

City of Whittier										
General Fund - 5 Year Financial Plan - SFS										
FY2017/18										
CAP OF \$750,000 USE OF PERS RESERVE Base Plus New										
(in thousands)										
Assumption	Actual 13/14	Actual 14/15	Actual 15/16	Adopted Budget 16/17	Proposed 17/18	18/19 Estimated	19/20 Estimate	20/21 Estimated	21/22 Estimated	
OPERATING REVENUES & TRANSFER-IN										
1	Property Taxes	5,214	5,310	5,509	5,361	5,734	5,849	5,966	6,145	6,329
	Sales/Use Tax	8,195	8,804	10,046	9,724	10,050	10,251	10,456	10,665	10,878
3	Franchises Fee	2,707	2,871	2,831	2,875	2,875	2,947	3,021	3,097	3,174
24	Trash Franchise Fee	524	544	546	0	733	755	778	801	825
4	Utility Users Tax	6,903	7,049	6,812	7,075	7,075	7,217	7,361	7,582	7,809
5	Transient Occupancy Tax	704	779	890	783	783	799	815	831	848
6	Business Licenses & Permits	2,302	2,440	2,901	2,457	2,287	2,310	2,333	2,356	2,380
7	VIF (State backfill - 67.5%)	7,416	7,776	8,118	8,462	9,066	9,247	9,432	9,715	10,006
8	Fines	660	780	731	732	732	732	732	732	732
9	Use of Money & Property	571	650	838	726	933	956	980	1,005	1,030
12	Contribution for General Government	1,759	1,974	1,999	2,017	2,052	2,057	2,062	2,067	2,072
13	Whittier Utilities Authority Lease Payment	3,806	3,806	3,806	1,095	1,095	1,095	1,095	1,095	1,095
11	Charges for Services - Others	3,893	3,587	5,861	4,144	4,061	4,061	4,061	4,061	4,061
13	Others	4,175	3,053	2,983	4,382	2,864	2,864	2,864	2,864	2,864
SFS Policing Operation										
	SFS Policing Contract	7,319	7,439	7,446	7,724	7,834	7,986	8,178	8,300	8,407
25a	SFS Policing - Others (Excludes Due from SFS)	395	375	397	399	399	399	399	399	399
Total Operating Revenues		56,543	57,237	61,714	57,956	58,573	59,525	60,533	61,715	62,909
OPERATING TRANSFER-IN										
13	Transfers for Street Maintenance	1,434	1,177	1,434	1,439	1,434	1,434	1,434	1,434	1,434
13	Others Transfers	1,516	361	4	4	9	0	0	0	0
Total Transfers from Other Funds		2,950	1,538	1,438	1,443	1,443	1,434	1,434	1,434	1,434
TOTAL OPERATING REVENUES & TRANSFER-IN		59,493	58,775	63,152	59,399	60,016	60,959	61,967	63,149	64,343
OPERATING EXPENDITURES										
Employees Services Costs										
14	Salaries & Wages - Police	10,111	10,340	9,814	9,722	9,981	10,031	10,081	10,131	10,182
15	Salaries & Wages - Misc	14,017	14,067	16,025	16,312	16,288	16,369	16,451	16,533	16,616
14	Salaries & Wages - Santa Fe Springs	0	0	0	0	0	0	0	0	0
Salaries & Wages Total		24,128	24,407	25,839	26,034	26,269	26,400	26,532	26,664	26,798
15	Comp Time - City	394	496	527	323	324	326	328	330	332
10	Comp Time - SFS	0	0	0	0	0	0	0	0	0
15	Comp Absences - City	301	216	247	163	215	216	217	218	219
10	Comp Absences - SFS	0	0	0	0	0	0	0	0	0
Paid Leave Total		695	712	774	486	539	542	545	548	551
15	Labor Charges	1,093	1,070	1,127	1,164	1,181	1,187	1,193	1,199	1,205
15	Labor Credits	(2,864)	(2,823)	(2,897)	(2,994)	(3,109)	(3,125)	(3,141)	(3,157)	(3,173)
Labor Charges/Credit Total		(1,771)	(1,753)	(1,770)	(1,830)	(1,928)	(1,938)	(1,948)	(1,958)	(1,968)
Safety PERS										
26	Safety City - PERS (EE + ER)	3,460	3,521	3,431	3,616	3,915	4,117	4,414	4,545	4,635
26	Safety SFS - PERS (EE + ER)	0	0	0	0	0	0	0	0	0
25	Safety - CITY	0	0	0	0	0	0	0	0	0
Total Safety		3,460	3,521	3,431	3,616	3,915	4,117	4,414	4,545	4,635
Misc PERS										
25	Misc PERS (EE + ER)	1,573	1,681	1,791	2,094	2,304	2,607	2,900	2,985	3,085
25a	Misc CITY (ER)	0	0	0	0	0	0	0	0	0
Total Misc		1,573	1,681	1,791	2,094	2,304	2,607	2,900	2,985	3,085
PERS Total		5,033	5,202	5,222	5,710	6,219	6,724	7,314	7,530	7,720

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FY2017/18										
CAP OF \$750,000 USE OF PERS RESERVE										
Base Plus New										
(in thousands)										
		Actual	Actual	Actual	Adopted	Proposed	18/19	19/20	20/21	21/22
Assumption		13/14	14/15	15/16	Budget	17/18	Estimated	Estimate	Estimated	Estimated
16	Health Insurance	3,518	3,646	3,667	4,412	4,295	4,510	4,736	4,973	5,222
17	Workers' Comp	1,498	1,411	1,416	1,330	1,403	1,473	1,547	1,624	1,705
13	Medicare Ins	323	323	337	355	350	350	352	354	356
13	PD Residence Program	94	119	31	52	52	52	52	52	52
15	Deferred Compensation	215	223	246	254	242	243	244	245	246
13	Reclass to Non-Operating	(32)	0	0	0	0	0	0	0	0
14	Others (Court Time, etc)	31	60	28	38	69	69	69	69	69
	Other Employee Benefits Total	5,647	5,782	5,725	6,441	6,411	6,697	7,000	7,317	7,650
	Total Employee Services Costs	33,732	34,350	35,790	36,841	37,510	38,425	39,443	40,101	40,751
	Maintenance & Operation									
19	Dues, Memberships & Publications	84	92	82	97	97	99	101	103	105
19	Rentals	209	196	205	212	212	216	220	224	228
19	Taxes & Assessments	1	1	1	1	1	1	1	1	1
19	Bad Debt Costs	2	0	0	1	1	1	1	1	1
19	Misc Operating Costs	52	61	56	51	51	52	53	54	55
23	Insurance	1,327	1,224	1,122	1,210	1,174	1,291	1,420	1,562	1,718
19	Professional Contracts	2,978	2,704	3,416	2,351	2,364	2,411	2,459	2,508	2,558
18	Utilities	1,839	1,960	1,868	1,863	1,872	1,909	1,947	1,986	2,026
19	Travel & Allowances	137	137	176	202	207	211	215	219	223
22	Misc Services	1,341	1,356	1,455	1,363	1,470	1,499	1,529	1,560	1,591
21	Repairs & Maintenance	3,183	2,015	2,082	2,095	2,095	2,137	2,180	2,224	2,268
19	Operating Materials	334	296	257	543	543	554	565	576	588
19	Supplies	1,437	1,431	1,534	1,500	1,517	1,547	1,578	1,610	1,642
19	Grants	148	211	102	172	172	175	179	183	187
19	Contribution from City	3	1	2	3	3	3	3	3	3
19	City Charges	6	6	5	6	5	5	5	5	5
	Other	0	0	0	0	0	0	0	0	0
20	Mobile Equipment Maint.	1,291	1,621	1,119	1,268	1,248	1,273	1,298	1,324	1,350
19	Mobile Equip Replm't - Depreciation	429	2	540	745	540	551	562	573	584
19	Mobile Equip Replm't - Appreciation	38	5	36	40	30	31	32	33	34
	Mobile Equipment Charges Total	1,758	1,628	1,695	2,053	1,818	1,855	1,892	1,930	1,968
19	Mobile Equipment Credits & Others	(86)	0	(51)	(207)	0	0	0	0	0
	Total Maintenance & Operation	14,753	13,319	14,007	13,516	13,602	13,966	14,348	14,749	15,167
	Operating Transfer to Other Funds									
CIP Sch	Transfer to Capital Outlay Gen	202	0	0	0	0	0	0	0	0
CIP Sch	Transfer to Other Funds	211	212	166	211	175	175	175	175	175
CIP Sch	Transfer to Equip Replacement	10	20	20	0	0	0	0	0	0
	Total Operating Transfer to Other Fds	423	232	186	211	175	175	175	175	175
	Total Operating Transfer to Other Funds	423	232	186	211	175	175	175	175	175
	Operating Capital									
19	Recurring Capital	32	32	7	410	610	22	22	22	22
19	Recurring CIP	308	328	578	280	246	251	256	261	266
	Total Operating Capital	340	360	585	690	856	273	278	283	288

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(in thousands)										
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SFS Policing Operation										
Employees Services Costs										
Salaries & Wages - Santa Fe Springs										
14	Safety - SFS	3,165	3,309	3,307	3,559	3,520	3,538	3,556	3,574	3,592
14	Misc - SFS	272	276	271	296	275	276	277	278	279
10	Comp Time - SFS	3	3	4	2	3	3	3	3	3
10	Comp Absences - SFS	(26)	(130)	(20)	(83)	(85)	(85)	(85)	(85)	(85)
15	Labor Charges - SFS	812	812	813	814	814	818	822	826	830
15	Labor Credits - SFS	0	0	0	0	0	0	0	0	0
26	Safety SFS - PERS (EE + ER)	1,398	1,442	1,361	1,481	1,613	1,688	1,801	1,846	1,873
25	Misc SFS - PERS (EE + ER)	32	34	35	35	46	52	58	59	61
16	Health Insurance	485	517	525	547	595	625	656	689	723
17	Workers' Comp	381	361	356	345	356	374	393	413	434
13	Medicare Ins	52	57	59	54	56	56	56	56	56
15	Deferred Compensation	17	16	18	19	15	15	15	15	15
14	Others (Court Time, etc)	3	3	2	8	4	4	4	4	4
Total SFS - ESC		6,594	6,700	6,731	7,077	7,212	7,364	7,556	7,678	7,785
28	Dues, Memberships & Publications	1	1	0	1	1	1	1	1	1
28	Rentals	0	0	0	1	1	1	1	1	1
28	Misc Operating Costs	0	2	3	1	1	1	1	1	1
28	Insurance	227	197	172	98	68	68	68	68	68
28	Professional Contracts	9	19	18	20	20	20	20	20	20
28	Utilities	0	4	4	4	4	4	4	4	4
28	Travel & Allowances	0	1	2	2	2	2	2	2	2
28	Misc Services	136	160	157	156	156	156	156	156	156
28	Repairs & Maintenance	68	68	68	68	68	68	68	68	68
28	Operating Materials	35	34	36	38	38	38	38	38	38
28	Supplies	54	56	56	56	56	56	56	56	56
28	City Charges	195	197	199	202	207	207	207	207	207
Maintenance & Operation		725	739	715	647	622	622	622	622	622
Operating Capital & Others		0	0	0						
Total SFS Policing Operation		7,319	7,439	7,446	7,724	7,834	7,986	8,178	8,300	8,407
19	PERS Increases (General Fund less SFS)	0	0	0	0	0	1,226	2,558	4,014	5,100
TOTAL OPERATING EXPENDITURES		56,567	55,700	58,014	58,982	59,977	62,051	64,980	67,622	69,888
TOTAL OPERATING EXPENDITURES		56,567	55,700	58,014	58,982	59,977	62,051	64,980	67,622	69,888
OPERATING RESERVES ADJUSTMENTS										
13	Reserve for Art in Public Places				(5)	(5)	(5)	(5)	(5)	(5)
13	Reserve for General Plan				140	520	(80)	(80)	(80)	(80)
10	Reserve for Emergency Contingency				(100)	(54)	(54)	(55)	(56)	(57)
10	Reserve for Police Equipment/Maintenance					0	0	0	0	0
10	Reserve for Greenway					0	0	0	0	0
10	Reserve for Rental Units				(29)	(10)	(10)	(10)	(10)	(10)
13	Reserve for Police Building					0	0	0	0	0
2	Reserve for Mineral Extraction				0	0	0	0	0	0
2	Reserve for Designated Parkland					0	0	0	0	0
2	Reserve for Park In-Lieu				(596)	(397)	(397)	(397)	(397)	(397)
2	Reserve for PEG				188	(62)	(62)	(63)	(64)	(65)
2	Reserve for Judgment						0	0	0	0

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TOTAL OPERATING RESERVES ADJUST.				(402)	(8)	(608)	(610)	(612)	(614)	
NET OPERATING SURPLUS/(DEFICIT)				15	31	(1,700)	(3,623)	(5,085)	(6,159)	
ADJUSTED NET OPERATING SURPLUS/(DEFICIT)				15	31	(1,700)	(3,623)	(5,085)	(6,159)	
FUND BALANCE ADJUSTMENTS				0	0	0	0	0	0	
USE OF CONTINGENCIES RESERVE (PERS SAVINGS)				0	0	750	750	750	750	
REVISED NET OPERATING SURPLUS (DEFICIT)				15	31	(950)	(2,873)	(4,335)	(5,409)	
NON-OPERATING REVENUES										
13 WRA Interest Income	0	0	0	0	0	0	0	0	0	
13 WRA Loan Repayment	0	0	0	0	0	0	0	0	0	
13 Others	217	121	128	50	50	0	0	0	0	
TOTAL NON-OPERATING REVENUES	217	121	128	50	50	0	0	0	0	
NON-OPERATING EXPENDITURES										
13 Loan To WRSA	0	0	0	0	0	0	0	0	0	
15 Employees Services Costs	32	0	0	0	0	0	0	0	0	
Maintenance & Operation	354	453	506	291	189	0	0	0	0	
Uptown Festival Contrib						0	0	0	0	
Firework Show				55	36	0	0	0	0	
13 Others & Transfers	137	704	80	351	446	0	0	0	0	
NEW CAPITAL EQUIPMENT REQUESTS				162	3					
TOTAL NON-OPERATING EXPENDITURES	523	1,157	586	859	674	0	0	0	0	
NON-OPERATING RESERVES ADJUSTMENTS										
13 Close Reserve for Retail Contingencies				0	0	0	0	0	0	
13 Reserve for LT Debt						0	0	0	0	
13 Reserve for Sidewalks				0	0	0	0	0	0	
9 TOTAL NON-OPERATING RESERVES ADJUST.				0	0	0	0	0	0	
NET NON-OPERATING SURPLUS/(DEFICIT)				(809)	(624)	0	0	0	0	
PERS Reserve Balance	4,707	4,707	4,707	4,707	4,707	3,957	3,207	2,457	1,707	