

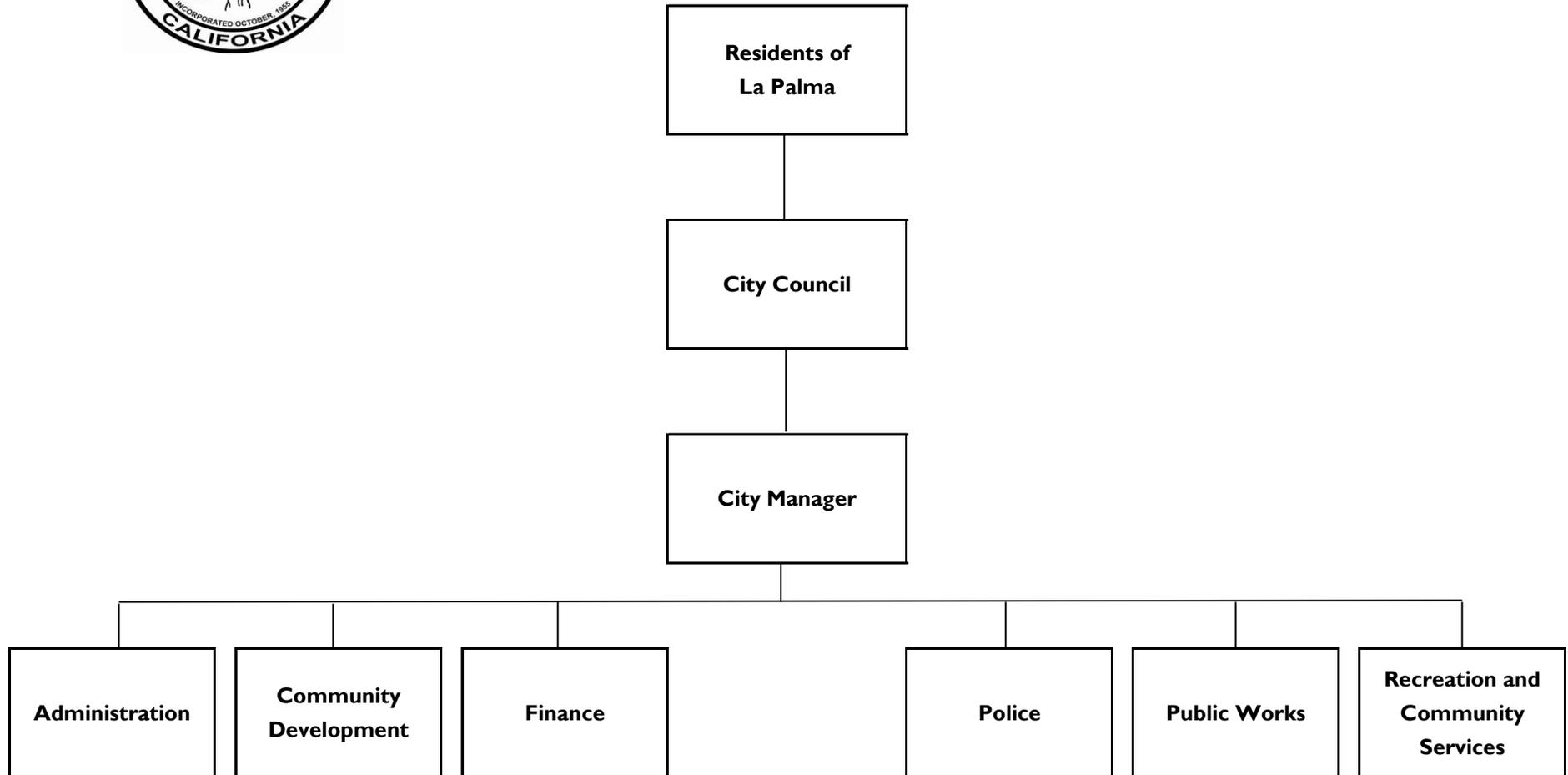


CITY OF LA PALMA

**Fiscal Year 2012-2013
Adopted Budget**



City of La Palma



CITY COUNCIL



G. Henry Charoen
Mayor



Steve Hwangbo
Mayor Pro Tem



Ralph D. Rodriguez
Council Member



Steve Shanahan
Council Member



Mark Waldman
Council Member

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City of
La Palma

Office of the City Manager

Terry Matz
Interim City Manager

DATE: July 1, 2012
TO: The Honorable Mayor and Members of the City Council
FROM: Terry Matz, Interim City Manager
SUBJECT: **FY 2012-13 Adopted Budget Message**

Introduction

It is my pleasure to submit the Adopted Fiscal Year 2012-13 budget for the City of La Palma and the Successor Agency to the La Palma Community Development Commission (SA/CDC). As we have done in the past few years, this budget document presents a rolling two-year budget, with the Fiscal Year 2012-13 budget being formally presented and the Fiscal Year 2013-14 budget being presented as an estimate to assist in identifying trends and aid in the decision-making process. Across all funds, including the funds of the former Community Development Commission, the adopted expenditures and transfers out for FY 2012-13 total \$28,215,900, and estimated revenues and transfers in are \$23,104,460.

The revenue budget for FY 2012-13 has been prepared using projected revenues for FY 2011-12 as a baseline. The base has been adjusted for known one-time events and then projected to change based on anticipated trends. Those same trends and one-time adjustments have also been used to arrive at the estimated FY 2013-14 revenues.

The personnel services portion of the FY 2012-13 adopted budget has been prepared by projecting salaries and benefits by position. A “salary savings credit” of approximately three percent (3%) has also been included in this budget to account for natural turnover and short-term vacancies that happen during the course of the year across the organization. All changes to employee salaries and retirement contribution rates related to the approved Memorandums of Understanding (MOUs) from last year are incorporated into the adopted budget. As per the MOU language for all employee associations, there are no cost of living adjustments in FY 2012-13. With employees contributing a larger share of retirement costs, the creation of a second tier retirement program, and other changes in the MOUs, total personnel expenditures are decreasing approximately 1.5% in the General Fund.

The maintenance and operations and capital outlay/improvement portions of the FY 2012-13 adopted budget have been prepared by using historical data to estimate costs and adjusting for certain one-time expenditures. The FY 2013-14 estimated budget includes amounts from the previous year and incorporates known significant changes, such as increases in contract costs, where applicable. The direction to each department in developing their budgets for FY 2012-13 was to build a “status quo” expenditure plan.

As can be seen, the modest increase of 2.7% in the maintenance and operations portion of the General Fund budget speaks to the success each department has had in maintaining expenses for another fiscal year. This modest increase is primarily due to one-time costs related to the General Plan update, increases in vehicle fuel and maintenance costs, the assumption of certain costs previously charged to the Community Development Commission (CDC), and the addition of one-time expenditures such as the purchase of SWAT ballistic vests, the replenishment of emergency water and food supplies, and the installation of WiFi equipment at Central Park and City Hall.

To better illustrate trends and changes, in virtually every section of the budget document, you will see a column indicating FY 2010-11 actual operating amounts, followed by both the adopted and amended FY 2011-12 budget amounts. The adopted FY 2012-13 and estimated FY 2013-14 budgets are highlighted on each sheet to aid the reader in identifying key information. The adopted and estimated figures also show the percentage change from the previous year.

The program descriptions in each section of the budget generally include statistical data to better identify the services performed. In addition, the program explanations provide detailed information about each of the budget line items to help the reader understand what taxpayers are getting for their money.

General Fund Highlights

I am pleased to present a budget that is balanced, where ongoing revenues exceed ongoing expenditures. As adopted, the FY 2012-13 General Fund budget projects revenues to exceed expenditures by \$63,400. For FY 2013-14, the surplus amount is estimated to be \$70,700. General Fund reserves are projected to be in excess of the 100% City Council reserve level by the end of FY 2011-12. Therefore, the adopted FY 2012-13 budgets includes a transfer of \$1,700,000 to the Capital Outlay Reserve (COR); with another transfer of \$75,000 in FY 2013-14. This meets the City Council’s primary objective, adopted as part of its annual Goal Setting effort, of adopting a budget that is balanced without the use of reserves, without raising user fees, and without diminishing service levels. In addition, funding is provided to the COR in order to help meet the City’s infrastructure needs (which will be

discussed further in the capital projects section below).

When looking at the overall differences between FY 2011-12 and FY 2012-13, the most significant change is a decrease in revenue of \$560,800 (5.5%). This is due largely to the sluggish economic recovery and the volatility of the City’s sales tax base. Staff is continuing to take a conservative approach in estimating revenues due to these reasons. On the expenditure side, each department has endeavored to reduce expenses where possible. With continued, increased savings in retirement costs due to the approved MOUs, and a concerted effort by staff to maintain expenditures at prior year levels, General Fund expenditures are anticipated to decrease 0.3%.

The following table provides a summary of General Fund revenues, expenditures and available (spendable) fund balance for FY 2012-13 and FY 2013-14:

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
	2010-11	2011-12	2011-12	2012-13	2011-12	2013-14	2012-13
	Actual	Adopted	Projected	Adopted	Projected	Estimated	Adopted
Revenues	9,643,031	9,480,900	9,951,800	9,707,600	-2.5%	9,830,200	1.3%
Expenditures	9,778,120	9,466,500	9,672,500	9,644,200	-0.3%	9,759,500	1.2%
Net Change in Fund Balance	(135,090)	14,400	279,300	63,400	-77.3%	70,700	11.5%
Beginning Unreserved Fund Balance	15,902,994	14,540,862	14,540,862	11,320,200	-22.1%	9,683,600	-14.5%
Transfer to COR	(1,044,000)	(3,500,000)	(3,500,000)	(1,700,000)	-51.4%	(75,000)	-95.6%
Ending Unreserved Fund Balance	14,723,904	11,055,262	11,320,162	9,683,600	-14.5%	9,679,300	0.0%

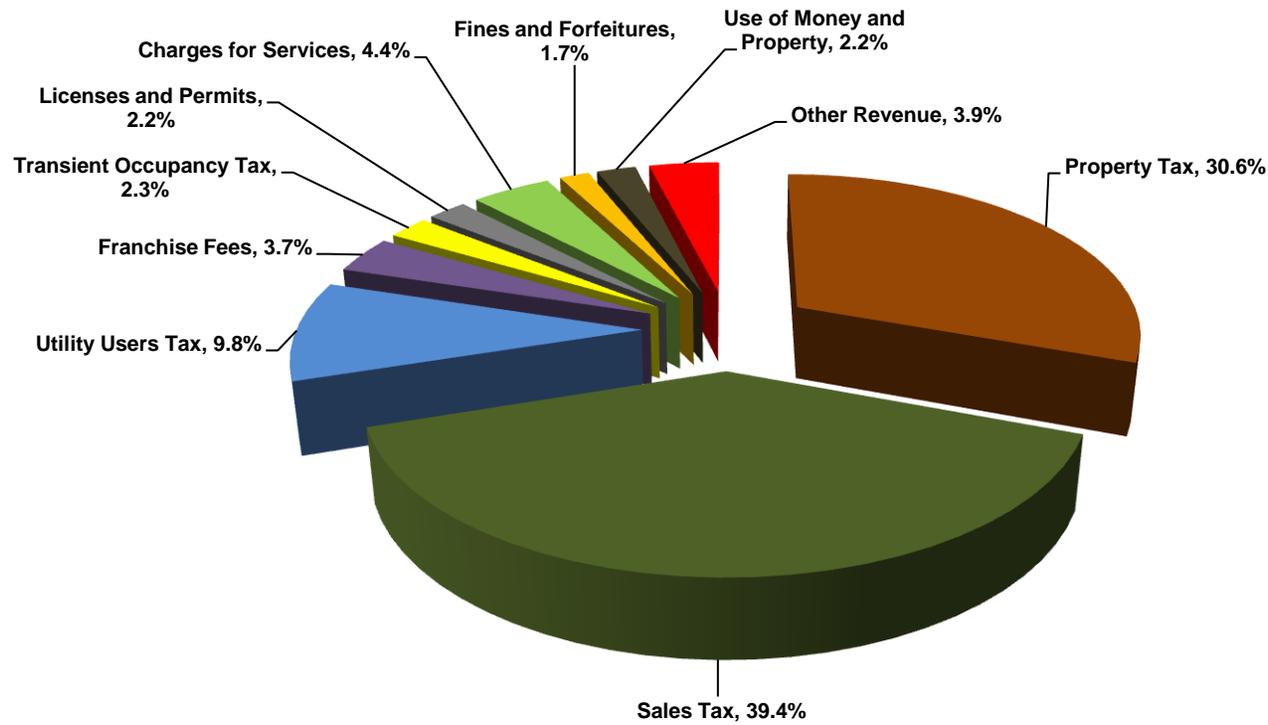
General Fund Reserves are projected to be roughly \$9.7 million at the end of FY 2012-13. This is after the \$1,700,000 transfer to the Capital Outlay Reserve (COR) that will help fund arterial and residential pavement management projects. This transfer will achieve another City Council goal, which is to set aside funds for long-term projects identified in the Capital Improvement Plan (CIP) while maintaining the General Fund Reserve at 100% of ongoing operating expenditures. This is especially noteworthy given the dissolution of redevelopment agencies in the State and the local loss of \$500,000 in redevelopment funds for various road and infrastructure projects.

The following sections more completely describe the anticipated General Fund revenues and expenditures included in this budget.

General Fund Revenues - FY 2012-13: \$9,707,600

The City of La Palma’s overall revenue base relies on three primary sources of revenue: sales tax, property tax, and the utility users tax (UUT), as can be seen in the pie chart below. Sales tax represents 39.4% of General Fund revenues, followed by property tax at 30.6%, and the UUT at 9.8%. It should be noted that 97% of the City’s sales tax comes from just twenty businesses. This lack of diversification is the primary reason that the City Council continues to put a high priority on keeping reserves at 100% of expenditures while enhancing economic development efforts.

**General Fund Revenues by Type
FY 2012-13**



General Fund revenue estimates anticipate a decline of 5.5% from the projections in the amended FY 2011-12 budget. This is due to the continued sluggish economic recovery and the unpredictability of sales tax revenue received from fuel sales. While the most recent reports show some growth in key sales tax categories, this adopted budget is built upon conservative revenue estimates in order to better respond to any unforeseen changes.

Property Tax revenue is projected to be stable, with a slight increase of 0.2% in FY 2012-13. The median home price in La Palma as of the first quarter of 2012 is approximately \$470,000, about the same level as the first quarter in 2002. Sales activity has leveled off to about 20 homes sold per quarter for the past seven quarters; a significant drop from the boom years in the early 2000's when more than 50 sales were occurring per quarter. Staff will continue to monitor this important revenue source to determine the effects that property reassessments by the County Assessor and continued weak sales will have on the overall property tax picture.

Section 8-63 of the La Palma Municipal Code requires the City Council to annually review the utility users tax (UUT) as part of its adoption of the General Fund budget. One of the City Council goals was to once again lower the UUT rate to 4% (from the legally allowed maximum rate of 5%). A staff report will be provided to the City Council for their review and decision on what the rate will be in FY 2012-13. However, staff proceeded in developing this budget by projecting UUT revenue at the 4% rate level, consistent with the City Council goal.

It should also be noted that actions by the State of California continue to have impacts on local agencies. Last fiscal year, with the passage of SB 89, the State took away Vehicle License Fee (VLF) revenue from municipalities. The City of La Palma lost about \$75,000 annually due to this last minute legislative action by the State. The League of California Cities continues its work to overturn this law. However, for the near future, it appears that VLF has been lost as source of general revenue, and as such staff is assuming no VLF in FY 2012-13 and beyond.

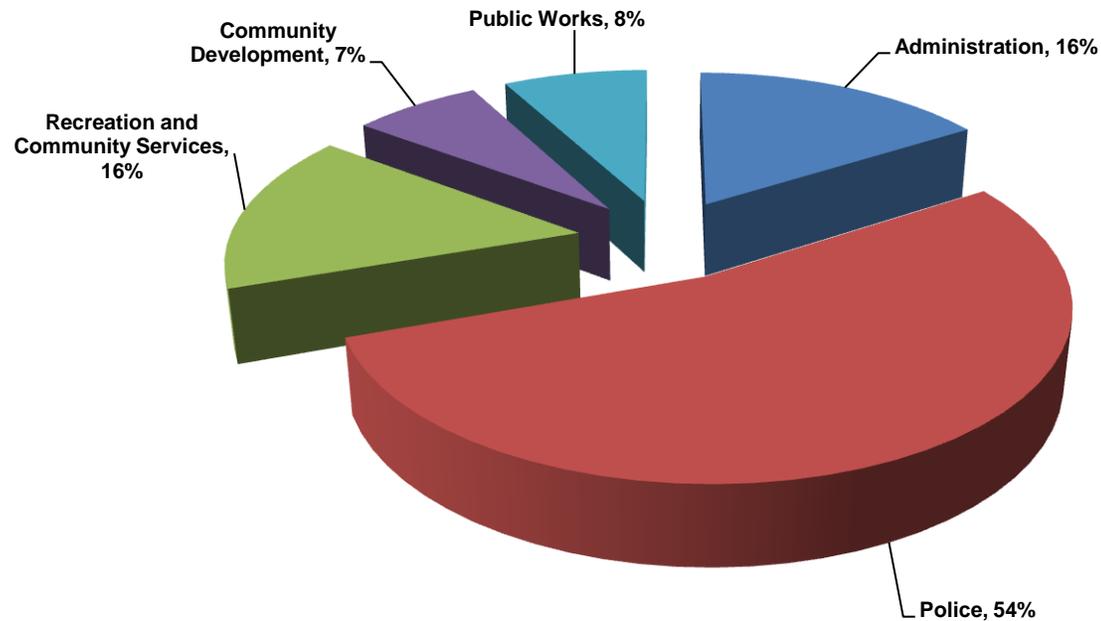
Additionally, the City is continuing to deal with the dissolution of redevelopment and its effects on the General Fund. This has meant foregoing over \$200,000 in revenue the General Fund previously received from the Community Development Commission (CDC) for administrative overhead, loan repayments, and related expenses. The implementation of ABIX26 – the law dissolving redevelopment agencies – continues to be a fluid endeavor and staff is working continuously to meet State and County requirements. It is likely, during the course of the fiscal year, Staff will bring to the City Council and the Successor Agency requests for budget appropriation updates due to the ongoing implementation of ABIX26.

Overall, the revenue projections for FY 2012-13 remain conservative and are based on a thorough analysis of historical trends, consultant recommendations, and a review of economic forecasts.

General Fund Expenditures – FY 2012-13: \$9,644,200

Public safety continues to be La Palma’s highest priority in terms of service delivery. Every City department contributes to the City’s public safety mission in some way, either through direct programs and services designed to protect the public’s health, safety and welfare, or by indirectly supporting those basic services. The majority of the General Fund expenditures continue to be related to services provided by the Police Department, with lesser amounts being allocated to Recreation and Community Services, Administration, Public Works, and Community Development. The following graph illustrates General Fund expenditures by department:

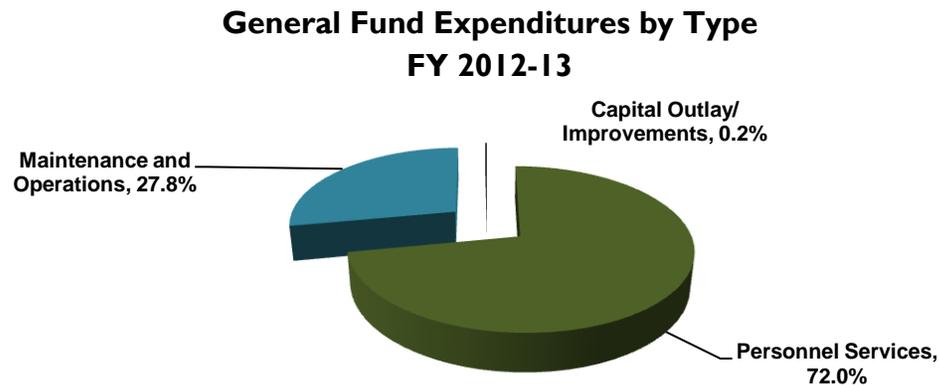
**General Fund Expenditures by Department
FY 2012-13**



Each Department has continued its pursuit of cost savings measures and the FY 2012-13 adopted budget illustrates the success of these efforts. Departments were instructed to build “status quo” expenditure plans while endeavoring to find additional operational efficiencies and cutting costs where possible. The overall decrease of 0.3% in General Fund appropriations for FY 2012-13 is testament to the continued vigorous cost cutting efforts of recent years. Other than certain one-time expenditures such as the General Plan update, purchase of SWAT ballistic vests, replenishment of emergency water and food supplies, payment to the County of Orange for the 2012 municipal election, and the return of appropriations for required training, maintenance and operations expenditures have been maintained at FY 2011-12 levels.

The high quality, responsive, and personal level of service expected by the citizens of La Palma requires a dedicated and professional team of employees. As such, personnel services represent the City’s largest General Fund expenditure area. Labor costs make up approximately 72% of the City’s General Fund Budget (\$6,916,600), and maintenance and operations make up approximately 28% (\$2,708,200). Capital Outlay/Improvements are less than 1% of the General Fund Budget (\$19,400) since significant capital improvements are funded by utilizing non-General Fund sources (described later) and are reflected as part of the Capital Improvement Program (CIP).

The following graph illustrates General Fund expenditures by type:



In an effort to reduce expenditures, increase operating efficiencies, and respond to a City Council goal, one full-time position is being held open and another is being reclassified in the FY 2012-13 budget. The position being held vacant is a Police Sergeant. The position being reclassified is a Recreation Supervisor position. This higher level, supervisory position has been reclassified to a Management Aide. This new classification will decrease costs since the position is in a lower pay grade, while increasing operating efficiencies across departments in order to respond to a City Council goal. The Management Aide position will assist Administration and Recreation and Community Services in expanding La Palma's reach into social networking and expanding the City's online presence.

Pension Reform

The City's employees are represented by three labor groups – the La Palma Professional Employees Association (LPPEA), the La Palma General Employees Association (LPGEA), and the La Palma Police Association (LPPA). The City's executive management team is unrepresented, but governed by an Employment Resolution adopted by the City Council.

During the first half of FY 2011-12, the City Council adopted a new Employment Resolution for the Executive Management Team and new Memoranda of Understanding (MOU) for all three labor groups. Each agreement has a three-year term that includes significant pension reforms that will reduce costs in both the short- and long-term. The adopted reforms include a second tier retirement plan for future employees that provides for a lower benefit formula and increases the retirement age for safety and non-safety employees (2.0% at 60 for non-safety and 2.0% at 55 for safety employees).

The approved MOUs also have current employees paying for a portion of their retirement costs. This pick-up of employee retirement costs began in FY 2011-12, with the percentage paid by each employee increasing each succeeding fiscal year, with the goal of having all employees picking up their full share of the employee retirement contribution by FY 2013-14. The projected savings from these approved agreements have been included in the adopted FY 2012-13 budget and is the primary reason why projected General Fund personnel costs are decreasing by 1.5% when compared to FY 2011-12.

In addition, Staff has very conservatively projected retirements costs for FY 2013-14, assuming the employer rate will increase two percent based on recent changes to actuarial assumptions by CalPERS. Some of these changes include a reduction in the assumed rate of return on investments (from 7.75% to 7.50%), a change to the mortality rate (people are living longer), and other assumptions related to the consumer price index and salary costs. Staff will continue to monitor changes to the retirement landscape related to CalPERS actuarial assumptions and will make changes as necessary to future budgets.

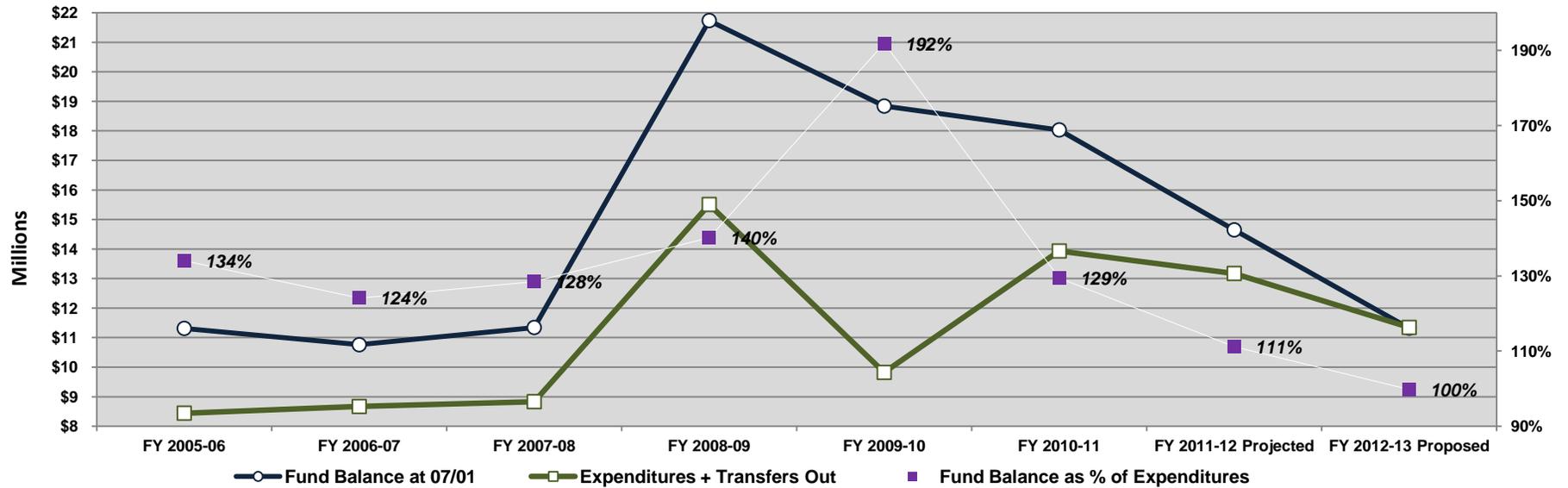
Contribution to FY 2012-13 Reserves - \$63,400

Total General Fund revenues are projected to exceed General Fund expenditures in FY 2012-13 by \$63,400. General Fund reserves, net of the transfer to COR, projected to be just over \$9.7 million, will remain sufficient to respond to financial crises or emergencies in the short-term. The City of La Palma is fortunate to have generated such reserves, giving the City Council continued flexibility in responding to sudden and/or unanticipated changes in its revenue base, such as those that have occurred in the past few years.

The estimated FY 2013-14 budget projects revenues in excess of expenditures of \$70,700. This is the result of a combination of factors including: adopted pension reforms and employee concessions, continued constraint of operating costs across all operating accounts, and the modest recovery in key revenue sources as the overall economy slowly improves. While the projected surplus is welcome news, it will be essential to keep an eye on expenditures as the economy continues its glacial recovery from the worst recession since the Great Depression. The Finance Department will play a key role in updating the City Council on the City's financial status on a regular basis and will suggest changes to appropriations if needed in the upcoming fiscal year.

While the City has used some reserves to balance its General Fund Budget in prior years, the vast majority of the decline in reserves shown in the table below is the result of increased capital expenditures and accelerated repayment of pension liabilities. These actions were taken by the City Council to help ensure the fiscal sustainability of the organization. The City Council has established a goal to have a General Fund reserve of at least 100% of operating expenditures. This adopted budget meets this goal, as is shown in the following summary of historical General Fund Reserve levels, plotted alongside total expenditures/transfers out.

**General Fund Reserves
Fiscal Years 2005-06 through 2013-14**



Capital Improvement Plan (CIP): \$5,272,000

La Palma receives revenue from a variety of sources in order to fund upgrades, improvements and repairs to its infrastructure. The adopted capital improvement budget for FY 2012-13 is \$5,272,000, and \$2,322,000 for FY 2013-14. The entire five-year plan is provided in this budget document and details on each project and its funding source, through FY 2017-18, can be found in the CIP section.

Normal funding is included for arterial rehabilitation, residential street resurfacing and slurry sealing, intersection improvements, Community Center and park rehabilitation projects, various City Hall facility upgrades, and other ongoing capital projects identified in the Water and Sewer System Master Plans. Also included in this adopted budget is a transfer of \$1,700,000 from the General Fund Reserve to the Capital Outlay Reserve (COR) in FY 2012-13 in

order to set aside funds needed for arterial and residential street rehabilitation projects identified in the CIP. The estimated FY 2013-14 budget includes a transfer of \$75,000 from General Fund Reserves to COR.

Recent changes to the California Constitution appear to have provided a safeguard to local agencies against the State borrowing or even taking Highway Users Tax (Gas Tax) funds. In addition, the recent re-approval by County of Orange voters of the half-cent sales tax known as Measure M provides long-term, secure funding for local road projects. Both Gas Tax and Measure M are important sources of funding for La Palma as the Public Works Department endeavors to keep our transportation rights of way in excellent condition, meeting the high standards of our residents.

Having access to these Special Revenue Fund dollars is made all the more important in light of the City's loss of Community Development Commission (CDC) funds for arterial rehabilitation projects. La Palma lost the ability to use \$500,000 in FY 2011-12 due to the dissolution of redevelopment agencies by the State. It will be important for the City Council to review future funding of CIP projects and for staff to research alternative funding of infrastructure projects given the loss of redevelopment funds for this use.

However, for FY 2012-13 and FY 2013-14, Gas Tax, Measure M and COR will provide sufficient funding for the various arterial and residential street projects. The City's efforts in recent years to increase measures aimed at improving our streets will pay off in the long-run as future maintenance costs are lessened. The decision by the City Council to provide much needed funding for street projects in recent years at a higher rate than in prior years will help prolong the life of La Palma's transportation infrastructure and minimize the need for large rehabilitation and maintenance projects in the near future.

Dissolution of the Community Development Commission (CDC)

As has been mentioned throughout this budget message, the effects of ABIX26, the law dissolving redevelopment throughout California, are still being measured locally. Staff is working daily with the State Department of Finance, State Controller's Office, the County of Orange, and its Oversight Board to meet the requirements of implementation of this complex and imperfect piece of legislation.

The effects on the General Fund have been felt in the loss of cost allocation and loan repayment revenue. The CIP is affected directly by the loss of redevelopment funds for infrastructure projects. The City's economic development efforts are impacted by the loss of useful redevelopment tools. Even the City's affordable housing funds cash reserves are in jeopardy of being taken by the State. Staff continues to monitor efforts by the State legislature to ameliorate certain effects of ABIX26.

Regardless of the outcome of pending legislation, the City of La Palma, acting as the Successor Agency to the former CDC, has worked with the various appointing agencies to establish an Oversight Board, prepared the required Recognized Obligation Payment Schedule (ROPS) for submission to the County of Orange and State Department of Finance, and fulfilled all legally required mandates up to this point. The implementation of ABIX26 is a fluid situation, and many pieces of the legislation are vague and still subject to legal interpretation. Staff will continue to update the City Council as it acts as Successor Agency on the challenges facing La Palma as its former CDC winds down.

Conclusion

In summary, this adopted budget incorporates recommendations from the City staff that are intended to respond to the identified needs and desires of the La Palma community. This adopted budget fully meets the City Council's established goals of adopting a balanced budget while holding user fees constant, maintaining service levels, and lowering the UUT rate to 4%. As adopted, General Fund reserves will increase by \$64,300 in FY 2012-13.

I would like to take this time to thank each Department Director and their staff for their hard work in building this budget. I also want to thank Michael Solorza, Finance Director and his staff, for their help in assembling and analyzing budget data and putting together this budget document. The staff and I welcome comments at any time from the City Council and the Community on the adopted spending plan and how best to prepare for La Palma's future needs.

EXPLANATION OF REVENUE SOURCES

GENERAL FUND

The following revenue sources contribute to the City's General Fund. The General Fund provides the City Council with the broadest and most flexible spending eligibility. The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

**PROPERTY TAX
General Fund**

Description: Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (moveable property) located within the City. Property is assessed by the County Assessor.

**SALES TAX
General Fund**

Description: The sales and use tax is imposed upon retail transactions. The Orange County sales tax rate is 7.75% of the sale price of taxable goods and services sold at retail businesses in La Palma. The City receives 1.0% of the tax while the remainder is allocated to the State and various transit authorities.

**UTILITY USERS TAX
General Fund**

Description: The Utility Users Tax (UUT) is imposed on consumers of electric, gas, cable television, and telephone services. The current rate is four percent and is applied to the amount billed to the customer for utility services. Residents with an annual income less than the median income in Orange County, based on number in the household, are exempt from the Utility Users Tax.

**FRANCHISE FEES
General Fund**

Description: Franchise fees are imposed upon privately owned utility companies for the privilege of using City streets or right-of-ways. The fees are based on a percentage of the utility companies' gross receipts.

TRANSIENT OCCUPANCY TAX
General Fund

Description: Typically, cities impose a Transient Occupancy Tax (TOT) on occupants of hotel, motel, inn, tourist home, or any lodging facility unless such occupancy is for 30 days or longer. The tax is applied to the customer's lodging bill.

LICENSES AND PERMITS
General Fund

Description: These fees are imposed to process all construction activity (building, plumbing, electrical, mechanical, and grading) permits. Business licenses are categorized with this revenue, but discussed separately. Animal control licenses and fees are collected by the Southeast Area Animal Control Authority (SEAACA).

BUSINESS LICENSE TAX
General Fund

Description: The business license tax is imposed on businesses for the privilege of conducting business within the City. The tax is typically based on gross receipts or the number of employees.

INTERGOVERNMENTAL
General Fund

Description: Intergovernmental revenue comes from other governmental agencies. Examples include Motor Vehicle, SB90, and P.O.S.T. reimbursements.

CHARGES FOR SERVICES
General Fund

Description: The City collects fees from users or participants of City-provided services such as plan checking, engineering services, fire inspections, police charges, and recreational and cultural activities.

FINES AND FORFEITURES
General Fund

Description: These fees are imposed on persons receiving tickets for Vehicle Code, parking violations, or Municipal Code (Ordinance) violations in the City. In addition, reimbursements are required through the courts or direct billing for police services associated with arresting offenders or criminals.

USE OF MONEY AND PROPERTY
General Fund

Description: Revenue from the use of money and property is derived from the prudent investment of the City's idle funds and rental income.

INTERFUND TRANSFERS
General Fund

Description: Interfund transfers charge certain programs their cost of centralized services (salaries, benefits, building services, water/sewer activities, etc.).

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

STREETS FUND

Description: Revenues to the Streets Fund come from the State of California's Gas Tax (Highway Users Tax). Projects eligible to be funded by Gas Tax monies must be related to the construction, maintenance, or improvement of streets or highways, other than state highways, subject to the provisions of the Streets and Highways Code.

MEASURE M

Description: Measure M was originally approved by the voters in November 1990 and reauthorized for an additional thirty years in November 2006. Measure M authorized a ½ of one percent retail sales tax and provides a variety of funding for transportation needs in Orange County. Included in the Measure M Program is a "turnback" provision in which 18% of Measure M funds are returned to cities and the County based on a master plan of arterial highway (MPAH) miles in the city, population and the current sales tax forecast. Measure M funds may only be used for maintaining and improving public transportation projects.

AIR QUALITY IMPROVEMENT FUNDS

Description: This program is used to account for the revenue derived from motor vehicle registration fees imposed by the South Coast Air Quality Management District (SCAQMD), under AB2766. The goal of projects funded by the Air Quality Improvement Fund is to reduce air pollution from motor vehicles pursuant to the California Health and Safety Code. These funds can only be used for projects that reduce air pollution, as defined by the SCAQMD.

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL (PEG) FUNDS

Description: The City receives Public, Educational, and Government (PEG) funding through its franchise agreement with Time-Warner Cable and from various other providers through the statewide video franchise. The City's Community Bulletin Board on Channel 36 runs 24 hours a day, 7 days a week, and is designed to inform the public about City programs and important issues facing the area in general. Funding also provides for public service announcements, cable drops at public facilities, and offsets staff and consultant salaries as they relate to PEG affiliated activities.

PUBLIC SAFETY AUGMENTATION

Description: Special tax augmentation funds are generated by a statewide continuance of the 1/2-cent sales tax. Under Proposition 172, these funds must be allocated to core public safety programs and cannot be used to supplant activities funded by the General Fund.

ASSET SEIZURE FUNDS

Description: Asset Seizure funds come from real or personal property seized as a result of narcotic investigations. Authority for seizures is covered under Sections 11470 and 11488 of the Health and Safety Code and the United States Government Code. These funds can only be used for items that are related to narcotics enforcement.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES (SLESF)

Description: California AB3229, Citizen's Option for Public Safety (COPS) Program, was enacted by the voters in 1996. It provides monies statewide for local public safety needs. The Police Department is required to spend these funds on front-line police services, including personnel and/or equipment. SLESF monies cannot be allocated to supplant any existing funding of police services.

SERVICE AUTHORITY FOR ABANDONED VEHICLES

Description: The Service Authority for Abandoned Vehicles (SAAV) program is administered by the Orange County Transportation Authority, and is funded through vehicle registration fees. This program reimburses the City for time spent investigating abandoned vehicles. Money used in this account is eligible only for equipment or supplies for traffic investigation and vehicle abatement.

CAPITAL PROJECTS FUND

Capital projects funds are used to account for financial resources to be used in the acquisition or construction of major capital facilities, other than those financed by enterprise or internal services funds.

CAPITAL OUTLAY RESERVE (COR) FUND

Description: The COR Fund is used to provide funding for general capital outlay projects as identified in the Capital Improvement Plan (CIP). Funding is typically provided by interfund transfers from the General Fund based on short-term and long-term capital needs.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's legislative 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.

WATER FUND

Description: The Water Funds provide for the four major program areas to operate the City's water utility, which provides water to La Palma residents and businesses. These include: a) administration; b) production; c) transmission; and d) billing.

Revenues to this Fund are derived from bi-monthly water billings. Monies from the Water Fund can only be used for personnel, equipment and activities related to the provision of water to customers.

WATER REPLACEMENT FUND

Description: The purpose of the Water Replacement Fund is to maintain adequate reserves to meet emergency reserves and replace parts of the water system as they wear out, or in reasonable anticipation of their failure. An amount equal to 10% of the replacement value of the water utility system is required to be set-aside at one time, pursuant to the La Palma Municipal Code.

SEWER FUND

Description: The Sewer Fund provides the funding to operate the City’s wastewater utility, which provides sewer services to La Palma residents and businesses. Revenues to this Fund are derived from bi-monthly sewer billings. Sewer service is billed on a consumption basis, at \$.27/unit of water. Monies from the Sewer Fund can only be used for personnel, equipment and activities related to the provision of sewer services to customers.

SEWER REPLACEMENT FUND

Description: The purpose of the Sewer Replacement Fund is to maintain adequate reserves to meet emergency reserves and replace parts of the sewer system as they wear out, or in reasonable anticipation of their failure. An amount equal to 10% of the replacement value of the sewer utility is required to be set-aside at one time, pursuant to the La Palma Municipal Code.

WATER CAPITAL RESERVE

Description: Funds from water payments to the Water Fund are transferred to the Water Capital Reserve to pay for capital projects to maintain and improve the water utility.

SEWER CAPITAL RESERVE

Description: Funds from sewer payments to the Sewer Fund are transferred to the Sewer Capital Reserve to pay for capital projects to maintain and improve the wastewater utility.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis.

INSURANCE

Description: The Insurance Fund provides for the payment and accounting of the City's liability insurances. The costs are distributed on a pro-rata basis to all departments calculated on the percentage of the program budget in comparison to the entire City budget, under Code 977 (Liability Insurance and Claims). The cost of the pro-rata allocation paid by each program budget is then transferred to the Insurance Fund.

EMPLOYEE BENEFITS

Description: The Employee Benefits Fund provides for the payment and accounting for the City's employee benefits expenses. The costs are distributed on a pro-rata basis to all departments calculated on the percentage of payroll of that program, under Code 550 (Employee Benefits). The cost of the pro-rata allocation paid by each program budget is then transferred to the Employee Benefits Fund.

FACILITY MAINTENANCE AND CITYWIDE SUPPORT SERVICES

Description: The Facility Maintenance and Citywide Support Services Fund provides for the costs of operating, maintaining, repairing and eventually replacing all City buildings. The costs are distributed on a pro-rata basis to all departments calculated on the percentage of the program budget in comparison to the entire City budget, under Code 978 (Building Maintenance and Replacement). The cost of the pro-rata allocation paid by each program budget is then transferred to this Fund.

VEHICLES

Description: The Vehicles Fund provides for the costs of vehicle operation, maintenance, and eventual replacement. The maintenance costs are distributed on a pro-rata basis to all departments calculated on the percentage of the program budget in comparison to the entire City budget, under Code 979 (Vehicle Maintenance). The replacement costs are distributed to the program budget where the vehicle replacement purchase is being made, under Code 980 (Vehicle Replacement). The cost of the pro-rata allocation paid by each program budget is then transferred to this Fund.

COMPUTER MAINTENANCE AND REPLACEMENT

Description: The Computer Maintenance and Replacement Fund provides for the costs of maintenance and replacement of the City's information technology system. The costs are distributed on a pro-rata basis to all departments calculated on the percentage of the program budget in comparison to the entire City budget, under Code 981 (Computer Maintenance). The cost of the pro-rata allocation paid by each program budget is then transferred to this Fund.

CHART OF APPROPRIATION AND EXPENDITURE ACCOUNTS

OBJECT CODES

To effectively and accurately provide information from which informed spending decisions can be made, every expenditure is coded and recorded. The final code numbers that are used are the item (or object) codes, breaking the funds available down into more detail within the program budgets.

The following pages provide a description of individual budget item (object) expenditure accounts that are used in each program are of this budget document.

CODE NO. GROUP/OBJECT TITLE

PERSONNEL SERVICES

- 501 Salaries – Full-time: Direct salaries and wages for all regular full-time employed personnel.
- 510 Salaries – Part-time: Direct pay for those working less than 40 hours weekly, usually expressed in hourly or flat rates.
- 515 Conversion & Termination Pay: Expenses incurred for payment of accrued benefits for departing employees.
- 520 Special Pay: Paid to water utility workers for weekend coverage.
- 530 Overtime: All authorized pay for overtime hours worked in accordance with FLSA requirements.
- 540 Supplemental Compensation – Recreation: "Stipend" compensation for Recreation Volunteers.
- 550 Employee Benefits: Employee benefit expenses distributed to the programs on a calculated percentage of payroll basis, so that the full cost of the program is known. Transfers are made from each program to the Employee Benefits Fund from which all premiums and expenses are paid.
- 560 Unemployment Insurance Claims: Payments by the Employee Benefits Fund to the unemployment insurance service provider and to the California Employment Development Department for this State required insurance.
- 561 Worker's Compensation/Claims: Payments by the Employee Benefits Program on behalf of the employees of the City's self-insured Workers' Compensation Insurance Program and claims paid under awards.

- 562 Life & Health Insurance: Payments by the City from the Employee Benefits Fund for life and health insurance premiums and reimbursement to employees for self insured benefits.
- 563 Medicare: Employer share of employee Medicare costs.
- 564 Retirement: Payments by the City's Employee Benefits Fund into the California Public Employees' Retirement System.
- 565 Disability Insurance: Payments by the City's Employee Benefits Fund for long-term disability (LTD) premiums.
- 566 Physical Exams: Payment for required pre-employment and annual physicals, as well as health/safety medical services.

MAINTENANCE & OPERATIONS

- 600 Professional Contractual Services: Payments to those rendering services to the City, which are considered technical in nature and not classified specifically within the 600 series.
- 601 Legal Services: Contract payments for the contracted City Attorney law firm, special counsel and other related legal expenses.
- 602 Sales Tax Audit Services: Quarterly sales tax information services and sales tax audit for new sales tax revenue generated.
- 603 Property Tax Administration Fee: Fee charged by the County of Orange for administration of property tax collection.
- 604 Computer Software Support: Payments for data processing services not including repair or lease/purchase costs.
- 605 Custodial Services: Contracted building cleaning services.
- 606 Property Abatement: Abatement of nuisances at commercial and residential properties.
- 619 Other Contractual Services: All services rendered to the City not otherwise classified in the 600 series.
- 620 Meetings & Training: All expenses attendant to getting to, registering for, and attending training sessions, professional conferences, seminars, representational meetings, tuition fees, meals, hotel/motel, and other affiliated expenses incurred for such events.
- 621 Mileage Reimbursement/Auto Allowance: Payments to employees for mileage expenses for use of personal vehicles on City business.

- 622 Publications & Dues: Periodicals and newsletter subscriptions, books, magazines, professional and organizational dues. Includes subscriptions to computer data banks and related electronic services.
- 623 Uniforms: Purchase of uniform items for employees or rental payments to uniform suppliers. Includes police uniform allowance.
- 624 Tuition Reimbursement: A fund set up to reimburse fees for college classes taken by employees to improve job performance.
- 625 Employee Recognition Awards: Expenses for employee recognitions.
- 650 Office Supplies: Envelopes, paper, staples, and the like.
- 651 Computer Supplies & Expense: Items used to support the computer system such as ink cartridges and discs.
- 652 Postage: Includes stamps, postage meter charges, Federal Express, and United Parcel Service costs; not included as a portion of the cost of the purchased commodity.
- 653 Advertising: Required publication of notices, bid advertisements, zoning notices, ordinances and all other publication expenses, except for printed brochures.
- 654 Printing & Reproduction: Expense of form reproduction, various printing, and copy charges.
- 691 Communications: Telephones and pager costs.
- 692 Gas: Gas utility charges.
- 693 Electric: Electric utility charges.
- 701 Office Equipment Rental and Supplies: Payments for copier and fax leases, overcharges, and toner cartridges. Does not include paper. Supplies in this category only relate to supplies for office equipment, which is leased.
- 703 Property Leases: Payments on leased property such as the Edison right-of-way.
- 704 Office Equipment Maintenance: Contractual expense of repairing or servicing typewriter, computer, copying equipment or other such office equipment.
- 705 Maintenance & Repair Materials: Nails, boards, light fixtures, light bulbs, plumbing fittings, and all such materials bought by the City for installation or use by its employees.

- 706 Maintenance & Repair Services: Payments to contractors for services rendered in the repair or routine maintenance of City facilities, buildings and equipment, unless more specifically coded to 707, 708, or 709.
- 707 Maintenance & Repair of Equipment: Payments to contractors or vendors for services and supplies rendered in the routine maintenance or repair of City-owned non-automotive equipment.
- 708 Maintenance & Repair of Buildings: Payments to contractors for services rendered in the repair of routine maintenance of City-owned buildings for which the City has maintenance responsibility.
- 709 Maintenance & Repair — Improvements: Payments to contractors or vendors for services and supplies rendered in the repair or maintenance of streets, storm drains, traffic signals and other non-equipment and non-building improvements to property.
- 710 Pump & Well Repair: All expenses incurred in repair of water system pumps and wells except employee time and benefit costs.
- 711 Hydrant Repair: Costs of repairing water system fire hydrants, excluding personnel service expense.
- 712 Meter Maintenance: All non-personnel service expenses for water system meter maintenance and repair.
- 713 Equipment Rental & Supplies: Rental of portable toilets and sinks for special events, and vehicles leases, as needed.
- 725 Small Tools/Equipment: Miscellaneous, small pieces of equipment including rakes, hoes, hammers, wrenches, and other small, non-capital items.
- 729 Janitorial Supplies: Cleaning items such as soap, cleanser, wax, paper towels, toilet paper, etc.
- 730 Automotive Insurance & Claims: Payments by the City's Vehicle Maintenance and Replacement Fund for the City's self-insurance vehicle liability premium and damage claims settled.
- 731 Liability Insurance & Claims: Payments for all City insurance coverage, and for property damage liability, fidelity bonds, and other guards against loss for all but automotive-related exposure.
- 732 Vehicle & Equipment Operating Expense: Gasoline, fuel, oil, lube, parts, tires, repair charges, and all other expenses attached to operations of City-owned vehicles and automotive equipment.
- 733 Special Departmental Supplies: A type of supply or service peculiar to a department not used by another department.

- 734 Personnel Services and Supplies: Recruitment and testing supplies and services and employee informational materials.
- 738 Community Events: Special supplies for communitywide events such as Red Ribbon Week and Meals on Wheels.
- 739 Community Relations: Non-personnel services expenses for Community Relations Programs.
- 740 Other Awards: Awards for recognition of effort or accomplishment within the community.
- 741 Police Range: All non-personnel and non-capital costs incurred in police firing range activities.
- 742 Street Tree Replacement: Costs involved in the removal and replacement of street trees.
- 744 Orange County Water District – Passthrough: Payment by the CDC to the Orange County Water District in accordance with an existing passthrough agreement.
- 745 County of Orange Passthrough: Payment by the CDC to the County in accordance with an existing passthrough agreement.
- 746 Entry Fees: Payment of admission fees.
- 747 Water Pumping Charge – Orange County Water District: Payments for water withdrawn by the City wells, paid to the Orange County Water District.
- 748 Chlorination: Water system chlorine purchase and repair/ maintenance of chlorinating equipment, excluding personnel service expense.
- 749 Water Purchase – Metropolitan Water District: Payments to the Metropolitan Water District for importing water.
- 750 Evidence and Property Control: Services and supplies for the control of evidence.
- 770 Administrative Costs: General and departmental administration costs of the City for items related to CDC business.
- 771 Director's fees: Compensation of Community Development Commission members at \$30 per meeting, two meetings per month.
- 785 Prior Year Adjustment: Adjustment of prior year's charges.
- 786 Depreciation: Systematic amortization of fixed assets excluding land.
- 790 Bond Principal: Scheduled principal payments of 1993 tax allocation bonds and 2001 tax allocation refunding bonds by the CDC.

791 Interest Payment: Payment of interest on any City bonded indebtedness.

CAPITAL OUTLAY AND IMPROVEMENTS

801 Building Improvements: Any improvement to City facilities/buildings.

802 Furniture & Fixtures: All furniture and fixtures purchased.

803 Office Equipment: All office equipment such as typewriters, duplicating machines, calculators, computers and similar assets having a value of more than \$500 and a life span of more than two years.

804 Machinery & Equipment: Capital assets of a mechanical nature having a cost greater than \$500 and a life expectancy of more than two years.

805 Vehicles: Depreciable capital assets of a self-propelled nature having a value greater than \$500 and a life span of more than two years.

INTERFUND ALLOCATION ACCOUNTS - RESTRICTED

- 975 Departmental Overhead: Public Works department overhead based on the 2010 Cost Allocation Plan that is applied to the Water and Sewer utilities.
- 976 General Overhead: General administrative overhead based on the 2010 Cost Allocation Plan that is applied to the Water and Sewer utilities.
- 977 Liability Insurance & Claims: Transfers of predetermined prorated amounts from operational budgets to the City's Insurance Fund for applicable vehicle liability and damage claim costs.
- 978 Building Maintenance & Replacement: Transfers of predetermined prorated amounts from operational budgets to the City Building Maintenance and Replacement Fund to defray the cost of building occupancy charges, office and building equipment charges, furniture fixed asset charges and internal rental charges.
- 979 Vehicle Maintenance: Amounts from individual operating accounts are transferred to the Vehicle Maintenance and Replacement Fund. That fund pays for fuel, oil, repairs, insurance, and overhead. Vehicle Maintenance purchases are not made out of individual accounts.
- 980 Vehicle Replacement: Money budgeted in this account represents this program's share of the annual pro rata dollar amount which is transferred to the internal service Vehicle & Replacement account to create a reserve for future vehicle replacements. No vehicles are directly purchased from individual department budgets.
- 982 Computer Replacement: Money budgeted in this account represents a program's annual pro rata dollar amount which is transferred to the internal service Computer Replacement Reserve account to create a reserve for future computer replacements or upgrades.

GANN LIMIT

Article XIII-B of the California Constitution (Gann Initiative)

Effective July 1, 1980, Proposition 4 (Gann) put a limit on the City's expenditures from tax revenues based on 1978-1979 appropriations that are adjusted each succeeding year by the Consumer Price Index and population changes. Non-Proceeds of Taxes (Fines and Forfeitures and User Fees) were not subject to this limit.

In 1989-1990, Proposition 111 was passed which changed the base year to 1986-1987 and allowed cities to adjust their limit annually by either the change in the California per capita income or the percentage change in growth in total assessed valuation due to non residential construction. For population changes, cities now have the option of using either the percentage increase of the City or the percentage increase of the entire county. The law also allows for the exclusion from the limit of "qualified capital outlay" which includes any appropriation for fixed assets costing over \$100,000 and having a useful life of 10 years.

The Fiscal Year 2012-13 budgeted expenditures are well within the statutory limit.

It should be noted that future revenues exceeding the limitation require a return of the excess to the taxpayers or a substantial portion of such excess will be forfeited for State uses.

Appropriations Limit Calculation			
Appropriations Limit Fiscal Year 2011-12		\$	12,776,668
Adjustment Factor for Fiscal Year 2012-13		x	1.04693553
Appropriations Limit Fiscal Year 2012-13		\$	13,376,348
FY 2012-13 Appropriations Subject to Limit and Appropriation Margin:			
Proceeds of Taxes		\$	8,322,400
Less Exclusions, Qualified Capital Outlay			-
FY 2012-13 Appropriations Subject to Limit			8,322,400
FY 2012-13 Appropriations Limit			13,376,348
FY 2012-13 Appropriations Under Limit		\$	5,053,948

RESOLUTION NO. 2012-39

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PALMA
APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2012-13**

WHEREAS, the City Manager of the City of La Palma did on May 15 and June 19, 2012, present to the City Council of said City a Proposed Budget for the Fiscal Year 2012-13; and

WHEREAS, the City Council held a duly noticed public hearing in the Council Chambers of City Hall of said City on June 19, 2012; and

WHEREAS, the City Council did review, revise, modify, correct, amend, and change said Proposed Budget for Fiscal Year 2012-13; and

WHEREAS, the City Council has now reviewed the updated Financial Policy Statement (Exhibit A), which includes the establishment of a prudent financial reserve policy; and

WHEREAS, said City Council has taken the necessary public actions to raise sufficient revenues to finance said Proposed Budget; and

WHEREAS, the original of said Proposed Budget will be revised so as to reflect each and all of the amendments, changes, and modifications which the City Council, up to the time of adoption of this resolution, believes should be made in said Proposed Budget as so submitted and to correct any nonsubstantive errors discovered.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LA PALMA, DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The said Proposed Budget, including the five-year Capital Improvement Plan, of the City of La Palma, California, for the Fiscal Year 2012-13, as so amended, modified, revised, and corrected, including those changes directed by the City Council at the June 19, 2012, City Council meeting, is hereby approved and adopted. In adopting said budget, the City Council hereby instructs the City Manager to change the columns headed "Proposed" or "Amended" to "Adopted" for each of the several items of Personnel Services, Maintenance and Operations, and Capital Outlay and Improvements for each of the various funds, departments, programs, and accounts as set forth in said Proposed Budget and, as so amended, modified, and corrected, and hereby approves the distribution of the salary detail, maintenance and operations detail, capital outlay and improvements detail, policy revisions, and contractual arrangements noted in the program description and program explanation sections of the "Program Summary" pages, and interfund transactions and transfers shown under each of the respective funds, departments, programs, and accounts, and each of the respective "Item Description" accounts and explanatory data in its entirety, each provision of which should be construed to give effect to the entire document. The City Manager, and is also directed to adjust beginning balances to reflect actual amounts, to the extent they are known, and, in accordance with standard budgeting and appropriating practice, is authorized to transfer appropriations within and between departmental budgets as required to accommodate unforeseen operating requirements.

SECTION 2. The City Council authorizes the City Manager to make changes in internal service fund allocations to departments to reflect any modifications made after the Proposed Budget was presented.

SECTION 3. The City Manager, for the purpose of administrative necessity in implementing the budget, shall have the authority to transfer monies to the appropriate item, account, program, department, or fund to cover expenditures which have been approved by the City Council, except where such transfer is expressly prohibited in a resolution or ordinance approved by the City Council, such as transfers involving utility replacement funds. The City Manager shall also have the authority to transfer monies between and within funds to meet the operational needs of the City within established spending limits.

SECTION 4. The City Manager is hereby authorized and instructed to take all steps necessary to implement this Resolution.

SECTION 5. The original of said budget for the City of La Palma, California, for the Fiscal Year 2012-13 as now before this City Council, and as amended, modified, revised, and corrected by City Council and staff, in open session, shall be placed on file in the office of the City Clerk of the City of La Palma, California, open to public inspection, and that said Proposed Budget is expressly incorporated in this resolution and made a part thereof. The City Clerk is hereby instructed to have copies of the Adopted Budget duplicated and available for public review and inspection and a copy provided to the Orange County Public Library, La Palma Branch, as soon as practicable.

APPROVED AND ADOPTED by the City Council of the City of La Palma at a regular meeting held on the 19th day of June 2012.

_____/s/
G. Henry Charoen, Mayor

ATTEST:

_____/s/
Laurie A. Murray, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF LA PALMA)

I, LAURIE A. MURRAY, City Clerk of the City of La Palma, California, DO HEREBY CERTIFY that the foregoing resolution was adopted by the City Council of said City at a regular meeting of said City Council held on the 19th day of June 2012, and that it was so adopted by called vote as follows:

- AYES:
- NOES:
- ABSENT:

_____/s/
Laurie A. Murray, City Clerk

Exhibit A

FINANCIAL POLICY STATEMENTS

1. It shall be the policy of the City Council to adopt a balanced budget at the start of each fiscal year.
2. The City should focus on ongoing revenues being in a favorable balance with ongoing expenditures.
3. As necessary, develop plans to address contingencies associated with the State budget uncertainties, but refrain from fully implementing them until the State budget has been finalized and specific impacts on City revenues are known. As necessary, develop a budget that makes reductions and increases efficiencies where possible, striving to minimize impact on direct services to the public.
4. The City Council will review revenue estimates quarterly and make program reductions if revenues are not received as forecasted.
5. The City will establish an undesignated General Fund Reserve goal based on 100% of the City's General Fund yearly operating expenditures. Any excess funds in the General Fund reserve should not be used to replace ongoing General Fund operating expenditures, new programs, or salary and benefits. Funds should only be allocated to projects that are one-time expenditures, capital in nature, and/or to replace the City's equipment, buildings, and infrastructure.
6. Continue addressing long-term financial issues as they are identified based upon sound financial management practices and available funding.
7. The City should budget money for maintenance of capital projects for all projects on the CIP list, and not approve any CIP projects unless recurring maintenance funding is available.
8. Do not apply for any new grant monies for ongoing programs unless the General Fund can absorb the cost and meet the expectations in the future. In addition, the staff cost required to manage the grant should be considered before submitting an application.
9. The City should strive to budget for the "normal costs" of certain ongoing expenditures. When actual costs are less than normal costs, the City should reserve the difference to build up reserves. When actual costs exceed normal costs, the City should use reserves to bridge the gap.
10. The City should make annual budget allocations to the Capital Outlay Reserve (COR) based upon short-term and long-term capital needs and identified projects. Allocation should be made from total General Fund revenues, not from an individual or particular revenue source.

**FISCAL YEAR 2012-13
PERSONNEL COMPLEMENT (FULL-TIME)**

DEPARTMENT	POSITION	NUMBER	SALARY RANGE	
ADMINISTRATION	City Manager	1		\$14,396
	Administrative Services Manager	1	\$7,290	\$9,770
	Management Analyst	1	\$4,750	\$6,365
	Executive Assistant	1	\$3,915	\$5,246
	Administrative Secretary	1	\$3,489	\$4,676
	Total Administration:	5		
FINANCE	Finance Director	1	\$9,627	\$12,900
	Accountant	1	\$4,763	\$6,383
	Senior Accounting Technician	1	\$4,211	\$5,643
	Account Clerk	1	\$3,057	\$4,096
	Total Finance:	4		
POLICE	Police Chief	1	\$10,636	\$14,253
	Police Captain	2	\$8,586	\$11,506
	Police Sergeant*	6	\$6,556	\$8,786
	Police Officer	15	\$5,159	\$6,913
	Management Analyst	1	\$4,750	\$6,365
	Dispatcher	4	\$3,826	\$5,127
	Administrative Secretary	1	\$3,489	\$4,676
	Civilian Investigator	1	\$3,134	\$4,199
	Police Records Clerk	1	\$2,935	\$3,933
	Total Police*:	32		

RECREATION AND COMMUNITY SERVICES	Recreation and Community Services Director	1	\$8,529	\$11,430
	Community Services Supervisor	1	\$4,569	\$6,122
	Management Aide	1	\$3,397	\$4,553
	Recreation Coordinator	2	\$3,397	\$4,553
	Recreation Specialist	1	\$2,254	\$3,021
	Senior Office Assistant	2	\$2,919	\$3,912
	Total Recreation and Community Services:	8		
COMMUNITY DEVELOPMENT	Community Development Director	1	\$9,278	\$12,433
	Associate Planner	1	\$5,062	\$6,784
	Code Enforcement Officer	1	\$4,376	\$5,864
	Administrative Secretary/Permit Technician	1	\$3,489	\$4,676
	Total Community Development:	4		
PUBLIC WORKS	Public Works Director/City Engineer	1	\$9,433	\$12,642
	Engineering Technician	1	\$3,877	\$5,195
	Administrative Secretary	1	\$3,489	\$4,676
	Water Supervisor	1	\$5,196	\$6,963
	Water Service Worker II	3	\$3,533	\$4,734
	Maintenance Supervisor	1	\$4,546	\$6,093
	Lead Maintenance Worker*	2	\$3,270	\$4,382
	Maintenance Worker*	1	\$2,951	\$3,955
	Total Public Works:	11		
TOTAL FULL-TIME PERSONNEL*:	64			

*Note: One of the six Police Sergeant positions is not funded in this budget. One Lead Maintenance Worker position is funded at a Maintenance Worker level. Seasonal and Temporary Personnel Not Included

FUND SUMMARIES

**Summary of Resources and Requirements by Fund
Adopted Budget - Fiscal Year 2012-13**

Fund	Adopted Fiscal Year 2012-13				Estimated Fiscal Year 2013-14				
	Projected Beginning Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance
General Fund	\$ 11,320,200	\$ 9,707,600	\$ 11,344,200	\$ (1,636,600)	\$ 9,683,600	\$ 9,830,200	\$ 9,834,500	\$ (4,300)	\$ 9,679,300
Special Revenue Funds:									
Streets	342,800	431,900	453,100	(21,200)	321,600	436,700	454,200	(17,500)	304,100
Measure M	91,600	258,200	270,700	(12,500)	79,100	275,000	270,700	4,300	83,400
Air Quality Improvement	40,800	19,900	-	19,900	60,700	20,100	-	20,100	80,800
Public, Educational, and Government (PEG)	126,600	15,400	17,200	(1,800)	124,800	15,500	17,200	(1,700)	123,100
Public Safety Augmentation	49,600	147,100	119,400	27,700	77,300	152,100	128,500	23,600	100,900
Asset Seizure (Asset Forfeiture)	-	25,000	22,100	2,900	2,900	25,000	22,100	2,900	5,800
Supplemental Law Enforcement Services	28,300	100,000	103,300	(3,300)	25,000	100,000	114,200	(14,200)	10,800
Service Authority for Abandoned Vehicles	22,700	6,000	-	6,000	28,700	6,000	-	6,000	34,700
Total Special Revenue Funds	702,400	1,003,500	985,800	17,700	720,100	1,030,400	1,006,900	23,500	743,600
Capital Projects Fund:									
Capital Outlay Reserve	3,395,500	1,705,000	2,845,000	(1,140,000)	2,255,500	80,000	765,000	(685,000)	1,570,500
Total Capital Projects Fund	3,395,500	1,705,000	2,845,000	(1,140,000)	2,255,500	80,000	765,000	(685,000)	1,570,500
Enterprise Funds:									
Water	\$ 1,802,300	\$ 2,860,500	\$ 2,982,900	\$ (122,400)	\$ 1,679,900	\$ 2,860,500	\$ 2,708,300	\$ 152,200	\$ 1,832,100
Water Replacement	2,705,000	10,000	-	10,000	2,715,000	10,000	-	10,000	2,725,000
Sewer	1,401,200	235,500	270,400	(34,900)	1,366,300	237,500	276,600	(39,100)	1,327,200
Sewer Replacement	2,618,800	9,800	-	9,800	2,628,600	9,800	-	9,800	2,638,400
Water Capital Reserve	1,127,800	504,300	1,515,000	(1,010,700)	117,100	204,300	15,000	189,300	306,400
Sewer Capital Reserve	466,700	127,000	337,000	(210,000)	256,700	127,000	337,000	(210,000)	46,700
Total Enterprise Funds	10,121,800	3,747,100	5,105,300	(1,358,200)	8,763,600	3,449,100	3,336,900	112,200	8,875,800

**Summary of Resources and Requirements by Fund
Adopted Budget - Fiscal Year 2012-13**

Fund	Adopted Fiscal Year 2012-13				Estimated Fiscal Year 2013-14				
	Projected Beginning Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance
Internal Service Funds:									
Insurance	1,093,800	197,260	299,100	(101,840)	991,960	197,260	299,100	(101,840)	890,120
Employee Benefits	650,600	2,468,300	2,557,100	(88,800)	561,800	2,548,700	2,640,300	(91,600)	470,200
Facility Maintenance	1,110,800	305,600	553,700	(248,100)	862,700	305,600	1,157,400	(851,800)	10,900
Vehicle Maintenance	916,600	352,600	612,000	(259,400)	657,200	335,600	259,000	76,600	733,800
Computer Maintenance	697,300	223,100	519,300	(296,200)	401,100	214,300	264,900	(50,600)	350,500
Total Internal Service Funds	4,469,100	3,546,860	4,541,200	(994,340)	3,474,760	3,601,460	4,620,700	(1,019,240)	2,455,520
Successor Agency to the Community Development Commission:*									
Redev Obligation Retirement Fund**	-	1,697,200	1,697,200	-	-	1,709,200	1,709,200	-	-
SA/CDC Affordable Housing	4,796,600	534,400	534,400	-	4,796,600	540,100	540,100	-	4,796,600
SA/CDC Capital Projects	1,297,500	-	-	-	1,297,500	-	-	-	1,297,500
SA/CDC Debt Service	5,045,100	1,162,800	1,162,800	-	5,045,100	1,169,100	1,169,100	-	5,045,100
Total Successor Agency to the Community Development Commission	11,139,200	3,394,400	3,394,400	-	11,139,200	3,418,400	3,418,400	-	11,139,200
Citywide Total	\$41,148,200	\$23,104,460	\$28,215,900	\$ (5,111,440)	\$36,036,760	\$21,409,560	\$22,982,400	\$ (1,572,840)	\$34,463,920

*The dissolution of redevelopment throughout the State of California due to the passage of AB1X26 required the City of La Palma to create "successor agency" funds for all former CDC funds. This was only an accounting maneuver. The projected beginning fund balances reflect the estimated fund balances of the successor agency funds once the former CDC funds were closed out effective 01/31/2012.

**One of the requirements of AB1X26 was the establishment of a Redevelopment Obligation Retirement Fund (RORF) by each Successor Agency. The purpose of this fund is to act as a holding/clearing account for the receipt of property tax from the County of Orange, Auditor-Controller in an amount equal to the certified recognized obligations of the Successor Agency. This revenue will be recorded in the RORF and then transferred out to the SA Affordable Housing and SA Debt Service funds to pay obligations from each of those funds.

City of La Palma

General Fund Overview

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Projected	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Revenues by Type:							
Property Tax	\$ 2,926,867	\$ 2,965,000	\$ 2,965,000	\$ 2,920,200	(1.5)	\$ 2,947,400	0.9
Sales Tax	3,221,887	3,205,500	3,985,500	3,827,500	(4.0)	3,910,800	2.2
Utility Users Tax	943,146	1,000,000	950,000	950,000	-	950,000	-
Successor Agency Admin	-	-	104,100	50,000	(52.0)	50,000	-
Franchise Fees	353,974	341,700	341,700	354,700	3.8	361,800	2.0
Transient Occupancy Tax	216,387	215,000	215,000	220,000	2.3	225,000	2.3
Licenses and Permits	210,224	200,100	247,100	210,500	(14.8)	210,500	-
Intergovernmental	132,705	56,000	24,000	16,000	(33.3)	16,000	-
Charges for Services	447,474	393,400	423,400	426,600	0.8	426,600	-
Fines and Forfeitures	161,914	165,200	165,200	160,200	(3.0)	160,200	-
Use of Money and Property	332,864	328,700	303,700	211,000	(30.5)	211,000	-
Other Revenues	412,489	327,200	260,600	77,800	(70.1)	77,800	-
Interfund Transfers	283,100	283,100	283,100	283,100	-	283,100	-
Total Revenues	9,643,031	9,480,900	10,268,400	9,707,600	(5.5)	9,830,200	1.3
Expenditures by Department:							
Administration	1,663,069	1,530,500	1,620,800	1,567,100	(3.3)	1,585,400	1.2
Police	5,219,801	5,105,000	5,065,600	5,164,800	2.0	5,277,600	2.2
Recreation and Community Services	1,573,006	1,428,300	1,458,300	1,489,400	2.1	1,526,600	2.5
Community Development	492,805	573,700	643,200	668,600	3.9	604,200	(9.6)
Public Works	829,440	829,000	884,600	754,300	(14.7)	765,700	1.5
Total Expenditures	9,778,120	9,466,500	9,672,500	9,644,200	(0.3)	9,759,500	1.2
Transfer Out to COR	1,044,000	3,500,000	3,500,000	1,700,000	(51.4)	75,000	(95.6)
Net Change in Fund Balance	\$ (1,179,090)	\$ (3,485,600)	\$ (2,904,100)	\$ (1,636,600)	(43.6)	\$ (4,300)	(99.7)

General Fund Expenditure Summary by Code - All Departments

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Personnel Services	\$ 7,172,240	\$ 6,967,100	\$ 7,018,800	\$ 6,916,600	(1.5)	\$ 7,202,900	4.1
Maintenance and Operations	2,560,753	2,483,500	2,637,800	2,708,200	2.7	2,540,700	(6.2)
Capital Outlay/Improvements	44,599	15,900	15,900	19,400	22.0	15,900	(18.0)
TOTAL	\$ 9,777,592	\$ 9,466,500	\$ 9,672,500	\$ 9,644,200	(0.3)	\$ 9,759,500	1.2

Code	Description	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
PERSONNEL SERVICES								
501.000	Salaries - Full-time	\$ 4,222,051	\$ 4,139,800	\$ 4,202,500	\$ 4,154,200	(1.1)	\$ 4,377,300	5.4
505.000	Salary Savings Credit	-	(73,000)	(73,000)	(71,400)	(2.2)	(74,300)	4.1
510.000	Salaries - Part-time	323,374	329,300	329,300	347,700	5.6	347,700	-
530.000	Overtime	392,630	368,000	368,000	367,800	(0.1)	367,600	(0.1)
530.100	Click It or Ticket Program	634	-	-	-	N/A	-	N/A
540.000	Supplemental Compensation-Rec	4,000	4,000	4,000	4,000	-	4,000	-
550.000	Employee Benefits	2,229,551	2,199,000	2,188,000	2,114,300	(3.4)	2,180,600	3.1
TOTAL PERSONNEL SERVICES		7,172,240	6,967,100	7,018,800	6,916,600	(1.5)	7,202,900	4.1

General Fund Expenditure Summary by Code - All Departments

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
MAINTENANCE AND OPERATIONS							
600.000 Professional Contract Services	666,741	751,600	783,300	888,500	13.4	784,500	(11.7)
601.000 Legal Services	89,438	70,100	101,600	82,500	(18.8)	92,500	12.1
601.100 Legal/Litigation	3,982	-	-	-	N/A	-	N/A
602.000 Sales Tax Audit Services	5,615	5,000	5,000	5,000	-	5,000	-
603.000 Property Tax Admin Fee	-	-	30,500	-	(100.0)	-	-
604.000 Computer Software Support	87,038	94,100	94,100	93,900	(0.2)	96,500	2.8
619.000 Other Contract Services	12,483	-	-	15,000	N/A	-	(100.0)
619.440 Bank Service Charges	7,963	7,000	7,000	7,000	-	7,000	-
619.460 Rec Online Charges	3,064	3,000	3,000	3,000	-	3,000	-
620.000 Meetings & Training	65,494	80,100	80,100	88,350	10.3	77,850	(11.9)
621.000 Mileage Reimbmnt/Auto Allow	4,529	5,900	5,900	6,160	4.4	6,160	-
622.000 Publications & Dues	39,136	39,000	39,000	44,150	13.2	43,450	(1.6)
623.000 Uniforms	49,372	45,400	45,400	46,500	2.4	46,500	-
650.000 Office Supplies	22,765	24,600	24,600	26,100	6.1	24,600	(5.7)
652.000 Postage	57	200	200	200	-	200	-
653.000 Advertising	14,122	13,700	13,700	12,300	(10.2)	12,300	-
654.000 Printing & Reproduction	50,998	53,900	54,900	53,500	(2.6)	53,000	(0.9)
691.000 Communications	49,545	59,600	59,600	61,720	3.6	61,720	-
693.000 Electric	196,285	194,500	194,500	194,500	-	194,500	-
694.000 Miscellaneous Expense	-	-	55,600	-	(100.0)	-	-

General Fund Expenditure Summary by Code - All Departments

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
703.000 Property Leases	11,967	16,900	16,900	17,300	2.4	17,300	-
704.000 Office Equipment Maintenance	533	700	700	700	-	700	-
705.000 Maintenance & Repair Materials	18,976	17,300	17,300	15,300	(11.6)	15,300	-
706.000 Maintenance & Repair Services	19	300	300	300	-	300	-
707.000 Maintenance & Repair of Eqpt	1,392	2,300	2,300	2,300	-	2,300	-
713.000 Equipment Rental & Supplies	32,434	30,600	30,600	30,600	-	30,600	-
725.000 Small Tools/Other Equipment	1,293	2,400	2,400	2,460	2.5	2,460	-
729.000 Janitorial Supplies	27	100	100	100	-	100	-
733.000 Special Departmental Supplies	33,244	37,900	37,900	59,600	57.3	39,100	(34.4)
733.311 Special Dept Supplies-Teens	3,116	3,500	3,500	2,800	(20.0)	2,800	-
733.312 Special Dept Supplies-Tiny Tot	1,807	1,700	1,700	2,400	41.2	2,400	-
733.313 Special Dept Supplies-Day Camp	5,315	4,200	4,200	4,200	-	4,200	-
733.314 Special Dept Supplies-July 4th	1,908	2,000	2,000	2,000	-	2,000	-
733.315 Special Dept Suppl-Volunteens	349	400	400	400	-	400	-
733.316 Special Dept Supplies-Sports	1,609	1,800	1,800	1,800	-	1,800	-
733.317 Special Dept Supplies-FitNFun	2,476	2,200	2,200	2,200	-	2,200	-
733.318 Special Dept Supplies-Vol Rec	282	700	700	700	-	700	-
733.340 Special Dept Supplies-LP Days	2,471	4,000	4,000	4,700	17.5	4,700	-
733.355 Special Dept Supplies-Halloween	2,361	2,200	2,200	2,200	-	2,200	-
733.360 Special Dept Supplies-CAB	3,129	3,400	3,400	6,600	94.1	6,600	-
733.370 The Hub	10,363	6,500	6,500	6,500	-	6,500	-

General Fund Expenditure Summary by Code - All Departments

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
738.000 Community Events	6,947	10,200	14,200	14,200	-	14,200	-
739.000 Community Relations	6,397	3,200	3,200	3,500	9.4	3,500	-
740.000 Other Awards	16,461	18,300	18,300	21,800	19.1	17,800	(18.3)
741.000 Police Range	11,813	10,200	10,200	12,200	19.6	12,200	-
742.000 Street Tree Replacement	13,719	17,000	17,000	17,000	-	17,000	-
746.000 Entry Fees	43,335	44,700	44,700	44,700	-	44,700	-
750.000 Evidence & Property Control	2,483	2,500	2,500	1,800	(28.0)	1,800	-
977.000 Liability Insurance & Claims	113,000	113,000	113,000	131,460	16.3	131,460	-
978.000 Building Maintenance/Replacmnt	290,100	290,100	290,100	253,700	(12.5)	253,700	-
979.000 Vehicle Maintenance	103,100	103,900	103,900	114,300	10.0	114,300	-
980.000 Vehicle Replacement	120,100	62,300	62,300	124,000	99.0	106,400	(14.2)
981.000 Computer Maintenance	329,600	219,300	219,300	176,000	(19.7)	170,200	(3.3)
TOTAL MAINTENANCE AND OPERATIONS	2,560,753	2,483,500	2,637,800	2,708,200	2.7	2,540,700	(6.2)
CAPITAL OUTLAY/IMPROVEMENTS							
802.000 Furniture & Fixtures	44,599	15,900	15,900	15,900	-	15,900	-
804.000 Machinery & Equipment	-	-	-	3,500	N/A	-	-
TOTAL CAPITAL OUTLAY/IMPROVEMENTS	44,599	15,900	15,900	19,400	22.0	15,900	(18.0)
TOTAL EXPENDITURES AND TRANSFERS	\$ 9,777,592	\$ 9,466,500	\$ 9,672,500	\$ 9,644,200	(0.3)	\$ 9,759,500	1.2

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
GENERAL FUND - 001								
Taxes and Assessments:								
Property Tax								
401.000	Property Tax-Secured Current	\$ 1,545,136	\$ 1,575,000	\$ 1,575,000	\$ 1,547,000	(1.8)	\$ 1,562,500	1.0
401.100	Property Tax-Secured Homeowner	14,338	14,300	14,300	14,300	-	14,300	-
401.200	Property Tax-Sec Public Util	34,215	34,500	34,500	34,500	-	34,500	-
401.300	Property Tax-Sec Suppl Roll	32,902	34,900	34,900	34,900	-	34,900	-
401.400	Property Tax-VLF In-Lieu	1,187,338	1,185,000	1,185,000	1,169,500	(1.3)	1,181,200	1.0
402.000	Property Tax-Unsecured Current	65,716	65,300	65,300	64,000	(2.0)	64,000	-
402.200	Property Tax-Unsec Prior Year	816	-	-	-	N/A	-	N/A
403.000	Property Tax-Miscellaneous	23,618	21,000	21,000	21,000	-	21,000	-
404.000	Property Transfer Tax	22,788	35,000	35,000	35,000	-	35,000	-
Total Property Tax		2,926,867	2,965,000	2,965,000	2,920,200	(1.5)	2,947,400	0.9
Sales Tax								
405.000	Sales Tax	2,708,415	2,455,500	2,955,500	2,777,500	(6.0)	2,860,800	3.0
405.100	Sales & Use Tax Compensation	513,472	750,000	1,030,000	1,050,000	1.9	1,050,000	-
Total Sales Tax		3,221,887	3,205,500	3,985,500	3,827,500	(4.0)	3,910,800	2.2
Utility Users Tax								
406.000	Utility Users Tax	943,146	1,000,000	950,000	950,000	-	950,000	-
Total Utility Users Tax		943,146	1,000,000	950,000	950,000	-	950,000	-
Successor Agency Admin								
407.100	Successor Agency Admin	-	-	104,100	-	(100.0)	-	N/A
407.200	Residual Prop Tax OC-AC	-	-	-	50,000	N/A	50,000	-
Total Successor Agency Admin		-	-	104,100	50,000	(52.0)	50,000	-

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Franchise Fees								
408.100	Franchise Fees	\$ 271,738	\$ 257,000	\$ 257,000	\$ 270,000	5.1	\$ 275,400	2.0
408.200	Franchise Fees-Refuse	82,236	84,700	84,700	84,700	-	86,400	2.0
Total Franchise Fees		353,974	341,700	341,700	354,700	3.8	361,800	2.0
Transient Occupancy Tax								
408.300	TOT	216,387	215,000	215,000	220,000	2.3	225,000	2.3
Total Transient Occupancy Tax		216,387	215,000	215,000	220,000	2.3	225,000	2.3
Total Taxes and Assessments		7,662,261	7,727,200	8,561,300	8,322,400	(2.8)	8,395,000	0.9
Licenses and Permits:								
410.100	Business Licenses	143,992	144,000	144,000	144,000	-	144,000	-
410.200	Swimming Pool Permits	462	-	-	-	N/A	-	N/A
410.300	Building Permits	33,998	32,000	62,000	39,500	(36.3)	39,500	-
410.400	Plumbing Permits	6,494	6,000	12,000	7,600	(36.7)	7,600	-
410.500	Electrical Permits	13,906	10,000	17,000	10,500	(38.2)	10,500	-
410.600	Mechanical Permits	8,456	6,000	10,000	6,400	(36.0)	6,400	-
410.700	Grading Permits	-	-	-	500	N/A	500	-
410.800	Temp Banners/Sign Permits	2,916	2,100	2,100	2,000	(4.8)	2,000	-
Total Licenses and Permits		210,224	200,100	247,100	210,500	(14.8)	210,500	-

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Intergovernmental:								
420.000	Motor Vehicle In Lieu	\$ 74,446	\$ 45,000	\$ 8,000	\$ -	(100.0)	\$ -	N/A
420.002	POST Reimbursement	13,022	11,000	11,000	11,000	-	11,000	-
420.003	State Mandated Cost Reimb	851	-	-	-	N/A	-	N/A
420.050	Miscellaneous Grants	3,347	-	5,000	5,000	-	5,000	-
420.080	UASI Grant Revenue	37,586	-	-	-	N/A	-	N/A
420.095	Prop 69 Grant Revenues	3,453	-	-	-	N/A	-	N/A
Total Intergovernmental		132,705	56,000	24,000	16,000	(33.3)	16,000	-
Charges for Services:								
430.001	Plan Check Fees	23,772	18,800	18,800	20,000	6.4	20,000	-
430.002	Building Issuance Fees	9,750	9,000	9,000	8,500	(5.6)	8,500	-
430.003	Energy Plan Check Fee	5,357	3,000	3,000	4,900	63.3	4,900	-
430.004	Precise Plans, CUPs, Variances	7,175	6,500	6,500	6,000	(7.7)	6,000	-
430.005	Environmental Reviews	-	-	-	500	N/A	500	-
430.006	Landscape Maintenance	2,988	2,500	2,500	2,500	-	2,500	-
430.007	AP Listing, Map Printing, GIS	-	-	-	300	N/A	300	-
430.008	Parcelization, Zone Change, GP	-	-	-	400	N/A	400	-
430.009	Miscellaneous Planning	266	-	-	300	N/A	300	-
430.100	Street & Inspection Fees	9,341	8,500	8,500	8,500	-	8,500	-
430.110	Plan Check & Inspection Fee	-	-	-	1,500	N/A	1,500	-
430.115	Fats Oils Grease Program	7,980	2,500	2,500	6,300	152.0	6,300	-
430.120	Sale of Publications & Matls	2,250	2,000	2,000	500	(75.0)	500	-

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2010-11 Actual	2011-12 Adopted	2011-12 Amended	2012-13 Adopted	Fiscal Year 2011-12 Projected	2013-14 Estimated	Fiscal Year 2012-13 Adopted
430.200	Police Fees	13,121	13,700	13,700	13,500	(1.5)	13,500	-
430.210	DUI/Collision Response Fees	303	500	500	500	-	500	-
430.250	Subpoena fees	165	500	500	500	-	500	-
430.312	Tiny Tot Program	24,951	28,000	28,000	25,000	(10.7)	25,000	-
430.313	Day Camp Program	72,506	72,000	72,000	72,000	-	72,000	-
430.314	July 4th Distance Run	20,995	21,000	21,000	21,000	-	21,000	-
430.316	Sports	8,505	7,500	7,500	5,000	(33.3)	5,000	-
430.320	Recreation Fees & Charges	3,760	2,500	2,500	2,500	-	2,500	-
430.321	Outdoor Rentals	12,668	11,500	11,500	13,000	13.0	13,000	-
430.325	Community Center Rental	49,214	40,000	40,000	40,000	-	40,000	-
430.330	Recreation Contract Prog Fees	113,375	85,000	115,000	115,000	-	115,000	-
430.340	La Palma Days	18,915	19,000	19,000	19,000	-	19,000	-
430.341	Adult Softball - Contract Fees	1,095	1,000	1,000	1,000	-	1,000	-
430.354	Donations - Recreation	23,570	25,000	25,000	25,000	-	25,000	-
430.360	Cultural & Beautification	2,958	2,400	2,400	2,400	-	2,400	-
430.370	Meals on Wheels	3,506	3,500	3,500	3,500	-	3,500	-
430.380	Recreation Misc Revenues	8,988	7,500	7,500	7,500	-	7,500	-
Total Charges for Services		447,474	393,400	423,400	426,600	0.8	426,600	-
Fines and Forfeitures:								
440.100	Ordinance & Misc Fines	161,814	165,000	165,000	160,000	(3.0)	160,000	-
440.300	Code Enf Admin Citations	100	200	200	200	-	200	-
Total Fines and Forfeitures		161,914	165,200	165,200	160,200	(3.0)	160,200	-

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Use of Money and Property:								
450.000	Interest - Investments	\$ 65,256	\$ 75,000	\$ 50,000	\$ 50,000	-	\$ 50,000	-
450.100	Interest - Loan to CDC Debt Sv	105,210	96,000	96,000	-	(100.0)	-	N/A
450.200	Interest - Others	723	-	-	-	N/A	-	N/A
450.400	Interest-Sr Housing Loan	4,392	2,000	2,000	-	(100.0)	-	N/A
450.700	Rental Income	47,283	45,700	45,700	51,000	11.6	51,000	-
450.800	Lease Revenue-Sr Housing Proj	110,000	110,000	110,000	110,000	-	110,000	-
Total Use of Money and Property		332,864	328,700	303,700	211,000	(30.5)	211,000	-
Other Revenues:								
470.000	Expense Reimbursements	436	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	13,777	12,000	14,500	12,000	(17.2)	12,000	-
470.205	AB 939	25,500	25,500	25,500	25,500	-	25,500	-
470.300	Reimb fr CDC-City Admin Svcs	154,100	164,700	95,600	40,300	(57.8)	40,300	-
480.000	Advances fr Other Funds-Prin	218,676	125,000	125,000	-	(100.0)	-	N/A
Total Other Revenues		412,489	327,200	260,600	77,800	(70.1)	77,800	-
Interfund Transfers								
490.050	Charges to Water Fund	\$ 270,900	\$ 270,900	\$ 270,900	\$ 270,900	-	\$ 270,900	-
490.052	Charges to Sewer Fund	12,200	12,200	12,200	12,200	-	12,200	-
Total Interfund Transfers		283,100	283,100	283,100	283,100	-	283,100	-
TOTAL GENERAL FUND - 001		\$ 9,643,031	\$ 9,480,900	\$ 10,268,400	\$ 9,707,600	(5.5)	\$ 9,780,200	0.7

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
SPECIAL REVENUE FUNDS:								
Streets - 011								
420.008	State Gas Tax Section 2103	\$ 154,364	\$ 180,651	\$ 180,651	\$ 177,000	(2.0)	\$ 181,000	2.3
420.010	State Gas Tax Section 2105	83,646	88,500	88,500	78,800	(11.0)	79,000	0.3
420.011	State Gas Tax Section 2106	57,029	60,000	60,000	57,500	(4.2)	58,000	0.9
420.012	State Gas Tax Section 2107	111,715	117,900	117,900	113,100	(4.1)	113,200	0.1
420.013	State Gas Tax Section 2107.5	4,000	4,000	4,000	4,000	-	4,000	-
450.000	Interest - Investments	1,487	1,500	1,500	1,500	-	1,500	-
Total Streets - 011		412,241	452,551	452,551	431,900	(4.6)	436,700	1.1
Measure M - 012								
420.020	Measure M Turnback	175,927	-	-	-	N/A	-	N/A
420.021	Measure M2 Fairshare PMT	15,666	239,200	239,200	257,200	7.5	274,000	6.5
450.000	Interest - Investments	1,774	1,800	1,800	1,000	(44.4)	1,000	-
Total Measure M - 012		193,367	241,000	241,000	258,200	7.1	275,000	6.5
Traffic Congestion Relief - 013								
450.000	Interest - Investments	315	-	-	-	N/A	-	N/A
Total Traffic Congestion Relief - 013		315	-	-	-	N/A	-	N/A
Air Quality Improvement Fund (AQMD) - 015								
420.030	AB 2766 AQMD	\$ 17,803	\$ 18,500	\$ 18,500	\$ 19,800	7.0	\$ 20,000	1.0
450.000	Interest - Investments	172	100	100	100	-	100	-
Total AQMD - 015		17,975	18,600	18,600	19,900	7.0	20,100	1.0

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Public, Educational, and Government (PEG) Purposes - 016								
450.000	Interest - Investments	488	500	500	400	(20.0)	500	25.0
470.210	PEG Fees	14,344	13,500	13,500	15,000	11.1	15,000	-
Total PEG Purposes - 016		14,832	14,000	14,000	15,400	10.0	15,500	0.6
Asset Seizure - 020								
420.500	Asset Seizures	-	-	-	25,000	N/A	25,000	-
Total Asset Seizure - 020		-	-	-	25,000	N/A	25,000	-
Public Safety Augmentation (Proposition 172) - 021								
420.040	Prop 172 Revenue	132,636	135,000	135,000	147,000	8.9	152,000	3.4
450.000	Interest - Investments	133	100	100	100	-	100	-
Total Proposition 172 - 021		132,769	135,100	135,100	147,100	8.9	152,100	3.4
Supplemental Law Enforcement Services (SLESF) - 022								
420.043	SLESF Revenue	100,016	100,000	100,000	100,000	-	100,000	-
450.000	Interest - Investments	24	-	-	-	N/A	-	N/A
Total SLESF - 022		100,040	100,000	100,000	100,000	-	100,000	-
Service Authority for Abandoned Vehicles (SAAV) - 023								
420.041	SAAV Revenue	6,253	6,200	6,200	5,900	(4.8)	5,900	-
450.000	Interest - Investments	\$ 61	\$ 100	\$ 100	\$ 100	-	\$ 100	-
Total SAAV - 023		6,314	6,300	6,300	6,000	(4.8)	6,000	-
TOTAL SPECIAL REVENUE FUNDS		\$ 877,852	\$ 967,551	\$ 967,551	\$ 1,003,500	3.7	\$ 1,030,400	2.7

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
CAPITAL PROJECTS FUND:								
Capital Outlay Reserve (COR) - 035								
420.027	ARRA	214,677	-	-	-	N/A	-	N/A
420.063	GMA Revenue	12,342	-	-	-	N/A	-	N/A
420.300	Reimb Fr Other Agencies	37,754	-	-	-	N/A	-	N/A
450.000	Interest - Investments	8,435	10,000	10,000	5,000	(50.0)	5,000	-
450.400	Interest-Sr Housing Loan	14,124	14,200	14,200	-	(100.0)	-	N/A
495.100	Transfers In	1,044,000	3,500,000	3,500,000	1,700,000	(51.4)	75,000	(95.6)
Total COR - 035		\$ 1,331,332	\$ 3,524,200	\$ 3,524,200	\$ 1,705,000	(51.6)	\$ 80,000	(95.3)

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
ENTERPRISE FUNDS:								
Water - 050								
430.400	Water Sales	\$ 2,639,346	\$ 2,854,000	\$ 2,854,000	\$ 2,854,000	-	\$ 2,854,000	-
430.410	Water Meter Sales	-	500	500	500	-	500	-
450.000	Interest - Investments	6,848	16,100	16,100	6,000	(62.7)	6,000	-
470.010	MWDOC Refund	-	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	29,735	-	-	-	N/A	-	N/A
Total Water - 050		2,675,929	2,870,600	2,870,600	2,860,500	(0.4)	2,860,500	-
Water Replacement - 051								
450.000	Interest - Investments	11,912	25,000	25,000	10,000	(60.0)	10,000	-
450.400	Interest-Sr Housing Loan	14,124	23,000	23,000	-	(100.0)	-	N/A
Total Water Replacement - 051		26,036	48,000	48,000	10,000	(79.2)	10,000	-
Sewer - 052								
430.510	Sewer Service Charge	223,649	235,000	235,000	230,000	(2.1)	232,000	0.9
450.000	Interest - Investments	6,200	7,200	7,200	5,500	(23.6)	5,500	-
Total Sewer - 052		229,849	242,200	242,200	235,500	(2.8)	237,500	0.8

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Sewer Replacement - 053								
450.000	Interest - Investments	\$ 11,615	\$ 13,000	\$ 13,000	\$ 9,800	(24.6)	\$ 9,800	-
450.400	Interest-Sr Housing Loan	14,124	15,000	15,000	-	(100.0)	-	N/A
Total Sewer Replacement - 053		25,739	28,000	28,000	9,800	(65.0)	9,800	-
Water Capital Reserve - 055								
450.000	Interest - Investments	5,712	6,200	6,200	4,300	(30.6)	4,300	-
495.050	Transfer from Water Fund	200,000	200,000	200,000	500,000	150.0	200,000	(60.0)
Total Water Capital Reserve - 055		205,712	206,200	206,200	504,300	144.6	204,300	(59.5)
Sewer Capital Reserve - 056								
450.000	Interest - Investments	3,587	4,200	4,200	2,000	(52.4)	2,000	-
495.052	Transfer from Sewer Fund	125,000	125,000	125,000	125,000	-	125,000	-
Total Sewer Capital Reserve - 056		128,587	129,200	129,200	127,000	(1.7)	127,000	-
TOTAL ENTERPRISE FUNDS		\$ 3,291,852	\$ 3,524,200	\$ 3,524,200	\$ 3,747,100	6.3	\$ 3,449,100	(8.0)

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
INTERNAL SERVICE FUNDS:								
Insurance - 060								
450.000	Interest - Investments	\$ 5,212	\$ 5,500	\$ 5,500	\$ 4,000	(27.3)	\$ 4,000	-
450.400	Interest-Sr Housing Loan	16,949	18,000	18,000	-	(100.0)	-	N/A
490.001	Charges to General Fund	113,000	113,000	113,000	131,460	16.3	131,460	-
490.011	Charges to Streets Fund	2,900	2,900	2,900	6,000	106.9	6,000	-
490.012	Charges to Measure M Fund	700	700	700	300	(57.1)	300	-
490.040	Charges to CDC-Low/Mod	1,000	1,000	500	-	(100.0)	-	N/A
490.041	Charges to CDC Fund	2,300	2,300	1,300	-	(100.0)	-	N/A
490.046	Charges to CDC Debt Service	700	700	400	-	(100.0)	-	N/A
490.050	Charges to Water Fund	36,200	36,200	36,200	54,000	49.2	54,000	-
490.052	Charges to Sewer Fund	3,000	3,000	3,000	1,500	(50.0)	1,500	-
Total Insurance - 060		181,961	183,300	181,500	197,260	8.7	197,260	-

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2010-11 Actual	2011-12 Adopted	2011-12 Amended	2012-13 Adopted	Fiscal Year 2011-12 Projected	2013-14 Estimated	Fiscal Year 2012-13 Adopted
Employee Benefits - 061								
450.000	Interest - Investments	\$ 2,028	\$ 2,200	\$ 2,200	\$ 1,600	(27.3)	\$ 1,600	-
450.400	Interest-Sr Housing Loan	28,248	30,000	30,000	-	(100.0)	-	N/A
490.001	Charges to General Fund	2,229,551	2,300,400	2,289,400	2,139,900	(6.5)	2,206,900	3.1
490.011	Charges to Streets Fund	40,492	42,300	42,300	38,200	(9.7)	38,800	1.6
490.021	Charges to Publ Safety Augm Fd	38,304	43,600	43,600	42,200	(3.2)	45,100	6.9
490.022	Charges to COPPS	40,067	38,900	38,900	35,700	(8.2)	39,500	10.6
490.040	Charges to CDC-Low/Mod	31,085	33,600	18,800	-	(100.0)	-	N/A
490.041	Charges to CDC Fund	36,368	39,400	23,000	-	(100.0)	-	N/A
490.050	Charges to Water Fund	160,821	183,700	186,500	176,700	(5.3)	182,100	3.1
490.052	Charges to Sewer Fund	9,375	18,100	18,100	20,000	10.5	20,500	2.5
490.062	Charges to Building M/R Fund	9,349	15,000	15,000	14,000	(6.7)	14,200	1.4
Total Employee Benefits - 061		2,625,688	2,747,200	2,707,800	2,468,300	(8.8)	2,548,700	3.3
Facility Maintenance - 062								
450.000	Interest - Investments	4,678	5,200	5,200	4,200	(19.2)	4,200	-
450.400	Interest-Sr Housing Loan	14,124	14,500	14,500	-	(100.0)	-	N/A
490.001	Charges to General Fund	290,100	290,100	290,100	270,500	(6.8)	270,500	-
490.011	Charges to Streets Fund	2,800	2,800	2,800	2,900	3.6	2,900	-
490.050	Charges to Water Fund	29,400	29,400	29,400	27,200	(7.5)	27,200	-
490.052	Charges to Sewer Fund	2,500	2,500	2,500	800	(68.0)	800	-
Total Facility Maintenance - 062		343,602	344,500	344,500	305,600	(11.3)	305,600	-

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Vehicle Maintenance - 063								
450.000	Interest - Investments	\$ 3,557	\$ 4,000	\$ 4,000	\$ 3,300	(17.5)	\$ 3,300	-
450.400	Interest-Sr Housing Loan	11,299	11,600	11,600	-	(100.0)	-	N/A
490.001	Charges to General Fund	223,200	166,200	166,200	238,300	43.4	221,300	(7.1)
490.011	Charges to Streets Fund	36,300	38,800	38,800	53,800	38.7	53,800	-
490.012	Charges to Measure M Fund	1,000	-	-	-	N/A	-	N/A
490.050	Charges to Water Fund	51,600	26,500	26,500	44,100	66.4	44,100	-
490.052	Charges to Sewer Fund	6,400	5,900	5,900	13,100	122.0	13,100	-
Total Vehicle Maintenance - 063		333,356	253,000	253,000	352,600	39.4	335,600	(4.8)
Computer Maintenance - 064								
450.000	Interest - Investments	\$ 2,584	\$ 2,800	\$ 2,800	\$ 2,500	(10.7)	\$ 2,500	-
490.001	Charges to General Fund	329,600	219,300	219,300	176,000	(19.7)	170,200	(3.3)
490.040	Charges to CDC-Low/Mod	3,400	2,400	300	-	(100.0)	-	N/A
490.041	Charges to CDC Fund	7,700	5,000	2,900	-	(100.0)	-	N/A
490.046	Charges to CDC Debt Service	2,500	1,900	1,100	-	(100.0)	-	N/A
490.050	Charges to Water Fund	37,400	63,400	63,400	43,400	(31.5)	40,500	(6.7)
490.052	Charges to Sewer Fund	3,100	2,100	2,100	1,200	(42.9)	1,100	(8.3)
Total Computer Maintenance - 064		386,284	296,900	291,900	223,100	(23.6)	214,300	(3.9)
TOTAL INTERNAL SERVICE FUNDS		\$ 3,870,891	\$ 3,824,900	\$ 3,778,700	\$ 3,546,860	(6.1)	\$ 3,601,460	1.5

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
SUCCESSOR AGENCY of the COMMUNITY DEVELOPMENT COMMISSION:								
Redevelopment Obligation Retire Fund - 043								
407.105	Successor Agency Trust Rev	\$ -	\$ -	\$ -	\$ 1,697,200	N/A	\$ 1,709,200	0.7
Total Red Prop Tax OC A/C - 043		-	-	-	1,697,200	N/A	1,709,200	0.7
SA Affordable Housing - 047								
407.000	Tax Increment	\$ 646,650	\$ 675,000	\$ 675,000	\$ -	(100.0)	\$ -	N/A
450.000	Interest - Investments	14,999	17,500	17,500	-	(100.0)	-	N/A
450.200	Interest - Others	970	1,000	1,000	-	(100.0)	-	N/A
450.400	Interest-Sr Housing Loan	132,575	-	-	-	N/A	-	N/A
450.800	Lease Revenue-Sr Housing Proj	4,400	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	4,400	400	400	-	(100.0)	-	N/A
470.400	Loan Repayments	19,166	9,000	9,000	-	(100.0)	-	N/A
495.100	Transfers In	-	-	-	534,400	N/A	540,100	1.1
Total SA Affordable Housing - 047		823,160	702,900	702,900	534,400	(24.0)	540,100	1.1

Revenue Summary by Fund

Account No.	Revenue Source	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Projected	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
SA Capital Projects - 048								
450.000	Interest - Investments	3,677	3,600	3,600	-	(100.0)	-	N/A
495.100	Transfers In	1,200,000	900,000	900,000	-	(100.0)	-	N/A
Total SA Capital Projects - 048		1,203,677	903,600	903,600	-	(100.0)	-	N/A
SA Debt Service - 049								
407.000	Tax Increment	2,586,600	2,701,000	2,701,000	-	(100.0)	-	N/A
450.000	Interest - Investments	(9,761)	18,500	18,500	-	(100.0)	-	N/A
450.200	Interest - Others	31,866	35,000	35,000	-	(100.0)	-	N/A
495.100	Transfers In	-	-	-	1,162,800	N/A	1,169,100	0.5
Total SA Debt Service - 049		2,608,705	2,754,500	2,754,500	1,162,800	(57.8)	1,169,100	0.5
TOTAL SUCCESSOR AGENCY of the COMMUNITY DEVELOPMENT		4,635,542	4,361,000	4,361,000	\$ 3,394,400	(22.2)	\$ 3,418,400	0.7

Interfund Transfer / Charges Summary
Adopted Fiscal Year 2012-13

Transfers Out	Transfers In											Total	
	General Fund	COR Projects	Capital Reserve	Water Capital Reserve	Sewer Capital Reserve	Insurance	Employee Benefits	Building Maintenance	Vehicle Maintenance	Computer Maintenance	SA Housing		SA Debt Service
General Fund	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ 131,460	\$ 2,139,900	\$ 270,500	\$ 238,300	\$ 176,000	\$ -	\$ -	\$ 4,656,160
Gas Tax (HUTA)	-	-	-	-	-	6,000	38,200	2,900	53,800	-	-	-	100,900
Measure M	-	-	-	-	-	300	-	-	-	-	-	-	300
Prop 172	-	-	-	-	-	-	42,200	-	-	-	-	-	42,200
SLESF*	-	-	-	-	-	-	35,700	-	-	-	-	-	35,700
RORF*	-	-	-	-	-	-	-	-	-	-	534,400	1,162,800	1,697,200
Water	270,900	-	500,000	-	-	54,000	176,700	27,200	44,100	43,400	-	-	1,116,300
Sewer	12,200	-	-	-	125,000	3,000	20,000	800	13,100	1,100	-	-	175,200
Bldg Maintenance	-	-	-	-	-	-	14,000	-	-	-	-	-	14,000
Total	\$ 283,100	\$ 1,700,000	\$ 500,000	\$ 125,000	\$ 194,760	\$ 2,466,700	\$ 301,400	\$ 349,300	\$ 220,500	\$ 534,400	\$ 1,162,800	\$ 7,837,960	

*The SLESF fund is the Supplemental Law Enforcement Services Fund, also referred to as Citizens Option for Public Safety (COPS), a subvention from the State of California; the Redevelopment Obligation Retirement Fund (RORF) is a requirement of ABIX26 and is used to collect and account for property tax allocations from the County of Orange.

**Interfund Transfer / Charges Summary
Estimated Fiscal Year 2013-14**

Transfers Out	Transfers In											Total
	General Fund	COR Projects	Water Capital Reserve	Sewer Capital Reserve	Insurance	Employee Benefits	Building Maintenance	Vehicle Maintenance	Computer Maintenance	SA Housing	SA Debt Service	
General Fund	\$ -	\$ 75,000	\$ -	\$ -	\$ 131,460	\$ 2,206,900	\$ 270,500	\$ 221,300	\$ 170,200	\$ -	\$ -	\$ 3,075,360
Gas Tax (HUTA)	-	-	-	-	6,000	38,800	2,900	53,800	-	-	-	101,500
Measure M	-	-	-	-	300	-	-	-	-	-	-	300
Prop 172	-	-	-	-	-	45,100	-	-	-	-	-	45,100
SLESF*	-	-	-	-	-	39,500	-	-	-	-	-	39,500
RORF*	-	-	-	-	-	-	-	-	-	540,100	1,169,100	1,709,200
Water	270,900	-	200,000	-	54,000	182,100	27,200	44,100	40,500	-	-	818,800
Sewer	12,200	-	-	125,000	1,500	20,500	800	13,100	1,100	-	-	174,200
Bldg Maintenance	-	-	-	-	-	14,200	-	-	-	-	-	14,200
Total	\$ 283,100	\$ 75,000	\$ 200,000	\$ 125,000	\$ 193,260	\$ 2,547,100	\$ 301,400	\$ 332,300	\$ 211,800	\$ 540,100	\$ 1,169,100	\$ 5,978,160

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