

## Special Revenue Funds

### Summary of Expenditures by Fund:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2013-14 Projected	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Projected	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Air Quality Improvement/AB 2766	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000	(20.0)	\$ 20,000	-
Public, Educational, and Government (PEG)	-	17,200	17,200	17,200	-	(100.0)	-	N/A
Asset Seizure (Asset Forfeiture)	69,019	22,100	94,100	94,100	220,600	134.4	107,000	(51.5)
Public Safety Augmentation (Prop 172)	118,922	174,500	174,500	174,500	193,400	10.8	211,400	9.3
Supplemental Law Enforcement Services (SLESF/COPS)	104,999	55,000	55,000	55,000	56,200	2.2	63,100	12.3
Successor Agency Housing Authority	199,412	192,300	317,300	317,300	258,200	(18.6)	259,600	0.5
Successor Agency Debt Service	n/a	n/a	n/a	862,660	868,155	0.6	852,555	(1.8)
Total Special Revenue Expenditures	\$ 492,352	\$ 486,100	\$ 683,100	\$ 1,545,760	\$ 1,616,555	4.6	\$ 1,513,655	(6.4)

### Summary of Expenditures by Category (All Special Revenue Funds):

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2013-14 Projected	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Projected	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	\$ 335,848	\$ 420,000	\$ 492,000	\$ 492,000	\$ 465,900	(5.3)	\$ 492,200	5.6
Maintenance and Operations	156,504	66,100	191,100	1,053,760	1,150,655	9.2	1,021,455	(11.2)
Capital Outlay/Improvements	-	-	-	-	-	N/A	-	N/A
Total Special Revenue Expenditures	\$ 492,352	\$ 486,100	\$ 683,100	\$ 1,545,760	\$ 1,616,555	4.6	\$ 1,513,655	(6.4)

# City of La Palma

**DEPARTMENT: Special**

**Account Code: 015-360**

**PROGRAM: Air Quality Improvement / AB2766**

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	-	25,000	25,000	20,000	(20.0)	20,000	-
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 20,000</b>	<b>(20.0)</b>	<b>\$ 20,000</b>	<b>-</b>

PROGRAM DESCRIPTION:

This program is used to account for revenue and expenses derived from a motor vehicle registration fee imposed by Assembly Bill 2766 for trip reduction to improve air quality from mobile sources. The South Coast Air Quality Management District regulates the use of this fund.

PROGRAM EXPLANATION:

Code 600: Professional Contract Services

Code 604: Computer Software

# City of La Palma

**DEPARTMENT: Special Revenue**

**Account Code: 015-360**

**PROGRAM: Air Quality Improvement/AB2766**

<u>Code</u>	<u>Description</u>	<u>Fiscal Year 2012-13 Actual</u>	<u>Fiscal Year 2013-14 Adopted</u>	<u>Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2014-15 Adopted</u>	<u>% Change from Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2015-16 Estimated</u>	<u>% Change from Fiscal Year 2014-15 Adopted</u>
<b>MAINTENANCE AND OPERATIONS</b>								
600.000	Professional Contract Services	-	25,000	25,000	16,210	(35.2)	16,210	-
604.000	Computer Software	-	-	-	3,790	N/A	3,790	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>		25,000	25,000	20,000	(20.0)	20,000	-
	<b>TOTAL EXPENDITURES</b>		\$ 25,000	\$ 25,000	\$ 20,000	(20.0)	\$ 20,000	-

# City of La Palma

**DEPARTMENT:** Special  
**PROGRAM:** Public, Educational, and Government (PEG)

**Account Code:** 016-110

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Adopted	% Change from Fiscal Year 2014-15 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	-	17,200	17,200	-	(100.0)	-	N/A
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ -</b>	<b>\$ 17,200</b>	<b>\$ 17,200</b>	<b>\$ -</b>	<b>(100.0)</b>	<b>\$ -</b>	<b>N/A</b>

**PROGRAM DESCRIPTION:**

The City receives Public, Educational, and Government (PEG) funding through its franchise agreement with Time-Warner Cable and through statewide video franchises. The City has been accumulating funds in order to purchase new equipment for a Community Channel that would broadcast public service announcements, information about City programs, and important issues facing the area in general.

**PROGRAM EXPLANATION:**

No expenditures are budgeted for this fiscal year.

# City of La Palma

**DEPARTMENT: Special Revenue**

**Account Code: 016-110**

**PROGRAM: Public, Educational, and Government (PEG)**

<u>Code</u>	<u>Description</u>	<u>Fiscal Year 2012-13 Actual</u>	<u>Fiscal Year 2013-14 Adopted</u>	<u>Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2014-15 Adopted</u>	<u>% Change from Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2015-16 Estimated</u>	<u>% Change from Fiscal Year 2014-15 Adopted</u>
<b>MAINTENANCE AND OPERATIONS</b>								
600.000	Professional Contract Services	\$ -	\$ 8,200	\$ 8,200	\$ -	(100.0)	\$ -	N/A
604.000	Computer Software Support	-	6,000	6,000	-	(100.0)	-	N/A
733.000	Special Departmental Supplies	-	3,000	3,000	-		-	
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	-	17,200	17,200	-	(100.0)	-	N/A
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ 17,200	\$ 17,200	\$ -	(100.0)	\$ -	N/A

# City of La Palma

**DEPARTMENT:** Special  
**PROGRAM:** Asset Seizure (Asset Forfeiture)

**Account Code: 020-230**

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	\$ 57,459	\$ -	\$ 72,000	\$ 72,000	-	\$ 72,000	-
Maintenance and Operations	11,560	22,100	22,100	148,600	572.4	35,000	(76.4)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 69,019</b>	<b>\$ 22,100</b>	<b>\$ 94,100</b>	<b>\$ 220,600</b>	134.4	<b>\$ 107,000</b>	(51.5)

**PROGRAM DESCRIPTION:**

Proceeds or other property derived from any asset forfeiture under federal or state law initiated in connection with or as a result of the police departments drug enforcement actions and/or the departments involvement with Orange County Regional Narcotic Task Force shall be restricted to the funding of only law enforcement related personnel, services and/or equipment costs.

**PROGRAM EXPLANATION:**

Code 530: Overtime associated with the Orange County Regional Narcotic Task Force, which is fully reimbursed by the Task Force on a monthly basis.

Code 733: Special Department Supplies (i.e., tactical vests, etc.)

**DEPARTMENT: Special Revenue**

**Account Code: 020-230**

**PROGRAM: Asset Seizure (Asset Forfeiture)**

<u>Code</u>	<u>Description</u>	<u>Fiscal Year 2012-13 Actual</u>	<u>Fiscal Year 2013-14 Adopted</u>	<u>Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2014-15 Adopted</u>	<u>% Change from Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2015-16 Estimated</u>	<u>% Change from Fiscal Year 2014-15 Adopted</u>
<b>PERSONNEL SERVICES</b>								
501.000	Salaries - Full-time	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
510.000	Salaries - Part-time	-	-	-	-	N/A	-	N/A
530.000	Overtime	57,459	-	72,000.0	72,000	-	72,000	-
550.000	Employee Benefits	-	-	-	-	N/A	-	N/A
	<b>TOTAL PERSONNEL SERVICES</b>	<b>57,459.0</b>	<b>-</b>	<b>72,000.0</b>	<b>72,000</b>	<b>-</b>	<b>72,000</b>	<b>-</b>
<b>MAINTENANCE AND OPERATIONS</b>								
733.000	Special Department Supplies	11,560.0	22,100	22,100	148,600	572.4	35,000	(76.4)
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>11,560</b>	<b>22,100</b>	<b>22,100</b>	<b>148,600</b>	<b>572.4</b>	<b>35,000</b>	<b>(76.4)</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 69,019</b>	<b>\$ 22,100</b>	<b>\$ 94,100</b>	<b>\$ 220,600</b>	<b>134.4</b>	<b>\$ 107,000</b>	<b>(51.5)</b>

**DEPARTMENT:** Special  
**PROGRAM:** Public Safety Augmentation Fund (Proposition 172)

**Account Code:** 021-240

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	\$ 118,734	\$ 173,600	\$ 173,600	\$ 192,500	10.9	\$ 210,500	9.4
Maintenance and Operations	188	900	900	900	-	900	-
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 118,922</b>	<b>\$ 174,500</b>	<b>\$ 174,500</b>	<b>\$ 193,400</b>	<b>10.8</b>	<b>\$ 211,400</b>	<b>9.3</b>

PROGRAM DESCRIPTION:

Special tax augmentation funds are generated by a statewide continuance of the 1/2-cent sales tax. Under Proposition 172, such generated funds must be allocated to core public safety programs.

PROGRAM EXPLANATION:

Code 501: Police Officers - 1.50

Code 510: Police Service Aide - 1.00

Code 550: Funds budgeted in this code includes this program's pro rata share of Employee Benefits costs.

Code 623: Uniform allowance.

**DEPARTMENT: Special Revenue**

**Account Code: 021-240**

**PROGRAM: Public Safety Augmentation Fund (Proposition 172)**

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Adopted	2013-14 Amended	2014-15 Adopted	2013-14 Amended	2015-16 Estimated	2014-15 Adopted
<b>PERSONNEL SERVICES</b>								
501.000	Salaries - Full-time	\$ 72,776	\$ 111,100	\$ 111,100	\$ 115,900	4.3	\$ 123,000	6.1
510.000	Salaries - Part-time	6,484	10,000	10,000	10,500.0	5.0	10,500.0	-
550.000	Employee Benefits	39,474	52,500	52,500	66,100.0	25.9	77,000.0	16.5
	<b>TOTAL PERSONNEL SERVICES</b>	<b>118,734</b>	<b>173,600</b>	<b>173,600</b>	<b>192,500</b>	<b>10.9</b>	<b>210,500</b>	<b>9.4</b>
<b>MAINTENANCE AND OPERATIONS</b>								
623.000	Uniforms	188	900	900	900	-	900	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>188</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>-</b>	<b>900</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 118,922</b>	<b>\$ 174,500</b>	<b>\$ 174,500</b>	<b>\$ 193,400</b>	<b>10.8</b>	<b>\$ 211,400</b>	<b>9.3</b>

**DEPARTMENT: Special**  
**PROGRAM: Supplemental Law Enforcement Fund (COPS/SLESF)**

**Account Code: 022-250**

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	\$ 104,549	\$ 54,100	\$ 54,100	\$ 55,300	2.2	\$ 62,200	12.5
Maintenance and Operations	450	900	900	900	-	900	-
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 104,999</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 56,200</b>	<b>2.2</b>	<b>\$ 63,100</b>	<b>12.3</b>

PROGRAM DESCRIPTION:

California Assembly Bill 3229, Citizen’s Option for Public Safety (COPS) Program, was chaptered on July 10, 1996, and provides monies statewide for local public safety needs. In compliance with the requirements of AB/3229, the Finance Department established a Supplemental Law Enforcement Service Fund (SLESF). 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.

PROGRAM EXPLANATION:

Code 501: Police Officer 0.50

Code 550: Funds budgeted in this code includes this program’s pro rata share of Employee Benefits costs.

Code 623: Uniform allowance.

# City of La Palma

**DEPARTMENT: Special Revenue**

**Account Code: 022-250**

**PROGRAM: Supplemental Law Enforcement Fund (COPS/SLESF)**

<u>Code</u>	<u>Description</u>	<u>Fiscal Year 2012-13 Actual</u>	<u>Fiscal Year 2013-14 Adopted</u>	<u>Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2014-15 Adopted</u>	<u>% Change from Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2015-16 Estimated</u>	<u>% Change from Fiscal Year 2014-15 Adopted</u>
<b>PERSONNEL SERVICES</b>								
501.000	Salaries - Full-time	\$ 68,117	\$ 36,900	\$ 36,900	\$ 35,400	(4.1)	\$ 38,400	8.5
550.000	Employee Benefits	36,432	17,200	17,200	19,900	15.7	23,800	19.6
	<b>TOTAL PERSONNEL SERVICES</b>	<u>104,549</u>	<u>54,100</u>	<u>54,100</u>	<u>55,300</u>	<u>2.2</u>	<u>62,200</u>	<u>12.5</u>
<b>MAINTENANCE AND OPERATIONS</b>								
623.000	Uniforms	450	900	900	900	-	900	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<u>450</u>	<u>900</u>	<u>900</u>	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ 105,002</u>	<u>\$ 55,004</u>	<u>\$ 55,005</u>	<u>\$ 56,200</u>	<u>2.2</u>	<u>\$ 63,100</u>	<u>12.3</u>

**DEPARTMENT:** Special Revenue  
**PROGRAM:** Successor Agency Housing Authority

**Account Code:** 038-800

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	\$ 55,106	\$ 192,300	\$ 192,300	\$ 146,100	N/A	\$ 147,500	N/A
Maintenance and Operations	144,306	-	125,000	112,100	(100.0)	112,100	N/A
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 199,412</b>	<b>\$ 192,300</b>	<b>\$ 317,300</b>	<b>\$ 258,200</b>	<b>(100.0)</b>	<b>\$ 259,600</b>	<b>N/A</b>

PROGRAM DESCRIPTION:

The dissolution of redevelopment Statewide required the City to assume housing functions from the former Community Development Commission (CDC). This new fund -- Successor Agency Housing Authority, Fund 38 -- was created as part of the assumption of responsibilities by the City of the former CDC. This fund is responsible for all housing related matters.

PROGRAM EXPLANATION:

Code 501:	Accounting Supervisor	0.170
	Administrative Services Director	0.050
	Community Development Director	0.525
		<u>0.745</u>

**DEPARTMENT: Special Revenue**  
**PROGRAM: Successor Agency Housing Authority**

**Account Code: 038-800**

- Code 550: Funds budgeted in this code include this program's pro rata share of Employee Benefits costs.
  
- Code 601: Legal Services
  
- Code 653: Advertising
  
- Code 795: Senior Housing

City of La Palma

**DEPARTMENT: Special Revenue**  
**PROGRAM: Successor Agency Housing Authority**

**Account Code: 038-800**

<u>Code</u>	<u>Description</u>	<u>Fiscal Year 2012-13 Actual</u>	<u>Fiscal Year 2013-14 Adopted</u>	<u>Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2014-15 Adopted</u>	<u>% Change from Fiscal Year 2013-14 Amended</u>	<u>Fiscal Year 2015-16 Estimated</u>	<u>% Change from Fiscal Year 2014-15 Adopted</u>
<b>PERSONNEL SERVICES</b>								
501.000	Salaries - Full-time	\$ 37,601	\$ 136,600	\$ 136,600	\$ 101,600	(25.6)	\$ 102,400	0.8
550.000	Employee Benefits	17,505	55,700	55,700	44,500	(20.1)	\$ 45,100	1.3
<b>TOTAL PERSONNEL SERVICES</b>		55,106	192,300	192,300	146,100	(24.0)	147,500	1.0
<b>MAINTENANCE AND OPERATIONS</b>								
600.300	Professional Services			15,000	-		\$ -	
601.000	Legal Services	1,762			2,000	N/A	\$ 2,000	-
653.000	Advertising	45			100	N/A	\$ 100	-
770.000	Administration Costs	17,649				N/A		N/A
795.000	Senior Housing	110,000		110,000	110,000	-	\$ 110,000	-
977.000	Liability Insurance and Claims	8,250			-	N/A	\$ -	N/A
981.000	Computer Maintenance	6,600			-	N/A	\$ -	N/A
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		144,306	-	125,000	112,100	(10.3)	112,100	-
<b>TOTAL EXPENDITURES</b>		\$ 199,412	\$ 192,300	\$ 317,300	\$ 258,200	(18.6)	\$ 259,600	0.5

**DEPARTMENT:** Special Revenue  
**PROGRAM:** Successor Agency Housing Authority

Account Code: 038-800



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**DEPARTMENT:**

**Special Revenue**

**Account Code: 049-810**

**PROGRAM:**

**Successor Agency - Debt Service**

	Fiscal Year 2012-13 Actual*	Fiscal Year 2013-14 Projected**	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	n/a	862,660	\$ 868,155	(100.0)	\$ 852,555	N/A
Capital Outlay/Improvements	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ -</b>	<b>\$ 862,660</b>	<b>868,155</b>	<b>(100.0)</b>	<b>852,555</b>	<b>N/A</b>

PROGRAM DESCRIPTION:

The dissolution of redevelopment Statewide required the City to assume the debt service functions of the former Community Development Commission (CDC). This new fund -- Successor Agency Debt Service, Fund 49 -- was created for repayment of the former CDC bonded indebtedness and other obligations. These expenditures are approved via approval of the ROPS by the Successor Agency and is included in the budget document for transparency purposes.

\*2012-13 was CDC

\*\* No budget was included in 2013-14, expenditures were authorized by the Successor Agency with approval of the ROPS

PROGRAM EXPLANATION:

Code 600: Funds in this program include contractual service costs for the following:  
 Bond carrying and processing fees with US Bank  
 Other Related Fees included in Accounting Budget (001-104):  
 Annual financial audit fees for the Successor Agency; Debt Statement for CAFR; ROPS Consulting Services; and Annual fees for arbitrage services on former CDC bonds

Code 270: Scheduled principal payments on 1993 and 2001 tax allocation refunding bonds

Code 791: Interest payments on 1993 and 2001 tax allocation refunding bonds

# City of La Palma

**DEPARTMENT:** Special Revenue  
**PROGRAM:** Successor Agency - Debt Service

**Account Code: 049-810**

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual*	2013-14 Projected**	2014-15 Adopted	Fiscal Year 2013-14 Amended	2015-16 Estimated	Fiscal Year 2014-15 Adopted
<b>MAINTENANCE AND OPERATIONS</b>							
600.000	Professional Services	n/a	n/a	7,000		7,000	
270.200	Bonds Payable 1993 TAB	n/a	255,000	265,000	3.9	\$ 285,000	7.5
270.300	Bonds Payable 2001 TAB	n/a	290,000	310,000	6.9	\$ 325,000	4.8
791.000	Bond Interest	n/a	317,660	286,155	(9.9)	\$ 235,555	(17.7)
	<b>TOTAL</b>	n/a	862,660	868,155	0.6	852,555	(1.8)
	<b>TOTAL EXPENDITURES</b>	n/a	\$ 862,660	\$ 868,155	0.6	\$ 852,555	(1.8)

\*2012-13 was CDC

\*\* No budget was included in 2013-14, expenditures were authorized by the Successor Agency with approval of the ROPS  
 These expenditures are approved via approval of the ROPS by the Successor Agency and is included in the budget document for transparency purposes.



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