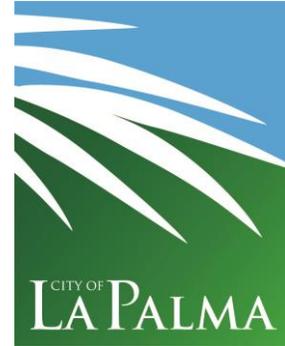


City of La Palma

Agenda Item No. 11



MEETING DATE: June 16, 2015

TO: CITY COUNCIL

FROM: CITY MANAGER

SUBMITTED BY: Laurie Murray, Administrative Services Director
Ellen Volmert, City Manager

AGENDA TITLE: Adoption of Fiscal Year 2015-16 Operating and Capital Budget

RECOMMENDATION:

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

- a) Open Public Hearing
- b) Receive the Staff Report
- c) Receive Public Input
- d) Close the Public Hearing
- e) City Council Comments and Questions
- f) Adopt a Resolution approving and adopting a Budget for Fiscal Year 2015-16, which includes the City's Financial Policy Statements
- g) Adopt a Resolution approving the City's Annual Appropriations Limit for Fiscal Year 2015-16; or
- h) Alternatively, adopt a Continuing Resolution through July 31, 2015 and continue discussion on the FY 2015-16 to the regular meeting of July 7, 2015.

BACKGROUND:

The City Council has deliberated over the Fiscal Year 2015-16 Budget for several meetings, beginning in February. A number of modifications to the draft budget have been made in the proposed budget in order to shorten or close the gap between ongoing expenditures and revenues, especially in the General Fund. Even with these changes, the Proposed Budget presented at the June 2 meeting left a \$122,100 gap with the recommendation that this be made up from General Fund balance in excess of the target level. Additionally, the gap is projected to

increase in years 2 and 3 substantially, even with the expenditure reductions already included in the budget. The City Council directed a number of additional changes be made to the proposed budget on June 2 to close more of the expenditure/revenue gap and asked for a staff analysis of City positions to distinguish between those integral to providing core services and those which are not in order to demonstrate to the public that the City has gone through the analysis process. This report presents the results of that analysis as well as an updated summary of the Proposed Budget based on the additional reductions approved on June 2.

SUMMARY:

Proposed Budget

The budget as proposed on June 2 included a \$122,100 operating deficit for the General Fund. At that meeting, the City Council gave direction to make the following changes to narrow that gap:

- Eliminate blueprint copier maintenance \$ 2,000
- Eliminate PELRAC training \$ 600
- Move the City Yard facility furniture to capital \$10,000
- Eliminate replacement of A/C at Police locker rooms \$20,000
- Eliminate tennis court fencing and screening \$22,500
- Eliminate basketball rim replacement \$ 1,000
- Combine rest room painting with project in 16/17 \$ 2,500
- Move Neighborhood Watch recognition to dessert \$ 1,500
- Move publication of the Source to bi-monthly \$ 2,900
- Eliminate refinishing of Recreation cabinets \$ 5,000
- Eliminate 60th anniversary celebration \$ 3,000
- **TOTAL ADDITIONAL DEDUCTIONS** **\$71,000**

The Proposed Budget also includes substantial additional reductions as directed by the City Council prior to June 2. These include:

- Elimination of the Motor Officer (incumbent will move to patrol)
- Elimination of vacant Maintenance Worker position
- Reduce Police Records Clerk from full time to part time
- Suspend La Palma Days events
- Eliminate Fit N Fun after school fitness program (A petition to keep the program was received and is attached to this report)
- Reduce two hours per weekday of part time staffing at Central Park
- Eliminate Police Interaction with Youth (PIY) Program

- Lengthen street maintenance cycle from 7 to 9 years
- 5% salary cuts for City Manager and the management team
- Eliminate vacant part time Cashier position

In all, \$667,500 of the projected shortfall has been eliminated through a combination of changes to revenue and reductions in expenditures from the budget projections presented in April as part of the Long Term Financial Report.

Attachment 3 is a revised General Fund Summary which shows the impact of the most recent changes on the FY 2015-16 Proposed Budget. As noted on the Summary, the deficit stands at \$51,100 with much more substantial deficits still anticipated in years 2 and 3 given current projections. Some of the latest reductions in FY 2015-16 also increase the deficit in years 2 and 3 given that they delayed projects or expenses planned for FY 2015-16 and therefore the year 2 and 3 deficits are slightly increased. If the City Council acts to approve a FY 2015-16 budget, Staff will prepare the remaining appendices and incorporate the document changes into the final document.

Position Analysis

Analysis Methodology

In order to determine which positions are responsible for core services, it is necessary to further define what are considered to be core services. City staff has been working towards further implementation of priority based budgeting (PBB) which does this by defining how programs contribute to key results. Some of that work has been adopted from program analysis to position analysis for this report. While many references have been made to PBB over the last few years, a brief refresher on the concept is provided here.

PBB is a resource alignment tool and prioritization methodology, making it an applicable structure for this exercise. PBB has also been identified as a leading government practice by both the Government Finance Officers' Association (GFOA) and the International City Management Association (ICMA). It measures fiscal health and wellness and also breaks down department, division, unit and program core functions and services. Steps in the PBB process would generally be to:

1. Determine results
2. Define results
3. Identify Programs and Services
4. Score Programs Based on their Influence on Achieving Results
5. Prioritize Programs

The approach is therefore both evidence and values-based. The management team has identified five key result areas that are at the core of why the City exists and what the City is expected to do. These track closely to the values in the City vision statement and are Security, Financial Stability/Good Governance, Quality of Life/Neighborhoods, Economic Vitality/Opportunity, and Infrastructure. Further defining these results is done through mapping key outcomes within each

results area. These are still being developed. However, work has already begun on identifying all City programs and services, representing every aspect of the organization. A good deal of this work was started in 2012 as part of contingency planning for the possible departure of BP/ARCO.

Next steps will include scoring programs based on their influence on results and on specific other criteria such as degree to which the program is mandated; the degree to which it recovers its cost; the degree to which there has been a change in the demand for the program; and, the degree to which the program must rely on the City due to a lack of other potential providers (i.e. if the City did not do it, it would not exist). All of these factors, in addition to impact on achieving key results, therefore determine the priority of a program and by extension, the priority of the staffing resources devoted to the program.

Since staff has not completed this program process, and since most positions work on more than one program or service, translating the methodology to position analysis is an imprecise effort. Even so, the PBB framework provides a useful starting place for analysis.

Position Summary

Attachment 1 provides an overview of every full time and part time position within the City, The chart gives titles by department, the number of positions in each classification, and a brief description of the core purpose of each position. These were compiled through job descriptions, the budget itself, and the recent draft classification and grading study. Management staff reviewed these positions based on the above criteria. Due to the limited amount of time for this analysis, staff then prepared Attachment 2 which focuses just on the positions which had lower rankings based on that analysis or represent classifications with multiple incumbents where individual positions may be viewed differently based on the circumstances of the position. This Attachment also presents a brief overview of the anticipated impacts of reducing or eliminating each of these positions. Given the reductions already made and the core nature of some administrative functions, these positions tend to occur in the areas where most employees are located and represent more direct community services (Recreation and Police); tend to be focused on non-mandated functions with no or limited cost recovery; and, are primarily part-time positions which tend to be less “core” than full time positions. Even so, significant program and cost impacts occur from any reduction in these positions. Some of the more significant are:

- Elimination of Police Reserves – The City Council has already given direction not to eliminate the program. However, should that direction change, impacts would be both on increased overtime for full time police officers, more time out of the field for patrol officers, and a loss of supplemental patrol and services performed by the reserves such as support for Neighborhood Watch.
- Elimination or reduction in hours of the Police Services Aide – would also impact field time for patrol, and customer service at the Police counter in addition to impacts to dispatchers and the now part time records staff.
- Elimination or reduction of staffing in the positions of Senior Recreation Leader and Recreation Leader, and Recreation Specialist – These positions are specifically tied to specific programs and reduction or elimination of the position would require reduction or elimination of the program supported.

These impacts are developed in significantly more detail in Attachment 2, Position Impacts.

Staff also tried to address prioritization of individual positions within those classifications where there are multiple incumbents given that the priority of each position may be less the more incumbents you have sharing the function. The City has the most full time positions in the classification of Police Officer, however, many are also needed to maintain 24/7 patrol service at a level safe for both officers and the public. The same situation exists for Police Dispatchers, Police Sergeants, and to a lesser extent, Water Worker II. All of these classifications are therefore already at the minimum staffing level in spite of having multiple positions. The two other full time classifications or assignments with multiple incumbents are Detectives and Senior Office Assistant. These were therefore included in the impacts table even though they were not among the lowest ranked classifications. The impacts to reductions in these classifications are summarized below with more detail provided in Attachment 2.

- Detective – An increase from 2 to 3 positions was part of the recent reorganization of the Services Division in which a more expensive Detective Sergeant position was eliminated. We have seen some of the impact of lower staffing over the last few months as detectives have been pulled from investigations work to cover minimum patrol staffing due to vacancies and workers' compensation absences. A total of 877 cases were assigned to Detectives last year and of these, 200 were crimes against persons which are generally more complex. The nature of detective work is also different from that of patrol and often requires more back up and travel time which also impacts workload. For our current caseload, the current staffing level is appropriate. Impacts of reduction could include not investigating lesser property crimes and lower case clearance levels.
- Senior Office Assistant – The two incumbents have had job changes due to the reduction in program staffing over the last few years. Both positions provide direct customer service and also oversee specific functions. The two positions currently have different schedules so the Recreation Office can be open every Friday and a reduction or elimination of a position would require changes to that current schedule with less time open to the public. In addition to their main duties, which include front-line customer service, Recreation Division accounts payables and receivables, contracts, and purchasing, each has an assigned service area with one more focused on support for classes and one more focused on social services such as Meals on Wheels. Like recreation staff above, reduction in this classification would require reduction in the programs or services which they support in addition to changes to open hours.

For these reasons, staff is not recommending any further elimination or reduction in staffing or programs ahead of labor negotiations and the work of the new Citizen Committee. As the City Council is aware, full time staffing has already been reduced as shown in Attachment 4. Additional cuts have been experienced in part time positions as well. Reduction or elimination of any of the positions described below would result in program or service cuts beyond those already directed.

It is expected that more work on program priorities will be accomplished by Staff and by the new Citizen Committee on Sustainability which will look both at effectiveness of the organization (are we doing the right things?) and at efficiency of the organization (are we doing things right?). The Committee may well offer additional perspectives on criteria and key result areas that would alter program analysis and shed light on all resources needed to be a truly sustainable organization in service to the community.

ALTERNATIVES:

While it is recommended that the City Council open the public hearing, take testimony, deliberate and adopt a resolution approving a budget, other alternatives exist.

- The City Council could open the public hearing, take public testimony and deliberate on the budget, provide additional direction, but schedule another date for budget adoption to allow for further information, changes and modifications. If the special meeting can be scheduled prior to July 1, the budget resolution could be adopted at that time and no continuing resolution would be necessary. To date, no date has been identified between June 17 and 30 where all City Council members can be present.
- The City Council could also request more information and continue deliberating without a special meeting (next regular meeting would be July 7) which would require adopting a Continuing Resolution at this meeting to maintain operations past July 1. Attachment 6 represents a draft of such a resolution.

FISCAL IMPACT:

Sufficient fund balance exists within the General Fund to provide for the current \$51,100 estimated deficit and remain at or above the target fund balance level. Fund balance within this authorization would only be utilized to the extent necessary towards the end of the fiscal year based on actual revenues and expenditures. It is also worth noting that significantly higher deficits are projected for future years whether or not the FY 2015-16 deficit is eliminated through additional reductions. It is also anticipated that a budget amendment for FY 2015-16 will be presented once the meet and confer process with employee associations is complete and this process cannot begin until a final budget is adopted. Current discussions for non-General Fund financing of Fit N Fun and/or PIY could also result in budget amendments later in the fiscal year.

APPROVED:



City Manager



Administrative Services Director

- Attachments:
1. Position Summary
 2. Position Impacts
 3. Revised General Fund Budget Summary and Budget Summary Pages with June 2 Modifications
 4. Listing of positions eliminated since 2012-13
 5. Proposed Resolution Adopting FY 2015-16 Budget
 6. Proposed Gann Limit Resolution
 7. Continuing Budget Resolution
 8. Fit N Fun Petition

Position/Classification Summary with FY 2015-16 Proposed Budget FTE
6/11/2015

Department	Position	Core Functions	Number of Positions
Admin. Serv.	City Manager	Carry out legislative and policy directives of the City Council, oversee day to day operations of the City, budget, personnel, and service delivery	1
Admin. Serv.	Executive Assistant	Supports the City Manager and City Council, administers day to day human resources functions such as recruitment, onboarding, workers compensation, employee records, performance management, training	1
Admin. Serv.	Administrative Services Director	Plans, organizes, directs, and oversees administrative services including financial management, budgeting, accounting, purchasing, payroll, human resources, information technology, risk management, City Clerk, elections, public information and community relations. Manages the technology replacement and risk management funds	1
Admin. Serv.	Administrative Secretary	Support for City Clerk functions, minutes, records, agendas, elections, FPPC reporting, responding to public information requests	1
Admin. Serv.	Management Analyst	Information technology management, network administration, user support, website administration, risk management, budget and labor cost analysis, marketing, public information, special projects	1
Admin. Serv.	Accounting Supervisor	Supervises, plans, organizes and reviews work of clerical and cashing staff, performs general accounting functions such as general ledger accounting and reconciliations, audits, and end of year financial reporting	1

Admin. Serv.		Senior Accounting Technician		Primary payroll staff person, accounts receivable, accounts payable, general ledger		1
Admin. Serv.		Accounting Clerk		Accounts receivable, water billing, accounts payable		1
Comm. Dev.		Community Development Director		Management responsibility for providing community and economic development, planning, code enforcement, development services, building safety, housing programs and redevelopment dissolution which satisfy legislative requirements and fulfill City goals. Supervise personnel, contracts and functions of the department, assists in permitting and counter coverage, supports Development Committee, Planning Commission, and City Council, interfaces with City Engineer on issues relating to private property. Manages utilities and capital funds		1
Comm. Dev.		Associate Planner		Primary current planning and counter support person, advance planning, support for Development Committee, Planning Commission and City Council		1
Comm. Dev.		Code Enforcement/Business License Officer		Primary responsibility for code enforcement program and for business licenses and compliance, invoices and maintains records relating to FOG control		1
Comm. Serv.		Community Services Director		Supervises, plans, organizes and reviews work of maintenance, water and recreation divisions as well as the City Engineer and the capital improvement program. Manages the vehicle replacement internal services fund and the water and sewer funds. Support to Traffic Safety and Civic Activities and Beautification Committees		1

Comm. Serv.		Community Services Supervisor		Supervises Recreation Division including training, supervision, and evaluation of staff, budget and facility management for Recreation, management and marketing of special events, and administer the division's class registration software.		1
Comm. Serv.		Maintenance Supervisor		Supervises facilities, parks, open space, streets, sidewalks, and urban forest. Secondary responsibility for water utility weekend duty and backup for utilities management		1
Comm. Serv.		Water Supervisor		Supervises water production, treatment, storage and distribution as well as sewer operation and capital projects for the water and sewer funds. Oversees water workers. Primary staff responsible for developing, planning and implementing water conservation programs to meet the state requirements.		1
Comm. Serv.		Engineering Technician		Performs paraprofessional engineering work, including drafting, conducting engineering calculations, research and surveys, and assists in planning and design of street, water, storm drain, sewer, traffic systems and public areas.		1
Comm. Serv.		Administrative Secretary		Technical reporting and records support, Proposal, RFP, Bid administration and contract records, project administration including processing permits, coordinates with some volunteer groups, water billing metering reports and work order requests, maintains fleet database		1
Comm. Serv.		Senior Office Assistant		Organize and conduct special events and programs, manage facility rentals, class registration and general office support and customer service including training part time staff, with the reduction in staffing has become a less office centric classification and more program administration has been added		2

Comm. Serv.		Recreation Coordinator		Plan and implement special events, liaison with volunteer groups and committees, supervise and schedule work of part time recreation staff, oversee Fit N Fun and Teen programs, assist with Corporate Connection		1
Comm. Serv.		Recreation Specialist		Conducts one or more specific recreation or community service programs, typically serving as a direct service provider. Under direction, administers, coordinates, develops, promotes, implements and evaluates programs and activities for youth, adults, and families, as directed; may supervise part time staff, volunteers, and city or school facilities where people gather for recreational activities, assists in the maintenance of recreational and park sites.		4
Comm. Serv.		Senior Recreation Leader		Positions in this class are responsible for organizing, coordinating and officiating at programs, and providing lead direction for Recreation Leaders as well as performing the duties of Recreation Leader.		16
Comm. Serv.		Recreation Leader		Assists in the delivery of recreation programs; participates in the organization and conduct of special events; serve as playground leaders, locker room attendants or youth officials.		4
Comm. Serv.		Lead Maintenance Worker		Plan, organize, coordinate work orders and tasks, perform and coordinate maintenance tasks in facilities, landscaped areas, trees, streets, sewers and storm drains, plumbing maintenance and repairs, replace signs, remove graffiti, manage operation of power tools and equipment, daily logs and work reports.		1

Comm. Serv.	Maintenance Worker	Perform variety of semi-skilled and skilled tasks in maintenance of landscaped areas, trees, buildings and facilities, streets, sewers, and storm drains. Includes plumbing, painting, electrical, roofing repairs, planting, trimming, watering, fertilizing landscaping and maintaining irrigation, asphalt and concrete work, signs, sidewalks, pipe inspection, operate power tools and equipment	1
Comm. Serv.	Water Worker I	Performs variety of semi-skilled preventative and regular maintenance of water services including meter reading and repairs, construction and servicing of water lines, pumps, wells and water production equipment. Does not serve as a Shift Operator. Water quality sampling and records relating to work tasks.	1
Comm. Serv.	Water Worker II	2 FTE Perform duties of Water Worker I and more complex maintenance and repair functions, trains other personnel and serves as on-call duty operator	2
Police	Police Chief	Administer department's emergency and non-emergency service delivery, policy and procedure development, professional standards and mandates, investigations, selection and training, public information and media relations, emergency management, community outreach, keep abreast of crime trends, legislation, technology and best practices	1

Police		Services Captain		Manage police support, detective bureau, communications and records, and community education program, conduct professional standards and internal affairs investigations, enforce rules, prepare budget, recruit and retain staff, supervise, train, evaluate and establish work schedules, improve department services, programs, infrastructure and risk management, oversee coordination of department volunteer programs, secure and administer grants		1
Police		Operations Captain		Manage field services, enforce rules to ensure efficient service delivery, supervise, train and evaluate staff, establish work schedules, manage participation in regional SWAT and STAR programs, oversee emergency services and disaster preparedness, manage police reserves and contract crossing guard programs		1
Police		Administrative Secretary		Performs a variety of difficult and complex secretarial duties and administrative tasks, POST coordinator including training, certifications and POST audits and records, personnel departmental records and other confidential information		1
Police		Police Sergeant		4 FTE Performs responsible supervisory and technical police work in commanding an assigned patrol shift. Requires sworn peace officer status		4
Police		Police Officer - Patrol		10 FTE Performs law enforcement and crime prevention work, controls traffic flow, and enforces state and local traffic regulations. Requires sworn peace officer status		10
Police		Police Reserves		5 PT Limited capacity peace officer part time positions with a primary function of operational support of full time officers. Participate in bicycle safety, Neighborhood Watch, routine patrol, prisoner booking and transportation, investigations, special events, and comprise the victim contact team.		5

Police		Police Officer - RNSP		Police Officer position assigned to multi-agency Regional Narcotics, Suppression Program investigating crime in these areas and generating asset forfeiture funds for the participating agencies. Department provides funding for the position, program reimburses for overtime and training in addition to asset forfeiture funds.		1
Police		Police Officer - Detectives		Police officer positions investigating all reports, making arrests, conducting juvenile counseling, filing criminal complaints and maintaining records, evidence and property, obtaining search and arrest warrants, liaison with other agencies and the District Attorney's Office		3
Police		Parking Control Officer		Enforce City parking regulations related to street sweeping and other parking restrictions		1
Police		Records Clerk		24/7 police lobby reception, first level of contact for walk in citizens, process and secure official records, monthly reporting and yearly audits, criminal records offender information		1
Police		Police Services Aide		Provides support for department in property control, counter and telephone assistance, and performs a variety of general office, field and clerical support duties		1
Police		Community Liaison Officer		Assists with the implementation and coordination of the City's Emergency Management Program; coordinates and acts as liaison for the City's disaster recovery efforts; plans, promotes, and coordinates crime prevention programs, school education programs; and plans and coordinates community outreach programs		1
Police		Per Diem Dispatcher		Perform duties of a Police Dispatcher on an on-call, part time basis		4

Police		Police Dispatcher	4 FTE First level of contact for crime reporting and emergency calls, including emergency medical and fire calls tranferred to OCFA, also perform functions of Records Clerk, answer routine business calls and routine and emergency police radio communications		4
Police		Civilian Investigator	Performs a wide variety of advanced and specialized civilian law enforcement duties; assists detectives in conducting felony and misdemeanor investigations; manages property and evidence		1

Attachment 2

Positions Either Ranked Lowest or Where Multiple Positions Exist with Potentially Different Ranking
6/11/2015

Position	Impact of reduction/ elimination of the position	Number of Incumbents
Senior Office Assistant	When the Community Services Department lost one of two Recreation Coordinators and a Recreation Specialist, the SOA's took on more program responsibilities to be able to continue the programs. Therefore, reduction or loss of a SOA FTE would require reduction in programs and/or events that the person is currently responsible for and could impact the open hours for the Recreation Office since the positions currently cover M-F every week and the office is not closed on alternate Fridays. 1 FTE is more focused on social services such as Meals on Wheels and 1 FTE is more focused on contract classes. The impacts therefore include the need to reduce additional programming as remaining staff wouldn't be able to take on these duties. Customer service would also be impacted as the majority of registrations for programs and all facility rentals are done in person.	2
Recreation Specialist	See chart below. Each position being reduced or eliminated would reduce or eliminate the associated work program and any revenues associated with it.	4
Senior Recreation Leader	See chart below. Each position being reduced or eliminated would reduce or eliminate the associated work program and any revenues associated with it.	16
Recreation Leader	See chart below. Each position being reduced or eliminated would reduce or eliminate the associated work program and any revenues associated with it.	4
Police Reserves	The City Council gave direction on June 2 to retain the Reserves Program at the minimum level of hours per person and did not cut the program to reduce the ongoing deficit. As discussed at that meeting, the program's elimination would cause some increase in overtime for special events where the Reserves assist with traffic control and for crime scene security and perimeter containment. They also provide supplemental patrol services on an ongoing basis which would be lost without the program. The support they provide for Neighborhood Watch would be lost and prisoner booking and transportation would have to be performed by full time officers increasing their time out of the city limits and away from their primary patrol function. Services associated with the Victim Contact Team performed by Reserves would be eliminated or severely reduced.	5

Police Officer - RNSP	<p>There is no mandate for participation in the Regional Narcotics Suppression Program and to date, annual share of asset forfeiture funds and overtime reimbursements have not equalled or exceeded the cost of the position. However, there have been tens of millions of dollars in cash and property that have been siezed since our participation, but due to a recent 1 year audit by the Federal Department of Justice and the subsequent adjudication for the cases already in cue for fund sharing, there has been an extensive delay in distributing these monies to the participating agencies. Elimination of participation, however, eliminates our eligibility for future asset forfeiture funds and with only a few years of experience in the program, it is too early to determine how the benefits may grow over time. Forfeitures can take years to develop from a case and a potentially very large case is pending. Staff has therefore not recommended elimination of the position at this point and will continue to monitor the program to determine if given more time, it produces more benefit.</p>		1
Police Officer - Detectives	<p>Police Officers assigned to Detectives may perform the duties of a regular Officer, but also have a significantly different workload. Interactions on cases under investigation typically require at least 2 officers be present and often involve more travel outside of the city limits based on where suspects are located. The cases are more serious and more complex, especially those involving crimes against persons which take a higher priority than crimes against property. A third position was added last year in the Services Division reorganization where an ASB officer and a Detective Sergeant were eliminated. Fewer officers assigned as detectives would impact the City's ability to investigate lesser crimes against property (we would still take a police report) which impacts our ability to prevent such crimes or crimes which could occur as the perpetrator escalates his/her criminal behavior. Detectives spend about 30% or more of their time interacting with the District Attorney's Office often in the various courts around the County and as a result are required to assist each other with each other's case load while another Detective is following up with administrative court matters or is mandated to appear in court on behalf of the City of La Palma as the lead detective. There were 877 cases assigned to detectives last year of which about 200 were crimes against persons. This case load would dictate 3 detectives.</p>		3
Police Services Aide	<p>PSA is a part time support position. Loss of the position could result in more officer time required in the office or ferrying equipment for repair and maintenance vs. being in the field. Combined with the reduction in the Records Clerk from full time to part time, reduction would impact customer service and counter support required from officers and dispatchers, which is time away from other duties when we are already at minimum staffing. The PSA is funded as part of the Public Safety Augmentation Fund (not General Fund) although these funds could be used for other expenses were the position eliminated.</p>		1

Program	Associated Staffing
Volunteens	Recreation Specialist
Tiny Tots	Recreation Specialist and Sr. Recreation Leader
Day Camp	Recreation Specialist and multiple Sr. Recreation Leaders
Fit N Fun	Staffing already eliminated
Teens	Recreation Specialist, Sr. Recreation Leader and Recreation Leaders
Park equipment checkout	Sr. Recreation Leader and Recreation Leaders
Community Center Facility Rentals	Sr. Recreation Leader and Recreation Leaders
Park Facility Rentals	Sr. Recreation Leader and Recreation Leaders
Senior Club	Recreation Specialist and Community Services Supervisor
La Palma Days Events	Staffing already eliminated
Fitness Run	All Recreation staff
CAB	Staff liaisons (multiple positions), Comm. Services Supervisor, Recreation Coordinator
Volunteer Recognition	Recreation Specialist and Sr. Recreation Leaders
60th Anniversary	Staffing already eliminated
Halloween Carnival	Recreation Coordinator, Recreation Specialists, Sr. Recreation & Recreation Leaders

City of La Palma Three Year Budget Summary				
Acct Code	Department Name	FY2015-16 Estimate	FY2016-17 Estimate	FY2017-18 Estimate
01-110	CITY COUNCIL	\$ 56,900	\$ 63,500	\$ 84,300
01-120	CITY MANAGER	219,200	222,800	225,400
01-130	LEGAL SERVICES	129,400	129,000	144,000
01-140	ADMINISTRATIVE SERVICES	158,400	165,400	170,600
01-150	CITY CLERK	136,500	156,000	144,800
01-160	FISCAL SERVICES	363,700	371,500	378,900
01-170	HUMAN RESOURCES	1,303,300	1,362,500	1,484,200
01-180	TECHNOLOGY & COMMUNICATIONS	323,300	320,000	324,600
ADMINISTRATION/ ADMINISTRATIVE SERVICES TOTAL >				
		\$ 2,690,700	\$ 2,790,700	\$ 2,956,800
01-210	POLICE ADMINISTRATION	\$ 538,500	\$ 555,600	\$ 567,500
01-220	OPERATIONS MANAGEMENT	300,200	315,100	317,200
01-235	PATROL	2,398,600	2,536,500	2,582,100
01-240	SERVICES DIVISION MANAGEMENT	238,700	260,400	267,600
01-250	COMMUNITY EDUCATION	58,550	67,250	65,350
01-260	INVESTIGATIONS	562,700	589,400	598,000
01-270	RECORDS & COMMUNICATIONS	606,900	637,000	649,000
POLICE TOTAL >				
		\$ 4,704,150	\$ 4,961,250	\$ 5,046,750
01-310	COMMUNITY SERVICES ADMINISTRATION	\$ 343,000	\$ 355,300	\$ 360,400
01-320	HEALTH & WELLNESS	145,100	145,700	145,900
01-330	RECREATION FACILITY OPERATIONS	216,800	229,100	234,400
01-340	SPECIAL EVENTS	122,400	125,600	126,900
01-350	YOUTH & FAMILY	251,800	266,000	272,700
01-370	CITY-WIDE MAINTENANCE	268,900	337,700	389,000
01-380	ENGINEERING	94,400	88,200	88,300
01-390	PARKS & MEDIANS	218,000	221,500	223,700
01-400	STREETS	298,400	272,900	279,200
COMMUNITY SERVICES TOTAL >				
		\$ 1,958,800	\$ 2,042,000	\$ 2,120,500
01-510	COMMUNITY DEVELOPMENT ADMINISTRATION	\$ 100,000	\$ 102,900	\$ 104,100
01-520	BUILDING AND SAFETY	139,600	135,600	135,600
01-530	CODE ENFORCEMENT	97,900	103,200	107,500
01-540	PLANNING	116,600	119,500	120,700
COMMUNITY DEVELOPMENT TOTAL >				
		\$ 454,100	\$ 461,200	\$ 467,900
Expenditure Subtotal Before Transfer Out >		\$ 9,807,750	\$ 10,255,150	\$ 10,591,950
Transfer Out >		\$ 609,000	\$ 630,900	\$ 650,400
EXPENDITURE GF TOTAL >		\$ 10,416,750	\$ 10,886,050	\$ 11,242,350
Projected GF Revenues >		\$ 10,365,600	\$ 10,461,800	\$ 10,775,700
Surplus(Deficit)		\$ (51,150)	\$ (424,250)	\$ (466,650)
Special, Enterprise, and Internal Service Funds				
11-410	GAS TAX	\$ 359,700	\$ 321,900	\$ 363,900
12-420	MEASURE M	1,267,500	267,500	-
14-423	CDBG	180,000	-	-
15-360	AIR QUALITY	-	-	-
16-185	PEG	-	-	-
20-280	ASSET FORFEITURE	160,000	87,000	-
21-285	PUBLIC SAFETY AUG. (PROP 172)	172,200	180,600	188,100
22-290	COPS	100,700	106,200	110,800
23-295	SAAV	-	-	-
38-710	SUCCESSOR AGENCY - HOUSING	238,100	239,000	239,300
49-720	SUCCESSOR AGENCY - DEBT SERVICE	870,000	869,700	852,555
SPECIAL FUNDS TOTAL >				
		\$ 3,348,200	\$ 2,071,900	\$ 1,754,655
50-430	WATER ADMINISTRATION	\$ 249,500	\$ 253,900	\$ 256,100
50-440	WATER BILLING	390,700	401,300	408,400
50-450	WATER PRODUCTION	1,817,500	1,809,400	1,877,400
50-460	WATER TRANSMISSION	488,100	496,600	511,800
52-480	SEWER	239,500	248,600	261,100
UTILITY/ENTERPRISE TOTAL >				
		\$ 3,185,300	\$ 3,209,800	\$ 3,314,800
60-610	RISK MANAGEMENT	\$ 1,289,500	\$ 1,117,700	\$ 1,236,200
62-620	TECHNOLOGY REPLACEMENT	121,500	43,200	114,000
63-630	VEHICLE REPLACEMENT	150,000	179,000	244,000
INTERNAL SERVICE TOTAL >				
		\$ 1,561,000	\$ 1,339,900	\$ 1,594,200

BUDGET OVERVIEW

PROPOSED BUDGET FISCAL WORKSHEETS

June 16, 2015

Summary of Resources and Requirements by Fund

Fund	Projected Beginning Unassigned Fund Balance	Proposed Fiscal Year 2015-16			FY 2015-16	Estimated Fiscal Year 2016-17			Estimated Ending Unassigned Fund Balance
		Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	
General Fund*	\$ 450,500	\$ 10,365,600	\$ 10,416,750	\$ (51,150)	\$ 399,350	\$ 10,461,800	\$ 10,886,050	\$ (424,250)	\$ (24,900)
<small>*(Cash Flow Reserve of \$250,000; when CAFR is adopted, funds in excess of \$250,000 will be transferred from General Fund Unassigned Fund Balance to the COR or One Time Projects Funds)</small>									
Special Revenue Funds:									
Gas Tax/Highway Users Tax	376,200	351,500	359,700	(8,200)	368,000	359,100	365,100	(6,000)	362,000
Measure M	265,900	1,002,500	1,267,500	(265,000)	900	267,500	267,500	-	900
Community Development Block Grant (CDBG)	-	180,000	180,000	-	-	-	-	-	-
Air Quality Improvement/AB 2766	75,800	20,300	-	20,300	96,100	20,300	-	20,300	116,400
Public, Educational, and Government (PEG)	178,300	17,100	-	17,100	195,400	18,000	-	18,000	213,400
Public Safety Augmentation (Proposition 172)	58,200	176,600	172,200	4,400	62,600	180,800	180,600	200	62,800
Asset Seizure (Asset Forfeiture)	62,000	107,600	160,000	(52,400)	9,600	107,800	87,000	20,800	30,400
Supplemental Law Enforcement Services	55,300	100,200	100,700	(500)	54,800	100,300	106,200	(5,900)	48,900
Service Authority for Abandoned Vehicles	22,200	100	-	100	22,300	100	-	100	22,400
Park Development	62,200	100	-	100	62,300	100	-	100	62,400
Successor Agency Housing Authority	359,500	265,600	238,100	27,500	387,000	266,400	239,000	27,400	414,400
Successor Agency Debt Service	-	870,000	870,000	-	-	869,700	869,700	-	-
Total Special Revenue Funds	1,515,600	3,091,600	3,348,200	(256,600)	1,259,000	2,190,100	2,115,100	75,000	1,334,000
Project Funds:									
Capital Outlay Reserve (Target Balance \$2,000,000 at end of 10 Year Planning Period; Fund owed additional \$500,000 from former RDA)	5,751,800	271,900	2,276,700	(2,004,800)	3,747,000	275,200	1,609,300	(1,334,100)	2,412,900
One-Time Projects	433,800	-	18,000	(18,000)	415,800	380,900	137,200	243,700	659,500
Economic Development	249,600	-	400	(400)	249,200	-	400	(400)	248,800
Total Project Funds	6,435,200	271,900	2,295,100	(2,023,200)	4,412,000	656,100	1,746,900	(1,090,800)	3,321,200
Enterprise Funds:									
Water (Water and Water Capital Reserve are required to have a combined minimum balance of \$3,331,800; Fund owed additional \$500,000 from former RDA)	1,068,800	2,381,700	2,945,800	(564,100)	504,700	2,383,400	2,961,200	(577,800)	(73,100)
Sewer (Sewer and Sewer Capital Reserve are required to have a combined minimum balance of \$2,238,700; Fund owed additional \$500,000 from former RDA)	955,700	246,900	239,500	7,400	963,100	247,900	248,600	(700)	962,400
Water Capital Reserve	3,935,800	248,300	1,256,000	(1,007,700)	2,928,100	241,000	195,000	-	2,928,100
Sewer Capital Reserve	2,608,600	72,500	441,300	(368,800)	2,239,800	83,700	450,000	-	2,239,800
Total Enterprise Funds	8,568,900	2,949,400	4,882,600	(1,933,200)	6,635,700	2,956,000	3,854,800	(578,500)	6,057,200
Internal Service Funds (Cash Balances):									
Insurance (Target Balance \$1,000,000; Fund owed additional \$600,000 by former RDA)	612,100	1,257,900	1,289,500	(31,600)	580,500	1,122,800	1,117,700	5,100	585,600
Employee Benefits (Target Balance \$309,000; Fund owed additional \$1,000,000 by former RDA)	195,300	2,900	-	2,900	198,200	3,300	-	3,300	201,500
Facility Maintenance (Target Balance \$50,000; Fund owed additional \$500,000 by former RDA)	50,000	300	-	300	50,300	300	-	300	50,600
Vehicle Replacement (Target Balance \$717,400; Fund owed additional \$400,000 by former RDA)	936,900	160,500	266,000	(105,500)	831,400	143,700	179,000	(35,300)	796,100
Technology Maintenance and Replacement (Target Balance \$564,800)	663,900	83,300	121,500	(38,200)	625,700	83,800	43,200	40,600	666,300
Total Internal Service Funds	2,458,200	1,504,900	1,677,000	(172,100)	2,286,100	1,353,900	1,339,900	14,000	2,300,100
Reserve Funds:									
Revenue Volatility (Target Balance \$1,000,000)	1,000,000	-	-	-	1,000,000	-	-	-	1,000,000
Emergency Reserve (Target Balance \$9,000,000; Fund owed an additional \$988,900 from former RDA)	9,000,000	-	-	-	9,000,000	-	-	-	9,000,000
Total Reserve Funds	10,000,000	-	-	-	10,000,000	-	-	-	10,000,000
Citywide Total	\$ 29,428,400	\$ 18,183,400	\$ 22,619,650	\$ (4,436,250)	\$ 24,992,150	\$ 17,617,900	\$ 19,942,750	\$ (2,004,550)	\$ 22,987,600

General Fund

Revenue and Expenditure Overview

	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change Fiscal Year 2015-16 Proposed
Revenues by Type:								
Property Tax	\$ 2,996,543	\$ 3,421,974	\$ 3,129,620	\$ 3,243,500	\$ 3,311,500	2.1	\$ 3,384,300	2.2
Sales Tax	5,610,509	4,335,175	1,989,556	2,174,800	2,822,400	29.8	2,642,600	(6.4)
Utility Users Tax	893,605	994,444	1,101,159	1,117,000	1,139,300	2.0	1,162,100	2.0
Residual Property Tax	143,234	922,527	263,661	179,000	133,900	(25.2)	57,800	(56.8)
Franchise Fees	357,553	358,672	381,839	401,000	415,500	3.6	444,400	7.0
Transient Occupancy Tax	227,539	257,975	313,662	335,000	345,000	3.0	355,000	2.9
Licenses and Permits	268,847	281,143	267,110	316,300	295,200	-	301,500	2.1
Intergovernmental	48,972	49,492	38,174	30,100	33,000	-	31,400	(4.8)
Charges for Services	482,884	514,015	584,575	548,300	473,100		496,200	4.9
Fines and Forfeitures	153,549	136,883	148,175	145,500	161,000		161,000	-
Use of Money and Property	303,057	231,163	322,505	308,200	317,600	100,700.0	313,600	(1.3)
Other Revenues	263,841	88,333	98,344	351,700	291,500	-	507,500	74.1
Interfund Transfers	283,100	286,100	538,912	283,100	626,600	121.3	604,400	(3.5)
Total Revenues	12,033,233	11,877,896	9,177,292	9,433,500	10,365,600	9.9	10,461,800	0.9
Expenditures by Department:								
Administration/Administrative Svcs.	1,463,770	1,473,464	1,424,959	1,424,220	2,690,700	238,100.0	2,790,700	3.7
Police	5,012,595	5,103,111	5,032,985	4,957,070	4,704,150	870,000.0	4,961,250	5.5
Community Services	-	-	1,850,531	1,995,570	1,958,800	(1.8)	2,042,000	4.2
Recreation and Community Services	1,385,445	1,312,419	-	-	-	N/A	-	N/A
Community Development	595,787	538,375	481,168	525,000	454,100	(13.5)	461,200	1.6
Public Works	866,544	732,565	-	-	-	N/A	-	N/A
Total Expenditures	9,324,141	9,159,934	8,789,643	8,901,860	9,807,750	10.2	10,255,150	4.6
Rev vs. Expend Surplus / (Deficit)	2,709,092	2,717,962	387,649	531,640	557,850	4.9	206,650	(63.0)
Transfer Out	3,500,000	1,700,000	12,285,208	1,870,600	609,000	(67.4)	630,900	3.6
Net Change in Fund Balance	\$ (790,908)	\$ 1,017,962	\$ (11,897,559)	\$ (1,338,960)	\$ (51,150)	(96.2)	\$ (424,250)	729.4

In FY 2013-14 \$1,500,000 was transferred to a OPEB Trust; \$9,250,000 was transferred to Reserves; \$819,500 was transferred to 800 MHz project; \$216,000 was transferred to One-Time Projects Fund; \$400,000 was transferred to COR; Remaining was related to RDA dissolution

FY 2014-15 Projected includes \$455,000 transfer to COR; \$154,367 additional transfer to COR per Council direction; \$458,426 transfer to Risk Management per prior year actions; \$802,820 transfer to COR for Energy Project

**All Funds
Expenditure Overview, by Department
Fiscal Year 2015-16**

<i>Operating Departments</i>	General Fund	Gas Tax Fund	Measure M Fund	Project Funds	Water Funds	Sewer Funds	Prop 172 Fund	COPS/SLESF Fund	Other Special Funds	Total Expenditures
Administration/Administrative Services	2,690,700				83,500	10,400			21,400	2,806,000
Community Development	454,100			400					1,086,700	1,541,200
Police	4,704,150			18,000			172,200	100,700	160,000	5,155,050
Community Services	1,958,800	359,700	1,267,500	2,456,700	4,118,300	670,400				10,831,400
Non-Operating Transfer	609,000									609,000
Total Expenditures, Operating	10,416,750	359,700	1,267,500	2,475,100	4,201,800	680,800	-	100,700	1,268,100	20,942,650

<i>Internal Service Funds</i>	Risk Management Fund	Vehicle Replacement Fund	Technology Replacement Fund	Total Expenditures	
Administration/Administrative Services	1,289,500		121,500	1,411,000	
Community Development				-	
Police				-	
Community Services		266,000		266,000	238,100
Total Expenditures, Internal Service Funds	1,289,500	266,000	121,500	1,677,000	TOTAL APPROPRIATIONS \$ 22,619,650

Fiscal Year 2016-17

<i>Operating Departments</i>	General Fund	Gas Tax Fund	Measure M Fund	Project Funds	Water Funds	Sewer Funds	Prop 172 Fund	COPS/SLESF Fund	Other Special Funds	Total Expenditures
Administration/Administrative Services	2,790,700				68,600	10,400			26,500	2,896,200
Community Development	461,200			400					1,082,200	1,543,800
Police	4,961,250			137,200			180,600	106,200	87,000	5,472,250
Community Services	2,042,000	365,100	267,500	1,609,300	3,087,600	688,200				8,059,700
Non-Operating Transfer	630,900			-						630,900
Total Expenditures, Operating	10,886,050	365,100	267,500	1,746,900	3,156,200	698,600	180,600	106,200	1,195,700	18,602,850

<i>Internal Service Funds</i>	Insurance Fund	Vehicle Replacement Fund	Technology Fund	Total Expenditures	
Administration	1,117,700		43,200	1,160,900	
Community Development					
Police					
Community Services		179,000		179,000	
Total Expenditures, Internal Service Funds	1,117,700	179,000	43,200	1,339,900	TOTAL APPROPRIATIONS \$ 19,942,750

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Proposed	from Prior Year	2016-17 Estimated	from Prior Year
GENERAL FUND - 001									
Taxes and Assessments:									
Property Tax									
401.000	Property Tax-Secured Current	\$ 1,577,837	\$ 1,889,668	\$ 1,669,184	\$ 1,725,000	\$ 1,764,000	2.3	\$ 1,807,700	2.5
401.100	Property Tax-Secured Homeowner	14,345	28,162	13,367	\$ 12,300	12,300	-	12,300	-
401.200	Property Tax-Sec Public Util	36,640	36,460	38,873	\$ 35,600	36,700	-	37,400	1.9
401.300	Property Tax-Sec Suppl Roll	18,825	39,918	71,997	\$ 50,000	51,000	2.0	52,000	2.0
401.400	Property Tax-VLF In-Lieu	1,187,128	1,200,996	1,219,801	\$ 1,278,800	1,305,700	2.1	1,333,100	2.1
402.000	Property Tax-Unsecured Current	66,051	60,787	61,848	\$ 71,300	71,300	-	71,300	-
402.200	Property Tax-Unsec Prior Year	1,057	872	1,214	\$ 1,000	1,000	-	1,000	-
403.000	Property Tax-Miscellaneous	41,623	124,500	18,731	\$ 20,500	20,500	-	20,500	-
404.000	Property Transfer Tax	53,037	40,611	34,605	\$ 49,000	49,000	-	49,000	-
Total Property Tax		2,996,543	3,421,974	3,129,620	3,243,500	3,311,500	2.1	3,384,300	2.2
Sales Tax									
405.000	Sales Tax	4,579,150	2,465,179	1,094,981	1,803,500	2,083,200	15.5	2,642,600	26.9
405.100	Sales & Use Tax Compensation	1,031,359	1,869,996	894,575	371,300	739,200	99.1	-	(100.0)
Total Sales Tax		5,610,509	4,335,175	1,989,556	2,174,800	2,822,400	29.8	2,642,600	(6.4)
Utility Users Tax									
406.000	Utility Users Tax	893,605	994,444	1,101,159	1,117,000	1,139,300	2.0	1,162,100	2.0
Total Utility Users Tax		893,605	994,444	1,101,159	1,117,000	1,139,300	2.0	1,162,100	2.0
Residual Property Taxes									
407.200	Residual Prop Tax OC-AC	143,234	922,527	263,661	179,000	133,900	(25.2)	57,800	(56.8)
Total Residual Property Taxes		143,234	922,527	263,661	179,000	133,900	(25.2)	57,800	(56.8)
Franchise Fees									
408.100	Franchise Fees	\$ 276,343	278,387	285,999	305,000	317,000	3.9	329,700	4.0
408.200	Franchise Fees-Refuse OC Waste	81,210	80,285	95,840	96,000	98,500	2.6	98,500	-
Total Franchise Fees		357,553	358,672	381,839	401,000	415,500	3.6	444,400	7.0
Transient Occupancy Tax									
408.300	TOT	227,539	257,975	313,662	335,000	345,000	3.0	355,000	2.9
Total Transient Occupancy Tax		227,539	257,975	313,662	335,000	345,000	3.0	355,000	2.9
Total Taxes and Assessments		10,228,983	10,290,767	7,179,497	7,450,300	8,167,600	9.6	8,046,200	(1.5)

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Proposed	from Prior Year	2016-17 Estimated	from Prior Year
Licenses and Permits:									
410.100	Business Licenses	\$ 144,219	169,430	164,304	205,000	181,000	(11.7)	184,600	2.0
410.150	CASp Fees - City Share SBI 186	-	139	460	400	500	25.0	500	-
410.200	Swimming Pool Permits	634	563	-	-	-	N/A	-	N/A
410.300	Building Permits	69,656	61,711	55,077	60,000	63,200	5.3	64,700	2.4
410.400	Plumbing Permits	14,695	10,880	9,163	8,000	9,000	12.5	9,200	2.2
410.500	Electrical Permits	23,899	24,875	27,104	28,000	29,400	5.0	30,100	2.4
410.600	Mechanical Permits	13,550	11,705	10,227	11,000	11,200	1.8	11,500	2.7
410.700	Grading Permits	-	-	-	3,000	-	(100.0)	-	N/A
410.800	Temp Banners/Sign Permits	2,194	1,840	775	900	900	-	900	-
Total Licenses and Permits		268,847	281,143	267,110	316,300	295,200	(6.7)	301,500	2.1
Intergovernmental:									
420.000	Motor Vehicle In Lieu	\$ 8,066	8,358	6,917	-	-	N/A	-	N/A
420.002	POST Reimbursement	5,194	19,058	12,850	15,500	25,300	63.2	21,800	(13.8)
420.003	State Mandated Cost Reimb	-	47	-	5,400	-	(100.0)	-	N/A
420.050	Miscellaneous Grants	32,872	16,821	9,308	7,600	5,000	(34.2)	7,600	52.0
420.080	UASI Grant Revenue	2,840	-	-	-	-	N/A	-	N/A
420.090	DOJ BVP Program	-	-	-	1,600	2,000	25.0	2,000	-
420.095	Prop 69 Grant Revenues	-	-	9,099	-	700	N/A	-	(100.0)
420.300	Reimb Fr Other Agencies	-	5,208	-	-	-	N/A	-	N/A
Total Intergovernmental		48,972	49,492	38,174	30,100	33,000	9.6	31,400	(4.8)
Charges for Services:									
430.001	Plan Check Fees	\$ 40,990	38,263	35,296	35,000	32,000	(8.6)	32,800	2.5
430.002	Building Issuance Fees	9,637	11,671	11,098	13,000	12,000	(7.7)	12,300	2.5
430.003	Energy Plan Check Fee	9,582	5,153	4,827	5,600	5,700	1.8	5,800	1.8
430.004	Precise Plans, CUPs, Variances	9,300	2,982	15,434	18,000	10,000	(44.4)	10,200	2.0
430.005	Environmental Reviews	-	-	1,920	5,000	-	(100.0)	-	N/A
430.006	Landscape Maintenance	2,988	3,100	3,138	3,100	3,100	-	3,200	3.2
430.007	AP Listing, Map Printing, GIS	100	-	-	-	-	N/A	-	N/A
430.008	Parcelization, Zone Change, GP	1,087	-	-	-	-	N/A	-	N/A
430.009	Miscellaneous Planning	1,568	864	1,875	1,000	1,000	-	1,000	-
430.010	Development Agreement In Lieu	-	3,500	3,570	3,600	3,600	-	3,600	-
430.011	WQMP/Grading Permit	-	2,500	-	7,500	-	(100.0)	-	N/A
430.012	GP and Zoning Update	-	742	49,011	21,800	1,800	(91.7)	1,800	-
430.100	Street & Inspection Fees	11,654	25,025	18,993	18,000	18,000	-	18,000	-
430.110	Plan Check & Inspection Fee	2,546	-	-	-	-	N/A	-	N/A
430.115	Fats Oils Grease Program	7,530	8,335	8,310	7,500	7,500	-	7,700	2.7
430.120	Sale of Publications & Mats	1,580	115	51	100	100	-	100	-
430.200	Police Fees	9,773	9,582	8,820	6,800	7,000	2.9	7,000	-
430.210	DUI/Collision Response Fees	217	1,199	172	400	600	50.0	600	-
430.220	False Alarm Response Fees	-	-	150	-	-	N/A	-	N/A
430.250	Subpoena fees	600	1,707	604	600	600	-	600	-
430.312	Tiny Tot Program	29,515	33,155	35,344	34,000	34,000	-	34,000	-
430.313	Day Camp Program	77,853	96,632	108,920	108,000	95,000	(12.0)	108,000	13.7
430.314	July 4th Distance Run	21,224	20,335	25,987	18,700	18,500	(1.1)	18,500	-
430.316	Sports	11,224	10,362	14,082	5,000	-	(100.0)	-	N/A
430.320	Recreation Fees & Charges	2,755	2,780	720	100	200	100.0	200	-
430.321	Outdoor Rentals	17,263	18,531	24,106	26,000	24,000	(7.7)	24,000	-
430.325	Community Center Rental	42,220	47,720	38,649	35,000	40,000	14.3	40,000	-
430.330	Recreation Contract Prog Fees	124,809	106,445	121,182	116,000	118,300	2.0	126,700	7.1
430.340	La Palma Days	2,846	17,222	17,736	16,700	-	(100.0)	-	N/A
430.341	Adult Softball - Contract Fees	-	-	-	-	-	N/A	-	N/A
430.354	Donations - Recreation	28,900	32,450	23,450	23,500	23,500	-	23,500	-

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Proposed	from Prior Year	2016-17 Estimated	from Prior Year
430.360	Cultural & Beautification	2,796	3,653	3,304	5,000	5,000	-	5,000	-
430.370	Meals on Wheels	4,628	2,581	3,949	6,500	4,800	(26.2)	4,800	-
430.380	Recreation Misc Revenues	7,699	7,411	3,877	6,800	6,800	-	6,800	-
Total Charges for Services		482,884	514,015	584,575	548,300	473,100	(13.7)	496,200	4.9

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Prior Year	Fiscal Year 2016-17 Estimated	% Change from Prior Year
Fines and Forfeitures:									
440.100	Ordinance & Misc Fines	\$ 153,324	136,658	147,950	144,000	160,000	11.1	160,000	-
440.300	Code Enf Admin Citations	225	225	225	1,500	1,000	(33.3)	1,000	-
Total Fines and Forfeitures		153,549	136,883	148,175	145,500	161,000	10.7	161,000	-
Use of Money and Property:									
450.000	Interest - Investments	\$ 46,062	38,230	160,221	65,000	74,800	15.1	86,000	15.0
450.100	Interest - Loan to CDC Debt Sv	96,010	-	-	-	-	N/A	-	N/A
450.200	Interest - Others	605	18,956	488	-	-	N/A	-	N/A
450.400	Interest-Sr Housing Loan	198	-	-	67,000	27,300	(59.3)	-	(100.0)
450.700	Rental Income	50,182	63,977	51,796	66,200	105,500	59.4	117,600	11.5
450.800	Lease Revenue-Sr Housing Proj	110,000	110,000	110,000	110,000	110,000	-	110,000	-
Total Use of Money and Property		303,057	231,163	322,505	308,200	317,600	3.0	313,600	(1.3)
Other Revenues:									
470.000	Expense Reimbursements	\$ 5,562	14,644	2,880	11,000	11,000	-	11,000	-
470.200	Miscellaneous Revenues	9,589	10,178	15,030	4,600	5,000	8.7	5,000	-
470.205	AB 939	22,610	23,211	25,500	25,500	25,500	-	25,500	-
470.220	Annual Display Sign Fee	-	-	-	-	-	-	216,000	N/A
470.300	Reimb fr CDC-City Admin Svcs	96,075	40,300	54,934	310,600	250,000	(19.5)	250,000	-
480.000	Advances fr Other Funds-Prin	130,005	-	-	-	-	N/A	-	N/A
Total Other Revenues		263,841	88,333	98,344	351,700	291,500	(17.1)	507,500	74.1
Interfund Transfers									
490.050	Charges to Water Fund	\$ 270,900	270,900	270,900	270,900	475,300	75.5	452,800	(4.7)
490.052	Charges to Sewer Fund	12,200	12,200	12,200	12,200	31,300	156.6	31,600	1.0
495.100	Transfers In	-	3,000	255,812	\$ -	120,000	N/A	120,000	-
Total Interfund Transfers		283,100	286,100	538,912	283,100	626,600	121.3	604,400	(3.5)
TOTAL GENERAL FUND - 001		\$ 12,033,233	\$ 11,877,896	\$ 9,177,292	\$ 9,433,500	\$ 10,365,600	9.9	\$ 10,461,800	0.9
SPECIAL REVENUE FUNDS:									
Streets - 011									
420.008	State Gas Tax Section 2103	\$ 219,243	\$ 128,089	\$ 225,091	\$ 168,927	\$ 73,900	(56.3)	\$ 80,900	9.5
420.010	State Gas Tax Section 2105	74,183	70,543	109,884	99,564	93,100	(6.5)	93,100	-
420.011	State Gas Tax Section 2106	56,207	57,308	58,717	61,106	52,800	(13.6)	52,800	-
420.012	State Gas Tax Section 2107	106,478	115,594	117,547	135,929	127,400	(6.3)	128,000	0.5
420.013	State Gas Tax Section 2107.5	4,000	4,000	4,000	4,000	4,000	-	4,000	-
420.063	GMA Revenue	51,333	-	-	-	-	-	-	N/A
450.000	Interest - Investments	1,695	976	249	270	300	11.1	300	-
470.000	Expense Reimbursements	-	1,026	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	-	-	95	-	-	N/A	-	N/A
Total Streets - 011		513,139	\$ 377,536	\$ 515,583	\$ 469,796	\$ 351,500	(25.2)	\$ 359,100	2.2
Measure M - 012									
420.020	Measure M Turnback	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
420.021	Measure M2 Fairshare PMT	218,214	274,527	281,583	236,092	252,500	6.9	267,500	5.9
420.022	Measure M2 CTFP	-	-	16,569	-	-	N/A	-	N/A
420####	OCTA Grant	-	-	-	-	750,000	-	-	-
450.000	Interest - Investments	806	49	53	-	-	N/A	-	N/A
Total Measure M - 012		219,020	\$ 274,576	\$ 298,205	\$ 236,092	\$ 1,002,500	324.6	\$ 267,500	(73.3)

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Prior Year	Fiscal Year 2016-17 Estimated	% Change from Prior Year
Community Development Block Grant (CDBG) - 014									
423.###	CDBG Grant	-	-	-	-	180,000	N/A	-	(100.0)
Total T CDBG Grant		-	-	-	-	180,000	N/A	-	(100.0)
Air Quality Improvement Fund (AQMD) - 015									
420.030	AB 2766 AQMD	\$ 19,563	\$ 18,939	\$ 19,502	\$ 20,000	\$ 20,000	-	\$ 20,000	-
450.000	Interest - Investments	99	135	47	300	300	-	300	-
Total AQMD - 015		19,662	19,074	19,549	20,300	20,300	-	20,300	-
Public, Educational, and Government (PEG) Purposes - 016									
450.000	Interest - Investments	\$ 420	\$ 381	\$ 110	\$ 1,000	\$ 1,300	30.0	\$ 1,800	38.5
470.210	PEG Fees	15,680	16,338	16,458	15,400	15,800	2.6	16,200	2.5
Total PEG Purposes - 016		16,100	16,719	16,568	16,400	17,100	4.3	18,000	5.3
Asset Seizure - 020									
420.500	Asset Seizures	\$ -	\$ 79,042	\$ 181,769	\$ 88,000	\$ 107,000	21.6	\$ 107,000	-
450.000	Interest - Investments	-	-	12	500	600	20.0	800	33.3
Total Asset Seizure - 020		-	79,042	181,781	88,500	107,600	21.6	107,800	0.2
Public Safety Augmentation (Proposition 172) - 021									
420.040	Prop 172 Revenue	\$ 143,532	\$ 155,467	\$ 161,954	\$ 172,000	\$ 176,300	2.5	\$ 180,500	2.4
450.000	Interest - Investments	63	118	50	300	300	-	300	-
Total Proposition 172 - 021		143,595	155,585	162,004	172,300	176,600	2.5	180,800	2.4
Supplemental Law Enforcement Services (SLESF) - 022									
420.043	SLESF Revenue	\$ 100,000	\$ 100,000	\$ 103,157	\$ 100,000	\$ 100,000	-	\$ 100,000	-
450.000	Interest - Investments	9	-	5	300	200	(33.3)	300	50.0
Total SLESF - 022		100,009	100,000	103,162	100,300	100,200	(0.1)	100,300	0.1
Service Authority for Abandoned Vehicles (SAAV) - 023									
420.041	SAAV Revenue	\$ 7,381	\$ 1,723	\$ -	\$ -	\$ -	N/A	\$ -	N/A
450.000	Interest - Investments	69	73	22	100	100	-	100	-
Total SAAV - 023		7,450	1,796	22	100	100	-	100	-
Park Development - 033									
430.300	Park In Lieu Fees	\$ 22,050	\$ -	\$ -	\$ 40,000	\$ -	(100.0)	\$ -	N/A
450.000	Interest - Investments	18	63	17	100	100	-	100	-
Total Park Development - 033		22,068	63	17	40,100	100	(99.8)	100	-
SA Housing Entity Fund- 038									
495.100	Transfers In	\$ 528,899	\$ 210,500	\$ 329,556	\$ -	\$ -	N/A	\$ -	N/A
450.000	Interest Investments	-	-	176	-	2,400	N/A	3,200	33.3
450.200	Interest Other	-	-	433	-	-	N/A	-	N/A
450.400	Interest Senior Housing Loan	-	-	100,397	-	-	N/A	-	N/A
450.700	Rental Income	-	134,718	-	260,000	260,000	-	260,000	-
470.700	Loan Repayments	-	-	14,654	-	3,200	N/A	3,200	-
496.000	Extraordinary Gain	-	-	109,121	-	-	N/A	-	N/A
Total SA Housing Entity Fund - 038		528,899	345,218	554,337	260,000	265,600	2.2	266,400	0.3
SA Debt Service Fund- 049									
407.105	Suc Agency Trust Revenue	\$ -	\$ -	\$ -	\$ 868,155	\$ 863,000	(0.6)	\$ 862,700	(0.0)
450.000	Interest - Investments	\$ 8,066	8,453	6,120	-	-	-	-	N/A
450.200	Interest - Others	\$ 9,295	8,854	3,191	-	-	-	-	N/A
495.100	Transfers In	\$ 37,808	1,648,007	1,022,066	-	7,000	-	7,000	-

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Prior Year	Fiscal Year 2016-17 Estimated	% Change from Prior Year
496.000	Extraordinary Gain	\$ 4,308,153	-	96,011	-	-		-	N/A
Total SA Debt Service Fund - 049		4,363,322	\$ 1,665,314	\$ 1,127,388	\$ 868,155	\$ 870,000	0.2	\$ 869,700	(0.0)
TOTAL SPECIAL REVENUE FUNDS		\$ 5,933,264	\$ 3,034,923	\$ 2,978,616	\$ 2,272,043	\$ 3,091,600	36.1	\$ 2,190,100	(29.2)

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Prior Year	Fiscal Year 2016-17 Estimated	% Change from Prior Year
PROJECT FUNDS:									
Capital Outlay Reserve (COR) - 035									
420.050	Micellaneous Grants	85,346	\$ 49,708	\$ -	\$ -	\$ -	N/A	\$ -	N/A
420.085	Safe Routes to School	-	35,000	127,207	-	-	N/A	-	N/A
420.086	SLPP Matching Grant	-	-	318,000	-	-	-	-	N/A
420.300	Reimb Fr Other Agencies	-	-	80,725	-	-	N/A	-	N/A
450.000	Interest - Investments	7,159	12,368	3,795	19,000	21,900	15.3	25,200	15.1
450.400	Interest-Sr Housing Loan	11,088	-	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	500	-	-	-	-	N/A	-	N/A
480.000	Advances fr Other Funds-Prin	103,332	-	-	-	-	N/A	-	N/A
495.100	Transfers In	3,500,000	1,700,000	416,569	1,656,530	250,000	(84.9)	250,000	-
Total COR - 035		3,707,425	\$ 1,797,076	\$ 946,296	\$ 1,675,530	\$ 271,900	(83.8)	\$ 275,200	1.2
One-Time Projects -036									
495.100	Transfers In	-	\$ -	\$ 819,500	\$ -	\$ -	N/A	\$ 380,900	N/A
Total One-Time - 036		-	\$ -	\$ 819,500	\$ -	\$ -	N/A	\$ 380,900	N/A
Economic Development - 005									
495.100	Transfers In	-	\$ -	\$ 250,000	\$ -	\$ -	N/A	\$ -	N/A
Total Econ Dev - 005		-	\$ -	\$ 250,000	\$ -	\$ -	N/A	\$ -	N/A
TOTAL PROJECT FUNDS		\$ 3,707,425	\$ 1,797,076	\$ 2,015,796	\$ 1,675,530	\$ 271,900	(83.8)	\$ 656,100	141.3
ENTERPRISE FUNDS:									
Water - 050									
430.110	Plan Check & Inspection Fees	3,706	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
430.400	Water Sales	\$ 2,752,860	2,844,525	2,822,857	2,602,000	2,366,400	(9.1)	2,366,400	-
430.410	Water Meter Sales	1,690	181	362	2,000	2,000	-	2,000	-
450.000	Interest - Investments	4,894	4,444	673	9,800	11,300	15.3	13,000	15.0
470.000	Expense Reimbursements	1,635	-	9,817	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	5,210	2,206	1,368	2,000	2,000	-	2,000	-
Total Water - 050		2,769,995	\$ 2,851,356	\$ 2,835,077	\$ 2,615,800	\$ 2,381,700	(8.9)	\$ 2,383,400	0.1
Water Replacement - 051									
450.000	Interest - Investments	\$ 8,446	\$ 7,678	\$ -	\$ -	\$ -	N/A	\$ -	N/A
450.400	Interest-Sr Housing Loan	13,976	-	-	-	-	N/A	-	N/A
Total Water Replacement - 051		22,422	\$ 7,678	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Sewer - 052									
420.300	Reimb Fr Other Agencies	-	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
430.110	Plan Check & Inspection Fees	\$ 559	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
430.500	Water/Sewer Connection Charge	3,300	-	-	-	-	N/A	-	N/A
430.510	Sewer Service Charge	238,555	224,020	236,631	250,000	240,000	(4.0)	240,000	-
450.000	Interest - Investments	4,423	3,622	581	6,000	6,900	15.0	7,900	14.5
470.200	Miscellaneous Revenues	-	254	-	-	-	N/A	-	N/A
Total Sewer - 052		246,837	\$ 227,896	\$ 237,212	\$ 256,000	\$ 246,900	(3.6)	\$ 247,900	0.4
Sewer Replacement - 053									
450.000	Interest - Investments	\$ 8,236	\$ 7,488	\$ -	\$ -	\$ -	N/A	\$ -	N/A
450.400	Interest-Sr Housing Loan	13,977	-	-	-	-	N/A	-	N/A
Total Sewer Replacement - 053		22,213	\$ 7,488	\$ -	\$ -	\$ -	N/A	\$ -	N/A

Revenue Overview by Object Code and Funds

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Account No.	Revenue Source	Fiscal Year	% Change	Fiscal Year	% Change				
		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Proposed	from Prior Year	2016-17 Estimated	from Prior Year
Water Capital Reserve - 055									
450.000	Interest - Investments	\$ 3,669	\$ 2,420	\$ 1,246	\$ 20,500	\$ 23,600	15.1	\$ 27,100	14.8
470.000	Expense Reimbursements	6,656	-	-	-	-	-	-	N/A
495.050	Transfer from Water Fund	200,000	500,000	750,000	362,795	224,700	(38.1)	213,900	(4.8)
495.100	One-time Transfers In	-	-	2,686,926	-	-	N/A	-	N/A
Total Water Capital Reserve - 055		210,325	\$ 502,420	\$ 3,438,172	\$ 383,295	\$ 248,300	(35.2)	\$ 241,000	(2.9)
Sewer Capital Reserve - 056									
450.000	Interest - Investments	\$ 1,589	\$ 1,092	\$ 1,212	\$ 15,900	\$ 18,300	15.1	\$ 21,000	14.8
495.052	Transfer from Sewer Fund	125,000	125,000	375,000	\$ 79,386	54,200	(31.7)	62,700	15.7
495.100	One-time Transfers In	-	-	2,620,273	-	-	-	-	-
Total Sewer Capital Reserve - 056		126,589	\$ 126,092	\$ 2,996,485	\$ 95,286	\$ 72,500	(23.9)	\$ 83,700	15.4
TOTAL ENTERPRISE FUNDS		\$ 3,398,381	\$ 3,722,930	\$ 9,506,946	\$ 3,350,381	\$ 2,949,400	(12.0)	\$ 2,956,000	0.2
INTERNAL SERVICE FUNDS:									
Risk Management - 060									
450.000	Interest - Investments	\$ 3,643	\$ 2,706	\$ 398	\$ 4,000	\$ 4,600	15.0	\$ 5,300	15.2
450.400	Interest-Sr Housing Loan	16,772	-	-	-	-	N/A	-	N/A
450.40#	Interest-Sr Housing Loan	-	-	-	169,713	-	(100.0)	-	N/A
490.001	Charges to General Fund	113,000	130,620	178,720	376,600	808,600	114.7	1,011,700	25.1
490.011	Charges to Streets Fund	2,900	6,000	5,900	9,100	16,100	76.9	19,900	23.6
490.012	Charges to Measure M Fund	700	700	700	-	-	N/A	-	N/A
490.038	Charges to SA Hsng Auth	-	8,250	-	-	-	N/A	-	N/A
490.040	Charges to CDC-Low/Mod	584	-	-	-	-	N/A	-	N/A
490.041	Charges to CDC Fund	1,342	-	-	-	-	N/A	-	N/A
490.046	Charges to CDC Debt Service	408	-	-	-	-	N/A	-	N/A
490.047	Charges to SA-Hsng Authority	417	8,250	-	-	-	N/A	-	N/A
490.049	Charges to SA-Debt Service	292	1,600	-	-	-	N/A	-	N/A
490.050	Charges to Water Fund	36,200	54,000	62,300	103,200	61,100	(40.8)	75,400	23.4
490.052	Charges to Sewer Fund	3,000	1,500	6,600	5,500	8,500	54.5	10,500	23.5
495.100	Transfers In	-	-	-	458,426	359,000	(21.7)	-	(100.0)
Total Insurance - 060		179,258	\$ 213,626	\$ 254,618	\$ 1,126,539	\$ 1,257,900	11.7	\$ 1,122,800	(10.7)
Employee Benefits - 061									
450.000	Interest - Investments	\$ 1,591	\$ 1,210	\$ 197	\$ 2,500	\$ 2,900	16.0	\$ 3,300	13.8
450.400	Interest-Sr Housing Loan	27,953	-	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	23	-	1,009	-	-	N/A	-	N/A
470.200	OPEB Trust Withdrawal	-	-	86,089	120,000	-	(100.0)	-	N/A
490.001	Charges to General Fund	2,062,193	2,023,924	1,742,522	1,878,000	-	(100.0)	-	N/A
490.011	Charges to Streets Fund	37,113	34,622	31,897	37,200	-	(100.0)	-	N/A
490.021	Charges to Publ Safety Augm Fd	42,615	39,474	46,025	66,100	-	(100.0)	-	N/A
490.022	Charges to COPPS	41,515	36,432	23,858	19,900	-	(100.0)	-	N/A
490.038	Charges to SA Hsng Auth	-	17,505	48,027	44,500	-	(100.0)	-	N/A
490.040	Charges to CDC-Low/Mod	15,485	-	-	-	-	N/A	-	N/A
490.041	Charges to CDC Fund	18,402	-	-	-	-	N/A	-	N/A
490.047	Charges to SA-Hsng Authority	12,102	15,103	-	-	-	N/A	-	N/A
490.049	Charges to SA-Debt Service	10,476	28,766	-	-	-	N/A	-	N/A
490.050	Charges to Water Fund	166,578	195,264	141,389	180,600	-	(100.0)	-	N/A
490.052	Charges to Sewer Fund	13,678	28,940	28,002	29,600	-	(100.0)	-	N/A
490.062	Charges to Building M/R Fund	13,794	14,181	15,468	19,600	-	(100.0)	-	N/A
495.100	Transfers In	-	-	1,500,000	-	-	N/A	-	N/A
Total Employee Benefits - 061		2,463,518	\$ 2,435,421	\$ 3,664,483	\$ 2,398,000	\$ 2,900	(99.9)	\$ 3,300	13.8

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Account No.	Revenue Source	Fiscal Year	% Change	Fiscal Year	% Change				
		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Proposed	from Prior Year	2016-17 Estimated	from Prior Year
Facility Maintenance - 062									
450.000	Interest - Investments	\$ 3,456	\$ 3,021	\$ 413	\$ 300	\$ 300	-	\$ 300	-
450.400	Interest-Sr Housing Loan	13,976	-	-	-	-	N/A	-	N/A
490.001	Charges to General Fund	290,100	253,700	233,190	306,500	-	(100.0)	-	N/A
490.011	Charges to Streets Fund	2,800	2,900	2,500	2,800	-	(100.0)	-	N/A
490.050	Charges to Water Fund	29,400	27,200	26,500	32,000	-	(100.0)	-	N/A
490.052	Charges to Sewer Fund	2,500	800	2,800	1,700	-	(100.0)	-	N/A
Total Facility Maintenance - 062		342,232	287,621	265,403	343,300	300	(99.9)	300	-
Vehicle Replacement - 063									
450.000	Interest - Investments	\$ 2,784	\$ 2,473	\$ 319	\$ 5,000	\$ 5,800	16.0	\$ 6,700	15.5
450.400	Interest-Sr Housing Loan	11,181	-	-	-	-	N/A	-	N/A
470.000	Expense Reimbursements	22,891	-	-	30,000	-	(100.0)	-	N/A
470.100	Vehicle Sales	2,344	38,985	10,050	4,400	4,400	-	4,400	-
490.001	Charges to General Fund	166,200	208,700	205,825	100,000	101,500	1.5	95,100	(6.3)
490.011	Charges to Streets Fund	38,800	53,800	52,925	35,000	26,800	(23.4)	24,000	(10.4)
490.050	Charges to Water Fund	26,500	44,100	37,300	21,000	19,000	(9.5)	13,500	(28.9)
490.052	Charges to Sewer Fund	5,900	13,100	8,125	3,000	3,000	-	-	(100.0)
Total Vehicle Replacement - 063		276,600	361,158	314,544	198,400	160,500	(19.1)	143,700	(10.5)
Technology Replacement - 064									
450.000	Interest - Investments	\$ 2,171	\$ 1,903	\$ 246	\$ 3,000	\$ 3,500	16.7	\$ 4,000	14.3
470.200	Miscellaneous Revenues	1,048	326	-	-	-	N/A	-	N/A
490.001	Charges to General Fund	219,300	176,000	147,400	222,700	72,800	(67.3)	72,800	-
490.038	Charges to SA Hsng Auth	-	6,600	-	-	-	-	-	N/A
490.040	Charges to CDC-Low/Mod	2,917	-	-	-	-	N/A	-	N/A
490.041	Charges to CDC Fund	2,917	-	-	-	-	N/A	-	N/A
490.046	Charges to CDC Debt Service	1,108	-	-	-	-	N/A	-	N/A
490.047	Charges to SA-Hsng Authority	2,083	6,600	-	-	-	-	-	N/A
490.049	Charges to SA-Debt Service	792	1,300	-	-	-	-	-	N/A
490.050	Charges to Water Fund	63,400	43,400	41,100	62,200	5,600	(91.0)	5,600	-
490.052	Charges to Sewer Fund	2,100	1,200	4,400	3,300	1,400	(57.6)	1,400	-
495.100	Transfers In	-	-	216,000	67,000	-	-	-	N/A
Total Computer Maintenance - 064		297,836	237,329	409,146	358,200	83,300	(76.7)	83,800	0.6
TOTAL INTERNAL SERVICE FUNDS		\$ 3,559,444	\$ 3,535,155	\$ 4,908,194	\$ 4,424,439	\$ 1,504,900	(66.0)	1,353,900	(10.0)
RESERVE FUNDS (General Fund):									
Revenue Volatility Reserve - 005									
495.100	Transfers In	-	-	1,000,000	-	-	N/A	-	N/A
Total Revenue Volatility - 005		-	-	1,000,000	-	-	N/A	-	N/A
Emergency Reserve - 007									
495.100	Transfers In	-	-	9,000,000	-	-	N/A	-	N/A
Total Emergency Reserve - 007		-	-	9,000,000	-	-	N/A	-	N/A
TOTAL RESERVE FUNDS		\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	N/A	\$ -	N/A
TOTAL REVENUE ALL FUNDS		\$ 28,631,747	\$ 23,967,980	\$ 38,586,844	\$ 21,155,893	\$ 18,183,400	(14.1)	\$ 17,617,900	(3.1)

*The Water and Sewer Replacement Funds were merged with the Water and Sewer Capital Reserve Funds in FY 2013-14

Interfund Transfer / Charges Summary
Fiscal Year 2015-16

Transfers Out	Transfers In									Total
	General Fund	COR Capital Projects	One Time Projects Fund	Successor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Management	Vehicle Replacement	Technology Maintenance	
General Fund	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,167,600	\$ 101,500	\$ 72,800	\$ 1,591,900
Gas Tax (HUTA)	-	-	-	-	-	-	16,100	26,800	-	42,900
Measure M	-	-	-	-	-	-	-	-	-	-
Prop 172	-	-	-	-	-	-	-	-	-	-
SLESF*	-	-	-	-	-	-	-	-	-	-
SA Hsng Auth	-	-	-	7,000	-	-	-	-	-	7,000
Water	475,300	-	-	-	224,700	-	61,100	19,000	5,600	785,700
Sewer	31,300	-	-	-	-	54,200	8,500	3,000	1,400	98,400
Fac. Maintenance	-	-	-	-	-	-	-	-	-	-
OPEB Trust**	120,000	-	-	-	-	-	-	-	-	358,800
Projects Fund	-	-	-	-	-	-	-	-	-	149,000
Total	\$ 626,600	\$ 250,000	\$ -	\$ 7,000	\$ 100,700	\$ 54,200	\$ 1,253,300	\$ 150,300	\$ 79,800	\$ 3,033,700

*The SLESF fund is the Supplemental Law Enforcement Services Fund, also referred to as Citizens Option for Public Safety (COPS), a subvention from the State of California.

**Other Post Employment Benefits Trust (OPEB) funds retiree health insurance

Interfund Transfer / Charges Summary
Fiscal Year 2016-17

Transfers Out	Transfers In									Total
	General Fund	COR Capital Projects	One Time Projects Fund	Successor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Management	Vehicle Replacement	Technology Maintenance	
General Fund	\$ -	\$ 250,000	\$ 380,900	\$ -	\$ -	\$ -	\$ 1,011,700	\$ 95,100	\$ 72,800	\$ 1,810,500
Gas Tax (HUTA)	-	-	-	-	-	-	19,900	24,000	-	43,900
Measure M	-	-	-	-	-	-	-	-	-	-
Prop 172	-	-	-	-	-	-	-	-	-	-
SLESF*	-	-	-	-	-	-	-	-	-	-
SA Hsng Auth**	-	-	-	7,000	-	-	-	-	-	7,000
Water	452,800	-	-	-	213,900	-	75,400	13,500	5,600	761,200
Sewer	31,600	-	-	-	-	62,700	10,500	-	1,400	106,200
Fac. Maintenance	-	-	-	-	-	-	-	-	-	-
OPEB Trust***	120,000	-	-	-	-	-	-	-	-	120,000
Projects Fund	-	-	-	-	-	-	-	-	-	-
Total	\$ 604,400	\$ 250,000	\$ 380,900	\$ 7,000	\$ 213,900	\$ 62,700	\$ 1,117,500	\$ 132,600	\$ 79,800	\$ 2,848,800

*The SLESF fund is the Supplemental Law Enforcement Services Fund, also referred to as Citizens Option for Public Safety (COPS), a subvention from the State of California.

**Other Post Employment Benefits Trust (OPEB) funds retiree health insurance

Summary of Full Time Staff Reductions
6/11/2015

Classification	# FTE	Yr. Eliminated
Recreation Services Superintendent	1	2011-12
ASB Sergeant (but added RNSP Officer so no FTE change)		2012-13
Public Works Dir/City Engr	1	2013-14
Permit Technician/Admin. Sec.	1	2013-14
Recreation Coordinator	1	2013-14
Recreation Specialist	1	2013-14
Management Aide CS	1	2013-14
Management Analyst PD	1	2013-14
Police Officer (Canine)	1	2013-14
Finance Director	1	2014-15
ASB Officer	1	2014-15
Detective Sergeant (but added Detective)		2014-15
Maintenance Worker	1	2015-16
Police Officer	1	2015-16
Records Clerk	1	2015-16
TOTAL	13	

RESOLUTION NO. 2015-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA PALMA APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2015-16

WHEREAS, the City Manager of the City of La Palma did on May 5, May 11, May 19, and June 2, 2015, present to the City Council of said City a Proposed Budget for the Fiscal Year 2015-16 and

WHEREAS, the City Council held a duly noticed public hearing in the Council Chambers of City Hall of said City on June 16, 2015; and

WHEREAS, the City Council did review, revise, modify, correct, amend, and change said Proposed Budget for Fiscal Year 2015-16; and

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

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

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

SECTION 1. The said Proposed Budget, including the five-year Capital Improvement Plan and the One-Time Projects Plan, of the City of La Palma, California, for the Fiscal Year 2015-16, as so amended, modified, revised, and corrected, including those changes directed by the City Council at the June 2 and June 16, 2015, City Council meetings, is hereby approved and adopted. In adopting said budget, the City Council hereby instructs the City Manager to change the columns headed "Proposed" or "Amended" to "Adopted" for each of the several items of Personnel Services, Maintenance and Operations, and Capital Outlay and Improvements for each of the various funds, departments, programs, and accounts as set forth in said Proposed Budget and, as so amended, modified, and corrected, and hereby approves the distribution of the salary detail, maintenance and operations detail, capital outlay and improvements detail, policy revisions, and contractual arrangements noted in the program description and program explanation sections of the "Program Summary" pages, and interfund transactions and transfers shown under each of the respective funds, departments, programs, and accounts, and each of the respective "Item Description" accounts and explanatory data in its entirety, each provision of which should be construed to give effect to the entire document. The City Manager is also directed to adjust beginning balances to reflect actual amounts, to the

extent they are known, and, in accordance with standard budgeting and appropriating practice, is authorized to transfer appropriations within and between departmental budgets as required to accommodate unforeseen operating requirements.

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

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

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

SECTION 5. The original of said budget for the City of La Palma, California, for the Fiscal Year 2015-16 as now before this City Council, and as amended, modified, revised, and corrected by City Council and staff, in open session, shall be placed on file in the office of the City Clerk of the City of La Palma, California, open to public inspection, and that said Proposed Budget is expressly incorporated in this resolution and made a part thereof. The City Clerk is hereby instructed to have copies of the Adopted Budget duplicated and available for public review and inspection and a copy provided to the Orange County Public Library, La Palma Branch, as soon as practicable.

APPROVED AND ADOPTED by the City Council of the City of La Palma at a regular meeting held on the 16th day of June 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 16th day of June 2015 and that it was so adopted by called vote as follows:

AYES:

NOES:

ABSENT:

Laurie A. Murray, CMC
City Clerk

RESOLUTION NO. 2015-__

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF LA PALMA APPROVING AND
ADOPTING THE ANNUAL APPROPRIATIONS
LIMIT FOR FISCAL YEAR 2015-16**

WHEREAS, the voters of California, on November 6, 1979, added Article XIII B to the State Constitution placing various limitations on the appropriations of state and local governments; and

WHEREAS, Proposition 111 established Fiscal Year 1986-87 as the base year for establishing the appropriations limit; and

WHEREAS, the City of La Palma has complied with the provisions of Article XIII B in determining the appropriations limit for Fiscal Year 2015-16.

NOW, THEREFORE, the City Council of the City of La Palma does find, determine, and declare as follows:

SECTION 1. The appropriations limit for Fiscal Year 2015-16 is \$14,974,894, as calculated on Exhibit A, attached hereto.

SECTION 2. In calculating the appropriations limit, the City has utilized the California per capita personal income growth factor for Fiscal Year 2015-16, as shown on Exhibit A, attached hereto.

SECTION 3. In calculating the appropriations limit, the City has utilized the population growth factor for the County of Orange for Fiscal Year 2015-16, as shown on Exhibit A, attached hereto.

SECTION 4. The City reserves the right to change or revise the growth factors associated with the calculation of the appropriations limit if such changes or revisions would result in a more advantageous appropriations limit in the present or future.

SECTION 5. The City Clerk shall certify to the adoption of this Resolution.

APPROVED AND ADOPTED by the City Council of the City of La Palma at a regular meeting held on the ____ day of June 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 ____ day of June 2015, and that it was so adopted by called vote as follows:

AYES:

NOTES:

ABSENT:

Laurie A. Murray, CMC
City Clerk

RESOLUTION NO. 2015-__

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF LA PALMA ADOPTING AN INTERIM
BUDGET FOR FISCAL YEAR 2015-2016**

WHEREAS, the City of La Palma (“City”) is in the process of developing an annual budget for fiscal year 2015-2016, but the final budget will not be completed by June 30, 2015; and

WHEREAS, the City is required to make routine monthly payments for administration, goods and services, maintenance, and other miscellaneous items in order to continue the day-to-day operations of the City, including but not limited to payroll and expense disbursements; and

WHEREAS, the City has a required obligation to pay its retrospective and annual deposit payments for general liability and workers compensation prior to July 23 to avoid late payment penalties; and

WHEREAS, the City Council desires to adopt an interim budget for fiscal year 2015-2016 for the purpose of allowing normal and ongoing day-to-day operations of the City to continue uninterrupted until the final budget is completed and acted upon by the City Council; and

WHEREAS, the City has an adopted budget with a complete spending and revenue plan for fiscal year 2014-2015; and

WHEREAS, the City Council desires that the City continue following its adopted 2014-2015 budget, including annual insurance payments, until the budget for fiscal year 2015-2016 is completed.

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

SECTION 1. The City Council of the City of La Palma does hereby adopt as an interim City Budget for fiscal 2015-2016 the adopted City budget for fiscal year 2014-2015 as modified by prior action of this Council.

SECTION 2. The City Council of the City of La Palma does hereby authorize the City Manager to pay its Fiscal Year 2015-16 retrospective and annual deposit payments for general liability and workers compensation prior to July 23 to avoid late payment penalties.

SECTION 3. The City Clerk shall certify to the adoption of this resolution and thereafter the same shall be in full force and effect.

APPROVED AND ADOPTED by the City Council of the City of La Palma at a regular meeting held on the ____ day of June 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 ____ day of June 2015, and that it was so adopted by called vote as follows:

AYES:

NOES:

Laurie A. Murray, CMC
City Clerk

La Palma City Council

June 10, 2015

The Honorable City Council Members
City Hall La Palma

Dear City Council Members:

My purpose in writing this letter is to implore you to continue the "FIT-N-FUN" after school program. This program is of great value to our children and to society as well. Our children can benefit from fun filled activities that not only exercise them physically but also mentally. Children of today do not have the opportunity to exercise and to interact with other children like the children did a few years ago. With the increasing cutbacks, our schools, and communities have suffered due to cutbacks to programs that kept our children healthy. Most children today have little to no activities that keep them healthy; they go home and either play video games, watch TV, play with their phones, or just sit on the couch.

How does keeping these programs benefit society? Our society faces increasing cost in medical services rendered due to Obesity, Diabetes, Mental Wellness, and other preventable deceases. Our children of the past were more fit because of the availability of exercise both at school and programs such as these. Our society also benefits because our children are more available to serve our country in many ways i.e. Arm Forces, Police, Fire Department, and Search and Rescue to name a few.

The "FIT-N-FUN" program has been one of the great after school a program that promotes good behavior, challenges our kids physically, and socializes them. It promotes interaction with others kids, and teaches them fairness, good sportsmanship, and good citizenship.

I know that you face tough choices in balancing the budget; however, the budget should not be balanced at the sacrifice of the general good of our children and society. I am asking you to continue support of the "FIT-N-FUN" program the benefits to society and our kids are numerous; it makes good sense to support and not suspend this program.

Thank you so much for your help

Sincerely,


Maria V. Pascual – Los Coyotes Elementary School
(714) 791-4472

PARENTS Name

PARENTS Signature

Email and Phone

Ana Murakami

Ana Murakami

Irma Torres

Irma Torres

Mansi Melita

Mansi

Josue Carrillo

Josue Carrillo

Kelly Duong

Kelly Duong

Eun Ah Park

Eun Ah Park

Alisa Dan

Alisa Dan

Noemi Dupuch

Noemi Dupuch

Marybell Ramirez

Marybell Ramirez

RAJESH CASR ADO

Rajesh Casr ADO

KAYLIN PACHE

Kaylin Pacheco

Chetan Malani

Chetan Malani

Karen Moore

Karen Moore

Angelique Vaca

Angelique Vaca

Nadira Mohabir

Nadira Mohabir

Chu Thuy Anh

Chu Thuy Anh

Clardia Moscoso

Clardia Moscoso

Amy Rodriguez

Amy Rodriguez

Lisa Walker

Lisa Walker

Christa Dekker

Christa Dekker

Marla Nasser

Marla Nasser

Asli Bhopia

Asli Bhopia

Rif SNAIKH

Rif SNAIKH

Sean Hall

Sean Hall

Yahoo.com

67

88

0001

PARENTS Name

PARENTS Signature

Email and Phone

Adrianna Jurado

[Signature]

Steven Gonzales

[Signature]

Danielle Chavez

Danielle Chavez

ASIF SHAIKH

Asif A. M. S.

Kimberley Friday

Kimberley

Grace Robbin
C. M. S.

Grace Robbin
K. M. S.

JAY ENRIQUEZ

[Signature]

Hector Pardo

[Signature]

Rajwinder Kaur

Rajwinder Kaur

Ana Cota

Ana Cota

Amree Gauding

[Signature]

Norm Pascual
[Signature]

[Signature]

[Signature]

William Estela

[Signature]

Mariana AAD

[Signature]

Nisreen M.

[Signature]

Mahi Almulis

[Signature]

Julie Spessert

[Signature]

Amie Hwang

[Signature]

NAOMI ROBERTS

Naomi Roberts

Sangeeta Parekh

Pareesh

Jalpa Raja

Jalpa Raja



315

7
5

7

PARENTS Name

PARENTS Signature

Email and Phone

Adeanna Suarez Adeanna Hise

Rudy Pardo



Leticia Garcia

Leticia Garcia

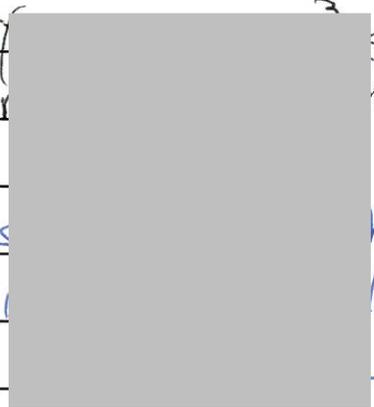
SUSAN CHANG



John Trankler



Chris Cosby



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