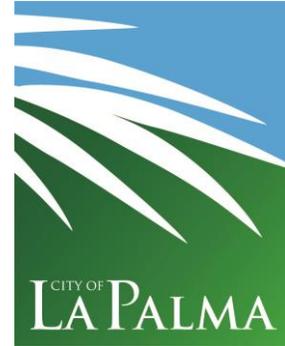


# City of La Palma

## Agenda Item No. 8



MEETING DATE: March 17, 2015

TO: CITY COUNCIL

FROM: CITY MANAGER

SUBMITTED BY: Laurie A. Murray, Administrative Services Director

AGENDA TITLE: Second Quarter Operating Report, City Council Goals Update, and Mid-Year Budget Adjustments, Fiscal Year 2014-15 (Continued from February 17, 2015)

---

### **RECOMMENDED ACTION:**

It is recommended that the City Council take the following actions:

- a) Receive the presentation on the Second Quarter Operating Report and City Council Goals Update;
- b) Approve the transfer of Fiscal Year 2013-14 General Fund excess funds; and
- c) Approve a Resolution amending the Fiscal Year 2014-15 Budget to adjust certain Department and Program budgets.

### **BACKGROUND:**

Staff presented a Second Quarter Operating Report and Mid-Year Budget Adjustment recommendations to the City Council at its February 17, 2015, meeting. At that time, there was some question as to whether staff's analysis presented a clear picture of the City's potential deficit, revenue changes, and expenditures. The matter was continued to the March 17, 2015 meeting so staff could investigate the Council's concerns. The report before you provides the following information:

- A snapshot of the City's spendable fund balances at December 31, 2014, as well as the year-to-date change in spendable fund balances as of that date.
- A review of the General Fund's revenue and expenditures through the second quarter of the fiscal year (50% of the year as of December 31, 2014), including brief discussions of relevant proposed budget amendments. Although the report presents data through December 31, 2014, staff analyzed data available through February 28 in its revenue and expenditure projections for the purpose of making mid-year budget adjustments. A detailed analysis of the proposed budget amendments is presented in this report.
- An update on department performance measures as established in the budget.

- A status report on the goals established by the City Council for 2014 and upcoming progress on the new goals for 2015.

For the quarterly report, financial data is reported on a cash basis, meaning that revenue is reported when cash is received and expenditures are reported when cash payments are made. Many revenue and expenditure transactions do not occur at uniform times or at equal intervals throughout the year. Consequently, although the second quarter represents 50 percent of the fiscal year, not all line items will be at 50 percent of the budget as of the end of the second quarter.

Making sense of the information presented herein requires consideration of the cash flow factors of major revenues and expenditures. For instance, while expenditure outflows for normal operations tend to be relatively even, the cash flow timing of capital expenditures and major revenues such as property taxes are not as equalized.

### **FINANCIAL SUMMARY AND MID YEAR BUDGET ADJUSTMENTS:**

The intent of this mid-year financial summary report is to provide an understanding for the changes in spendable fund balance. Attached are the following summary schedules through mid-year at December 31, 2014:

- Schedule of General Fund Revenues
- Schedule of General Fund Expenditures by Department
- Schedule of General Fund Expenditures by Category
- Schedule of Spendable Fund Balances by Fund

With data for eight months of the year's revenue and expenditures, staff is proposing budget adjustments to bring the original budget estimates into line with the year's actual activity. The revenue and expenditure schedules include these proposed budget amendments as overview information.

The City's overall spendable fund balance (the sum of cash, investments, and current receivables less current liabilities) has declined by \$1.4 million from the beginning of the fiscal year from \$30.0 million to \$28.6 million at December 31, 2014. This \$1.4 million change is accounted for as follows:

- General Fund decreased by \$300,000
- Special Revenue Funds decreased by \$160,000
- Capital Project Funds decreased by \$460,000
- Internal Service Funds decreased by \$540,000

The balance of the financial review section will focus on these funds and proposed mid-year budget adjustments. Attachment 3 is a complete listing of proposed mid-year budget adjustments.

### **General Fund**

As shown in the attached charts, General Fund revenues total \$3.95 million (41% of the adopted budget) and expenditures total \$4.3 million (47% of the adopted budget) through December 31, 2014.

## Revenues

Due to the timing of major revenue receipts, total General Fund revenue is at 39% of the original budget of \$9.7 million through the end of the second quarter. **The City anticipates receiving revenue of \$9.5 million by fiscal year end (98% of the adopted budget).**

The original revenue budget of \$9.7 million has a proposed net reduction of \$197,313 (2.03%) resulting from a variety of both decreases and increases, including: a \$10,000 decrease in property taxes, a \$326,000 decrease in sales taxes, a \$54,500 decrease in utility users tax, a \$31,000 decrease in Residual Property tax, a \$43,600 increase in franchise fees, a \$28,000 increase in transient occupancy taxes, and a \$24,000 increase in licenses and permits. The sales tax reduction is the most significant budget change and is discussed below. The Successor Agency loan repayment was originally budgeted at zero, but the City is now expecting to receive a \$67,000 repayment in June due to available tax increment money. All other proposed revenue budget changes are a result of trend increases during the first eight months of the fiscal year.

The three largest revenue sources are property tax, sales tax, and utility users tax. Together, these three revenues account for 72% of the General Fund's adopted revenue budget.

- **Property Tax:** The General Fund's largest revenue source, property tax, has \$1.0 million revenue recorded through December 31 (32% of the \$3.2 million budget). This percentage of revenue received is comparable with the prior year where the City had received 32% of the annual property tax revenue by mid-year of FY 2013-14.

The property tax line item includes secured and unsecured property taxes (budgeted at \$1.96 million) as well as the property tax in lieu of vehicle license fees (budgeted at \$1.26 million). Secured and unsecured property tax payments are distributed in two main payments; the first payment is distributed in December during the second quarter, and the second payment is distributed in April during the fourth quarter. Property tax payments in lieu of vehicle license fees will be received in two installments; the first distribution in January 2015 (during the third quarter) and the second installment in May 2015 (during the fourth quarter). **The City anticipates a \$10,000 decrease in property tax revenue versus what was budgeted.**

- **Sales Tax:** The next largest revenue source, sales tax, has \$1.26 million revenue recorded at December 31 (48% of the adopted \$2.6 million budget). Sales tax receipts lag by two to three months, and the \$1.26 million recorded revenue is comprised of the following:
  - July – September 2014 actual receipts of \$763,000
  - October 2014 receipt for the month's estimated revenue of \$211,500
  - FY 2013/14 additional receipts of \$286,000

**Net sales tax revenue for the fiscal year is estimated to be \$2,297,000** which is \$326,500 less than the original budget. The major reason for the decline in the year's sales tax revenue is a decline in fuel prices and demonstrates the City's dependence on this volatile commodity market.

- Utility Users Tax: The third largest revenue source is utility users tax, budgeted at \$1.17 million. Payments received through December 31 total 41% of budget at \$477,000. Utility users tax payments lag by one month; consequently, extrapolating the five months of payments received through December 31 to six months results in an estimate of \$572,000 which is 49% of the budget. **The City anticipates receiving \$1.12 million in utility users tax revenue—\$54,500 less than budgeted.**

### Expenditures

The General Fund's expenditures total \$4.3 million at December 31 (47% of the \$8.9 million adopted budget). This is comparable to the prior year, where 50% of the General Fund's annual expenditures were incurred by the end of the second quarter. **With proposed budget amendments, Staff anticipates that expenditures within all departments will match the proposed amended budget amounts at fiscal year-end.**

The original General Fund expenditure budget of \$9.1 million is proposed to be reduced by \$184,938 to \$8.9 million, a 2.03% reduction. With the reduction in revenues, the transfer out to COR and/or One Time Projects has likewise been reduced by \$12,628 to \$609,367. As explained in more detail below, the Police Department has proposed budget reductions of \$236,400 while all other departments have offsetting increases.

- The Administrative Services Department is comprised of the divisions for City Council, City Attorney, City Manager, Accounting, Administrative Services, City Clerk, and Community Promotions. The budget for this department totals \$1.4 million, and as of December 31, expenditures total \$652,000 (46% of the adopted budget). The proposed budget change is a net increase of \$2,200 (0.15%). This net increase is in due to four major changes in expenses: a net increase of \$5,750 for labor attorney expenses; the carryover of \$9,600 in employee relocation expenses (offset by FY 2013-14 carryover); an increase in overtime in the Accounting Division (General Fund increase with offsetting savings in other funds); and the addition of \$1,000 for Association of California Cities-Orange County dues. Budget reductions include a \$3,000 decrease in funding for City Council meetings and trainings and supplies; \$7,300 in election costs savings; a \$3,700 decrease in Accounting professional services; and savings in meetings, trainings and supplies department wide.
- The Police Department has the largest expenditure budget at \$5.2 million (57% of the total General Fund adopted budget). As of December 31, expenditures totaled \$2.4 million (46% of the adopted budget). The Police Department budget has the most significant proposed budget change with a reduction \$236,423 (4.55%). This reduction is mainly due to salary and benefit reductions across all divisions as a result of officer and other vacancies. Other budget reductions include \$26,000 in vehicle operations savings and a transfer of \$22,000 from Police vehicle operations to Community Services operations; \$4,200 obtained by reducing Reserve Officers to minimum staffing for the remainder of the year; and savings in meetings, trainings and supplies department wide.
- The Community Services Department covers a wide range of services that are provided to the citizens including Public Works, Engineering, Street Maintenance, Lighting & Landscaping, Recreation, Community Services, Health & Wellness, and Facility Operations divisions. This department has an original budget of \$1.9 million with a proposed increase of \$47,330 (2.43%). As of December 31, expenditures total \$1.0

million (52% of the adopted budget). The proposed budget net increase of \$47,330 is mainly due to increased professional services costs for environmental services contracts and for health/wellness program contracts along with the transfer of \$22,000 to vehicle operations from the Police Department. Budget reductions to offset the professional services increases include reductions in other professional services; reductions in tree trimming; and savings in meetings, trainings and supplies department wide.

- The Community Development Department accounts for the Building and Safety, Community Development, Planning, and Code Enforcement/Business License divisions. This department has an original budget of \$527,000 with a proposed increase of \$2,000 (0.37%). As of December 31, expenditures totaled \$230,000 (44% of the adopted budget). The increase is due to increased professional services for code enforcement services during the extended recruitment for a Code Enforcement/Business License Officer. Budget reductions include \$2,000 in vehicle operations.

The expenditure outflows for normal operations at December 31 were at nearly 50 percent of the budget: Personnel costs total \$2.9 million (47% of the adopted budget) and Maintenance & Operations costs total \$1.4 million (49% of the adopted budget). The cash flow timing of capital expenditures is not as equalized, and capital outlay costs total \$6,000 (61% of the adopted budget).

As part of the FY 2014-15 Budget Process, two items were to be brought back for City Council consideration at midyear. The first is the City’s membership in the Association of California Cities – Orange County (ACC-OC), originally budgeted at \$7,800 and removed from the budget as part of \$240,000 in needed budget reductions. ACC-OC has offered the City a one-time financial hardship reduced membership for 2015 in the amount of \$1,000 and this item has been included in the mid-year adjustments. Should Council decide not to remain members, it would provide an additional \$1,000 in savings. It is important to note that ACC-OC is also making this offer to a second City experiencing financial hardship. The second item is Management Team furloughs—each member of the management team is to take 27 hours of unpaid furlough before June 30, 2015. This provided \$12,700 of savings and was included as part of the needed budget reductions. Because of the certainty of a budget shortfall, members of the Management Team have already begun taking furloughs in order to achieve the mandated number of hours prior to the end of the fiscal year.

**FY2013-14 Comprehensive Annual Financial Report (CAFR) General Fund Balance Transfer**

Pursuant to the City’s Sustainable Financial Plan, adopted March 18, 2014, and the restructure of the City’s reserve funds; any remaining general fund balance in excess of the \$250,000 cash flow reserve at June 30, 2014, and every year thereafter are to be transferred for other uses at the discretion of the City Council. It is recommended that the City Council transfer the amount available as of June 30, 2014, \$1,559,490, as follows:

\$458,426	Transfer to Risk Management – the payment of the remaining balance of the Liability Insurance Retrospective Deposit was approved and paid at the end of FY 2013-14, but the funds were not transferred
\$802,280	Transfer to Capital Outlay Reserve Fund (COR) for the purposes of funding a portion of the Energy Project per Council direction 1/20/15

\$288,640      \$9,600 of these funds need to remain in the General Fund to fund the carryover of employee relocation expenses; and it is recommended that the balance of \$288,640 also be left in the General Fund to assist the City in balancing current or future budgets in light of the short term loss of revenues due to fuel prices and the upcoming ramp up of CalPERS costs.

### **Special Revenue Funds**

Special Revenue funds are comprised of a variety of funds whose revenues are restricted for specific purposes. During the six months ending December 31, 2014, the spendable fund balance of special revenue funds decreased by \$160,000 to \$855,000. The special revenue funds with the most significant activity through December 31, 2014 are the Streets Fund (with a reduction to spendable fund balance of \$200,000) and the Measure M2 Fund (with an increase to spendable fund balance of \$73,000).

#### Streets Fund

During the six months ending December 31, 2014, the Streets Fund had a reduction of spendable fund balance of \$200,000, a result of expenditures exceeding revenues. Revenues consist of remittances from the State for the City's share of gas tax. Through mid-year, revenues total \$202,000 and are at 49% of the original budget. Based on revised projections received from the State, **the City is expecting to receive \$54,700 in additional gas tax monies that were not included in the original budget.**

Operating expenditures consist of costs for normal street maintenance, traffic signal operations and maintenance, and traffic control operations. Operating costs total \$117,000 through mid-year and are at 37% of the budget. Staff is proposing a modest increase of \$200 to expenses, which includes an increase of maintenance and repair materials mostly offset by salary savings.

Capital expenditures total \$292,000 through mid-year, exceeding the budget of \$242,000 by \$50,000. The capital project costs exceed the budget because of the broken/settled curb and gutter project carried over from the prior year. Expenditures total \$142,500 through mid-year while the current year budget is zero.

#### Measure M2 Fund

During the six months ending December 31, 2014, the Measure M2 Fund had an increase to spendable fund balance of \$73,000, a result of revenues exceeding expenditures. Revenues consist of the City's share of revenues from the County's Measure M sales tax. Payments received through December 31 total 24% of budget at \$73,000. Measure M receipts lag by two months; consequently, extrapolating the four months of payments received through December 31 to six months results in an estimate of \$109,000 which is 36% of the \$307,189 budget. **The City anticipates receiving Measure M2 monies as originally budgeted.**

Although \$288,732 has been budgeted for the Arterial Pavement Management project, there have been no expenditures as of December 31, 2014. **This program cost is expected to approximate the budget by fiscal year end.**

#### Service Authority for Abandoned Vehicles

While the City no longer receives monies in this fund, it has existing fund balance of \$25,650. No monies were budgeted in this fund; however a recent Code Enforcement Case is expected

to generate approximately \$3,500 in legal fees, which it would be appropriate to charge to this fund. As part of mid-year budget adjustments, staff is asking for \$3,500 to be appropriated for those expenses. During the six months ending December 31, 2014, the Measure M2 Fund had an increase to spendable fund balance of \$73,000, a result of revenues exceeding expenditures.

Changes to the Water Fund include a \$105,500 transfer to COR for the fund's portion of the energy projects approved by Council on January 20 and an increase in expenditures of \$5,600.

Changes to the Sewer Fund include a \$13,000 adjustment to pay for an Environmental Services Contract.

Changes to the Water Capital Reserve Fund include \$31,100 for prior year projects completed in the current fiscal year.

### Capital Projects Funds

The Capital Projects Funds are comprised of the Capital Outlay Reserve Fund (COR) and the One-Time Projects Fund. The One-Time Projects Fund has costs totaling \$19,600 through mid-year for contracted grant-finding services and for the Countywide 800 MHz Communication System. On February 17, the City Council approved the use of up to \$2,150 to conduct a high school survey. During the six months ending December 31, 2014, COR incurred costs of \$436,000 for capital project costs. Following is a summary of the adopted budget, proposed budget amendments and actual costs by COR project:

	Adopted Budget	Proposed Budget Amendment	Actual through 12/31/2014
Residential Slurry Seal	\$ 602,785	\$ -	\$ 383,907
Arterial Pavement Management	1,461,268	-	52,000
Broken/Settled Curb & Gutter	298,000	-	134
Building Reparatations	198,500	-	-
ADA Improvements	195,000	3,920	-
Park Improvements	225,000	-	-
5410-14 La Palma Ave Improvements	100,600	-	-
Civic Center Reroof	500,000	-	-
Civic Center Seismic Retrofit	1,100,000	-	-
Energy Project	-	966,530	-
Street Light Purchase	-	288,400	-
Street Median Design	-	45,000	-
	<u>\$ 4,681,153</u>	<u>\$ 1,303,850</u>	<u>\$ 436,041</u>

### Utility Funds

The City's Utility Funds are comprised of the Water, Sewer, Water Capital Reserve, and Sewer Capital Reserve Funds. These funds began the year with a combined spendable fund balance of \$4.9 million for the Water Funds and \$3.9 million for the Sewer Funds. The Water Funds have been reduced by \$4,000 and the Sewer Funds have been reduced by \$11,400.

## **Internal Service Funds**

The Internal Service Funds are comprised of the Risk Management, Employee Benefits, Building Maintenance, Vehicle Reserve, and Technology Funds. The Internal Service Funds began the year with a spendable fund balance of \$2.6 million which has been reduced by \$540,000 to \$2.05 million at December 31. The reduction in the spendable fund balance is mainly due to the annual insurance payments for workers' compensation, property, and general liability coverage which are due at the beginning of the fiscal year. The internal service funds recover costs by charging the General, Water, and Sewer Funds for their proportional share of the costs. This cost recovery is distributed evenly over the fiscal year, even when costs are incurred at the beginning of the fiscal year.

Changes to these funds include: an increase of \$4,500 for unemployment claims in the Employee Benefits Fund; a decrease of \$800 for salary savings in the Facility Maintenance Fund; and an increase of \$30,000 in revenues for insurance proceeds along with an increase of \$40,000 to replace a vehicle totaled in an accident in the Vehicle Replacement Fund.

## **Highlights of Goals and Performance**

### Goals update

Attachment 4 to this report provides a quarterly goals update, which lists the approved 2014 City Council goal(s); the corresponding quarterly progress toward meeting those goals, and the next steps(s) to be undertaken in meeting the new 2015 goal(s). It should be noted that this report includes the final reporting for progress on the 2014 City Council Goals and begins reporting on anticipated activity for the new 2015 goals. Some of the highlights of the Quarter include:

- Applied for CDBG grant
- Implemented Police Department's electronic citation project
- POST police study conducted
- Zoning changes for freeway overlay district and sign code changes were approved

Attachment 4 also provides an update to the established performance indicators as shown in the budget and prepared by each department. These reports list significant performance measures along with corresponding target performance levels; vision values; City Council approved goals; and quarterly progress toward goal attainment. Some performance highlights include:

- Police response time 2 minutes and 8 seconds or 29% below target level
- Improved crime clearance rate
- Facility rentals up 16%
- Met the goals of graffiti response within 72 hours
- Prepared CDBG grant for January 2015 submittal
- 225 building permits issued
- 387 code enforcement inspections performed

Most performance measures are in line with department targets. One exception is the target for rentals in the Community Services Department. Some facilities were unavailable last year while

a large flooring project was undertaken. Several of the displaced renters had to move during this project and have opted to remain at their new locations.

**ALTERNATIVES:**

The City Council can approve the recommended budget adjustments or direct staff to further review all or specific budget adjustments prior to approval.

**FISCAL IMPACT:**

At midyear, the City has experienced a total loss of \$197,313 in projected revenues. This potential deficit has been offset by \$197,666 in expenditure reductions resulting in a revised projected surplus of \$5,967. Failure to adjust the budget now, in most cases, will merely cause the year end budget to have a large number of over and under expended accounts. Some of the recommended adjustments however are necessary to fulfill certain spending commitments or to authorize expenditures for programs or projects authorized subsequent to the adoption of the budget.

**APPROVED:**

  
\_\_\_\_\_  
Administrative Services  
Director

  
\_\_\_\_\_  
City Manager

- Attachments:
1. Second Quarter Summary Schedules
  2. Proposed Resolution
  3. Recommended Mid-Year Budget Adjustments (Exhibit A of Proposed Resolution)
  4. Goals Report and Performance Measures
  5. Community Services Quarterly Reports

**SECOND QUARTER FINANCIAL REPORT, FISCAL YEAR 2014-15  
GENERAL FUND REVENUES BY TYPE  
FISCAL YEAR QUARTER ENDING DECEMBER 31, 2014**

Revenue Type	FY 2014-15							FY 2013-14			Q2 Variance FY 2014-15 to FY 2013-14 Increase / <Decrease>
	Adopted Budget	Proposed Budget Amendment	Proposed Amended Budget	Proposed Budget Change	Year-to-Date Actual through 12/31/2014 (50% of FY)	Q2 Actual as a % of Adopted Budget	Q2 Actual as a % of Amended Budget	Prior Year Actual Annual Revenue	Prior YTD Actual through 12/31/2013 (50% of FY)	Q2 Actual as a % of Annual Revenue	
Property Tax	\$ 3,225,422	\$ (10,028)	\$ 3,215,394	-0.31%	\$ 1,025,843	32%	32%	\$ 3,129,618	\$ 993,143	32%	\$ 32,700
Sales Tax	2,623,488	(326,488)	2,297,000	-12.44%	1,260,326	48%	55%	1,989,556	43,941	2%	1,216,385 (1)
Utility Users Tax	1,171,463	(54,547)	1,116,916	-4.66%	476,890	41%	43%	1,101,159	459,273	42%	17,617
Residual Property Tax	210,000	(31,000)	179,000	-14.76%	-	0%	0%	263,661	80	0%	(80)
Franchise Fees	387,400	43,600	431,000	11.25%	66,806	17%	16%	381,839	61,095	16%	5,711
Transient Occupancy Tax	307,000	28,000	335,000	9.12%	90,522	29%	27%	313,662	79,782	25%	10,740
Licenses and Permits	276,300	24,000	300,300	8.69%	163,232	59%	54%	267,110	201,742	76%	(38,510)
Intergovernmental	23,200	6,900	30,100	29.74%	11,866	51%	39%	38,174	5,503	14%	6,363
Charges for Services	520,800	6,750	527,550	1.30%	266,629	51%	51%	584,576	281,381	48%	(14,752)
Fines and Forfeitures	160,500	(15,000)	145,500	-9.35%	56,304	35%	39%	148,175	64,465	44%	(8,161)
Use of Money and Property	229,500	78,700	308,200	34.29%	192,390	84%	62%	226,297	142,064	63%	50,326
Other Revenue	300,500	51,800	352,300	17.24%	198,239	66%	56%	43,410	13,848	32%	184,391
Interfund Transfers	283,100		283,100	0.00%	141,550	50%	50%	463,841	141,550	31%	-
<b>Total Revenues</b>	<b>\$ 9,718,673</b>	<b>\$ (197,313)</b>	<b>\$ 9,521,360</b>	<b>-2.03%</b>	<b>\$ 3,950,597</b>	<b>41%</b>	<b>41%</b>	<b>\$ 8,951,078</b>	<b>\$ 2,487,867</b>	<b>28%</b>	<b>\$ 1,462,730</b>

Note 1: In FY 2013-14, the City's sales tax receipt were reduced to zero during the first quarter due to a \$700,000 reduction for a refund to a taxpayer for overpayment in a prior year.

**SECOND QUARTER FINANCIAL REPORT, FISCAL YEAR 2014-15  
GENERAL FUND EXPENDITURES BY DEPARTMENT  
FISCAL YEAR QUARTER ENDING DECEMBER 31, 2014**

Department	FY 2014-15							FY 2013-14			Q2 Variance FY 2014-15 to FY 2013-14 Increase / <Decrease>
	Adopted Budget	Proposed Budget Amendment	Proposed Amended Budget	Proposed Budget Change	Year-to-Date Actual through 12/31/2014 (50% of FY)	Q2 Actual as a % of Adopted Budget	Q2 Actual as a % of Amended Budget	Prior Year Actual Annual Expenditures	Prior YTD Actual through 12/31/2013 (50% of FY)	Q2 Actual as a % of Annual Expenditures	
Administration / Admin Services	\$ 1,422,117	\$ 2,200	\$ 1,424,317	0.15%	\$ 652,424	46%	46%	\$ 1,424,957	\$ 723,302	51%	\$ (70,878)
Police	5,193,493	(236,423)	4,957,070	-4.55%	2,408,644	46%	49%	5,032,985	2,526,760	50%	(118,116)
Community Services	1,948,204	47,330	1,995,534	2.43%	1,004,589	52%	50%	1,850,562	938,478	51%	66,111
Community Development	527,150	1,955	529,105	0.37%	230,050	44%	43%	481,168	166,112	35%	63,938
<b>Total</b>	<b>\$ 9,090,964</b>	<b>\$ (184,938)</b>	<b>\$ 8,906,026</b>	<b>-2.03%</b>	<b>\$ 4,295,707</b>	<b>47%</b>	<b>48%</b>	<b>\$ 8,789,672</b>	<b>\$ 4,354,652</b>	<b>50%</b>	<b>\$ (58,945)</b>

Note 1: Administrative Services expenditures are down over the prior fiscal year due to cost savings achieved through the department reorganization.

\$ Variance

**SECOND QUARTER FINANCIAL REPORT, FISCAL YEAR 2014-15  
GENERAL FUND EXPENDITURES BY CATEGORY  
FISCAL YEAR QUARTER ENDING DECEMBER 31, 2014**

Expenditure Type	FY 2014-15						
	Adopted Budget	Proposed Budget Amendment	Proposed Amended Budget	Proposed Budget Change	Year-to-Date Actual through 12/31/2014 (50% of FY)	Q2 Actual as a % of Adopted Budget	Q2 Actual as a % of Amended Budget
Personnel Services	\$ 6,287,484	\$ (205,413)	\$ 6,082,071	-3.27%	\$ 2,932,004	47%	48%
Maintenance and Operations	2,793,080	20,475	2,813,555	0.73%	1,357,391	49%	48%
Capital Outlay/Improvements	10,400	-	10,400	0.00%	6,312	61%	61%
<b>Total</b>	<b>\$ 9,090,964</b>	<b>\$ (184,938)</b>	<b>\$ 8,906,026</b>	<b>-2.03%</b>	<b>\$ 4,295,707</b>	<b>47%</b>	<b>48%</b>

**SECOND QUARTER FINANCIAL REPORT, FISCAL YEAR 2014-15  
SPENDABLE FUND BALANCE - FISCAL YEAR CHANGE  
THROUGH THE FISCAL YEAR QUARTER ENDING DECEMBER 31, 2014**

<u>Fund #</u>	<u>Fund Title</u>	<u>Balance 6/30/2014</u>	<u>Balance 12/31/2014</u>	<u>FY Change through 12/31/2014</u>
1	General Fund	\$ 2,809,488	\$ 2,511,322	\$ (298,166)
3	Emergency Reserve Fund	8,996,969	8,996,457	(512)
5	Economic Development Fund	249,916	249,902	(14)
	<b>Subtotal General Funds</b>	<b>12,056,373</b>	<b>11,757,681</b>	<b>(298,692)</b>
11	Streets Fund	226,278	26,254	(200,024)
12	Measure M2	29,565	102,313	72,748
15	Air Quality Fund	55,466	60,434	4,968
16	PEG Fund	161,949	166,364	4,415
20	Asset Seizure Fund	122,055	66,906	(55,149)
21	Public Safety Augmentation Fund	74,945	60,865	(14,080)
22	Supplemental Law Enforcement Fund	11,203	36,499	25,296
23	SVC Authority for Abandoned Vehicles	25,648	25,650	2
33	Park Development Fund	22,148	22,150	2
38	SA Housing Entity Fund	286,760	288,061	1,301
	<b>Subtotal Special Revenue Funds</b>	<b>1,016,017</b>	<b>855,496</b>	<b>(160,521)</b>
35	Capital Outlay Reserve Fund	4,651,995	4,216,245	(435,750)
36	One-Time Projects Fund	819,500	799,869	(19,631)
	<b>Subtotal Capital Projects Funds</b>	<b>5,471,495</b>	<b>5,016,114</b>	<b>(455,381)</b>
50	Water Fund	1,505,022	1,178,764	(326,258)
55	Water Capital reserve Fund	3,490,195	3,812,465	322,270
	<b>Subtotal Water Related Funds</b>	<b>4,995,217</b>	<b>4,991,229</b>	<b>(3,988)</b>
52	Sewer Fund	966,111	890,322	(75,789)
56	Sewer Capital Reserve Fund	2,953,815	3,018,216	64,401
	<b>Subtotal Sewer Related Funds</b>	<b>3,919,926</b>	<b>3,908,538</b>	<b>(11,388)</b>
60	Insurance Fund	135,937	(98,449)	(234,386)
61	Employee Benefit Fund	222,016	(92,571)	(314,587)
62	Building Maintenance & Replacement Fund	794,733	838,736	44,003
63	Vehicle Maintenance Reserve Fund	795,338	817,311	21,973
64	Computer Maintenance & Replacement Fund	645,285	583,468	(61,817)
	<b>Subtotal Internal Service Funds Funds</b>	<b>2,593,309</b>	<b>2,048,495</b>	<b>(544,814)</b>
	<b>Total All Funds</b>	<b>\$ 30,052,337</b>	<b>\$ 28,577,553</b>	<b>\$ (1,474,784)</b>

**RESOLUTION NO. 2015-****A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF LA PALMA AMENDING THE  
FISCAL YEAR 2014-15 ADOPTED BUDGET**

**WHEREAS**, the City Manager did on March 17, 2015, present to the City Council an update of estimated revenues and expenditures for Fiscal Year 2014-15; and

**WHEREAS**, the City Council did receive information about various adjustments needed to Department and Program budgets in order to align projected expenditures and revenues with appropriations; and

**WHEREAS**, the proposed amendments to the Fiscal Year 2014-15 budget, including transfers from the General Fund of surplus Fiscal Year 2013-14 funds, are enumerated in Exhibit A to this resolution; and

**WHEREAS**, the adopted Fiscal Year 2014-15 Budget will be revised so as to reflect each and all of the amendments which the City Council, up to the time of adoption of this Resolution, believes should be made as per Exhibit A; and

**NOW, THEREFORE**, The City Council of the City of La Palma does hereby resolve as follows:

**SECTION 1.** The amendments for the Fiscal Year 2014-15 adopted budget as so amended, modified, revised, and corrected including those changes directed by the City Council at the March 17, 2015, Council Meeting, are approved and adopted. In adopting said budget amendments, the City Council hereby approves and instructs the City Manager to implement the distribution of the salary detail, supplies and services detail, capital outlay and improvements detail, policy revisions, and contractual arrangements as necessary.

**SECTION 2.** The transfer of General Fund funds over and above the cash float reserve amount as of June 30, 2014, and as outlined in Exhibit A, as so amended, modified, revised, and corrected including those changes directed by the City Council at the March 17, 2015, Council Meeting are approved and adopted. In approving such transfers, the City Council hereby approves and instructs the City Manager to implement the transfers.

**SECTION 3.** The budget amendments for the Fiscal Year 2014-15 as now before this City Council and as enumerated in Exhibit A, and as amended, modified, revised, and corrected by the City Council and staff, in open session, shall be placed on file in the office of the City Clerk, shall be open to public inspection, and are expressly incorporated in this Resolution and made a part hereof.

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

**SECTION 5.** 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, 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 utility replacement funds.

**APPROVED AND ADOPTED** by the City Council of the City of La Palma at a regular meeting held on the 17th day of March 2015.

---

Peter L. Kim  
Mayor

ATTEST:

---

Laurie A. Murray, CMC  
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 17th day of March 2015, and that  
it was so adopted by called vote as follows:

AYES:

NOES:

---

Laurie A. Murray, CMC  
City Clerk

# Fiscal Year 2014-15 Mid Year Budget Adjustments

## Attachment 3

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
<b>General Fund (001)</b>				
<b>Revenues</b>				
Property Tax - Secured Current	\$ 1,733,800	\$ (36,006)	\$ 1,697,794	Revised HdL Estimates
Property Tax - Secured Homeowner	\$ 14,500	\$ (2,200)	\$ 12,300	Revised HdL Estimates
Property Tax - Secured Public Utility	\$ 37,000	\$ (1,000)	\$ 36,000	Trending Lower
Property Tax - Secured Supplemental Roll	\$ 61,000	\$ (1,000)	\$ 60,000	Trending Lower
Property Tax - VLF In-Lieu	\$ 1,265,422	\$ 13,378	\$ 1,278,800	Revised HdL Estimates
Property Tax - Unsecured Current	\$ 61,000	\$ 10,300	\$ 71,300	Revised HdL Estimates
Property Tax - Unsecured Prior Year	\$ 2,000	\$ (1,000)	\$ 1,000	Trending Lower
Property Tax - Miscellaneous	\$ 18,700	\$ 1,800	\$ 20,500	Trending Higher
Property Transfer Tax	\$ 32,000	\$ 5,700	\$ 37,700	Trending Higher
Sales Tax	\$ 1,977,622	\$ (51,917)	\$ 1,925,705	Revised HdL Estimates
Sales & Use Tax	\$ 645,866	\$ (274,571)	\$ 371,295	Revised HdL Estimates (FY 2013-14 True Up Payment)
Utility Users Tax	\$ 1,171,463	\$ (54,547)	\$ 1,116,916	Trending Lower
Residual Property Tax	\$ 210,000	\$ (31,000)	\$ 179,000	Trending Lower
Franchise Fees	\$ 292,400	\$ 42,600	\$ 335,000	Trending Higher
Franchise Fees-Refuse	\$ 95,000	\$ 1,000	\$ 96,000	Trending Higher
Transient Occupancy Tax	\$ 307,000	\$ 28,000	\$ 335,000	Trending Higher
Business Licenses	\$ 167,000	\$ 24,000	\$ 191,000	Trending Higher
State Mandated Cost Reimbursement	\$ -	\$ 5,400	\$ 5,400	Trending Higher
Miscellaneous Grants	\$ 5,000	\$ 2,600	\$ 7,600	Trending Higher
DOJ Ballistic Vest Program	\$ 2,000	\$ (400)	\$ 1,600	Trending Lower
Proposition 69 Grant Revenues	\$ 700	\$ (700)	\$ -	Not Receiving
Precise Plans/Conditional Use Permits/Variances	\$ 6,200	\$ 5,800	\$ 12,000	Trending Higher
Environmental Reviews	\$ 15,000	\$ (10,000)	\$ 5,000	Offset by Reduction in Expenses
Landscape Maintenance	\$ 3,000	\$ 100	\$ 3,100	Correction
Development Agreement In Lieu	\$ 7,200	\$ (3,600)	\$ 3,600	Projected Business Use Changed
General Plan/Zoning Code Update	\$ 1,800	\$ 20,000	\$ 21,800	Billboard Deposit Agreement Extension
Street and Inspection Fees	\$ 17,000	\$ 1,000	\$ 18,000	Trending Higher
Fats Oils and Greases	\$ 8,200	\$ (700)	\$ 7,500	Trending Lower
Sale of Publications/Materials	\$ 100	\$ (50)	\$ 50	Trending Lower
Police Fees	\$ 10,500	\$ (3,700)	\$ 6,800	Trending Lower
DUI/Collision Response Fees	\$ 600	\$ (200)	\$ 400	Trending Lower
Tiny Tot Program	\$ 32,000	\$ 2,000	\$ 34,000	Trending Higher
Day Camp Program	\$ 95,000	\$ 13,000	\$ 108,000	Trending Higher
July 4th Distance Run	\$ 25,000	\$ (6,300)	\$ 18,700	Actuals Lower
Sports	\$ -	\$ 5,000	\$ 5,000	Trending Higher
Recreation Fees and Charges	\$ 1,000	\$ (900)	\$ 100	Trending Lower
Outdoor Rentals	\$ 19,000	\$ 3,000	\$ 22,000	Trending Higher
Community Center Rental	\$ 50,000	\$ (15,000)	\$ 35,000	Trending Lower

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
Recreation Contract Prog Fees	\$ 106,000	\$ 10,000	\$ 116,000	Trending Higher
La Palma Days	\$ 20,000	\$ (3,300)	\$ 16,700	Actuals Lower
Donations-Recreation	\$ 36,000	\$ (11,900)	\$ 24,100	Actuals Lower
Meals on Wheels	\$ 3,500	\$ 3,000	\$ 6,500	Revenues tracking higher
Recreation Miscellaneous Revenues	\$ 6,000	\$ (500)	\$ 5,500	Trending Lower
Ordinance and Miscellaneous Fines	\$ 160,000	\$ (16,000)	\$ 144,000	Revenues lower due to Police Department vacancies
Code Enforcement Citations	\$ 500	\$ 1,000	\$ 1,500	Trending Higher
Rental Income	\$ 54,500	\$ 11,700	\$ 66,200	Projected Receipt of 5410-14 La Palma 1st and Last Month Rent
Miscellaneous Revenues	\$ 14,000	\$ (8,800)	\$ 5,200	Trending Lower
Reimbursement from CDC-City Admin Services	\$ 250,000	\$ 60,600	\$ 310,600	Actuals Higher
Loan Repayments	\$ -	\$ 67,000	\$ 67,000	Unisource Loan Payment from ROPS 15-16A RPTTF
		<b>\$ (197,313)</b>		
<b>Total General Fund Revenues</b>	<b>\$ 9,718,673</b>	<b>\$ (197,313)</b>	<b>\$ 9,521,360</b>	
<b>Expenditures</b>				
<b>Administration/Administrative Services</b>				
City Council				
Meetings/Training	\$ 13,250	\$ (2,500)	\$ 10,750	Expenditure Reduction to Balance Budget Shortfall
Office Supplies	\$ 1,900	\$ (500)	\$ 1,400	Expenditure Reduction to Balance Budget Shortfall
City Attorney				
Legal Services	\$ 33,750	\$ 9,250		Labor Attorney Expenses Trending Higher
Legal Services - Transfer		\$ (3,500)	\$ 39,500	Budget Shift to Service Authority for Abandoned Vehicles
City Manager				
Overtime	\$ 150	\$ 300	\$ 450	
Employee Benefits	\$ 77,100	\$ 9,600	\$ 86,700	Carryover item from FY13-14
Printing	\$ 1,000	\$ (500)	\$ 500	Expenditure Reduction to Balance Budget Shortfall
City Clerk				
Other Contract Services	\$ 15,000	\$ (7,300)	\$ 7,700	Election Actuals Lower
Office Supplies	\$ 500	\$ (200)	\$ 300	Expenditure Reduction to Balance Budget Shortfall
Accounting				
Overtime	\$ 3,750	\$ 1,500	\$ 5,250	Trending Higher
Professional Services	\$ 97,500	\$ (3,700)	\$ 93,800	Trending Lower
Sales Tax Audit Services	\$ 6,300	\$ (700)	\$ 5,600	Trending Lower
Meetings and Trainings	\$ 3,350	\$ (850)	\$ 2,500	Expenditure Reduction to Balance Budget Shortfall
Office Supplies	\$ 750	\$ (300)	\$ 450	Expenditure Reduction to Balance Budget Shortfall
Printing	\$ 1,400	\$ 1,150	\$ 2,550	Actuals Higher

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
<b>Community Promotions</b>				
Publications and Dues	\$ 16,450	\$ 1,000	\$ 17,450	Per Council consensus added reduced dues of \$1,000 of ACC-OC
Special Departmental Supplies	\$ 300	\$ 100	\$ 400	Actuals Higher
Other Awards	\$ 700	\$ (300)	\$ 400	No Expenses Year to Date
<b>Administrative Services</b>				
Meetings/Training	\$ 550	\$ (200)	\$ 350	Expenditure Reduction to Balance Budget Shortfall
Publications and Dues	\$ 650	\$ (150)	\$ 500	Actuals Lower
<b>Subtotal Administration/Administrative Services</b>		<b>\$ 2,200</b>		<b>(Actually down \$3,700 when carryover accounted for)</b>
<b>Police</b>				
<b>Administration</b>				
Salaries-Full Time	\$ 234,000	\$ (28,895)	\$ 205,105	Salary Savings - Administrative Secretary
Employee Benefits	\$ 124,400	\$ (7,200)	\$ 117,200	Employee Benefits Savings - Administrative Secretary
Vehicle Operating	\$ 121,000	\$ (22,000)		Budget Shift - No Net Effect
Vehicle Operating		\$ (26,000)	\$ 73,000	Trending Lower
Legal Services	\$ 500	\$ (500)	\$ -	Expenditure Reduction to Balance Budget Shortfall
<b>Patrol</b>				
Salaries-Full Time	\$ 1,304,100	\$ (68,764)	\$ 1,235,336	Salary Savings - Police Officer Vacancies (3 through April, 1 through June)
Salaries-Part Time	\$ 11,700	\$ (3,600)	\$ 8,100	Salary Savings - Part Time
Overtime	\$ 253,000	\$ 55,000	\$ 308,000	Trending Higher due to Vacancies
Professional Services	\$ 44,820	\$ (6,000)	\$ 38,820	Trending Lower
Uniforms	\$ 11,700	\$ 4,400	\$ 16,100	Trending Higher due to New Hires
Department Supplies	\$ 7,400	\$ (1,000)	\$ 6,400	Budget Shift - No Net Effect
<b>Reserves</b>				
Salaries-Part Time	\$ 40,900	\$ (9,700)		First and Second Quarter trended lower
Salaries-Part Time		\$ (4,200)	\$ 27,000	Reduce Reserve Officers to minimum staffing for remainder of year
<b>Services</b>				
Salaries-Full Time	\$ 117,500	\$ (18,100)	\$ 99,400	Salary Savings - Captain
Employee Benefits	\$ 66,200	\$ (10,200)	\$ 56,000	Employee Benefits Savings - Captain
Professional Services	\$ 18,150	\$ 3,000	\$ 21,150	Additional Background Costs due to large number of vacancies
<b>Investigations</b>				
Salaries-Full Time	\$ 338,800	\$ (58,500)	\$ 280,300	Salary Savings
Overtime	\$ 20,000	\$ 7,000	\$ 27,000	Trending Higher
Employee Benefits	\$ 184,100	\$ (28,714)	\$ 155,386	Employee Benefits Savings
Professional Contract Services	\$ 5,000	\$ 3,550	\$ 8,550	Increased Cost due to Extraordinary Case
Meetings/Training	\$ 5,300	\$ (2,500)	\$ 2,800	Expenditure Reduction to Balance Budget Shortfall
Department Supplies	\$ 500	\$ 1,000	\$ 1,500	Budget Shift - No Net Effect

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
<b>Records/Communications</b>				
Salaries-Full Time	\$ 302,700	\$ (11,200)	\$ 291,500	Salary Savings - Records Clerk
Salaries-Part Time	\$ 30,000	\$ (17,500)	\$ 12,500	Budget Shift to cover portion of Dispatcher Overtime
Overtime	\$ 55,000	\$ 27,100	\$ 82,100	Trending Higher due to Per Diem availability
<b>Community Policing</b>				
Salaries-Part Time	\$ 17,873	\$ (14,000)	\$ 3,873	Salary Savings (Vacancy)
Printing	\$ 5,000	\$ 1,100	\$ 6,100	Source Printing
<b>Subtotal Police</b>		<b>\$ (236,423)</b>		<i>(\$26,000 savings moved to Community Services from/to Vehicle Maintenance)</i>
<b>Community Services</b>				
<b>Administration</b>				
Professional Services	\$ 1,800	\$ 32,620	\$ 34,420	Environmental Services Contract (offset by Budget Shifts)
Vehicle Operating	\$ 13,000	\$ 22,000	\$ 35,000	Budget Shift - No Net Effect (transferred from Police)
Office Supplies	\$ 4,500	\$ (1,000)	\$ 3,500	Budget Shift - No Net Effect
<b>Youth/Family Services</b>				
Entry Fees	\$ 34,000	\$ (700)	\$ 33,300	Budget Shift - No Net Effect
Meetings/Trainings	\$ 1,600	\$ (100)	\$ 1,500	Budget Shift - No Net Effect
FitNFun Supplies	\$ 1,400	\$ (400)	\$ 1,000	Budget Shift - No Net Effect
Sports Supplies	\$ 600	\$ (400)	\$ 200	Budget Shift - No Net Effect
Teens Supplies	\$ 1,300	\$ (700)	\$ 600	Budget Shift - No Net Effect
Part Time Salaries	\$ 115,000	\$ (3,000)	\$ 112,000	Budget Shift - No Net Effect
Professional Services	\$ 9,300	\$ (500)	\$ 8,800	Budget Shift - No Net Effect
<b>Neighborhood/Community Services</b>				
Professional Services	\$ 29,500	\$ (5,500)	\$ 24,000	Budget Shift - No Net Effect
Equipment Rental	\$ 29,400	\$ 1,850	\$ 31,250	Budget Shift - No Net Effect
July 4th Run	\$ 2,000	\$ 1,000	\$ 3,000	Budget Shift - No Net Effect
La Palma Days	\$ 4,200	\$ 1,300	\$ 5,500	Budget Shift - No Net Effect
Halloween	\$ 1,700	\$ 100	\$ 1,800	Budget Shift - No Net Effect
<b>Health/Wellness</b>				
Professional Services	\$ 82,400	\$ 33,000	\$ 115,400	Both Expenses and Revenues tracking higher (Revenues increased \$14,000)
Department Supplies	\$ 500	\$ (500)	\$ -	Budget Shift - No Net Effect
Meals on Wheels	\$ 3,200	\$ 3,000	\$ 6,200	Increased Participation offset by increase in revenues
<b>Facility Operations</b>				
Department Supplies	\$ 5,300	\$ (1,800)	\$ 3,500	Budget Shift - No Net Effect

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
Engineering				
Professional Services	\$ 36,000	\$ (10,000)	\$ 26,000	Budget Shift - No Net Effect
Streets-Storm Drains				
Professional Services	\$ 46,100	\$ (10,000)	\$ 36,100	Budget Shift - No Net Effect
Salaries-Full Time	\$ 41,400	\$ (1,824)	\$ 39,576	Salary Savings - Maintenance Worker (4 months) Budget Shift - No Net Effect
Employee Benefits	\$ 18,100	\$ (464)	\$ 17,636	Benefits Savings - Budget Shift - No Net Effect
Streets-Block Walls				
Salaries-Full Time	\$ 24,800	\$ (1,216)	\$ 23,584	Salary Savings - Maintenance Worker (4 months)
Employee Benefits	\$ 10,900	\$ (310)	\$ 10,590	Benefits Savings
Streets-Concrete				
Salaries-Full Time	\$ 16,600	\$ (1,216)	\$ 15,384	Salary Savings - Maintenance Worker (4 months)
Employee Benefits	\$ 7,300	\$ (310)	\$ 6,990	Benefits Savings
Parks Maintenance				
Electric	\$ 47,800	\$ (5,000)	\$ 42,800	Trending Lower
Property Lease	\$ 17,300	\$ 800	\$ 18,100	Actuals Higher
Publications/Dues	\$ 800	\$ (400)	\$ 400	Expenditure Reduction to Balance Budget Shortfall
City Trees/Street Medians				
Street Tree Replacement	\$ 20,000	\$ (3,000)	\$ 17,000	Expenditure Reduction to Balance Budget Shortfall <i>(\$26,000 offset by transfer from Police Vehicle Maintenance; \$14,000 of Contract Class Expenses offset by Revenues)</i>
<b>Subtotal Community Services</b>		<b>\$ 47,330</b>		
<b>Community Development</b>				
Administration				
Office Supplies	\$ 600	\$ 200	\$ 800	Trending Higher
Vehicle Operating	\$ 3,500	\$ (2,000)	\$ 1,500	Trending Lower
Building and Safety				
Professional Services	\$ 123,000	\$ 5,000	\$ 128,000	Trending Higher
Planning				
Professional Services	\$ 32,000	\$ 4,000	\$ 36,000	\$14,000 Deposit Agreement Related Charges; \$10,000 CEQA Savings
Meetings and Trainings	\$ 395	\$ 155	\$ 550	Actuals Higher
Printing and Reproduction	\$ 600	\$ 200	\$ 800	Actuals Higher

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
Code Enforcement				
Salaries-Full Time	\$ 44,300	\$ (12,000)	\$ 32,300	Salary Savings - Code Enforcement/Business License Officer
Employee Benefits	\$ 19,400	\$ (5,000)	\$ 14,400	Employee Benefits Savings
Professional Services	\$ 8,000	\$ 11,400	\$ 19,400	Contract Services Required During Vacancy (\$11,900 offset by Salary and Benefit Savir
<b>Subtotal Community Development</b>		<b>\$ 1,955</b>		
<b>Subtotal General Fund Expenditure Adjustments</b>		<b>\$ (184,938)</b>		
<b>Transfers Out</b>				
6.4% of Revenues	\$ 621,995	<b>\$ (12,628)</b>	\$ 609,367	Transfer Reduced due to decrease in Revenues
<b>Total General Fund Expenditure Adjustments</b>		<b>\$ (197,566)</b>		
<b>Revised FY 2014-15 Surplus (Deficit)</b>				
Revised Revenues	\$ 9,521,360			
Revised Expenditures	\$ 8,906,026			
Revised Transfer	\$ 609,367			\$455,000 to COR as part of SFP, \$154,367 to COR for Energy Project per Council Direction on 1/20/15
<b>Revised FY 2014-15 Surplus (Deficit)</b>	<b>\$ 5,967</b>			

### FY2013-14 Comprehensive Annual Financial Report (CAFR) Transfer

Item	Amount	Description
FY2013-14 Unassigned Balance	\$ 1,559,490	
Transfer to Risk Management Fund	\$ (458,426)	Payment at end of FY 2013-14; transfer not made in FY 2013-14
Transfer to Energy Project	\$ (802,820)	Per Council direction 1/20/15
Total	\$ 298,244	Carryover from FY2013-14 Budget \$9,600

### Streets Fund (011)

**Projected Ending Balance \$ 189,824**

#### Revenues

State Gas Tax Section 2103	\$ 170,438	\$ (1,511)	\$ 168,927	Revised Projections from State
State Gas Tax Section 2105	\$ 78,326	\$ 21,238	\$ 99,564	Revised Projections from State
State Gas Tax Section 2106	\$ 65,756	\$ (4,650)	\$ 61,106	Revised Projections from State
State Gas Tax Section 2107	\$ 96,242	\$ 39,687	\$ 135,929	Revised Projections from State
<b>Total Streets Fund Revenue Adjustment</b>	<b>\$ 410,762</b>	<b>\$ 54,764</b>	<b>\$ 465,526</b>	

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
<b>Expenditures</b>				
<b>Street Repair</b>				
Salaries-Full Time	\$ 44,800	\$ (1,216)	\$ 43,584	Salary Savings - Maintenance Worker (4 months)
Employee Benefits	\$ 19,600	\$ (310)	\$ 19,290	Benefits Savings
Meetings and Trainings	\$ 600	\$ 125	\$ 725	Actuals Higher
<b>Traffic Control</b>				
Maintenance and Repair/Materials	\$ 7,000	\$ 1,600	\$ 8,600	Actuals Higher
<b>Total Streets Fund Expenditure Adjustments</b>		<b>\$ 199</b>		
<b>Service Authority for Abandoned Vehicles (023)</b>				
		<i>Projected Ending Balance</i>	<b>\$ 22,162</b>	
<b>Expenditures</b>				
Legal fees	\$ -	\$ 3,500	\$ 3,500	Appropriate from Balance to cover fees associated with Abandoned Vehicle
<b>Total SAAV Fund Expenditure Adjustments</b>	\$ -	<b>\$ 3,500</b>	<b>\$ 3,500</b>	
<b>Capital Outlay Reserve (035)</b>				
		<i>Projected Ending Balance</i>	<b>\$ 1,229,160</b>	
<b>Revenues</b>				
Transfers In	\$ -	\$ 105,500	\$ 105,500	Transfer from Water Fund for Fund's portion of Energy Project per Council Direction on 1/20/15
Transfers In	\$ -	\$ 154,910	\$ 154,910	Portion of 6.4% transfer not allocated to COR per Council Direction on 1/20/15
Transfers In	\$ -	\$ 59,000	\$ 59,000	Transfer from 800MHz Radio savings for Energy Project
Transfers In	\$ -	\$ 132,700	\$ 132,700	Transfer from 800 MHz savings for Energy Project per Council direction 1/20/15
Transfers In	\$ -	\$ 802,820	\$ 802,820	Transfer from General Fund FY 2013-14 Unassigned Fund Balance per Council direction 1/20/15
<b>Total COR Fund Revenue Adjustments</b>		<b>\$ 1,254,930</b>		
<b>Expenditures</b>				
ADA Ramps, Curb & Gutter Project ST-336		\$ 3,920		Per Council Action on 2/3/2015
Energy Project	\$ -	\$ 966,530	\$ 966,530	Climatec Energy Project (funds not expended in FY 2014-15 will carryover to FY 2015-16)
Street Light Purchase	\$ -	\$ 288,400	\$ 288,400	Street Light Purchase (will carryover to FY 2015-16)
Street Median Design	\$ -	\$ 45,000	\$ 45,000	Street Median Design (New Project for water conservation)
<b>Total COR Fund Expenditure Adjustments</b>		<b>\$ 1,303,850</b>		

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
<b>One-Time Projects (036)</b>	<i>Projected Ending Balance</i> \$ 534,761 <b>800 MHz Balance \$422,500; Other One-Time \$114,900</b>			
<b>Revenues and Transfers In</b>				
Transfers In	\$ 166,995	\$ (12,628)	\$ 154,367	Original Forecast reduced by \$12,628 due to drop in FY 2014-15 Revenues; balance transferred to COR for energy project per Council direction 1/20/15
<b>Total One-Time Projects Fund Revenue Adjustments</b>		\$ (12,628)		
<b>Expenditures and Transfers Out</b>				
800 MHz Project		\$ 127,000		Move Expenditure from FY 2016-17 to FY 2014-15 (results in \$126,000 savings)
800 MHz Transfer Out to Technology Fund		\$ 67,000		Utilize 800 MHz savings for Spillman and Finance System Projects
800 MHz Transfer Out to COR		\$ 59,000		Utilize balance of Radio savings for Energy Project
800 MHz Transfer Out to COR		\$ 132,700		Utilize 800 MHz savings for Energy Project per Council direction 1/20/15
School Legislation Survey		\$ 2,100		School Survey per Council direction 2/17/15
<b>Total One-Time Projects Fund Expenditure Adjustments</b>		\$ 387,800		
<b>Successor Agency Debt Service Fund (049)</b>	<i>Projected Ending Balance</i> \$ - <b>All monies expended or transferred each year</b>			
<b>Expenditures and Transfers Out</b>				
Professional Contract Services	\$ 7,000	\$ 4,900	\$ 11,900	Actuals Higher - Audit Services
Administration Costs	-	\$ 250,000		Budget Correction (General Fund Revenue was budgeted at \$250,000 - corresponding expense was not budgeted in SA Debt Service)
Administration Costs	\$ -	\$ 60,651	\$ 310,651	Additional monies received and transferred to General Fund
<b>Total Water Fund Expenditure Adjustments</b>		\$ 315,551		
<i>(These expenditures are approved via approval of the Recognized Obligation Schedule (ROPS) by the Successory Agency and is included as part of this schedule for transparency purposes.)</i>				
<b>Water Fund (050)</b>	<i>Projected Ending Balance</i> \$ 1,481,310 <b>(Required Combined Balance of Fund 050 and Fund 055 - 10% of Asset Replacement Cost = \$3,331,809 - Projected Combined Balance = \$4,889,600)</b>			
<b>Expenditures and Transfers Out</b>				
Computer Software Support	\$ 11,700	\$ 2,000	\$ 13,700	Actuals Higher
Community Events	\$ 4,000	\$ 3,600	\$ 7,600	Actuals Higher due to Drought Noticing Requirements
Communications	\$ 9,600	\$ (1,100)	\$ 8,500	Transfer to 372
Communications	\$ 1,400	\$ 1,100	\$ 2,500	Transfer from 371
Transfers Out	\$ -	\$ 105,500	\$ 105,500	Transfer from Water Fund for Fund's portion of Energy Project
<b>Total Water Fund Expenditure Adjustments</b>		\$ 111,100		

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
<i>(Required Combined Balance of Fund 052 and Fund 056 - 10% of Asset Replacement Cost = \$2,238,687 - Projected Combined Balance = \$3,564,246)</i>				
<b>Sewer Fund (052)</b>	<b>Projected Ending Balance</b>			<b>\$ 1,000,923</b>
<b>Expenditures</b>				
Professional Services	\$ 35,000	\$ 13,000	\$ 48,000	Environmental Services Contract (Balance in General Fund and offset by Budget Shifts)
<b>Total Sewer Fund Expenditure Adjustments</b>		<b>\$ 13,000</b>		
<i>(Required Combined Balance of Fund 050 and Fund 055 - 10% of Asset Replacement Cost = \$3,331,809 - Projected Combined Balance = \$4,889,600)</i>				
<b>Water Capital Reserve Fund (055)</b>	<b>Projected Ending Balance</b>			<b>\$ 3,408,290</b>
<b>Expenditures and Transfers Out</b>				
Booster Station	\$ -	\$ 1,900	\$ 1,900	Prior Year Project additional work required
Sedaru Utility Management Project	\$ -	\$ 29,200	\$ 29,200	Prior Year Project, work not completed until FY 2014-15
<b>Total Water Capital Reserve Fund Expenditure Adjustments</b>		<b>\$ 31,100</b>		
<i>(Required Balance is 50% of uncompensated absences, which at June 30, 2014, was \$463,568; fund deficits will be addressed in the upcoming budget and Sustainable financial plan process)</i>				
<b>Employee Benefits Fund (061)</b>	<b>Projected Ending Balance</b>			<b>\$ 409,653</b>
<b>Expenditures</b>				
Unemployment Insurance/Claims	\$ 2,250	\$ 4,500	\$ 6,750	Unemployment Claims due to terminations
<b>Total Technology Fund Expenditure Adjustments</b>		<b>\$ 4,500</b>		
<b>Facility Maintenance Fund (062)</b>	<b>Projected Ending Balance</b>			<b>\$ 51,249</b> <i>(Required Balance \$50,000)</i>
<b>Expenditures</b>				
Salaries-Full Time	\$ 44,800	\$ (608)	\$ 44,192	Salary Savings - Maintenance Worker (4 months)
Employee Benefits	\$ 19,600	\$ (156)	\$ 19,444	Benefits Savings
<b>Total Facility Maintenance Fund Expenditure Adjustments</b>		<b>\$ (764)</b>		
<b>Vehicle Replacement Fund (063)</b>	<b>Projected Ending Balance</b>			<b>\$ 831,696</b> <i>(Required Balance \$900,000)</i>
<b>Revenues</b>				
Expense Reimbursements	\$ -	\$ 30,000	\$ 30,000	Insurance Proceeds from totalled Police Vehicle
<b>Total Vehicle Replacement Fund Revenue Adjustments</b>		<b>\$ 30,000</b>		
<b>Expenditures</b>				
Vehicles	\$ 179,974	\$ 40,000	\$ 219,974	Replace totalled Police Vehicle plus outfitting with Police Gear
<b>Total Vehicle Replacement Fund Expenditure Adjustments</b>		<b>\$ 40,000</b>		

## Fiscal Year 2014-15 Mid Year Budget Adjustments

Item Description	Adopted Budget	Budget Adjustment	Amended Budget	Justification
<b>Technology Fund (064)</b>				
<b>Revenues</b>				
Transfer from 800 MHz One-Time Project		\$ 67,000	\$ 67,000	Use of Project Savings for FY 2014-15 and FY 2015-16 New and Amended Projects
<b>Total Technology Fund Revenue Adjustments</b>		<b>\$ 67,000</b>		(\$46,000 in FY 2015-16 for COPLINK Project)
<b>Expenditures</b>				
Professional Services	\$ 147,750	\$ 500	\$ 148,250	Additional IT Services Required for E-Cite Project
Computer Software Support	\$ 28,200	\$ 8,500		E-Cite integration with Spillman CAD System
Computer Software Support		\$ 12,000	\$ 48,700	Additional LaserFiche Licenses Required for Integration with Finance System
<b>Total Technology Fund Expenditure Adjustments</b>		<b>\$ 21,000</b>		

*(Required Balance \$400,000; it is anticipated that this balance will increase to approximately \$700,000 in the FY2015-16 budget process to add the Spillman and Tyler Projects)*

# Attachment 4

Quarterly Operating Report  
and City Council Goals Update, Fiscal Year 2014-15

## 2014 City Council Goals Quarterly Goals Report and Updated Second Quarter, Fiscal Year 2014-15

2014 GOAL	PROGRESS MADE DURING THE QUARTER	NEXT STEPS
<p>Receive a Staff plan for a balanced 2014/15 budget by the end of February 2014. The Plan should include:</p> <ul style="list-style-type: none"> <li>• All funds including those for infrastructure and facilities;</li> <li>• Recommended policy for the use of Tesoro revenue;</li> <li>• No use of reserves for operations;</li> <li>• Realistic assumptions;</li> <li>• How the plan supports a sustainable future; and,</li> <li>• How labor negotiations will support the goal.</li> </ul>	<ul style="list-style-type: none"> <li>• Applied for CDBG grant</li> <li>• Water rate study RFP process begun</li> <li>• Completed CAFR</li> </ul>	<ul style="list-style-type: none"> <li>• CDBG Grant preliminary award (pending)</li> <li>• Water rate study awarded and work begins</li> <li>• Accept CAFR</li> <li>• Develop options for CalPERS unfunded liability</li> <li>• Receive Classification and Compensation Study results and POST police study report</li> </ul>
<p>Maintain and Improve Quality of Life through:</p> <ul style="list-style-type: none"> <li>• Beautification;</li> <li>• Continuous improvement of services to the public;</li> <li>• Maintenance of a strong and effective Police Department;</li> <li>• Improvement in communications to the public; and,</li> </ul>	<ul style="list-style-type: none"> <li>• Applied for CDBG grant for ADA sidewalk ramp improvements</li> <li>• Implemented the Police Department's Electronic Citation Project</li> <li>• POST police study conducted</li> </ul>	<ul style="list-style-type: none"> <li>• School survey to Council Feb. 17</li> <li>• Adopted most concepts into new 2015 City Council adopted goal</li> <li>• CDBG Grant awarded</li> <li>• Review POST recommendations</li> <li>• Secure funding for electronic citation interface with Spillman</li> </ul>

Goal	Progress During Quarter	Next Steps
<ul style="list-style-type: none"> <li>Addressing the school district situation (La Palma kids go to La Palma schools).</li> </ul>		
Approve a General Plan by the end of the fiscal year.	<ul style="list-style-type: none"> <li>Completed prior to the quarter. Additional progress on zoning code update including sign code and freeway overlay.</li> </ul>	<ul style="list-style-type: none"> <li>Complete zoning code update</li> </ul>
<b>2015 Goal</b>		
Make a City Council decision regarding the billboard project by April, with a minimum of one site.		<ul style="list-style-type: none"> <li>Deposit Agreement extension approved Feb. 3</li> <li>Lease for one site secured</li> <li>Additional deposit received</li> </ul>
<p>Maintain a sustainable balanced budget which includes:</p> <ul style="list-style-type: none"> <li>Receive a mid-year budget/financial status report in February which includes a clear analysis of the City's financial status and a plan to balance 2014/15 budget (including a decision on adopted budget items which were to return to the City Council for decisions at mid-year);</li> <li>Improve the 2015/16 budget process including more City Council discussion and at least one dedicated work session;</li> <li>Improve the transparency, ease of understanding and accuracy of the 2015/16 budget document; and,</li> <li>Adopt a 2015/16 budget which is balanced without the use of reserves for operations or use of one-time monies for ongoing expenditures, and which is</li> </ul>		<ul style="list-style-type: none"> <li>Mid-year scheduled for Feb. 17 meeting</li> <li>Tentative date for Council work session set for May 11</li> <li>Sustainable Financial Plan update</li> <li>Research budget documents of other cities for best practices</li> </ul>

Goal	Progress During Quarter	Next Steps
consistent with the forecast for the longer term.		
Complete a study of modernization of the utility users tax by December 2015 in preparation for decision making regarding a potential November 2016 ballot measure.		<ul style="list-style-type: none"> <li>• Stanton consultant contacted for discussion of next steps</li> <li>• Discussed experience to date with neighboring cities who have recently implemented modernization</li> <li>• City Attorney opinion requested</li> </ul>
Address the water/sewer funds operational deficits by September 2015.	<ul style="list-style-type: none"> <li>• Requested and received contractor proposals to conduct the Utility Study</li> </ul>	<ul style="list-style-type: none"> <li>• Award Contract for a water rate study and conduct the study.</li> </ul>
Maintain Quality of Life through beautification, continuous improvement in operations and services, and improvement in communications. Emphasis is on the City's core responsibilities including maintaining strong police and fire services, infrastructure, keeping residents happy, and providing services and protection.	<ul style="list-style-type: none"> <li>• Hosted Halloween Carnival attended by 1,200 people</li> <li>• Hosted La Palma Pageant with 4 contestants, attended by 250 people</li> <li>• Hosted 30<sup>th</sup> Annual La Palma Days "Cheers to 30 Years!" attended by 9,000 people</li> <li>• Hosted modified Holiday Tree Lighting Ceremony (due to inclement weather) attended by 100 people</li> </ul>	<ul style="list-style-type: none"> <li>• Planning for Arbor Day and Memorial Day.</li> <li>• Medians planning</li> <li>• Police Technology cont.</li> <li>• Begin financial technology conversion and process improvement</li> <li>• Hire new Community Liaison Officer</li> <li>• Police Captain attending disaster preparedness training</li> </ul>
Approve a zoning code in 2015.		<ul style="list-style-type: none"> <li>• Tentatively scheduled for PC in March with CC adoption to follow.</li> </ul>
Meet the State mandate of reducing City water usage by at least 20% by 2020 and permanently reduce the City's water usage.	<ul style="list-style-type: none"> <li>• Declared Stage One Water Watch</li> <li>• Mailer sent all water customers informing them about the drought, Stage One Water Watch, rebates, and suggestions to conserve.</li> <li>• City use achieved 20% reduction in 2014</li> <li>• Residential &amp; Business use have seen reduction, but more necessary to achieve 20% goal.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue community education and enforcement to further reduce water use.</li> <li>• Begin energy project including "smart sprinklers"</li> <li>• Water rate study to include various conservation scenarios</li> </ul>

Goal	Progress During Quarter	Next Steps
Complete labor negotiations for 2015.	<ul style="list-style-type: none"> <li>• Labor relations included in new Council Member orientation</li> <li>• Labor relations attorney selected</li> </ul>	<ul style="list-style-type: none"> <li>• Initial Closed Session with the City Council tentatively scheduled March 2</li> <li>• Classification and Compensation Study due in February; Police Study in March</li> <li>• Mid-year budget report Feb. 17 along with long term financial update</li> </ul>
Have a City Council discussion regarding whether or not to go forward with a school district survey of residents north of Houston and including the historic context of the issue. Survey to be followed by a decision on whether or not to pub resources into creating a strategy and action plan going forward.		<ul style="list-style-type: none"> <li>• Draft survey, costs and methodology scheduled for Feb. 17 meeting</li> <li>• Legislative discussions</li> </ul>
Promote and achieve a better business environment through implementation of the Economic Development Action Plan recommendations, especially those concerning streamlining regulations and processes and conducting an annual meeting with existing businesses. Include a survey of business attitudes to provide an additional outlet for business input.		<ul style="list-style-type: none"> <li>• Economic Development Action Plan annual update in March</li> <li>• Zoning Code update in March</li> </ul>
	N/A	<ul style="list-style-type: none"> <li>• Develop &amp; prepare financing plan following budget approval</li> </ul>

# City of La Palma

2014-15 Budget: Second Quarterly Operating Report

## PERFORMANCE INDICATORS

### Administration

Performance Measure	FY 2014-15 Target	Vision Values	City Council / Management Goals / Objectives	Second Quarter Progress
City FTE per 1,000 population	<5	Vision	Balance Budget/Reduce Personnel Costs; Provide efficient and effective customer service	4.56
Number of Press Releases Issued	>24	Pride & Ownership	Communications/Engagement; Maximize citizen satisfaction with City communications and outreach	Year to Date Through December = 11
Number of Agendas/Staff Reports Posted to the Web	24/240			Year to Date Through December = 25/70
Number of Workers Compensation Claims per 100 FTE	<9	Security	Balance Budget/Reduce personnel Costs, reduce average workers compensaiton claims per employee through promotion of a safe workplace	Year to Date Through December = 5.5
Utilizing Orange County Local Agency Formation Commission (LAFCO) fiscal trends data, maintain current liabilities net of operating revenues below rolling five year average of County of Orange	Maintain current liabilities net of operating revenues below 24%	Vision	Reduce General Fund expenditures	Not available at this time
Project General Fund revenue and expenditures within acceptable tolerance levels of actuals received (i.e., year-end totals)	Project within 2% of projections	Vision		Not available at this time

## City of La Palma

### City of La Palma

2014-15 Budget: Second Quarterly Operating Report

#### PERFORMANCE INDICATORS

##### Community Development

Performance Measure	FY 2014-15 Target	Vision Values	City Council / Management Goals / Objectives	Second Quarter Progress
Commercial Brokers/Property Owner Outreach	4	Family	Communication/ Engagement	2
Number of Mosaic articles	4	Family	Communication/ Engagement	2
% of "new" business licenses	3	Family	Create Proactive Economic Development Strategies	16 new; %TBD
Number of agenda reports prepared for CC/PC/DC/TSC	26	Pride & Ownership	Communication/ Engagement	28
Number of building permits issued	427	Pride & Ownership	Maintain High Public Safety Levels	225
Number of plan checks performed	85	Security	Maintain High Public Safety Levels	42
Number of inspections conducted	1240	Security	Maintain High Public Safety Levels	589
Number of permits finalized	375	Pride & Ownership	Maintain Quality of Life	186
Number of Code Enforcement (CE) inspections performed	450	Pride & Ownership	Maintain Quality of Life	387
Number CD cases opened	200	Pride & Ownership	Maintain High Public Safety Levels	108
% of CE cases receiving administrative citation	1	Opportunity	Maintain Quality of Life	3
Number of Land Use approvals processed	6	Security	Create Proactive Economic Development Strategies	8
% of plan checks reviewed for zoning w/in 7 working days	100	Pride & Ownership	Maintain High Public Safety Levels	100
% of Development Committee minutes and resolutions prepared by the next meeting	100	Pride & Ownership	Maintain High Public Safety Levels	100

## City of La Palma

2014-15 Budget: Second Quarterly Operating Report

### PERFORMANCE INDICATORS

#### Police

Performance Measure	FY 2014-15 Target	Vision Values	City Council / Management Goals / Objectives	Second Quarter Progress
Meet Federal and State training mandates by ensuring 100% of employees receive mandated training within specified timelines	Develop training plan and matrix for all departmental personnel, train 100% of employees	Security	Maintain High Public Safety Levels, Balance Budget, reduce liability	Based on our training matrix we are 100% in compliance.
Keep response times to critical incidents below 3 minute average	Average response time under 3 minutes	Security	Maintain High Public Safety Levels	Average response time was two minutes and eight seconds (2:08) or 29% better than our goal
Increase clearance rate for part one crimes	Greater than 23%	Security	Maintain High Public Safety Levels	A combined clearance rate of 74%, much better than anticipated
Continue to be present in all schools within the community	Programs in all schools	Family/ Security	Maintain High Public Safety Levels, Maintain Quality of Life	Police Interaction with Youth (PIY) continues and is currently on track for all participating schools for the current school year
Reduce the number of injury traffic accidents	Under 58 injury traffic accidents	Security	Maintain High Public Safety Levels	1st Quarter reported 15 Injury Traffic Collisions. 2nd Quarter reported 17 Injury Traffic Collisions

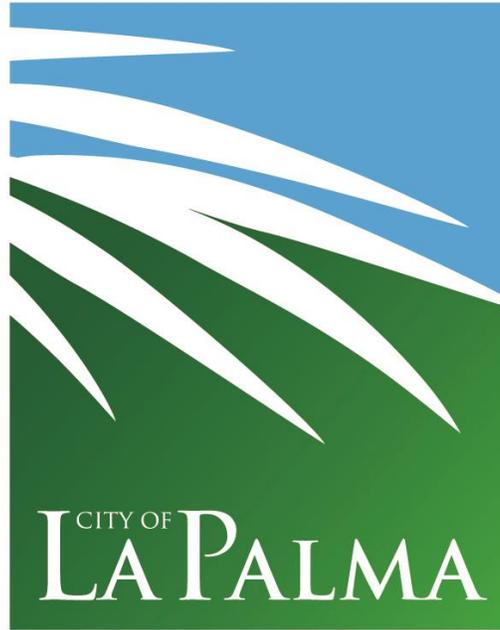
# City of La Palma

2014-15 Budget: Second Quarterly Operating Report

## PERFORMANCE INDICATORS

### Community Services

Performance Measure	FY 2014-15 Target	Vision Values	City Council / Management Goals / Objectives	Second Quarter Progress
Respond to and eradicate 95% of graffiti complaints within 72 hours of receiving notice	Minimum 95%	Pride & Ownership	Maintain Quality of Life	100% response time
Identify and apply for at least one grant award funding source for a street repair project by June 30, 2015	Minimum 1	Vision	Balance Budget	Prepared CDBG Grant for Jan. 2015 Submittal
Continuously improve the overall pavement condition Citywide and minimize claims to the city due to damaged infrastructure	Minimum overall PCI = 85	Pride & Ownership	Maintain High Public Safety Levels	Pavement for Pavement Zone 7 delayed to 3rd Quarter due to weather
Respond to Water Quality Complaints within 24 hours of receiving notice	Response time < 24 hours	Public Safety	Public Safety and Security	5 complaints, same day response
Increase Number of Volunteer Hours	Increase by 10%	Pride & Ownership	Communication/Engagement	10.4% increase from fall 2013
Increase Number of Facility Rentals	Increase by 10%	Family/ Opportunity	Maintain Quality of Life	No increase
Increase the number of participants for water safety and fitness classes	Increase by 5%	Public Safety	Security	59% increase from fall 2013



# **COMMUNITY SERVICES**

**2<sup>nd</sup> Quarter**

**October – December, 2014**

The Community Services Departments quarterly report includes projects, meetings, training, goals, and objectives each of the divisions have been working on. Here's what we've done during the 2<sup>nd</sup> Quarter:

## MAINTENANCE & ENGINEERING

### *Public & Internal Work Orders Completed*

OCT	NOV	DEC	TOTAL
7	4	13	24

#### ***Orange County Waste and Recycling Meeting – October 2014***

A Bi-Monthly General Meeting was attended by Maintenance Division staff.

#### ***Meeting with Adjarian Consulting – October 2014***

Supervisor Tsumura and Nafarrete met with Adjarian Consulting to discuss potential project management, succession planning, and administrative consulting services for the Community Services Department.

#### ***Public Agency Landscape Program Meeting – October 2014***

Supervisor Nafarrete met with Rainbird Corporation representatives to discuss tailoring a water conserving irrigation controller package for landscaped City medians that would qualify for Public Agency Landscape Program funding. A subsequent City median survey followed in November.

#### ***Landscape Maintenance Training – October 2014***

Maintenance Division staff attended the Landscape Expo, providing training and orientation with new landscaping methods and materials.

#### ***Turf Maintenance Workshop – October 2014***

Maintenance staff attended turf maintenance methods training.

#### ***Meadow Grasses and Hot Climate Gardening Workshop – October 2014***

Supervisor Nafarrete attended a workshop featuring potential uses for water saving plant alternatives.

#### ***California Commercial Driver Training – October 2014***

Maintenance and Water Division staff attended DOT Class B commercial driver training.

#### ***La Palma Days Parade – November 2014***

Maintenance Division staff, with the assistance of the Water Division, setup and took down event traffic control cones, barricades, and pre-warning signs. Staff also provided miscellaneous support for the event as needed.

#### ***Tree Maintenance – November 2014***

1 fallen and two poorly structured Evergreen Pear trees were removed from Central Park. 1 declining Camphor tree was also removed.

#### ***Concrete Grinding – November 2014***

50 lineal feet of sidewalk was ground down within Central Park to prevent trip and fall hazards.

#### ***Product Demonstration by U.S. Saws – December 2014***

Maintenance Division staff attended a product demonstration hosted by U.S. Saws which included a manhole cover lifter and magnetic valve can lifter which was demonstrated in the field by staff and the sales representative.

**All Hands Staff Meeting – December 2014**

Maintenance Division staff attended the Quarterly All Hand Staff Meeting hosted by the City Manager at City Hall Council Chambers.

**Community Services Quarterly Staff Meeting – December 2014**

Maintenance Division staff attended the Community Services Quarterly Staff Meeting.

**Red Curb Painting – December 2014**

30 lineal feet of red curb painting was performed on Seville Circle and Furman Road.

**Storm Drain Maintenance – December 2014**

Pre-winter inspections and maintenance of citywide storm drain catch basins were performed by Maintenance Division staff.

**Operations Employee of the Year  
December 10, 2014**

Maintenance Worker David Fleming was announced as Operations Employee of the Year. “David is always the first one to take on work orders. He takes the initiative to stock all off the trucks with parts, and he helps clean other worker’s trucks as well. David is a team player!”

**Traffic Signal, Street Light, and Irrigation System Survey**

3 monthly citywide traffic signal, street light and irrigation system surveys were performed by Maintenance Division staff. (Oct to Dec)

**Graffiti Removal**

103 square feet of graffiti was removed by Maintenance Division staff. (Oct to Dec)

## **WATER**

**October**

**Interview Panel for Westminster – October 1, 2014**

Supervisor Tsumura served on an interview panel for the City of Westminster Public Works Department for the recruitment of a Water Lead Worker.

**Installation of Rebuilt Motor at Walker Street Booster Station – October 8, 2014**

Delta Motor Company installed and realigned a refurbished motor on Booster Pump No. 2 at the Walker Street Booster Station. This motor had become misaligned due to a faulty bearing and caused the pump coupling to fail.

**Fire Service Water Main Failure at 6300 Valley View – October 11, 2014**

Water Service Worker Mark Diaz was called out to broken fire service water main. Upon response it was determined that the water service belonged to Buena Park.

**Water Service Leak Repaired on Dallas Circle – October 14, 2014**

Water service line replaced at 7381 Dallas Circle

**Bearcomm Installed New Antennae for WEROC Radio System – October 14, 2014**

WEROC radio antenna at City Yard replaced with a larger, higher gain antenna to improve communications capability.

**Water Division Staff Participated in Great Shakeout Drill – October 16, 2014**

Water Division staff participated in a two hour earthquake response drill including a windshield survey and tabletop exercise and debriefing.

**Water Service Leak Repaired on Tiara Lane – October 23, 2014**

Water service line replaced at 7112 Tiara Lane.

**Groundwater Adventure Tour – October 23, 2014**

Director Belknap and Supervisor Tsumura attended the Groundwater Adventure Tour which included a tour of the Orange County Water District Water Quality Laboratory, Groundwater Replenishment System, Anaheim Lakes Groundwater Recharge Basins, and the Prado Dam Wetlands Restoration Project.

**Turf Removal Rebate Program Inspections – October, 2014**

Water Division staff performed seven Turf Removal Rebate Inspections and Post-Inspections over the month of October.

**Miscellaneous – October, 2014**

Water Division staff completed 33 miscellaneous maintenance tasks assigned on work orders through Facility Dude.

Water Division (October)

Water Quality Calls	0
Leak Investigations	6
Loss of Water / Pressure	0
Shut Off / Restore Service	1
Broken Box / Sidewalk	2
Replace Meter / Register	7
Digalert Response	65
Hydrants Flushed	3
Valves Exercised	5
Service Line Leaks	2

**November**

**WEROC Radio Test – November 5, 2014**

Water Division staff participated in the WEROC bi-monthly radio test.

**La Palma Days Parade – November 8, 2014**

Supervisor Tsumura and three Water Division staff assisted Maintenance Division to setup and take down traffic control cones, barricades, and pre-warning for the event.

**Late Notice Delivery – November 13, 2014**

Water Division and Maintenance Division staff delivered approximately 320 late notices.

**Shut Offs – November 18, 2014**

Water Division staff performed 30 shut offs and restorations.

**12 Centerpointe Fire Flow Test – November 19, 2014**

Water Division staff observed and witnessed a fire flow test performed on Valley View and Centerpointe Drive for the new development to be constructed at 12 Centerpointe.

**Fire Service Water Main Failure at Unisource – November 24, 2014**

Water Service Worker Mark Diaz was called out to broken fire service water main that was losing approximately 2800 gpm. Fire service was isolated and turned off and commercial property owners were notified.

**Water Service Leak Repaired on Rampart Lane – November 24, 2014**

Water service line replaced at 7215 Rampart Lane.

**Miscellaneous – November, 2014**

Water Division staff completed 12 miscellaneous maintenance tasks assigned on work orders through Facility Dude.

Water Division (November)

Water Quality Calls	2
Leak Investigations	3
Loss of Water / Pressure	0
Shut Off / Restore Service	2
Broken Box / Sidewalk	0
Replace Meter / Register	3
Digalert Response	32
Hydrants Flushed	2
Valves Exercised	2
Service Line Leaks	1

**December**

**Meeting to Coordinate Sedaru and Neptune Software – December 1, 2014**

Supervisor Tsumura participated in a conference call with representatives from ID Modeling and Scott Lai from Brea IT and Mike Belknap, Laurie Murray, and Chet Corbin to coordinate software connection between Neptune meter reading software and Sedaru asset management software.

**Employee of the Year Committee Meeting – December 2, 2014**

Supervisor Tsumura attended the Employee of the Year Committee Meeting to select the 2014 Employees and Professional Employee of the Year.

**OC-54 Meter Testing – December 10, 2014**

Water Division staff observed and participated in the annual testing of the Metropolitan Water District meter testing performed at the imported water connection (OC-54) for the City of La Palma. Routine maintenance and inspections were also performed.

**Product Demonstration by U.S. Saws – December 10, 2014**

Water Division staff attended a product demonstration hosted by U.S. Saws which included a manhole cover lifter, magnetic valve can lifter, and portable valve exercise machine which was demonstrated in the field by staff and the sales representative.

**All Hands Staff Meeting – December 15, 2014**

Water Division staff attended the Quarterly All Hand Staff Meeting hosted by the City Manager at City Hall Council Chambers.

**Community Services Quarterly Staff Meeting – December 16, 2014**

Water Division staff attended the Community Services Quarterly Staff Meeting.

**Global Water Services Meeting – December 16, 2014**

Supervisor Tsumura met with a representative of Global Water Services to discuss possible consulting and water billing services.

**Unisource Fireflow Test – December 17, 2014**

Water Division staff observed the annual fire flow test performed at Unisource.

**Classification Study Interviews – December 17, 2014**

Supervisor Tsumura participated in the Classification Study Interviews at City Hall.

**Miscellaneous – December, 2014**

Water Division staff completed 11 miscellaneous maintenance tasks assigned on work orders through Facility Dude.

Water Division (December)

Water Quality Calls	3
Leak Investigations	3
Loss of Water / Pressure	0
Shut Off / Restore Service	0
Broken Box / Sidewalk	1
Replace Meter / Register	3
Digalert Response	24
Hydrants Flushed	2
Valves Exercised	2
Service Line Leaks	0
Water Main Breaks	0
Turf Removal Inspections	2

## RECREATION

La Palma Recreation Division’s many services, programs, and facilities are the tools we use to produce long-lasting and positive change within our community for our residents. We use these tools to accomplish these objectives:

- **Strengthen a sense of community**
- **Create and enhance places for people to gather Improve health and well-being**
- **Foster youth development**
- **Promote cultural harmony**
- **Encourages citizen involvement**



### Strengthening a Sense of Community

### **Fall Home Spotlight Award**

In an effort to strengthen community pride and sense of community, CAB's ongoing Home Spotlight Award recognizes a homeowner each quarter that has improved or maintained their home in an effort to keep La Palma beautiful. The Fall Home Spotlight was awarded to Janelle Frese of 5438 Andrew Drive. Ms. Frese was pleased to find out she was selected to receive the Fall Home Spotlight award!



## **Creating and Enhancing Places for People to Gather**

### **Facility Permits**

This fall we issued numerous permits for our indoor and outdoor facilities:

<i>Facility</i>	<i>Number of Uses</i>	<i>Number of People</i>	<i>Number of Hours Rented</i>
Community Center	19	1,655	108
Pavilion	15	1,219	65
Gazebo	10	580	46
Softball/Soccer Field	102	1,666	182
<b>Total</b>	<b>146</b>	<b>5,120</b>	<b>401</b>

### **Teen Events**

#### ***Teen Dances***

These special events are a great way to bring 7<sup>th</sup> and 8<sup>th</sup> graders together into a safe environment while promoting physical fitness. Staff from both La Palma and Cypress had the support from the La Palma/Cypress Youth Action Committee members to promote and maintain a safe environment during these events. On September 20, we held the Glow in the Dark Dance with 203 teens, in attendance. On October 18, we held the "Something Wicked This Way Comes" Dance with 145 teens, in attendance.

#### ***Teen Scary Movie Night & Chick Flick Night!***

*October 24, 2014*

This event provided teens with a safe atmosphere in the evening to hang out with their friends and get into the Halloween spirit. This year we added a second movie and served pizza to attract more teens. Even though the attendance was 20 teens, those who attended enjoyed the event. Next year we will look into ways of promoting the event sooner, in order to increase the attendance.

#### ***Dodgeball Night***

*November 14, 2014*

This was the second time we have offered a Fall Dodgeball Night and it was well attended, with 11 teams. All team members received a La Palma Run for Fun shirt. We had special prizes for 1<sup>st</sup> place, 2<sup>nd</sup> place, "Best Hustling team", "Best Name", and "Best Team Outfit".

### **Halloween Carnival**

October 31, 2014

The 44th Annual Halloween Carnival was held from 6:00 p.m. to 8:30 p.m. at Central Park with help from various volunteer groups such as, high school groups from John F. Kennedy High School and the Youth Action Committee. With Halloween on a Friday night, the attendance was higher than in previous years with over 1,200 participants enjoying activities including the costume contest, which again was judged by the 2014 La Palma Pageant Contestants, over 25 carnival games, and the Goblin Gulch area for kids under 5. This year, for the first time the Carnival featured the ever popular Minute It to Win It games and a scavenger hunt. The frightening Maze of Doom was a success with lines to enter, throughout the night and of course, once again the La Palma Kiwanis Club sold food and drinks throughout the night.

### **Fall 2014 Contract Classes**

152 various classes (not including Aquatics) were offered, targeting areas such as fitness, skill enhancement, art and dance. This fall we added an academic enrichment class, which has been proven popular. Total enrollment for fall 2014 was 693.

### **La Palma Days**

November 2-8, 2014

La Palma Days celebrated 30 years – “Cheers to 30 Years!” As this is La Palma’s biggest event and volunteers and staff began meeting and planning in August.



As is tradition, the festivities kicked off with the La Palma Pageant on Sunday, November 2<sup>nd</sup> at the Walter D. Ehlers Community Recreation Center-Heritage Hall. Four contestants competed for the title of Miss La Palma, who is expected to serve as the City’s Ambassador. The competition segments included interviews, speeches, evening wear, talents and short answers.

Approximately 200 people attended the event consisting of local courts, dignitaries and families. Maddi Thompson, Kennedy High School Senior, was crowned as La Palma’s 2014-2015 Ambassador. As Ambassador, Maddi will attend Business Grand Openings, City functions and Community Events. Maddi Thompson and her court La Palma Princesses Michelle Glasell, Kari Kessinger and Shelby

On Saturday, November 8<sup>th</sup> the Parade and Band Review kicked off the day marching down Walker Street featuring 30 bands, community groups and local dignitaries. At the awards presentation later in the day, Stauffer Middle School was awarded the Jr. High School Music and Band Sweepstakes Award, Chino High School took home the Band and Music Sweepstakes Award, XXX High School Air Force JROTC was awarded the JROTC Sweepstakes, and Los Coyotes Elementary School received the Chris O’Neal Spirit Award. The festival in Central Park featured culturally diverse entertainment and food booths, interactive activities, and a historical and cultural area which highlighted the history of La Palma. Estimated attendance for the day is 9,000. The Financial Report is included as Attachment A.



## **Improving Health & Wellness**

### **Fit N Fun**

Fit N Fun is an after-school drop-in program for children in grades 1st – 6th at George B. Miller Elementary School, Los Coyotes Elementary School and Luther Elementary School. Recreation staff continues to go to each school site three times per week. Fit N Fun focuses on youth development, which results in safe and resilient youth, an increase in health and wellness, and a connection to the community.

To encourage a healthy lifestyle, we provide snacks purchased through our local school districts for the children two days per week. Specialist York has been working with the districts to provide at least one day per week of fresh fruit. Fit N Fun staff process the importance of the nutritional content in the snacks through games and other activities.

	George B. Miller	Steven Luther	Los Coyotes
October	60	57	50
November	75	63	70
December	60	55	58

***Aquatics Program at the La Palma Intercommunity Hospital Indoor Pool***

In collaboration with the Anaheim Family YMCA, La Palma Recreation offered aquatic classes at the La Palma Intercommunity Hospital (LPIH) indoor therapeutic pool. In addition to water safety classes, this facility allows us to offer a unique, shallow-water workout for older adults, which includes aerobic training; muscle conditioning; and stretching to promote flexibility and reduce stress and tension. Our water safety/beginning swim class for children ages six months to eight years had 119 registrants, a 10% increase over fall 2013. Due to increased popularity of our Water Fitness class for older adults, we offered additional classes per month for a total enrollment of 146, a 66% increase in enrollment over fall 2013.

***USDA Commodities Distribution***

This monthly food distribution program allows low income La Palma residents to supplement their food pantries with items from the Second Harvest Food Bank of Orange County. USDA commodity distribution is scheduled for the third Tuesday of every month at 3:00 p.m. The following is the monthly breakdown for the quarter.

Month	Number of Households	Number of Individuals
October	7	23
November	9	25
December	3	9

***Meals on Wheels***

In conjunction with La Palma Intercommunity Hospital, this program provides lunch and dinner to La Palma residents who are unable to prepare meals for themselves. Community volunteers deliver the meals Monday through Friday and offer a much needed social connection for the clients. This fall we provided this service to up to 10 clients with an average of 235 meals served per month. As this is a need based program, the number of participants fluctuates with that need.



**Fostering Youth Development**

***Tiny Tots***

This fall, Tiny Tots got a lot accomplished. The students practiced writing and learned the sounds of letters A-M. They also learned about their new friends in class. In October Specialist Terry took the participants to visit the Pumpkin Patch at Irvine Railroad Park, where the class was able to enjoy a hay ride around the park where they saw peacocks! They were also able to choose a pumpkin of their own.

The month of October continued with pumpkin exploration, learning about sizes, weight, colors and making predictions. On November 8<sup>th</sup> the classes participated in the 30<sup>th</sup> Annual La Palma Days Parade, where current Tiny Tots, alumni and their families marched down Walker Street and decorated wagons and scooters. We ended our second fall session with Tiny Tots performing holiday songs at the annual Tiny Tot holiday party. All participants' family members joined the celebration and enjoyed a special visit with Santa.

**Fall 1<sup>st</sup> Session (9/15-10/31)**  
 M/W/F 22 students  
 T/TH 21 students

**Fall 2<sup>nd</sup> Session (11/3-12/19)**  
 M/W/F 24 students  
 T/TH 18 students



## Promoting Cultural Harmony

### ***Tree Lighting Ceremony –Songs of the Season*** ***December 3, 2014***

The Community Activities and Beautification Committee hosted the 28<sup>th</sup> Annual Holiday Tree Lighting Ceremony. Due to rain, the event was modified and moved to the Royal Palm room and was held from 4:30pm- 6pm. Approximately 100 people attend the event. Participants visited with Santa; wrote a letter to Santa and soldiers, made holiday crafts, and donations for Toy for Tots were collected. The Public Works Division supported the event by putting decorating the 13' tree. The department appreciates their continued support with this event.



## Encouraging Citizen Involvement

### ***Volunteer Opportunities***

This fall we provided a number of opportunities for citizens to become involved in their community by volunteering for these events and programs:

<i>Program/Event</i>	<i>Number of Volunteers</i>	<i>Number of Hours Served</i>
Meals on Wheels	56	64
Halloween Carnival	100	350
La Palma Days	85	875
Holiday Tree Lighting	6	12
CAB	6	24
Teen Events	28	116
<b>Total</b>	<b>281</b>	<b>1,441</b>

### **Corporate Connection**

The Corporate Connection is an annual sponsorship program connecting La Palma's business community to local government and its residents through their sponsorship of the various events that La Palma hosts every year. For their support, businesses receive a chance to showcase themselves as active partners of our community through promotional materials, banners & signs, and invitations to participate in the events.

<b>2014 Sponsor</b>	<b>Amount</b>	<b>Sponsorship Level</b>
La Palma Intercommunity Hospital	\$ 8,000	Annual Platinum Sponsor
Rosendin Electric	\$ 5,500	Annual Gold Sponsor
EDCO – Park Disposal	\$ 3,000	Annual Silver Sponsor
CARE Ambulance	\$ 3,000	Annual Silver Sponsor
Multi-Sales Company	\$ 250	Miscellaneous Sponsor
West Coast Arborists, Inc.	\$ 200	Bronze – State of the City / Arbor Day Celebration / Holiday Tree Lighting
<b>Total</b>	<b>\$19,950</b>	



### **Miscellaneous**

#### September

##### ***Pigskin Picks***

In an effort to promote a stronger connection between departments and employees, the Recreation & Community Services Department produced this annual employee contest, the Pigskin Picks. Approximately 19 employees, from all departments, participated, with Laurie Murray taking the top spot as Quarterback!

##### ***CPRS District 10 General Membership Meeting***

###### ***September 18***

Supervisor Robinson and Coordinator Adams attended the Fall General Membership Meeting which included training on including all people into our programs, including special needs.

#### October

##### ***CPRS Mentor Event***

###### ***October 1, 2014***

Supervisor Robinson continues to serve on the CPRS District 10 mentor event. The first of four event was held at CSULB where students had professionals discussed communication and networking in a professional environment, including a presentation on Social Networking Websites such as Facebook.

##### ***Recreation Leader Training Consortium***

###### ***October 4, 2014***

Senior Recreation Leaders and Recreation Leaders attended the California Parks & Recreation Society's Fall Training held at the City of Long Beach, El Dorado Park highlighting youth programming. Each attended session on topics such as arts & crafts, adapted recreation programming and effective communication.

### ***CPRS Brochure Exchange***

***October 7, 2014***

Supervisor Robinson and Senior Office Assistant Whalen attended the Brochure exchange. This quarterly meeting allows professional to discuss trends in classes and any issues that we may have, in addition to seeing other classes being offered in other Cities.

### ***CPRS Software Comparison Meeting***

***October 24, 2014***

Supervisor Robinson and Senior Office Assistant Whalen attended the Recreation Software Comparison meeting to begin planning for a new software that will need to be installed. Our current software, CLASS, will be discontinued in the next two years forcing all Recreation facilities to install a new software. This allowed cities from all over Southern California to hear from the top 12 companies that offer this type of software to compare them.

### November

#### ***CJPIA Mandated Reporter Training***

***November 5, 2014***

Supervisor Robinson and Specialist Terry attended Mandated Reporter Training at JPIA in La Palma. This serves as good reminder as to what to look for in child abuse. In addition, a new law was enacted that not only are Recreation staff mandated reporters for children, but also for elderly abuse.

#### ***CJPIA Emergency Management Preparedness***

***November 17, 2014***

Supervisors Robinson and Tsumura attended a round table discussion on JPIA's role in emergency response.

### December

#### ***Master's Degree Earned***

Supervisor Robinson was awarded her hard-earned Master's Degree from CSU Northridge. Congratulations to Cindy on her accomplishment!

#### ***Recreation and Community Services Employee of the Year***

***December 10, 2014***

La Palma's Recreation Division was proud to announce Specialist Andi Terry as the Employee of the Year. Andi has served as the Tiny Tot teacher for several year in addition to being the La Palma Days Cultural and Historical Committee liaison and implementing the Yankee Doodle Dash at the Run and the Goblin Gulch at the Halloween Carnival

## 2014 LA PALMA DAYS FINANCIAL REPORT

	FY 14/15 Adopted Expenditures	FY 14/15 Actual Expenditures	Variance	FY 14/15 Adopted Revenue	FY 14/15 Actual Revenue	Variance
<b><u>ENTERTAINMENT</u></b>						
<b>600 Contract Services</b>	\$ 6,000.00	\$ 3,880.00	\$ (2,120.00)			
<i>(Sound Included)</i>						
<b>Subtotals:</b>	<b>\$ 6,000.00</b>	<b>\$ 3,880.00</b>	<b>\$ (2,120.00)</b>			
<b><u>PARADE/BAND REVIEW</u></b>						
				\$ 4,000.00	\$6,200.00	\$ 2,200.00
<b>600 Contract Services</b>						
SCSBOA Judges	\$ 3,500.00	\$ 3,500.00	\$ -			
Percussion Judge		\$ 200.00				
Transportation	\$ 500.00	\$ 468.00	\$ 32.00			
<b>713 Facility/Equipment Rental</b>						
Portable Toilets	\$ 600.00	\$ 893.00	\$ 293.00			
Sound (Parade Route)		\$ -				
Sound	\$ 700.00	\$ 700.00	\$ -			
Electrical	\$ 600.00	\$ 600.00	\$ -			
Club Cart Rentals	\$ 600.00	\$ 804.00	\$ 204.00			
<b>733 Supplies</b>						
VIP Reception						
Food, Drinks, Supplies	\$ 300.00	\$ 291.15	\$ (8.85)			
Flowers	\$ 300.00	\$ 132.51	\$ (167.49)			
Driver's/Judges Reception	\$ 225.00	\$ 192.94	\$ (32.06)			
Street Signs Repair/Replacement	\$ 200.00	\$ -	\$ (200.00)			
Car Signs	\$ 600.00	\$ 233.28	\$ (366.72)			
Miscellaneous	\$ 300.00	\$ 236.38	\$ (63.62)			
<b>740 Awards</b>		\$ -				
Trophies/Ribbons/Percussion	\$ 2,600.00	\$ 2,281.37	\$ (318.63)			
<b>Subtotals:</b>	<b>\$ 11,025.00</b>	<b>\$ 10,532.63</b>	<b>\$ (492.37)</b>	<b>\$ 4,000.00</b>	<b>\$6,200.00</b>	<b>\$ 2,200.00</b>

## 2014 LA PALMA DAYS FINANCIAL REPORT

	FY 14/15 Adopted Expenditures	FY 14/15 Actual Expenditures	Variance	FY 14/15 Adopted Revenue	FY 14/15 Actual Revenue	Variance
<b><u>ACTIVITIES/GAMES</u></b>				\$ 5,000.00	\$ 4,108.50	\$ (891.50)
<i>713 Facility/Equipment Rental</i>						
Activities	\$ 16,100.00	15,810.00	\$ (290.00)			
<b>Subtotals:</b>	<b>\$ 16,100.00</b>	<b>\$ 15,810.00</b>	<b>\$ (290.00)</b>	<b>\$ 5,000.00</b>	<b>\$ 4,108.50</b>	<b>\$ (891.50)</b>
<b><u>CULTURAL &amp; HISTORICAL</u></b>				0	0	0
<i>733 Special Supplies</i>						
Cultural Exhibit & Displays	\$ 500.00	\$ 412.14	\$ (87.86)			
<b>Subtotals:</b>	<b>\$ 500.00</b>	<b>\$ 412.14</b>	<b>\$ (87.86)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>LA PALMA PAGEANT</u></b>				\$ 4,000.00	\$ 1,754.00	\$ (2,246.00)
<i>600 Contract Services</i>	\$ -	\$ -	\$ -			
<i>654 Printing &amp; Reproduction</i>	\$ 300.00	\$ -	\$ (300.00)			
<i>713 Facility/Equipment Rental</i>						
Facility	\$ -	\$ 49.56	\$ 49.56			
<i>733 Supplies</i>						
Judges	\$ 150.00	\$ 133.56	\$ 16.44			
Decorations	\$ 300.00	\$ 211.67	\$ (88.33)			
Flowers	\$ 400.00	\$ 196.56	\$ (203.44)			
Gifts	\$ 200.00	\$ 272.12	\$ 72.12			
Miscellaneous	\$ 300.00	\$ 110.77	\$ (189.23)			
<i>740 Awards</i>						
Scholarship	\$ 1,000.00	\$ 500.00	\$ (500.00)			
Trophies/Plaques	\$ 300.00	\$ 322.92	\$ 22.92			
Sashes	\$ 300.00	\$ 247.70	\$ (52.30)			
<b>Subtotals:</b>	<b>\$ 3,250.00</b>	<b>\$ 2,044.86</b>	<b>\$ (1,205.14)</b>	<b>\$ 4,000.00</b>	<b>\$ 1,754.00</b>	<b>\$ (2,246.00)</b>

## 2014 LA PALMA DAYS FINANCIAL REPORT

	FY 14/15 Adopted Expenditures	FY 14/15 Actual Expenditures	Variance	FY 14/15 Adopted Revenue	FY 14/15 Actual Revenue	Variance
<b>LOGISTICS</b>				\$ 7,000.00	\$ 4,626.00	\$ (2,374.00)
<b>510 Part Time Staff</b>	\$ 3,400.00	\$ 2,979.00	\$ (421.00)			
<b>530 Overtime - Comm. Svcs.</b>	\$ 6,800.00	\$ 11,980.00	\$ 5,180.00			
<b>Personnel - Police</b> <small>(In Police Budget)</small>	\$ 9,000.00	\$ 9,000.00	\$ -			
<b>600 Contract Services</b>						
Security Services	\$ 600.00	\$ 588.00	\$ (12.00)			
Flyer, Logo, Poster Design	\$ -	\$ 320.00	\$ 320.00			
<b>623 Uniforms</b>	\$ -	\$ -	\$ -			
<b>653 Advertising</b>	\$ 1,400.00	\$ 1,757.03	\$ 357.03			
<b>654 Printing &amp; Reproduction</b>						
Brochures/Posters	\$ 1,000.00	\$ 928.20	\$ 71.80			
<b>713 Facility/Equipment Rental</b>						
Booth Rentals	\$ 4,000.00	\$ 5,117.50	\$ 1,117.50			
Hot/Cold Sinks	\$ 800.00	\$ 450.00	\$ (350.00)			
Electrical & Sound Rental	\$ 3,000.00	\$ 3,000.00	\$ -			
Rental Supplies/Photos	\$ 300.00	\$ -	\$ (300.00)			
Portable Radio Rental	\$ 200.00	\$ 170.52	\$ (29.48)			
Restroom- Portables	\$ 1,800.00	\$ 1,816.65	\$ 16.65			
<b>733 Supplies</b>		\$ -				
Banner Changes/Giveaways	\$ 200.00	\$ 2,288.19	\$ 2,088.19			
Miscellaneous	\$ 225.00	\$ 728.06	\$ 503.06			
<b>Subtotals:</b>	<b>\$ 32,725.00</b>	<b>\$ 41,123.15</b>	<b>\$ 8,398.15</b>	<b>\$ 7,000.00</b>	<b>\$ 4,626.00</b>	<b>\$ (2,374.00)</b>
<b>GRAND TOTALS</b>	<b>\$ 69,600.00</b>	<b>\$ 73,802.78</b>	<b>\$ 4,202.78</b>	<b>\$ 20,000.00</b>	<b>\$ 16,688.50</b>	<b>\$ (3,311.50)</b>
<i>Revenue</i>	<u>\$ (20,000.00)</u>	<u>\$ (16,688.50)</u>				
<b>NET EXPENDITURES</b>	<b>\$ 49,600.00</b>	<b>\$ 57,114.28</b>	<b>\$ 7,514.28</b>			