

City of Whittier

Budget Summary Schedules



People, Pride, Progress

*Adopted Budget for
Fiscal Year 2020-21*

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City of Whittier

- *Fund Balance Summary*
- *Summary of Total of Reserved Monies*
- *Five Year Projection – General Fund*

City of Whittier

FUND BALANCE SUMMARY

FISCAL YEAR 2020-21

Fund	Description	Projected Fund Balance June 30, 2020	Total Operating Revenues	Total Operating Budget	Reserve Adjustments	Operating CIP
100	GENERAL FUND	\$ 28,879,953	\$ 72,828,799	\$71,496,947	\$ (545,678) (a)	(\$277,439)
	SPECIAL REVENUE FUNDS					
210	Traffic Offender	459,627	100,000	366,242	0	0
230	Air Quality Improvement	680,185	105,000	65,171	0	0
240	Street Lighting District 1-91	403	1,380	1,274	0	0
250	Asset Seizure-Forfeiture	74,314	10,000	198,641	0	0
254	Business Improvement Area	6,500	118,000	111,500	0	0
260	Library Grant / SB 358	1,589	41,735	43,324	0	0
261	Gas Tax - 2107	146,788	782,438	782,438	0	0
263	Traffic Congestion Relief	707,672	77,061	0	0	(403,570)
264	Traffic Safety	0	196,000	196,000	0	0
265	Gas Tax B - 2106	0	800,000	397,595	0	(402,405)
266	Gas Tax - 2105	219,678	500,000	500,000	0	0
267	HUD Grants	0	1,245,847	1,245,847	0	0
268	Subventions and Grants	0	1,984,660	1,774,037	0	0
269	Home Grants	0	395,446	395,446	0	0
270	Proposition A - Transit	2,931,489	1,847,911	1,566,826	0	0
271	Road and Rehab	222,113	1,556,192	0	0	(1,438,511)
275	Proposition A - Incentive	178,269	274,919	293,936	0	0
280	Proposition C - Transit	2,243,730	1,519,944	1,332,958	(100,000) (b)	0
285	Measure R	916,467	1,147,809	0	0	(1,867,809)
286	Measure M	100,543	1,300,716	0	0	(1,300,716)
287	Measure W	291,943	291,943	291,943	0	0
291	Parking District No. 1	124,936	112,385	98,339	0	0
292	Parking District No. 2	0	264,253	126,826	0	0
294	Uptown Village Maintenance District	22,291	0	56,022	0	0
	Total Special Revenue Funds	9,328,537	14,673,639	9,844,365	(100,000)	(5,413,011)
	FIDUCIARY FUNDS					
586	Community Facilities District 89-1	0	408,943	6,020	0	0
	Total Fiduciary Funds	0	408,943	6,020	0	0
	CAPITAL FUNDS					
635	Capital Projects - General	16,397	69,000	8,000	0	(61,000)
637	Capital Projects - New PD Building	5,938,611	0	0	0	0
	Total Capital Funds	5,955,008	69,000	8,000	0	(61,000)
	INTERNAL SERVICE FUNDS					
715	Information Technology	0	903,348	1,074,575	0	(6,600)
720	Worker's Compensation	293,782	2,502,679	2,314,598	0	0
730	General Liability	2,009,419	3,669,924	3,776,395	0	0
740	Mobile Equipment	1,153,037	2,352,630	2,392,479	0	0
750	Mobile Replacement	5,824,057	1,297,002	0	0	(1,498,000)
770	Equipment Replacement	693,291	235,900	72,200	(79,000) (c)	(309,500)
780	Group Health Insurance	624,870	6,813,298	6,886,988	0	0
	Total Internal Service Funds	10,598,456	17,774,781	16,517,235	(79,000)	(1,814,100)
	TOTAL CITY BUDGET	54,761,954	105,755,162	97,872,567	(724,678)	(7,565,550)

City of Whittier

FUND BALANCE SUMMARY

FISCAL YEAR 2020-21

Total Adjustments	Net Operating Surplus/ (Deficit)	Total Non-Operating Revenue	Total Non-Operating Budget	Total Net Non-Operating Surplus/ (Deficit)	Non-Operating CIP	Projected Fund Balance June 30, 2021
\$ (823,117)	\$ 508,735	\$ 50,000	\$1,088,292	\$ (1,038,292)	(\$1,829,955)	\$ 26,520,441
	0	1,000	0	1,000	0	194,385
	39,829	1,000	0	1,000	(44,000)	677,014
	106	0	0	0	0	509
	(188,641)	119,064	0	119,064	0	4,737
	6,500	0	0	0	0	13,000
	(1,589)	0	0	0	0	0
	0	0	0	0	0	146,788
(403,570)	(326,509)	0	0	0	0	381,163
	0	0	0	0	0	0
(402,405)	0	1,500	0	1,500	0	1,500
	0	0	0	0	0	219,678
	0	0	0	0	0	0
	210,623	0	0	0	0	210,623
	0	0	0	0	0	0
	281,085	1,000	0	1,000	0	3,213,574
(1,438,511)	117,681	0	0	0	0	339,794
	(19,017)	0	0	0	0	159,252
(100,000)	86,986	103,000	0	103,000	0	2,433,716
(1,867,809)	(720,000)	4,000	0	4,000	(50,000)	150,467
(1,300,716)	0	0	0	0	0	100,543
	0	0	0	0	0	291,943
	14,046	0	0	0	0	138,982
	137,427	6,000	0	6,000	(30,000)	113,427
	(56,022)	51,448	0	51,448	0	17,717
(5,513,011)	(683,737)	288,012	0	288,012	(124,000)	8,808,812
	0	9,000	406,000	(397,000)	0	5,923
	402,923	9,000	406,000	(397,000)	0	5,923
	0	163,998	0	163,998	(47,500)	132,895
(61,000)	0	0	0	0	0	5,938,611
	0	0	0	0	0	0
(61,000)	0	163,998	0	163,998	(47,500)	6,071,506
	(6,600)	464,000	184,970	279,030	(22,000)	79,203
	0	20,000	0	20,000	0	501,863
	(106,471)	30,000	0	30,000	0	1,932,948
	(39,849)	2,000	71,500	(69,500)	0	1,043,688
(1,498,000)	(200,998)	83,500	0	83,500	0	5,706,559
(388,500)	(224,800)	186,970	0	186,970	(110,600)	544,861
	(73,690)	0	0	0	0	551,180
(1,893,100)	(635,554)	786,470	256,470	530,000	(132,600)	10,360,302
(8,290,228)	(407,633)	1,297,480	1,750,762	(453,282)	(2,134,055)	51,766,984

City of Whittier

FUND BALANCE SUMMARY

FISCAL YEAR 2020-21

Fund	Description	Projected Fund Balance June 30, 2020	Total Operating Revenues	Total Operating Budget	Reserve Adjustments	Operating CIP
<i>WHITTIER UTILITY AUTHORITY</i>						
410	Sewer Maintenance	5,761,151	4,685,817	2,560,360	0	(3,500,970)
420	Water	10,724,748	15,731,220	11,284,176	(181,318) ^(d)	(100,000)
440	Solid Waste Disposal	1,441,684	4,905,797	4,343,059	0	0
450	Water Facilities Replacement	1,046,978	348,600	0	0	0
456	Landfill Closure	332,725	272,000	0	0	0
470	Water Bond	0	1,216,223	4,800	0	0
490	Environmental Liability	683,137	0	0	0	0
<i>TOTAL UTILITY AUTHORITY</i>		19,990,423	27,159,657	18,192,395	(181,318)	(3,600,970)
<i>WHITTIER HOUSING AUTHORITY</i>						
912	Housing Assistance	619,745	228,500	91,394	0	0
<i>TOTAL HOUSING AUTHORITY</i>		619,745	228,500	91,394	0	0
GRAND TOTAL		\$ 75,372,122	\$ 133,143,319	\$ 116,156,356	\$ (905,996)	\$ (11,166,520)

- (a) Decrease reserves for Rental Units (\$18,553). Increase reserves for Art in Public Places (\$5,500), General Plan (\$100,000), Designated Park In-Lieu (\$397,086), and Designated PEG (\$61,645).
- (b) Increase in Greenway Reserve for Rental (\$100,000)
- (c) Increase in Copiers (\$79,000)
- (d) Increase reserve for Water Connection Fees (\$181,318)

City of Whittier

FUND BALANCE SUMMARY

FISCAL YEAR 2020-21

Total Adjustments	Net Operating Surplus/ (Deficit)	Total Non-Operating Revenue	Total Non-Operating Budget	Total Net Non-Operating Surplus/ (Deficit)	Non-Operating CIP	Projected Fund Balance June 30, 2021
(3,500,970)	(1,375,513)	39,414	0	39,414	(61,000)	4,364,052
(281,318)	4,165,726	635,348	163,000	472,348	(5,050,000)	10,312,822
0	562,738	5,010	0	5,010	(150,000)	1,859,432
0	348,600	1,000	0	1,000	0	1,396,578
0	272,000	12,000	0	12,000	0	616,725
0	1,211,423	137,539	1,348,962	(1,211,423)	0	0
0	0	1,000	0	1,000	0	684,137
(3,782,288)	5,184,974	831,311	1,511,962	(680,651)	(5,261,000)	19,233,746
0	137,106	92,872	50,000	42,872	0	799,723
0	137,106	92,872	50,000	42,872	0	799,723
\$ (12,072,516)	\$ 4,914,447	\$ 2,221,663	\$ 3,312,724	\$ (1,091,061)	\$ (7,395,055)	\$ 71,800,453

City of Whittier Summary and Total of Reserved Monies

	2018-19 Actual	2019-20 Projected	2020-21 Changes	2020-21 Projected Ending Balance
General Fund Reserves				
PERS Reserve	\$ 4,707,308	\$ 4,707,308	\$ -	\$ 4,707,308
Emergency Contingency	3,259,253	3,345,285	-	3,345,285
Art in Public Places	565,091	617,875	5,500	623,375
Art in Public Places - Whittier College	15,750	15,750	-	15,750
General Plan	450,992	446,497	100,000	546,497
Rental Units	778,443	759,068	(18,553)	740,515
Designated PEG	611,585	608,255	61,645	669,900
Designated Oil Wells	100,000	100,000	-	100,000
Designated Mineral Extraction	232,982	232,982	-	232,982
Designated Park Impact Fees	1,534,941	1,718,009	-	1,718,009
Designated Public Facilities fees	260,700	291,791	-	291,791
Designated Acquatics Impact Fees	12,382	13,852	-	13,852
Designated Library Impact Fees	256,903	289,311	-	289,311
Designated Parkland	-	-	397,086	397,086
General Fund Subtotal	\$ 12,786,330	\$ 13,145,983	\$ 545,678	\$ 13,691,661
Asset Forfeiture Fund Reserves				
Police Salary	\$ 151,427	\$ -	\$ -	\$ -
Asset Forfeiture Fund Subtotal	\$ 151,427	\$ -	\$ -	\$ -
Prop. C Fund Reserves				
Greenway Reserve for Rental Income	\$ 1,034,049	\$ 1,129,244	\$ 100,000	\$ 1,229,244
Prop. C Fund Subtotal	\$ 1,034,049	\$ 1,129,244	\$ 100,000	\$ 1,229,244
Capital Projects Fund Reserves				
City Yard	\$ 119,066	\$ 119,066	\$ -	\$ 119,066
Capital Projects Fund Subtotal	\$ 119,066	\$ 119,066	\$ -	\$ 119,066
Sewer Fund Reserves				
Emergency Capital Repairs	\$ -	\$ 3,090,000	\$ -	\$ 3,090,000
Operating Capital	-	519,000	-	519,000
Sewer Fund Subtotal	\$ -	\$ 3,609,000	\$ -	\$ 3,609,000
Water Fund Reserves				
Water Connection Fee	\$ 438,217	\$ 882,459	\$ 181,318	\$ 1,063,777
Emergency Capital Repairs	2,000,000	2,500,000	-	2,500,000
Operating Capital	631,000	2,385,562	-	2,385,562
Lease Repayment	1,300,000	1,300,000	-	1,300,000
Water Fund Subtotal	\$ 4,369,217	\$ 7,068,021	\$ 181,318	\$ 7,249,339
General Liability Fund Reserves				
Solid Waste Disposal Environmental Liability	\$ 560,000	\$ 560,000	\$ -	\$ 560,000
Solid Waste Collection Environmental Liability	497,615	497,615	-	497,615
General Liability Fund Subtotal	\$ 1,057,615	\$ 1,057,615	\$ -	\$ 1,057,615
Equipment Replacement Fund Reserves				
Police Equipment	\$ -	\$ -	\$ -	\$ -
Copiers	557,844	614,004	54,000	668,004
Financial Information System Replacement	207,835	257,835	25,000	282,835
Equipment Replacement Fund Subtotal	\$ 765,679	\$ 871,839	\$ 79,000	\$ 950,839
Totals	\$ 20,283,383	\$ 27,000,768	\$ 905,996	\$ 27,906,764

City of Whittier Five Year Projection – General Fund

	FY 20/21 Adopted	FY 21/22 Projected*	FY 22/23 Projected*	FY 23/24 Projected*	FY 24/25 Projected*
Revenues					
Taxes	\$ 35,036,752	\$ 36,191,000	\$ 36,951,000	\$ 37,728,000	\$ 38,524,000
Licenses and Permits	2,399,560	2,424,000	2,448,000	2,472,000	2,497,000
Fines/Forfeitures	711,700	712,000	712,000	712,000	712,000
Motor Vehicle In Lieu	10,392,086	10,782,000	11,157,000	11,577,000	12,051,000
Use of Money and Property	1,003,246	1,028,000	1,054,000	1,080,000	1,107,000
SFS Policing Contract	9,335,975	9,361,000	9,526,000	9,652,000	9,770,000
Charges for Services / Others	13,949,480	11,454,000	11,459,000	11,465,000	11,471,000
Total Revenues	\$ 72,828,799	\$ 71,952,000	\$ 73,307,000	\$ 74,686,000	\$ 76,132,000
Operating Expenditures					
Employee Services	\$ 52,020,923	\$ 53,266,000	\$ 54,478,000	\$ 55,463,000	\$ 56,286,000
Maintenance and Operations	19,240,089	19,838,000	20,471,000	21,141,000	21,850,000
Capital Outlay	277,439	284,000	284,000	284,000	284,000
Transfers-Out	235,935	236,000	191,000	191,000	191,000
Total Operating Expenditures	\$ 71,774,386	\$ 73,624,000	\$ 75,424,000	\$ 77,079,000	\$ 78,611,000
Operating Reserve Adjustments	\$ (545,678)	\$ (572,000)	\$ (573,000)	\$ (574,000)	\$ (575,000)
Adopted Operating Surplus/(Deficit)	\$ 0	\$ (2,244,000)	\$ (2,690,000)	\$ (2,967,000)	\$ (3,054,000)
Net Operating Surplus/(Deficit)	\$ 508,735	\$ 0	\$ 0	\$ 0	\$ 0

* Projected figures are based on historical revenue and expenditure data. Future year projections are estimates only and have not been approved by City Council. These figures are for forecasting purposes only.