



## HOW TO USE THIS DOCUMENT

The City of Westminster's budget document reflects the Adopted 2015/2016 Budget. The fiscal year for Westminster commences January 1 and ends on December 31 of the same year. In November 2000, Westminster voters approved a charter amendment that allows City Council to adopt a two-year budget. City Council adopted the City's first official two-year budget for the fiscal years 2003 and 2004.

This budget document is organized into ten primary sections. These sections are the Budget Message, Community Profile & Budget Process, Operating Budget Executive Summary, Revenues & Expenditures Summary, Operating Budget, Miscellaneous Funds, Capital Improvement Program, Staffing, Line Item Accounts and the Glossary.

### **Budget Message**

The budget message represents the City Manager's letter of transmittal to the City Council for the two-year budget. The letter sets the tone and the theme for the budget. Included in the transmittal are outlines of any significant changes in the budget from previous budgets, revenue and expenditure changes, and detail of any new program or program changes the City will be undertaking in the upcoming two years.

### **Community Profile & Budget Process**

This section is designed to provide the reader with an overview of the Westminster community as well as a better understanding of the City's budgeting process. Topics discussed in this section include economic development information about real estate, transportation, local economy, community, government, and education. Additionally, the budgeting process is explained, including the timetable followed and legal requirements adhered to by City Council and Staff.

### **Operating Budget Executive Summary**

This section lists those items included in the operating budgets for 2015 and 2016 and acts as a summary of adjustments to the operating budget. Items include staffing adjustments, studies and equipment, and additional or reallocation of funds to support existing programs. Additional information on the items included on this list may be found in the respective department narrative pages following the Revenues & Expenditures Summary section of this document.

### **Revenues & Expenditures Summary**

This section of the budget provides the reader with a summary look at the City's expenditures and revenues. The reader can find a comprehensive summary of the entire City budget, including revenues, expenditures, debt service, and reserves. In addition, the reader can find General and Utility Funds' revenues by source and expenditures by department and division. This section also includes the Sales & Use Tax, Parks, Open Space & Trails (POST) Sales & Use Tax, Golf Course, and General Capital Improvement Funds' projected revenue. The City's debt service and lease-purchase schedules are also included in this section.

### **Operating Budget**

The tabs beginning with General Government and ending with Information Technology represent the City's operating budget. These sections provide the reader information about all City departments and divisions. Overviews, achievements and objectives for the next two years are presented on a departmental level. Each division has an overview, achievements, and objectives for the next two years. Readers interested in the line item accounts may find them within this document in the Line Item Accounts section.

### **Miscellaneous Funds**

The tabs beginning with the Golf Course Enterprise Fund and ending with Miscellaneous Funds represent those special funds with dedicated revenue. The City uses these dedicated revenues to operate and manage those programs falling within the guidelines of these special funds. Some of the funds are designated as

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enterprise funds since the programs contained within this fund must be self-sustaining. The Fleet Maintenance Fund is an internal billing fund in which the dollars budgeted in each department for fleet expenses (rental and fuel charges) are transferred to this separate fund to manage and maintain the City's fleet. Other funds, such as Westminster Economic Development Authority (WEDA) and Community Development Block Grant (CDBG), adhere to a separate set of parameters than the City's annual budget and thus are listed within this section; WEDA must be adopted by a separate entity known as the WEDA Board but is shown in the City budget because some City staff conduct work for the WEDA Board.

**Capital Improvement Program (CIP)**

This section includes a listing of the projects approved for 2015 and 2016 as well as the five-year Capital Improvement Program. The CIP is an ongoing, five year program for the planning and financing of capital improvements in the City. The first two years listed in the five-year CIP were adopted by City Council with the two-year budget and outlines the projects planned for the next two years.

**Staffing**

The Staffing section includes a summary chart of personnel changes by department for the upcoming two years. In addition, it lists all positions, by department and division, authorized by the City Council for the upcoming two years. The 2015 and 2016 columns represent the authorized staffing levels.

**Line Item Accounts**

The line item accounts show all accounts composing the Adopted 2015/2016 Budget and include the specific dollar amounts summarized in the previous sections as personnel, contractual, commodities, and capital outlay.

**Glossary**

The glossary is designed to assist the reader in better understanding certain terms and acronyms that are used in the budget document.