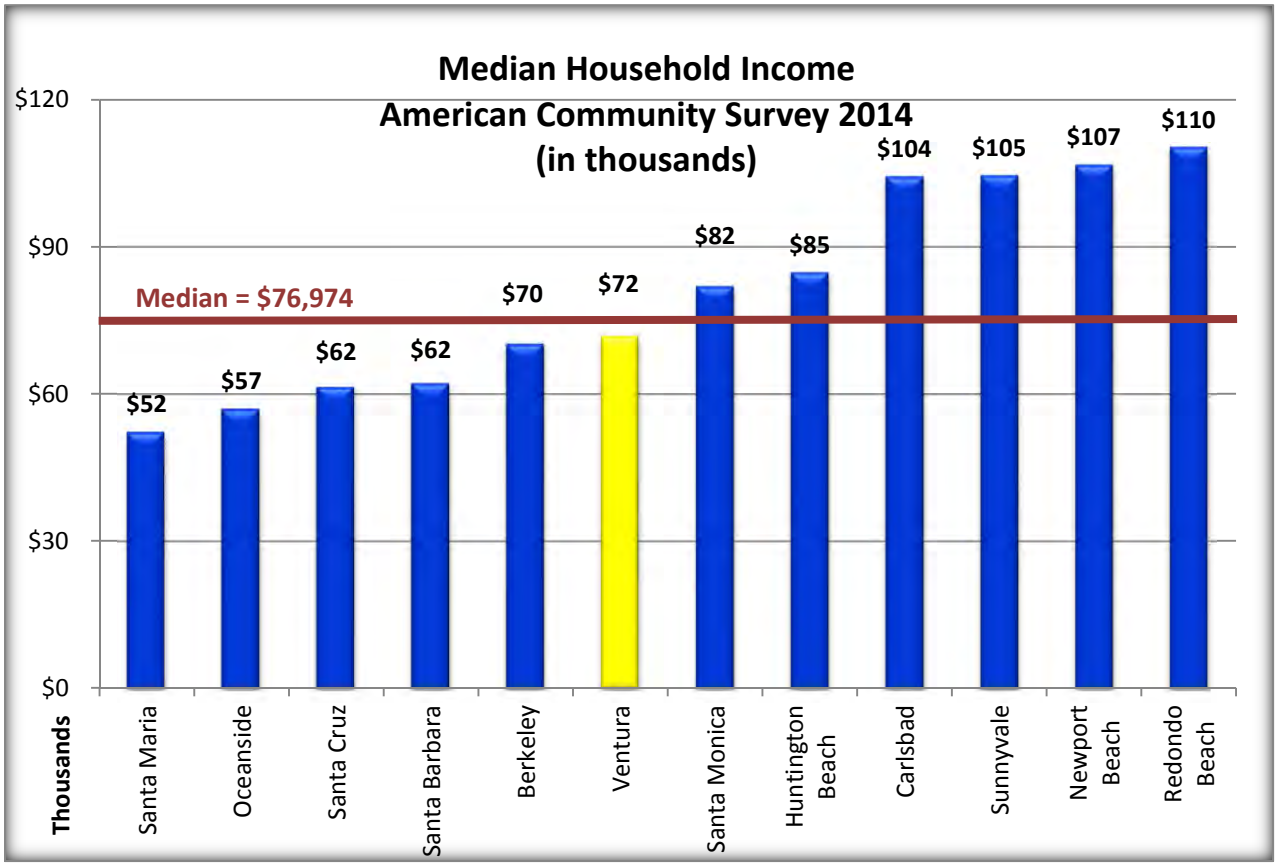
Per capita income	$33,180
Median earnings for workers	$35,755

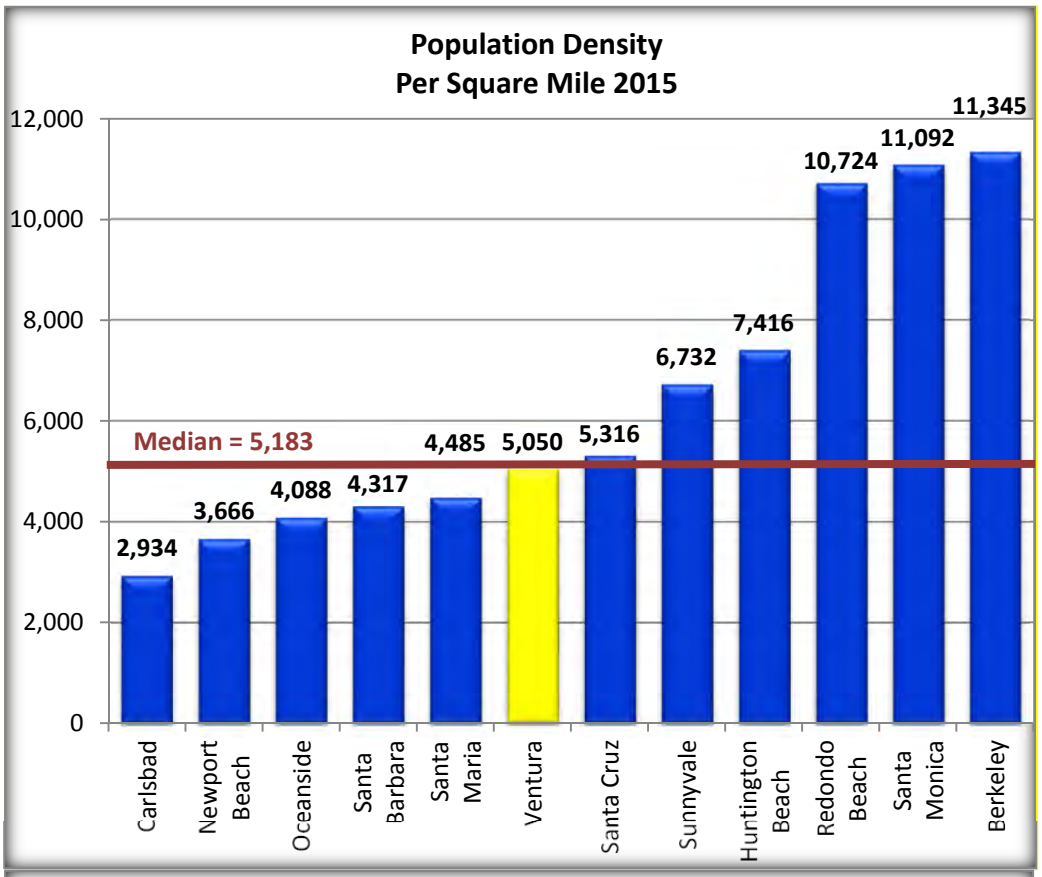
TOP EMPLOYERS

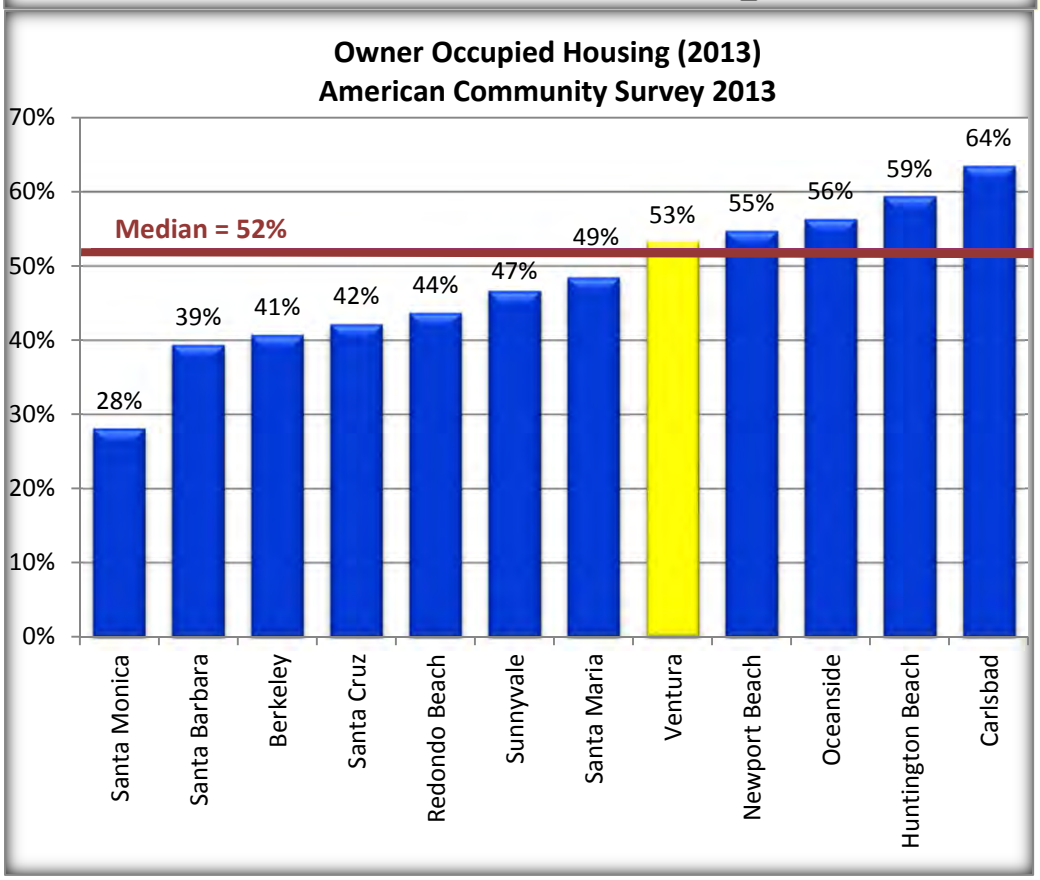
Community Memorial Health Systems
County of Ventura
Ventura County Health Care Agency
Ventura Unified School District
Ventura County Community College District
Argon St: A Boeing Company
City of Ventura
Employers Depot, Inc.
Meditech Health Services
Judicial Council of California
Taft Electrical
Patagonia International, Inc.

EDUCATION

Percent high school graduate or higher	89.5
Percent bachelor's degree or higher	33.6




Population Density
Per Square Mile 2015
12,000
10,000
8,000
6,000
4,000
2,000
0
Median = 5,183
2,934
3,666
4,088
4,317
4,485
5,050
5,316
6,732
7,416
10,724
11,092
11,345
Carlsbad
Newport Beach
Oceanside
Santa Barbara
Santa Maria
Ventura
Santa Cruz
Sunnyvale
Huntington Beach
Redondo Beach
Santa Monica
Berkeley


Owner Occupied Housing (2013)
American Community Survey 2013
70%
60%
50%
40%
30%
20%
10%
0%
Median = 52%
28%
39%
41%
42%
44%
47%
49%
53%
55%
56%
59%
64%
Santa Monica
Santa Barbara
Berkeley
Santa Cruz
Redondo Beach
Sunnyvale
Santa Maria
Ventura
Newport Beach
Oceanside
Huntington Beach
Carlsbad

Education

Ventura hosts five college campuses, the Brooks Institute of Photography, Ventura College of Law, Southern California Institute of Law, Santa Barbara Business College and Ventura College. Ventura College is a community college, part of the Ventura County Community College District. The Ventura College of Law is a non-profit law school founded in 1969.

Public school students from kindergarten through 12th grade attend schools in the Ventura Unified School District. The district has five high schools: Ventura High in the midtown area, Buena High in east Ventura, Foothill Technology High School, Pacific High School and El Camino High School, an independent study program located on the Ventura College campus.

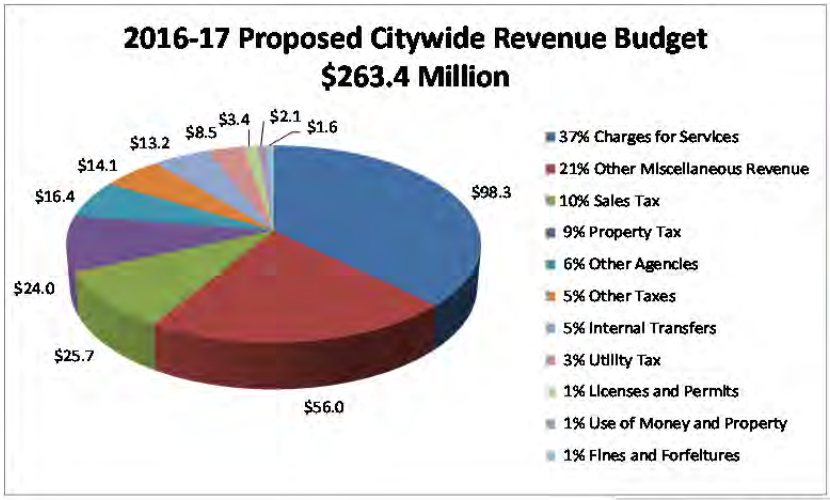
BUDGET BRIEF FY 2016-2017

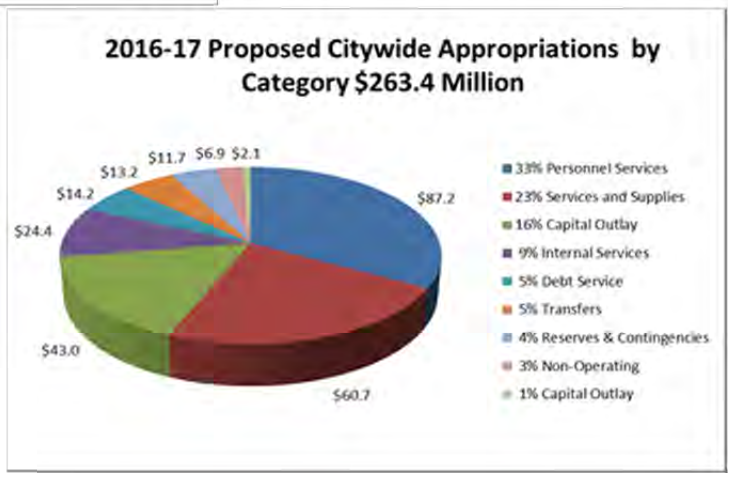
The City of Ventura (San Buenaventura) utilizes a two-year budget process and adopts a budget annually. On June 20, 2016, City Council will adopt a balanced budget for FY 2016-17. The adopted General Fund Budget is $104.4 million. The Operating Budget is $220.4 million, with a Capital Improvement Budget of $43 million, for a total combined budget of $263.4 million.

The Budget encompasses 33 different funds, including the General Fund, as well as Enterprise funds: Water, Wastewater, and the Golf Funds. The City's 2016-17 Fiscal Year runs from July 1, 2015, through June 30, 2017.

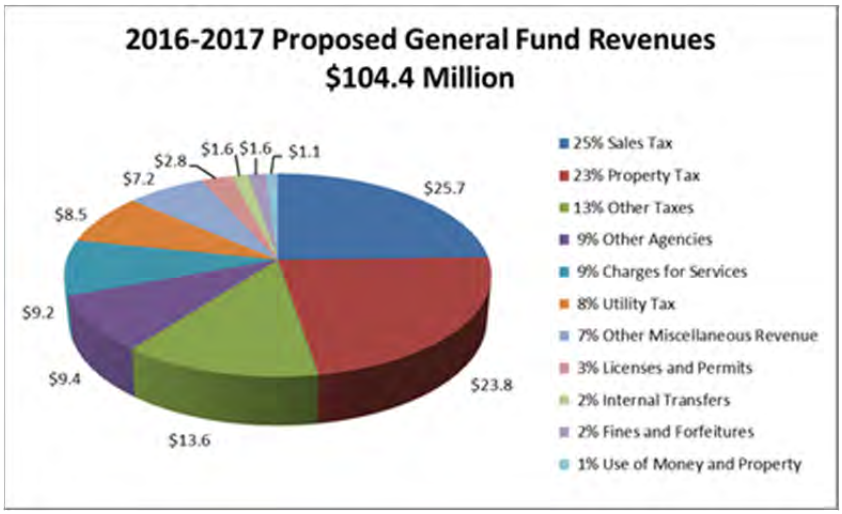
City Council Goals for FY 2016-17

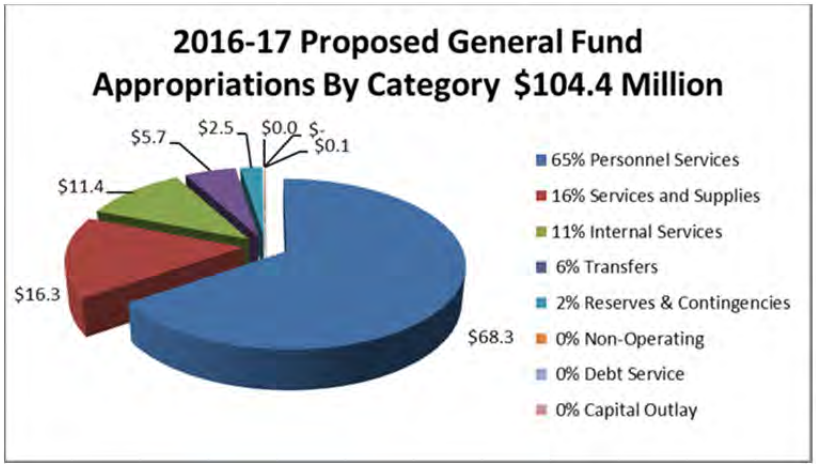
- Ensuring Long-term Fiscal Responsibility
- Creating and Maintaining Economic Development and Vitality
- Delivering Core Services
- Safe and Clean Ventura
- Enhancing Public Trust

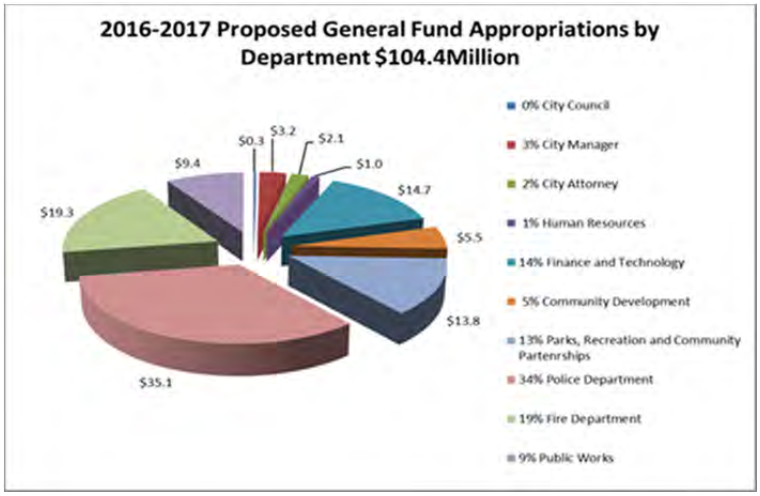


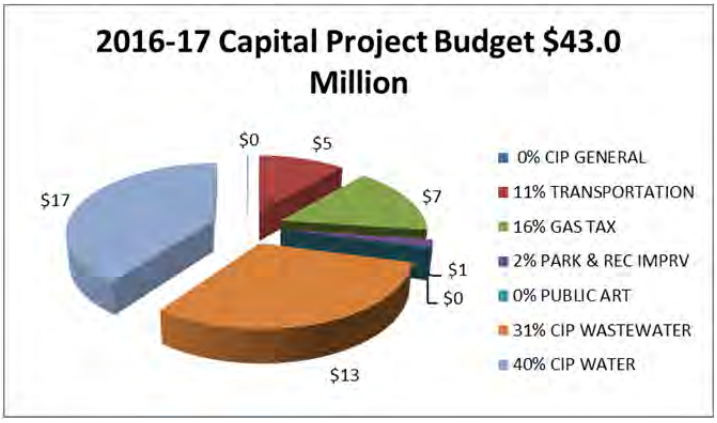


The General Fund revenues have increased to $104.4M, reflecting an increase of $8.4M, or 8.7%. This is due to a $4.8M increase in ongoing revenues, and a $3.6M increase in one-time projects funded by one-time revenues



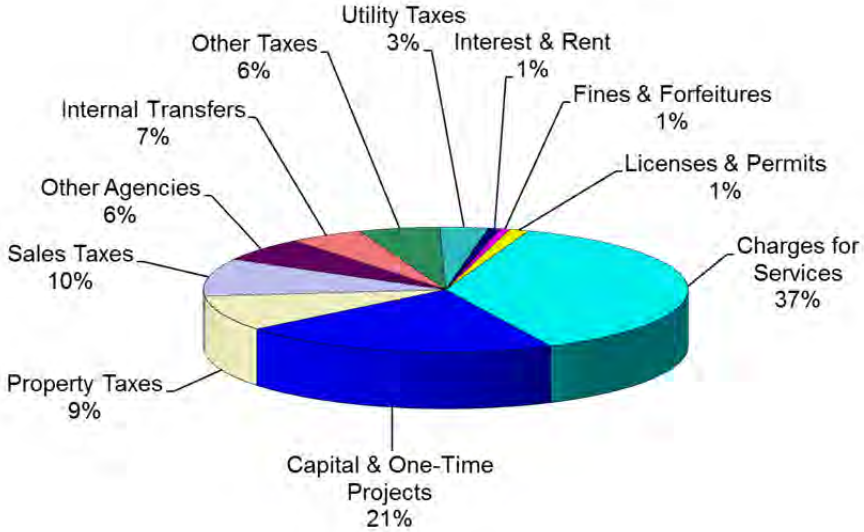






Budget Summary Overview

Where the Money Comes from…
$263M Citywide Budget



Budget preparation begins with revenue projections. To make those projections as accurate as possible, six techniques are used, depending upon the unique characteristics of each revenue source.

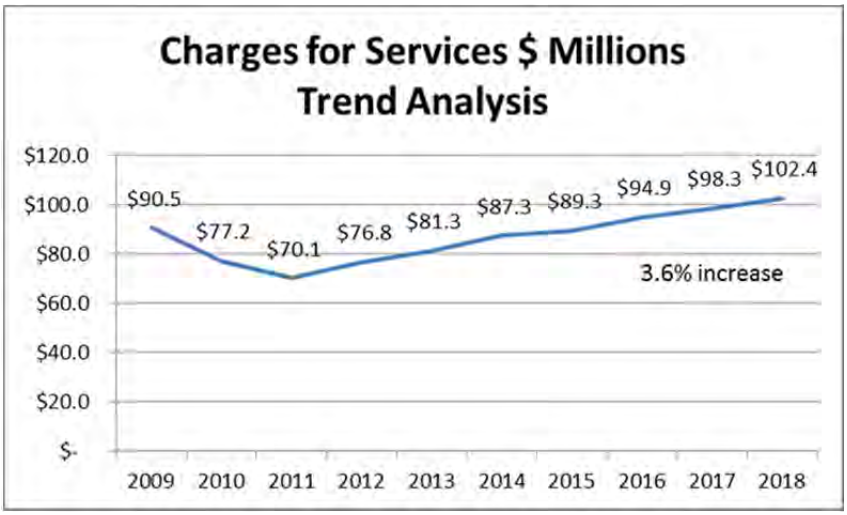
- Deterministic Techniques (e.g. month-to-month trend analysis)
- Time Series Techniques (e.g. moving averages)
- Econometric Models (e.g. predictive statistics)
- Informed/Expert Judgment (e.g. advice of expert staff)
- Estimates from other governmental agencies (e.g. property valuation estimates)
- Estimates from consulting firms (e.g. sales tax projections)

Additional resources that the City uses include information from the League of California Cities, MuniServices Economic Overview, and other data available from the State of California, County of Ventura, sales tax local and regional trends, U.S. Department of Labor and other federal agencies.

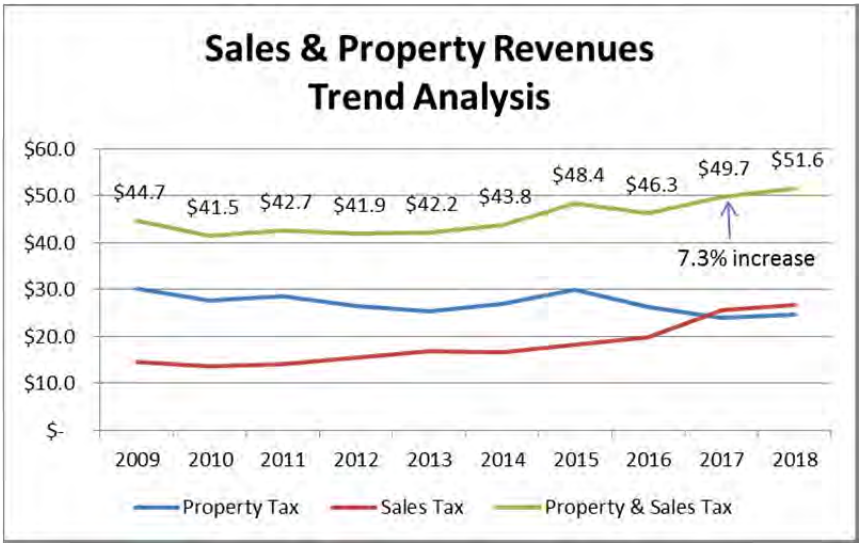
Description of the Top Six Revenue Sources

A description and trend analysis of the top four revenues, which represent approximately 68% of the City's operating revenue budget follows:

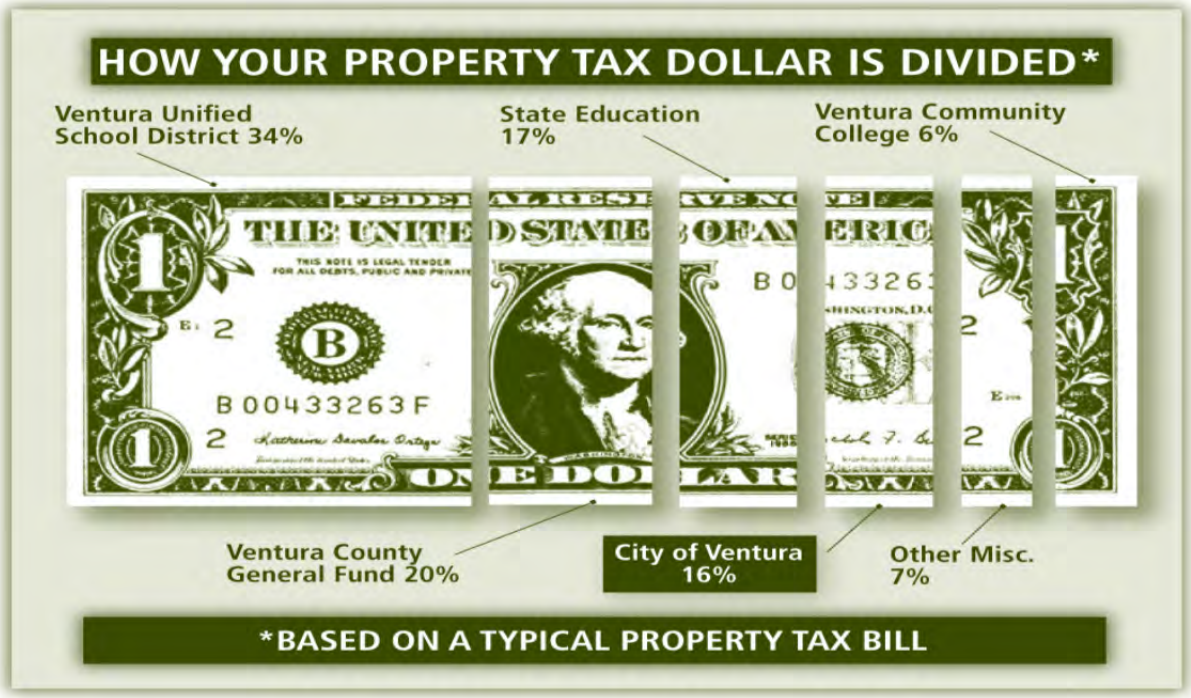
Charges for Services = 37% of Total Revenue



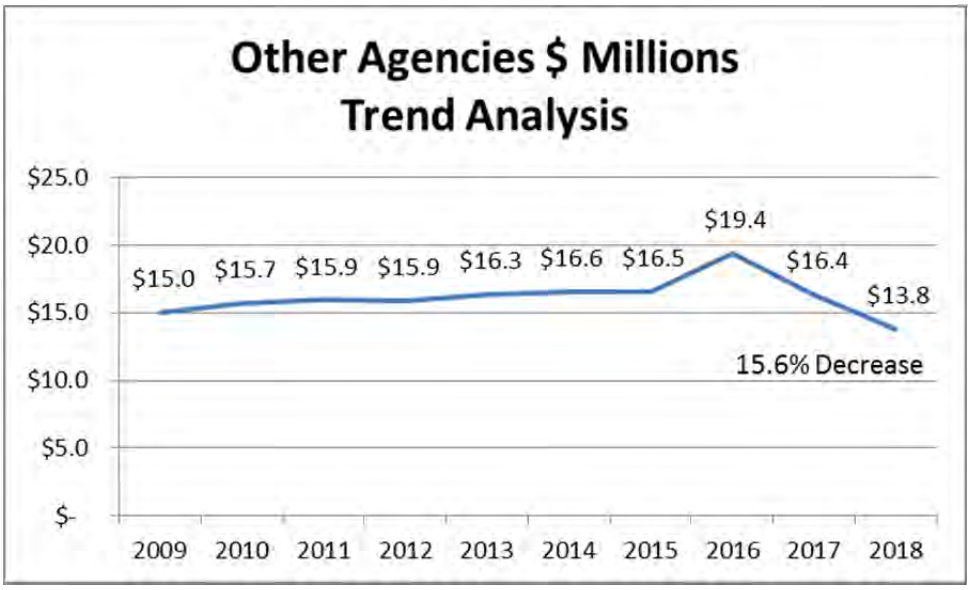
Sales & Property Taxes = 18.9% of Total Revenue
- Note the Sales Tax Revenue reflects the completion of the triple flip in 2016



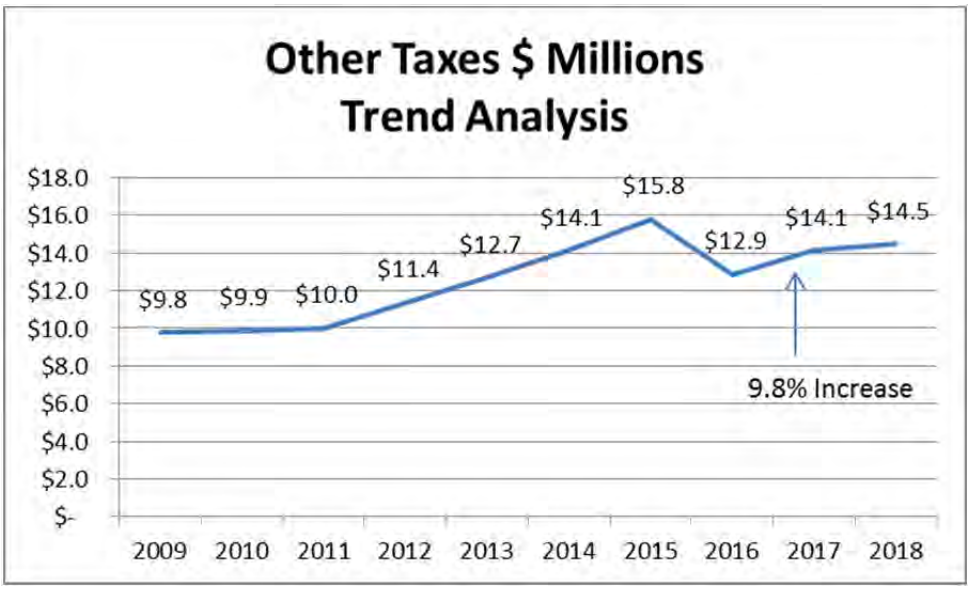
HOW YOUR 7.50% SALES TAX DOLLAR IS DIVIDED
State General Fund & Local Revenue Fund 80%
Local Public Safety 7%*
City of Ventura 10%
County Transportation 3%
*Local Public Safety Funding
$723 K – Ventura City


HOW YOUR PROPERTY TAX DOLLAR IS DIVIDED*
Ventura Unified School District 34%
State Education 17%
Ventura Community College 6%
Ventura County General Fund 20%
City of Ventura 16%
Other Misc. 7%
*BASED ON A TYPICAL PROPERTY TAX BILL

Other Agencies = 6% of Total Revenue



Other Taxes – 5% of Total Revenue



CITY COUNCIL GOAL SETTING
2016-2017

Pursue Long-Term Fiscal Stability

Local sales tax measure
Grants – State and Federal funds
Developer contributions
Protect and expand economic base

Creating and Maintaining Economic Development and Vitality

Wellness District Plan to enhance the economic wellbeing of the entire community
Permanent fixes to beach areas
South Seaward Area
Joint meetings with Planning Commission and Design Review Committee to update Design Guidelines
Focus Area One
Expand Arts, Culture, Education and Library partnerships

Providing Core Services

Police
Fire
Water/wastewater
Streets/sidewalks
Infrastructure

Safe and Clean

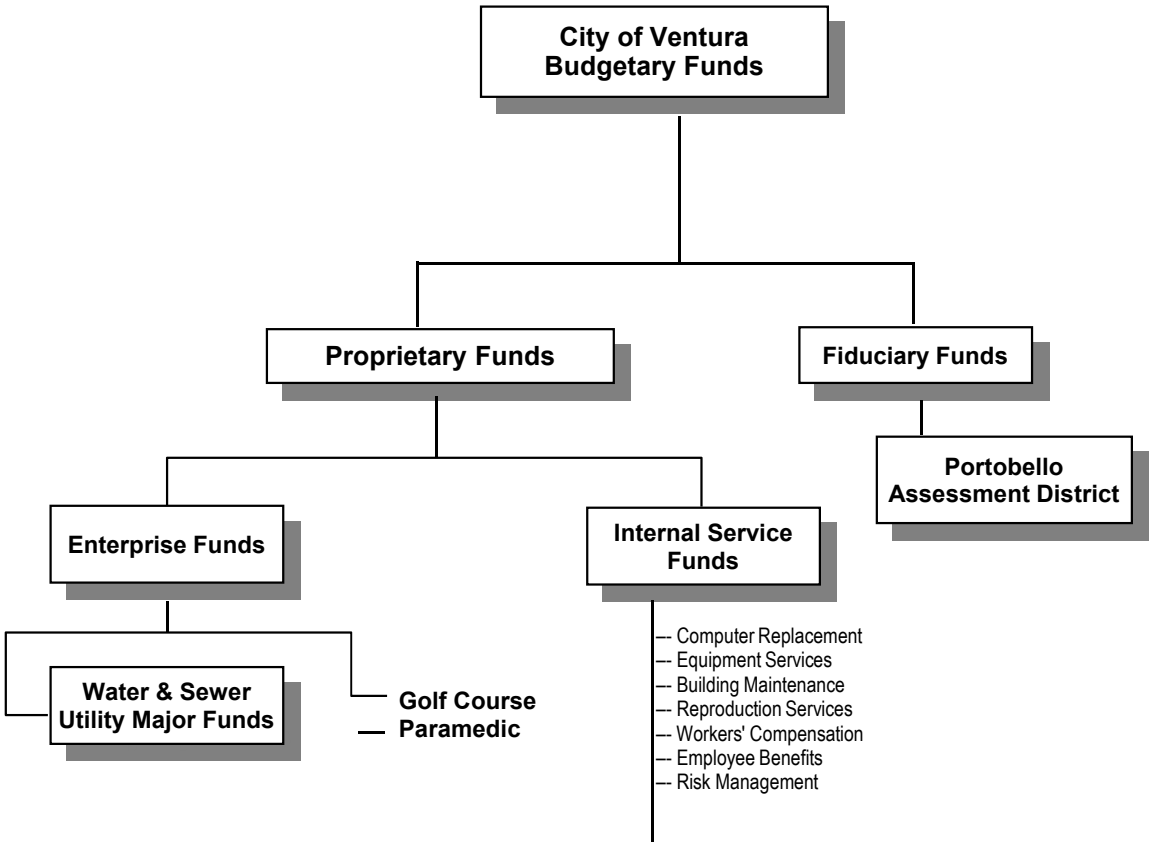
Focus on homeless veterans
Maximize County, State and Federal services to homeless
Maintain and expand Ambassador Program
Focus on nuisance behaviors
Address debris issues
Explore revisions to zoning standards to align homeless shelters and services

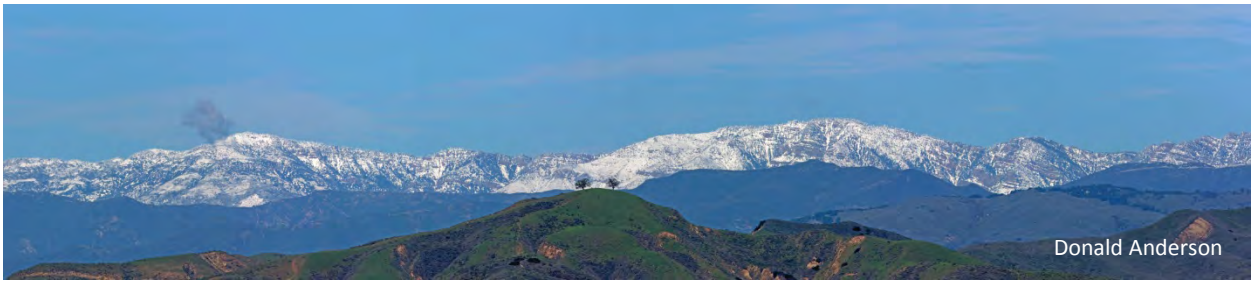
Enhancing Public Trust

Focus on customer service to residents
Develop Communications Program
Focus on Code Enforcement; affordable and easy
Charter reform

There is a series of Performance Indicators that will be included in the Final Budget Package. These indicator reflect how each department is supporting each of the five strategic goals established by the City council.

City of Ventura Fund Structure





FUND DESCRIPTIONS

Governmental Funds

General Fund – The General Fund was established to account for the sources and uses of financial resources traditionally associated with governments which are not required to be accounted for in another fund.

Certificates of Deposit (COPs) Debt Obligation & Debt Service Fund – This fund is used to account for the accumulation of resources and payment of long-term debt, principal and interest, for COP issued by the Public Facilities Financing Authority

Capital Improvement Capital Projects Fund – This fund is used to account for financial resources to be used for purchase or construction of major capital improvements (other than those funded through proprietary or special revenue funds).

Transportation Fund – This fund is used to account for transportation and traffic related projects not funded by the State of California with gas taxes.

Gas Tax Capital Projects Fund – This fund is used to account for revenue received from the State of California and other sources to be used for street maintenance and improvements only.

Parks and Recreation Capital Projects Fund – This fund is used to account for part and recreation facilities tax revenue to be used for planning, acquisition, improvements, or expansion of public parks, playgrounds, or other recreational facilities.

Housing and Community Development Block Grant Capital Projects Fund – This fund is used to account for revenue and expenditures related to Federal community development block grants. (CDBG)

Other Governmental Funds – This is the aggregate of all the other non-major governmental funds

Proprietary Funds

Wastewater Fund – This fund is used to account for all wastewater activities and treatment services provided to residents of the City of San Buenaventura, including but not limited to administration, operations, maintenance, laboratory, and debt service.

Water Fund – This fund is used to account for all water activities and water treatment services provided to residents of the City of San Buenaventura and some residents of the County. Such activities

include, but are not limited to, administration, maintenance, distribution, customer service, production, purification, and debt service.

Golf Fund – This fund is used to account for revenues and costs related to the operation of two municipal golf courses for use by the general public.

Internal Service Funds – These funds are used to provide goods and services from one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary Funds

Redevelopment Successor Agency Private Purpose Trust Fund – This fund is used to account for the winding down of the former Redevelopment Agency, including disposition of reap properties held by the Agency and the repayment of the Successor Agency's outstanding long-term debt.

Property Based Improvement District Agency Fund – This fund is used to account for the funds held in trust by the City as collected from property assessments to be used for the improvements and maintenance of the Downtown Property Based Improvement District.

	Major Government Funds								Proprietary Funds				Fiduciary Funds	
Department/Division	General Fund	COPs & Debt Service	Capital Projects Fund	Transportation Fund	Gas Tax Projects Fund	Parks & Rec Capital Projects	Housing & Community Debelopment Block Grant Capital Projects	Other Government Funds	Wastewater Fund	Water Fund	Golf Fund	Internal Service Funds	Redevelopment Successor Agency Fund	Property Based Improvement District Agency
City Council	X	X												
City Manager	X											X		
City Attorney	X											X		
Community Development	X		X				X					X	X	
Finance & Technology	X		X									X		
Fire	X		X					X				X		
Human Resources	X		X									X		
Parks, Rec, & Comm Partnerships	X		X			X					X	X		
Police	X		X					X				X		
Public Works	X		X	X	X		X					X	X	
Ventura Water			X						X	X		X		

CITYWIDE REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Property Tax	27,006,485	30,068,285	26,380,729	24,044,743	24,811,505
Sales Tax	16,776,023	18,322,803	19,956,751	25,666,531	26,827,322
Utility Tax	8,503,378	8,352,711	8,689,953	8,519,901	8,612,421
Other Taxes	14,122,580	15,806,044	12,872,585	14,139,832	14,472,597
Licenses and Permits	2,840,660	3,348,654	2,556,332	3,431,398	3,507,448
Fines and Forfeitures	1,745,183	1,552,034	1,495,988	1,592,390	1,606,232
Use of Money and Property	5,468,280	2,763,761	1,900,842	2,144,955	2,170,591
Other Agencies	16,575,493	16,522,494	19,365,376	16,350,903	13,800,526
Charges for Services	87,322,422	89,264,222	94,928,693	98,335,517	102,363,434
Other Miscellaneous Revenue	8,263,081	7,412,004	66,820,104	55,952,003	61,385,801
Internal Transfers	15,197,202	13,677,962	18,061,668	13,248,177	14,800,674
Total Revenues	**203,820,788**	**207,090,973**	**273,029,021**	**263,426,350**	**274,358,551**

CITYWIDE EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	77,450,794	79,619,041	82,317,623	87,180,728	89,013,467
Services and Supplies	46,544,726	51,165,672	57,822,744	60,709,185	61,686,443
Internal Services	22,570,879	23,106,359	24,444,484	24,412,970	24,388,298
Non-Operating	16,509,686	22,301,848	6,919,818	6,922,254	6,924,800
Debt Service	12,252,038	13,328,512	13,910,120	14,208,462	11,766,035
Capital Outlay	3,049,000	2,573,126	2,819,754	2,065,216	2,177,908
Reserves & Contingencies	0	17,260	8,701,312	11,678,229	19,203,142
Transfers	15,197,202	13,677,962	18,061,668	13,248,177	14,800,674
Total Operating Expenses	**193,574,325**	**205,789,780**	**214,997,523**	**220,425,221**	**229,960,767**
CIP	11,768,112	11,913,702	58,031,498	43,001,129	44,397,784
Total CIP & Operating Expenses	**205,342,437**	**217,703,482**	**273,029,021**	**263,426,350**	**274,358,551**

Note that the effect of the Triple Flip is recorded here as a reductin to Property and an addition to Sales Tax.

All Funds Summaries – Revenues Page 1 of 2

Fund No.	Fund Description - REVENUES	FY 2016-17 Proposed Budget	City Council	City Manager	City Attorney	Human Resources	Finance & Technology	Community Development
1	GENERAL	104,425,620	-	190,796	204,800	21	91,507,398	3,842,259
2	GENERAL GRANT & CATEGORICAL	2,715,023	-	-	-	-	-	-
4	CIP GENERAL	59,000	-	-	-	-	-	-
6	TDA ART8C & ART4	253,692	-	-	-	-	-	-
7	TDA ART3	230,479	-	-	-	-	-	-
10	TRANSPORTATION	4,850,000	-	-	-	-	-	-
12	GAS TAX	6,775,222	-	-	-	-	-	-
14	SUPPLEMENTAL LAW ENFORCEMENT S	190,712	-	-	-	-	-	-
15	LAW ENFORCEMENT	50,026	-	-	-	-	-	-
18	PARK & REC IMPRV	717,172	-	-	-	-	-	-
19	PUBLIC ART	97,462	-	-	-	-	-	-
21	LEASE OBLIGATION-COP	4,410,907	-	-	-	-	4,410,907	-
23	LEASE OBLIGATION-PARKING STRUCTURE	596,331	-	-	-	-	596,331	-
30	DOWNTOWN PARKING DISTRICT	1,144,944	-	-	-	-	-	-
32	HCDA-ACT OF 1974	1,298,340	-	-	-	-	-	1,298,340
40	MAINT ASSMT DISTRICTS	696,663	-	-	-	-	-	-
42	STREET LIGHTING DISTRICT NO 36	1,378,678	-	-	-	-	-	-
45	PBID	446,000	-	-	-	-	446,000	-
51	WASTEWATER	25,407,126	-	-	-	-	-	-
52	WATER	36,630,849	-	-	-	-	-	-
53	GOLF	6,481,179	-	-	-	-	-	-
61	INFORMATION TECHNOLOGY	5,212,678	-	-	-	-	5,212,678	-
64	FLEET MAINTENANCE	5,769,495	-	-	-	-	-	-
65	FACILITIES MAINTENANCE	4,298,869	-	-	-	-	-	-
66	DIGITAL PUBLISHING	490,520	-	-	-	-	490,520	-
67	WORKERS COMPENSATION	2,578,820	-	-	-	2,578,820	-	-
68	EMPLOYEE BENEFITS	8,119,121	-	-	-	8,119,121	-	-
69	PUBLIC LIABILITY	1,917,738	-	-	-	1,917,738	-	-
71	CIP WASTEWATER	14,312,996	-	-	-	-	-	-
72	CIP WATER	17,189,277	-	-	-	-	-	-
75	ESTUARY PROTECTION	2,574,950	-	-	-	-	-	-
85	REDEVELOPMENT OBLIGATION RETIREMEN	1,812,805	-	-	-	-	-	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	250,000	-	-	-	-	-	250,000
87	SUCCESSOR HOUSING AGENCY	43,656	-	-	-	-	-	43,656
	Total REVENUES	**263,426,350**	**-**	**190,796**	**204,800**	**12,615,700**	**102,663,834**	**7,247,060**

All Funds Summaries – Revenues Page 2 of 2

Fund No.	Fund Description - REVENUES	FY 2016-17 Proposed Budget	Parks, Rec. & Community Partnerships	Police	Fire	Public Works	Ventura Water
1	GENERAL	104,425,620	3,317,010	2,459,914	1,140,268	1,763,154	-
2	GENERAL GRANT & CATEGORICAL	2,715,023	93,710	644,000	-	1,977,313	-
4	CIP GENERAL	59,000	-	-	-	59,000	-
6	TDA ART8C & ART4	253,692	-	-	-	253,692	-
7	TDA ART3	230,479	20,000	-	-	210,479	-
10	TRANSPORTATION	4,850,000	-	-	-	4,850,000	-
12	GAS TAX	6,775,222	-	-	-	6,775,222	-
14	SUPPLEMENTAL LAW ENFORCEMENT S	190,712	-	190,712	-	-	-
15	LAW ENFORCEMENT	50,026	-	50,026	-	-	-
18	PARK & REC IMPRV	717,172	717,172	-	-	-	-
19	PUBLIC ART	97,462	97,462	-	-	-	-
21	LEASE OBLIGATION-COP	4,410,907	-	-	-	-	-
23	LEASE OBLIGATION-PARKING STRUCTURE	596,331	-	-	-	-	-
30	DOWNTOWN PARKING DISTRICT	1,144,944	-	-	-	1,144,944	-
32	HCDA-ACT OF 1974	1,298,340	-	-	-	-	-
40	MAINT ASSMT DISTRICTS	696,663	696,663	-	-	-	-
42	STREET LIGHTING DISTRICT NO 36	1,378,678	-	-	-	1,378,678	-
45	PBID	446,000	-	-	-	-	-
51	WASTEWATER	25,407,126	-	-	-	-	25,407,126
52	WATER	36,630,849	-	-	-	-	36,630,849
53	GOLF	6,481,179	6,481,179	-	-	-	-
61	INFORMATION TECHNOLOGY	5,212,678	-	-	-	-	-
64	FLEET MAINTENANCE	5,769,495	-	-	-	5,769,495	-
65	FACILITIES MAINTENANCE	4,298,869	-	-	-	4,298,869	-
66	DIGITAL PUBLISHING	490,520	-	-	-	-	-
67	WORKERS COMPENSATION	2,578,820	-	-	-	-	-
68	EMPLOYEE BENEFITS	8,119,121	-	-	-	-	-
69	PUBLIC LIABILITY	1,917,738	-	-	-	-	-
71	CIP WASTEWATER	14,312,996	-	-	-	-	14,312,996
72	CIP WATER	17,189,277	-	-	-	-	17,189,277
75	ESTUARY PROTECTION	2,574,950	-	-	-	-	2,574,950
85	REDEVELOPMENT OBLIGATION RETIREMEN	1,812,805	-	-	-	-	-
86	SUCCESSOR AGENCY ADMINISTRATION	250,000	-	-	-	-	-
87	SUCCESSOR HOUSING AGENCY	43,656	-	-	-	-	-
	Total REVENUES	**263,426,350**	**11,423,196**	**3,344,652**	**1,140,268**	**28,480,846**	**96,115,198**

All Funds Summaries – Expenses Page 1 of 2

Fund No.	Fund Description - EXPENSES	FY 2016-17 Proposed Budget	City Council	City Manager	City Attorney	Human Resources	Finance & Technology	Community Development
1	GENERAL	104,425,620	281,913	3,198,495	2,109,079	961,909	14,663,408	5,541,984
2	GENERAL GRANT & CATEGORICAL	2,715,023	-	-	-	-	-	-
4	CIP GENERAL	59,000	-	-	-	-	-	-
6	TDA ART8C & ART4	253,692	-	-	-	-	-	-
7	TDA ART3	230,479	-	-	-	-	-	-
10	TRANSPORTATION	4,850,000	-	-	-	-	-	-
12	GAS TAX	6,775,222	-	-	-	-	-	-
14	SUPPLEMENTAL LAW ENFORCEMENT S	190,712	-	-	-	-	-	-
15	LAW ENFORCEMENT	50,026	-	-	-	-	-	-
18	PARK & REC IMPRV	717,172	-	-	-	-	-	-
19	PUBLIC ART	97,462	-	-	-	-	-	-
21	LEASE OBLIGATION-COP	4,410,907	-	-	-	-	4,410,907	-
23	LEASE OBLIGATION-PARKING STRUCTURE	596,331	-	-	-	-	596,331	-
30	DOWNTOWN PARKING DISTRICT	1,144,944	-	-	-	-	-	-
32	HCDA-ACT OF 1974	1,298,340	-	-	-	-	-	1,298,340
40	MAINT ASSMT DISTRICTS	696,663	-	-	-	-	-	-
42	STREET LIGHTING DISTRICT NO 36	1,378,678	-	-	-	-	-	-
45	PBID	446,000	-	-	-	-	446,000	-
51	WASTEWATER	25,407,126	-	-	-	-	-	-
52	WATER	36,630,849	-	-	-	-	-	-
53	GOLF	6,481,179	-	-	-	-	-	-
61	INFORMATION TECHNOLOGY	5,212,678	-	-	-	-	5,212,678	-
64	FLEET MAINTENANCE	5,769,495	-	-	-	-	-	-
65	FACILITIES MAINTENANCE	4,298,869	-	-	-	-	-	-
66	DIGITAL PUBLISHING	490,520	-	-	-	-	490,520	-
67	WORKERS COMPENSATION	2,578,820	-	-	-	2,578,820	-	-
68	EMPLOYEE BENEFITS	8,119,121	-	-	-	8,119,121	-	-
69	PUBLIC LIABILITY	1,917,738	-	-	-	1,917,738	-	-
71	CIP WASTEWATER	14,312,996	-	-	-	-	-	-
72	CIP WATER	17,189,277	-	-	-	-	-	-
75	ESTUARY PROTECTION	2,574,950	-	-	-	-	-	-
85	REDEVELOPMENT OBLIGATION RETIREMEN	1,812,805	-	-	-	-	-	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	250,000	-	-	-	-	-	250,000
87	SUCCESSOR HOUSING AGENCY	43,656	-	-	-	-	-	43,656
	Total EXPENSES	**263,426,350**	**281,913**	**3,198,495**	**2,109,079**	**13,577,588**	**25,819,844**	**8,946,785**

All Funds Summaries – Expenses Page 2 of 2

Fund No.	Fund Description - EXPENSES	FY 2016-17 Proposed Budget	Parks, Rec. & Community Partnerships	Police	Fire	Public Works	Ventura Water
1	GENERAL	104,425,620	13,778,996	35,112,600	19,347,110	9,430,126	-
2	GENERAL GRANT & CATEGORICAL	2,715,023	93,710	644,000	-	1,977,313	-
4	CIP GENERAL	59,000	-	-	-	59,000	-
6	TDA ART8C & ART4	253,692	-	-	-	253,692	-
7	TDA ART3	230,479	20,000	-	-	210,479	-
10	TRANSPORTATION	4,850,000	-	-	-	4,850,000	-
12	GAS TAX	6,775,222	-	-	-	6,775,222	-
14	SUPPLEMENTAL LAW ENFORCEMENT S	190,712	-	190,712	-	-	-
15	LAW ENFORCEMENT	50,026	-	50,026	-	-	-
18	PARK & REC IMPRV	717,172	717,172	-	-	-	-
19	PUBLIC ART	97,462	97,462	-	-	-	-
21	LEASE OBLIGATION-COP	4,410,907	-	-	-	-	-
23	LEASE OBLIGATION-PARKING STRUCTURE	596,331	-	-	-	-	-
30	DOWNTOWN PARKING DISTRICT	1,144,944	-	-	-	1,144,944	-
32	HCDA-ACT OF 1974	1,298,340	-	-	-	-	-
40	MAINT ASSMT DISTRICTS	696,663	696,663	-	-	-	-
42	STREET LIGHTING DISTRICT NO 36	1,378,678	-	-	-	1,378,678	-
45	PBID	446,000	-	-	-	-	-
51	WASTEWATER	25,407,126	-	-	-	-	25,407,126
52	WATER	36,630,849	-	-	-	-	36,630,849
53	GOLF	6,481,179	6,481,179	-	-	-	-
61	INFORMATION TECHNOLOGY	5,212,678	-	-	-	-	-
64	FLEET MAINTENANCE	5,769,495	-	-	-	5,769,495	-
65	FACILITIES MAINTENANCE	4,298,869	-	-	-	4,298,869	-
66	DIGITAL PUBLISHING	490,520	-	-	-	-	-
67	WORKERS COMPENSATION	2,578,820	-	-	-	-	-
68	EMPLOYEE BENEFITS	8,119,121	-	-	-	-	-
69	PUBLIC LIABILITY	1,917,738	-	-	-	-	-
71	CIP WASTEWATER	14,312,996	-	-	-	-	14,312,996
72	CIP WATER	17,189,277	-	-	-	-	17,189,277
75	ESTUARY PROTECTION	2,574,950	-	-	-	-	2,574,950
85	REDEVELOPMENT OBLIGATION RETIREMEN	1,812,805	-	-	-	-	-
86	SUCCESSOR AGENCY ADMINISTRATION	250,000	-	-	-	-	-
87	SUCCESSOR HOUSING AGENCY	43,656	-	-	-	-	-
	Total EXPENSES	**263,426,350**	**21,885,182**	**35,997,338**	**19,347,110**	**36,147,818**	**96,115,198**

REVENUES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
1	GENERAL	91,144,175	98,512,395	96,230,821	104,425,620	107,382,947
2	GENERAL GRANT & CATEGORICAL	4,085,148	4,325,924	4,048,249	2,715,023	2,718,258
3	BUILDING & SAFETY	2,175,365	0	0	0	0
4	CIP GENERAL	2,082,817	912,539	1,773,054	59,000	230,823
6	TDA ART8C & ART4	227,088	252,844	253,250	253,692	253,692
7	TDA ART3	206,486	118,002	147,910	230,479	20,000
8	TDA ART8A	836,909	8,958	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	5,894,592	6,562,824	12,388,659	6,775,222	3,812,075
14	SUPPLEMENTAL LAW ENFORCEMENT S	189,474	337,731	192,801	190,712	193,571
15	LAW ENFORCEMENT	78,688	18,407	50,026	50,026	50,026
18	PARK & REC IMPRV	884,412	1,766,825	967,644	717,172	0
19	PUBLIC ART	94,694	97,294	138,994	97,462	67,876
21	LEASE OBLIGATION-COP	4,320,579	4,429,884	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	883,510	884,828	596,331	596,331	596,331
30	DOWNTOWN PARKING DISTRICT	1,019,135	1,101,718	999,512	1,144,944	1,116,244
32	HCDA-ACT OF 1974	685,035	768,197	1,317,070	1,298,340	1,301,157
40	MAINT ASSMT DISTRICTS	583,507	534,611	696,663	696,663	696,663
42	STREET LIGHTING DISTRICT NO 36	1,283,361	1,316,349	1,378,678	1,378,678	1,378,678
45	PBID	436,657	455,384	446,000	446,000	446,000
46	VOCTBID	694,096	786,286	0	0	0
51	WASTEWATER	19,070,846	21,348,846	25,826,997	25,407,126	26,841,211
52	WATER	28,858,566	26,886,602	34,156,046	36,630,849	38,906,890
53	GOLF	4,743,769	4,897,161	5,860,516	6,481,179	6,486,716
61	INFORMATION TECHNOLOGY	4,701,722	5,698,926	5,789,261	5,212,678	5,222,735
64	FLEET MAINTENANCE	4,291,883	4,132,420	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,578,851	3,626,136	4,273,797	4,298,869	4,262,379
66	DIGITAL PUBLISHING	423,363	452,462	481,234	490,520	492,953
67	WORKERS COMPENSATION	5,091,898	2,889,027	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,095,112	6,915,543	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	3,372,503	1,911,816	1,917,738	1,917,738	1,917,738
71	CIP WASTEWATER	573,538	1,092,123	21,815,172	14,312,996	17,573,558
72	CIP WATER	1,211,913	460,747	25,405,067	17,189,277	20,606,309
73	CIP GOLF	79,582	203,856	0	0	0
75	ESTUARY PROTECTION	753,679	1,269,321	1,936,731	2,574,950	2,783,089
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,874,912	1,862,104	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	215,576	250,000	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	99,485	2,887	43,656	43,656	43,656
	Total Revenues	**203,842,927**	**207,090,973**	**273,029,021**	**263,426,350**	**274,358,551**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
1	GENERAL	90,244,597	94,186,982	96,230,821	104,425,620	107,382,947
2	GENERAL GRANT & CATEGORICAL	4,489,661	4,384,345	4,048,249	2,715,023	2,718,258
3	BUILDING & SAFETY	1,716,579	0	0	0	0
4	CIP GENERAL	1,903,238	552,955	1,773,054	59,000	230,823
6	TDA ART8C & ART4	175,438	171,082	253,250	253,692	253,692
7	TDA ART3	270,982	58,039	147,910	230,479	20,000
8	TDA ART8A	116,565	857,539	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	4,917,319	5,114,407	12,388,659	6,775,222	3,812,075
14	SUPPLEMENTAL LAW ENFORCEMENT S	161,999	394,124	192,801	190,712	193,571
15	LAW ENFORCEMENT	41,386	40,590	50,026	50,026	50,026
18	PARK & REC IMPRV	576,115	870,701	967,644	717,172	0
19	PUBLIC ART	198,218	116,824	138,994	97,462	67,876
21	LEASE OBLIGATION-COP	4,434,622	4,398,511	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	909,931	594,706	596,331	596,331	596,331
30	DOWNTOWN PARKING DISTRICT	885,367	931,305	999,512	1,144,944	1,116,244
32	HCDA-ACT OF 1974	675,738	755,004	1,317,070	1,298,340	1,301,157
40	MAINT ASSMT DISTRICTS	488,434	451,761	696,663	696,663	696,663
42	STREET LIGHTING DISTRICT NO 36	1,307,176	1,342,654	1,378,678	1,378,678	1,378,678
44	PORTOBELLO ASSMT DIST-DREDGING	0	0	0	0	0
45	PBID	575,286	443,339	446,000	446,000	446,000
46	VOCTBID	717,710	966,178	0	0	0
51	WASTEWATER	17,509,554	20,070,971	25,826,997	25,407,126	26,841,211
52	WATER	27,962,417	30,330,554	34,156,046	36,630,849	38,906,890
53	GOLF	5,931,052	6,772,511	5,860,516	6,481,179	6,486,716
61	INFORMATION TECHNOLOGY	3,853,859	4,472,254	5,789,261	5,212,678	5,222,735
64	FLEET MAINTENANCE	6,049,610	4,836,656	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,693,242	3,804,497	4,273,797	4,298,869	4,262,379
66	DIGITAL PUBLISHING	352,648	391,228	481,234	490,520	492,953
67	WORKERS COMPENSATION	1,458,568	2,389,833	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,223,158	7,295,004	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	1,003,717	2,392,869	1,917,738	1,917,738	1,917,738
71	CIP WASTEWATER	1,930,160	2,324,166	21,815,172	14,312,996	17,573,558
72	CIP WATER	5,449,189	6,188,399	25,405,067	17,189,277	20,606,309
73	CIP GOLF	76,495	200,063	0	0	0
75	ESTUARY PROTECTION	0	901,000	1,936,731	2,574,950	2,783,089
83	GENERAL PROPERTY,PLANT,EQUIP	6,204,697	7,082,309	0	0	0
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,584,644	1,424,258	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	240,830	184,741	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	12,241	11,119	43,656	43,656	43,656
	Total Expenses	**205,342,437**	**217,703,482**	**273,029,021**	**263,426,350**	**274,358,551**

TABLE 1 – CITYWIDE SUMMARY

CITYWIDE REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Property Tax	27,006,485	30,068,285	26,380,729	24,044,743	24,811,505
Sales Tax	16,776,023	18,322,803	19,956,751	25,666,531	26,827,322
Utility Tax	8,503,378	8,352,711	8,689,953	8,519,901	8,612,421
Other Taxes	14,122,580	15,806,044	12,872,585	14,139,832	14,472,597
Licenses and Permits	2,840,660	3,348,654	2,556,332	3,431,398	3,507,448
Fines and Forfeitures	1,745,183	1,552,034	1,495,988	1,592,390	1,606,232
Use of Money and Property	5,468,280	2,763,761	1,900,842	2,144,955	2,170,591
Other Agencies	16,575,493	16,522,494	19,365,376	16,350,903	13,800,526
Charges for Services	87,322,422	89,264,222	94,928,693	98,335,517	102,363,434
Other Miscellaneous Revenue	8,263,081	7,412,004	66,820,104	55,952,003	61,385,801
Internal Transfers	15,197,202	13,677,962	18,061,668	13,248,177	14,800,674
Total Revenues	**203,820,788**	**207,090,973**	**273,029,021**	**263,426,350**	**274,358,551**

CITYWIDE EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	77,450,794	79,619,041	82,317,623	87,180,728	89,013,467
Services and Supplies	46,544,726	51,165,672	57,822,744	60,709,185	61,686,443
Internal Services	22,570,879	23,106,359	24,444,484	24,412,970	24,388,298
Non-Operating	16,509,686	22,301,848	6,919,818	6,922,254	6,924,800
Debt Service	12,252,038	13,328,512	13,910,120	14,208,462	11,766,035
Capital Outlay	3,049,000	2,573,126	2,819,754	2,065,216	2,177,908
Reserves & Contingencies	0	17,260	8,701,312	11,678,229	19,203,142
Transfers	15,197,202	13,677,962	18,061,668	13,248,177	14,800,674
Total Operating Expenses	**193,574,325**	**205,789,780**	**214,997,523**	**220,425,221**	**229,960,767**
CIP	11,768,112	11,913,702	58,031,498	43,001,129	44,397,784
Total CIP & Operating Expenses	**205,342,437**	**217,703,482**	**273,029,021**	**263,426,350**	**274,358,551**

TABLE 2 – REVENUE SUMMARIES

REVENUES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	91,144,175	98,512,395	96,230,821	104,425,620	107,382,947
2	GENERAL GRANT & CATEGORICAL	4,085,148	4,325,924	4,048,249	2,715,023	2,718,258
3	BUILDING & SAFETY	2,175,365	0	0	0	0
4	CIP GENERAL	2,082,817	912,539	1,773,054	59,000	230,823
6	TDA ART8C & ART4	227,088	252,844	253,250	253,692	253,692
7	TDA ART3	206,486	118,002	147,910	230,479	20,000
8	TDA ART8A	836,909	8,958	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	5,894,592	6,562,824	12,388,659	6,775,222	3,812,075
14	SUPPLEMENTAL LAW ENFORCEMENT S	189,474	337,731	192,801	190,712	193,571
15	LAW ENFORCEMENT	78,688	18,407	50,026	50,026	50,026
18	PARK & REC IMPRV	884,412	1,766,825	967,644	717,172	0
19	PUBLIC ART	94,694	97,294	138,994	97,462	67,876
21	LEASE OBLIGATION-COP	4,320,579	4,429,884	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	883,510	884,828	596,331	596,331	596,331
30	DOWNTOWN PARKING DISTRICT	1,019,135	1,101,718	999,512	1,144,944	1,116,244
32	HCDA-ACT OF 1974	685,035	768,197	1,317,070	1,298,340	1,301,157
40	MAINT ASSMT DISTRICTS	583,507	534,611	696,663	696,663	696,663
42	STREET LIGHTING DISTRICT NO 36	1,283,361	1,316,349	1,378,678	1,378,678	1,378,678
45	PBID	436,657	455,384	446,000	446,000	446,000
46	VOCTBID	694,096	786,286	0	0	0
51	WASTEWATER	19,070,846	21,348,846	25,826,997	25,407,126	26,841,211
52	WATER	28,858,566	26,886,602	34,156,046	36,630,849	38,906,890
53	GOLF	4,743,769	4,897,161	5,860,516	6,481,179	6,486,716
61	INFORMATION TECHNOLOGY	4,701,722	5,698,926	5,789,261	5,212,678	5,222,735
64	FLEET MAINTENANCE	4,291,883	4,132,420	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,578,851	3,626,136	4,273,797	4,298,869	4,262,379
66	DIGITAL PUBLISHING	423,363	452,462	481,234	490,520	492,953
67	WORKERS COMPENSATION	5,091,898	2,889,027	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,095,112	6,915,543	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	3,372,503	1,911,816	1,917,738	1,917,738	1,917,738
71	CIP WASTEWATER	573,538	1,092,123	21,815,172	14,312,996	17,573,558
72	CIP WATER	1,211,913	460,747	25,405,067	17,189,277	20,606,309
73	CIP GOLF	79,582	203,856	0	0	0
75	ESTUARY PROTECTION	753,679	1,269,321	1,936,731	2,574,950	2,783,089
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,874,912	1,862,104	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	215,576	250,000	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	99,485	2,887	43,656	43,656	43,656
	Total Revenues	**203,842,927**	**207,090,973**	**273,029,021**	**263,426,350**	**274,358,551**

TABLE 3 – EXPENDITURES SUMMARIES

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	90,244,597	94,186,982	96,230,821	104,425,620	107,382,947
2	GENERAL GRANT & CATEGORICAL	4,489,661	4,384,345	4,048,249	2,715,023	2,718,258
3	BUILDING & SAFETY	1,716,579	0	0	0	0
4	CIP GENERAL	1,903,238	552,955	1,773,054	59,000	230,823
6	TDA ART8C & ART4	175,438	171,082	253,250	253,692	253,692
7	TDA ART3	270,982	58,039	147,910	230,479	20,000
8	TDA ART8A	116,565	857,539	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	4,917,319	5,114,407	12,388,659	6,775,222	3,812,075
14	SUPPLEMENTAL LAW ENFORCEMENT S	161,999	394,124	192,801	190,712	193,571
15	LAW ENFORCEMENT	41,386	40,590	50,026	50,026	50,026
18	PARK & REC IMPRV	576,115	870,701	967,644	717,172	0
19	PUBLIC ART	198,218	116,824	138,994	97,462	67,876
21	LEASE OBLIGATION-COP	4,434,622	4,398,511	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	909,931	594,706	596,331	596,331	596,331
30	DOWNTOWN PARKING DISTRICT	885,367	931,305	999,512	1,144,944	1,116,244
32	HCDA-ACT OF 1974	675,738	755,004	1,317,070	1,298,340	1,301,157
40	MAINT ASSMT DISTRICTS	488,434	451,761	696,663	696,663	696,663
42	STREET LIGHTING DISTRICT NO 36	1,307,176	1,342,654	1,378,678	1,378,678	1,378,678
44	PORTOBELLO ASSMT DIST-DREDGING	0	0	0	0	0
45	PBID	575,286	443,339	446,000	446,000	446,000
46	VOCTBID	717,710	966,178	0	0	0
51	WASTEWATER	17,509,554	20,070,971	25,826,997	25,407,126	26,841,211
52	WATER	27,962,417	30,330,554	34,156,046	36,630,849	38,906,890
53	GOLF	5,931,052	6,772,511	5,860,516	6,481,179	6,486,716
61	INFORMATION TECHNOLOGY	3,853,859	4,472,254	5,789,261	5,212,678	5,222,735
64	FLEET MAINTENANCE	6,049,610	4,836,656	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,693,242	3,804,497	4,273,797	4,298,869	4,262,379
66	DIGITAL PUBLISHING	352,648	391,228	481,234	490,520	492,953
67	WORKERS COMPENSATION	1,458,568	2,389,833	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,223,158	7,295,004	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	1,003,717	2,392,869	1,917,738	1,917,738	1,917,738
71	CIP WASTEWATER	1,930,160	2,324,166	21,815,172	14,312,996	17,573,558
72	CIP WATER	5,449,189	6,188,399	25,405,067	17,189,277	20,606,309
73	CIP GOLF	76,495	200,063	0	0	0
75	ESTUARY PROTECTION	0	901,000	1,936,731	2,574,950	2,783,089
83	GENERAL PROPERTY,PLANT,EQUIP	6,204,697	7,082,309	0	0	0
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,584,644	1,424,258	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	240,830	184,741	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	12,241	11,119	43,656	43,656	43,656
	Total Expenses	**205,342,437**	**217,703,482**	**273,029,021**	**263,426,350**	**274,358,551**

TABLE 4 – FUND 01 - GENERAL FUND

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Property Tax	26,754,470	29,910,015	26,124,929	23,788,943	24,555,705
Sales Tax	16,776,023	18,322,803	19,956,751	25,666,531	26,827,322
Utility Tax	8,503,378	8,352,711	8,689,953	8,519,901	8,612,421
Other Taxes	12,327,716	13,289,268	12,872,585	13,639,832	13,972,597
Licenses and Permits	583,741	2,755,827	1,975,232	2,811,898	2,867,448
Fines and Forfeitures	1,745,183	1,552,034	1,495,988	1,592,390	1,606,232
Use of Money and Property	3,115,313	988,409	1,074,947	1,108,478	1,125,485
Other Agencies	8,597,006	9,201,518	8,744,429	9,403,844	9,704,813
Charges for Services	8,409,402	9,841,942	7,835,807	9,176,059	9,314,199
Other Miscellaneous Revenue	2,650,846	2,534,607	5,835,428	7,106,590	7,185,574
Internal Transfers	1,681,097	1,763,261	1,624,772	1,611,154	1,611,151
Total Revenues	**91,144,175**	**98,512,395**	**96,230,821**	**104,425,620**	**107,382,947**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	56,510,901	58,711,844	62,112,967	68,304,831	69,763,770
Services and Supplies	13,239,122	13,826,539	14,499,634	16,303,944	16,682,958
Internal Services	10,269,087	10,921,432	11,467,238	11,442,759	11,442,759
Non-Operating	179,079	3,374,628	27,310	27,310	27,310
Debt Service	0	29	0	0	0
Capital Outlay	195,694	385,683	256,851	123,851	123,851
Reserves & Contingencies	0	300	577,943	2,478,000	3,906,687
Transfers	9,850,713	6,966,527	7,288,878	5,744,925	5,435,612
Total Operating Expenses	**90,244,597**	**94,186,982**	**96,230,821**	**104,425,620**	**107,382,947**
CIP	0	0	0	0	0
Total CIP & Operating Expenses	**90,244,597**	**94,186,982**	**96,230,821**	**104,425,620**	**107,382,947**

TABLE 5 – FUNDS 21 AND 23 – LEASE OBLIGATIONS

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Use of Money and Property	478	1,245	18,382	17,892	15,721
Charges for Services	114	0	0	0	0
Other Miscellaneous Revenue	0	0	3,557	0	0
Internal Transfers	5,203,497	5,313,466	5,054,693	4,989,346	2,812,029
Total Revenues	**5,204,089**	**5,314,711**	**5,076,632**	**5,007,238**	**2,827,750**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Services and Supplies	10,450	13,550	14,057	33,700	45,831
Debt Service	5,162,225	4,939,199	5,062,575	4,932,538	2,740,919
Reserves & Contingencies	0	0	0	0	0
Transfers	171,878	40,469	0	41,000	41,000
Total Operating Expenses	**5,344,553**	**4,993,217**	**5,076,632**	**5,007,238**	**2,827,750**
Total CIP & Operating Expenses	**5,344,553**	**4,993,217**	**5,076,632**	**5,007,238**	**2,827,750**

TABLE 06 – FUNDS 04-08 AND 71-75 – CAPITAL INVESTMENT FUNDS

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Other Taxes	144,067	320,431	0	0	0
Use of Money and Property	729,450	504,944	170,000	300,000	300,000
Other Agencies	1,428,265	463,417	273,250	273,692	273,692
Charges for Services	1,342,201	2,193,813	2,180,331	2,868,550	3,076,689
Other Miscellaneous Revenue	803,343	158,910	43,429,546	30,153,152	34,817,090
Internal Transfers	1,524,686	676,876	5,278,057	1,025,000	3,000,000
Total Revenues	**5,972,013**	**4,318,390**	**51,331,184**	**34,620,394**	**41,467,471**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	1,445,449	1,501,590	34,093	65,078	65,446
Services and Supplies	545,618	264,776	235,554	277,300	204,643
Internal Services	12,538	17,083	3,603	3,603	3,603
Non-Operating	912	7,212	1,000	1,000	1,000
Reserves & Contingencies	0	0	1,779,331	2,417,550	2,625,689
Transfers	368,636	1,597,276	4,284,310	1,294,590	3,156,400
Total Operating Expenses	**2,373,153**	**3,387,937**	**6,337,891**	**4,059,121**	**6,056,781**
CIP	7,548,913	7,865,308	44,993,293	30,561,273	35,410,690
Total CIP & Operating Expenses	**9,922,066**	**11,253,244**	**51,331,184**	**34,620,394**	**41,467,471**

TABLE 7 – FUND 10 – TRANSPORTATION FUNDS

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Other Taxes	0	0	0	500,000	500,000
Use of Money and Property	0	0	0	100,000	100,000
Other Miscellaneous Revenue	0	0	0	4,250,000	7,576,893
Internal Transfers	0	0	0	0	0
Total Revenues	**0**	**0**	**0**	**4,850,000**	**8,176,893**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	0	0	0	0	0
Services and Supplies	0	0	0	0	0
Internal Services	0	0	0	0	0
Total Operating Expenses	**0**	**0**	**0**	**0**	**0**
CIP	0	0	0	4,850,000	8,176,893
Total CIP & Operating Expenses	**0**	**0**	**0**	**4,850,000**	**8,176,893**

TABLE 8 – FUND 12 GAS TAX FUND

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Other Taxes	1,193,808	1,205,056	0	0	0
Use of Money and Property	425,177	396,925	136,916	40,000	40,000
Other Agencies	3,683,428	4,041,054	7,431,018	4,661,363	2,237,200
Charges for Services	0	172	0	0	0
Other Miscellaneous Revenue	135,533	298,517	4,692,815	1,935,669	1,534,875
Internal Transfers	456,645	621,100	127,910	138,190	0
Total Revenues	**5,894,592**	**6,562,824**	**12,388,659**	**6,775,222**	**3,812,075**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	524,278	582,651	0	0	0
Services and Supplies	367,958	690,576	0	0	0
Internal Services	3,418	2,643	0	0	0
Non-Operating	60,438	152,788	0	0	0
Reserves & Contingencies	0	0	0	0	3,069,750
Transfers	406,261	368,381	307,197	0	0
Total Operating Expenses	**1,362,353**	**1,797,039**	**307,197**	**0**	**3,069,750**
CIP	3,554,966	3,317,368	12,081,462	6,775,222	742,325
Total CIP & Operating Expenses	**4,917,319**	**5,114,407**	**12,388,659**	**6,775,222**	**3,812,075**

TABLE 9 – FUNDS 18 AND 19 – PARKS AND ART IMPROVEMENT FUNDS

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Other Taxes	456,989	991,289	0	0	0
Use of Money and Property	76,316	119,420	0	0	0
Other Agencies	124,851	0	0	430,000	0
Other Miscellaneous Revenue	74,469	259,238	765,395	97,462	67,876
Internal Transfers	246,481	494,172	341,243	287,172	0
Total Revenues	**979,106**	**1,864,118**	**1,106,638**	**814,634**	**67,876**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	60,691	72,853	19,440	0	0
Services and Supplies	30,150	62,334	74,240	0	0
Internal Services	4,822	3,124	814	0	0
Non-Operating	0	27,430	0	0	0
Reserves & Contingencies	0	0	21,000	0	0
Transfers	307,347	195,416	34,401	0	0
Total Operating Expenses	**403,011**	**361,158**	**149,895**	**0**	**0**
CIP	371,322	626,367	956,743	814,634	67,876
Total CIP & Operating Expenses	**774,332**	**987,525**	**1,106,638**	**814,634**	**67,876**

TABLE 10 – FUND 32 – HOUSING & COMMUNITY DEVELOPMENT FUND

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Use of Money and Property	4,804	11,669	1,613	1,613	1,613
Other Agencies	680,230	756,527	1,315,457	1,296,727	1,299,544
Total Revenues	**685,035**	**768,197**	**1,317,070**	**1,298,340**	**1,301,157**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	223,457	237,486	177,939	159,209	162,026
Services and Supplies	360,539	311,293	1,120,876	1,120,876	1,120,876
Internal Services	16,783	15,477	16,642	16,642	16,642
Capital Outlay	0	101,483	0	0	0
Reserves & Contingencies	0	0	1,613	1,613	1,613
Total Operating Expenses	**600,779**	**665,739**	**1,317,070**	**1,298,340**	**1,301,157**
CIP	74,958	89,265	0	0	0
Total CIP & Operating Expenses	**675,738**	**755,004**	**1,317,070**	**1,298,340**	**1,301,157**

TABLE 11 – FUNDS 02, 14-15, AND 40-42 – GRANTS, CATEGORICAL, AND ASSESSMENT DISTRICTS

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Property Tax	251,834	153,726	255,000	255,000	255,000
Use of Money and Property	14,495	23,294	4,850	4,850	4,850
Other Agencies	1,957,852	2,059,977	1,601,222	285,277	285,277
Charges for Services	2,312,404	2,360,805	2,066,628	2,072,628	2,072,628
Other Miscellaneous Revenue	891,719	875,164	1,375,736	1,352,455	1,355,690
Internal Transfers	791,873	1,060,055	1,062,981	1,060,892	1,063,751
Total Revenues	**6,220,179**	**6,533,021**	**6,366,417**	**5,031,102**	**5,037,196**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	3,053,772	3,437,516	3,112,981	1,719,188	1,735,952
Services and Supplies	2,758,292	2,820,439	2,852,345	2,907,611	2,896,941
Internal Services	258,993	225,823	223,805	223,346	223,346
Non-Operating	3,001	6,762	0	0	0
Capital Outlay	70,887	46,335	0	0	0
Reserves & Contingencies	0	16,960	118,817	122,488	122,488
Transfers	343,712	59,639	58,469	58,469	58,469
Total Operating Expenses	**6,488,657**	**6,613,475**	**6,366,417**	**5,031,102**	**5,037,196**
CIP	0	0	0	0	0
Total CIP & Operating Expenses	**6,488,657**	**6,613,475**	**6,366,417**	**5,031,102**	**5,037,196**

TABLE 12 – FUND 51 WASTEWATER

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Use of Money and Property	187,144	63,422	0	0	0
Other Agencies	103,860	0	0	0	0
Charges for Services	18,623,446	20,276,348	22,525,846	22,105,975	23,540,060
Other Miscellaneous Revenue	156,396	108,075	3,144,751	3,144,751	3,144,751
Internal Transfers	0	901,000	156,400	156,400	156,400
Total Revenues	**19,070,846**	**21,348,846**	**25,826,997**	**25,407,126**	**26,841,211**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	3,425,155	3,531,338	3,920,481	4,105,852	4,216,923
Services and Supplies	4,861,144	5,101,180	7,513,657	7,285,007	7,555,821
Internal Services	2,045,634	2,099,193	2,131,684	2,105,337	2,105,337
Non-Operating	3,579,671	4,587,338	3,227,151	3,229,623	3,232,169
Debt Service	1,551,727	2,262,948	2,498,029	2,498,029	2,498,029
Capital Outlay	291,824	201,639	81,159	83,594	86,101
Reserves & Contingencies	0	0	2,526,515	2,162,123	3,209,270
Transfers	1,747,598	2,287,336	3,928,321	3,937,561	3,937,561
Total Operating Expenses	**17,502,754**	**20,070,971**	**25,826,997**	**25,407,126**	**26,841,211**
CIP	6,800	0	0	0	0
Total CIP & Operating Expenses	**17,509,554**	**20,070,971**	**25,826,997**	**25,407,126**	**26,841,211**

TABLE 13 – FUND 52 – VENTURA WATER

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Use of Money and Property	195,623	56,380	0	50,000	50,000
Other Agencies	0	0	0	0	0
Charges for Services	26,584,781	24,387,742	28,782,817	31,097,333	33,373,374
Other Miscellaneous Revenue	541,701	614,598	1,896,768	2,007,055	2,007,055
Internal Transfers	1,536,461	1,827,881	3,476,461	3,476,461	3,476,461
Total Revenues	**28,858,566**	**26,886,602**	**34,156,046**	**36,630,849**	**38,906,890**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	5,055,576	5,225,412	6,161,197	6,183,085	6,337,996
Services and Supplies	11,104,916	12,011,969	14,831,041	16,171,851	16,679,593
Internal Services	2,662,893	2,797,739	2,862,124	2,816,298	2,816,298
Non-Operating	4,472,587	5,066,243	1,550,076	1,550,040	1,550,040
Debt Service	3,961,661	4,468,431	4,735,901	4,735,901	4,735,901
Capital Outlay	104,588	136,998	653,244	522,841	693,026
Reserves & Contingencies	0	0	2,551,489	3,828,319	5,271,522
Transfers	445,891	623,762	810,974	822,514	822,514
Total Operating Expenses	**27,808,111**	**30,330,554**	**34,156,046**	**36,630,849**	**38,906,890**
CIP	154,306	0	0	0	0
Total CIP & Operating Expenses	**27,962,417**	**30,330,554**	**34,156,046**	**36,630,849**	**38,906,890**

TABLE 14 – FUND 53 – GOLF FUND

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Use of Money and Property	0	(5,354)	0	0	0
Charges for Services	4,742,199	4,812,296	4,958,752	4,821,403	4,821,403
Other Miscellaneous Revenue	1,570	90,219	901,764	1,659,776	1,665,313
Total Revenues	**4,743,769**	**4,897,161**	**5,860,516**	**6,481,179**	**6,486,716**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	168,269	177,134	221,697	223,024	228,561
Services and Supplies	3,117,892	3,927,958	3,004,066	3,511,972	3,511,972
Internal Services	383,466	397,691	397,563	397,563	397,563
Non-Operating	942,373	940,723	908,223	908,223	908,223
Capital Outlay	0	0	0	111,430	111,430
Transfers	1,319,052	1,329,005	1,328,967	1,328,967	1,328,967
Total Operating Expenses	**5,931,052**	**6,772,511**	**5,860,516**	**6,481,179**	**6,486,716**
Total CIP & Operating Expenses	**5,931,052**	**6,772,511**	**5,860,516**	**6,481,179**	**6,486,716**

TABLE 15 - ISF FUNDS

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Use of Money and Property	185,427	103,995	75,428	75,428	75,428
Charges for Services	23,701,863	24,154,011	26,133,012	25,748,069	25,719,581
Other Miscellaneous Revenue	911,580	348,173	2,619,977	2,198,593	2,221,504
Internal Transfers	3,756,461	1,020,151	939,151	365,151	365,151
Total Revenues	**28,555,331**	**25,626,330**	**29,767,568**	**28,387,241**	**28,381,664**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 PROPOSED	2018 Spending Plan
Personnel Services	5,089,264	5,621,842	5,869,854	5,806,020	5,883,289
Services and Supplies	8,319,728	10,506,799	12,999,148	12,322,724	12,267,243
Internal Services	6,604,823	6,464,839	7,175,647	7,225,218	7,200,546
Non-Operating	1,066,898	1,056,431	1,206,058	1,206,058	1,206,058
Debt Service	7,069	5,896	4,756	3,272	1,987
Capital Outlay	2,386,006	1,700,988	1,828,500	1,163,500	1,163,500
Reserves & Contingencies	0	0	663,454	640,298	638,890
Transfers	104,166	210,151	20,151	20,151	20,151
Total Operating Expenses	**23,577,955**	**25,566,947**	**29,767,568**	**28,387,241**	**28,381,664**
CIP	56,846	15,395	0	0	0
Total CIP & Operating Expenses	**23,634,801**	**25,582,342**	**29,767,568**	**28,387,241**	**28,381,664**

TABLE 16 – SUCCESSOR AGENCY FOR RDA FUNDS

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Use of Money and Property	95,657	2,979	594	594	594
Charges for Services	88	0	0	0	0
Other Miscellaneous Revenue	2,094,228	2,112,011	2,154,367	2,105,867	2,105,867
Total Revenues	**2,189,973**	**2,114,990**	**2,154,961**	**2,106,461**	**2,106,461**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	137,933	72,225	167,888	117,806	122,079
Services and Supplies	266,567	34,443	84,041	85,623	81,350
Internal Services	113,381	110,964	113,833	113,833	113,833
Debt Service	1,319,833	1,402,486	1,359,336	1,789,199	1,789,199
Reserves & Contingencies	0	0	429,863	0	0
Total Operating Expenses	**1,837,715**	**1,620,119**	**2,154,961**	**2,106,461**	**2,106,461**
CIP	0	0	0	0	0
Total CIP & Operating Expenses	**1,837,715**	**1,620,119**	**2,154,961**	**2,106,461**	**2,106,461**

TABLE 17 – EXPENDITURES SUMMARY CAPITAL INVESTMENT

CAPITAL PROJECT APPROPRIATIONS F2017 PROPOSED CHANGES CIP SUMMARY						
Fund Number	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
04	CIP General Fund	18,262,427	(61,641)	18,200,786	(15,441,870)	2,758,916
10	CIP Transportation Fund	16,858,926	1,188,754	18,047,680	(4,292,627)	13,755,053
12	CIP Gas Tax Fund	22,362,851	509,996	22,872,847	(12,512,021)	10,360,826
18	CIP Parks & Rec Improvements	6,705,970	(60,263)	6,645,707	(3,185,551)	2,429,811
19	CIP Public Art Fund	197,507	20,455	217,962	(14,303)	203,659
71	CIP Wastewater Fund	66,090,999	11,808,416	77,899,415	(37,473,742)	40,425,673
72	CIP Ventura Water Fund	81,268,524	3,114,838	84,383,362	(24,713,347)	59,670,015
	TOTAL CAPITAL IMPROVEMENT PROJECTS	$ 211,747,204	$ 16,520,555	$ 228,267,759	$ (97,633,461)	$ 129,603,953

TABLE 18 – Budget Impact due to Capital Investment

CAPITAL PROJECT IMPACT ON OPERATIONS BUDGET F2017 PROPOSED CHANGES SUMMARY OF OPERATIONAL IMPACT									
Fund Number	Project Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FUTURE YEARS	PROJECT TOTAL
04	CIP General Fund	$ -	$ -	$ -	$ -	$ 1,074,402	$ 1,074,402	$1,074,422	$ 3,223,226
10	CIP Transportation Fund	$ -	$ -	$ 10,000	$ 10,000	$ 15,000	$ 15,000	$ -	$ 50,000
12	CIP Gas Tax Fund	$ -	$ (11,500)	$ (9,500)	$ (9,500)	$ (10,500)	$ (10,500)	$ -	$ (51,500)
18	CIP Parks & Rec Improvements	$ -	$ (65,000)	$ (65,000)	$ (65,000)	$ (65,000)	$ (65,000)		$ (325,000)
19	CIP Public Art Fund								$ -
71	CIP Wastewater Fund	$ -	$ (5,000)	$ (5,000)	$ (17,000)	$ (57,000)	$ (57,000)	$ (40,000)	$ (181,000)
72	CIP Ventura Water Fund	$ -	$ 20,000	$ 70,000	$ 110,000	$ 83,000	$ 83,000	$ 15,000	$ 381,000
	TOTAL CAPITAL IMPROVEMENT PROJECTS	$ -	$ (61,500)	$ 500	$ 28,500	$ 1,039,902	$ 1,039,902	$1,049,422	$ 3,096,726

TABLE 19 – Debt Summaries – Bonds & Lease Purchases

COMBINED SCHEDULE OF BOND AND LEASE INDEBTEDNESS

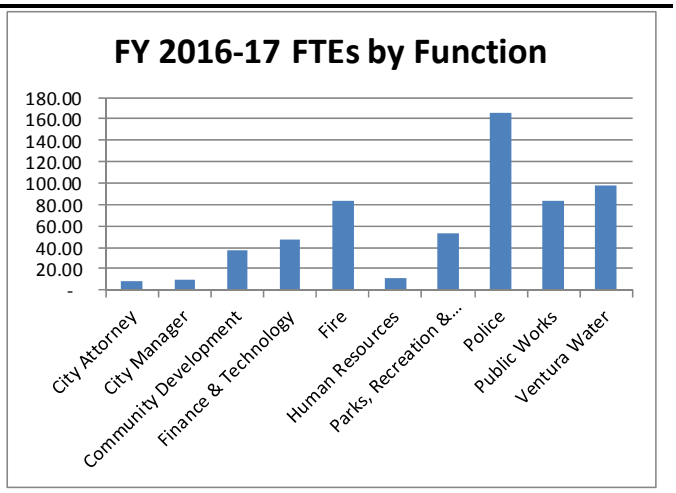
Description	OUTSTANDING AT 6/30/16	FY 2016-17 PRINCIPAL	FT 2016-17 INTEREST	FY 2016-17 TOTAL DEBT SVC	OUTSTANDING AT 6/30/17
Water Fund					
SCWR Loan	**$ 12,642,176**	$ 967,418	$ 296,402	$ 1,263,820	**$ 11,674,758**
Water Series 2012A Revenue COP	**$ 8,515,000**	$ 880,000	$ 213,685	$ 1,093,685	**$ 7,635,000**
Water Series 2012B Revenue COP	**$ 34,355,000**		$ 1,614,806	$ 1,614,806	**$ 34,355,000**
Water Series 2014 Revenue Bond Series C	**$ 16,645,000**		$ 774,594	$ 774,594	**$ 16,645,000**
Total Water Debt	**$ 72,157,176**	$ 1,847,418	$ 2,899,487	$ 4,746,905	**$ 70,309,758**
Wastewater Fund					
Wastewater Series 2012A Revenue COP	**$ 175,000**	$ 175,000	$ 2,905	$ 177,905	**$ -**
Wastewater Series 2012B Revenue COP	**$ 15,915,000**	$ 465,000	$ 655,050	$ 1,120,050	**$ 15,450,000**
2014 Wastewater Revenue Bond Series C	**$ 22,595,000**	$ 140,000	$ 1,069,125	$ 1,209,125	**$ 22,455,000**
Total Wastewater Debt	**$ 38,685,000**	**$ 780,000**	**$ 1,727,080**	**$ 2,507,080**	**$ 37,905,000**
General Government					
Certificates of Participation					
2012 Series A Refunding	**$ 16,450,000**	$ -	$ 680,469	$ 680,469	**$ 16,450,000**
2012 Series B Refunding	**$ 1,150,000**	$ 115,000	$ 31,625	$ 146,625	**$ 1,035,000**
2007 Series E Refunding	**$ 7,810,000**	$ 235,000	$ 357,831	$ 592,831	**$ 7,575,000**
2010 Series F Refunding	**$ 8,840,000**	$ 3,250,000	$ 281,813	$ 3,531,813	**$ 5,590,000**
Subtotal Certificates of Participation Loans	**$ 34,250,000**	**$ 3,600,000**	**$ 1,351,738**	**$ 4,951,738**	**$ 30,650,000**
Loans					
2012 Energy Resources Conservation & Dev Com Loan	**$ 94,050**	$ 72,112	$ 905	$ 73,017	**$ 21,938**
2004 CEC Loan	**$ 67,566**	$ 15,914	$ 2,514	$ 18,428	**$ 51,652**
Total Loans	**$ 161,616**	**$ 88,026**	**$ 3,419**	**$ 91,445**	**$ 73,590**
Total General Govt COPs & Loans	**$ 34,411,616**	$ 3,688,026	$ 1,355,157	$ 5,043,183	**$ 30,723,590**

TABLE 20 - Personnel Complement

City of Ventura

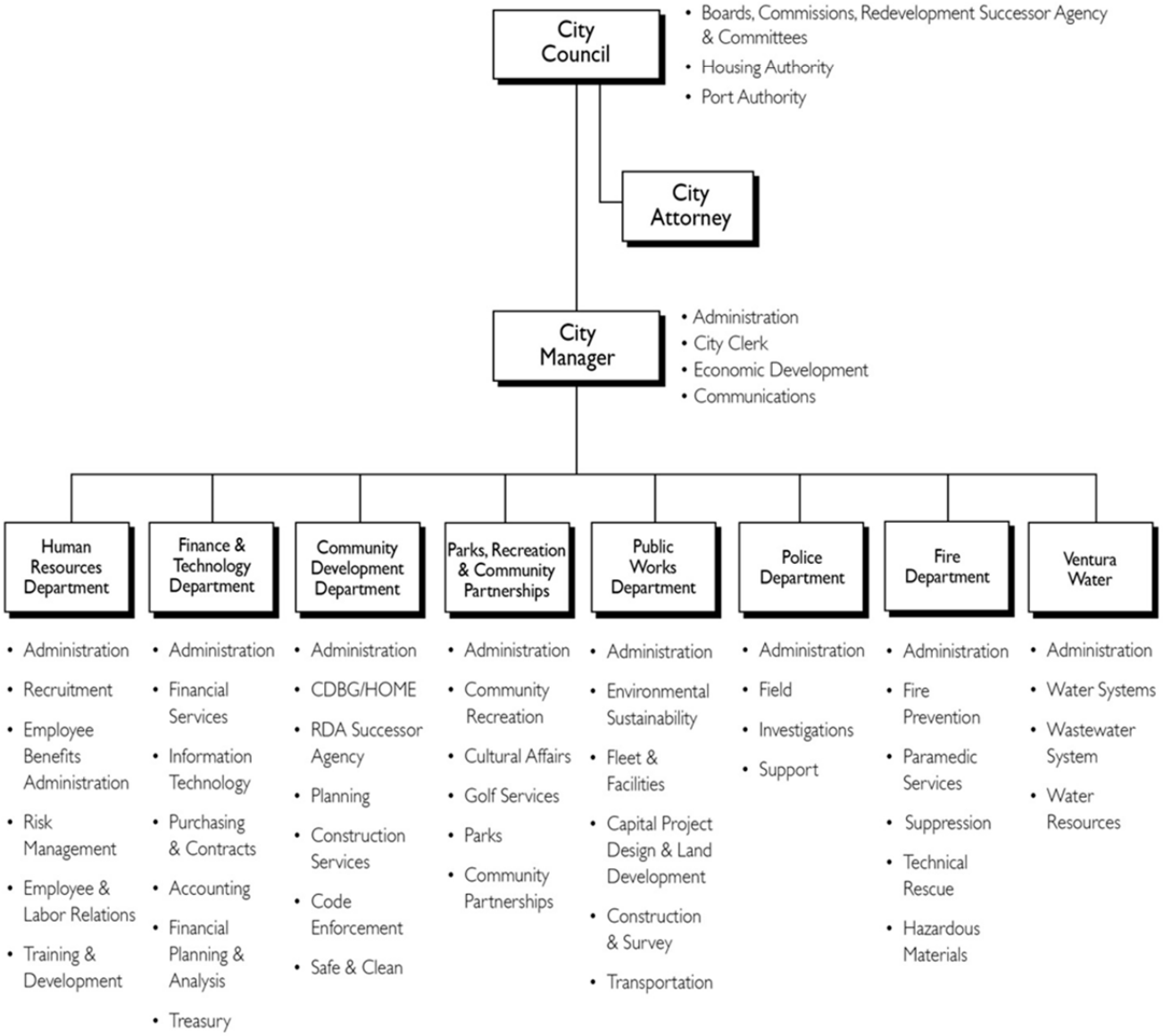
Authorized Positions

	2014-15	2015-16	2016-17
City Attorney	7.50	9.00	9.00
City Manager	10.00	10.00	10.00
Community Development	37.00	37.00	37.00
Finance & Technology	47.75	47.75	47.75
Fire	83.00	83.00	83.00
Human Resources	11.00	11.00	11.00
Parks, Recreation & Comm Partnerships	53.25	53.25	53.25
Police	165.00	166.00	166.00
Public Works	84.40	84.00	84.00
Ventura Water	98.10	98.00	98.00
	597.00	599.00	599.00

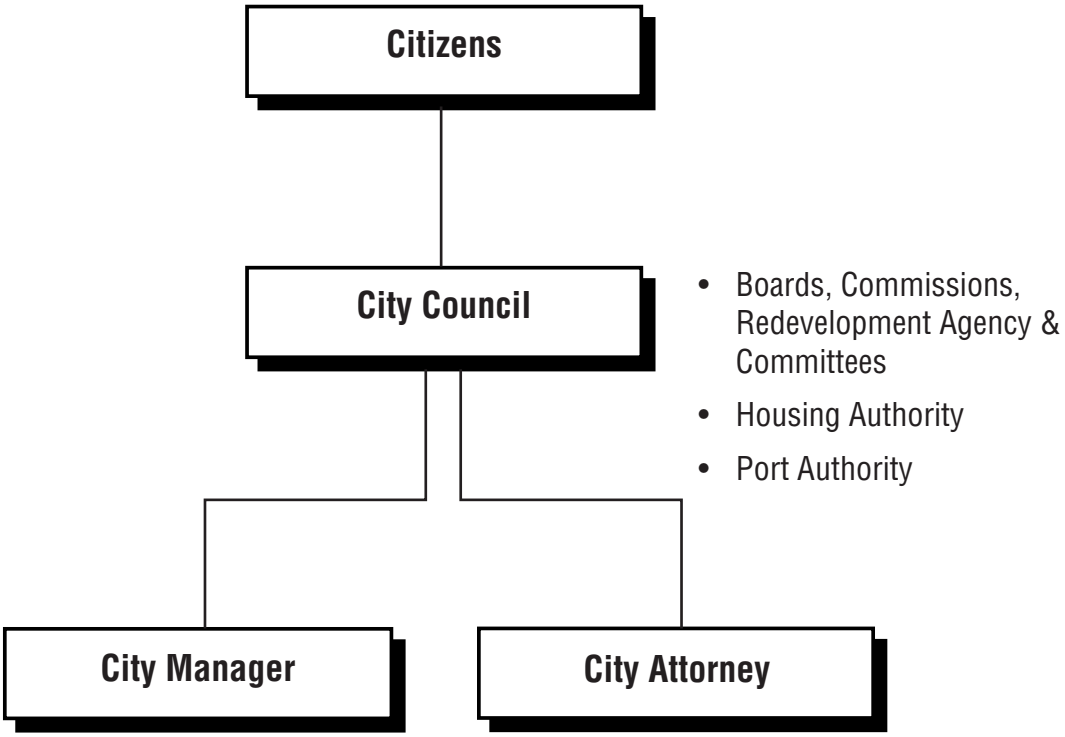


FTEs means Full-time equivalent employees

ORGANIZATIONAL STRUCTURE



Position Total	'16-'17
Regular Employees	



City Council

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Total Revenues	**0**	**0**	**0**	**0**	**0**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	75,342	75,382	78,905	74,755	74,755
Services and Supplies	117,562	155,094	100,436	100,436	100,436
Internal Services	12,511	12,290	14,162	26,722	26,722
Reserves & Contingencies	0	300	80,000	80,000	80,000
Total Operating Expenses	**205,416**	**243,065**	**273,503**	**281,913**	**281,913**
Total CIP & Operating Expenses	**205,416**	**243,065**	**273,503**	**281,913**	**281,913**

REVENUES BY FUND

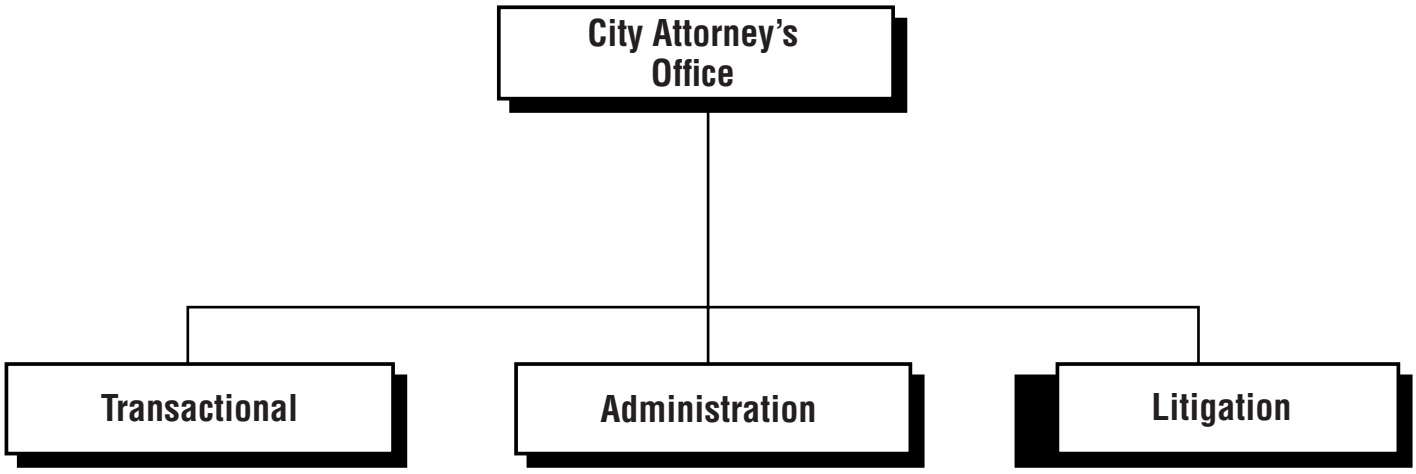
Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
	Total Revenues	**0**	**0**	**0**	**0**	**0**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	205,416	243,065	273,503	281,913	281,913
	Total Expenses	**205,416**	**243,065**	**273,503**	**281,913**	**281,913**

Position Total	'16-'17
Regular Employees	9.00

City Attorney



City Attorney

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Internal Transfers	0	190,000	204,800	204,800	204,800
Total Revenues	**0**	**190,000**	**204,800**	**204,800**	**204,800**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	1,094,092	1,068,750	1,485,107	1,568,408	1,612,365
Services and Supplies	341,516	558,128	325,888	435,888	435,888
Internal Services	77,684	86,428	94,163	104,783	104,783
Total Operating Expenses	**1,513,293**	**1,713,306**	**1,905,158**	**2,109,079**	**2,153,036**
Total CIP & Operating Expenses	**1,513,293**	**1,713,306**	**1,905,158**	**2,109,079**	**2,153,036**

REVENUES BY FUND

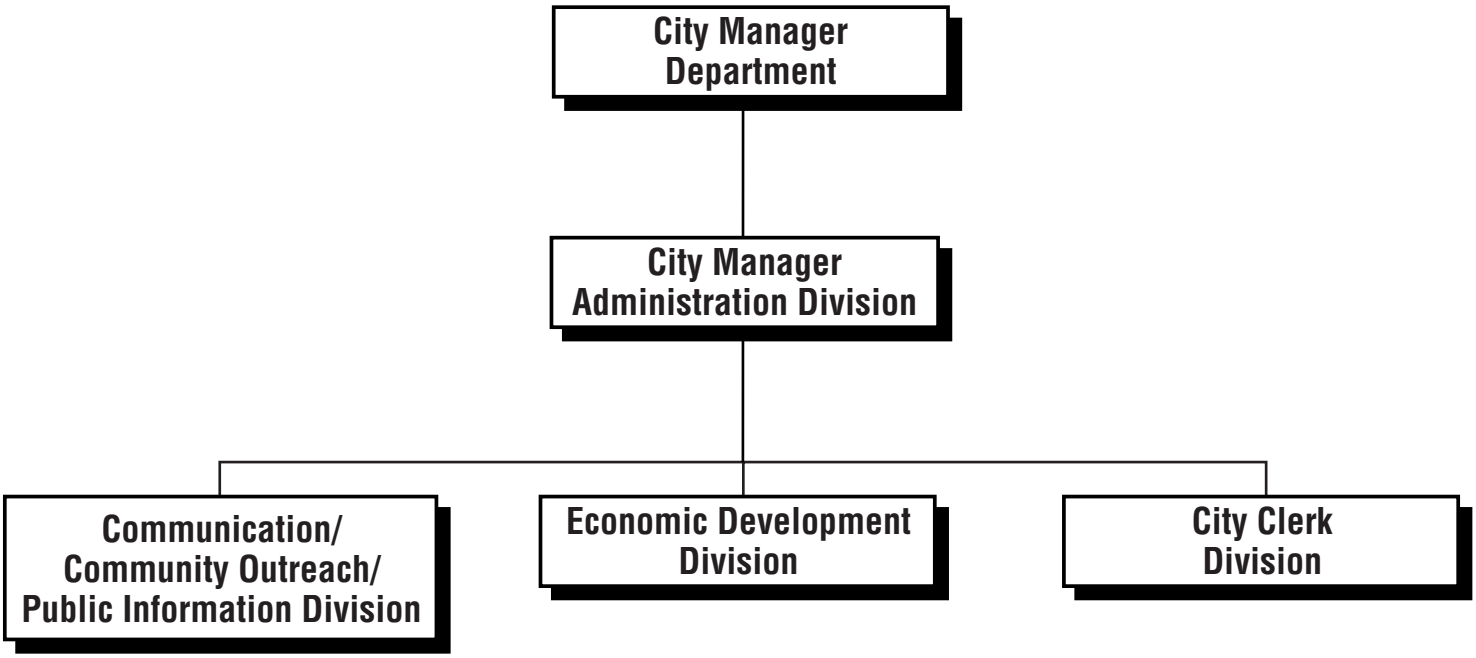
Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	0	190,000	204,800	204,800	204,800
	Total Revenues	**0**	**190,000**	**204,800**	**204,800**	**204,800**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	1,513,293	1,713,306	1,905,158	2,109,079	2,153,036
	Total Expenses	**1,513,293**	**1,713,306**	**1,905,158**	**2,109,079**	**2,153,036**

Position Total	'16-'17
Regular Employees	10.00

City Manager



City Manager

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Use of Money and Property	0	155,853	187,950	159,049	162,230
Charges for Services	5,936	2,234	1,100	2,475	2,583
Other Miscellaneous Revenue	0	28,468	40,507	29,272	29,857
Total Revenues	**5,936**	**186,555**	**229,557**	**190,796**	**194,670**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	952,247	1,209,628	1,479,241	1,677,204	1,723,820
Services and Supplies	236,171	193,685	198,168	1,228,068	1,228,068
Internal Services	100,104	299,455	310,261	293,223	293,223
Non-Operating	0	85,287	0	0	0
Transfers	0	351	0	0	0
Total Operating Expenses	**1,288,522**	**1,788,407**	**1,987,670**	**3,198,495**	**3,245,111**
Total CIP & Operating Expenses	**1,288,522**	**1,788,407**	**1,987,670**	**3,198,495**	**3,245,111**

REVENUES BY FUND

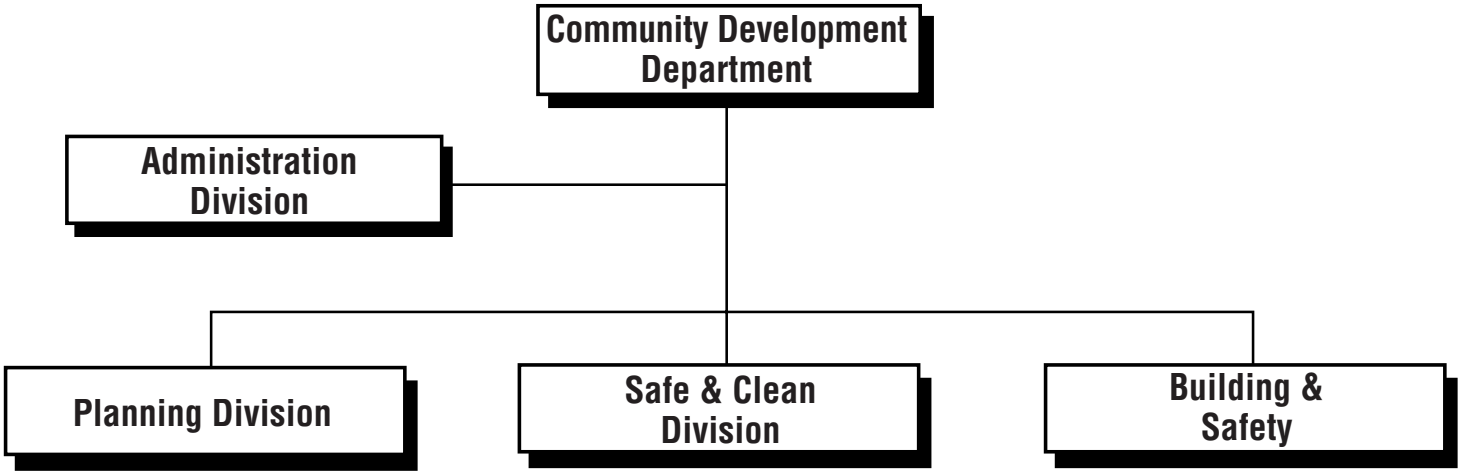
Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	5,936	186,555	229,557	190,796	194,670
	Total Revenues	**5,936**	**186,555**	**229,557**	**190,796**	**194,670**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	1,288,522	1,788,407	1,987,670	3,198,495	3,245,111
	Total Expenses	**1,288,522**	**1,788,407**	**1,987,670**	**3,198,495**	**3,245,111**

Position Total	'16-'17
Regular Employees	37.00

Community Development



Planning Division

- Planning
- Housing Programs
- Federal Community Development Grants

Safe & Clean Division

- Homeless Services

Building & Safety

- Construction Permits
- Code Enforcement

Community Development

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Licenses and Permits	1,696,658	2,139,919	1,684,607	2,180,947	2,224,036
Use of Money and Property	296,852	20,947	10,921	9,905	10,717
Other Agencies	684,208	756,527	1,315,457	1,296,727	1,299,544
Charges for Services	1,202,279	1,968,263	1,031,131	1,462,247	1,591,594
Other Miscellaneous Revenue	2,174,917	2,350,154	2,525,025	2,297,234	2,298,269
Internal Transfers	78,528	0	0	0	0
Total Revenues	**6,133,443**	**7,235,810**	**6,567,141**	**7,247,060**	**7,424,160**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	4,156,503	3,822,650	4,097,602	4,457,209	4,563,317
Services and Supplies	2,383,250	2,093,520	3,190,788	2,151,302	2,147,029
Internal Services	672,535	535,409	546,422	547,412	547,412
Non-Operating	78,948	0	50	50	50
Debt Service	1,319,833	1,402,493	1,359,336	1,789,199	1,789,199
Capital Outlay	0	101,483	0	0	0
Reserves & Contingencies	0	0	431,476	1,613	1,613
Transfers	131,949	0	0	0	0
Total Operating Expenses	**8,743,020**	**7,955,555**	**9,625,674**	**8,946,785**	**9,048,620**
CIP	74,958	89,265	0	0	0
Total CIP & Operating Expenses	**8,817,978**	**8,044,820**	**9,625,674**	**8,946,785**	**9,048,620**

REVENUES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	1,083,070	4,352,623	3,095,110	3,842,259	4,016,542
3	BUILDING & SAFETY	2,175,365	0	0	0	0
32	HCDA-ACT OF 1974	685,035	768,197	1,317,070	1,298,340	1,301,157
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,874,912	1,862,104	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	215,576	250,000	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	99,485	2,887	43,656	43,656	43,656
	Total Revenues	**6,133,443**	**7,235,810**	**6,567,141**	**7,247,060**	**7,424,160**

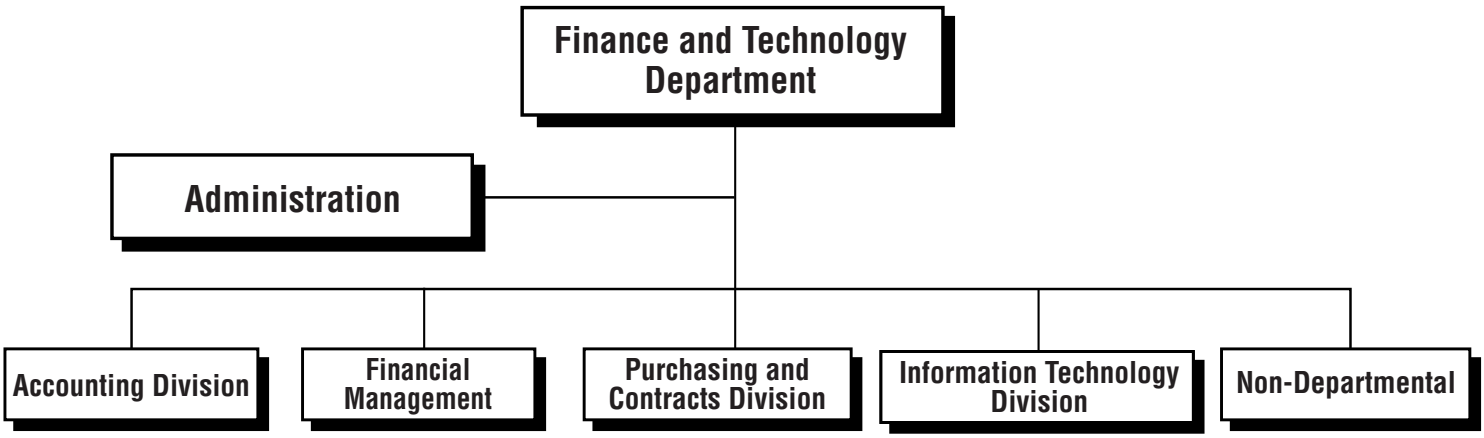
EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	4,587,947	5,669,697	6,153,643	5,541,984	5,641,002
3	BUILDING & SAFETY	1,716,579	0	0	0	0
32	HCDA-ACT OF 1974	675,738	755,004	1,317,070	1,298,340	1,301,157
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,584,644	1,424,258	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	240,830	184,741	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	12,241	11,119	43,656	43,656	43,656
	Total Expenses	**8,817,978**	**8,044,820**	**9,625,674**	**8,946,785**	**9,048,620**

Please note that Fund 03 is now consolidated into Fund 01.

Position Total	'16-'17
Regular Employees	47.75

Finance & Technology



Accounting Division

- General Ledger
- Financial Reporting
- Accounts Payable
- Payroll

Financial Management

- Budget & Financial Analysis
- Mobile Home Rent Administration
- Banking & Treasury Services
- Revenue Services
- Debt Management

Purchasing and Contracts Division

- Purchasing
- Contracts Administration

Information Technology Division

- Systems Analysis/ Project Management
- Application Development & Support
- Data Center Operations
- Network Administration
- Systems/Database Administration
- Help Desk
- Digital Publishing Services
- Mail Services

Non-Departmental

- Non-Departmental
- Internal Transfers
- Capital Projects

Finance and Technology

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Property Tax	26,754,651	29,914,559	26,125,729	23,789,743	24,556,505
Sales Tax	16,776,023	18,322,803	19,956,751	25,666,531	26,827,322
Utility Tax	8,503,378	8,352,711	8,689,953	8,519,901	8,612,421
Other Taxes	12,327,716	13,289,268	12,872,585	13,639,832	13,972,597
Licenses and Permits	18,934	24,062	9,375	30,667	34,642
Fines and Forfeitures	384,246	335,340	413,988	323,096	324,853
Use of Money and Property	2,825,904	727,946	769,745	845,263	853,908
Other Agencies	8,592,402	9,186,993	8,732,429	9,377,131	9,677,858
Charges for Services	8,316,575	9,062,233	8,275,941	8,287,082	8,259,361
Other Miscellaneous Revenue	1,588,363	1,216,862	4,615,275	6,038,217	6,122,465
Internal Transfers	7,126,327	7,262,145	6,809,403	6,146,371	3,969,054
Total Revenues	**93,214,519**	**97,694,924**	**97,271,174**	**102,663,834**	**103,210,986**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	4,837,557	4,869,898	6,007,386	5,959,426	6,370,379
Services and Supplies	5,394,215	5,931,561	5,658,373	5,368,064	5,760,868
Internal Services	1,609,908	1,770,697	1,800,362	1,819,694	1,795,022
Non-Operating	6,553,090	10,522,076	193,129	193,129	193,129
Debt Service	5,162,225	4,939,199	5,062,575	4,932,538	2,740,919
Capital Outlay	3,814	191,605	0	0	0
Reserves & Contingencies	0	0	763,989	2,568,831	2,568,831
Transfers	9,385,300	6,142,975	6,479,026	4,978,162	4,665,990
Total Operating Expenses	**32,946,108**	**34,368,010**	**25,964,840**	**25,819,844**	**24,095,138**
Total CIP & Operating Expenses	**32,946,108**	**34,368,010**	**25,964,840**	**25,819,844**	**24,095,138**

REVENUES BY FUND

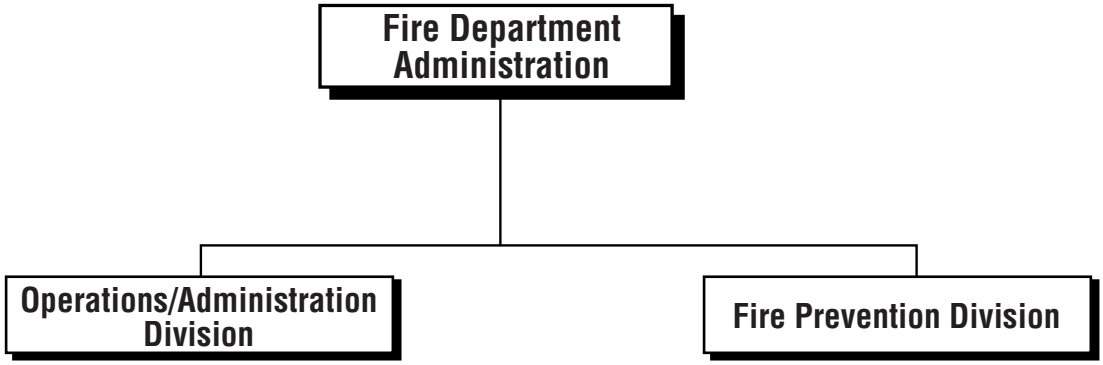
Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	81,776,729	84,987,155	85,478,047	91,507,398	94,221,548
21	LEASE OBLIGATION-COP	4,320,579	4,429,884	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	883,510	884,828	596,331	596,331	596,331
45	PBID	436,657	455,384	446,000	446,000	446,000
46	VOCTBID	694,096	786,286	0	0	0
61	INFORMATION TECHNOLOGY	4,701,722	5,698,926	5,789,261	5,212,678	5,222,735
66	DIGITAL PUBLISHING	423,363	452,462	481,234	490,520	492,953
	Total Revenues	**93,236,657**	**97,694,924**	**97,271,174**	**102,663,834**	**103,210,986**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	15,841,203	16,002,996	14,171,713	14,663,408	15,105,700
2	GENERAL GRANT & CATEGORICAL	3,001	0	0	0	0
21	LEASE OBLIGATION-COP	4,434,622	4,398,511	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	909,931	594,706	596,331	596,331	596,331
45	PBID	575,286	443,339	446,000	446,000	446,000
46	VOCTBID	717,710	966,178	0	0	0
61	INFORMATION TECHNOLOGY	3,853,859	4,515,100	5,789,261	5,212,678	5,222,735
66	DIGITAL PUBLISHING	352,648	395,021	481,234	490,520	492,953
83	GENERAL PROPERTY,PLANT,EQUIP	6,257,849	7,052,158	0	0	0
	Total Expenses	**32,946,108**	**34,368,010**	**25,964,840**	**25,819,844**	**24,095,138**

Position Total	'16-'17
Regular Employees	83.00

Fire



- Administration
- Paramedic Services
- Fire Suppression
- Training
- Fire Prevention
- Community Risk Reduction
- Hazardous Materials Response
- Urban Search & Rescue
- Ocean Rescue
- Apparatus & Equipment
- Fire Station Maintenance

- Community Risk Reduction
- Fire Prevention
- Hazardous Materials Compliance
- Inspection Services
- Emergency Preparedness

Fire

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Use of Money and Property	179	131	0	0	0
Other Agencies	1,268,449	1,325,810	1,315,945	14,107	14,389
Charges for Services	537,578	795,473	501,767	562,247	547,046
Other Miscellaneous Revenue	681,868	564,077	563,220	563,914	794,667
Internal Transfers	103,110	0	0	0	0
Total Revenues	**2,591,184**	**2,685,491**	**2,380,932**	**1,140,268**	**1,356,102**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	15,039,761	15,879,822	15,632,478	16,708,426	17,048,320
Services and Supplies	608,563	824,213	865,123	565,123	565,123
Internal Services	1,868,968	1,910,478	1,982,435	2,013,710	2,013,710
Capital Outlay	154,610	51,878	228,851	59,851	59,851
Reserves & Contingencies	0	0	0	0	0
Transfers	49,689	0	0	0	0
Total Operating Expenses	**17,721,589**	**18,666,391**	**18,708,887**	**19,347,110**	**19,687,004**
CIP	0	0	0	0	230,823
Total CIP & Operating Expenses	**17,721,589**	**18,666,391**	**18,708,887**	**19,347,110**	**19,917,827**

REVENUES BY FUND

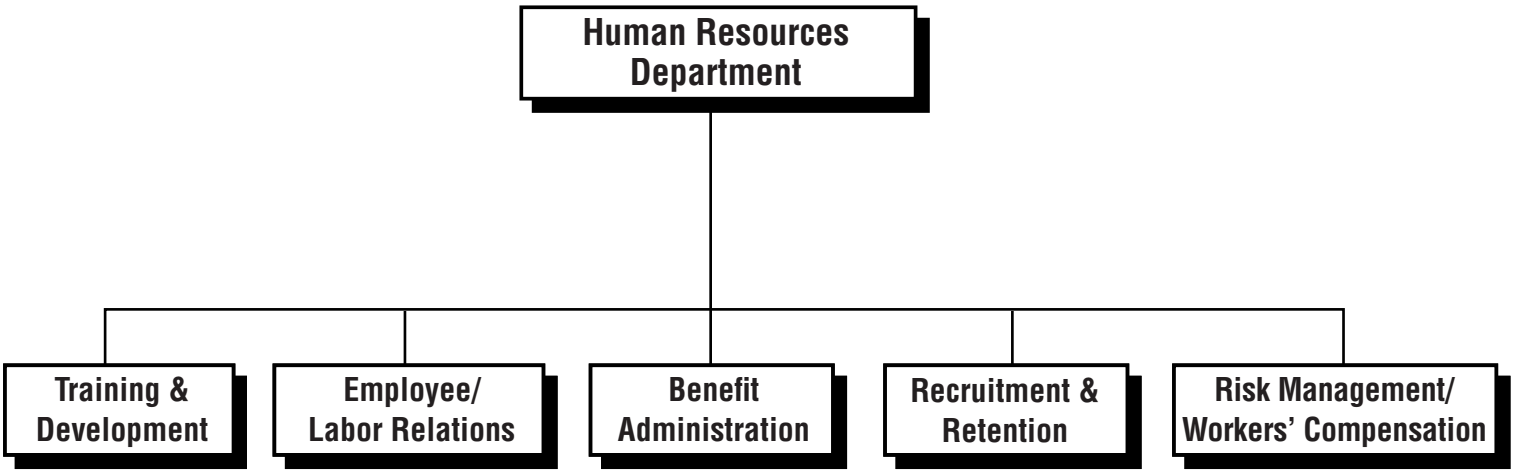
Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	1,147,627	1,131,376	1,064,987	1,140,268	1,125,279
2	GENERAL GRANT & CATEGORICAL	1,443,557	1,554,115	1,315,945	0	0
4	CIP GENERAL	0	0	0	0	230,823
	Total Revenues	**2,591,184**	**2,685,491**	**2,380,932**	**1,140,268**	**1,356,102**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	16,388,014	17,131,687	17,392,942	19,347,110	19,687,004
2	GENERAL GRANT & CATEGORICAL	1,333,575	1,534,704	1,315,945	0	0
4	CIP GENERAL	0	0	0	0	230,823
	Total Expenses	**17,721,589**	**18,666,391**	**18,708,887**	**19,347,110**	**19,917,827**

Position Total	'16-'17
Regular Employees	11.00

Human Resources



Training & Development

- Employee Training
- Organizational Development
- Awards & Recognition

Employee/ Labor Relations

- Employee Relations
- Labor Relations

Benefit Administration

- Employee Benefits Administration
- Human Resources Information Systems Administration

Recruitment & Retention

- Recruitment
- Testing
- Job Analysis & Evaluation

Risk Management/ Workers' Compensation

- Workers' Compensation
- Wellness & Safety
- Industial Illness & Injury Program Administration
- Public Liability Administration
- Workplace Safety
- Employment ADA Compliance

Human Resources

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Use of Money and Property	115,753	49,551	0	0	0
Charges for Services	11,595,073	11,548,615	12,887,794	12,531,669	12,531,669
Other Miscellaneous Revenue	785,717	118,250	77,826	84,031	90,703
Internal Transfers	3,063,000	0	0	0	0
Total Revenues	**15,559,543**	**11,716,416**	**12,965,620**	**12,615,700**	**12,622,372**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	1,917,237	2,268,856	1,973,409	1,982,183	2,016,033
Services and Supplies	2,277,150	4,424,692	5,066,992	4,828,813	4,823,456
Internal Services	6,220,168	6,073,146	6,763,565	6,763,565	6,763,565
Non-Operating	21,529	41,550	1,619	1,619	1,619
Reserves & Contingencies	0	0	82,408	1,408	0
Transfers	0	190,000	0	0	0
Total Operating Expenses	**10,436,084**	**12,998,243**	**13,887,993**	**13,577,588**	**13,604,673**
CIP	0	0	0	0	0
Total CIP & Operating Expenses	**10,436,084**	**12,998,243**	**13,887,993**	**13,577,588**	**13,604,673**

REVENUES BY FUND

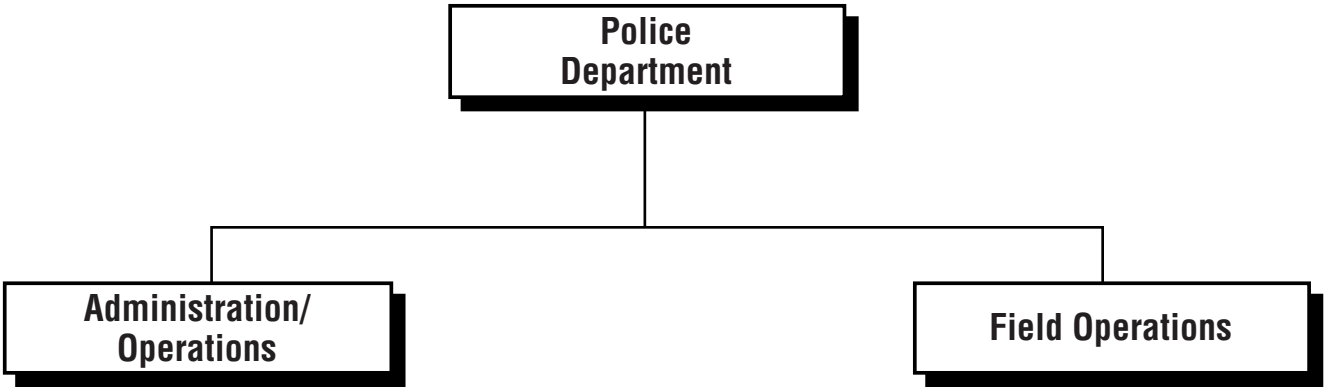
Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	30	30	300	21	18
67	WORKERS COMPENSATION	5,091,898	2,889,027	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,095,112	6,915,543	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	3,372,503	1,911,816	1,917,738	1,917,738	1,917,738
	Total Revenues	**15,559,543**	**11,716,416**	**12,965,620**	**12,615,700**	**12,622,372**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	750,641	853,330	922,673	961,909	982,319
67	WORKERS COMPENSATION	1,458,568	2,392,161	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,223,158	7,359,287	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	1,003,717	2,393,466	1,917,738	1,917,738	1,917,738
	Total Expenses	**10,436,084**	**12,998,243**	**13,887,993**	**13,577,588**	**13,604,673**

Position Total	'16-'17
Regular Employees	166.00

Police



- Business Services
- Investigations/Crime Analysis
- Information Technologoy Services
- Professional Standards & Development
- Records
- Property & Evidence
- Volunteers

- Patrol Operations/Field Services
- Traffic Operations/Special Events
- 9-1-1 Command Center
- Public Affairs
- Civic Engagement

Police

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Licenses and Permits	235,212	171,775	173,000	171,598	171,510
Fines and Forfeitures	1,360,937	1,216,694	1,082,000	1,269,294	1,281,379
Use of Money and Property	1,356	2,134	8,708	3,695	4,314
Other Agencies	507,021	563,646	226,792	227,398	227,358
Charges for Services	1,700,241	1,626,776	1,298,164	1,390,426	1,388,926
Other Miscellaneous Revenue	20,347	145,074	265,000	270,003	269,630
Internal Transfers	85,645	154,830	14,327	12,238	15,097
Total Revenues	**3,910,759**	**3,880,928**	**3,067,991**	**3,344,652**	**3,358,214**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	26,456,446	27,324,988	27,814,800	30,075,853	30,399,647
Services and Supplies	2,072,165	2,419,377	1,984,635	2,471,030	2,468,171
Internal Services	3,135,629	3,257,852	3,446,526	3,383,926	3,383,926
Non-Operating	4	0	0	0	0
Capital Outlay	78,257	339,293	0	36,000	36,000
Reserves & Contingencies	0	0	14,620	18,291	18,291
Transfers	288,318	154,830	14,327	12,238	15,097
Total Operating Expenses	**32,030,820**	**33,496,339**	**33,274,908**	**35,997,338**	**36,321,132**
Total CIP & Operating Expenses	**32,030,820**	**33,496,339**	**33,274,908**	**35,997,338**	**36,321,132**

REVENUES BY FUND

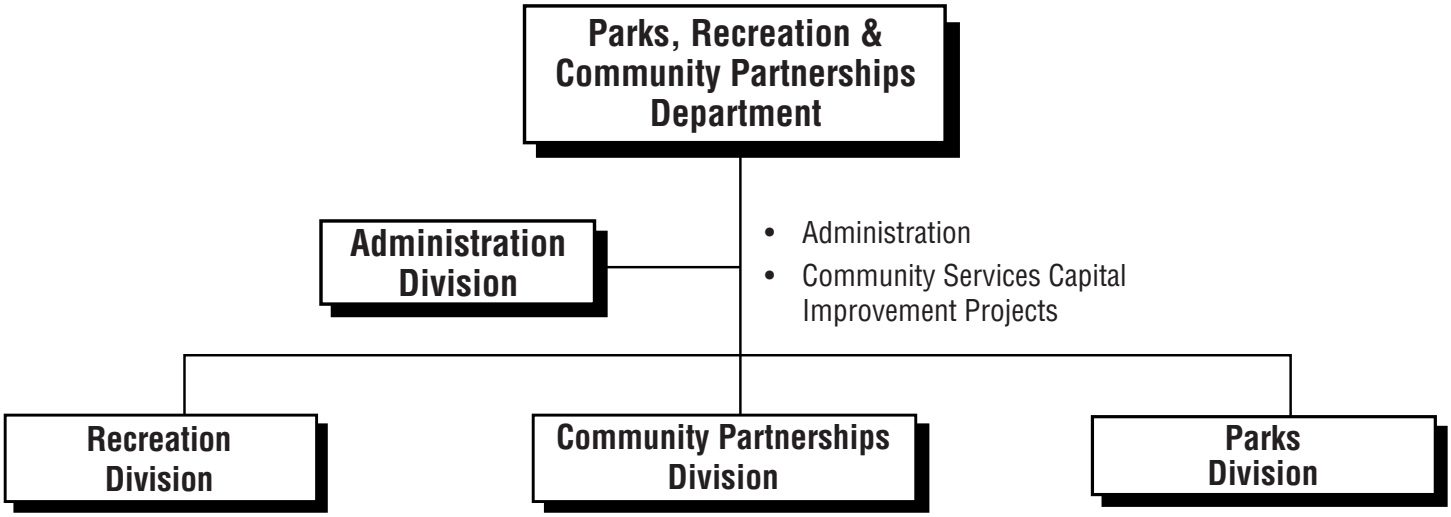
Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	2,774,996	2,536,378	2,187,164	2,459,914	2,470,617
2	GENERAL GRANT & CATEGORICAL	867,601	988,412	638,000	644,000	644,000
14	SUPPLEMENTAL LAW ENFORCEMENT S	189,474	337,731	192,801	190,712	193,571
15	LAW ENFORCEMENT	78,688	18,407	50,026	50,026	50,026
	Total Revenues	**3,910,759**	**3,880,928**	**3,067,991**	**3,344,652**	**3,358,214**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	30,586,315	32,134,429	32,394,081	35,112,600	35,433,535
2	GENERAL GRANT & CATEGORICAL	1,241,119	927,196	638,000	644,000	644,000
14	SUPPLEMENTAL LAW ENFORCEMENT S	161,999	394,124	192,801	190,712	193,571
15	LAW ENFORCEMENT	41,386	40,590	50,026	50,026	50,026
	Total Expenses	**32,030,820**	**33,496,339**	**33,274,908**	**35,997,338**	**36,321,132**

Position Total	'16-'17
Regular Employees	53.25

Parks, Recreation & Community Partnerships



Recreation Division

- Youth & Teen Programs
- Youth Sports
- Aquatics
- Recreation Programs
- Sailing & Kayaking
- Golf Contract Management
- Golf Capital Improvement Projects
- Adult Sports
- Corporate Games
- After School Programs

Community Partnerships Division

- Cultural Planning
- Arts Education & Historic Programs
- Arts Grants & Cultural Services
- Public Art Program
- Special Events
- Community Partnership Grants
- Library Services
- Senior Services
- Special Permits
- Volunteer Services

Parks Division

- Parks Management Support
- Park Maintenance
- Integrated Pest Management
- Maintenance Assessment Districts
- Aquatics Maintenance
- Parks Renovation
- Capital Improvement Projects
- Urban Forest Program
- Bike Trails
- Sportsfields
- Landscape Maintenance Contracts

Parks, Recreation, and Community Partnerships

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Property Tax	796	673	0	0	0
Other Taxes	456,989	991,289	0	0	0
Licenses and Permits	10,404	8,881	8,250	9,063	9,244
Use of Money and Property	178,193	236,863	120,262	105,422	106,855
Other Agencies	251,330	132,439	78,210	508,210	78,210
Charges for Services	8,135,490	8,337,945	7,927,343	8,355,544	8,363,594
Other Miscellaneous Revenue	151,195	620,022	2,112,642	2,157,785	2,145,970
Internal Transfers	337,291	712,533	341,243	287,172	0
Total Revenues	**9,521,687**	**11,040,644**	**10,587,950**	**11,423,196**	**10,703,873**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	6,205,921	6,106,452	6,410,809	6,762,869	6,854,563
Services and Supplies	7,554,013	8,441,099	7,936,563	9,375,253	9,375,253
Internal Services	2,296,553	2,346,774	2,412,859	2,421,040	2,421,040
Non-Operating	941,797	976,886	908,323	908,323	908,323
Capital Outlay	33,715	40,848	0	111,430	111,430
Reserves & Contingencies	0	16,960	125,197	104,197	104,197
Transfers	1,690,278	1,598,060	1,421,837	1,387,436	1,387,436
Total Operating Expenses	**18,722,277**	**19,527,078**	**19,215,588**	**21,070,548**	**21,162,242**
CIP	426,417	815,761	956,743	814,634	67,876
Total CIP & Operating Expenses	**19,148,695**	**20,342,839**	**20,172,331**	**21,885,182**	**21,230,118**

REVENUES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	2,977,411	3,376,201	2,810,423	3,317,010	3,338,908
2	GENERAL GRANT & CATEGORICAL	127,060	135,062	93,710	93,710	93,710
4	CIP GENERAL	10,528	16,225	0	0	0
7	TDA ART3	20,723	13,411	20,000	20,000	20,000
18	PARK & REC IMPRV	884,412	1,766,825	967,644	717,172	0
19	PUBLIC ART	94,694	97,294	138,994	97,462	67,876
40	MAINT ASSMT DISTRICTS	583,507	534,611	696,663	696,663	696,663
53	GOLF	4,743,769	4,897,161	5,860,516	6,481,179	6,486,716
73	CIP GOLF	79,582	203,856	0	0	0
	Total Revenues	**9,521,687**	**11,040,644**	**10,587,950**	**11,423,196**	**10,703,873**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	11,647,256	11,773,429	12,394,804	13,778,996	13,865,153
2	GENERAL GRANT & CATEGORICAL	152,224	125,167	93,710	93,710	93,710
4	CIP GENERAL	10,528	16,225	0	0	0
7	TDA ART3	68,375	13,854	20,000	20,000	20,000
18	PARK & REC IMPRV	576,115	870,701	967,644	717,172	0
19	PUBLIC ART	198,218	116,824	138,994	97,462	67,876
40	MAINT ASSMT DISTRICTS	488,434	451,761	696,663	696,663	696,663
53	GOLF	5,931,052	6,774,815	5,860,516	6,481,179	6,486,716
73	CIP GOLF	76,495	200,063	0	0	0
	Total Expenses	**19,148,695**	**20,342,839**	**20,172,331**	**21,885,182**	**21,230,118**

Position Total	'16-'17
Regular Employees	83.4

Public Works

Public Works Department

Administration Division

- Intra & Interdepartmental Coordination
- Project Management
- Personnel Administration
- CIP & Budget Management
- Department Wide Goals & Strategic Planning
- Employee Recognition

Environmental Sustainability

- Stormwater Quality & Watershed Protection
- Solid Waste Recycling Contract Management
- AB939 (Recycling/Waste Diversion)
- Household Hazardous Waste Collection
- AB32 – Greenhouse Gas Reduction & Climate Action
- Energy Conservation/ Alternative Energy
- Environmental Education & Outreach
- Storm Drain Maintenance & Street Sweeping
- Environmental Regulations Compliance
- Sand Management & Maintenance
- Street Cleaning Maintenance

Fleet & Facilities

- Fleet Services & Replacement
- Fuel Management & Infrastructure
- Facilities Management & Replacement
- Internal Services Fund Rates
- Department Safety Program
- Downtown Cleaning
- Graffiti Abatement

Capital Project Design & Land Development

- Project Engineering & Management for Design of Capital Improvement Projects
- Keys Waterways Maintenance
- BEACON Administrative Support
- Land Development Engineering/Plan Checking
- Flood Plain Management

Construction & Survey

- Construction Contract Administration & Inspection – CIP
- City Surveyor
- Land Development Construction & Inspection
- Encroachment Permit Inspection

Transportation

- Gold Coast Transit Administrative Support
- VCTC Committees & Admin. Support
- Traffic Safety Engineering
- Parking Management & Maintenance
- Bikeway/Pedestrian Safety
- Traffic Signal, Striping & Sign Maintenance
- Transit Stop Maintenance
- Street Lighting District
- Street Repair & Maintenance
- Transportation Planning
- Sidewalk Maintenance

Public Works

REVENUES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	1,378,375	1,752,076	1,160,433	1,763,154	1,810,565
2	GENERAL GRANT & CATEGORICAL	1,646,930	1,648,335	2,000,594	1,977,313	1,980,548
4	CIP GENERAL	2,072,289	896,315	1,773,054	59,000	0
6	TDA ART8C & ART4	227,088	252,844	253,250	253,692	253,692
7	TDA ART3	185,763	104,591	127,910	210,479	0
8	TDA ART8A	836,909	8,958	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	5,894,592	6,562,824	12,388,659	6,775,222	3,812,075
30	DOWNTOWN PARKING DISTRICT	1,019,135	1,101,718	999,512	1,144,944	1,116,244
42	STREET LIGHTING DISTRICT NO 36	1,283,361	1,316,349	1,378,678	1,378,678	1,378,678
64	FLEET MAINTENANCE	4,291,883	4,132,420	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,578,851	3,626,136	4,273,797	4,298,869	4,262,379
	Total Revenues	**22,415,176**	**21,402,566**	**30,613,843**	**28,480,846**	**28,572,317**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	7,435,991	6,876,635	8,634,634	9,430,126	9,559,487
2	GENERAL GRANT & CATEGORICAL	1,759,741	1,797,278	2,000,594	1,977,313	1,980,548
4	CIP GENERAL	1,892,710	536,731	1,773,054	59,000	0
6	TDA ART8C & ART4	175,438	171,082	253,250	253,692	253,692
7	TDA ART3	202,607	44,185	127,910	210,479	0
8	TDA ART8A	116,565	857,539	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	4,917,319	5,114,407	12,388,659	6,775,222	3,812,075
30	DOWNTOWN PARKING DISTRICT	885,367	931,305	999,512	1,144,944	1,116,244
42	STREET LIGHTING DISTRICT NO 36	1,307,176	1,342,654	1,378,678	1,378,678	1,378,678
64	FLEET MAINTENANCE	6,049,610	4,851,677	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,693,242	3,817,711	4,273,797	4,298,869	4,262,379
	Total Expenses	**28,435,765**	**26,341,205**	**38,088,044**	**36,147,818**	**36,321,239**

REVENUES

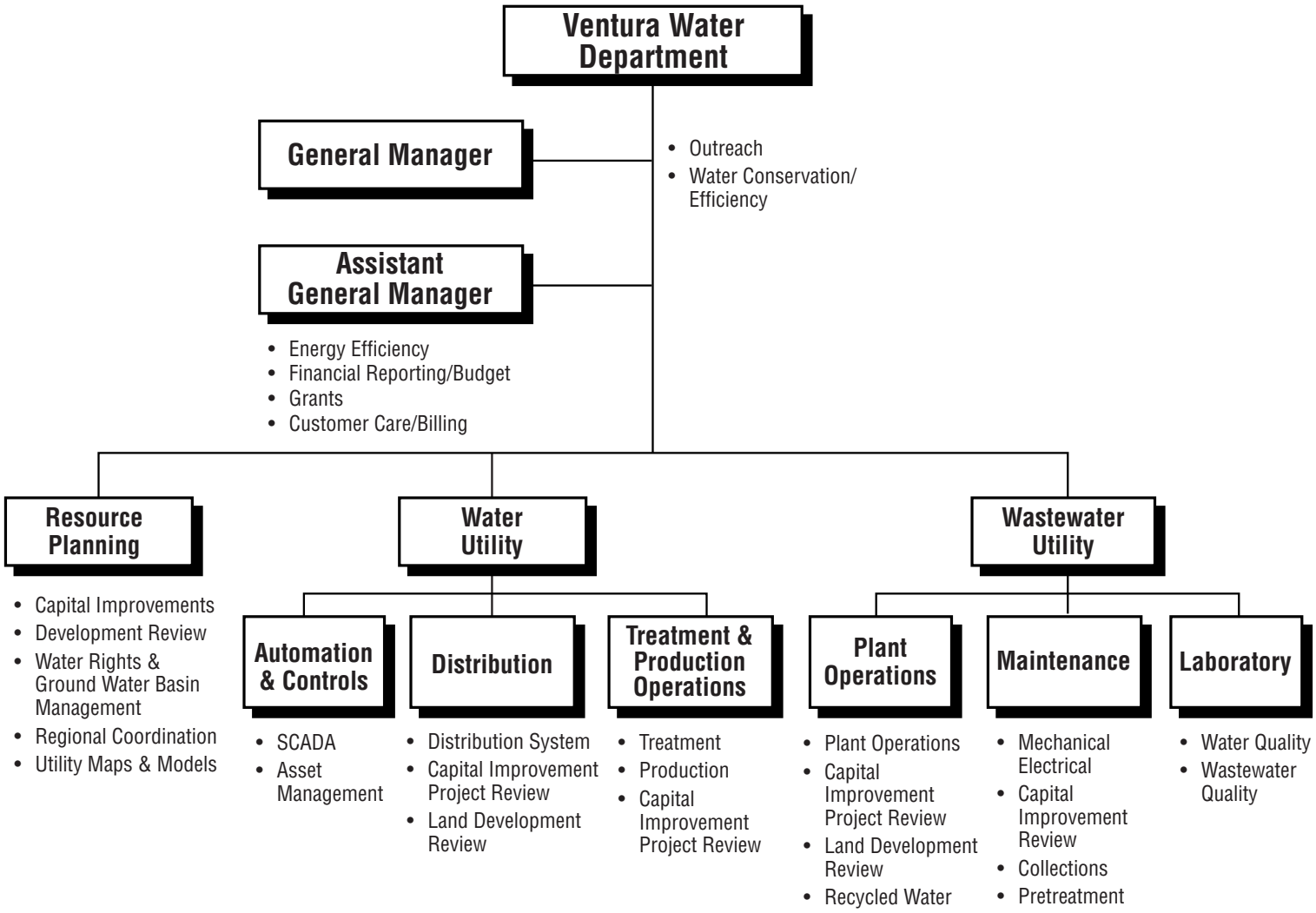
Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Property Tax	251,037	153,053	255,000	255,000	255,000
Other Taxes	1,337,875	1,525,487	0	500,000	500,000
Licenses and Permits	879,452	1,004,016	681,100	1,039,123	1,068,016
Use of Money and Property	968,586	968,498	633,256	671,621	682,567
Other Agencies	5,168,222	4,557,078	7,696,543	4,927,330	2,503,167
Charges for Services	9,278,822	9,064,779	9,516,459	9,671,969	9,688,538
Other Miscellaneous Revenue	1,673,463	1,528,695	8,772,451	9,589,479	12,211,898
Internal Transfers	2,857,719	2,600,959	3,059,034	1,826,324	1,663,131
Total Revenues	**22,415,176**	**21,402,566**	**30,613,843**	**28,480,846**	**28,572,317**

EXPENSES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	7,057,321	7,192,663	7,256,208	7,625,458	7,795,349
Services and Supplies	9,580,358	8,988,309	10,151,080	10,728,350	10,546,737
Internal Services	1,860,673	1,905,397	2,079,921	2,117,260	2,117,260
Non-Operating	914,301	1,136,702	1,038,470	1,038,470	1,038,470
Debt Service	256,592	255,441	254,279	252,795	1,987
Capital Outlay	2,382,193	1,509,383	1,856,500	1,251,500	1,191,500
Reserves & Contingencies	0	0	346,287	495,897	3,895,042
Transfers	1,345,748	1,779,648	1,250,783	953,866	815,676
Total Operating Expenses	**23,397,186**	**22,767,544**	**24,233,528**	**24,463,596**	**27,402,021**
CIP	5,038,579	3,573,661	13,854,516	11,684,222	8,919,218
Total CIP & Operating Expenses	**28,435,765**	**26,341,205**	**38,088,044**	**36,147,818**	**36,321,239**

Position Total	'16-'17
Regular Employees	98.6

Ventura Water



Ventura Water

REVENUES

Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Use of Money and Property	1,081,457	601,839	170,000	350,000	350,000
Other Agencies	103,860	0	0	0	0
Charges for Services	46,550,427	46,857,903	53,488,994	56,071,858	59,990,123
Other Miscellaneous Revenue	1,187,213	840,402	47,848,158	35,060,479	39,738,073
Internal Transfers	1,545,584	2,757,495	7,632,861	4,632,861	6,632,861
Total Revenues	**50,468,542**	**51,057,640**	**109,140,013**	**96,115,198**	**106,711,057**

EXPENSES

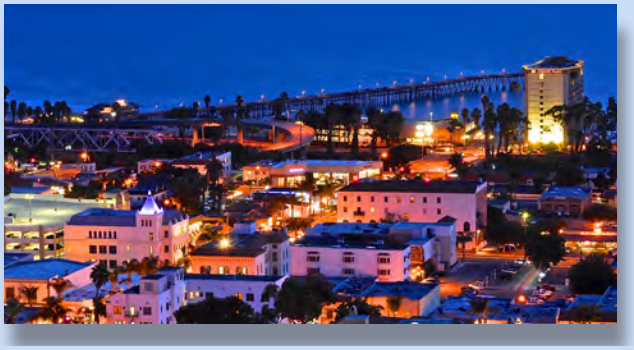
Account Category Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
Personnel Services	9,658,366	9,799,952	10,081,678	10,288,937	10,554,919
Services and Supplies	15,979,761	17,135,996	22,344,698	23,456,858	24,235,414
Internal Services	4,716,146	4,908,433	4,993,808	4,921,635	4,921,635
Non-Operating	8,053,169	9,779,945	4,778,227	4,780,663	4,783,209
Debt Service	5,513,388	6,731,379	7,233,930	7,233,930	7,233,930
Capital Outlay	396,412	338,637	734,403	606,435	779,127
Reserves & Contingencies	0	0	6,857,335	8,407,992	11,106,481
Transfers	2,305,921	3,812,098	8,895,695	5,916,475	7,916,475
Total Operating Expenses	**46,623,163**	**52,506,439**	**65,919,774**	**65,612,925**	**71,531,190**
CIP	6,228,157	7,435,015	43,220,239	30,502,273	35,179,867
Total CIP & Operating Expenses	**52,851,320**	**59,941,454**	**109,140,013**	**96,115,198**	**106,711,057**

REVENUES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
51	WASTEWATER	19,070,846	21,348,846	25,826,997	25,407,126	26,841,211
52	WATER	28,858,566	26,886,602	34,156,046	36,630,849	38,906,890
71	CIP WASTEWATER	573,538	1,092,123	21,815,172	14,312,996	17,573,558
72	CIP WATER	1,211,913	460,747	25,405,067	17,189,277	20,606,309
75	ESTUARY PROTECTION	753,679	1,269,321	1,936,731	2,574,950	2,783,089
	Total Revenues	**50,468,542**	**51,057,640**	**109,140,013**	**96,115,198**	**106,711,057**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
51	WASTEWATER	17,509,554	20,132,467	25,826,997	25,407,126	26,841,211
52	WATER	27,962,417	30,395,422	34,156,046	36,630,849	38,906,890
71	CIP WASTEWATER	1,930,160	2,324,166	21,815,172	14,312,996	17,573,558
72	CIP WATER	5,449,189	6,188,399	25,405,067	17,189,277	20,606,309
75	ESTUARY PROTECTION	0	901,000	1,936,731	2,574,950	2,783,089
	Total Expenses	**52,851,320**	**59,941,454**	**109,140,013**	**96,115,198**	**106,711,057**



January 25, 2016

Preserving Ventura's Vital Infrastructure

Transmittal of the 2016-2022
Proposed Capital Improvement Plan

Dear Honorable Mayor and City Councilmembers:

This year, the City of Ventura is celebrating its 150th anniversary. This is a special milestone for this beautiful coastal city, rich in California history from early Chumash settlers to the founding of the San Buenaventura Mission in 1792. We have come a long way from the dirt roads when Main Street was called "El Camino Real". The City was incorporated in 1866, and at the time, our 19th century infrastructure was relatively new or being planned and built. Our forefathers left us a legacy from our iconic wooden pier to a classic and historic City Hall. As we progress into the 21st Century, our aging infrastructure continues to wear with time and requires ongoing care and maintenance to sustain it into the future.

Ventura has done a noteworthy job of maintaining our infrastructure with the limited resources we have. In May 2015, the City conducted a survey indicating two thirds of Venturans thought the City was headed in the right direction and is doing a good job. The challenge, as many cities face, is that the City's infrastructure, both what is seen (streets, parks, public facilities) and that which is unseen (storm drain, water and wastewater pipes) is in dire need of ongoing maintenance funds.

Increasingly, the State of California has shifted fiscal responsibility for many programs back to local agencies. The League of California Cities recently reported that cities and counties operate more than 81 percent of streets and roads in California, yet the amount of funding funneled back to local governments is minimal. Gas taxes do not go directly to local governments. They are paid to both the state and federal governments and are then channeled back to the City both directly and with grants. To make matters worse, this same excise tax has not been adjusted for inflation since 1994 and is worth only half its value. Parks, drainage, facility, public safety and coastal projects are largely dependent on the General Fund with some grant support. In some cases, we have control over our funding such as with water and wastewater utilities, although these needs are balanced against the need to keep rates down and be competitive regionally and still be acceptable to our customers. In other cases, we are largely dependent on outside funding.

The City has had high levels of success with obtaining grants, but in general, grants are available for construction and expansion of public facilities, rarely if ever for maintenance. The City is currently providing a base level of street services, sewer, water, storm drains, parks and facilities. Additionally, as a coastal community, we have responsibilities that other cities do not, including our historic wooden pier, sand removal and clean up, coastal erosion and protection, and dredging. While the City is working to maintain these services, the challenge remains that there are no identified new revenue streams available to fund the level of services our residents expect.

The care of our infrastructure is an essential city service. The way we care for our streets, sidewalks,

water, sewer, storm drains, and public facilities reflects on how well a community is doing and its ability to attract economic growth. A community's quality of life, health, safety and economic well-being are all tied to the cornerstone of its infrastructure. Among the items that our residents considered important was revealed in the Community Needs Survey rating the following areas as "extremely to very important": protecting our water supplies, local beaches, rivers and coastal waters from pollution (stormwater infrastructure), repairing potholes and repaving our streets, and maintaining essential city services. Unless we identify a stable funding source to provide for the maintenance of our infrastructure, we will continue to see a slow degradation of our assets that will be unacceptable to our community.

The Capital Improvement Plan (CIP) is a planning document that identifies the City's infrastructure needs over the next six years. The Plan includes maintenance and replacement projects as well as enhancements that improve the quality of life. Last year, the City completed 19 Capital Improvement projects totaling an estimated $23 million dollars. These projects included: public facilities, streets and intersections, parks, beaches, open spaces, storm drains, and water and wastewater systems. Our residents depend on these improvements to maintain their quality of life and support our economy.

The current 2016-2022 Capital Improvement Plan consists of 184 projects, totaling $734 million; of these, 96 projects, estimated at $207 million, consist of infrastructure repair and replacement projects. In addition, the plan includes new projects that enhance the community and/or have been identified previously by the City Council, General Plan or Specific Community Plans.

The current Plan is divided into 8 functional project areas which include: Facilities, two Parks categories: Parks-General, and Parks-Coastal, Drainage, Public Art, Streets and Transportation, Wastewater and Water. Long term needs, beyond the six years of the Plan, are included in a list called "Other Long Term Needs".

The development of this document is a citywide effort, with special thanks to all City departments, especially the Public Works, Ventura Water and Finance and Technology Departments. It is with great appreciation for their hard work that this Proposed CIP Plan is transmitted to the City Council for review and consideration for adoption.

Mark D. Watkins
City Manager

Capital Projects by Fund

CAPITAL PROJECT APPROPRIATIONS F2017 PROPOSED CHANGES CIP SUMMARY						
Fund Number	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
04	CIP General Fund	18,262,427	(61,641)	18,200,786	(15,441,870)	2,758,916
10	CIP Transportation Fund	16,858,926	1,188,754	18,047,680	(4,292,627)	13,755,053
12	CIP Gas Tax Fund	22,362,851	509,996	22,872,847	(12,512,021)	10,360,826
18	CIP Parks & Rec Improvements	6,705,970	(60,263)	6,645,707	(3,185,551)	2,429,811
19	CIP Public Art Fund	197,507	20,455	217,962	(14,303)	203,659
71	CIP Wastewater Fund	66,090,999	11,808,416	77,899,415	(37,473,742)	40,425,673
72	CIP Ventura Water Fund	81,268,524	3,114,838	84,383,362	(24,713,347)	59,670,015
	TOTAL CAPITAL IMPROVEMENT PROJECTS	$ 211,747,204	$ 16,520,555	$ 228,267,759	$ (97,633,461)	$ 129,603,953

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
CIP GENERAL - FUND 04

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
04	CIP GENERAL					
93014	CEMETERY MEMORIAL PARK IMPROVEMENTS	91,549	0	91,549	(91,549)	0
93035	CEMETERY MEMORIAL PARK IMPROVEMENT	442,375	0	442,375	(411,021)	31,354
93014	**CEMETERY MEMORIAL PARK IMPROVEMENTS**	**533,924**	**0**	**533,924**	**(502,570)**	**31,354**
93020	2013-14 SURFERS POINT COBBLE NOURISHMENT	456,824	(17,198)	439,626	(439,626)	0
93020	**2013-14 SURFERS POINT COBBLE NOURISHMENT**	**456,824**	**(17,198)**	**439,626**	**(439,626)**	**0**
93023	HVAC CITY HALL WEST	73,571	0	73,571	(73,571)	0
93045	CITY HALL HVAC IMPROVEMENTS	2,367,450	0	2,367,450	(1,215,239)	1,152,211
93023	**HVAC CITY HALL WEST**	**2,441,021**	**0**	**2,441,021**	**(1,288,810)**	**1,152,211**
93031	MARINA PARK BOATING DOCKS RENOVATION	4,700	0	4,700	(4,700)	0
93048	MARINA PARK BOATING DOCKS RENOVATION	172,451	(34,088)	138,363	(138,362)	1
93057	MARINA BOATING DOCKS REPAIR	173,341	0	173,341	(173,342)	(1)
93031	**MARINA PARK BOATING DOCKS RENOVATION**	**350,492**	**(34,088)**	**316,404**	**(316,404)**	**0**
93032	MARINA PARK RESTROOM REPL & PARK IMPR	40,451	0	40,451	(40,451)	0
93049	MARINA PARK RESTROOM REPL & PARK IMPR	448,745	0	448,745	(410,580)	38,165
93032	**MARINA PARK RESTROOM REPL & PARK IMPR**	**489,196**	**0**	**489,196**	**(451,031)**	**38,165**
93059	GREEN STREET - HARTMAN DRIVE	303,000	0	303,000	(200,161)	102,839
93059	**GREEN STREET - HARTMAN DRIVE**	**303,000**	**0**	**303,000**	**(200,161)**	**102,839**
93710	HARBOR AREA PUBLIC SAFETY FACILITY	1,866,702	0	1,866,702	(622,355)	1,244,347
93710	**HARBOR AREA PUBLIC SAFETY FACILITY**	**1,866,702**	**0**	**1,866,702**	**(622,355)**	**1,244,347**
93055	SURFERS POINT IMPROVEMENTS	840,881	(6,474)	834,407	(834,407)	0
93959	SURFERS POINT IMPROVEMENTS	4,339,488	0	4,339,488	(4,339,488)	0
93959	**SURFERS POINT IMPROVEMENTS**	**5,180,369**	**(6,474)**	**5,173,895**	**(5,173,895)**	**0**
93053	PROMENADE REPAIR AND IMPROVEMENTS	1,507,013	0	1,507,013	(1,317,097)	189,916
93980	PROMENADE REPAIR AND IMPROVEMENTS	1,096,065	0	1,096,065	(1,096,065)	0
93980	**PROMENADE REPAIR AND IMPROVEMENTS**	**2,603,078**	**0**	**2,603,078**	**(2,413,162)**	**189,916**
93054	CITY HALL EAST FIRST FLOOR REFURBISHMENT	2,107,133	(3,881)	2,103,252	(2,103,252)	0
93998	CITY HALL EAST FIRST FLOOR REFURBISHMENT	1,901,688	0	1,901,688	(1,901,688)	0
93998	**CITY HALL EAST FIRST FLOOR REFURBISHMENT**	**4,008,821**	**(3,881)**	**4,004,940**	**(4,004,940)**	**0**
93061	PIER CORROSION REPAIRS	29,000	0	29,000	(28,916)	84
93061	**PIER CORROSION REPAIRS**	**29,000**	**0**	**29,000**	**(28,916)**	**84**
04	***CIP GENERAL***	**18,262,427**	**(61,641)**	**18,200,786**	**(15,441,870)**	**2,758,916**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
TRANSPORTATION - FUND 10

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
10	TRANSPORTATION					
91049	OLIVAS LEVEE	1,411,000	62,880	1,473,880	(734,967)	738,913
91049	**OLIVAS LEVEE**	**1,411,000**	**62,880**	**1,473,880**	**(734,967)**	**738,913**
91052	STREET RESURFACE- JOHNSON DR. - TELEPHONE TO BRISTOL	840,000	60,000	900,000	0	900,000
91052	**STREET RESURFACE- JOHNSON DR. - TELEPHONE TO BRISTOL**	**840,000**	**60,000**	**900,000**	**0**	**900,000**
91053	STREET RESURFACE- NORTH BANK DR. - BRISTOL TO PETIT	635,000	65,000	700,000	(18,731)	681,269
91053	**STREET RESURFACE-NORTH BANK DR. - BRISTOL TO PETIT**	**635,000**	**65,000**	**700,000**	**(18,731)**	**681,269**
91054	STREET RESURFACE- HARBOR BLVD. - CALIF. TO SANJON	575,000	0	575,000	0	575,000
91054	**STREET RESURFACE-HARBOR BLVD. - CALIFORNIA TO SANJON**	**575,000**	**0**	**575,000**	**0**	**575,000**
91019	OLIVAS PARK DRIVE EXTENSION	11,212,024	(280,827)	10,931,197	(1,762,388)	9,168,809
91050	SEWERLINE - OLIVAS INTERCONNECT TO MCSD	1,388,800	0	1,388,800	(1,360,314)	28,486
91051	OLIVAS PARK DRIVE - MCSD PLANT DEMOLITION	418,299	581,701	1,000,000	(37,424)	962,576
91966	OLIVAS PARK DR EXTENSION	378,803	0	378,803	(378,803)	0
91966	**OLIVAS PARK DR EXTENSION**	**13,397,926**	**300,874**	**13,698,800**	**(3,538,929)**	**10,159,871**
91056	STREET RESURFACING - W. MAIN ST. - VENTURA AVE. TO BI	0	700,000	700,000	0	700,000
91056	**STREET RESURFACING - W. MAIN ST. - VENTURA AVE. TO BRI**	**0**	**700,000**	**700,000**	**0**	**700,000**
10	***TRANSPORTATION***	**16,858,926**	**1,188,754**	**18,047,680**	**(4,292,627)**	**13,755,053**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
GAS TAX - FUND 12

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
12	GAS TAX					
91026	STREET RESURFACING -TELEPHONE RD KIMBALL TO MON	1,007,312	0	1,007,312	(725,308)	282,004
91026	**STREET RESURFACING -TELEPHONE RD KIMBALL TO MONTG**	**1,007,312**	**0**	**1,007,312**	**(725,308)**	**282,004**
91027	VENTURA RIVER TRAIL - SHERIDAN WAY BIKE PATH LINK	250,000	0	250,000	(9,366)	240,634
91027	**VENTURA RIVER TRAIL - SHERIDAN WAY BIKE PATH LINK**	**250,000**	**0**	**250,000**	**(9,366)**	**240,634**
91032	TELEGRAPH RD - ANACAPA MIDDLE SCHOOL SRTS - 2011	721,219	0	721,219	(88,980)	632,239
91032	**TELEGRAPH RD - ANACAPA MIDDLE SCHOOL SRTS - 2011**	**721,219**	**0**	**721,219**	**(88,980)**	**632,239**
91033	STREET MAINTENANCE ASPHALT	59,022	-	59,022	(59,022)	0
91040	STREET MAINTENANCE ASPHALT	220,978	0	220,978	(212,080)	8,898
91033	**STREET MAINTENANCE ASPHALT**	**280,000**	**0**	**280,000**	**(271,102)**	**8,898**
91035	STREET RESURFACING - 2014 SLURRY/CAPE SEAL	1,051,250	729	1,051,979	(1,051,979)	0
91035	**STREET RESURFACING - 2014 SLURRY/CAPE SEAL**	**1,051,250**	**729**	**1,051,979**	**(1,051,979)**	**0**
91036	US 101 - OAK STREET OFFRAMP	1,051,108	0	1,051,108	(1,048,482)	2,626
91036	**US 101 - OAK STREET OFFRAMP**	**1,051,108**	**0**	**1,051,108**	**(1,048,482)**	**2,626**
91041	ST RESURFACING-TELEPHONE-MONTGOMERY TO CACHUI	1,230,600	(140,052)	1,090,548	(1,090,548)	0
91041	**ST RESURFACING-TELEPHONE-MONTGOMERY TO CACHUMA**	**1,230,600**	**(140,052)**	**1,090,548**	**(1,090,548)**	**0**
91043	STREET RESURFACING - 2016 SLURRY/CAPE SEAL	1,390,176	0	1,390,176	(1,242,904)	147,272
91043	**STREET RESURFACING - 2016 SLURRY/CAPE SEAL**	**1,390,176**	**0**	**1,390,176**	**(1,242,904)**	**147,272**
91044	STREET RESURFACING - LOMA VISTA - MAIN ST TO MILLS	1,045,000	0	1,045,000	0	1,045,000
91044	**STREET RESURFACING - LOMA VISTA - MAIN ST TO MILLS**	**1,045,000**	**0**	**1,045,000**	**0**	**1,045,000**
91045	STREET RESURFACING - VENTURA AVENUE	2,300,000	0	2,300,000	(118,161)	2,181,839
91045	**STREET RESURFACING - VENTURA AVENUE**	**2,300,000**	**0**	**2,300,000**	**(118,161)**	**2,181,839**
91046	STREET RESURFACING - 2017 SLURRY/CAPE SEAL	1,200,000	0	1,200,000	0	1,200,000
91046	**STREET RESURFACING - 2017 SLURRY/CAPE SEAL**	**1,200,000**	**0**	**1,200,000**	**0**	**1,200,000**
91047	SEAWARD AVE BIKE SAFETY IMPROVEMENTS	100,000	0	100,000	(12,192)	87,808
91047	**SEAWARD AVE BIKE SAFETY IMPROVEMENTS**	**100,000**	**0**	**100,000**	**(12,192)**	**87,808**
91048	WESTSIDE PEDESTRIAN / BICYCLE IMPROVEMENT	1,525,000	0	1,525,000	(227,670)	1,297,330
91048	**WESTSIDE PEDESTRIAN / BICYCLE IMPROVEMENT**	**1,525,000**	**0**	**1,525,000**	**(227,670)**	**1,297,330**
91055	KELLOGG SIDEWALK	35,000	0	35,000	0	35,000
91055	**KELLOGG SIDEWALK**	**35,000**	**0**	**35,000**	**0**	**35,000**
91007	CALIFORNIA ST BRIDGE UPGRADE	2,153,113	0	2,153,113	(2,010,417)	142,696
91894	CALIFORNIA ST BRIDGE UPGRADE	417,887	0	417,887	(417,887)	0
91894	**CALIFORNIA ST BRIDGE UPGRADE**	**2,571,000**	**0**	**2,571,000**	**(2,428,304)**	**142,696**
91010	FIVE POINTS INTERSECTION IMPROVEMENTS	353,523	0	353,523	(108,544)	244,979
91909	FIVE POINTS INTERSECTION IMPROVEMENTS	28,977	0	28,977	(28,977)	0
91909	**FIVE POINTS INTERSECTION IMPROVEMENTS**	**382,500**	**0**	**382,500**	**(137,521)**	**244,979**
91042	NORTHBANK EXT-CABRILLO VILLAGE	50,000	0	50,000	(22,727)	27,273
91915	**NORTHBANK EXT-CABRILLO VILLAGE**	**50,000**	**0**	**50,000**	**(22,727)**	**27,273**
91013	BICYCLE AMENITIES	46,729	(2,461)	44,268	(44,268)	0
91934	BICYCLE AMENITIES	122,642	0	122,642	(122,642)	0
91934	**BICYCLE AMENITIES**	**169,371**	**(2,461)**	**166,910**	**(166,910)**	**0**
91014	CALIFORNIA ST/HWY 101	235,205	0	235,205	(84,961)	150,244
91936	CALIFORNIA ST/HWY 101	274,626	0	274,626	(274,626)	0
91936	**CALIFORNIA ST/HWY 101**	**509,831**	**0**	**509,831**	**(359,587)**	**150,244**
91016	HWY 126 HARMON BARRANCA BIKE PATH CONNECTION	1,597,944	(32,403)	1,565,541	(1,565,541)	0
91953	HWY 126 HARMON BARRANCA BIKE PATH CONNECTION	356,749	0	356,749	(356,749)	0
91953	**HWY 126 HARMON BARRANCA BIKE PATH CONNECTION**	**1,954,693**	**(32,403)**	**1,922,290**	**(1,922,290)**	**0**
91029	HWY 126 BIKE PATH GAP CLOSURE	999,963		999,963	(36,558)	963,405
91954	HWY 126 BIKE PATH-PHASE III	131	0	131	(131)	0
91954	**HWY 126 BIKE PATH-PHASE III**	**1,000,094**	**0**	**1,000,094**	**(36,689)**	**963,405**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
GAS TAX - FUND 12

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
12	GAS TAX (CONT'D)					
91014	CALIFORNIA ST/HWY 101	235,205	0	235,205	(84,961)	150,244
91936	CALIFORNIA ST/HWY 101	274,626	0	274,626	(274,626)	0
91936	**CALIFORNIA ST/HWY 101**	**509,831**	**0**	**509,831**	**(359,587)**	**150,244**
91016	HWY 126 HARMON BARRANCA BIKE PATH CONNECTION	1,597,944	(32,403)	1,565,541	(1,565,541)	0
91953	HWY 126 HARMON BARRANCA BIKE PATH CONNECTION	356,749	0	356,749	(356,749)	0
91953	**HWY 126 HARMON BARRANCA BIKE PATH CONNECTION**	**1,954,693**	**(32,403)**	**1,922,290**	**(1,922,290)**	**0**
91029	HWY 126 BIKE PATH GAP CLOSURE	999,963		999,963	(36,558)	963,405
91954	HWY 126 BIKE PATH-PHASE III	131	0	131	(131)	0
91954	**HWY 126 BIKE PATH-PHASE III**	**1,000,094**	**0**	**1,000,094**	**(36,689)**	**963,405**
91017	HARBOR/VISTA DEL MAR IMPROVEMENTS	170,101	0	170,101	(35,613)	134,488
91958	HARBOR/VISTA DEL MAR IMPROVEMENTS	28,399	0	28,399	(28,399)	0
91958	**HARBOR/VISTA DEL MAR IMPROVEMENTS**	**198,500**	**0**	**198,500**	**(64,012)**	**134,488**
91021	BUS CENTER & SHELTERS	474,199	0	474,199	(83,955)	390,244
91973	BUS CENTER & SHELTERS	104,775	0	104,775	(104,775)	0
91973	**BUS CENTER & SHELTERS**	**578,974**	**0**	**578,974**	**(188,730)**	**390,244**
91023	TRAFFIC SIGNAL INFRASTRUCTURE MODERNIZATION	499,378	0	499,378	(252,531)	246,847
91979	TRAFFIC SIGNAL INFRASTRUCTURE MODERNIZATION	9,624	0	9,624	(9,624)	0
91979	**TRAFFIC SIGNAL INFRASTRUCTURE MODERNIZATION**	**509,002**	**0**	**509,002**	**(262,155)**	**246,847**
91002	ST RESURFACING-VICTORIA AVE-HWY 126 TO WOODLAND	700,782	670	701,452	(701,452)	0
91984	ST RESURFACING-VICTORIA AVE-HWY 126 TO WOODLAND	939	0	939	(939)	0
91984	**ST RESURFACING-VICTORIA AVE-HWY 126 TO WOODLAND**	**701,721**	**670**	**702,391**	**(702,391)**	**0**
91024	SAFE ROUTES TO SCHOOL 2010-11	550,438	(216,487)	333,951	(333,951)	0
91989	SAFE ROUTES TO SCHOOL 2010-11	62	0	62	(62)	0
91989	**SAFE ROUTES TO SCHOOL 2010-11**	**550,500**	**(216,487)**	**334,013**	**(334,013)**	**0**
91060	MAIN STREET BRIDGE REPLACEMENT	0	500,000	500,000	0	500,000
91060	**MAIN STREET BRIDGE REPLACEMENT**	**0**	**500,000**	**500,000**	**0**	**500,000**
91061	STREET RESURFACING 2018 SLURRY/CAPE SEAL	0	400,000	400,000	0	400,000
91061	**STREET RESURFACING 2018 SLURRY/CAPE SEAL**	**0**	**400,000**	**400,000**	**0**	**400,000**
12	***GAS TAX***	**22,362,851**	**509,996**	**22,872,847**	**(12,512,021)**	**10,360,826**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
PARK & REC IMPROVEMENTS - FUND 18

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
18	PARK & REC IMPRV					
92901	WESTSIDE COMMUNITY POOL	602,850	0	602,850	(602,850)	0
92909	WESTSIDE COMMUNITY POOL	1,397,150	0	1,397,150	(12,002)	1,385,148
92901	**WESTSIDE COMMUNITY POOL**	**2,000,000**	**0**	**2,000,000**	**(12,002)**	**1,385,148**
92906	COMM PARK ENERGY SAVINGS IMPROVEMENTS	427,495	0	427,495	(129,140)	298,355
92906	COMM PARK ENERGY SAVINGS IMPROVEMENTS	221,176	0	221,176	(221,176)	0
92906	**COMM PARK ENERGY SAVINGS IMPROVEMENTS**	**648,671**	**0**	**648,671**	**(221,176)**	**0**
92910	COMMUNITY PARK SOFTBALL FIELD #1 LIGHTS	303,740	(5,000)	298,740	(298,740)	0
92910	**COMMUNITY PARK SOFTBALL FIELD #1 LIGHTS**	**303,740**	**(5,000)**	**298,740**	**(298,740)**	**0**
92912	KELLOGG/WESTSIDE PARKS	1,849,350	0	1,849,350	(1,257,190)	592,160
92912	**KELLOGG/WESTSIDE PARKS**	**1,849,350**	**0**	**1,849,350**	**(1,257,190)**	**592,160**
92913	COMMUNITY PARK SPORTS FIELDS 3 & 5	872,209	(55,263)	816,946	(816,946)	0
92913	**COMMUNITY PARK SPORTS FIELDS 3 & 5**	**872,209**	**(55,263)**	**816,946**	**(816,946)**	**0**
92914	PARKS PLAYGROUND STRUCTURE IMPROVEMENTS	572,000	0	572,000	(571,827)	173
92914	**PARKS PLAYGROUND STRUCTURE IMPROVEMENTS**	**572,000**	**0**	**572,000**	**(571,827)**	**173**
92915	WESTPARK TURF REPLACEMENT	460,000	0	460,000	(7,670)	452,330
92915	**WESTPARK TURF REPLACEMENT**	**460,000**	**0**	**460,000**	**(7,670)**	**452,330**
18	***PARK & REC IMPRV***	**6,705,970**	**(60,263)**	**6,645,707**	**(3,185,551)**	**2,429,811**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
CIP PUBLIC ART - FUND 19

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
19	PUBLIC ART					
98165	PUBLIC ART-MISSION PARK	90,000	0	90,000	(12,124)	77,876
98165	**PUBLIC ART-MISSION PARK**	**90,000**	**0**	**90,000**	**(12,124)**	**77,876**
98167	PUBLIC ART-PROMENADE/SURFERS POINT	2,179	2,821	5,000	(2,179)	2,821
98167	**PUBLIC ART-PROMENADE/SURFERS POINT**	**2,179**	**2,821**	**5,000**	**(2,179)**	**2,821**
98191	PUBLIC ART-BICYCLE RACKS	41,000	(3,500)	37,500	0	37,500
98191	**PUBLIC ART-BICYCLE RACKS**	**41,000**	**(3,500)**	**37,500**	**0**	**37,500**
98192	PUBLIC ART-WELLS NEIGHBORHOOD PARK	64,328	1,134	65,462	0	65,462
98192	**PUBLIC ART-WELLS NEIGHBORHOOD PARK**	**64,328**	**1,134**	**65,462**	**0**	**65,462**
98196	PUBLIC ART - SERVICE AREA PARK BICYCLE RACKS	0	10,000	10,000	0	10,000
98196	**PUBLIC ART - SERVICE AREA PARK BICYCLE RACKS**	**0**	**10,000**	**10,000**	**0**	**10,000**
98197	PUBLIC ART - GENERAL PARK BICYCLE RACKS	0	10,000	10,000	0	10,000
98197	**PUBLIC ART - GENERAL PARK BICYCLE RACKS**	**0**	**10,000**	**10,000**	**0**	**10,000**
19	***PUBLIC ART***	**197,507**	**20,455**	**217,962**	**(14,303)**	**203,659**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
CIP WASTEWATER - FUND 71

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
71	CIP WASTEWATER (CONT'D)					
96884	VWRF LANDSCAPE IMPROVEMENTS	4	249,996	250,000	0	250,000
96884	**VWRF LANDSCAPE IMPROVEMENTS**	**4**	**249,996**	**250,000**	**0**	**250,000**
96894	VWRF MAINTENANCE STORAGE AREA	0	2,260,000	2,260,000	0	2,260,000
96894	**VWRF MAINTENANCE STORAGE AREA**	**0**	**2,260,000**	**2,260,000**	**0**	**2,260,000**
96855	UPGRADE VTA WASTEWATER FAC PHASE II	17,988,537	0	17,988,537	(17,988,537)	0
96900	WASTEWATER PLANT UPGRADES (NUTRIENT IMPROVEMENTS)	2,760,943	(191,645)	2,569,298	(2,569,298)	0
96855	**UPGRADE VTA WASTEWATER FAC PHASE II**	**20,749,480**	**(191,645)**	**20,557,835**	**(20,557,835)**	**0**
96887	VWRF SWITCHGEAR REPLACEMENT	56,263	0	56,263	(56,263)	0
96903	VWRF SWITCHGEAR REPLACEMENT	1,828,790	(30,823)	1,797,967	(1,797,967)	0
96887	**VWRF SWITCHGEAR REPLACEMENT**	**1,885,053**	**(30,823)**	**1,854,230**	**(1,854,230)**	**0**
96888	STATE BEACH LIFT STATION DRYWELL REPLACEMENT	655	0	655	(655)	0
96904	STATE BEACH LIFT STATION DRYWELL REPLACEMENT	485,574	(15,000)	470,574	(470,574)	0
96888	**STATE BEACH LIFT STATION DRYWELL REPLACEMENT**	**486,229**	**(15,000)**	**471,229**	**(471,229)**	**0**
96889	2005 SEWER REHABILITATION - HARBOR & WOOLSEY	258,827	0	258,827	(258,827)	0
96905	2005 SEWER REHABILITATION - HARBOR & WOOLSEY	1,923,173	0	1,923,173	(1,792,489)	130,684
96889	**2005 SEWER REHABILITATION - HARBOR & WOOLSEY**	**2,182,000**	**0**	**2,182,000**	**(2,051,316)**	**130,684**
96892	SEASIDE TRANSFER STATION FORCEMAIN	73,783	0	73,783	(73,783)	0
96907	SEASIDE TRANSFER STATION FORCEMAIN	829,450	(30,000)	799,450	(799,450)	0
96892	**SEASIDE TRANSFER STATION FORCEMAIN**	**903,233**	**(30,000)**	**873,233**	**(873,233)**	**0**
96895	WASTEWATER PLAN UV DISINFECTANT FACILITY	11,089	0	11,089	(11,089)	0
96909	WASTEWATER PLANT DISINFECTION FACILITY	11,588,911	(11,199,112)	389,799	(388,799)	1,000
96895	**WASTEWATER PLAN UV DISINFECTANT FACILITY**	**11,600,000**	**(11,199,112)**	**400,888**	**(399,888)**	**1,000**
96913	AVENUE AREA SEWER REPLACEMENT	2,710,000	0	2,710,000	(1,357,543)	1,352,457
96899	**AVENUE AREA SEWER REPLACEMENT**	**2,710,000**	**0**	**2,710,000**	**(1,357,543)**	**1,352,457**
96914	WASTEWATER PLANT DEWATERING EQUIPMENT REPLACEMENT	11,500,000	(2,100,000)	9,400,000	(8,005,994)	1,394,006
96914	**WASTEWATER PLANT DEWATERING EQUIPMENT REPLACEMENT**	**11,500,000**	**(2,100,000)**	**9,400,000**	**(8,005,994)**	**1,394,006**
96915	RECYCLED WATERLINE - GOLF COURSE DRIVE	950,000	0	950,000	(640,662)	309,338
96915	**RECYCLED WATERLINE - GOLF COURSE DRIVE**	**950,000**	**0**	**950,000**	**(640,662)**	**309,338**
96918	WASTEWATER PLANT - DIGESTER IMPROVEMENT	1,400,000	1,100,000	2,500,000	(87,589)	2,412,411
96918	**WASTEWATER PLANT - DIGESTER IMPROVEMENT**	**1,400,000**	**1,100,000**	**2,500,000**	**(87,589)**	**2,412,411**
96919	WASTEWATER LIFT STATION - NORTH BANK LIFT STATION UPGRADE	785,000	135,000	920,000	(71,789)	848,211
96919	**WASTEWATER LIFT STATION - NORTH BANK LIFT STATION UPGRA**	**785,000**	**135,000**	**920,000**	**(71,789)**	**848,211**
96920	SEWERLINE REPLACEMENT - FRONT STREET (HEMLOCK TO ASH)	705,000	(5,000)	700,000	(58,398)	641,602
96920	**SEWERLINE REPLACEMENT - FRONT STREET (HEMLOCK TO ASH)**	**705,000**	**(5,000)**	**700,000**	**(58,398)**	**641,602**
96921	SEWERLINE REPLACEMENT - HWY 126 EAST END SEWER CROSSING	1,290,000	100,000	1,390,000	(12,176)	1,377,824
96921	**SEWERLINE REPLACEMENT - HWY 126 EAST END SEWER CROSSIN**	**1,290,000**	**100,000**	**1,390,000**	**(12,176)**	**1,377,824**
96922	TRANSFER STATION - SEASIDE ELECTRICAL EQUIP UPGRADE	800,000	0	800,000	(16,326)	783,674
96922	**TRANSFER STATION - SEASIDE ELECTRICAL EQUIP UPGRADE**	**800,000**	**0**	**800,000**	**(16,326)**	**783,674**
96923	WASTEWATER PLANT LIGHTING IMPROVEMENTS	515,000	0	515,000	(478,914)	36,086
96923	**WASTEWATER PLANT LIGHTING IMPROVEMENTS**	**515,000**	**0**	**515,000**	**(478,914)**	**36,086**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
CIP WASTEWATER - FUND 71

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
71	CIP WASTEWATER (CONT'D)					
96924	SEWERLINE REPLACEMENT - AURORA DR AREA	1,900,000	0	1,900,000	(129,169)	1,770,831
96924	**SEWERLINE REPLACEMENT - AURORA DR AREA**	**1,900,000**	**0**	**1,900,000**	**(129,169)**	**1,770,831**
96925	SEWERLINE REPLACEMENT - MAIN AND BRENT ST AREA	3,950,000	(1,050,000)	2,900,000	(345,596)	2,554,404
96925	**SEWERLINE REPLACEMENT - MAIN AND BRENT ST AREA**	**3,950,000**	**(1,050,000)**	**2,900,000**	**(345,596)**	**2,554,404**
96926	OLIVAS SEWERLINE EXTENSION	0	1,090,000	1,090,000	0	1,090,000
96926	**OLIVAS SEWERLINE EXTENSION**	**0**	**1,090,000**	**1,090,000**	**0**	**1,090,000**
96927	OLIVAS RECLAIMED WATER MAIN	1,280,000	20,000	1,300,000	(45,068)	1,254,932
96927	**OLIVAS RECLAIMED WATER MAIN**	**1,280,000**	**20,000**	**1,300,000**	**(45,068)**	**1,254,932**
96928	WASTEWATER PLANT - AERATION BLOWERS	500,000	3,470,000	3,970,000	(16,787)	3,953,213
96928	**WASTEWATER PLANT - AERATION BLOWERS**	**500,000**	**3,470,000**	**3,970,000**	**(16,787)**	**3,953,213**
96930	WASTEWATER PLANT - HEADWORKS BUILDING DEMOLITION	0	605,000	605,000	0	605,000
96930	**WASTEWATER PLANT - HEADWORKS BUILDING DEMOLITION**	**0**	**605,000**	**605,000**	**0**	**605,000**
96931	SEWERLINE REPLACEMENT - LOMA VISTA AREA	0	2,200,000	2,200,000	0	2,200,000
96931	**SEWERLINE REPLACEMENT - LOMA VISTA AREA**	**0**	**2,200,000**	**2,200,000**	**0**	**2,200,000**
96932	TRANSFER STATION - SEASIDE PUMP REPLACEMENT	0	1,000,000	1,000,000	0	1,000,000
96932	**TRANSFER STATION - SEASIDE PUMP REPLACEMENT**	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**
96933	SEWERLINE REPLACEMENT - MAIN ST. AND CORONADO	0	600,000	600,000	0	600,000
96933	**SEWERLINE REPLACEMENT - MAIN ST. AND CORONADO**	**0**	**600,000**	**600,000**	**0**	**600,000**
96934	SEASIDE WASTEWATER FORCE MAIN	0	6,810,000	6,810,000	0	6,810,000
96934	**SEASIDE WASTEWATER FORCE MAIN**	**0**	**6,810,000**	**6,810,000**	**0**	**6,810,000**
96935	ADVANCED WASTEWATER TREATMENT PLANT LAND ACQU	0	110,000	110,000	0	110,000
96935	**ADVANCED WASTEWATER TREATMENT PLANT LAND ACQU**	**0**	**110,000**	**110,000**	**0**	**110,000**
96936	WASTEWATER PLANT - PRIMARY TREATMENT ENHANCEMENT	0	500,000	500,000	0	500,000
96936	**WASTEWATER PLANT - PRIMARY TREATMENT ENHANCEMENT**	**0**	**500,000**	**500,000**	**0**	**500,000**
96937	SEWERLINE REPLACEMENT - MAIN ST. - MILLS TO TELEPHONE	0	300,000	300,000	0	300,000
96937	**SEWERLINE REPLACEMENT - MAIN ST. - MILLS TO TELEPHONE**	**0**	**300,000**	**300,000**	**0**	**300,000**
96938	BRINE LINE OCEAN OUTFALL	0	2,300,000	2,300,000	0	2,300,000
96938	**BRINE LINE OCEAN OUTFALL**	**0**	**2,300,000**	**2,300,000**	**0**	**2,300,000**
96939	WASTEWATER PLANT - WETLANDS IMPROVEMENTS	0	1,830,000	1,830,000	0	1,830,000
96939	**WASTEWATER PLANT - WETLANDS IMPROVEMENTS**	**0**	**1,830,000**	**1,830,000**	**0**	**1,830,000**
96940	RECYCLED WATERLINE - PUREWATER PIPELINES	0	1,750,000	1,750,000	0	1,750,000
96940	**RECYCLED WATERLINE - PUREWATER PIPELINES**	**0**	**1,750,000**	**1,750,000**	**0**	**1,750,000**
71	***CIP WASTEWATER***	**66,090,999**	**11,808,416**	**77,899,415**	**(37,473,742)**	**40,425,673**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
CIP WATER - FUND 72

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
72	CIP WATER (CONT'D)					
97896	GOLF COURSE BPS & WELLS UPGRADE	0	270,000	270,000	0	270,000
97896	**GOLF COURSE BPS & WELLS UPGRADE**	**0**	**270,000**	**270,000**	**0**	**270,000**
97889	WATERLINE HARBOR BLVD	11,497	0	11,497	(11,497)	0
97914	WATERLINE REPLACEMENT - HARBOR BLVD	1,914,871	(14,303)	1,900,568	(1,900,568)	0
97889	**WATERLINE HARBOR BLVD**	**1,926,368**	**(14,303)**	**1,912,065**	**(1,912,065)**	**0**
97890	WTR LN RPLC MONTALVO AREA	117	0	117	(117)	0
97915	WATERLINE REPLACEMENT - MONTALVO AREA	4,349,883	(895,172)	3,454,711	(3,454,711)	0
97890	**WTR LN RPLC MONTALVO AREA**	**4,350,000**	**(895,172)**	**3,454,828**	**(3,454,828)**	**0**
97891	WATER STORAGE TANK CIRCULATION IMPROVEMENTS	106,944	0	106,944	(106,944)	0
97916	WATER STORAGE TANK CIRCULATION IMPROVEMENTS	1,353,056	1,385,000	2,738,056	(552,266)	2,185,790
97891	**WATER STORAGE TANK CIRCULATION IMPROVEMENTS**	**1,460,000**	**1,385,000**	**2,845,000**	**(659,210)**	**2,185,790**
97899	SATICOY WELL 3	477,164	0	477,164	(477,164)	0
97917	SATICOY WELL 3	3,318,773	0	3,318,773	(2,725,475)	593,298
97899	**SATICOY WELL 3**	**3,795,937**	**0**	**3,795,937**	**(3,202,639)**	**593,298**
97904	FOSTER PARK WELLFIELD PRODUCTION RESTORATION	9,385	0	9,385	(9,385)	0
97921	FOSTER PARK WELLFIELD PRODUCTION RESTORATION	1,090,615	0	1,090,615	(567)	1,090,048
97904	**FOSTER PARK WELLFIELD PRODUCTION RESTORATION**	**1,100,000**	**0**	**1,100,000**	**(9,952)**	**1,090,048**
97907	MOUND WELL 2	254,164	0	254,164	(254,164)	0
97923	MOUND WELL 2	6,900,000	(2,299,164)	4,600,836	(254,546)	4,346,290
97907	**MOUND WELL 2**	**7,154,164**	**(2,299,164)**	**4,855,000**	**(508,710)**	**4,346,290**
97908	GOLF COURSE WELL 7	380	0	380	(380)	0
97924	GOLF COURSE WELL 7	5,739,620	(430,000)	5,309,620	(1,296,551)	4,013,069
97908	**GOLF COURSE WELL 7**	**5,740,000**	**(430,000)**	**5,310,000**	**(1,296,931)**	**4,013,069**
97909	WATER SYSTEM PRESSURE MONITORING STATIONS	7,864	0	7,864	(7,864)	0
97925	WATER SYSTEM PRESSURE MONITORING STATIONS	937,136	(180,599)	756,537	(756,537)	0
97909	**WATER SYSTEM PRESSURE MONITORING STATIONS**	**945,000**	**(180,599)**	**764,401**	**(764,401)**	**0**
97911	WATERLINE REPLACEMENT-N. CATALINA NEIGHBORHOOD	109,474	0	109,474	(109,474)	0
97927	WATERLINE REPLACEMENT-N. CATALINA NEIGHBORHOOD	1,635,589	(19,203)	1,616,386	(1,616,386)	0
97911	**WATERLINE REPLACEMENT-N. CATALINA NEIGHBORHOOD**	**1,745,063**	**(19,203)**	**1,725,860**	**(1,725,860)**	**0**
97912	SATICOY COUNTRY CLUB WELL 3	88,891	0	88,891	(88,891)	0
97928	SATICOY COUNTRY CLUB WELL 3	1,558,469	(683)	1,557,786	(1,557,786)	0
97912	**SATICOY COUNTRY CLUB WELL 3**	**1,647,360**	**(683)**	**1,646,677**	**(1,646,677)**	**0**
97931	TANK REPLACEMENT - HALL CANYON TANKS	2,300,000	(800,000)	1,500,000	(1,435,061)	64,939
97931	**RETROFIT - HALL CANYON & MARIANO TANKS**	**2,300,000**	**(800,000)**	**1,500,000**	**(1,435,061)**	**64,939**
97932	FIVE PUMP STATIONS - FIXED EMERGENCY POWER	2,155,000	0	2,155,000	(1,214,394)	940,606
97932	**FIVE PUMP STATIONS - FIXED EMERGENCY POWER**	**2,155,000**	**0**	**2,155,000**	**(1,214,394)**	**940,606**
97933	WELL - FOOTHILL WELL	4,720,000	0	4,720,000	(2,568)	4,717,432
97933	**WELL - FOOTHILL WELL**	**4,720,000**	**0**	**4,720,000**	**(2,568)**	**4,717,432**
97934	WATER QUALITY REVERSE OSMOSIS - TREATMENT	1,500,000	0	1,500,000	0	1,500,000
97934	**WATER QUALITY REVERSE OSMOSIS - TREATMENT**	**1,500,000**	**0**	**1,500,000**	**0**	**1,500,000**
97935	WATERLINE REPLACEMENT - DARLING ROAD	966,000	0	966,000	(966,000)	0
97935	**WATERLINE REPLACEMENT - DARLING ROAD**	**966,000**	**0**	**966,000**	**(966,000)**	**0**

CAPITAL PROJECT APPROPRIATIONS
F2017 PROPOSED CHANGES
CIP WATER - FUND 72

Project No.	Project Title	Total Appropriations Through 4/13/16	Proposed Appropriation Change	Requested Total Appropriations	Actual Spent + Encumbrances Through 4/13/16	Unencumbered Project Balance
72	CIP WATER (CONT'D)					
97936	WATERLINE REPLACEMENT - NAVIGATOR DRIVE	1,175,000	(394,038)	780,962	(780,962)	0
97936	**WATERLINE REPLACEMENT - NAVIGATOR DRIVE**	**1,175,000**	**(394,038)**	**780,962**	**(780,962)**	**0**
97937	WATERLINE REPLACEMENT - ONDULANDO TRACT PHASE 1	2,188,632	0	2,188,632	(2,162,549)	26,083
97937	**WATERLINE REPLACEMENT - ONDULANDO TRACT PHASE 1**	**2,188,632**	**0**	**2,188,632**	**(2,162,549)**	**26,083**
97938	AUTOMATED METER READING INSTALLATION	13,150,000	3,850,000	17,000,000	(62,302)	16,937,698
97938	**AUTOMATED METER READING INSTALLATION**	**13,150,000**	**3,850,000**	**17,000,000**	**(62,302)**	**16,937,698**
97939	WATERLINE REPLACEMENT ONDULANDO TRACT - PHASE 2	2,730,000	(610,000)	2,120,000	(1,832,720)	287,280
97939	**WATERLINE REPLACEMENT ONDULANDO TRACT - PHASE 2**	**2,730,000**	**(610,000)**	**2,120,000**	**(1,832,720)**	**287,280**
97940	WATERLINE REPLACEMENT ONDULANDO TRACT - PHASE 3	2,690,000	0	2,690,000	(26,410)	2,663,590
97940	**WATERLINE REPLACEMENT ONDULANDO TRACT - PHASE 3**	**2,690,000**	**0**	**2,690,000**	**(26,410)**	**2,663,590**
97941	WATERLINE REPLACEMENT - PIERPONT LANES	1,410,000	150,000	1,560,000	(143,774)	1,416,226
97941	**WATERLINE REPLACEMENT - PIERPONT LANES**	**1,410,000**	**150,000**	**1,560,000**	**(143,774)**	**1,416,226**
97942	TREATMENT - AVENUE PLANT MEMBRANE MODULE REPL	1,800,000	3,235,000	5,035,000	0	5,035,000
97942	**TREATMENT - AVENUE PLANT MEMBRANE MODULE REPL**	**1,800,000**	**3,235,000**	**5,035,000**	**0**	**5,035,000**
97943	WATER - ENERGY EFFICIENCY PROJECTS	2,500,000	(2,500,000)	0	0	0
97943	**WATER - ENERGY EFFICIENCY PROJECTS**	**2,500,000**	**(2,500,000)**	**0**	**0**	**0**
97944	STORAGE TANKS - INTERIOR COATING	820,000	0	820,000	(790,722)	29,278
97944	**STORAGE TANKS - INTERIOR COATING**	**820,000**	**0**	**820,000**	**(790,722)**	**29,278**
97945	WELL - REPAIR AND RESTORATION OF INTAKE STRUCTURE	540,000	60,000	600,000	(216)	599,784
97945	**WELL - REPAIR AND RESTORATION OF INTAKE STRUCTURE**	**540,000**	**60,000**	**600,000**	**(216)**	**599,784**
97946	TREATMENT - LAND ACQUISITION - SATICOY COND. FACILITY	500,000	80,000	580,000	(144)	579,856
97946	**TREATMENT - LAND ACQUISITION - SATICOY COND. FACILITY**	**500,000**	**80,000**	**580,000**	**(144)**	**579,856**
97948	WATERLINE REPLACEMENT - ONDULANDO PHASE 4	2,970,000	30,000	3,000,000	0	3,000,000
97948	**WATERLINE REPLACEMENT - ONDULANDO PHASE 4**	**2,970,000**	**30,000**	**3,000,000**	**0**	**3,000,000**
97949	WATERLINE - VENTURA/OXNARD EMERGENCY WATER INTERTIE	2,000,000	0	2,000,000	(3,219)	1,996,781
97949	**WATERLINE - VENTURA/OXNARD EMERGENCY WATER INTERTIE**	**2,000,000**	**0**	**2,000,000**	**(3,219)**	**1,996,781**
97950	OLIVAS POTABLE WATER MAIN	1,290,000	100,000	1,390,000	(60,374)	1,329,626
97950	**OLIVAS POTABLE WATER MAIN**	**1,290,000**	**100,000**	**1,390,000**	**(60,374)**	**1,329,626**
97951	WELL - MOUND WELL 3	4,000,000	(500,000)	3,500,000	(50,659)	3,449,341
97951	**WELL - MOUND WELL 3**	**4,000,000**	**(500,000)**	**3,500,000**	**(50,659)**	**3,449,341**
97952	LONG CANYON RESERVOIR WATER CIRCULATION IMPROVEMENTS	0	410,000	410,000	0	410,000
97952	**LONG CANYON RESERVOIR WATER CIRCULATION IMPROVEMENT**	**0**	**410,000**	**410,000**	**0**	**410,000**
97953	PUMP STATION - BOOSTER MOTOR CONTROL UPGRADES	0	450,000	450,000	0	450,000
97953	**PUMP STATION - BOOSTER MOTOR CONTROL UPGRADES**	**0**	**450,000**	**450,000**	**0**	**450,000**
97954	WATERLINE REPLACEMENT - HARBOR - PENINSULA TO BEACH	0	140,000	140,000	0	140,000
97954	**WATERLINE REPLACEMENT - HARBOR - PENINSULA TO BEACH**	**0**	**140,000**	**140,000**	**0**	**140,000**
97955	WATERLINE - MIDTOWN TO WESTSIDE INTERCONNECTION	0	1,070,000	1,070,000	0	1,070,000
97955	**WATERLINE - MIDTOWN TO WESTSIDE INTERCONNECTION**	**0**	**1,070,000**	**1,070,000**	**0**	**1,070,000**
97956	WATERLINE - EASTSIDE TO MIDTOWN INTERCONNECTION	0	528,000	528,000	0	528,000
97956	**WATERLINE - EASTSIDE TO MIDTOWN INTERCONNECTION**	**0**	**528,000**	**528,000**	**0**	**528,000**
72	***CIP WATER***	**81,268,524**	**3,114,838**	**84,383,362**	**(24,713,347)**	**59,670,015**

SAN BUENAVENTURA CITY HALL

Operating Budget Impact of the Capital Improvement Projects

CAPITAL PROJECT IMPACT ON OPERATIONS BUDGET					
Project #	Project Title	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
93710	Harbor Area Public Safety Facility	$ -	$ -	$ -	$ -
	04-CIP General Fund	**$ -**	**$ -**	**$ -**	**$ -**
91019	Olivas Park Drive Extension	$ -	$ -	$ -	$ -
91052	Street Resurfacing - Johnson Dr, Telephone	$ -	$ -	$ 10,000	$ 10,000
	10-Transportation	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**
91007	California St Bridge Upgrade	$ -	$ 1,000	$ 1,000	$ 1,000
91023	Traffic Signal Infrastructure Modernization	$ -	$ (20,000)	$ (20,000)	$ (20,000)
91027	Ventura River Trail Sheridan Way Bike Path	$ -	$ 2,500	$ 2,500	$ 2,500
91029	Hwy 126 Bike Path closure	$ -	$ 2,500	$ 2,500	$ 2,500
91032	Telegraph Rd - Anacapa Middle School Safe	$ -	$ 2,500	$ 2,500	$ 2,500
91048	Westside Pedestrian/Bike Imp.	$ -	$ -	$ 2,000	$ 2,000
	12-Gas Tax	**$ -**	**$ (11,500)**	**$ (9,500)**	**$ (9,500)**
92006	Community Park Energy Savings	$ -	$ (65,000)	$ (65,000)	$ (65,000)
92909	Westside Community Pool	$ -	$ -	$ -	$ -
92912	Kellogg/Westside Parks	$ -	$ -	$ 50,000	$ 50,000
	18-Park & Rec Improvements	**$ -**	**$ (65,000)**	**$ (15,000)**	**$ (15,000)**
96914	WW Plant - Dwatering Equip Replacement	$ -	$ (5,000)	$ (5,000)	$ (5,000)
96918	WW Plant - Digester Improvement	$ -	$ -	$ -	$ (12,000)
96928	WW Plant - Aeration Blowers	$ -	$ -	$ -	$ -
	71-CIP Wastewater	**$ -**	**$ (5,000)**	**$ (5,000)**	**$ (17,000)**
97896	Well - Golf Course BPS & Wells Upgrade	$ -	$ -	$ -	$ -
97923	Well - Mound Well 2	$ -	$ -	$ -	$ 40,000
97924	Well - Golf Course Well 7	$ -	$ 40,000	$ 40,000	$ 40,000
97931	Storage Tak - Hall Canyon Tank Replace	$ -	$ (20,000)	$ (20,000)	$ (20,000)
97933	Well - Foothill Well	$ -	$ -	$ -	$ -
97938	Automated Meter Reading - Citywide	$ -	$ -	$ -	$ -
97941	Waterline Replacement - Pierpont Lanes	$ -	$ -	$ 10,000	$ 10,000
97942	Treatment - Avenue Plant Membrane Module	$ -	$ -	$ -	$ -
97949	Waterline - Ventura/Oxnard Emergency Water	$ -	$ -	$ -	$ -
97950	Waterline - Olivas Park Drive Extension	$ -	$ -	$ -	$ -
97951	Well - Mound Well 3	$ -	$ -	$ 40,000	$ 40,000
	72-CIP Water	**$ -**	**$ 20,000**	**$ 70,000**	**$ 110,000**
	Total impact on Operations Budget	**$ -**	**$ (61,500)**	**$ 50,500**	**$ 78,500**

OPERATIONAL IMPACT CONT'D			
FY 2020-21	FY 2021-22	FUTURE YEARS	PROJECT TOTAL
$ 1,074,402	$ 1,074,402	$ 1,074,402	$ 3,223,206
$ 1,074,402	**$ 1,074,402**	**$ 1,074,402**	**$ 3,223,206**
$ 5,000	$ 5,000	$ -	$ 10,000
$ 10,000	$ 10,000	$ -	$ 40,000
$ 15,000	**$ 15,000**	**$ -**	**$ 50,000**
$ -	$ -	$ -	$ 3,000
$ (20,000)	$ (20,000)	$ -	$ (100,000)
$ 2,500	$ 2,500	$ -	$ 12,500
$ 2,500	$ 2,500	$ -	$ 12,500
$ 2,500	$ 2,500	$ -	$ 12,500
$ 2,000	$ 2,000	$ -	$ 8,000
$ (10,500)	**$ (10,500)**	**$ -**	**$ (51,500)**
$ (65,000)	$ (65,000)	$ -	$ (325,000)
$ -	$ 1,000,000	$ 1,000,000	$ 2,000,000
$ 50,000	$ 50,000	$ -	$ 200,000
$ (15,000)	**$ 985,000**	**$ 1,000,000**	**$ 1,875,000**
$ (5,000)	$ (5,000)		$ (25,000)
$ (12,000)	$ (12,000)	$ -	$ (36,000)
$ (40,000)	$ (40,000)	$ (40,000)	$ (120,000)
$ (57,000)	**$ (57,000)**	**$ (40,000)**	**$ (181,000)**
$ (20,000)	$ (20,000)	$ (20,000)	$ (60,000)
$ 40,000	$ 40,000	$ 40,000	$ 160,000
$ 40,000	$ 40,000	$ -	$ 200,000
$ (20,000)	$ (20,000)	$ -	$ (100,000)
$ -	$ 40,000	$ 40,000	$ 80,000
$ (22,000)	$ (22,000)	$ -	$ (44,000)
$ 10,000	$ 10,000	$ -	$ 40,000
$ (25,000)	$ (25,000)	$ (25,000)	$ (75,000)
$ -	$ -	$ 5,000	$ 5,000
$ 20,000	$ 20,000	$ -	$ 40,000
$ 40,000	$ 40,000	$ -	$ 160,000
$ 63,000	**$ 103,000**	**$ 40,000**	**$ 406,000**
$ 1,069,902	**$ 2,109,902**	**$ 2,074,402**	**$ 5,321,706**

Subject: Financial Policies Overview	**APP No. 14.7**
Issued by: Finance and Technology Department	**Approved by:** Mark Watkins, City Manager
Date Issued: June 30, 2015	**Expiration Date:** June 30, 2016
Review/Update Frequency: Annual	**Review/Update Responsibility:** Finance & Technology Director
Date of this Revision: June 15, 2015	**Dates of Previous Revisions:** N/A
Departments/Divisions Affected by Policy/Procedure: All City Departments	**Authority:** City Charter – Section 1202. Financial Administration Ordinance 2009-030, Adopted December 7, 2009 Effective January 6, 2010 Ordinance 2009-031, Adopted December 7, 2009, Effective January 6, 2010 Ordinance 2012-012, Adopted April 23, 2012 Effective May 23, 2012

OVERVIEW OF FINANCIAL POLICIES

1. PURPOSE

The purpose of this Administrative Policy and Procedure is to apply City Charter Article XII, Fiscal Administration and the related Ordinances. It provides an overview of the various documents and defines the related City Financial Policies in order to ensure that the various City Departments understand and follow the established policies.

2. SCOPE

The following are policies, goals, requirements, and activities related to:

Section 3. Budget Guidelines
Section 4. Budget Controls

Section 5. Budget Policies
Section 6. Grant Sponsorship
Section 7. Purchasing Controls
Section 8. Purchasing Authority & Limits For Goods & Non-Professional Services
Section 9. Purchasing Authority & Limits for Professional Services
Section 10. Purchasing Authority & Limits For Public works Contracts
Section 11. Independent Audit
Section 12. Internal Services Funds
Section 13. Carryover Appropriations
Section 14. Capital Improvement Policies
Section 15. Debt Management Policies
Section 16. Investments Policies
Section 17. Revenue Policies
Section 18. Financial Reserve Policies
Section 19. Surplus Fund Balance Policies
Section 20. Capital Asset Management Policies

3. BUDGET GUIDELINES

A. General Process and Goals: The budget process will be results-based and focused on the achievement of strategic goals by identifying appropriate measurable outcomes and performance indicators.

B. Strategic Planning: The City's strategic business planning and budgeting decisions will be based upon analyses and economic and financial modeling.

C. Performance Measurements:

1. The City (under the guidance of the City Manager) will create a Strategic Plan that identifies the strategic goals for the following years, with outcomes that measure appropriate results.
2. The Department Directors will develop performance measures for each strategic goal to monitor and support achieving successful results that should reflect customer needs and program performance. Performance measures should include stretch goals to ensure continuous improvement.
3. Periodic performance reports will be presented and distributed.
4. An annual State of the City report will be presented and distributed that summarizes the operation and performance of the City.

D. Timing and Submission of Budget: On or before the first day of May of each year, the City Manager shall submit to the Council a proposed two-year budget for the next year. These budgets will be based upon analyses and economic and financial modeling.

E. Balanced Budget:

1. Balanced Budget Requirement - The budget shall be balanced with current revenues (and/or use of fund balance) equal to or greater than current expenditures/expenses.
2. The City will develop an itemized budget for each fund. The form and level of itemization shall be determined by the City Manager as he/she deems desirable or as the City Council may require (Section 1206).
3. The budget will be developed using the following strategies:
   a. Improve productivity.
   b. Review City services to realign, reduce, eliminate, or add programs.
   c. Improve revenues.
   d. Increase the City tax base.
   e. Review existing fees and create new service fees for up to 100 percent full cost recovery subject to the City fee policy.
   f. Establish prudent fund balance use in any fund in which annual expenses shall exceed revenues; operation reserves shall be used to meet the shortfalls.

F. Capital Improvement: The annual capital improvement budget will include estimated annual spending for capital improvement projects based upon the Capital Improvement Plan. The Plan will include estimated costs and projected resources for future capital improvements, such as new parks, facilities, and equipment.

G. Utilities Owned by the City: The budget shall include in a separate section, a revenue and expense projection for the next two years of each utility owned or operated by the City.

H. Risk and Insurance Management: The City will maintain a comprehensive and coordinated policy of risk and insurance management, which provides direction and guidance for the administration of a cost-effective, risk-insurance management program. Appropriate levels of Risk Management reserves shall be developed and maintained.

4. BUDGET CONTROLS

A. COUNCIL APPROVAL

1. On or before June 30, Council shall adopt by resolution the budget with any revisions.
2. Budget control is to be maintained at the fund and department level. All requests to transfer resources between funds and/or departments shall be submitted to Council for approval. The City Manager has the authority to transfer appropriations within fund and department in any amount, except where Council has expressly established a budget appropriation for a specific project and/or purpose.

3. Subsequent to adoption, requests to appropriate established reserves and/or designations shall be submitted to Council for approval.

B. FINANCIAL REPORTING:

1. Interim budget reports will compare actual versus budgeted revenue and expenditure activity. The City will establish and maintain a standard of accounting practices that follow Generally Accepted Accounting Principles and Governmental Accounting Standards.
2. The financial management reports will provide information regarding budgetary activity occurring within a particular fund, department, division, project, or account.

C. BUDGET APPROPRIATION TRANSFERS:

1. The City Manager or department directors may transfer unused balances in any amount within the same fund and department, office or agency, unless the City Council has expressly appropriated the balance for a specific object, character, or group in which case the City Manager may transfer unused balances within the same fund and department, office or agency. Only the City Council may transfer unused balances between funds.
2. The City Manager shall report to the City Council quarterly on any transfer of unused balances of $50,000 or more.
3. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered. Remaining balances for capital improvement project appropriations and grant appropriations will rollover from one year to the next until the project or grant is complete or City Council has adjusted the appropriations. At any public meeting after the adoption of the budget, the City Council may amend or supplement the budget by motion adopted by the affirmative vote of a majority of the total members of the City Council.
4. Department directors should anticipate the need for appropriation transfers before initiating any action that will cause a department within a fund to go over budget. The need for the effect of appropriation transfers should be projected for the remainder of the fiscal year.
5. The Finance and Technology Department will process appropriation transfers and supplemental appropriations approved by City Council or the City Manager.

5. BUDGET POLICIES

A. SALARY AND BENEFITS

For the purposes of estimating, the Operating Budget will include:

1. Employee salaries will be budgeted at each employee's actual salary step or actual salary (depending on the position) and corresponding employee benefit costs for all City Council authorized regular (permanent) positions. If a position is vacant during the time the budget is being developed, the position will be budgeted at the midpoint of the range.
2. A standard merit increase will be budgeted for eligible employees to be available if earned.

B. LIGHT DUTY PAY

The City's General Fund will provide annual funding of light duty pay for employees within the Workers' Compensation program. This practice is intended to facilitate a speedy recovery from work-related injuries and return employees to regular work status.

C. GRANTS

In those areas where permanent staffing is funded with ongoing grants, the expenditures and revenues shall be included in the budget. Grants with uncertain funds shall be presented to City Council for approval. If approved, the program elements shall be increased with expenditures and revenues provided for in the grant.

D. CONTINGENCIES

1. General Fund
   a. The City will annually include in the General Fund operating budget a contingency account in an amount established by the City Council to provide for unbudgeted or unanticipated operating expenses.
   b. In addition, the City will annually include in the City Council operating budget a contingency account in an amount established by the City Council to provide for unbudgeted or unanticipated operating expenses
   c. Transfer and use of the General Fund's contingency of an amount less than or equal to $50,000, and within the same fund, shall require the approval of the City Manager. Use of funds greater than $50,000 requires City Council approval. Staff, in generating budget transfers, may recommend the use of these resources, if necessary and shall identify any remaining balances in the contingency account.

d. These resources are set aside in addition to the City's general reserve.

e. This contingency will expire at the end of each fiscal year.

2. Other Funds

a. The City will establish and appropriate contingency accounts in various special funds such as Water, Wastewater, Facility Maintenance, and Fleet Maintenance.

b. The amount is not to exceed 10 percent of the fund's budget to provide for unbudgeted or unanticipated operating or capital expenses. The contingency amount will be based upon available resources.

c. Transfer and use of a fund's contingency of less than or equal to $50,000 and within the same fund and department shall require the approval of the City Manager. Use of funds greater than $50,000 requires City Council approval.

6. GRANT SPONSORSHIP

A. Departments should maximize grant sponsorship and donation revenue to the extent possible.

B. City Manager Approval: Application for a grant sponsorship or donation of $50,000 or less, which does not require an increase in the approved operating budget appropriations, such as additional personnel, or which requires no formal resolution shall be submitted to the City Manager for approval. The City Manager may elect to delegate this authority to the department director seeking the grant sponsorship or donation.

C. Capital Project Grants: Applications for capital improvement project grants will comply with State and Federal grant application guidelines. Funding for grant match requirements will be approved by the City Manager at the time of the grant application. The City Manager may elect to delegate this authority to the Public Works Director. Projects considered for capital project grant applications will be guided by the City's approved Capital Improvement Project Plan.

D. City Council Approval Over $50,000: Application for grants sponsorship and donation above $50,000 shall be submitted to the City Council for approval.

E. City Council Approval, Other: Grant sponsorship and donation of any amount that requires City matching funds beyond the City Manager's approval level, additional personnel, or a formal resolution, will be submitted to the City Council for approval.

7. PURCHASING AND CONTRACTING CONTROLS

A. The City Manager shall promulgate written administrative policies and procedures to implement the requirements of the Municipal Code. The interpretive authority from those policies is defined in this section.

1. Types Of Contracts Defined

a. Public Works Contracts: A public works contract is a contract paid for in whole or in part out of public funds for the construction, alteration, repair, improvement, reconstruction demolition or maintenance of any public building, street, sidewalk, utility, park or open space improvement, or other public improvement.

b. Contracts for Goods: A contract for goods is a contract for the acquisition of equipment, materials and supplies, including, but not limited to, office supplies, janitorial supplies, furnishings, machinery, tools, vehicles, computer hardware and other personal property, materials or goods. A contract for goods includes blanket purchase order contracts where no particular quantity of units to be purchased is established at the time the contracts are executed. A blanket purchase order contract must establish a maximum dollar amount for the contract and set forth pricing terms for the items to be purchased. A contract for goods may include labor incidental to the purchase of goods, such as set-up, installation, and testing.

c. Non-Professional Services Contract: A non-professional services contract is a contract, with or without the furnishing of supplies or equipment, for work, labor or services including, but not limited to:

i. Maintenance of public buildings, streets, parks and playgrounds and other public improvements;

ii. Repair, modification and maintenance of equipment;

iii. Licensing, installation and maintenance of computer software;

iv. Janitorial services, uniform cleaning, tree trimming, street sweeping, power washing and landscape maintenance;

v. Leasing of personal property for use by the City; and

vi. Temporary employment or payroll service contracts.

d. Professional Services Contracts: A professional services contract is a contract for services provided to the City by independent consultants, who meet the definition of an Independent Contractor as defined by the Internal Revenue Service, or by consulting firms that offer such services, that are predominately intellectual and varied in character as opposed to manual or routine in nature, require specialized knowledge

of an advanced type generally acquired from study at an institution of higher learning, and entail the exercise of a wide degree of discretion and judgment when performing the services.

Examples of professional services often contracted by the City include the services performed by lawyers, engineers, architects, certified public accountants, information technology experts, and land use planners. On the other hand, examples of services often contracted by the City that are not professional services include janitorial services, landscape maintenance services, painters and/or laborers, as well as secretarial and general administrative services.

2. General Contracting Authority

a. Contracting Authority – City Manager

i. The City Manager or his/her designee shall have authority to approve and execute contracts for the acquisition of equipment, materials, supplies, labor, non-professional services, public works contracts, or other items in an amount not to exceed $250,000. (Reference Chart B below)

ii. The City Manager or his/her designee shall have authority to approve and execute contracts for professional services in an amount not to exceed $50,000. (Reference Chart A below)

iii. The City Manager or his/her designee shall have authority to approve and execute contracts for the sale or exchange of surplus City personal property, regardless of the value of the property.

iv. The City Manager, his/her designee, or the manager of any public utility owned, controlled or operated by the City shall have the authority to approve and execute contracts for the sale of products, commodities or services of any public utility owned, controlled or operated by the City upon forms approved by the City Manager and at rates fixed by the Council.

b. Contracting Authority- City Attorney:

i. The city attorney shall have authority to approve and execute contracts for legal services and litigation support services in an amount not to exceed $50,000.

ii. The city attorney shall have authority to approve payment for the following litigation support services in an amount not to exceed $50,000 collectively per matter:

a) Registered process servers, copy services, investigators and court reporters.
b) Experts and medical examinations.
c) Mediators and arbitrators.
d) Expert deposition fees and costs.

e) Jury fees, witness fees, exhibits and trial technology costs.

c. Contracting Authority – City Council

i. The Council shall have the sole authority to approve, and the Mayor shall execute contracts for the acquisition of equipment, materials, supplies, labor, non-professional services, public works contracts, or other items when the amount exceeds $250,000.

ii. The Council shall have the sole authority to approve, and the Mayor shall execute contracts for professional services over $50,000.

iii. The Council shall have the sole authority to approve, and the Mayor shall execute, contracts for the sale or lease of City-owned real property, regardless of the amount of the contract, and five affirmative votes of the Council shall be required.

iv. The Deputy Mayor shall act as Mayor in the absence or disability of the Mayor.

3. Contracts Approved "As to Form"

The City Attorney shall approve as to form all contracts, purchase orders, documents and other agreements. The City Attorney's approval as to form may be performed on a general basis for standardized form contracts or on an individual basis, including vendor or contractor standardized for contracts. No City office or department other than the City Attorney or Finance & Technology Director, with the City Attorney's advice, is authorized to create, modify, or approve for use standardized form contracts.

4. Delegations of Authority to Contract:

The City Manager may delegate in writing any authority to contract granted to the City Manager by this chapter to the Assistant City Manager, Finance & Technology Director, Manager of Purchasing and Contracts or to any department director. If the assistant City Manager, Finance & Technology Director, Manager of Purchasing and Contracts, or department director, as applicable, is unable to exercise the authority delegated to him or her due to legal or physical incapacity, constraint or unavailability, the City Manager may, with the prior concurrence of the city attorney, delegate authority in writing to another City official or employee. The Finance & Technology Director shall be immediately apprised of any delegations of authority and shall keep a record of current delegations.

5. Authority to Modify and Terminate Contracts not Approved or Awarded by the Council:

   a. Each person with contracting authority under this chapter may authorize and sign amendments or change orders to contracts they have awarded under the authority granted in this chapter subject to the following:

      (i) All modifications to contracts, including, but not limited to, changes to the scope of work, quantity of goods, price or term shall be made in writing, and accomplished in accordance with the terms of the original contract; and

      (ii) The amendment or change orders to a contract shall not cause the contract as modified to exceed the aggregate monetary or term limits of that person's authority as defined in this chapter.

   b. Each person with authority granted under this chapter to award and sign a contract also has the authority to terminate the contract in accordance with the contract terms and conditions.

6. Authority to Modify Contracts Awarded by the Council.

   a. The Council, at the time it awards a contract or authorizes a City official or employee to award a contract, may also authorize the City official or employee to execute an amendment or change order to a contract in an amount exceeding the monetary and/or term limits of the official's or employee's aggregate contract authority set forth in this chapter. Amendments or change orders made under authority granted by the Council shall be in writing, accomplished in accordance with the terms of the original contract and shall not cause the contract as modified to exceed the aggregate limits of the authority granted by the Council.

   b. The City Manager or his or her designee is authorized to enter into and execute for and on behalf of the City, without the prior approval of the council, any amendment or change order to a contract previously approved by the council that does not increase the compensation for the contract to accomplish the following:

      (i) To extend the term of the contract for a period not to exceed six consecutive months from the last council-approved expiration date; or

      (ii) To make minor revisions to the scope of services or schedule; or

      (iii) To make clerical corrections.

      (iv) In addition, the City Manager may approve and sign assignments of contracts previously approved by the Council when he or she has determined that the proposed assignee has the ability, capacity, experience and skill and is otherwise qualified to perform the contract.

8. PURCHASING AUTHORITY & LIMITS FOR GOODS AND NON-PROFESSIONAL SERVICES

A. Designated Employee Purchases of Less than $5,000: Department directors and employees authorized in writing by them may award and sign contracts for goods or non-professional services in an amount less than $5,000 and with a term of one year or less. All such purchases shall be in accordance with the contract procedures and requirements contained in the administrative policies and procedures. All department directors written authorizations shall be kept on file in the office of the Finance & Technology Director. These controls may be implemented through electronic data systems.

Departments are not required to submit single/sole source or emergency justification forms for purchases less than $5,000.

B. Purchases of $5,000 or over: Purchases of $5,000 or more are centralized and made through the Purchasing Division unless otherwise authorized on a pre-approved and/or pre-bid Blanket Purchase Order (for "Goods") or an annual Service Agreement (for "Non-professional Services"). Blanket Purchase Orders and Service Agreements are required to be encumbered on an annual basis and shall not exceed one (1) year unless the total amount due and payable by the City over the life of the contract is appropriated at the time the City assumes the obligation to pay.

For purchases in this range and type, departments shall submit a completed Purchase Requisition to the Purchasing Division with detailed specifications as required.

C. Quotation/Bid Requirements - Purchases of $5,000 to $50,000 – Competitive Informal Procurement Required:

Competitive price quotes are required for purchases of $5,000 to $50,000, unless otherwise stated in APP 18.1. Either the requesting department or the Purchasing Division must obtain informal quotations or formal bids/proposals depending on the complexity of the item(s). If Purchasing decides a formal bid/proposal process is appropriate, the requesting Department shall be notified. Purchasing and the requesting department shall agree upon the process and closing time/date. If Purchasing decides an informal bid/proposal is appropriate, the requesting department may solicit and obtain competitive quotations.

Once received, the Purchasing division shall evaluate all informal quotations and formal bids/proposals for purchases in this price range and re-issue quote requests when necessary. Price quotes not meeting the Purchasing Division requirements shall be rejected.

Placement of the order shall be executed by Purchasing upon receipt of a completed purchase order/requisition and review and evaluation of all quotation documentation.

D. Quotation/Bid Requirements – Purchases Over $50,000: Competitive Formal Bids or Requests for Proposals Required.

Purchases over $50,000 shall require competitive Formal Bids or Requests for Proposals from two or more vendors unless otherwise stated in APP 18.1.

When final bid procedures have been followed and only a single bid/RFP is received, the provision requiring two or more bids may be waived as determined by the Purchasing Manager.

Invoices and/or orders shall not be split to circumvent designated dollar limits. The dollar limit does not include taxes and delivery costs.

9. PURCHASING AUTHORITY & LIMITS FOR PROFESSIONAL SERVICES

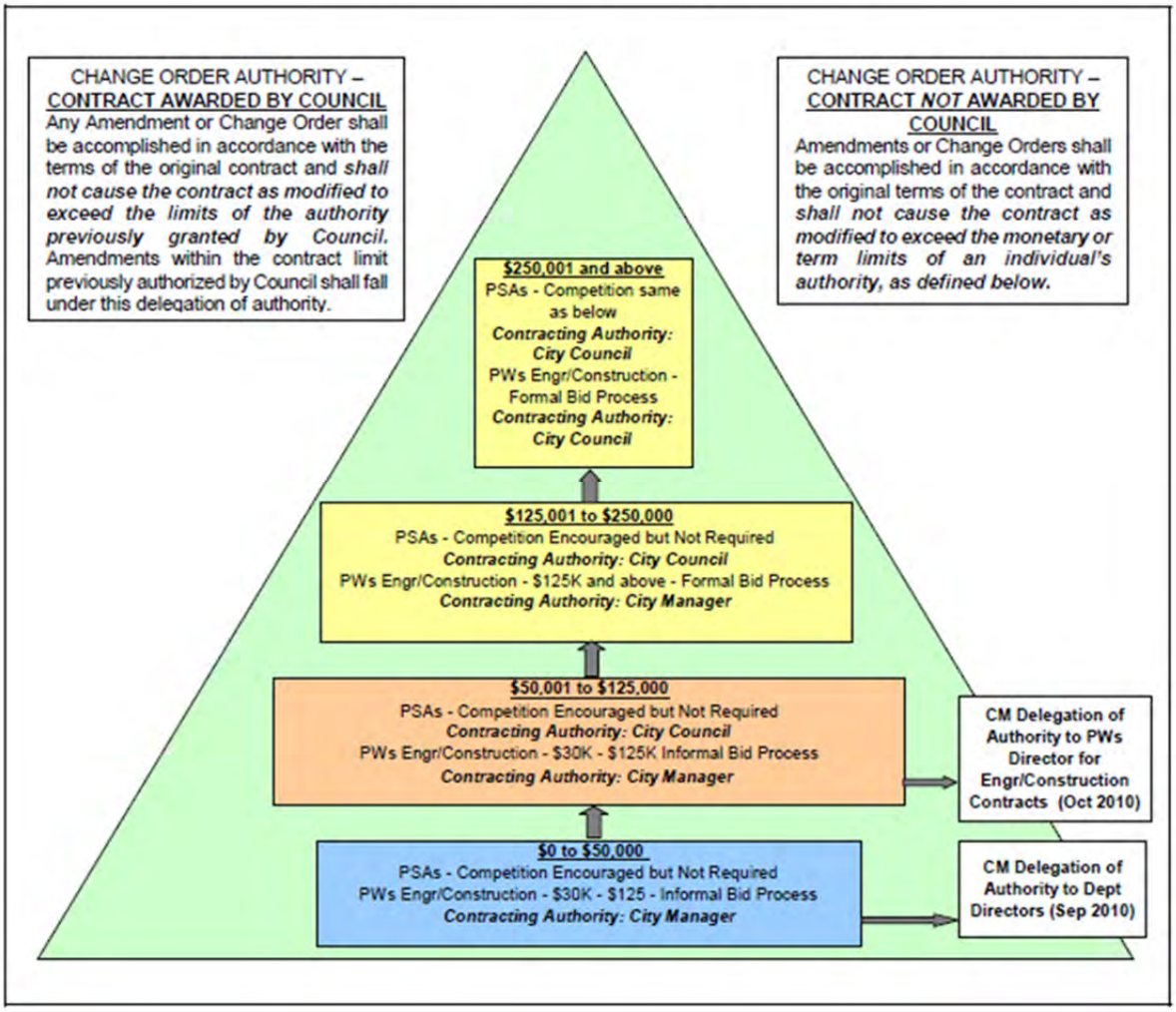
A. Please refer to AP&P 8.2 Professional Contracts

10. PURCHASING AUTHORITY & LIMITS FOR PUBLIC WORKS CONTRACTS

A. In the construction, improvements and repair of all public buildings and public works, excluding maintenance, and in furnishing any supplies or materials for the same, when the expenditures required therefore exceed the sum then set forth in Public Contract Code, the same shall be done by contract in accordance with City Charter. In the event the expenditure is less than said sum, but more than $10,000.00, the City Manager shall obtain informal bids from qualified contractors and award the contract to the lowest responsible bidder. The City Manager shall establish administrative policies and procedures for awarding of contracts by informal bid. Notwithstanding the above, water meter installations, fire line installations, connections to the City's water system and back flow prevention installations, regardless of the amount involved, may be performed by the City's water department without putting such work out to bid.

CHART A

City of Ventura
Professional Services and Public Works Construction Contracts
Contracting Authority & Bidding Requirements



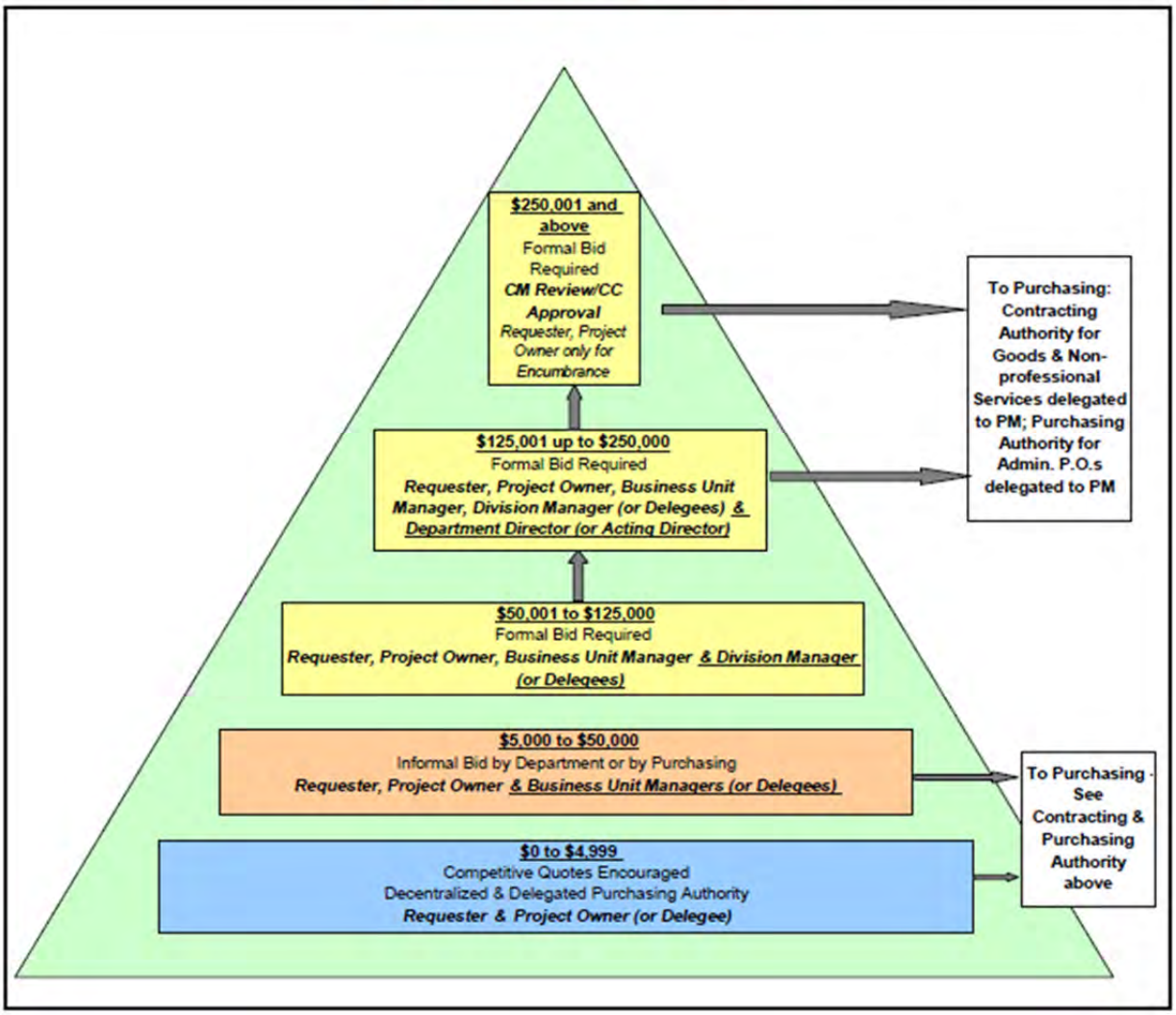
Change Order Authority and Interpretation by City Attorney's Office (2/2011): "Contracts and agreements awarded after 1/7/10 shall follow the requirements of Chapter 4.600 of the Municipal Code. Contracts awarded prior to 1/7/10 shall follow the Administrative Policies and Procedures, which were in place at the time the contract was awarded."

APP 14.7:13

CHART B

City of Ventura
Goods and Non-professional Services
Contracting Authority and Bidding Requirements

("Regular" Purchase Order Issued as Contract)



APP 14.7:14

11. INDEPENDENT AUDIT

A. The Council shall employ each year an independent, certified public accountant that shall examine the records and accounts of the City and make a report to the City Council, the City Manager, and the Finance & Technology Director of the City.

B. The Finance & Technology Director will be responsible for directing the assistance to the auditor during this process.

C. The Finance & Technology Director will be responsible for initiating a bid process for the services of the independent auditor at least every five years.

12. INTERNAL SERVICE FUNDS

A. Internal City Services: The City will establish and maintain funds, appropriations and/or reserves sufficient to provide internal City services. At the discretion of the Finance & Technology Director, new Internal Service Funds may be created as the need arises. Current funds exist for the following:

1. Information Technology
   a. Replacement of the City's computer infrastructure, including telecommunication systems, software and computers, and network support and GIS.
   b. Necessary cash flow for operating supplies, services, and training to maintain the City's computer infrastructure and technology capability.
   c. Necessary cash flow for equipment and services required to maintain the City's computer infrastructure.
2. Facilities Maintenance
   a. Timely facilities maintenance and repairs.
   b. Adequate cash flows to support annual operations.
3. Fleet Maintenance
   a. Maintenance and repair of vehicles and equipment in the City's fleet
   b. Replacement of fleet vehicles according to City's replacement schedule
   c. Adequate cash flows to support annual operations.
   d. Adequate cash flows and resources for emergency replacement of essential vehicles.
4. Digital Publishing and Mail Services
   a. Timely replacement of reproduction and print equipment.

b. Adequate cash flows to support annual operations.

5. Workers' Compensation Fund

   a. Account for costs and liabilities related to the Workers' Compensation Program

   b. Provide adequate cash flows to cover claims and future liabilities

6. Employee Benefits Fund

   a. Account for costs and liabilities related insurance, PERS, federal and state taxes and benefits paid by the City.

   b. Provide adequate cash flows to cover current and future liabilities

7. Risk Management Fund

   a. Account for costs for providing public liability insurance to operating funds

   b. Provide adequate cash flows to cover current and future claims & liabilities

B. Internal Service Fund Balance: Reserves for individual funds will be held and established per the Reserves Financial Policy (Section 18 of this Policy).

13. CARRYOVER APPROPRIATIONS

A. Encumbrance: The completion of City work does not necessarily coincide with the fiscal year. The City's Charter provides that all appropriations shall lapse at the end of the fiscal year except where they are lawfully encumbered.

1. Contract (Hard) Encumbrance:

   a. The City's accounting practices provide for encumbrances where a contract has been executed. Encumbered costs are not posted to the General Ledger but are a commitment of fund balances. When costs are paid, they are expensed in the General Ledger and the encumbrance is decreased.

   b. Following best practices, the City will carry over encumbered contracts and appropriations to pay those outstanding contract obligations from one fiscal year to the next.

2. Soft Encumbrance:

   a. To provide some flexibility for staff to complete authorized projects and to clarify lawful encumbrances, Council authorizes carryover appropriations or soft encumbrances to be administratively created.

   b. These carryover appropriations or soft encumbrances may be authorized when expenses have already been approved by City Council in the current year and when a contract has not yet been completed, but is in preparation, or when expenses are assured to

be completed by year-end of the year following the initial appropriation.

c. Such encumbrances are to be minimized and are contingent upon approval of the City Manager's Office or the Finance & Technology Director.

d. Such encumbrances shall not be transferred or carried over an additional year.

B. Grant Balances: Grant awards often do not coincide with the City's fiscal year end. Therefore, remaining grant appropriations will be carried over from one year to the next. The carryover will include both remaining grant award amounts and supporting City funds. The budgets will be administratively revised upon completion of the fiscal year end closing, or Council action.

C. Capital Improvement Project Appropriations: For previously approved continuing capital improvement projects the actual remaining appropriations will be carried over and be available each year for spending until the project is closed.

14. CAPITAL IMPROVEMENT POLICIES

A. Capital Improvement Projects Plan:

1. The City Manager is required to submit to Council a five-year capital improvement program. The current practice is to submit a six-year plan to be consistent with the two-year operating budget.
2. The capital improvement program is a needs assessment plan for identifying capital improvements and is presented to Council for adoption annually and updated every two years. The capital improvement plan may identify future potential projects that occur beyond the scope of the plan. The City's General Plan will guide the development of the City's capital improvement plan.
3. The City will identify the source of revenue or unfunded status of each capital improvement project in the Capital Improvement Plan.

B. Capital Improvement Appropriations

1. The City will adopt capital improvement appropriations based upon the estimated availability of capital funds, capital improvement plan, current project funding needs, an evaluation of capital project needs, and Council actions and directions.
2. Approval of the capital improvement appropriation is the authority for the project to proceed and the spending limit for the projects.
3. The appropriations will remain until spent, revised by Council action, redirected by administrative action, or the capital improvement project is closed.

4. Capital improvement appropriations are carried over from one year to the next or adjusted by Council action until the project is closed.

B. Capital Improvement Budget:

1. The City Charter requires a budget for the capital improvement expenditures during the next fiscal year and the proposed method of financing the expenditures.
2. The City will coordinate the development of the capital improvement budget with development of the operating budget.
3. The City will estimate proposed expenditures for the fiscal year capital budget adoption. The estimate will be based upon an evaluation of the next fiscal year spending for capital improvement projects.

C. Capital Assets: The City will maintain all its capital assets at a level adequate to protect the City's investment and to minimize future maintenance and replacement costs.

D. Capital Financing: The City will pursue the most appropriate or least costly financing method for all new projects.

15. DEBT MANAGEMENT POLICIES

A. Debt Review:

1. When applicable, the City shall review its outstanding debt annually for the purpose of determining if the financial market place will afford the City the opportunity to refund an issue and lessen its debt service costs.
2. In order to consider the possible refunding of an issue, a minimum of present value savings of three percent over the life of the respective issue must be attainable.

B. Long-Term Borrowing:

1. The City will confine long-term borrowing to capital improvements or projects that may not be financed from current revenues. Debt financing will be used only for major, non-recurring items with a minimum of four years of useful life for capital improvement, equipment, and projects.
2. When the City finances capital projects by issuing bonds, the payback period of the bonds will not exceed the estimated useful life of the project.

3. The City will strive to have the final maturity of debt obligations at, or below thirty years.
4. The City will not use long-term debt to fund current operations.

C. Bond Selection: Whenever possible, the City will use special assessment, revenue, or other self-supporting financing arrangements, such as certificates of participation, instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

D. Bond Rating and Disclosure:

1. The City will maintain good communications with bond rating agencies regarding its financial condition.
2. The City will follow a policy of full disclosure on every financial report and borrowing prospectus, including the Comprehensive Annual Financial Report (CAFR).

16. INVESTMENT POLICIES

Note: The following is a summary of some of the City's more significant investment policies. Please refer to the current investment policy for further details.

A. Pooled Investment Portfolio: The City's Statement of Investment Policy is adopted annually by Resolution and applies to the investment of short-term operating funds of the City of Ventura in excess of those funds required to meet current City expenditures. The Policy addresses the pooling of funds, investment objectives, prudence and ethical standards, authorized investments, risk and diversification, performance standards, safekeeping, and reporting. This Policy does not apply to longer-term funds and proceeds from bond issues. Investment criteria related to bond proceeds are identified within the Trust Agreement of each debt issuance.

B. Investment Guidelines: The Investment Portfolio Guidelines (APP No. 16.2), addresses the direction and control over investment activities and to assure that the goals established in the City's Statement of Investment Policy are attained. These guidelines further define in more detail the current practices for internal controls set forth in the City's Statement of Investment Policy.

C. Investment Gains & Losses: The City will use Generally Accepted Accounting Principles as required by GASB-31 and will record any difference between cost and market value on certain investments (potential gain or loss on investments) at fiscal year-end for financial statement reporting. The City considers this difference to be an unrealized increase or decrease in market value. "Buy and Hold" is not necessarily the strategy that is used in managing the investment portfolio. It is expected that gains will be realized when prudent and losses are acceptable if the proposed swap/trade clearly enhances the portfolio yield over the life of the new security on a total return basis.

17. REVENUE POLICIES

A. Revenue Program: The City will pursue a diversified and stable revenue program to shelter it from unforeseeable short-run fluctuations in any single revenue source.

B. Revenue Estimate: The City will annually estimate its operating revenues using analyses and economic and financial modeling.

C. User Fees:

1. The City will annually review user fees and charges and make recommendations to adjust for cost recovery as defined in these policies.

2. Every two years, the City will review the full cost of activities to recognize the impact of inflation and other cost increases. This information will be available to determine cost recovery of direct and indirect cost from user fees associated with specific City activities.

3. The City will strive to establish all user charges and fees at a level to recover the full cost of providing the services, particularly where the service beneficiary receives full and direct benefit of the identified service.

4. While it is the City's intent to maintain full cost recovery fees and rates, the City in determining the appropriateness of the charge shall consider the following factors:

   a. *Elasticity of Demand* - The relationship of price changes to service demand levels.

   b. *Subsidy Policy* - The City may want to make certain services more affordable and thereby more accessible to certain parts of the community such as youth and seniors.

   c. *Economic Incentives* - Using pricing signals to encourage or discourage certain market activities.

   d. *Competitive Constraints* - Competition for similar service offerings in the same market area such as recreation programs.

5. The City will set fees and user charges in the following manner:

   a. Enterprise Funds set fees at a level that fully supports the total direct and indirect costs of the activity as allowed under Proposition 218.

   b. The Street Lighting Assessment Fund will endeavor to set fees at a level that fully supports the total direct and indirect costs of the activity as allowed under Proposition 218. Any costs not recovered through assessments will be paid by the General Fund.

   c. Indirect costs will include the cost of annual depreciation and replacement of all capital assets.

D. Special Revenue Funds:

1. Special Revenue Funds are set up to account for the proceeds of specific revenue sources that are legally restricted to cover expenditures for specified purposes.
2. The City strives to maintain adequate reserves in these funds to provide sufficient cash flow for outstanding obligations.
3. The City's General Fund may provide working capital for all special revenue funds in the event they are unable to meet their financial obligations or are required to spend funds first in order to be reimbursed by other outside agencies.

18. FINANCIAL RESERVE POLICIES

A. Schedule: The City will annually produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and a plan for the use of any excess surplus for the current year in preparation of the CAFR.

B. Compliance: The City will comply with stated policies to analyze total reserves and surplus fund balances to ensure that the City's financial policies, as provided, do not inadvertently create adverse effects.

C. Reserve Levels:

1. General Fund Reserves:
   a. The City shall maintain a minimum reserve fund of $12,000,000. The assigned reserve fund is to be used to reflect the City's management priorities and unknown contingent liabilities.
   b. The reserve fund is intended to equate to approximately three months of operating cash.
   c. Use of these reserve funds, may include, but are not limited to:,
      (i) Cash Flow - To provide a liquidity cushion against variability and timing of expenditures and receipts.
      (ii) Emergencies - To provide funding in the event of emergencies, (such as natural disasters (such as fires, earthquakes, or floods); other non-predictive emergencies; or the replacement of or a portion of City infrastructure should there be an unexpected failure).
      (iii) Contingencies- Unknown financial impacts (such as State Budget decisions).
   d. In the event that this reserve is drawn down, the development and implementation of a replenishment plan will be put in place no later than the next fiscal year budget. The plan will:
      (i) Allow flexibility in the event of emergency and unknown contingencies.

(ii) Allow for a flexible cash flow.

(iii) Maintain a strong bond rating for future debt financing needs.

(iv) Maintain an important ongoing revenue source (such as interest earnings).

2. General Liability Reserves:

   a. The City will maintain a reserve to fund annual paid, projected, incurred, but not reported, claims for liability and property insurance. These funds shall be held in the Public Liability Fund.

3. Workers Compensation Reserves:

   a. The City shall maintain prudent funding levels for the costs and liabilities of anticipated claims related to Workers Compensation claims. This includes the funding of annual outstanding claims and estimated incurred, but not reported, claims. These funds shall be held in the Workers Compensation Internal Service Fund.

4. Catastrophic Reserve:

   a. The City will strive to maintain a catastrophic fund to be used in the event of a natural disaster or operating emergency with appropriations and reserves of no less than $3.0 million in any one year. In the event the reserve drops below this amount, the subsequent operating budget will include plans to works towards returning to this level.

5. Enterprise Funds:

   a. In general, the City will maintain fund balance reserve levels for the enterprise funds to provide:

      (i) Timely replacement of rolling stock and other equipment and infrastructure repairs and/or replacement.

      (ii) Adequate cash flow.

      (iii) Funds for emergency purchases.

      (iv) Maintenance of a ratio of net operating income to debt service requirements of at least 125 percent (1.25:1).

   b. Specifically, the Water and Waste Water utilities shall strive to maintain an Operating Reserves target of 3 months (or 25%) of operating expenses and a Capital Reserves target of 50% of average annual replacement of assets, gradually increasing to 100%. The Operating Reserves will provide working capital, allow for unanticipated changes to budgeted expenses, and provide adequate cash flow during disasters or other emergencies. The Capital Reserves will assist in building financial stability to support a healthy replacement program going forward.

19. SURPLUS FUND BALANCE POLICIES

A. Available Fund Balance Use: The City will establish prudent use of surplus fund balance to first meet reserve policies as set forth in the Financial Reserve Policies (Section 18 of this Policy). Surplus fund balance will then be used for capital replacement and improvement, retirement or refinancing of existing debt, or one-time operational working capital.

B. Estimated Year-End Fund Balances: During the annual development of the Operating and Capital budget, staff will analyze all funds and estimate the year-end balances.

1. The year-end balances will be staff's most informed estimate based upon up-to-date financial records, forecasted expenditures through year-end, the impact of outstanding encumbrances, and other pertinent information that could affect the year-end balances.
2. There should be a clear distinction within each fund balance identifying how much of the fund balance is reserved for activities or projects previously appropriated by the City Council, how much is encumbered or otherwise restricted, and how much is available for future City Council appropriation.
3. The standard date used for the year-ending balance is June 30.
4. Finance and Technology shall properly classify fund balances based on current GASB requirements, which consider the relative strength of the constraints that control how specific amounts may be spent. These may include:
   a. Nonspendable
   b. Restricted
   c. Committed
   d. Assigned
   e. Unassigned

20. CAPITAL ASSET MANAGEMENT POLICIES

A. Capital Assets: The City's assets are capitalized at historical cost or estimated historical cost. Gifts or contributions of capital assets are recorded at fair market value when received.

1. Assets include capital infrastructure (above and below ground), real property, buildings, equipment, information technology systems, and rolling stock purchased by the City of Ventura or donated to the City. All vehicles and trucks (rolling stock) purchased by the City are assigned to the Fleet Maintenance Fund.
2. The City defines infrastructure as the basic physical assets that allow the City to function.
   a. These assets include the streets, water purification and distribution system, sewer collection and treatment system, park and recreation lands and improvement system, storm water conveyance system,

and buildings combined with site amenities such as parking and landscaped areas used by the City in the conduct of its business.

b. Each major infrastructure system is combined into subsystems. For example, the street system is divided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land.

B. Capital Replacement Program: Once purchased, all capital items are maintained in the physical inventory and Capital Replacement Program.

1. Depreciation of capital assets is recorded on a straight-line basis over the useful lives of the assets as follows:

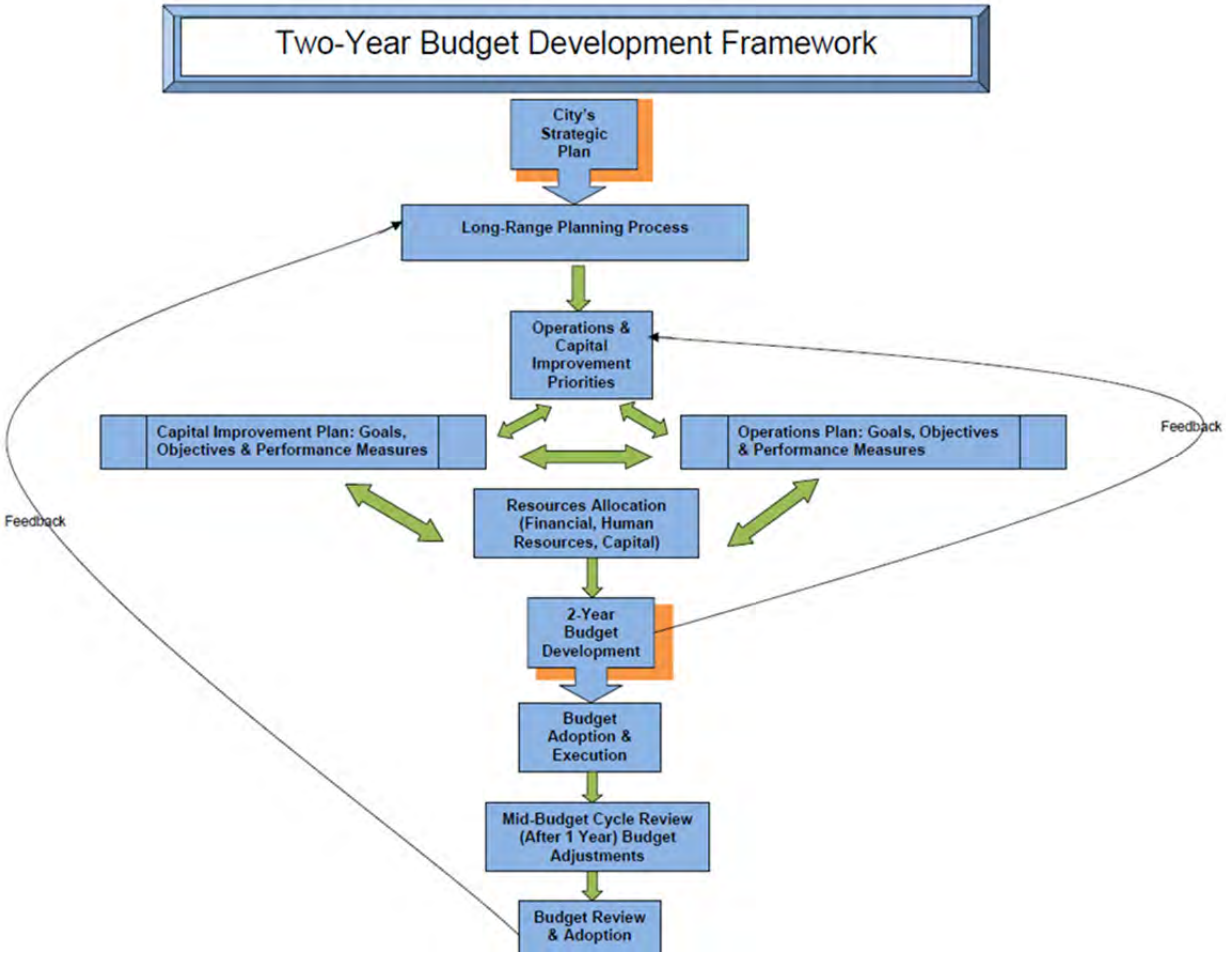
a.	Buildings and Improvements	10-76 years
b.	Improvements other than buildings	10-75 years
c.	Machinery and Equipment	2-75 years
d.	Infrastructure	5-50 years

2. Interest accrued during the construction of capital assets is capitalized for the proprietary funds as part of asset cost.

C. Threshold Level: The City follows the Government Finance Officers Association's (GFOA) recommended capitalization threshold level for an individual item of $10,000 with a minimum life of two years.

D. Inventory Control: An annual inventory list of capital assets assigned to a particular Department will be available for each Department Director's use.

1. All above ground items on the inventory list should be physically verified at least annually.
2. Inventory Reporting System corrections will be made by the Accounting Division.
3. Other equipment may be included in the inventory procedures as requested by the Finance & Technology Director or the Assistant Finance & Technology Director.



As illustrated, the City's Strategic or Long-range Plan is created, under the guidance of the City Manager, and serves as the foundation for the budgeting process. Identified Operational and Capital improvements are then prioritized, and performance measures are developed to track progress of each strategic goal. Resources are allocated to each project, and the proposed budget is developed and presented to the City Council on or before May 1st. There are 2-3 budget workshops scheduled for discussion and input before the budget is adopted on or before June 30th of each year.

The overall budget must be balanced, as well as each fund must be balanced. The Capital Improvement Budget will include annual spending per project, as well as the operating budget impact of these capital expenditures.

The City has adopted a two year budget cycle. In 2017, the City adopted the 2017 budget, and the 2018 spending plan.

BUDGET ADOPTION SCHEDULE					
FY 2016-27					
No.	**Date - 2016**	**Item**	**Action**	**Who**	**Staff**
1	January 25	Capital Projects (CIP)	a. Receive 6 year capital improvement plan	City Council & Department Heads	Public Works
2	January 30	City Council Strategic Goals	a. Update City strategic goals under new Mayor and Deputy Mayor b. Present Needs Assessment	City Council & Department Heads	City Manager
3	February 22	Capital Projects (CIP)	a. Conduct study session	City Council & Department Heads	Public Works
4	February 22	Operating Budget	a. Conduct Budget Workshop #1 b. Receive 2 year forecast c. Present Needs Assessment	City Council & Department Heads	Finance & Technology
5	March 21	Capital Projects (CIP)	a. Adopt the 6 year capital improvement plan	City Council & Department Heads	Public Works
6	March 21	Operating Budget	a. Conduct Budget Workshop #2 b. Respond to Council questions from first workshop c. Recommend solutions to funding gaps or available balances	City Council & Department Heads	Finance & Technology
7	April 25	Operating & Capital Project Budget	a. Receive the 2 year Proposed Budget b. Discussion to proceed with Revenue Measure (or not)	City Council & Department Heads	City Manager, Finance & Technology
8	June 20	Operating & Capital Project Budget	a. Conduct a public hearing b. Adopt 1 year budget and receive the 2nd year spending plan c. Adopt Revenue Measure Resolution (or not)	City Council & Department Heads	City Manager, Finance & Technology

BASIS OF ACCOUNTING & BUDGETING

The City of Ventura's Basis of Budgeting is the same as the Basis of Accounting in accordance with Generally Accepted Accounting Principles (GAAP), which is described in the following two paragraphs.

The budgets of governmental funds (General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds) are prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., sixty days after fiscal year-end).

Budgets for proprietary funds (Internal Service Funds and Enterprise Funds) and fiduciary funds (RDA Successor Agency and Property Based Improvement District Agency (PBID)) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred.

The fund types used by the City are as follows:

Governmental Funds

General Fund The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital costs which are not paid through other funds.

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Debt Service Funds are used to account for the accumulation of resources and payment of principal and interest on general long-term debt.

Capital Projects Funds are used to account for the acquisition, construction, and improvement of capital facilities other than those financed by proprietary funds.

Proprietary Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis, including depreciation.

Fiduciary Funds

Redevelopment Successor Agency Funds are used to manage the wind down operations of the former Redevelopment Agency at the local level, make payments on enforceable obligations, and dispose of redevelopment assets and properties.

PBID Funds are funds related to the operation of an establish Property and Business Improvement District.

FUND BALANCE

FUND BALANCE reflects the net financial resources of a fund – in other words, assets minus liabilities – in similar terms, dollars available to spend. If some of the fund's resources are not available to spend this would be indicated by "restricting" or "reserving" a portion of fund balance.

The Governmental Accounting Standard Board (GASB) Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions, is effective for fiscal years beginning after June 15, 2010. The objective of the statement is to improve the usefulness and understandability of governmental fund balance information. The statement provides clearly defined categories of fund balance to make the nature and extent of the constraints placed on a government's fund balance more transparent.

The GASB 54 classifications of fund balance are as follows:

- **Nonspendable** – The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, *not in spendable form* means that an item is not expected to be converted to cash – examples include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale.
- **Restricted** – The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation.
- **Committed** – The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority – the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to previously commit the amounts.
- **Assigned** – The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed.
- **Unassigned** – The portion of fund balance that represents amounts that are not nonspendable, restricted, committed or assigned to specific purposes.

GASB 54 classification is only required for governmental funds; therefore, no presentation is included on Internal Service Fund or Agency Fund – those balances are fully restricted by their individual purposes.

Appendix A – Administrative Charges & Internal Service Allocations

INTERNAL SERVICE CHARGES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	10,269,087	10,921,432	11,467,238	11,442,759	11,442,759
2	GENERAL GRANT & CATEGORICAL	157,943	124,773	122,755	122,296	122,296
3	BUILDING & SAFETY	145,114	0	0	0	0
4	CIP GENERAL	1,612	1,678	0	0	0
6	TDA ART8C & ART4	2,993	3,603	3,603	3,603	3,603
10	TRANSPORTATION	0	0	0	0	0
12	GAS TAX	3,418	2,643	0	0	0
18	PARK & REC IMPRV	2,073	0	0	0	0
19	PUBLIC ART	2,749	3,124	814	0	0
30	DOWNTOWN PARKING DISTRICT	49,927	50,351	51,531	68,371	68,371
32	HCDA-ACT OF 1974	16,783	15,477	16,642	16,642	16,642
42	STREET LIGHTING DISTRICT NO 36	101,050	101,050	101,050	101,050	101,050
45	PBID	0	0	0	0	0
51	WASTEWATER	2,045,634	2,099,193	2,131,684	2,105,337	2,105,337
52	WATER	2,662,893	2,797,739	2,862,124	2,816,298	2,816,298
53	GOLF	383,466	397,691	397,563	397,563	397,563
61	INFORMATION TECHNOLOGY	105,633	91,258	106,726	161,114	136,442
64	FLEET MAINTENANCE	177,711	189,906	190,541	190,541	190,541
65	FACILITIES MAINTENANCE	136,158	147,018	153,899	149,082	149,082
66	DIGITAL PUBLISHING	30,326	33,527	34,582	34,582	34,582
67	WORKERS COMPENSATION	58,841	60,327	66,209	66,209	66,209
68	EMPLOYEE BENEFITS	23,717	25,068	31,219	31,219	31,219
69	PUBLIC LIABILITY	22,995	25,722	25,472	25,472	25,472
71	CIP WASTEWATER	3,579	5,847	0	0	0
72	CIP WATER	4,041	5,655	0	0	0
73	CIP GOLF	314	300	0	0	0
85	REDEVELOPMENT OBLIGATION RETIREMENT	0	0	0	0	0
86	SUCCESSOR AGENCY ADMINISTRATION	113,366	110,964	113,760	113,760	113,760
87	SUCCESSOR HOUSING AGENCY	16	0	73	73	73
	Total ISF Charges	**16,521,438**	**17,214,346**	**17,877,485**	**17,845,971**	**17,821,299**

Appendix B – Fund Summary

REVENUES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	91,144,175	98,512,395	96,230,821	104,425,620	107,382,947
2	GENERAL GRANT & CATEGORICAL	4,085,148	4,325,924	4,048,249	2,715,023	2,718,258
3	BUILDING & SAFETY	2,175,365	0	0	0	0
4	CIP GENERAL	2,082,817	912,539	1,773,054	59,000	230,823
6	TDA ART8C & ART4	227,088	252,844	253,250	253,692	253,692
7	TDA ART3	206,486	118,002	147,910	230,479	20,000
8	TDA ART8A	836,909	8,958	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	5,894,592	6,562,824	12,388,659	6,775,222	3,812,075
14	SUPPLEMENTAL LAW ENFORCEMENT S	189,474	337,731	192,801	190,712	193,571
15	LAW ENFORCEMENT	78,688	18,407	50,026	50,026	50,026
18	PARK & REC IMPRV	884,412	1,766,825	967,644	717,172	0
19	PUBLIC ART	94,694	97,294	138,994	97,462	67,876
21	LEASE OBLIGATION-COP	4,320,579	4,429,884	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	883,510	884,828	596,331	596,331	596,331
30	DOWNTOWN PARKING DISTRICT	1,019,135	1,101,718	999,512	1,144,944	1,116,244
32	HCDA-ACT OF 1974	685,035	768,197	1,317,070	1,298,340	1,301,157
40	MAINT ASSMT DISTRICTS	583,507	534,611	696,663	696,663	696,663
42	STREET LIGHTING DISTRICT NO 36	1,283,361	1,316,349	1,378,678	1,378,678	1,378,678
45	PBID	436,657	455,384	446,000	446,000	446,000
46	VOCTBID	694,096	786,286	0	0	0
51	WASTEWATER	19,070,846	21,348,846	25,826,997	25,407,126	26,841,211
52	WATER	28,858,566	26,886,602	34,156,046	36,630,849	38,906,890
53	GOLF	4,743,769	4,897,161	5,860,516	6,481,179	6,486,716
61	INFORMATION TECHNOLOGY	4,701,722	5,698,926	5,789,261	5,212,678	5,222,735
64	FLEET MAINTENANCE	4,291,883	4,132,420	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,578,851	3,626,136	4,273,797	4,298,869	4,262,379
66	DIGITAL PUBLISHING	423,363	452,462	481,234	490,520	492,953
67	WORKERS COMPENSATION	5,091,898	2,889,027	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,095,112	6,915,543	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	3,372,503	1,911,816	1,917,738	1,917,738	1,917,738
71	CIP WASTEWATER	573,538	1,092,123	21,815,172	14,312,996	17,573,558
72	CIP WATER	1,211,913	460,747	25,405,067	17,189,277	20,606,309
73	CIP GOLF	79,582	203,856	0	0	0
75	ESTUARY PROTECTION	753,679	1,269,321	1,936,731	2,574,950	2,783,089
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,874,912	1,862,104	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	215,576	250,000	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	99,485	2,887	43,656	43,656	43,656
	Total Revenues	**203,842,927**	**207,090,973**	**273,029,021**	**263,426,350**	**274,358,551**

EXPENSES BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2018 Spending Plan
1	GENERAL	90,244,597	94,186,982	96,230,821	104,425,620	107,382,947
2	GENERAL GRANT & CATEGORICAL	4,489,661	4,384,345	4,048,249	2,715,023	2,718,258
3	BUILDING & SAFETY	1,716,579	0	0	0	0
4	CIP GENERAL	1,903,238	552,955	1,773,054	59,000	230,823
6	TDA ART8C & ART4	175,438	171,082	253,250	253,692	253,692
7	TDA ART3	270,982	58,039	147,910	230,479	20,000
8	TDA ART8A	116,565	857,539	0	0	0
10	TRANSPORTATION	0	0	0	4,850,000	8,176,893
12	GAS TAX	4,917,319	5,114,407	12,388,659	6,775,222	3,812,075
14	SUPPLEMENTAL LAW ENFORCEMENT S	161,999	394,124	192,801	190,712	193,571
15	LAW ENFORCEMENT	41,386	40,590	50,026	50,026	50,026
18	PARK & REC IMPRV	576,115	870,701	967,644	717,172	0
19	PUBLIC ART	198,218	116,824	138,994	97,462	67,876
21	LEASE OBLIGATION-COP	4,434,622	4,398,511	4,480,301	4,410,907	2,231,419
23	LEASE OBLIGATION-PARKING STRUCTURE	909,931	594,706	596,331	596,331	596,331
30	DOWNTOWN PARKING DISTRICT	885,367	931,305	999,512	1,144,944	1,116,244
32	HCDA-ACT OF 1974	675,738	755,004	1,317,070	1,298,340	1,301,157
40	MAINT ASSMT DISTRICTS	488,434	451,761	696,663	696,663	696,663
42	STREET LIGHTING DISTRICT NO 36	1,307,176	1,342,654	1,378,678	1,378,678	1,378,678
44	PORTOBELLO ASSMT DIST-DREDGING	0	0	0	0	0
45	PBID	575,286	443,339	446,000	446,000	446,000
46	VOCTBID	717,710	966,178	0	0	0
51	WASTEWATER	17,509,554	20,070,971	25,826,997	25,407,126	26,841,211
52	WATER	27,962,417	30,330,554	34,156,046	36,630,849	38,906,890
53	GOLF	5,931,052	6,772,511	5,860,516	6,481,179	6,486,716
61	INFORMATION TECHNOLOGY	3,853,859	4,472,254	5,789,261	5,212,678	5,222,735
64	FLEET MAINTENANCE	6,049,610	4,836,656	6,257,956	5,769,495	5,781,243
65	FACILITIES MAINTENANCE	3,693,242	3,804,497	4,273,797	4,298,869	4,262,379
66	DIGITAL PUBLISHING	352,648	391,228	481,234	490,520	492,953
67	WORKERS COMPENSATION	1,458,568	2,389,833	2,927,376	2,578,820	2,578,820
68	EMPLOYEE BENEFITS	7,223,158	7,295,004	8,120,206	8,119,121	8,125,796
69	PUBLIC LIABILITY	1,003,717	2,392,869	1,917,738	1,917,738	1,917,738
71	CIP WASTEWATER	1,930,160	2,324,166	21,815,172	14,312,996	17,573,558
72	CIP WATER	5,449,189	6,188,399	25,405,067	17,189,277	20,606,309
73	CIP GOLF	76,495	200,063	0	0	0
75	ESTUARY PROTECTION	0	901,000	1,936,731	2,574,950	2,783,089
83	GENERAL PROPERTY,PLANT,EQUIP	6,204,697	7,082,309	0	0	0
85	REDEVELOPMENT OBLIGATION RETIREMENT	1,584,644	1,424,258	1,861,305	1,812,805	1,812,805
86	SUCCESSOR AGENCY ADMINISTRATION	240,830	184,741	250,000	250,000	250,000
87	SUCCESSOR HOUSING AGENCY	12,241	11,119	43,656	43,656	43,656
	Total Expenses	**205,342,437**	**217,703,482**	**273,029,021**	**263,426,350**	**274,358,551**

Appendix C – Interfund Activity

TRANSFERS IN BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	1,681,097	1,763,261	1,624,772	1,557,083	1,557,083
2	GENERAL GRANT & CATEGORICAL	384,639	447,416	552,119	298,990	298,990
4	CIP GENERAL	1,267,970	396,126	1,278,057	339,264	339,264
7	TDA ART3	171,099	50,000	0	0	0
10	TRANSPORTATION	0	0	0	0	0
12	GAS TAX	456,645	621,100	127,910	138,190	0
14	SUPPLEMENTAL LAW ENFORCEMENT S	0	153,375	14,327	12,238	15,097
15	LAW ENFORCEMENT	0	0	0	0	0
18	PARK & REC IMPRV	155,079	460,987	341,243	312,172	0
19	PUBLIC ART	91,402	33,185	0	0	0
21	LEASE OBLIGATION-COP	4,319,235	4,429,204	4,471,862	4,471,862	4,471,862
23	LEASE OBLIGATION-PARKING STRUCTURE	884,262	884,262	582,831	582,831	582,831
40	MAINT ASSMT DISTRICTS	0	0	0	0	0
42	STREET LIGHTING DISTRICT NO 36	407,235	459,264	496,535	496,535	496,535
51	WASTEWATER	0	901,000	156,400	0	0
52	WATER	1,536,461	1,827,881	3,476,461	3,632,861	3,632,861
61	INFORMATION TECHNOLOGY	600,000	1,000,000	919,000	345,000	345,000
64	FLEET MAINTENANCE	20,151	20,151	20,151	20,151	20,151
65	FACILITIES MAINTENANCE	73,310	0	0	0	0
67	WORKERS COMPENSATION	1,660,000	0	0	0	0
69	PUBLIC LIABILITY	1,403,000	0	0	0	0
71	CIP WASTEWATER	0	12,228	0	0	0
72	CIP WATER	9,123	16,386	4,000,000	1,000,000	3,000,000
73	CIP GOLF	76,495	202,136	0	41,000	41,000
	Total Revenues	**15,197,202**	**13,677,962**	**18,061,668**	**13,248,177**	**14,800,674**

TRANSFERS OUT BY FUND

Fund Number	Fund Name	2014 Actual	2015 Actual	2016 Adopted	2017 Budget Request	2018 Spending Plan
1	GENERAL	9,850,713	6,966,527	7,288,878	5,744,925	5,435,612
2	GENERAL GRANT & CATEGORICAL	286,689	0	0	0	0
3	BUILDING & SAFETY	131,949	0	0	0	0
4	CIP GENERAL	35,834	111,577	0	0	0
7	TDA ART3	196,905	42,194	127,910	138,190	0
8	TDA ART8A	23,466	542,506	0	0	0
12	GAS TAX	406,261	368,381	307,197	0	0
18	PARK & REC IMPRV	157,347	165,416	34,401	0	0
19	PUBLIC ART	150,000	30,000	0	0	0
21	LEASE OBLIGATION-COP	171,878	40,469	0	41,000	41,000
23	LEASE OBLIGATION-PARKING STRUCTURE	0	0	0	0	0
40	MAINT ASSMT DISTRICTS	57,023	59,639	58,469	58,469	58,469
44	PORTOBELLO ASSMT DIST-DREDGING	0	0	0	0	0
51	WASTEWATER	1,747,598	2,287,336	3,928,321	3,937,561	3,937,561
52	WATER	445,891	623,762	810,974	822,514	822,514
53	GOLF	1,319,052	1,329,005	1,328,967	1,328,967	1,328,967
64	FLEET MAINTENANCE	84,015	0	0	0	0
65	FACILITIES MAINTENANCE	20,151	20,151	20,151	20,151	20,151
69	PUBLIC LIABILITY	0	190,000	0	0	0
71	CIP WASTEWATER	107,163	0	4,000,000	1,000,000	3,000,000
72	CIP WATER	5,269	0	0	0	0
75	ESTUARY PROTECTION	0	901,000	156,400	156,400	156,400
	Total Expenses	**15,197,202**	**13,677,962**	**18,061,668**	**13,248,177**	**14,800,674**

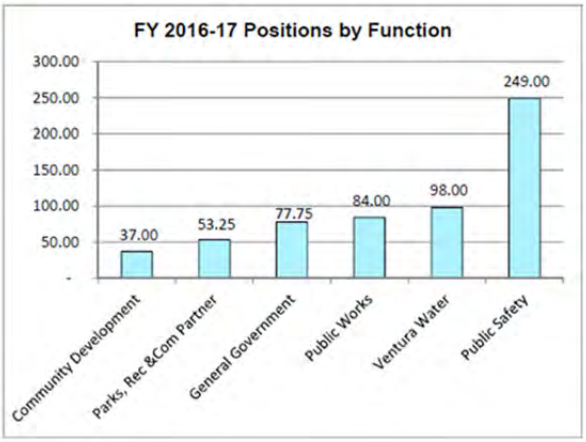
Appendix D – 2017 FTE Summary

City of Ventura **FY 2016-17 Budget**

Authorized Positions

Department	FY 2014-15 Adopted Positions	FY 2015-16 Adopted Positions	FY 2016-17 Adopted Positions	Difference
General Government				
City Attorney	7.50	9.00	9.00	-
City Manager	10.00	10.00	10.00	-
Finance and Technology	47.75	47.75	47.75	-
Human Resources	11.00	11.00	11.00	-
Subtotal General Government	76.25	77.75	77.75	-
Community Development	37.00	37.00	37.00	-
Parks, Recreation & Community Partnerships	53.25	53.25	53.25	-
Public Safety				
Fire	83.00	83.00	83.00	-
Police	165.00	166.00	166.00	-
Subtotal Public Safety	248.00	249.00	249.00	-
Public Works	84.40	84.00	84.00	-
Ventura Water	98.10	98.00	98.00	-
Total Citywide FTEs (1)	**597.00**	**599.00**	**599.00**	-

(1) FTEs means Full-time equivalent positions



Legal Debt Margin

Under California State law, the City has a legal debt limitation not to exceed 15% of the total assed valuation of taxable property within the City boundaries. In accordance with the Caifornia Government Section 4.3605, the City's general obligation bonds are subject to the legal debt limit. With no outstanding debt subject to the legal debt limit and a legal debt limit of $1,987,080,901, the City is not at risk of exceeding its legal debt limit.

Computation of Legal Debt Margin as of June 30, 2014

Assessed Valuation (Net)[1]	$	13,247,206,008
Debt Limit: 15% of assessed value	$	1,987,080,901
Less Outstanding Debt (Subject to Legal Debt Limit	$	-
Legal Debt Limit	$	1,987,080,901

[1] Source: Ventura County Tax Assessor's Office, as reported in the City of Ventura California, Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2015, p. 151

The City of Ventura has maintained excellent ratings for many years. The city's bond ratings as of the date of issuance are as follows:

Year	Debt Type	Purpose	Moody's Rating	Standard & Poors
2014	Certificates of Participation, Waterwater & Water Series 2014 C	Refund Series & Fund Multiple Capital Improvements	N/A	AA
2012	Certificates of Participation, Water Series 2012A	Refund Series 2004 COPs	N/A	AA
2012	Certificates of Participation, Water Series 2012B	Refund Series 2004 COPs & Water System Improvements	N/A	AA
2012	Certificates of Participation, Wastewater Series 2012A	Refund 2004 WW Revenue COPS	N/A	AA-
2012	Certificates of Participation, Wastewater Series 2012B	Refund 2004 WW Revenue COPS	N/A	AA-
2012	Certificates of Participation, Series 2012A	Refund remainder of Series 2001 Series C & 2002 Series D COPS	N/A	AA
2012	Certificates of Participation, Series 2012B	Refund a portion of the 2010 Series F COPs	N/A	AA
2010	Certificates of Participation, Series 2010F	Refund a portion of 2001 Series A, B, C and Series 2002 Series D COPs	N/A	AAA
2007	Certificates of Participation, Series 2007E	Multiple Capital Improvements	Aaa	AAA/AA-

Redevelopment Successor Agency

2008	RDA, Tax Allocation Bonds	Refunding line of credit	N/A	A
2003	RDA, Tax Allocation Bonds	Refunding line of credit	N/A	A

Moody's bond ratings range from Aaa (highest quality) to C (lowest quality) for long term obligations. Moody's applies numerical modifiers 1-high, 2-mid, and 3-low in each generic rating classification from AA to Caa.

Standard & Poor's top four bond rating categories (AAA, AA, A, BBB) generally are regarded as eligible for bank investment (AAA is the highest rating)

The bond rating process is a comprehensive analysis of the City's financial practices and performances (past and current). Forecasts of future performance and projected long-term planning practices are also reviewed. The following data is typically requested and analyzed by the bond rating agencies:

* City Council and City Management goals and objectives
* Major employers in the Ventura area
* Contingency planning/healthy reserve balances
* Budget documents/performance to budget
* Trends in demographic/economic indicators
* Projection of future performance
* Capital improvement program
* Strategic planning
* Local economic climate
* Major programs
* Financial policies and practices
* Major initiatives
* Addition/Retention of business
* Financial audits

Use of Borrowed Funds

Over the years, a number of important capital projects have come to fruition as a result of debt financing. Most recently, renovation of the City Hall offices, the new Community Park was built, the historical City Hall Terra Cotta and the City's two golf courses were refurbished, while critical water and wastewater infrastructure was improved. These debt-financed projects safeguard public health, well being, and prostperity by providing and maintaining facilities throughout the City.

Appendix E – Debt Schedules *continued*

COMBINED SCHEDULE OF BOND AND LEASE INDEBTEDNESS

Description	OUTSTANDING AT 6/30/16	FY 2016-17 PRINCIPAL	FT 2016-17 INTEREST	FY 2016-17 TOTAL DEBT SVC	OUTSTANDING AT 6/30/17
Water Fund					
SCWR Loan	**$ 12,642,176**	$ 967,418	$ 296,402	$ 1,263,820	**$ 11,674,758**
Water Series 2012A Revenue COP	**$ 8,515,000**	$ 880,000	$ 213,685	$ 1,093,685	**$ 7,635,000**
Water Series 2012B Revenue COP	**$ 34,355,000**		$ 1,614,806	$ 1,614,806	**$ 34,355,000**
Water Series 2014 Revenue Bond Series C	**$ 16,645,000**		$ 774,594	$ 774,594	**$ 16,645,000**
Total Water Debt	**$ 72,157,176**	$ 1,847,418	$ 2,899,487	$ 4,746,905	**$ 70,309,758**
Wastewater Fund					
Wastewater Series 2012A Revenue COP	**$ 175,000**	$ 175,000	$ 2,905	$ 177,905	**$ -**
Wastewater Series 2012B Revenue COP	**$ 15,915,000**	$ 465,000	$ 655,050	$ 1,120,050	**$ 15,450,000**
2014 Wastewater Revenue Bond Series C	**$ 22,595,000**	$ 140,000	$ 1,069,125	$ 1,209,125	**$ 22,455,000**
Total Wastewater Debt	**$ 38,685,000**	**$ 780,000**	**$ 1,727,080**	**$ 2,507,080**	**$ 37,905,000**
General Government					
Certificates of Participation					
2012 Series A Refunding	**$ 16,450,000**	$ -	$ 680,469	$ 680,469	**$ 16,450,000**
2012 Series B Refunding	**$ 1,150,000**	$ 115,000	$ 31,625	$ 146,625	**$ 1,035,000**
2007 Series E Refunding	**$ 7,810,000**	$ 235,000	$ 357,831	$ 592,831	**$ 7,575,000**
2010 Series F Refunding	**$ 8,840,000**	$ 3,250,000	$ 281,813	$ 3,531,813	**$ 5,590,000**
Subtotal Certificates of Participation Loans	**$ 34,250,000**	**$ 3,600,000**	**$ 1,351,738**	**$ 4,951,738**	**$ 30,650,000**
Loans					
2012 Energy Resources Conservation & Dev Com Loan	**$ 94,050**	$ 72,112	$ 905	$ 73,017	**$ 21,938**
2004 CEC Loan	**$ 67,566**	$ 15,914	$ 2,514	$ 18,428	**$ 51,652**
Total Loans	**$ 161,616**	**$ 88,026**	**$ 3,419**	**$ 91,445**	**$ 73,590**
Total General Govt COPs & Loans	**$ 34,411,616**	$ 3,688,026	$ 1,355,157	$ 5,043,183	**$ 30,723,590**

Appendix F – Reserves

The City is required to maintain financial reserves per the Administrative Policy & Procedures, in § 14.18. The following minimum reserves are to be maintained.

§18.C.1.b General Fund Reserve	$12,000,000
§18.C.3.a Workers Compensation	The necessary amount to cover the cost associated of claims
§18.C.5.a Enterprise Funds	Adequate to maintain a ratio of 1.25:1 of net operating income to debt service
§18.C.5.b Enterprise Funds	Operating reserve equal to 3 months operating expenses
	Capital Reserve equal to 50% of annual replacement costs

CURRENT STATUS

Fund	Description	Fund Balance 6/30/15	Fund Balance Level	FY 17/18 Operating Increase	Structurally Balanced	Long Term Needs Met
F61	Information Technology	$ 2,830,000	Under	$ -	Yes	No
F64	Fleet Maintenance	$ 3,470,000	Minimally	$ 335,300	Yes	Yes
F65	Facilities Maintenance	$ 1,080,000	Under	$ -	Yes	No
F66	Digital Publishing	$ 430,000	Adequate	$ -	Yes	Yes
F67	Workers Compensation	$ 9,050,000	Over	$ -	Yes	Yes
F68	Employee Fringe Benefits	$ 260,000	Adequate	$ -	Yes	Yes
F69	Public Liability	$ 3,210,000	Adequate	$ -	Yes	Yes

CHANGES TO BE COMPLETED DURING FY 2016-17

FY 2016-2016 ISF Rebalancing	Internal Service Funds				Other Funds	
Description	Worker Comp	Public Liab	IT	Fleet	Genl Fund	Other Funds
Adj Worker Comp Charges to other funds	$ (666,900)	$ -	$ -	$ -	$ -	$ 666,900
Retire GF Loan	$ (1,396,500)	$ -	$ -	$ -	$ 1,396,500	$ -
Reserve for Litigation Settlement	$ (2,300,000)	$ 2,300,000	$ -	$ -	$ -	$ -
Reserve for Paver replacement	$ (90,000)	$ -	$ -	$ 90,000	$ -	$ -
Reserve for Police Records Mgmt System	$ (1,000,000)	$ -	$ 1,000,000	$ -	$ -	$ -
Reserve for ERP replacement	$ (1,046,600)	$ -	$ 1,046,600	$ -	$ -	$ -
Total Amount of ISF Rebalancing	$ (6,500,000)	$ 2,300,000	$ 2,046,600	$ 90,000	$ 1,396,500	$ 666,900

Appendix G –Glossary

GLOSSARY

Accounts Payable - Purchase of services and supplies as of, or prior to, June 30 but not yet paid.

Accounts Receivable - General bills due from customers.

Advertising - The City's advertising expenses include publication of legally required notices and notices of City related programs and events.

Appropriation - A specific act by the City Council to formally dedicate the revenue to cover certain expenditure or expenditures.

Benefits - Employee benefits and benefit savings for permanent employees.

Budget Adoption - On or about June 30, the Council shall adopt by resolution the budget with revisions by the affirmative vote of at least four members of the Council.

Capital Budget
A plan of proposed capital expenditures with the means of financing them. The capital budget is enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based on a capital improvement project plan (CIP).

Capital Improvement Project
A specific undertaking involving the procurement, construction or installation of facilities and related equipment which improves, preserves, enhances or modernizes the City's provision of municipal services, has a useful life of at least five years, and which costs in excess of $25,000.

Capital Improvement Project Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, as approved in the five year Capital Improvement Program.

Capital Improvement Project Plan (CIP)
Annually prepared summary plan and list of capital improvement projects proposed during the next five fiscal years such as street or park improvements, building construction, and various kinds of major facility maintenance.

Capital Outlay - Tangible equipment needs (i.e., personal computers, vehicles, photocopiers, pumps, etc.) which are one-time purchases costing $1,000 or more.

Categorical Grant
Grant typically allocated either to qualifying applicants according to a formula or to applicants competing for project grants through an application process. Categorical grants are the most common form of federal aid.

CIP Carryover - This represents the remaining value of the capital projects approved by Council.

City Charter Requirements - The City Charter requires the City to operate on a fiscal year beginning on the first day of July of each year, and end on the thirtieth day of June the following year. On or before the first day of May of each year, the Manager shall submit to the Council a proposed budget for

the next fiscal year. The budget shall provide a complete financial plan of all City funds and activities for the next fiscal year, and the total of proposed expenditures shall not exceed the total of estimated revenue.

In organizing the budget, the Manager shall utilize the most feasible combination of expenditure classification by fund, organization unit, program, purpose or activity, and object. It shall:

- Begin with a clear general summary of its contents
- Show in detail all estimated revenue, indicating the proposed property tax levy.
- Show all proposed expenditures (appropriations), including debt service for the next fiscal year detailed by offices, departments, and agencies in terms of their respective work programs, and the method of financing such expenditures.
- Show proposed capital improvement expenditures during the next fiscal year, detailed by offices, departments, and agencies when practicable, and the proposed method of financing each such capital improvement expenditure.