



# CITY OF LA PALMA

FISCAL YEAR 2015-16 ADOPTED BUDGET



# **City of La Palma, California Adopted Annual Budget**

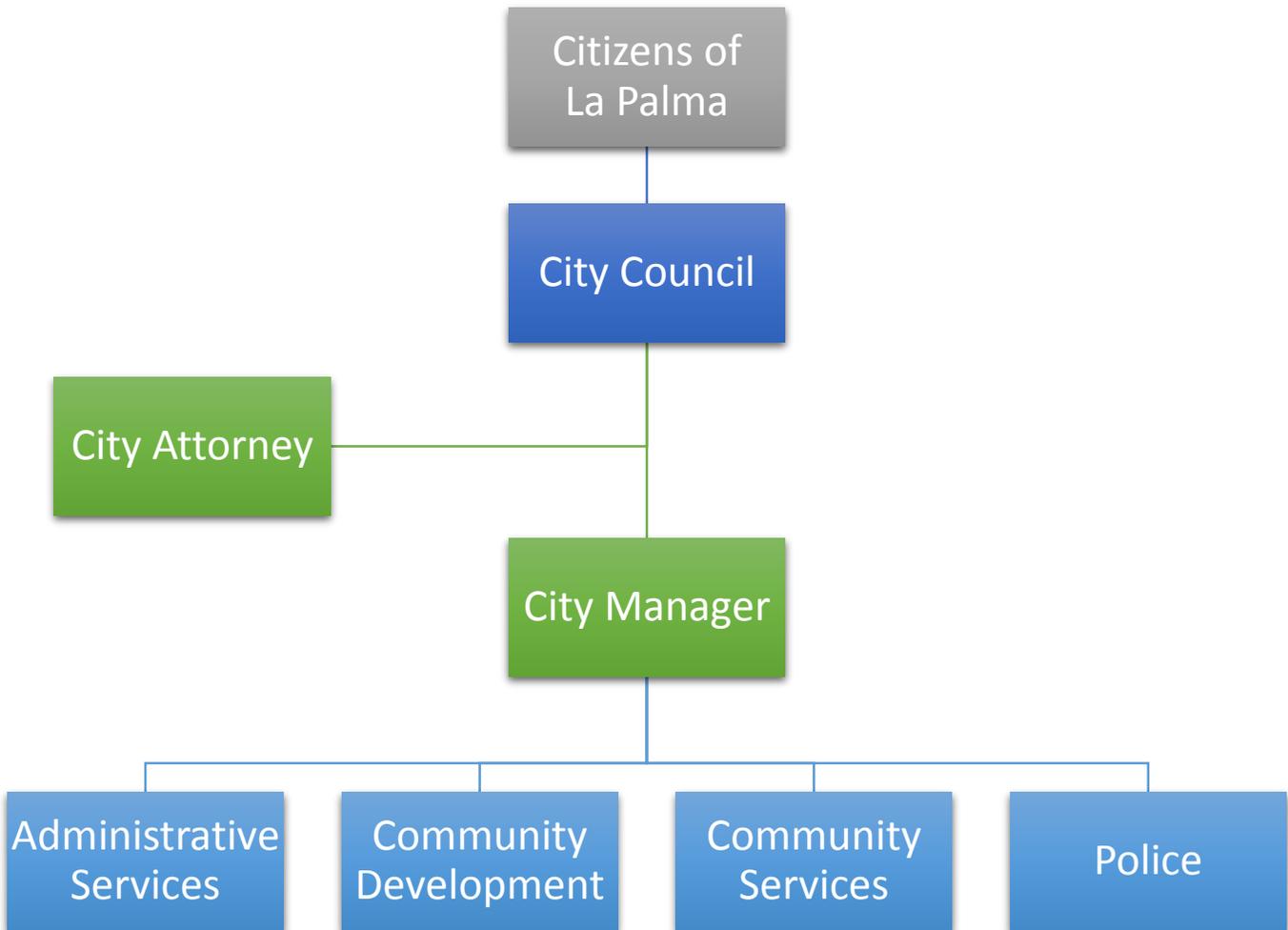
**July 1, 2015 – June 30, 2016  
Fiscal Year 2015-16**



## **City Council Members**

**Peter L. Kim, Mayor  
Gerard Goedhart, Mayor Pro Tem  
Steve Hwangbo  
Steve Shanahan  
Michele Steggell**

# City of La Palma





## TABLE OF CONTENTS

Budget Message.....	1
Adopted FY 2015-16 Budget in Brief.....	7
Three Year Budget Summary .....	10
Long-Term Financial Outlook.....	11
La Palma Community Profile.....	12
2015 Budget Process.....	14
GANN Limit.....	15
Budget Resolution.....	16
Fund Summaries .....	18
Summary of Resources and Requirements by Fund: FY2015-16.....	19
Summary of Resources and Requirements by Fund: FY2016-17.....	20
General Fund: Revenue and Expenditure Overview.....	21
All Funds: Expenditure Overview, by Department .....	22
Revenue Overview by Object Code and Funds, All Funds .....	23
Interfund Transfer / Charges Summary .....	29
General Government .....	30
City Council .....	32
City Manager’s Office.....	34
Legal Services .....	37
Administrative Services.....	39
Administration .....	41
City Clerk .....	43
Fiscal Services.....	45
Human Resources .....	47
Technology and Communications.....	49
Police Department.....	52
Administration .....	56
Police Operations/Management.....	58
Patrol.....	60
Services Division Management .....	62



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Community Education.....	64
Investigations .....	66
Records and Communications .....	68
Community Services.....	70
Administration .....	74
Health and Wellness .....	76
Recreation Facility Operations.....	78
Special Events.....	80
Youth and Family Services .....	82
Citywide Maintenance .....	84
Engineering .....	86
Parks and Medians.....	88
Streets .....	90
Community Development.....	92
Administration .....	96
Building and Safety .....	98
Code Enforcement and Business Licensing.....	100
Planning.....	102
Special Revenues.....	104
Gas Tax .....	107
Asset Seizure .....	109
Public Safety Augmentation Fund (Proposition 172).....	110
Supplemental Law Enforcement Fund (COPS/SLESF) .....	111
Successor Agency Housing Authority and Debt Service .....	112
Utilities.....	114
Water Administration .....	116
Water Billing.....	118
Water Production.....	120
Water Transmission .....	122
Sewers.....	124
Internal Service Funds.....	126
Risk Management .....	128



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Technology Replacement.....	130
Vehicle Replacement .....	132
Project Funds .....	134
Capital Improvement Program .....	134
Other Projects .....	151
Detail Budget Worksheets .....	152
Appendix A – Staffing Plan.....	A-1
Appendix B – Chart of Accounts .....	B-1
Revenue Sources.....	B-1
Object Codes .....	B-6
Appendix C – Financial Policies .....	C-1
Fund Balance Reserve Policy.....	C-1
Statement of Investment Policy.....	C-15
Purchasing Policy .....	C-27
Appendix D – Fee Schedules .....	D-1
Appendix E – Glossary.....	E-1





## Budget Message

July 1, 2015

Dear Mayor and Council Members

I present to the Mayor and City Council the FY 2015-16 Adopted Budget. The Budget provides the framework for providing services and programs to the community of La Palma at a time when it is at a financial crossroads. The services and programs included in the budget represent the delivery of core services and priorities as identified in the Department work plans and City Council goals. The budget document includes the General Fund, Capital Outlay Reserve Fund (COR), and all Special and Enterprise Funds as well as both Operating and Capital Improvement Program budgets. This Budget also represents a substantial departure in format in an effort to increase transparency and ease of understanding.

### OVERALL SUMMARY

La Palma's total Adopted General Fund operating budget for 2015-16 is \$9,879,300, excluding transfers with \$10,382,600 in revenue. The City's total 2015-16 General Fund operating budget represents an 11.0 % increase compared to the adjusted 2014-15 budget, driven largely by the factors discussed below. The projected 2015-16 General Fund ending fund balance is \$343,700. The City's financial policies require that the City maintain a minimum cash flow balance in the General Fund of \$250,000. Balance over this amount is generally transferred to other reserves or the One-Time Project fund. Given the current financial situation, additional fund balance is being retained in the General Fund through the FY 2014-15 and FY 2015-16 years.

The total Adopted Budget for all funds combined is \$22,692,300. The CIP Budget is \$5,444,800 which includes \$2,276,700 from COR. The Special Revenue, One-Time Projects, Economic Development, and Enterprise Funds Adopted budgets total \$8,249,200.

Property tax remains the City's largest General Fund revenue source and is projected to increase 2% compared to 2014-15 adjusted revenues and would have been higher except for the projected loss from La Palma Intercommunity Hospital's (LPIH) move to non-profit status. Sales tax, which is the next largest General Fund revenue source, is projected to increase almost 30%, largely due to the \$223,000 one-time payment at the end of the State triple flip next year and a one-time negative correction in the current year. Overall, total General Fund revenues for 2015-16 are projected to increase about 10% (including the triple flip) compared to 2014-15 adjusted revenue and over 13% compared to 2013-14 actual revenue. The increase, when adjusted for the one-time negative correction in FY 2014-15, the onetime increase for the end of the triple flip, and revenue shifts from other funds due to the Budget Restructure is actually 1.48%. Primary drivers for property and sales tax changes are the one-time revenue associated with the end of the triple flip, a significant reduction in oil prices and associated sales tax, the move of LPIH to non-profit status, and the change in business model for one of the City's top sales tax payers.

In addition to revenue challenges, the City faces two significant long term expenditure drivers; increasing retirement costs largely associated with prior unfunded liabilities and increasing insurance costs due to both prior claims and escalating cost trends into the foreseeable future. The positive gap between projected revenues and projected expenditures is more than negated by the required transfer of 6.4% of ongoing revenues for capital and other one-time needs. With the \$610,100 transfer out, the deficit is estimated at \$106,800 and is proposed to be filled through use of \$106,800 in fund balance over the target fund balance amount.

## FISCAL CHALLENGES

While lower oil prices are anticipated to be temporary through the three to five year term, the City's dependence upon that volatile commodity is anticipated to continue in spite of efforts to diversify the City's economy and revenue base. Other major drivers of the current financial situation represent more long-term challenges such as starkly higher pension and insurance costs, the loss of property tax associated with LPIH's change to non-profit status, and the change in business model for one of the City's top sales tax payers. The City also continues to be impacted by the 2011 loss of redevelopment and it's over reliance on a very few large sales tax producing businesses. Trends that will influence La Palma's operations and success over the short to long term include:

1. Property Tax – The largest single General Fund revenue source at 32%. Revenues are rising modestly outside of the loss of tax and tax increment from LPIH mentioned above. Other property tax increases created some residual property tax in the current year and allowed for some redevelopment loan repayment to the City, but this is expected to be temporary. Tenant improvements and associated increased value are on the upswing. Overall, single family home sales are leveling off state-wide however, despite historically low interest rates.
2. Sales Tax – New and anticipated retail outlets should boost sales tax revenues and offset to a small extent the loss of oil generated sales tax and the partial year loss of McDonald's as they construct their new restaurant. The trend away from brick and mortar establishments to on-line sales continues and more legislative proposals to recognize this in sales tax structure could ultimately result in additional revenue to the City. This trend also increases the importance of State and County sales tax pools and this is now the third highest category of sales tax to the City.
3. Economic Assets/Development Tools – Assets such as size, location, and security are stable over time and position the city well. The new zoning code provides some additional development opportunities and the City continues to be constrained by the lack of redevelopment and the additional tools and resources it provided. The new sign code and Freeway Overlay District are examples of new opportunities for diversification.
4. Economic Recovery/Lower Vacancy Rates – La Palma is seeing reduced vacancy rates and new business investment. Continuing this trend requires continuous effort and as the Governor has mentioned in his budget submittals, the next recession may be just around the corner. The City therefore needs to take advantage of the current mild recovery even though several bright spots such as auto sales do not impact La Palma.
5. Investment Returns – The interest rate environment is expected to continue with historically low rates even as the Federal Reserve plans gradual easing of their stimulation of the economy. The City's Investment Policy takes advantage of the earnings opportunities available and the budget assumes continuation of this increase.
6. Capital Needs – The long range plan for capital projects allows the City to identify and plan for future needs. The City has also worked hard to identify all potential needs and include them in this planning. The budget assumes a General Fund transfer of \$250,000 to the Capital Outlay Reserve Fund (COR) in order to prepare for these longer term needs. Annual contributions are expected to increase in future years. Capital demands are also a large part of why the City has invested in grant consultant services to assist in financing these needs.
7. Organizational Efficiencies – The budget reflects recent action to restructure the organization to be more efficient and reduce costs, investments in technology and energy that further improve productivity and service quality, and anticipated retirement costs which trigger the need for increased succession planning.

8. Fiscal Health – The City continues to move toward a priority-based budget and process. This includes identifying all challenges and projects for analysis, clearly identifying on-going costs and revenues separately from one-time revenues and costs, clearly identifying the key results expected from the City and evaluating and valuing each City project and program based on their cost v.v. their value in achieving those key results. The City has done much to identify future needs and to distinguish on-going from one-time obligations and revenues. It has also begun to define all of its programs and activities. Key results mapping will identify core responsibilities and results. The new financial system and its reporting and analysis tools are also key to promoting this work.
9. Drought – With the declaration of a Stage 2 Water Alert and the potential for even more restrictive water regulations in the near future, this budget assumes additional outreach expenditures in the Water fund to ensure residents and businesses are aware of new restrictions as well as newly available tools, and of the importance of changing behaviors.

### LONG TERM CHALLENGES – THE 7 REVOLUTIONS

In addition to these short term challenges, the City must also begin to plan for longer term global challenges which will impact all communities. A brief introduction to how these trends will impact La Palma follows.

10. Population – While stable in number, La Palma’s population make up will continue to change over the next decade with increasing diversity and an aging population. Maintaining a representative and responsive workforce will continue to be a challenge for the organization.
11. Resource Management – Drought response has been mentioned above and the City faces potential challenges with water quality as well as quantity. La Palma is also disproportionately impacted by natural resource commodities pricing, specifically oil. Diversification of the revenue base is the most important strategy to mitigate this impact. To a lesser extent, the community’s increasing energy conservation and use of solar energy also pose challenges for the long term stability of utility users’ tax revenues, as do technology changes.
12. Information Convergence – Many City software programs were purchased over time and are not designed to integrate well or to share data. Interoperability will be increasingly important and the new financial enterprise software is a step in this direction.
13. Technology – In addition to updating technology systems, it will be important to invest in employee skills to keep up with and make the most of these changes, especially with the City’s reduced level of staffing.
14. Economics – Diversifying our economy will help to diversify the City’s revenue base and reduce its dependence upon a single taxpayer for fiscal solvency. Other trends which impact La Palma include the rise of internet business and more global business and investment. Making the most of our limited infill development opportunities in this changing environment will continue to require planning and affirmative action.
15. Security – A reputation for a safe, secure city is one of the most important of La Palma’s economic assets. Maintaining this reputation as the nature of crime changes presents a long term challenge. Criminal networks have extensive technology assets at their disposal and cybercrime is an increasing threat in an uncertain world. Protecting our own assets will also require new strategies.
16. Challenges of Governing – Technology provides opportunities for more transparency and information sharing, but also increases competition for citizens’ attention. It raises the community’s expectations for how they can connect and do business with the City. With declining resources, the future also holds more opportunities and demands for new ways in which different governments can work together to continue to provide core services at the expected level.

## CITY COUNCIL GOALS

In January, the City Council adopted 20 goals to guide the City over the next year. These goals were instrumental in guiding the budget process, document, and priorities. Briefly, these goals can be seen throughout the budget in the following ways:

- **Balanced Budget** – Goals included improving the budget process and document, mid-year review and matching budget to long term projections all of which have been a part of creating and presenting this Adopted Budget.
- **Billboards** – Goal was to have a minimum of one site by April 2015. Lease and application for one site has been finalized. A Development Agreement will come to the City Council in early summer describing details and may determine if a second site will also proceed.
- **UUT Modernization** – While the goal was to look at modernization of the utility users tax, focus may broaden given the financial situation to look at options designed to increase vs. just preserve revenues.
- **Utility Operating Deficits** – A water rate study is underway which will come to the Council this summer and outline choices for eliminating the deficit and for addressing impacts from the drought and water conservation.
- **Maintain Quality of Life** – This goal included beautification, communications, strong police and fire, continuous improvement, infrastructure, protecting services and making people happy. Funding for the capital improvement program is one way this budget addresses the goal. Publication of more financial information and formation of the new Citizen Committee on Sustainability are ways communications are being improved with the latter also addressing continuous improvement in operations and protection of services.
- **Zoning Code** – The Code update is already complete and reduced consultant costs in the budget reflect the conclusion of the General Plan/Zoning Code update process. These are major accomplishments and represent a multi-year community effort.
- **Reduce water usage** – New State water restrictions have come out since this goal was adopted. The City Council has established a Stage 2 Water Alert. A drought response strategy is being developed and funding is included in the budget for this effort.
- **Complete labor negotiations** – Meetings with employee groups will begin shortly before the start of FY 2015-16 and are expected to continue well into the fiscal year. Outside of salary reductions for the City Manager and the Management Team, changes as a result of those processes will need to return in the form of budget amendments or adjustments.
- **School Survey** – The City conducted a survey of residents north of Houston on high school preferences and opinions. This information was part of the background materials for Assemblywoman Young Kim's AB 523 which would have allowed transfers of La Palma high school students to a school within city boundaries regardless of their home school. This bill did not pass committee, but local discussions between the City and the Fullerton Joint Unified High School District will occur starting later this summer.
- **Business Environment** – A survey of existing businesses has been developed and a meeting of businesses with the City Council is planned for October. Costs are included in the Adopted Budget. The budget also includes elimination of SCORE workshops, which while useful, have attracted mostly out of town businesses.
- **Financing of City Hall** – options and recommendations are due back to the City Council this fall. Capital costs have been removed from the CIP pending this discussion.



## REVENUES AND EXPENDITURES

### General Fund

General Fund changes have been significant in the Adopted Budget as needed to close the revenue expenditure gap. The additional one-time triple flip sales tax revenue is being used for ongoing operations to partially fill the temporary reduction in sales taxes caused by recent oil market changes. The other four major drivers for General Fund issues have already been described, retirement unfunded liabilities, insurance increases, LPIH's move to non-profit status, and the change in business model for one of the City's top sales tax payers. To meet these challenges in the short term, the Adopted Budget reflects significant changes to reduce costs including the elimination of three full time and one part time position, elimination of the Fit N Fun afterschool program, reduction in park staffing hours, elimination of PIY police youth program, 5% salary reductions for all management staff, and the use of General Fund surplus to pay down existing insurance liabilities. Revenues have also been impacted with cost of living increases to City fees and an increase to parking fines.

A new revenue source is assumed, the lease of the City's property on La Palma for a private business. Billboard revenue is assumed for future years, but is not anticipated for 2015-16. Likewise, energy savings from the current facilities project are incorporated into the Adopted Budget, while any savings and costs associated with the purchase of street lights and retrofitting to LED are not assumed until the following year.

### Capital Improvement Program

Significant changes are also made in the Adopted Budget for the Capital Improvement Program (CIP). \$250,000 is set aside from anticipated on-going General Fund revenues for the COR fund in order to maintain full funding for anticipated capital projects over the long term. Significantly higher annual contributions to COR are anticipated for future years in order to fully fund these projects. This is even after projects which will require grant funding or financing, such as a Civic Center project, have been removed and after the target street investment cycle has been lengthened from seven to nine years.

### Other Funds

Funds beyond the General Fund and COR are also facing fiscal challenges. The City will receive a water rate study this coming summer which will provide analysis necessary to bring the utility funds into a sustainable financial future. Gas taxes would also be anticipated to recover in future years as the global price of oil returns to more normal levels and proposals at the State level that could change gas tax rates or methodology come to fruition. As part of restructuring City finances for more transparency, several changes have been made to reduce the number of internal service funds and show more complete program costs. Finally, several funds, including the General Fund and internal service funds have large outstanding loan balances from the former redevelopment agency. These debts impact what is actually available and usable from target fund balances. Debt issues are described in more depth below.

### Debt

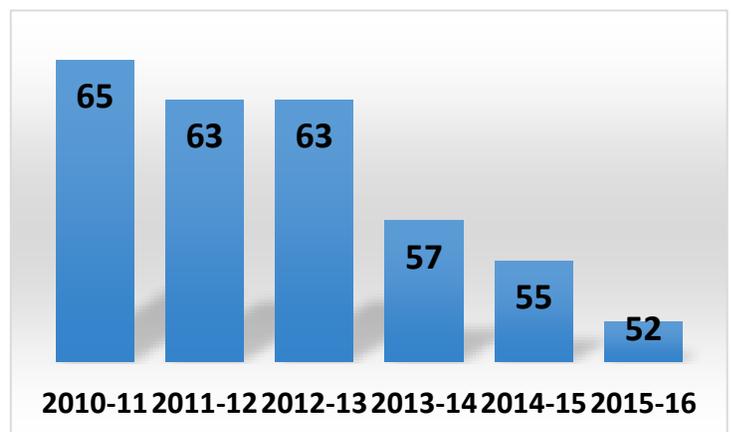
Debt issues over the coming year are limited to the areas of unfunded retirement liabilities and the ultimate revaluing of about \$5 million in loans made from the City to the former redevelopment agency. These could be significantly impacted by proposals in the Governor's State Budget and results of that process are to date unknown. Loan repayment is also impacted by residual property taxes for former redevelopment project areas and this in turn is negatively impacted by the LPIH's change to non-profit status.

The City took a significant step to address unfunded liabilities in FY 2013-14 when it formed a Trust to reduce the liabilities associated with post-retirement benefit obligations (OPEB) relating to retiree medical contributions. The savings from this move continue to be reflected in the budget. Results of a bi-annual actuarial update on the Trust will be received this next year and will impact future budgets for this expense.

**COMPENSATION, BENEFITS, AND STAFFING**

The major compensation change in the Adopted Budget is the 5% reduction in salaries for management staff and the City Manager beginning July 4, 2015. The City is currently engaged in labor negotiations with each of its three labor groups and other compensation and benefit changes will be reflected in an amended budget once those negotiations are complete. New State requirements for paid sick leave for part time employees has also been anticipated in this budget.

Staffing continues its downward trend of the last several years with a reduction of three full time positions. The position of Motor Officer in Police and one of three Maintenance Worker positions in Community Services are eliminated. The one full time Police Records Clerk position is reduced to part time with the expectation that more records work will be done by Police Dispatchers. Anticipated hires for part time Cashier and additional web support are also eliminated in the budget. Full time staffing is Adopted at 52 positions which is lower than at any time since the mid-1980's as illustrated in the adjacent chart.



Maintaining both the quantity of services of the past and the quality of services expected is very challenging in the current environment. This highlights the need for longer term service and financial solvency and the importance of the productivity investments highlighted in this message.

**CONCLUSION**

The City of La Palma is indeed at a financial crossroads and continues to face a very challenging financial environment. While the Adopted Budget is balanced, albeit with the use of existing fund balance, it is not sustainable without changes to current forecasts for long term trends. A newly formed Citizen Committee on Sustainability will be working with staff to review our current situation, these forecasts, and options for addressing these trends. Additional financial transparency and analysis will also be available through the conversion of the City's financial software for better forecasting and tracking in the coming years. Through these efforts and continuing investment in our community by businesses and residents, the City will address these challenges and protect its future.

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

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

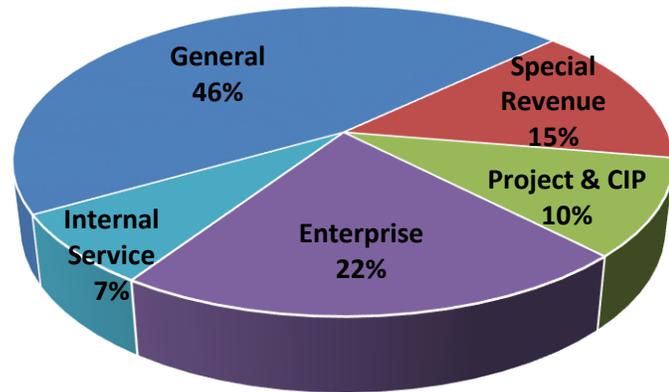
  
 \_\_\_\_\_  
 Community Development Director

  
 \_\_\_\_\_  
 Community Services Director

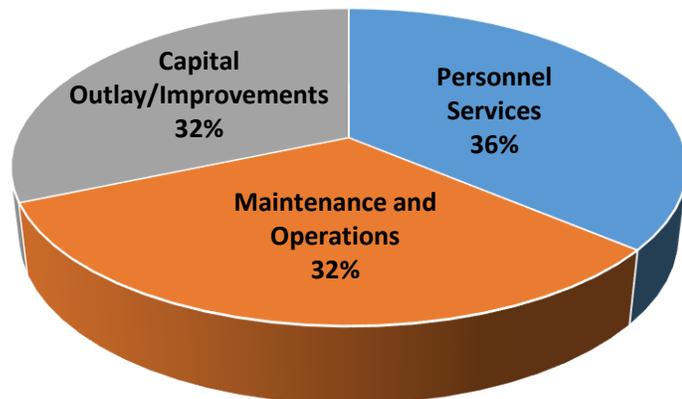
  
 \_\_\_\_\_  
 Police Chief

## Adopted FY 2015-16 Budget in Brief

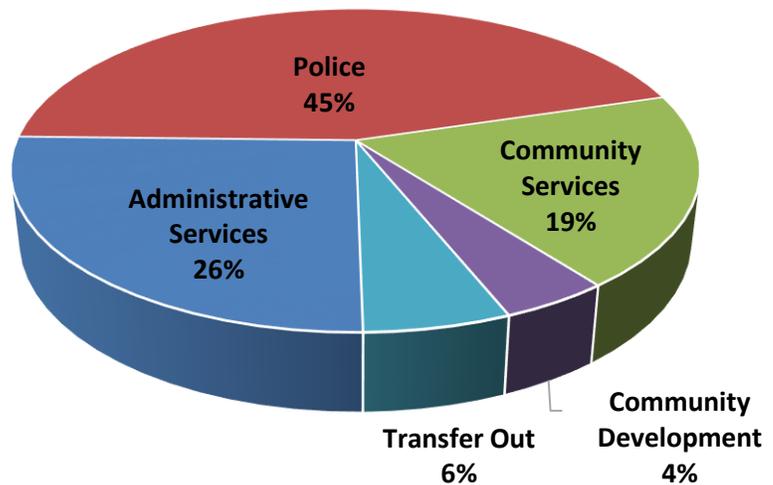
FY2015-16 Total Expenditures \$22,692,300	
General	\$10,489,400
Special Revenue	\$3,348,200
Project & CIP	\$2,295,100
Enterprise	\$4,882,600
Internal Service	\$1,677,000
<b>Total</b>	<b>\$22,692,300</b>



FY2015-16 Total Expenditures By Object	
Personnel Services	\$7,921,200
Maintenance and Operations	\$7,091,700
Capital Outlay/Improvements	\$7,817,300
<b>Total</b>	<b>\$22,692,300</b>

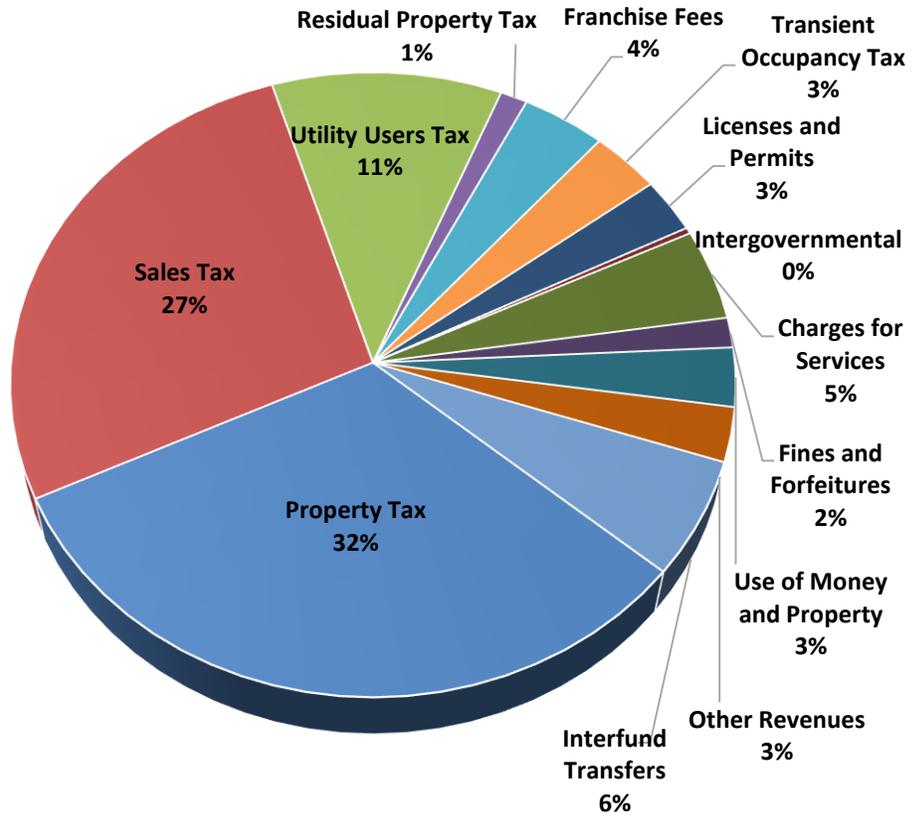


FY2015-16 General Fund Expenditures \$10,487,700	
Administrative Services	\$2,690,700
Police	\$4,713,200
Community Services	\$2,021,300
Community Development	\$454,100
Transfer Out	\$610,100
<b>Total</b>	<b>\$10,489,400</b>



## GENERAL FUND REVENUES

FY2015-16 General Fund Revenue \$10,365,600	
Property Tax	\$ 3,311,500
Sales Tax	\$ 2,822,400
Utility Users Tax	\$ 1,139,300
Residual Property Tax	\$ 133,900
Franchise Fees	\$ 415,500
Transient Occupancy Tax	\$ 345,000
Licenses and Permits	\$ 295,200
Intergovernmental	\$ 33,000
Charges for Services	\$ 490,100
Fines and Forfeitures	\$ 161,000
Use of Money and Property	\$ 317,600
Other Revenues	\$ 291,500
Interfund Transfers	\$ 626,600
<b>Total</b>	<b>\$10,382,600</b>



### Sales Tax Distribution

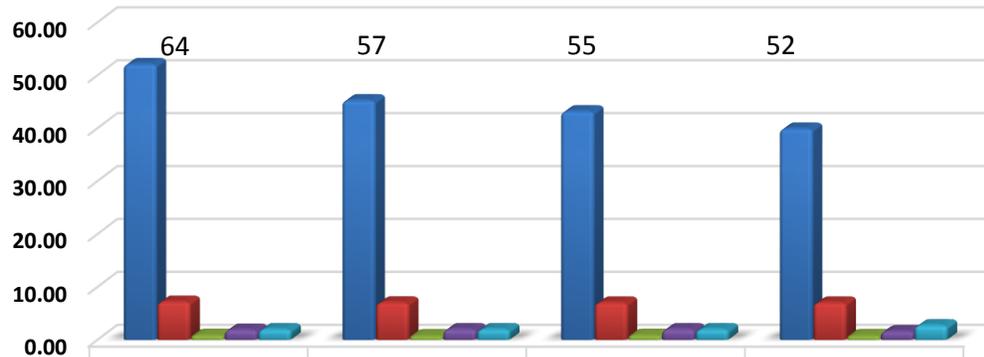
The total sales tax rate in the City of La Palma is 8%. For every dollar you spend on retail purchases, you pay 8 cents in sales tax.  
**Only 1 cent of this comes back to the City.**

### Property Tax Distribution

Most people will be surprised to know that for every dollar Orange County Receives from La Palma residents,  
**only 11 cents comes back to the City.**

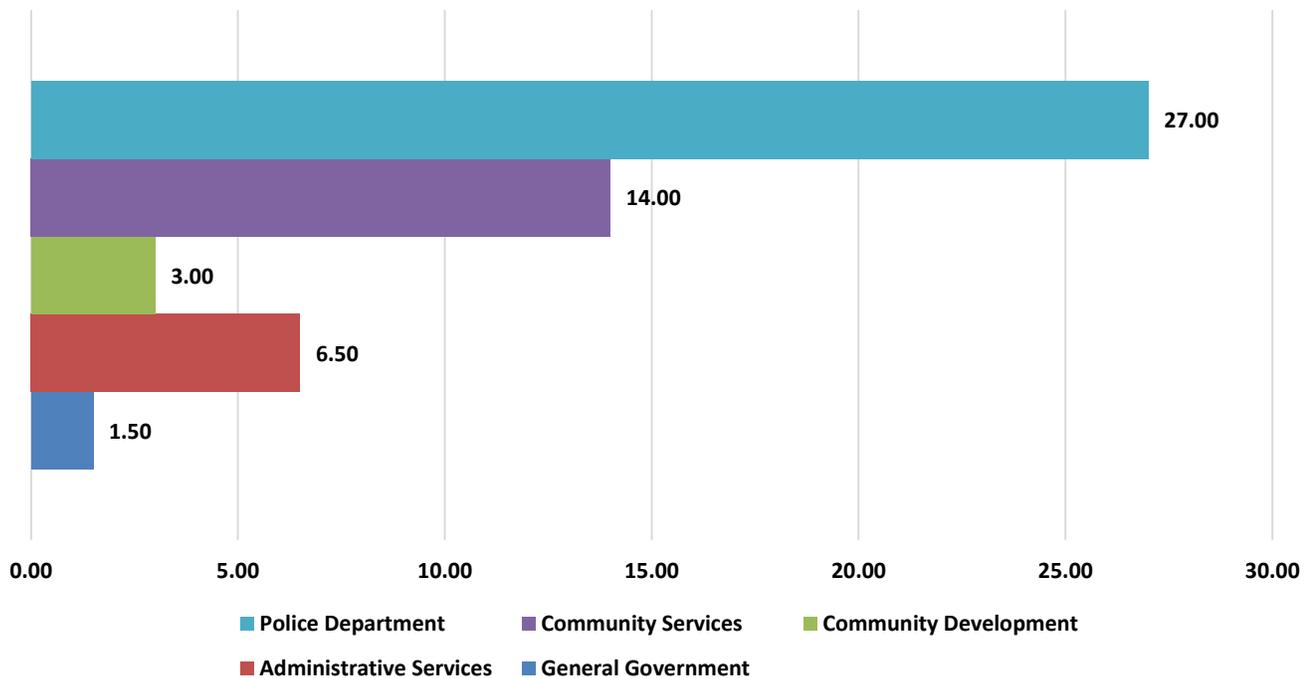
## FULL TIME STAFFING

### FY 2012-13 - FY 2015-16



	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 PROPOSED
General Fund	52.10	45.25	43.17	39.90
Utility Funds	7.20	7.05	7.03	7.03
Successor Agency	0.80	0.70	0.80	0.74
Street Funds	1.90	2.00	2.00	1.60
Grant/Other Project Funds	2.00	2.00	2.00	2.73

### FY 2015-16 Staffing By Department

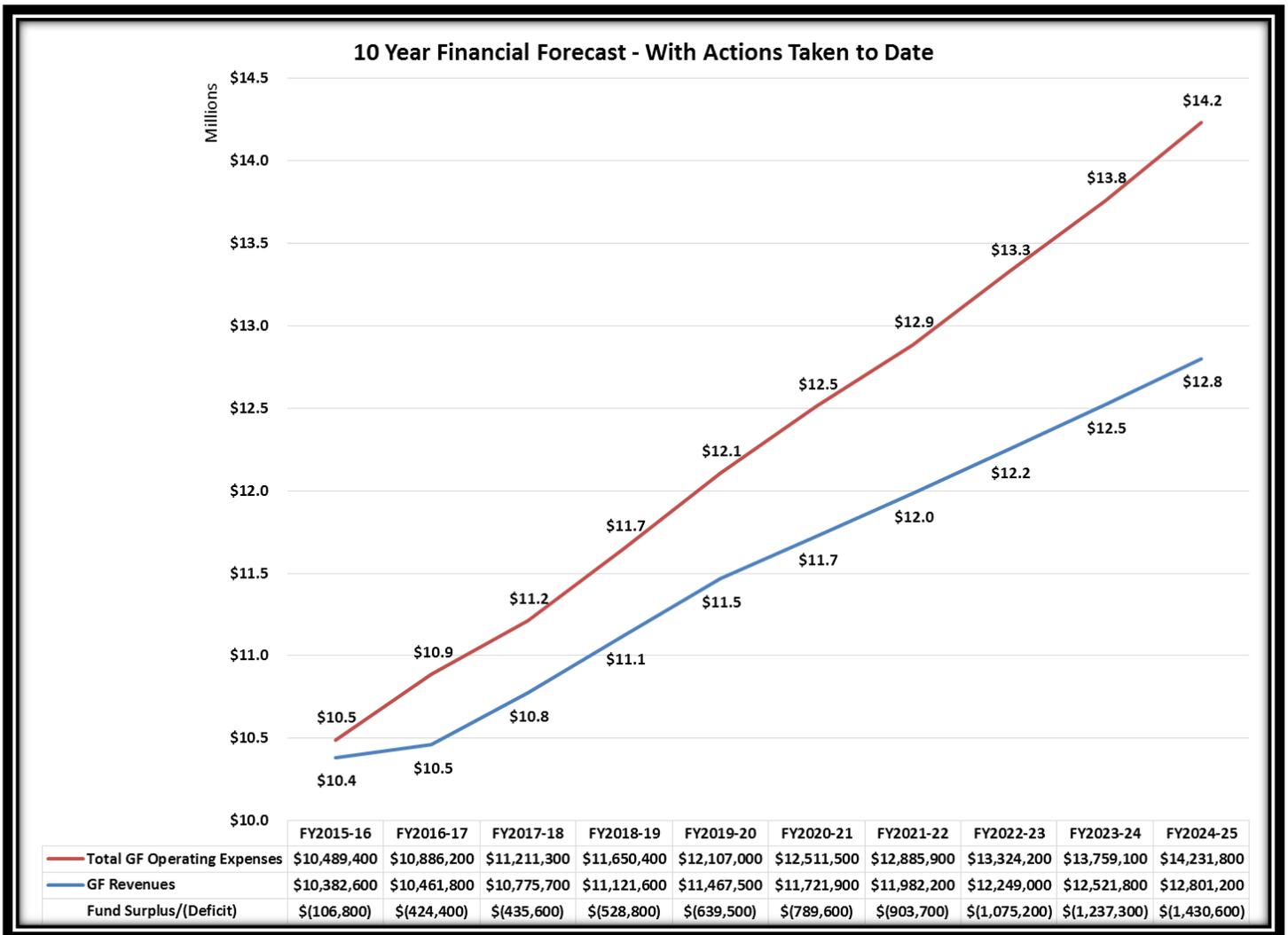




## Three Year Budget Summary

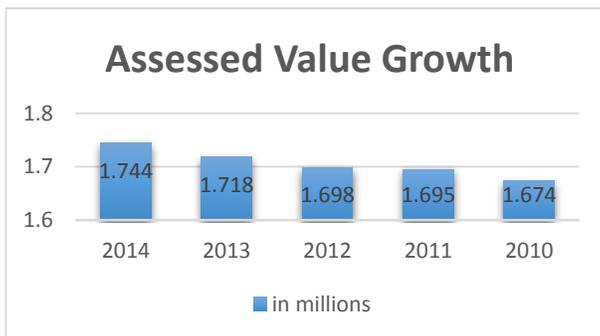
Code	Department Name	Estimate	Estimate	Estimate
001-110	CITY COUNCIL	\$ 56,900	\$ 63,500	\$ 84,300
001-120	CITY MANAGER	219,200	222,800	225,400
001-130	LEGAL SERVICES	129,400	129,000	144,000
001-140	ADMINISTRATIVE SERVICES	158,400	165,400	170,600
001-150	CITY CLERK	136,500	156,000	144,800
001-160	FISCAL SERVICES	363,700	371,500	378,900
001-170	HUMAN RESOURCES	1,303,300	1,362,500	1,484,200
001-180	TECHNOLOGY & COMMUNICATIONS	323,300	320,000	324,600
	<b>ADMINISTRATION/ ADMINISTRATIVE SERVICES TOTAL &gt;</b>	<b>\$ 2,690,700</b>	<b>\$ 2,790,700</b>	<b>\$ 2,956,800</b>
001-210	POLICE ADMINISTRATION	\$ 538,500	\$ 555,600	\$ 567,500
001-220	OPERATIONS MANAGEMENT	300,200	315,100	317,200
001-235	PATROL	2,407,700	2,536,700	2,582,200
001-240	SERVICES DIVISION MANAGEMENT	238,700	260,400	267,600
001-250	COMMUNITY EDUCATION	58,500	67,200	65,300
001-260	INVESTIGATIONS	562,700	589,400	598,000
001-270	RECORDS & COMMUNICATIONS	606,900	637,000	649,000
	<b>POLICE TOTAL &gt;</b>	<b>\$ 4,713,200</b>	<b>\$ 4,961,400</b>	<b>\$ 5,046,800</b>
001-310	COMMUNITY SERVICES ADMINISTRATION	\$ 343,000	\$ 355,300	\$ 360,400
001-320	HEALTH & WELLNESS	145,100	145,700	145,900
001-330	RECREATION FACILITY OPERATIONS	216,800	229,100	234,400
001-340	SPECIAL EVENTS	184,900	125,600	126,900
001-350	YOUTH & FAMILY	251,800	266,000	272,700
001-370	CITY-WIDE MAINTENANCE	268,900	337,700	389,000
001-380	ENGINEERING	94,400	88,200	88,300
001-390	PARKS & MEDIANS	218,000	221,500	223,700
001-400	STREETS	298,400	272,900	279,200
	<b>COMMUNITY SERVICES TOTAL &gt;</b>	<b>\$ 2,021,300</b>	<b>\$ 2,042,000</b>	<b>\$ 2,120,500</b>
001-510	COMMUNITY DEVELOPMENT ADMINISTRATION	\$ 100,000	\$ 102,900	\$ 104,100
001-520	BUILDING AND SAFETY	139,600	135,600	135,600
001-530	CODE ENFORCEMENT	97,900	103,200	107,500
001-540	PLANNING	116,600	119,500	120,700
	<b>COMMUNITY DEVELOPMENT TOTAL &gt;</b>	<b>\$ 454,100</b>	<b>\$ 461,200</b>	<b>\$ 467,900</b>
	Expenditure Subtotal Before Transfer Out >	\$ 9,879,300	\$ 10,255,300	\$ 10,592,000
	Adjusted for changes in Transfer Out >	\$ 610,100	\$ 630,900	\$ 650,400
	<b>EXPENDITURE GF TOTAL &gt;</b>	<b>\$ 10,489,400</b>	<b>\$ 10,886,200</b>	<b>\$ 11,242,400</b>
	Projected GF Revenues >	\$ 10,382,600	\$ 10,461,800	\$ 10,775,700
	<b>Surplus(Deficit)</b>	<b>\$ (106,800)</b>	<b>\$ (424,400)</b>	<b>\$ (466,700)</b>
011-410	GAS TAX	\$ 359,700	\$ 321,900	\$ 363,900
012-420	MEASURE M	1,267,500	267,500	-
014-423	CDBG	180,000	-	-
015-360	AIR QUALITY	-	-	-
016-185	PEG	-	-	-
020-280	ASSET FORFEITURE	160,000	87,000	-
021-285	PUBLIC SAFETY AUG. (PROP 172)	172,200	180,600	188,100
022-290	COPS	100,700	106,200	110,800
023-295	SAAV	-	-	-
038-710	SUCCESSOR AGENCY - HOUSING	238,100	239,000	239,300
049-720	SUCCESSOR AGENCY - DEBT SERVICE	870,000	869,700	852,555
	<b>SPECIAL FUNDS TOTAL &gt;</b>	<b>\$ 3,348,200</b>	<b>\$ 2,071,900</b>	<b>\$ 1,754,655</b>
050-430	WATER ADMINISTRATION	\$ 249,500	\$ 253,900	\$ 256,100
050-440	WATER BILLING	390,700	401,300	408,400
050-450	WATER PRODUCTION	1,817,500	1,809,400	1,877,400
050-460	WATER TRANSMISSION	488,100	496,600	511,800
052-480	SEWER	239,500	248,600	261,100
	<b>UTILITY/ENTERPRISE TOTAL &gt;</b>	<b>\$ 3,185,300</b>	<b>\$ 3,209,800</b>	<b>\$ 3,314,800</b>
060-610	RISK MANAGEMENT	\$ 1,289,500	\$ 1,117,700	\$ 1,236,200
062-620	TECHNOLOGY REPLACEMENT	121,500	43,200	114,000
063-630	VEHICLE REPLACEMENT	150,000	179,000	244,000
	<b>INTERNAL SERVICE TOTAL &gt;</b>	<b>\$ 1,561,000</b>	<b>\$ 1,339,900</b>	<b>\$ 1,594,200</b>

## Long-Term Financial Outlook



## La Palma Community Profile

Vital Statistics	
Date of Incorporation	October 26, 1955
Form of Government	Council/Manager
Total Land Area	1.8 Square Miles
Population	15,896
Employment	7,308
Median Age	41.7
Per Capita Personal Income	\$35,097
Unemployment Rate	5.6%

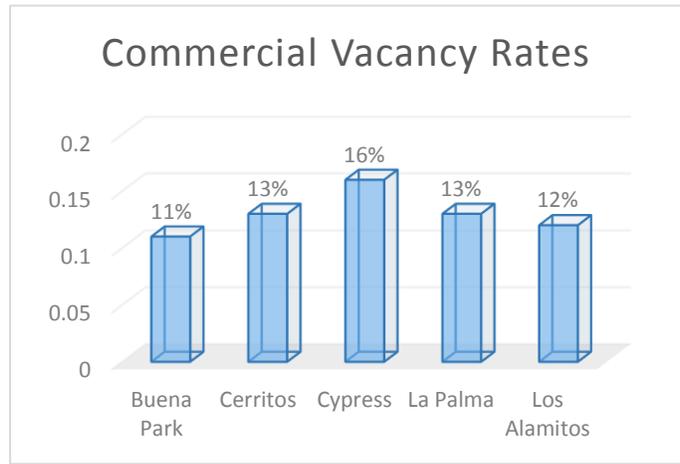
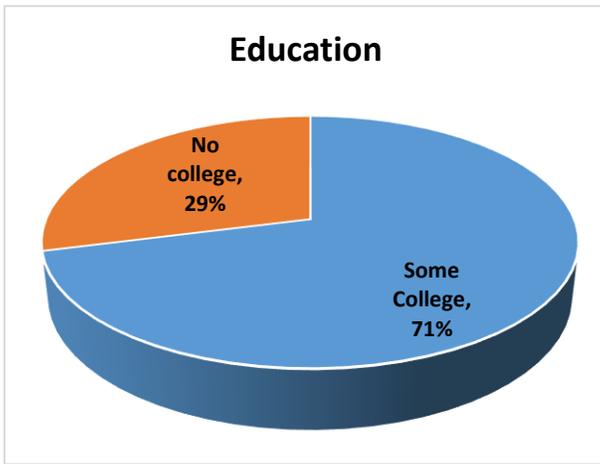


Housing Statistics	
Households	5,284
Avg. Household Size	3.06
Median Household Income	\$83,325
Home Ownership	70%
Median Home Price	\$608,000

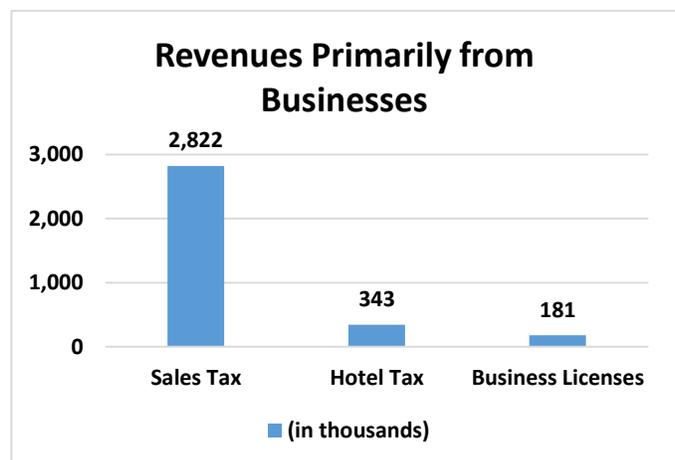
Major Employers	
ADP, Inc.	600
C & D Zodiac Aerospace	415
La Palma Intercommunity Hospital	36
Performance Machine	178
Anaheim Union High School District	157
Kaiser Foundation Healthplan	155
Unisource Worldwide	152
Arcadia Chair Company	150
Keebler Snack Co./Kellogg's	110
Tesoro	90



## LA PALMA COMMUNITY PROFILE



City Government	
<b>Resources</b>	
<b>Number of Employees</b>	
Full time	52
Part time	35
<b>Police Protection</b>	
<b>Number of Sworn Officers</b>	21
<b>Facilities</b>	
<b>Community Centers</b>	1
<b>Parks</b>	2
<b>Maximum Daily Water Capacity (millions of gallons)</b>	2.65
<b>Fire hydrants</b>	343
<b>Water Wells</b>	2
<b>Water Storage Capacity (millions of gallons)</b>	4.5
<b>Reservoirs</b>	2
<b>Water Mains (miles)</b>	38
<b>Sanitary sewers (miles)</b>	28
<b>Storm Drains (miles)</b>	5
<b>Manholes</b>	631
<b>Streets (miles)</b>	31
<b>Streetlights</b>	972
<b>Traffic Signals</b>	18.5





## 2015 Budget Process

The annual budget process includes considerable staff participation from all departments and City Council direction concerning key policy areas. The public has the opportunity to participate with comments, concerns or budget requests during multiple public meetings and a public hearing prior to adoption of the budget. The budget process spans a great portion of the year. The following summarizes the 2015 budget schedule:

January	April
City Council goal setting retreat City Council goal adoption	Study Session on Long Term Financial Plan/Budget Discussion and Presentation of the Capital Improvement Program
February	May
Mid-Year Budget Report and Adjusted Budget for FY 2014-15	Adopted Budget Overview City Council Budget Workshop Open Budget Discussion/Input
March	June
Additional Discussion of Mid-Year Report	Budget Deliberations Public Hearing and Adoption

The City Council and staff adheres to the following legal requirements pursuant to the State of California and policy requirements as designated in the Financial Policies of the City.

1. It shall be the policy of the City Council to adopt a balanced budget.
2. The City should focus on ongoing revenues being in a favorable balance with ongoing expenditures.
3. As necessary, develop plans to address contingencies associated with the State budget uncertainties. As necessary, develop a budget that makes reductions and increases efficiencies where possible, striving to minimize impact on direct services to the public.
4. The City Council will review revenue estimates quarterly and make program reductions if revenues are not received as forecasted.
5. Continue addressing long-term financial issues as they are identified based upon sound financial management practices and available funding.
6. The City should budget money for maintenance of capital projects for all projects on the CIP list, and not approve any CIP projects unless recurring maintenance funding is available.
7. The City should not apply for any new grant monies for ongoing programs unless the General Fund can absorb the cost and meet the expectations in the future.
8. The City should make annual budget allocations to the Capital Outlay Reserve (COR) based upon short-term and long-term capital needs and identified projects. Allocation should be made from total General Fund revenues.
9. The City has adopted a Sustainable Financial Plan (SFP) and a General Fund Revenue Policy to guide long term fiscal sustainability and decisions should, whenever possible, be consistent with these policies.
10. Financial impacts of projects and programs as described in staff reports shall indicate whether the project or program is consistent with the SFP.



## GANN Limit

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

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

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

The Fiscal Year 2015-16 budgeted expenditures are well within the statutory limit. It should be noted that future revenues exceeding the limitation require a return of the excess to the taxpayers or a substantial portion of such excess will be forfeited for State uses.

### CITY OF LA PALMA APPROPRIATIONS LIMIT FISCAL YEAR 2015-16

#### Appropriations Limit Calculation

Appropriations Limit Fiscal Year 2014-15	\$	14,269,787
Adjustment Factor for Fiscal Year 2015-16	x	1.04941256
Appropriations Limit Fiscal Year 2015-16	\$	14,974,894

#### FY 2015-16 Appropriations Subject to Limit and Appropriation Margin:

Proceeds of Taxes	\$	8,167,600
Less Exclusions, Qualified Capital Outlay		-
FY 2015-16 Appropriations Subject to Limit		8,167,600
FY 2015-16 Appropriations Limit		14,974,894
FY 2015-16 Appropriations Under Limit	\$	6,807,294

#### Calculation of Adjustment Factor for Fiscal Year 2015-16

Per Capita Personal Income Change = 3.82%*		1.03820000
Population Change (County) = 1.08%*	x	1.01080000
Adjustment Factor for Fiscal Year 2015-16		1.04941256



## Budget Resolution

### RESOLUTION NO. 2015-26

#### 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 12, June 2, and June 16, 2015, present to the City Council of said City a Adopted 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 Adopted Budget for Fiscal Year 2015-16; and

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

**WHEREAS**, the original of said Adopted 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 Adopted 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 Adopted Budget, including the five-year Capital Improvement Plan and five-year One-Time Project 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 16, 2015, City Council meeting, is hereby approved and adopted. In adopting said budget, the City Council hereby instructs the City Manager to change the columns headed "Adopted" 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 Adopted 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 Adopted Budget was presented.



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**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 Adopted 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.

/ s /

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Peter L. Kim  
Mayor

ATTEST:

/ s /

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Laurie A. Murray, CMC  
City Clerk

## Fund Summaries





## Summary of Resources and Requirements by Fund: FY2015-16

Fund	Projected Beginning Unassigned Fund Balance	Adopted Fiscal Year 2015-16			FY 2015-16
		Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance
<b>General Fund*</b>	\$ 450,500	\$ 10,382,600	\$ 10,489,400	\$ (106,800)	\$ 343,700
*(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)					
<b>Special Revenue Funds:</b>					
Gas Tax/Highway Users Tax	376,200	351,500	359,700	(8,200)	368,000
Measure M	265,900	252,500	1,267,500	(1,015,000)	(749,100)
Community Development Block Grant (CDBG)	-	180,000	180,000	-	-
Air Quality Improvement/AB 2766	75,800	20,300	-	20,300	96,100
Public, Educational, and Government (PEG)	178,300	17,100	-	17,100	195,400
Public Safety Augmentation (Proposition 172)	58,200	176,600	172,200	4,400	62,600
Asset Seizure (Asset Forfeiture)	62,000	107,600	160,000	(52,400)	9,600
Supplemental Law Enforcement Services	55,300	100,200	100,700	(500)	54,800
Successor Agency Housing Authority	359,500	265,600	238,100	27,500	387,000
Successor Agency Debt Service	-	870,000	870,000	-	-
<b>Total Special Revenue Funds</b>	<b>1,515,600</b>	<b>2,341,600</b>	<b>3,348,200</b>	<b>(1,006,600)</b>	<b>509,000</b>
<b>Project Funds:</b>					
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	1,021,900	2,276,700	(1,254,800)	4,497,000
One-Time Projects	433,800	-	18,000	(18,000)	415,800
Economic Development	249,600	-	400	(400)	249,200
<b>Total Project Funds</b>	<b>6,435,200</b>	<b>1,021,900</b>	<b>2,295,100</b>	<b>(1,273,200)</b>	<b>5,162,000</b>
<b>Enterprise Funds:</b>					
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
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
Water Capital Reserve	3,935,800	248,300	1,256,000	(1,007,700)	2,928,100
Sewer Capital Reserve	2,608,600	72,500	441,300	(368,800)	2,239,800
<b>Total Enterprise Funds</b>	<b>8,568,900</b>	<b>2,949,400</b>	<b>4,882,600</b>	<b>(1,933,200)</b>	<b>6,635,700</b>
<b>Internal Service Funds (Cash Balances):</b>					
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
Employee Benefits (Target Balance \$309,000; Fund owed additional \$1,000,000 by former RDA)	195,300	2,900	-	2,900	198,200
Facility Maintenance (Target Balance \$50,000; Fund owed additional \$500,000 by former RDA)	50,000	300	-	300	50,300
Vehicle Replacement (Target Balance \$717,400; Fund owed additional \$400,000 by former RDA)	936,900	160,500	266,000	(105,500)	831,400
Technology Maintenance and Replacement (Target Balance \$564,800)	663,900	83,300	121,500	(38,200)	625,700
<b>Total Internal Service Funds</b>	<b>2,458,200</b>	<b>1,504,900</b>	<b>1,677,000</b>	<b>(172,100)</b>	<b>2,286,100</b>
<b>Reserve Funds:</b>					
Revenue Volatility (Target Balance \$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
<b>Total Reserve Funds</b>	<b>10,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>
<b>Citywide Total</b>	<b>\$ 29,428,400</b>	<b>\$ 18,200,400</b>	<b>\$ 22,692,300</b>	<b>\$ (4,491,900)</b>	<b>\$ 24,936,500</b>



## Summary of Resources and Requirements by Fund: FY2016-17

Fund	FY 2015-16	Estimated Fiscal Year 2016-17			Estimated Ending Unassigned Fund Balance
	Estimated Ending Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	
<b>General Fund*</b>	\$ 343,700	\$ 10,461,800	\$ 10,886,200	\$ (424,400)	\$ (80,700)
*(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)					
<b>Special Revenue Funds:</b>					
Gas Tax/Highway Users Tax	368,000	359,100	365,100	(6,000)	362,000
Measure M	(749,100)	267,500	267,500	-	(749,100)
Air Quality Improvement/AB 2766	96,100	20,300	-	20,300	116,400
Public, Educational, and Government (PEG)	195,400	18,000	-	18,000	213,400
Public Safety Augmentation (Proposition 172)	62,600	180,800	180,600	200	62,800
Asset Seizure (Asset Forfeiture)	9,600	107,800	87,000	20,800	30,400
Supplemental Law Enforcement Services	54,800	100,300	106,200	(5,900)	48,900
Service Authority for Abandoned Vehicles	22,300	100	-	100	22,400
Park Development	62,300	100	-	100	62,400
Successor Agency Housing Authority	387,000	266,400	239,000	27,400	414,400
Successor Agency Debt Service	-	869,700	869,700	-	-
<b>Total Special Revenue Funds</b>	<b>509,000</b>	<b>2,190,100</b>	<b>2,115,100</b>	<b>75,000</b>	<b>584,000</b>
<b>Project Funds:</b>					
Capital Outlay Reserve (Target Balance \$2,000,000 at end of 10 Year Planning Period; Fund owed additional \$500,000 from former RDA)	4,497,000	275,200	1,609,300	(1,334,100)	3,162,900
One-Time Projects	415,800	380,900	137,200	243,700	659,500
Economic Development	249,200	-	400	(400)	248,800
<b>Total Project Funds</b>	<b>5,162,000</b>	<b>656,100</b>	<b>1,746,900</b>	<b>(1,090,800)</b>	<b>4,071,200</b>
<b>Enterprise Funds:</b>					
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)	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)	963,100	247,900	248,600	(700)	962,400
Water Capital Reserve	2,928,100	241,000	195,000	-	2,928,100
Sewer Capital Reserve	2,239,800	83,700	450,000	-	2,239,800
<b>Total Enterprise Funds</b>	<b>6,635,700</b>	<b>2,956,000</b>	<b>3,854,800</b>	<b>(578,500)</b>	<b>6,057,200</b>
<b>Internal Service Funds (Cash Balances):</b>					
Insurance (Target Balance \$1,000,000; Fund owed additional \$600,000 by former RDA)	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)	198,200	3,300	-	3,300	201,500
Facility Maintenance (Target Balance \$50,000; Fund owed additional \$500,000 by former RDA)	50,300	300	-	300	50,600
Vehicle Replacement (Target Balance \$717,400; Fund owed additional \$400,000 by former RDA)	831,400	143,700	179,000	(35,300)	796,100
Technology Maintenance and Replacement (Target Balance \$564,800)	625,700	83,800	43,200	40,600	666,300
<b>Total Internal Service Funds</b>	<b>2,286,100</b>	<b>1,353,900</b>	<b>1,339,900</b>	<b>14,000</b>	<b>2,300,100</b>
<b>Reserve Funds:</b>					
Revenue Volatility (Target Balance \$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
<b>Total Reserve Funds</b>	<b>10,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>
<b>Citywide Total</b>	<b>\$ 24,936,500</b>	<b>\$ 17,617,900</b>	<b>\$ 19,942,900</b>	<b>\$ (2,004,700)</b>	<b>\$ 22,931,800</b>



## 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 Adopted	% Change from 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from 2015-16 Adopted
<b>Revenues by Type:</b>								
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	(6.7)	301,500	2.1
Intergovernmental	48,972	49,492	38,174	30,100	33,000	9.6	31,400	(4.8)
Charges for Services	482,884	514,015	584,575	548,300	490,100	(10.6)	496,200	1.2
Fines and Forfeitures	153,549	136,883	148,175	145,500	161,000	10.7	161,000	-
Use of Money and Property	303,057	231,163	322,505	308,200	317,600	3.0	313,600	(1.3)
Other Revenues	263,841	88,333	98,344	351,700	291,500	(17.1)	507,500	74.1
Interfund Transfers	283,100	286,100	538,912	283,100	626,600	121.3	604,400	(3.5)
<b>Total Revenues</b>	<b>12,033,233</b>	<b>11,877,896</b>	<b>9,177,292</b>	<b>9,433,500</b>	<b>10,382,600</b>	<b>10.1</b>	<b>10,461,800</b>	<b>0.8</b>
<b>Expenditures by Department:</b>								
Administration/Administrative Svcs.	1,463,770	1,473,464	1,424,959	1,424,220	2,690,700	88.9	2,790,700	3.7
Police	5,012,595	5,103,111	5,032,985	4,957,070	4,713,200	(4.9)	4,961,400	5.3
Community Services	-	-	1,850,531	1,995,570	2,021,300	1.3	2,042,000	1.0
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
<b>Total Expenditures</b>	<b>9,324,141</b>	<b>9,159,934</b>	<b>8,789,643</b>	<b>8,901,860</b>	<b>9,879,300</b>	<b>11.0</b>	<b>10,255,300</b>	<b>3.8</b>
<b>Rev vs. Expend Surplus / (Deficit)</b>	<b>2,709,092</b>	<b>2,717,962</b>	<b>387,649</b>	<b>531,640</b>	<b>503,300</b>	<b>(5.3)</b>	<b>206,500</b>	<b>(59.0)</b>
<b>Transfer Out</b>	<b>3,500,000</b>	<b>1,700,000</b>	<b>12,285,208</b>	<b>1,870,600</b>	<b>610,100</b>	<b>(67.4)</b>	<b>630,900</b>	<b>3.4</b>
<b>Net Change in Fund Balance</b>	<b>\$ (790,908)</b>	<b>\$ 1,017,962</b>	<b>\$ (11,897,559)</b>	<b>\$ (1,338,960)</b>	<b>\$ (106,800)</b>	<b>(92.0)</b>	<b>\$ (424,400)</b>	<b>297.4</b>

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

	Departments					Total Expenditures
	Administration & Administrative Services	Community Development	Police	Community Services	Non-Operating Transfer	
<b>Operating Funds</b>						
General Fund	2,690,700	454,100	4,713,200	2,021,300	610,100	10,489,400
Gas Tax Fund	-	-	-	359,700	-	359,700
Measure M Fund	-	-	-	1,267,500	-	1,267,500
Project Funds	-	400	18,000	2,456,700	-	2,475,100
Water Funds	83,500	-	-	4,118,300	-	4,201,800
Sewer Funds	10,400	-	-	670,400	-	680,800
Prop 172 Fund	-	-	172,200	-	-	172,200
COPS/SLESF Fund	-	-	100,700	-	-	100,700
Other Special Funds	21,400	1,086,700	160,000	-	-	1,268,100
<b>Operating Subtotal</b>	<b>2,806,000</b>	<b>1,541,200</b>	<b>5,164,100</b>	<b>10,893,900</b>	<b>610,100</b>	<b>21,015,300</b>
<b>Internal Service Funds</b>						
Risk Management Fund	1,289,500	-	-	-	-	1,289,500
Vehicle Replacement Fund	-	-	-	266,000	-	266,000
Technology Replacement Fund	121,500	-	-	-	-	121,500
<b>Internal Services Subtotal</b>	<b>1,411,000</b>	<b>-</b>	<b>-</b>	<b>266,000</b>	<b>-</b>	<b>1,677,000</b>
<b>Total Expenditures</b>	<b>4,217,000</b>	<b>1,541,200</b>	<b>5,164,100</b>	<b>11,159,900</b>	<b>610,100</b>	<b>22,692,300</b>

Fiscal Year 2016-17

	Departments					Total Expenditures
	Administration & Administrative Services	Community Development	Police	Community Services	Non-Operating Transfer	
<b>Operating Funds</b>						
General Fund	2,790,700	461,200	4,961,400	2,042,000	630,900	10,886,200
Gas Tax Fund	-	-	-	365,100	-	365,100
Measure M Fund	-	-	-	267,500	-	267,500
Project Funds	-	400	137,200	1,609,300	-	1,746,900
Water Funds	68,600	-	-	3,087,600	-	3,156,200
Sewer Funds	10,400	-	-	688,200	-	698,600
Prop 172 Fund	-	-	180,600	-	-	180,600
COPS/SLESF Fund	-	-	106,200	-	-	106,200
Other Special Funds	26,500	1,082,200	87,000	-	-	1,195,700
<b>Operating Subtotal</b>	<b>2,896,200</b>	<b>1,543,800</b>	<b>5,472,400</b>	<b>8,059,700</b>	<b>630,900</b>	<b>18,603,000</b>
<b>Internal Service Funds</b>						
Risk Management Fund	1,117,700	-	-	-	-	1,117,700
Vehicle Replacement Fund	-	-	-	179,000	-	179,000
Technology Replacement Fund	43,200	-	-	-	-	43,200
<b>Internal Services Subtotal</b>	<b>1,160,900</b>	<b>-</b>	<b>-</b>	<b>179,000</b>	<b>-</b>	<b>1,339,900</b>
<b>Total Expenditures</b>	<b>4,057,100</b>	<b>1,543,800</b>	<b>5,472,400</b>	<b>8,238,700</b>	<b>630,900</b>	<b>19,942,900</b>



## 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 Adopted	% Chang from Prior Year	Fiscal Year 2016-17 Estimated	% Chang from Prior Year
<b>GENERAL FUND - 001</b>									
<b>Taxes and Assessments:</b>									
<b>Property Tax</b>									
4010.40000	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
4011.40000	Property Tax-Secured Homeowner	14,345	28,162	13,367	12,300	12,300	-	12,300	-
4012.40000	Property Tax-Sec Public Util	36,640	36,460	38,873	35,600	36,700	-	37,400	1.9
4013.40000	Property Tax-Sec Suppl Roll	18,825	39,918	71,997	50,000	51,000	2.0	52,000	2.0
4014.40000	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
4020.40000	Property Tax-Unsecured Current	66,051	60,787	61,848	71,300	71,300	-	71,300	-
4022.40000	Property Tax-Unsec Prior Year	1,057	872	1,214	1,000	1,000	-	1,000	-
4030.40000	Property Tax-Miscellaneous	41,623	124,500	18,731	20,500	20,500	-	20,500	-
4040.40000	Property Transfer Tax	53,037	40,611	34,605	49,000	49,000	-	49,000	-
<b>Total Property Tax</b>		<b>2,996,543</b>	<b>3,421,974</b>	<b>3,129,620</b>	<b>3,243,500</b>	<b>3,311,500</b>	<b>2.1</b>	<b>3,384,300</b>	<b>2.2</b>
<b>Sales Tax</b>									
4050.40000	Sales Tax	\$ 4,579,150	\$ 2,465,179	\$ 1,094,981	\$ 1,803,500	\$ 2,083,200	15.5	\$ 2,642,600	26.9
4051.40000	Sales & Use Tax Compensation	1,031,359	1,869,996	894,575	371,300	739,200	99.1	-	(100.0)
<b>Total Sales Tax</b>		<b>5,610,509</b>	<b>4,335,175</b>	<b>1,989,556</b>	<b>2,174,800</b>	<b>2,822,400</b>	<b>29.8</b>	<b>2,642,600</b>	<b>(6.4)</b>
<b>Utility Users Tax</b>									
4060.40000	Utility Users Tax	\$ 893,605	\$ 994,444	\$ 1,101,159	\$ 1,117,000	\$ 1,139,300	2.0	\$ 1,162,100	2.0
<b>Total Utility Users Tax</b>		<b>893,605</b>	<b>994,444</b>	<b>1,101,159</b>	<b>1,117,000</b>	<b>1,139,300</b>	<b>2.0</b>	<b>1,162,100</b>	<b>2.0</b>
<b>Residual Property Taxes</b>									
4072.40000	Residual Prop Tax OC-AC	\$ 143,234	\$ 922,527	\$ 263,661	\$ 179,000	\$ 133,900	(25.2)	\$ 57,800	(56.8)
<b>Total Residual Property Taxes</b>		<b>143,234</b>	<b>922,527</b>	<b>263,661</b>	<b>179,000</b>	<b>133,900</b>	<b>(25.2)</b>	<b>57,800</b>	<b>(56.8)</b>
<b>Franchise Fees</b>									
4081.40000	Franchise Fees	\$ 276,343	\$ 278,387	\$ 285,999	\$ 305,000	\$ 317,000	3.9	\$ 329,700	4.0
4082.40000	Franchise Fees-Refuse	81,210	80,285	95,840	96,000	98,500	2.6	114,700	16.4
<b>Total Franchise Fees</b>		<b>357,553</b>	<b>358,672</b>	<b>381,839</b>	<b>401,000</b>	<b>415,500</b>	<b>3.6</b>	<b>444,400</b>	<b>7.0</b>
<b>Transient Occupancy Tax</b>									
4083.400	Transient Occupancy Tax	\$ 227,539	\$ 257,975	\$ 313,662	\$ 335,000	\$ 345,000	3.0	\$ 355,000	2.9
<b>Total Transient Occupancy Tax</b>		<b>227,539</b>	<b>257,975</b>	<b>313,662</b>	<b>335,000</b>	<b>345,000</b>	<b>3.0</b>	<b>355,000</b>	<b>2.9</b>
<b>Total Taxes and Assessments</b>		<b>10,228,983</b>	<b>10,290,767</b>	<b>7,179,497</b>	<b>7,450,300</b>	<b>8,167,600</b>	<b>9.6</b>	<b>8,046,200</b>	<b>(1.5)</b>
<b>Licenses and Permits:</b>									
4100.40200	Business Licenses	\$ 144,219	\$ 169,430	\$ 164,304	\$ 205,000	\$ 181,000	(11.7)	\$ 184,600	2.0
4101.40200	CASp Fees - City Share SB1186	-	139	460	400	500	25.0	500	-
4102.40200	Swimming Pool Permits	634	563	-	-	-	N/A	-	N/A
4103.40200	Building Permits	69,656	61,711	55,077	60,000	63,200	5.3	64,700	2.4
4104.40200	Plumbing Permits	14,695	10,880	9,163	8,000	9,000	12.5	9,200	2.2
4105.40200	Electrical Permits	23,899	24,875	27,104	28,000	29,400	5.0	30,100	2.4
4106.40200	Mechanical Permits	13,550	11,705	10,227	11,000	11,200	1.8	11,500	2.7
4107.40200	Grading Permits	-	-	-	3,000	-	(100.0)	-	N/A
4108.40200	Temp Banners/Sign Permits	2,194	1,840	775	900	900	-	900	-
<b>Total Licenses and Permits</b>		<b>268,847</b>	<b>281,143</b>	<b>267,110</b>	<b>316,300</b>	<b>295,200</b>	<b>(6.7)</b>	<b>301,500</b>	<b>2.1</b>
<b>Intergovernmental:</b>									
4200.40100	Motor Vehicle In Lieu	\$ 8,066	\$ 8,358	\$ 6,917	\$ -	\$ -	N/A	\$ -	N/A
4202.40100	POST Reimbursement	5,194	19,058	12,850	15,500	25,300	63.2	21,800	(13.8)
4203.40100	State Mandated Cost Reimb	-	47	-	5,400	-	(100.0)	-	N/A
4250.40100	Miscellaneous Grants	32,872	16,821	9,308	7,600	5,000	(34.2)	7,600	52.0
4260.40100	UASI Grant Revenue	2,840	-	-	-	-	N/A	-	N/A
4270.40100	DOJ BVP Program	-	-	-	1,600	2,000	25.0	2,000	-
4280.40100	Prop 69 Grant Revenues	-	-	9,099	-	700	N/A	-	(100.0)
4295.40100	Reimb Fr Other Agencies	-	5,208	-	-	-	N/A	-	N/A
<b>Total Intergovernmental</b>		<b>48,972</b>	<b>49,492</b>	<b>38,174</b>	<b>30,100</b>	<b>33,000</b>	<b>9.6</b>	<b>31,400</b>	<b>(4.8)</b>



Revenue Overview by Object Code and Funds  
All Funds

Account No.	Revenue Source	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	% Change from Prior Year	Fiscal Year 2016-17	% Change from Prior Year
		Actual	Actual	Actual	Projected	Adopted		Estimated	
<b>Charges for Services:</b>									
4301.40500	Plan Check Fees	\$ 40,990	\$ 38,263	\$ 35,296	\$ 35,000	\$ 32,000	(8.6)	\$ 32,800	2.5
4302.40500	Building Issuance Fees	9,637	11,671	11,098	13,000	12,000	(7.7)	12,300	2.5
4303.40500	Energy Plan Check Fee	9,582	5,153	4,827	5,600	5,700	1.8	5,800	1.8
4304.40500	Precise Plans, CUPs, Variances	9,300	2,982	15,434	18,000	10,000	(44.4)	10,200	2.0
4305.40500	Environmental Reviews	-	-	1,920	5,000	-	(100.0)	-	N/A
4315.40500	Landscape Maintenance	2,988	3,100	3,138	3,100	3,100	-	3,200	3.2
4306.40500	AP Listing, Map Printing, GIS	100	-	-	-	-	N/A	-	N/A
4307.40500	Parcelization, Zone Change, GP	1,087	-	-	-	-	N/A	-	N/A
4308.40500	Miscellaneous Planning	1,568	864	1,875	1,000	1,000	-	1,000	-
4309.40500	Development Agreement In Lieu	-	3,500	3,570	3,600	3,600	-	3,600	-
4310.40500	WQMP/Grading Permit	-	2,500	-	7,500	-	(100.0)	-	N/A
4311.40500	GP and Zoning Update	-	742	49,011	21,800	1,800	(91.7)	1,800	-
4317.40500	Street & Inspection Fees	11,654	25,025	18,993	18,000	18,000	-	18,000	-
4312.40500	Plan Check & Inspection Fee	2,546	-	-	-	-	N/A	-	N/A
4316.40500	Fats Oils Grease Program	7,530	8,335	8,310	7,500	7,500	-	7,700	2.7
4314.40500	Sale of Publications & Mats	1,580	115	51	100	100	-	100	-
4318.40500	Police Fees	9,773	9,582	8,820	6,800	7,000	2.9	7,000	-
4319.40500	DUI/Collision Response Fees	217	1,199	172	400	600	50.0	600	-
4320.40500	False Alarm Response Fees	-	-	150	-	-	N/A	-	N/A
4323.40500	Subpoena fees	600	1,707	604	600	600	-	600	-
4401.40500	Tiny Tot Program	29,515	33,155	35,344	34,000	34,000	-	34,000	-
4402.40500	Day Camp Program	77,853	96,632	108,920	108,000	95,000	(12.0)	108,000	13.7
4403.40500	July 4th Distance Run	21,224	20,335	25,987	18,700	18,500	(1.1)	18,500	-
4405.40500	Sports	11,224	10,362	14,082	5,000	-	(100.0)	-	N/A
4406.40500	Recreation Fees & Charges	2,755	2,780	720	100	200	100.0	200	-
4407.40500	Outdoor Rentals	17,263	18,531	24,106	26,000	24,000	(7.7)	24,000	-
4408.40500	Community Center Rental	42,220	47,720	38,649	35,000	40,000	14.3	40,000	-
4409.40500	Recreation Contract Prog Fees	124,809	106,445	121,182	116,000	118,300	2.0	126,700	7.1
4410.40500	La Palma Days	2,846	17,222	17,736	16,700	17,000	1.8	-	(100.0)
4412.40500	Donations - Recreation	28,900	32,450	23,450	23,500	23,500	-	23,500	-
4413.40500	Cultural & Beautification	2,796	3,653	3,304	5,000	5,000	-	5,000	-
4414.40500	Meals on Wheels	4,628	2,581	3,949	6,500	4,800	(26.2)	4,800	-
4415.40500	Recreation Misc Revenues	7,699	7,411	3,877	6,800	6,800	-	6,800	-
<b>Total Charges for Services</b>		<b>482,884</b>	<b>514,015</b>	<b>584,575</b>	<b>548,300</b>	<b>490,100</b>	<b>(10.6)</b>	<b>496,200</b>	<b>1.2</b>
<b>Fines and Forfeitures:</b>									
4322.40300	Ordinance & Misc Fines	\$ 153,324	\$ 136,658	\$ 147,950	\$ 144,000	\$ 160,000	11.1	\$ 160,000	-
4504.40300	Code Enf Admin Citations	225	225	225	1,500	1,000	(33.3)	1,000	-
<b>Total Fines and Forfeitures</b>		<b>153,549</b>	<b>136,883</b>	<b>148,175</b>	<b>145,500</b>	<b>161,000</b>	<b>10.7</b>	<b>161,000</b>	<b>-</b>
<b>Use of Money and Property:</b>									
4500.00000	Interest - Investments	\$ 46,062	\$ 38,230	\$ 160,221	\$ 65,000	\$ 74,800	15.1	\$ 86,000	15.0
4602.40400	Interest - Loan to CDC Debt Sv	96,010	-	-	-	-	N/A	-	N/A
4604.40400	Interest - Others	605	18,956	488	-	-	N/A	-	N/A
4606.40400	Interest-Sr Housing Loan	198	-	-	67,000	27,300	(59.3)	-	(100.0)
4610.40600	Rental Income	50,182	63,977	51,796	66,200	105,500	59.4	117,600	11.5
4615.40600	Lease Revenue-Sr Housing Proj	110,000	110,000	110,000	110,000	110,000	-	110,000	-
<b>Total Use of Money and Property</b>		<b>303,057</b>	<b>231,163</b>	<b>322,505</b>	<b>308,200</b>	<b>317,600</b>	<b>3.0</b>	<b>313,600</b>	<b>(1.3)</b>
<b>Other Revenues:</b>									
4700.40700	Expense Reimbursements	\$ 5,562	\$ 14,644	\$ 2,880	\$ 11,000	\$ 11,000	-	\$ 11,000	-
4702.40700	Miscellaneous Revenues	9,589	10,178	15,030	4,600	5,000	8.7	5,000	-
4705.40700	AB 939	22,610	23,211	25,500	25,500	25,500	-	25,500	-
4613.40600	Annual Display Sign Fee	-	-	-	-	-	-	216,000	N/A
4707.40700	Reimb fr CDC-City Admin Svcs	96,075	40,300	54,934	310,600	250,000	(19.5)	250,000	-
4800.40700	Advances fr Other Funds-Prin	130,005	-	-	-	-	N/A	-	N/A
<b>Total Other Revenues</b>		<b>263,841</b>	<b>88,333</b>	<b>98,344</b>	<b>351,700</b>	<b>291,500</b>	<b>(17.1)</b>	<b>507,500</b>	<b>74.1</b>
<b>Interfund Transfers</b>									
4950.40500	Charges to Water Fund	\$ 270,900	\$ 270,900	\$ 270,900	\$ 270,900	\$ 475,300	75.5	\$ 452,800	(4.7)
4952.40500	Charges to Sewer Fund	12,200	12,200	12,200	12,200	31,300	156.6	31,600	1.0
4951.00000	Transfers In	-	3,000	255,812	-	120,000	N/A	120,000	-
<b>Total Interfund Transfers</b>		<b>283,100</b>	<b>286,100</b>	<b>538,912</b>	<b>283,100</b>	<b>626,600</b>	<b>121.3</b>	<b>604,400</b>	<b>(3.5)</b>
<b>TOTAL GENERAL FUND - 001</b>		<b>\$ 12,033,233</b>	<b>\$ 11,877,896</b>	<b>\$ 9,177,292</b>	<b>\$ 9,433,500</b>	<b>\$ 10,382,600</b>	<b>10.1</b>	<b>\$ 10,461,800</b>	<b>0.8</b>



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 Adopted	% Change from Prior Year	Fiscal Year 2016-17 Estimated	% Change from Prior Year
<b>SPECIAL REVENUE FUNDS:</b>									
<b>Streets - 011</b>									
4208.00000	State Gas Tax Section 2103	\$ 219,243	\$ 128,089	\$ 225,091	\$ 168,927	\$ 73,900	(56.3)	\$ 80,900	9.5
4210.00000	State Gas Tax Section 2105	74,183	70,543	109,884	99,564	93,100	(6.5)	93,100	-
4211.00000	State Gas Tax Section 2106	56,207	57,308	58,717	61,106	52,800	(13.6)	52,800	-
4212.00000	State Gas Tax Section 2107	106,478	115,594	117,547	135,929	127,400	(6.3)	128,000	0.5
4213.00000	State Gas Tax Section 2107.5	4,000	4,000	4,000	4,000	4,000	-	4,000	-
4263.00000	GMA Revenue	51,333	-	-	-	-	-	-	N/A
4500.00000	Interest - Investments	1,695	976	249	270	300	11.1	300	-
4700.00000	Expense Reimbursements	-	1,026	-	-	-	N/A	-	N/A
4702.00000	Miscellaneous Revenues	-	-	95	-	-	N/A	-	N/A
<b>Total Streets - 011</b>		<b>\$ 513,139</b>	<b>\$ 377,536</b>	<b>\$ 515,583</b>	<b>\$ 469,796</b>	<b>\$ 351,500</b>	<b>(25.2)</b>	<b>\$ 359,100</b>	<b>2.2</b>
<b>Measure M - 012</b>									
4221.00000	Measure M2 Fairshare PMT	\$ 218,214	\$ 274,527	\$ 281,583	\$ 236,092	\$ 252,500	6.9	\$ 267,500	5.9
4222.00000	Measure M2 CTFP	-	-	16,569	-	-	N/A	-	N/A
4500.00000	Interest - Investments	806	49	53	-	-	N/A	-	N/A
<b>Total Measure M - 012</b>		<b>\$ 219,020</b>	<b>\$ 274,576</b>	<b>\$ 298,205</b>	<b>\$ 236,092</b>	<b>\$ 252,500</b>	<b>6.9</b>	<b>\$ 267,500</b>	<b>5.9</b>
<b>Community Development Block Grant (CDBG) - 014</b>									
4201.00000	CDBG Grant	\$ -	\$ -	\$ -	\$ -	\$ 180,000	N/A	\$ -	(100.0)
<b>Total CDBG Grant</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>N/A</b>	<b>\$ -</b>	<b>(100.0)</b>
<b>Air Quality Improvement Fund (AQMD) - 015</b>									
4230.00000	AB 2766 AQMD	\$ 19,563	\$ 18,939	\$ 19,502	\$ 20,000	\$ 20,000	-	\$ 20,000	-
4500.00000	Interest - Investments	99	135	47	300	300	-	300	-
<b>Total AQMD - 015</b>		<b>\$ 19,662</b>	<b>\$ 19,074</b>	<b>\$ 19,549</b>	<b>\$ 20,300</b>	<b>\$ 20,300</b>	<b>-</b>	<b>\$ 20,300</b>	<b>-</b>
<b>Public, Educational, and Government (PEG) Purposes - 016</b>									
4500.00000	Interest - Investments	\$ 420	\$ 381	\$ 110	\$ 1,000	\$ 1,300	30.0	\$ 1,800	38.5
4706.00000	PEG Fees	15,680	16,338	16,458	15,400	15,800	2.6	16,200	2.5
<b>Total PEG Purposes - 016</b>		<b>\$ 16,100</b>	<b>\$ 16,719</b>	<b>\$ 16,568</b>	<b>\$ 16,400</b>	<b>\$ 17,100</b>	<b>4.3</b>	<b>\$ 18,000</b>	<b>5.3</b>
<b>Asset Seizure - 020</b>									
4266.00000	Asset Seizures	\$ -	\$ 79,042	\$ 181,769	\$ 88,000	\$ 107,000	21.6	\$ 107,000	-
4500.00000	Interest - Investments	-	-	12	500	600	20.0	800	33.3
<b>Total Asset Seizure - 020</b>		<b>\$ -</b>	<b>\$ 79,042</b>	<b>\$ 181,781</b>	<b>\$ 88,500</b>	<b>\$ 107,600</b>	<b>21.6</b>	<b>\$ 107,800</b>	<b>0.2</b>
<b>Public Safety Augmentation (Proposition 172) - 021</b>									
4240.00000	Prop 172 Revenue	\$ 143,532	\$ 155,467	\$ 161,954	\$ 172,000	\$ 176,300	2.5	\$ 180,500	2.4
4500.00000	Interest - Investments	63	118	50	300	300	-	300	-
<b>Total Proposition 172 - 021</b>		<b>\$ 143,595</b>	<b>\$ 155,585</b>	<b>\$ 162,004</b>	<b>\$ 172,300</b>	<b>\$ 176,600</b>	<b>2.5</b>	<b>\$ 180,800</b>	<b>2.4</b>
<b>Supplemental Law Enforcement Services (SLESF) - 022</b>									
4243.00000	SLESF Revenue	\$ 100,000	\$ 100,000	\$ 103,157	\$ 100,000	\$ 100,000	-	\$ 100,000	-
4500.00000	Interest - Investments	9	-	5	300	200	(33.3)	300	50.0
<b>Total SLESF - 022</b>		<b>\$ 100,009</b>	<b>\$ 100,000</b>	<b>\$ 103,162</b>	<b>\$ 100,300</b>	<b>\$ 100,200</b>	<b>(0.1)</b>	<b>\$ 100,300</b>	<b>0.1</b>
<b>Service Authority for Abandoned Vehicles (SAAV) - 023</b>									
4241.00000	SAAV Revenue	\$ 7,381	\$ 1,723	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4500.00000	Interest - Investments	69	73	22	100	100	-	100	-
<b>Total SAAV - 023</b>		<b>\$ 7,450</b>	<b>\$ 1,796</b>	<b>\$ 22</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>-</b>	<b>\$ 100</b>	<b>-</b>
<b>Park Development - 033</b>									
4324.00000	Park In Lieu Fees	\$ 22,050	\$ -	\$ -	\$ 40,000	\$ -	(100.0)	\$ -	N/A
4500.00000	Interest - Investments	18	63	17	100	100	-	100	-
<b>Total Park Development - 033</b>		<b>\$ 22,068</b>	<b>\$ 63</b>	<b>\$ 17</b>	<b>\$ 40,100</b>	<b>\$ 100</b>	<b>(99.8)</b>	<b>\$ 100</b>	<b>-</b>



Revenue Overview by Object Code and Funds  
All Funds

Account No.	Revenue Source	Fiscal Year	%	Fiscal Year	%					
		2011-12	2012-13	2013-14	2014-15	2015-16	Change from Prior Year	2016-17	Change from Prior Year	
		Actual	Actual	Actual	Projected	Adopted		Estimated		
<b>SA Housing Entity Fund- 038</b>										
4951.00000	Transfers In	\$ 528,899	\$ 210,500	\$ 329,556	\$ -	\$ -	N/A	\$ -	N/A	
4500.00000	Interest Investments	-	-	176	-	2,400	N/A	3,200	33.3	
4502.00000	Interest Other	-	-	433	-	-	N/A	-	N/A	
4504.00000	Interest Senior Housing Loan	-	-	100,397	-	-	N/A	-	N/A	
4507.00000	Rental Income	-	134,718	-	260,000	260,000	-	260,000	-	
4704.00000	Loan Repayments	-	-	14,654	-	3,200	N/A	3,200	-	
4960.00000	Extraordinary Gain	-	-	109,121	-	-	N/A	-	N/A	
<b>Total SA Housing Entity Fund - 038</b>		<b>\$ 528,899</b>	<b>\$ 345,218</b>	<b>\$ 554,337</b>	<b>\$ 260,000</b>	<b>\$ 265,600</b>	<b>2.2</b>	<b>\$ 266,400</b>	<b>0.3</b>	
<b>SA Debt Service Fund- 049</b>										
4071.00000	Suc Agency Trust Revenue	\$ -	\$ -	\$ -	\$ 868,155	\$ 863,000	(0.6)	\$ 862,700	(0.0)	
4500.00000	Interest - Investments	8,066	8,453	6,120	-	-	-	-	N/A	
4502.00000	Interest - Others	9,295	8,854	3,191	-	-	-	-	N/A	
4951.00000	Transfers In	37,808	1,648,007	1,022,066	-	7,000	-	7,000	-	
4960.00000	Extraordinary Gain	4,308,153	-	96,011	-	-	-	-	N/A	
<b>Total SA Debt Service Fund - 049</b>		<b>\$ 4,363,322</b>	<b>\$ 1,665,314</b>	<b>\$ 1,127,388</b>	<b>\$ 868,155</b>	<b>\$ 870,000</b>	<b>0.2</b>	<b>\$ 869,700</b>	<b>(0.0)</b>	
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 5,933,264</b>	<b>\$ 3,034,923</b>	<b>\$ 2,978,616</b>	<b>\$ 2,272,043</b>	<b>\$ 2,341,600</b>	<b>3.1</b>	<b>\$ 2,190,100</b>	<b>(6.5)</b>	
<b>PROJECT FUNDS:</b>										
<b>Capital Outlay Reserve (COR) - 035</b>										
4244.00000	Micellaneous Grants	\$ 85,346	\$ 49,708	\$ -	\$ -	\$ -	N/A	\$ -	N/A	
4255.00000	Safe Routes to School	-	35,000	127,207	-	-	N/A	-	N/A	
4256.00000	SLPP Matching Grant	-	-	318,000	-	-	-	-	N/A	
4261.00000	RTSP OCTA	-	-	-	-	750,000	N/A	-	(100.0)	
4265.00000	Reimb Fr Other Agencies	-	-	80,725	-	-	N/A	-	N/A	
4500.00000	Interest - Investments	7,159	12,368	3,795	19,000	21,900	15.3	25,200	15.1	
4506.00000	Interest-Sr Housing Loan	11,088	-	-	-	-	N/A	-	N/A	
4702.00000	Miscellaneous Revenues	500	-	-	-	-	N/A	-	N/A	
4800.00000	Advances fr Other Funds-Prin	103,332	-	-	-	-	N/A	-	N/A	
4951.00000	Transfers In	3,500,000	1,700,000	416,569	1,656,530	250,000	(84.9)	250,000	-	
<b>Total COR - 035</b>		<b>\$ 3,707,425</b>	<b>\$ 1,797,076</b>	<b>\$ 946,296</b>	<b>\$ 1,675,530</b>	<b>\$ 1,021,900</b>	<b>(39.0)</b>	<b>\$ 275,200</b>	<b>(73.1)</b>	
<b>One-Time Projects -036</b>										
4951.00000	Transfers In	\$ -	\$ -	\$ 819,500	\$ -	\$ -	N/A	\$ 380,900	N/A	
<b>Total One-Time - 036</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 819,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ 380,900</b>	<b>N/A</b>	
<b>Economic Development - 005</b>										
4951.00000	Transfers In	\$ -	\$ -	\$ 250,000	\$ -	\$ -	N/A	\$ -	N/A	
<b>Total Econ Dev - 005</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>N/A</b>	
<b>TOTAL PROJECT FUNDS</b>		<b>\$ 3,707,425</b>	<b>\$ 1,797,076</b>	<b>\$ 2,015,796</b>	<b>\$ 1,675,530</b>	<b>\$ 1,021,900</b>	<b>(39.0)</b>	<b>\$ 656,100</b>	<b>(35.8)</b>	
<b>ENTERPRISE FUNDS:</b>										
<b>Water - 050</b>										
4313.40500	Plan Check & Inspection Fees	\$ 3,706	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	
4360.00000	Water Sales	2,752,860	2,844,525	2,822,857	2,602,000	2,366,400	(9.1)	2,366,400	-	
4359.00000	Water Meter Sales	1,690	181	362	2,000	2,000	-	2,000	-	
4500.00000	Interest - Investments	4,894	4,444	673	9,800	11,300	15.3	13,000	15.0	
4700.00000	Expense Reimbursements	1,635	-	9,817	-	-	N/A	-	N/A	
4702.00000	Miscellaneous Revenues	5,210	2,206	1,368	2,000	2,000	-	2,000	-	
<b>Total Water - 050</b>		<b>\$ 2,769,995</b>	<b>\$ 2,851,356</b>	<b>\$ 2,835,077</b>	<b>\$ 2,615,800</b>	<b>\$ 2,381,700</b>	<b>(8.9)</b>	<b>\$ 2,383,400</b>	<b>0.1</b>	
<b>Water Replacement - 051</b>										
4500.00000	Interest - Investments	\$ 8,446	\$ 7,678	\$ -	\$ -	\$ -	N/A	\$ -	N/A	
4504.00000	Interest-Sr Housing Loan	13,976	-	-	-	-	N/A	-	N/A	
<b>Total Water Replacement - 051</b>		<b>\$ 22,422</b>	<b>\$ 7,678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>N/A</b>	
<b>Sewer - 052</b>										
4313.40500	Plan Check & Inspection Fees	\$ 559	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	
4364.00000	Water/Sewer Connection Charge	3,300	-	-	-	-	N/A	-	N/A	
4365.00000	Sewer Service Charge	238,555	224,020	236,631	250,000	240,000	(4.0)	240,000	-	
4500.00000	Interest - Investments	4,423	3,622	581	6,000	6,900	15.0	7,900	14.5	
4702.00000	Miscellaneous Revenues	-	254	-	-	-	N/A	-	N/A	
<b>Total Sewer - 052</b>		<b>\$ 246,837</b>	<b>\$ 227,896</b>	<b>\$ 237,212</b>	<b>\$ 256,000</b>	<b>\$ 246,900</b>	<b>(3.6)</b>	<b>\$ 247,900</b>	<b>0.4</b>	
<b>Sewer Replacement - 053</b>										
4500.00000	Interest - Investments	\$ 8,236	\$ 7,488	\$ -	\$ -	\$ -	N/A	\$ -	N/A	
4504.00000	Interest-Sr Housing Loan	13,977	-	-	-	-	N/A	-	N/A	
<b>Total Sewer Replacement - 053</b>		<b>\$ 22,213</b>	<b>\$ 7,488</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>N/A</b>	



Revenue Overview by Object Code and Funds  
All Funds

Account No.	Revenue Source	Fiscal Year	% Change from Prior Year	Fiscal Year	% Change from Prior Year				
		2011-12	2012-13	2013-14	2014-15	2015-16		2016-17	
		Actual	Actual	Actual	Projected	Adopted		Estimated	
<b>Water Capital Reserve - 055</b>									
4500.00000	Interest - Investments	\$ 3,669	\$ 2,420	\$ 1,246	\$ 20,500	\$ 23,600	15.1	\$ 27,100	14.8
4700.00000	Expense Reimbursements	6,656	-	-	-	-	-	-	N/A
4955.00000	Transfer from Water Fund	200,000	500,000	750,000	362,795	224,700	(38.1)	213,900	(4.8)
4951.00000	One-time Transfers In	-	-	2,686,926	-	-	N/A	-	N/A
<b>Total Water Capital Reserve - 055</b>		<b>\$ 210,325</b>	<b>\$ 502,420</b>	<b>\$ 3,438,172</b>	<b>\$ 383,295</b>	<b>\$ 248,300</b>	<b>(35.2)</b>	<b>\$ 241,000</b>	<b>(2.9)</b>
<b>Sewer Capital Reserve - 056</b>									
4500.00000	Interest - Investments	\$ 1,589	\$ 1,092	\$ 1,212	\$ 15,900	\$ 18,300	15.1	\$ 21,000	14.8
4953.00000	Transfer from Sewer Fund	125,000	125,000	375,000	79,386	54,200	(31.7)	62,700	15.7
4951.00000	One-time Transfers In	-	-	2,620,273	-	-	-	-	-
<b>Total Sewer Capital Reserve - 056</b>		<b>\$ 126,589</b>	<b>\$ 126,092</b>	<b>\$ 2,996,485</b>	<b>\$ 95,286</b>	<b>\$ 72,500</b>	<b>(23.9)</b>	<b>\$ 83,700</b>	<b>15.4</b>
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$ 3,398,381</b>	<b>\$ 3,722,930</b>	<b>\$ 9,506,946</b>	<b>\$ 3,350,381</b>	<b>\$ 2,949,400</b>	<b>(12.0)</b>	<b>\$ 2,956,000</b>	<b>0.2</b>
<b>INTERNAL SERVICE FUNDS:</b>									
<b>Risk Management - 060</b>									
4500.00000	Interest - Investments	\$ 3,643	\$ 2,706	\$ 398	\$ 4,000	\$ 4,600	15.0	\$ 5,300	15.2
4504.00000	Interest-Sr Housing Loan	16,772	-	-	169,713	-	(100.0)	-	N/A
4901.00000	Charges to General Fund	113,000	130,620	178,720	376,600	808,600	114.7	1,011,700	25.1
4911.00000	Charges to Streets Fund	2,900	6,000	5,900	9,100	16,100	76.9	19,900	23.6
4912.00000	Charges to Measure M Fund	700	700	700	-	-	N/A	-	N/A
4938.00000	Charges to SA Hsng Auth	-	8,250	-	-	-	N/A	-	N/A
4940.00000	Charges to CDC-LowMod	584	-	-	-	-	N/A	-	N/A
4941.00000	Charges to CDC Fund	1,342	-	-	-	-	N/A	-	N/A
4946.00000	Charges to CDC Debt Service	408	-	-	-	-	N/A	-	N/A
4947.00000	Charges to SA-Hsng Authority	417	8,250	-	-	-	N/A	-	N/A
4949.00000	Charges to SA-Debt Service	292	1,600	-	-	-	N/A	-	N/A
4950.00000	Charges to Water Fund	36,200	54,000	62,300	103,200	61,100	(40.8)	75,400	23.4
4952.00000	Charges to Sewer Fund	3,000	1,500	6,600	5,500	8,500	54.5	10,500	23.5
4951.00000	Transfers In	-	-	-	458,426	359,000	(21.7)	-	(100.0)
<b>Total Insurance - 060</b>		<b>\$ 179,258</b>	<b>\$ 213,626</b>	<b>\$ 254,618</b>	<b>\$ 1,126,539</b>	<b>\$ 1,257,900</b>	<b>11.7</b>	<b>\$ 1,122,800</b>	<b>(10.7)</b>
<b>Employee Benefits - 061</b>									
4500.00000	Interest - Investments	\$ 1,591	\$ 1,210	\$ 197	\$ 2,500	\$ 2,900	16.0	\$ 3,300	13.8
4504.00000	Interest-Sr Housing Loan	27,953	-	-	-	-	N/A	-	N/A
4702.00000	Miscellaneous Revenues	23	-	1,009	-	-	N/A	-	N/A
4703.00000	OPEB/CERBT Distribution	-	-	86,089	120,000	-	(100.0)	-	N/A
4901.00000	Charges to General Fund	2,062,193	2,023,924	1,742,522	1,878,000	-	(100.0)	-	N/A
4911.00000	Charges to Streets Fund	37,113	34,622	31,897	37,200	-	(100.0)	-	N/A
4921.00000	Charges to Publ Safety Augm Fd	42,615	39,474	46,025	66,100	-	(100.0)	-	N/A
4922.00000	Charges to COPPS	41,515	36,432	23,858	19,900	-	(100.0)	-	N/A
4938.00000	Charges to SA Hsng Auth	-	17,505	48,027	44,500	-	(100.0)	-	N/A
4940.00000	Charges to CDC-LowMod	15,485	-	-	-	-	N/A	-	N/A
4941.00000	Charges to CDC Fund	18,402	-	-	-	-	N/A	-	N/A
4947.00000	Charges to SA-Hsng Authority	12,102	15,103	-	-	-	N/A	-	N/A
4949.00000	Charges to SA-Debt Service	10,476	28,766	-	-	-	N/A	-	N/A
4950.00000	Charges to Water Fund	166,578	195,264	141,389	180,600	-	(100.0)	-	N/A
4952.00000	Charges to Sewer Fund	13,678	28,940	28,002	29,600	-	(100.0)	-	N/A
4962.00000	Charges to Building MR Fund	13,794	14,181	15,468	19,600	-	(100.0)	-	N/A
4951.00000	Transfers In	-	-	1,500,000	-	-	N/A	-	N/A
<b>Total Employee Benefits - 061</b>		<b>\$ 2,463,518</b>	<b>\$ 2,435,421</b>	<b>\$ 3,664,483</b>	<b>\$ 2,398,000</b>	<b>\$ 2,900</b>	<b>(99.9)</b>	<b>\$ 3,300</b>	<b>13.8</b>
<b>Facility Maintenance - 062</b>									
4500.00000	Interest - Investments	\$ 3,456	\$ 3,021	\$ 413	\$ 300	\$ 300	-	\$ 300	-
4504.00000	Interest-Sr Housing Loan	13,976	-	-	-	-	N/A	-	N/A
4901.00000	Charges to General Fund	290,100	253,700	233,190	306,500	-	(100.0)	-	N/A
4911.00000	Charges to Streets Fund	2,800	2,900	2,500	2,800	-	(100.0)	-	N/A
4950.00000	Charges to Water Fund	29,400	27,200	26,500	32,000	-	(100.0)	-	N/A
4952.00000	Charges to Sewer Fund	2,500	800	2,800	1,700	-	(100.0)	-	N/A
<b>Total Facility Maintenance - 062</b>		<b>\$ 342,232</b>	<b>\$ 287,621</b>	<b>\$ 265,403</b>	<b>\$ 343,300</b>	<b>\$ 300</b>	<b>(99.9)</b>	<b>\$ 300</b>	<b>-</b>



Revenue Overview by Object Code and Funds  
All Funds

Account No.	Revenue Source	Fiscal Year	% Change from Prior Year	Fiscal Year	% Change from Prior Year					
		2011-12	2012-13	2013-14	2014-15	2015-16		2016-17		
		Actual	Actual	Actual	Projected	Adopted		Estimated		
<b>Vehicle Replacement - 063</b>										
4500.00000	Interest - Investments	\$ 2,784	\$ 2,473	\$ 319	\$ 5,000	\$ 5,800	16.0	\$ 6,700	15.5	
4504.00000	Interest-Sr Housing Loan	11,181	-	-	-	-	N/A	-	N/A	
4700.00000	Expense Reimbursements	22,891	-	-	30,000	-	(100.0)	-	N/A	
4708.00000	Vehicle Sales	2,344	38,985	10,050	4,400	4,400	-	4,400	-	
4901.00000	Charges to General Fund	166,200	208,700	205,825	100,000	101,500	1.5	95,100	(6.3)	
4911.00000	Charges to Streets Fund	38,800	53,800	52,925	35,000	26,800	(23.4)	24,000	(10.4)	
4950.00000	Charges to Water Fund	26,500	44,100	37,300	21,000	19,000	(9.5)	13,500	(28.9)	
4952.00000	Charges to Sewer Fund	5,900	13,100	8,125	3,000	3,000	-	-	(100.0)	
<b>Total Vehicle Replacement - 063</b>		<b>\$ 276,600</b>	<b>\$ 361,158</b>	<b>\$ 314,544</b>	<b>\$ 198,400</b>	<b>\$ 160,500</b>	<b>(19.1)</b>	<b>\$ 143,700</b>	<b>(10.5)</b>	
<b>Technology Replacement - 064</b>										
4500.00000	Interest - Investments	\$ 2,171	\$ 1,903	\$ 246	\$ 3,000	\$ 3,500	16.7	\$ 4,000	14.3	
4702.00000	Miscellaneous Revenues	1,048	326	-	-	-	N/A	-	N/A	
4901.00000	Charges to General Fund	219,300	176,000	147,400	222,700	72,800	(67.3)	72,800	-	
4938.00000	Charges to SA Hsng Auth	-	6,600	-	-	-	-	-	N/A	
4940.00000	Charges to CDC-Low/Mod	2,917	-	-	-	-	N/A	-	N/A	
4941.00000	Charges to CDC Fund	2,917	-	-	-	-	N/A	-	N/A	
4946.00000	Charges to CDC Debt Service	1,108	-	-	-	-	N/A	-	N/A	
4947.00000	Charges to SA-Hsng Authority	2,083	6,600	-	-	-	-	-	N/A	
4949.00000	Charges to SA-Debt Service	792	1,300	-	-	-	-	-	N/A	
4950.00000	Charges to Water Fund	63,400	43,400	41,100	62,200	5,600	(91.0)	5,600	-	
4952.00000	Charges to Sewer Fund	2,100	1,200	4,400	3,300	1,400	(57.6)	1,400	-	
4951.00000	Transfers In	-	-	216,000	67,000	-	-	-	N/A	
<b>Total Computer Maintenance - 064</b>		<b>\$ 297,836</b>	<b>\$ 237,329</b>	<b>\$ 409,146</b>	<b>\$ 358,200</b>	<b>\$ 83,300</b>	<b>(76.7)</b>	<b>\$ 83,800</b>	<b>0.6</b>	
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>\$ 3,559,444</b>	<b>\$ 3,535,155</b>	<b>\$ 4,908,194</b>	<b>\$ 4,424,439</b>	<b>\$ 1,504,900</b>	<b>(66.0)</b>	<b>\$ 1,353,900</b>	<b>(10.0)</b>	
<b>RESERVE FUNDS (General Fund):</b>										
<b>Revenue Volatility Reserve - 005</b>										
4951.000	Transfers In	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	N/A	\$ -	N/A	
<b>Total Revenue Volatility - 005</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>N/A</b>	
<b>Emergency Reserve - 007</b>										
4951.000	Transfers In	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	N/A	\$ -	N/A	
<b>Total Emergency Reserve - 007</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>N/A</b>	
<b>TOTAL RESERVE FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>N/A</b>	
<b>TOTAL REVENUE ALL FUNDS</b>		<b>\$ 28,631,747</b>	<b>\$ 23,967,980</b>	<b>\$ 38,586,844</b>	<b>\$ 21,155,893</b>	<b>\$ 18,200,400</b>	<b>(14.0)</b>	<b>\$ 17,617,900</b>	<b>(3.2)</b>	

\*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	Succesor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Mngmt	Vehicle Rplcmnt	Technology Maint	
General Fund	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,167,600	\$ 10,150	\$ 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
<b>Total</b>	<b>\$ 626,600</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 100,700</b>	<b>\$ 54,200</b>	<b>\$ 1,253,300</b>	<b>\$ 150,300</b>	<b>\$ 79,800</b>	<b>\$ 3,033,700</b>

\*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

### Fiscal Year 2016-17

Transfers Out	Transfers In									Total
	General Fund	COR Capital Projects	One Time Projects Fund	Succesor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Mngmt	Vehicle Rplcmnt	Technology Maint	
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 604,400</b>	<b>\$ 250,000</b>	<b>\$ 380,900</b>	<b>\$ 7,000</b>	<b>\$ 213,900</b>	<b>\$ 62,700</b>	<b>\$ 1,117,500</b>	<b>\$ 132,600</b>	<b>\$ 79,800</b>	<b>\$ 2,848,800</b>

\*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

# General Government and Administrative Services

## About General Government

General Government includes City Council, Legal Services, and City Manager.

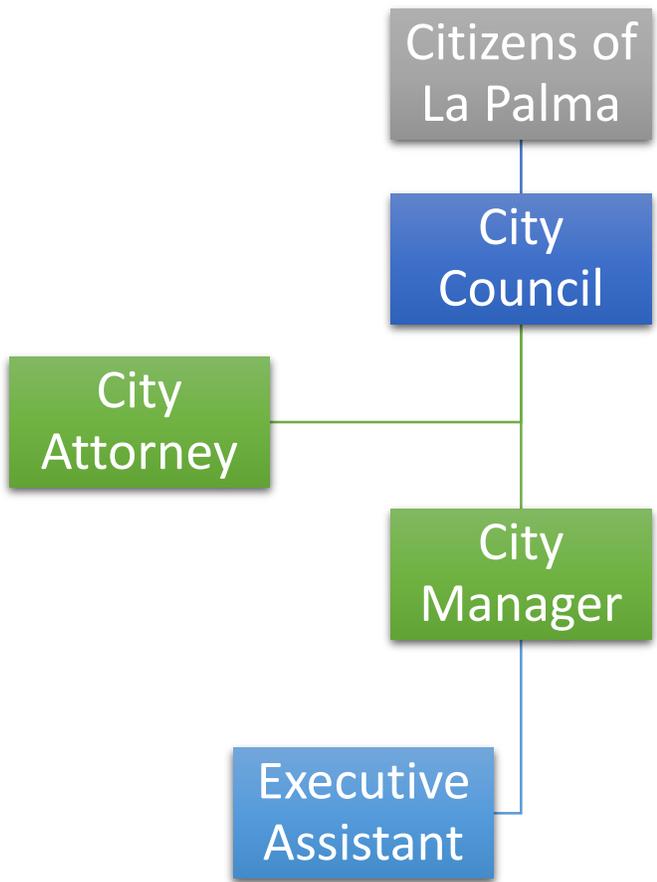
The City of La Palma operates under a Council-City Manager form of government. In this form of government, the Council is the governing body of the City elected by the public, and the City Manager is hired by Council to carry out the policies it establishes.

The City Council consists of five members, one of whom is selected each year to act as the Mayor. The Council provides legislative direction while the Manager is responsible for preparing the budget, directing day-to-day operations, and personnel management. The Council is responsible for setting policy and approving the budget. The Manager serves as the Council's chief advisor, and serves at the pleasure of the Council.

**2015-16  
Budget Priorities**

To focus on the City Council's key strategic prioritized goals of:

- Balanced Budget
- Billboards
- UUT Modernization
- Utility Operating Deficits
- Maintain Quality of Life
- Reduce water usage
- Complete labor negotiations
- School Survey
- Business Environment
- Financing of City Hall

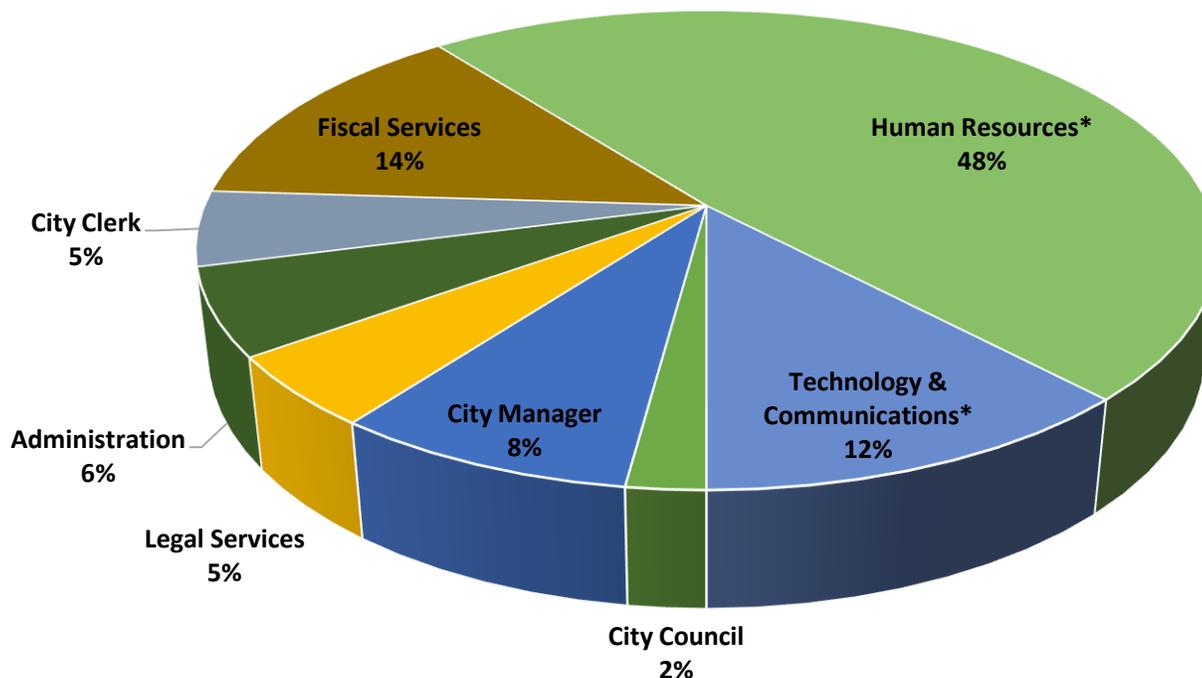


## General Government and Administrative Services

### Department Budget by Programs

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
<b>General Government</b>							
City Council	\$ 55,981	\$ 53,173	\$ 64,950	\$ 56,900	(12.4)	\$ 63,500	11.6
City Manager	509,897	514,482	309,460	219,200	(29.2)	222,800	1.6
Legal Services	143,546	142,482	147,000	129,400	(12.0)	129,000	(0.3)
<b>Administrative Services</b>							
Administration	-	-	339,760	158,400	(53.4)	165,400	4.4
City Clerk	154,062	159,927	159,200	136,500	(14.3)	156,000	14.3
Community Promotions/Intergovt	175,159	170,410	41,350	-	(100.0)	-	N/A
Fiscal Services	434,819	384,484	362,500	363,700	0.3	371,500	2.1
Human Resources*	970,456	2,494,689	1,034,670	1,303,300	26.0	1,362,500	4.5
Technology & Communications*	242,462	194,068	250,950	323,300	28.8	320,000	
<b>Total</b>	<b>\$ 2,686,382</b>	<b>\$ 4,113,715</b>	<b>\$ 2,709,840</b>	<b>\$ 2,690,700</b>	<b>(0.7)</b>	<b>\$ 2,790,700</b>	<b>3.7</b>

**Budget by Program**





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## General Government City Council

### Core Business

- Serve as the legislative and policy-making body of the City in a Council-Manager form of government
- Serve as the Planning Commission
- Adopt laws, ordinances and resolutions
- Appoint City Manager and City Attorney
- Appoint members of the community to City committees and encourage community involvement
- Conduct regular public Council meetings, study sessions and special meetings
- Sign official documents and agreements on behalf of the City

### FY 2014-15 Strategic Accomplishments

- Adopted Balanced Budget
- Conducted High School Survey and worked with Assemblywoman Kim for legislation to allow La Palma high school students to attend J.F. Kennedy High School
- Focused on creating and maintaining a sustainable City government

### FY 2015-16 Strategic Priorities

- Enhance the City's revenue base
- Build strong community and neighborhoods
- Work to allow La Palma children to attend La Palma schools
- Build sustainable plan for long term



## City Council

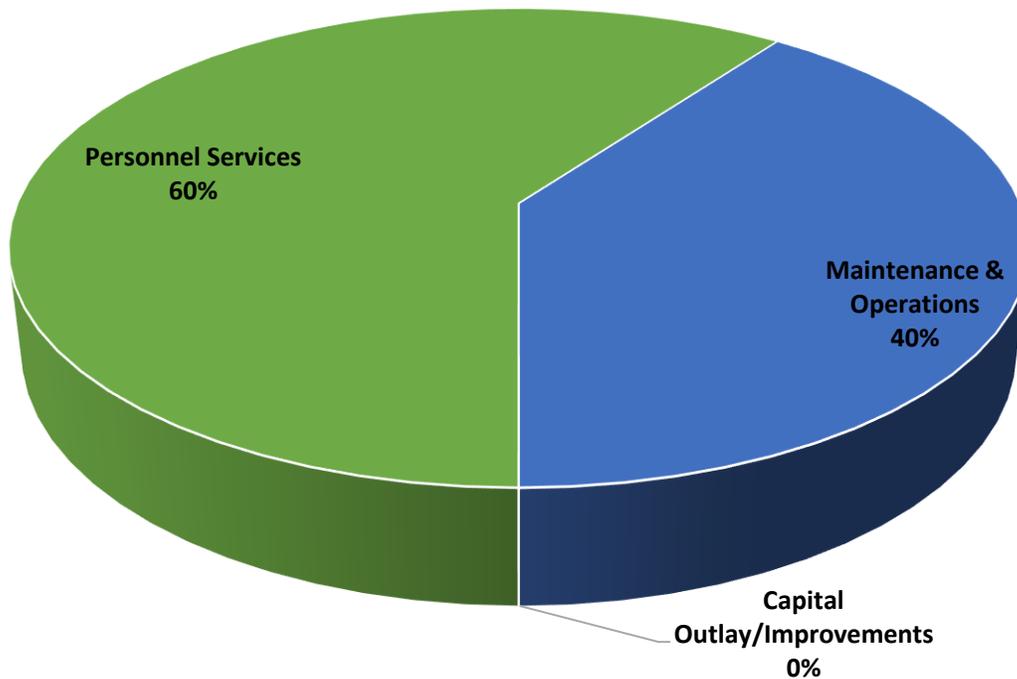
### Staffing and Financial Summary

001-110

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Council Members	Elected	Elected	Elected	Elected	Elected
Executive Assistant	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	0.25	0.25	0.25	0.25	0.25

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 40,763	\$ 41,175	\$ 42,800	\$ 34,200	(20.1)	\$ 38,500	12.6
Maintenance and Operations	15,218	11,998	22,150	22,700	2.5	25,000	10.1
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	\$ 55,981	\$ 53,173	\$ 64,950	\$ 56,900	(12.4)	\$ 63,500	11.6

### Budget by Object



## General Government City Manager's Office

### About the City Manager's Office

The City of La Palma is a General Law city with a Council-Manager form of government. This form combines the strong political leadership of elected officials with the strong managerial experience of an appointed manager. All power and authority to set policy rests with the City Council who in turn hires a non-partisan manager with broad authority to run the organization. The Council-Manager form was created at the turn of the 20<sup>th</sup> century to combat corruption and promote effective management with a transparent, responsive and accountable structure.

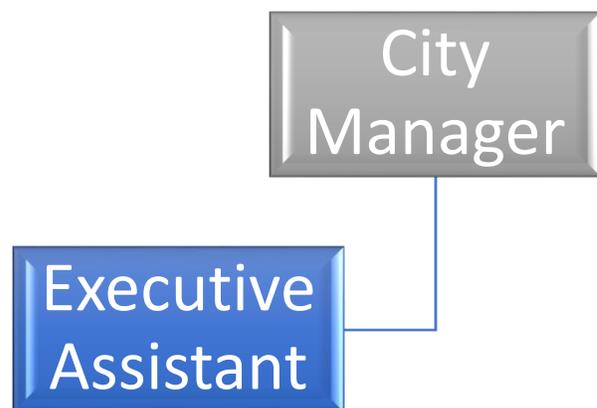
All City employees report to the City Manager who is responsible for carrying out the City Council's legislative and policy directives and for day to day operations, with an emphasis on effective, efficient, and equitable service delivery. The City Manager is therefore responsible for budget, personnel management, advising the City Council, and providing complete and objective information on operations, pros and cons of alternatives, and long term consequences of decisions.

**2015-16  
Budget Priorities**

- Support the Citizen Committee on Sustainability
- Address the current financial condition and long term financial solvency for core City services
- Complete labor negotiations
- Continue improvement in operations through the human, financial, and technical resources available

## Department Mission Statement

*Create, promote and realize a sustainable organization in service to the community*





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## General Government City Manager's Office

### Core Business

- Provide strategic and administrative direction for the City in accordance with City Council policy and legislative direction
- Manage departments to achieve City goals with available resources
- Provide oversight in the preparation and execution of the budget
- Provide effective human resource functions and positive labor relations
- Keep both a short and long term focus in advising the City Council on decisions and impacts
- Promote effective communications within the organization, with the community, and with other government agencies
- Direct economic development for the long term vitality of the community and sustainability of the organization

### FY 2014-15 Strategic Accomplishments

- Completed one year labor extensions with all employee groups
- Adopted and maintained a balanced FY 2014-15 Budget
- Successfully completed Zoning Code update and Sign Ordinance amendment to capitalize on La Palma's freeway frontage
- Continued to implement technology improvements organization-wide to improve service and efficiency

### FY 2015-16 Strategic Priorities

- Address current and long term financial sustainability issues; including support for the Citizen Committee on Sustainability
- Complete Development Agreement for digital billboards
- Complete labor negotiations
- Continue to implement technology improvements as appropriate for the organization



## City Manager's Office

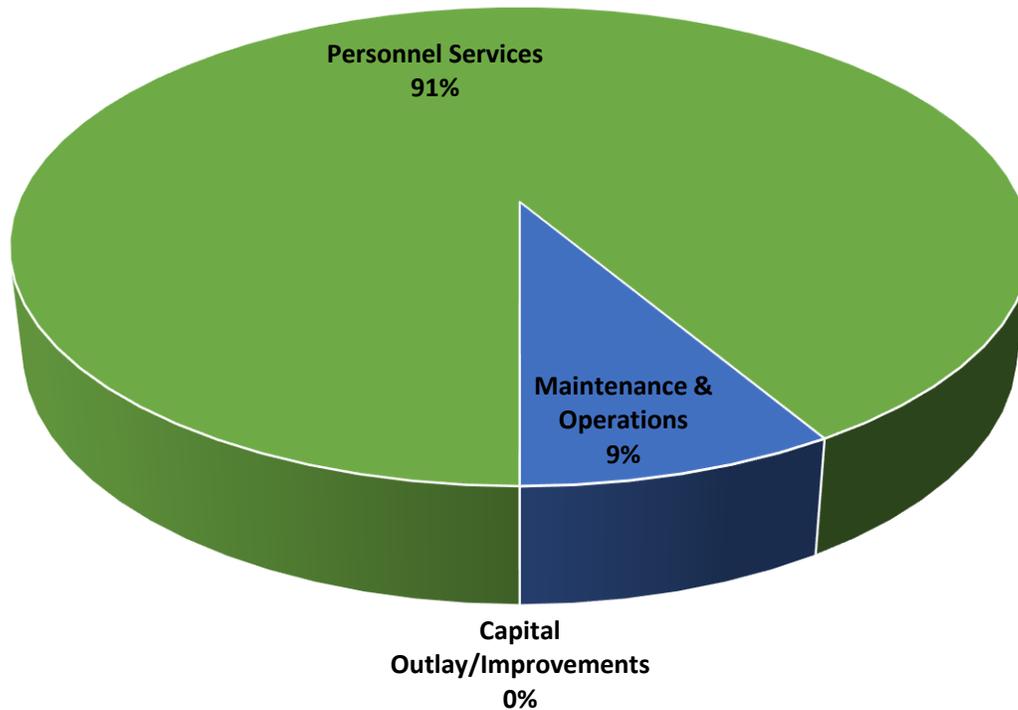
Staffing and Financial Summary

001-120

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 450,330	\$ 457,263	\$ 261,250	\$ 200,500	(23.3)	\$ 201,200	0.3
Maintenance and Operations	59,567	57,219	48,210	18,700	(61.2)	21,600	15.5
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 509,897</b>	<b>\$ 514,482</b>	<b>\$ 309,460</b>	<b>\$ 219,200</b>	<b>(29.2)</b>	<b>\$ 222,800</b>	<b>1.6</b>

### Budget by Object





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## General Government Legal Services

### Core Business

- Counsel and advise the City Council, City Manager, committees and department directors on the legal implications of contemplated policy and administrative decisions
- Prepare and review City ordinances, contracts, and intergovernmental agreements
- Provide legal advice to all City departments on contracting issues, intergovernmental agreements, new legislation, and labor matters
- Represent the City in litigation in state and federal courts and before local and state administrative agencies
- Conduct legal training and other educational programs related to compliance with the Fair Political Practices Commission regulations and the City Municipal Code
- Prosecute City Code violations in Municipal Court

### FY 2014-15 Strategic Accomplishments

- Assisted City Council in achieving its policy goals for the City
- Conducted Council training on key legal issues affecting Council actions, including conflicts of interest
- Minimized City exposure to liability claims

### FY 2015-16 Strategic Priorities

- Assist City Council in achieving its policy goals for the City
- Conduct Council training on key legal issues affecting Council actions, including conflicts of interest
- Minimize City exposure to liability claims



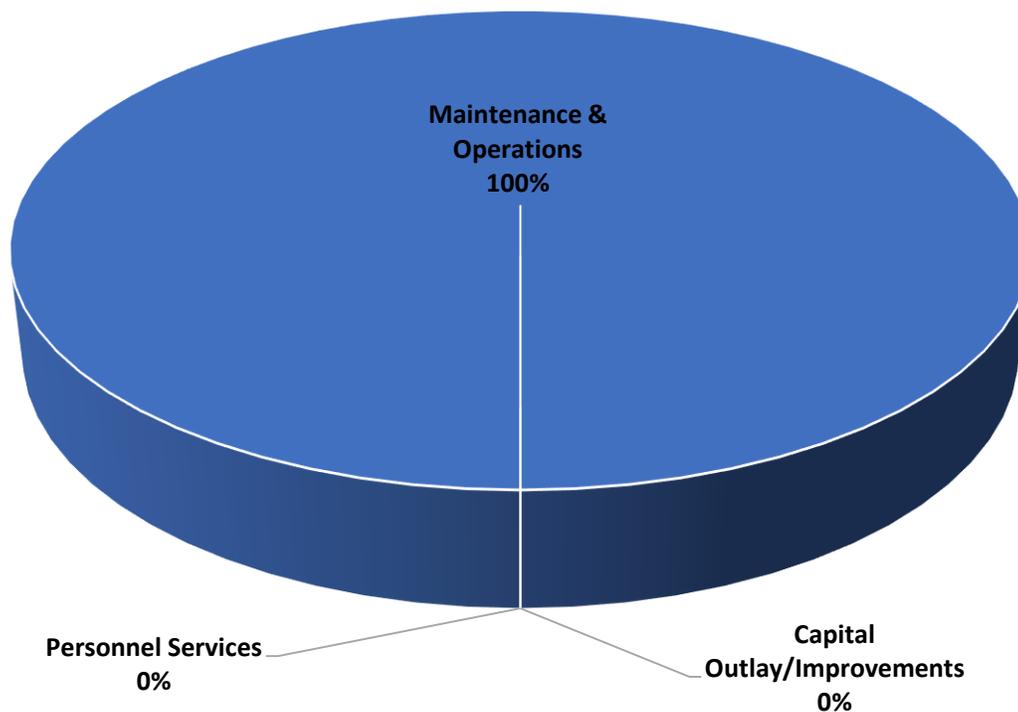
## Legal Services

Staffing and Financial Summary  
001-130

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
City Attorney	Contracted	Contracted	Contracted	Contracted	Contracted
<b>Total</b>	0	0	0	0	0

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	143,546	142,482	147,000	129,400	(12.0)	129,000	(0.3)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	\$ 143,546	\$ 142,482	\$ 147,000	\$ 129,400	(12.0)	\$ 129,000	(0.3)

### Budget by Object



## Administrative Services

### About Administrative Services

Administrative Services oversees the business functions of the City - Accounting and Financial Services, Human Resources, Risk Management, Information Technologies, and City Clerk; assures conformance with City Council policies and directives and all applicable laws; and is responsible for employee relations including benefits administration, management of worker's compensation, and citywide organizational training and performance management.

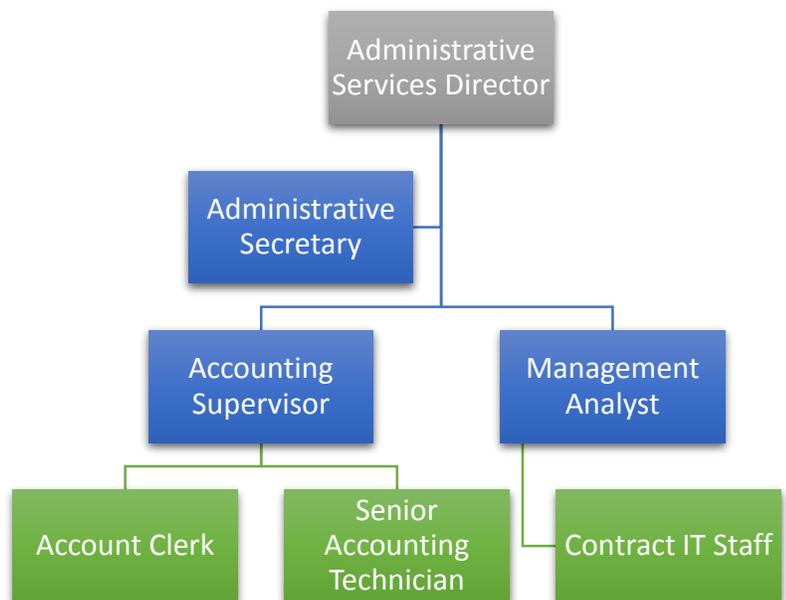
Administrative services provided include: (1) preparation, presentation, and oversight of City operating and capital budgets; (2) dissemination of information to the public; (3) preparation of agendas for the City Council and related hearing bodies; (4) administration of human resources services including employee labor relations, medical services/insurance, worker's compensation, citywide training, and tuition reimbursement programs; (5) administration of citywide claims and risk management; and (6) coordination of financial services, including assisting other departments in meeting their service objectives by allocating and monitoring the City's financial resources through coordination of the budget development process and quarterly reporting of revenues, expenditures, investments, and performance measures; overseeing treasury activity, and administration of the City's debt.

**2015-16  
Budget Priorities**

- Complete Finance System Conversion
- Labor Negotiations
- Review Departmental Consolidation
- Continue Improvement of Budget Process, Document, and Transparency

## Department Mission Statement

*Set the standard for providing quality human resources, financial management, communications, recordkeeping, technology, contract administration, and risk management services in a collaborative, innovative, and fully transparent environment.*





## Administrative Services Performance Metrics

Performance Measures <sup>1</sup>	FY 2014-15 Targets	FY 2014-15 Actuals	FY 2015-16 Targets	Vision Values
City FTE per 1,000 population	<5	4.3	<5	Vision
Number of Press Releases Issued	>24	24	>24	Pride and Ownership
Number of Agendas/Staff Reports posted to the Web	24/240	63/222	24/240	
Number of workers' compensation claims per 100 FTE	<9	10.44	<9	Security
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%	Not available at time of publication	Maintain current liabilities net of operating revenues below 24%	Vision
<p>City FTE per 1,000 population: Measuring the number of employees per 1,000 population gives a comparable measure to other municipal agencies, helps us gauge how well the City Council goal of reducing personnel costs is being met, and helps us assess the efficiency and effectiveness of customer service.</p> <p>Number of Press Releases and Number of Agendas and Staff Reports posted to Web: Measuring the number of communications disseminated to the public through press releases and e-blasts assists in assessing how the City Council goal of expanding communications and outreach efforts is being met. Likewise, measuring the number of agendas and staff reports being posted to the web helps to provide transparency and engage the community in the legislative process.</p> <p>Having a goal of maintaining liabilities below the Orange County average shows the commitment to reasonably paying for operations from existing, ongoing revenue sources. Other than long-term debt obligations -- the City currently has two tax allocation bond issuances related to the former Community Development Commission -- it is prudent and fiscally conservative to minimize liabilities. This performance measure should allow an ongoing measure of how La Palma is doing in relation to other agencies in Orange County.</p>				

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## Administrative Services Administration

### Core Business

- Perform complex administrative and supervisory work in managing, planning, coordinating, and directing operations of the department including office support, public information, and divisions of City Clerk, Fiscal Services, Human Resources, and Technology and Communications
- Organize and direct the City's risk management program
- Perform all duties related to budget preparation and administration
- Coordinate City Council meeting agendas and packets
- Provide internal support for general City operations to include mail and phones
- Ensure fiscal stability through sound long-term financial planning
- Pursue intergovernmental relations and partnerships

### FY 2014-15 Strategic Accomplishments

- Began Finance System Conversion
- One Year extension to all Labor Agreements
- Prepared Balanced Budget
- Managed consolidation of Administrative Services and Finance into one department

### FY 2015-16 Strategic Priorities

- Address long term fiscal sustainability
- Complete Labor Negotiations
- Complete Finance system conversion
- Support Citizen Committee and Financial Sustainability

## Administrative Services

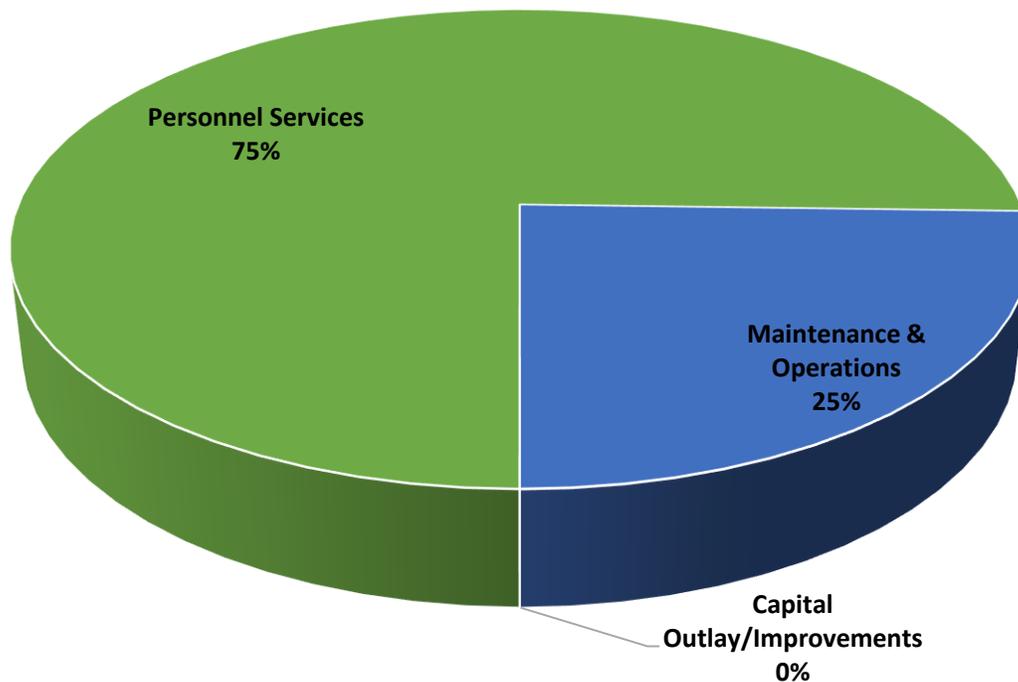
### Staffing and Financial Summary

001-140

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Administrative Services Director	0	0.70	0.50	0.50	0.50
Management Analyst	0	0.40	0.40	0.40	0.40
Executive Assistant	0	0.50	0.50	0	0
<b>Total</b>	<b>0</b>	<b>1.60</b>	<b>1.60</b>	<b>0.90</b>	<b>0.90</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ 287,749	\$ 119,500	(58.5)	\$ 123,900	3.7
Maintenance and Operations	-	-	52,035	38,900	(25.2)	41,500	6.7
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 339,784</b>	<b>\$ 158,400</b>	<b>(53.4)</b>	<b>\$ 165,400</b>	<b>4.4</b>

### Budget by Object



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## **Administrative Services City Clerk**

### **Core Business**

- Act as the City's election official and filing officer for election-related and annual conflict of interest statements
- Prepare agendas, minutes, proclamations, resolutions, ordinances, and other official documents
- Responsible for the Citywide Document Imaging and Records Management Program that continues to consolidate and organize 60 years of public records
- Respond to public record requests

### **FY 2014-15 Strategic Accomplishments**

- Oversaw Business License software conversion
- Transferred Business License function to Community Development
- Conducted annual Fair Political Practices Commission filings
- Conducted 2014 General Municipal Election

### **FY 2015-16 Strategic Priorities**

- Continue consolidation and reorganization of 60 years of records
- Conduct annual Fair Political Practices Commission filings



## City Clerk

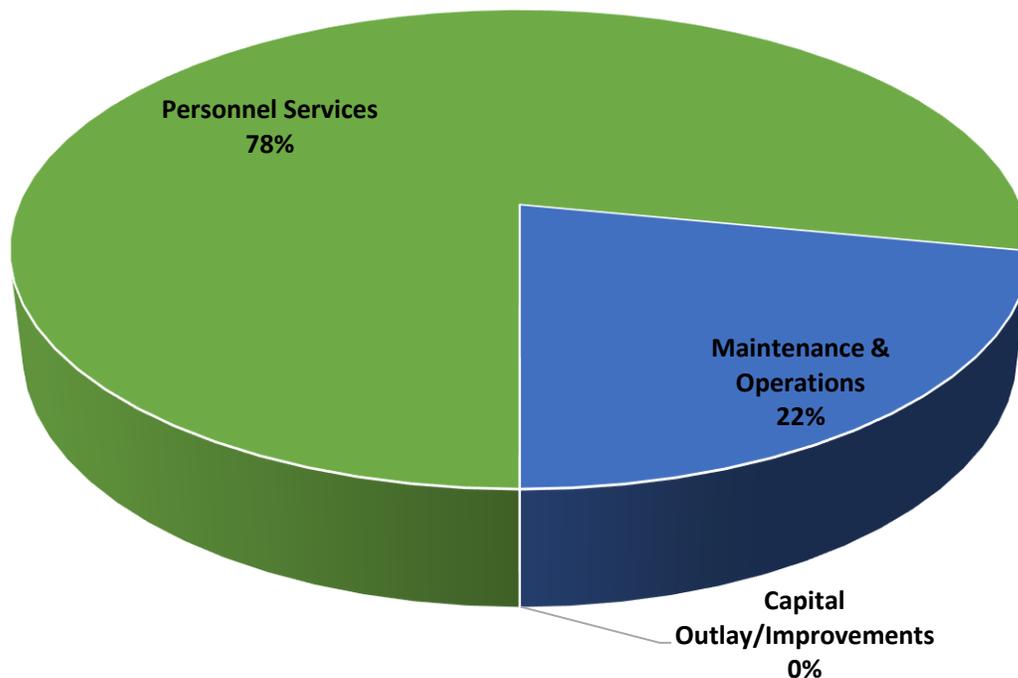
### Staffing and Financial Summary

001-150

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Administrative Services Director	0.20	0.20	0.20	0.20	0.20
Administrative Secretary	0.95	0.95	0.95	0.95	0.95
<b>Total</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 124,478	\$ 127,915	\$ 120,800	\$ 106,600	(11.8)	\$ 108,800	2.1
Maintenance and Operations	29,584	32,011	38,425	29,900	(22.2)	47,200	57.9
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 154,062</b>	<b>\$ 159,926</b>	<b>\$ 159,225</b>	<b>\$ 136,500</b>	<b>(14.3)</b>	<b>\$ 156,000</b>	<b>14.3</b>

### Budget by Object





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## **Administrative Services**

### **Fiscal Services**

#### **Core Business**

- Prepare Annual Budget
- Process payroll for City personnel
- Process disbursements for goods and services
- Collect and monitor City revenues
- Oversee treasury activity and administration of the City's debt
- Work with auditors in conducting the City's annual audit and preparation of the Comprehensive Annual Financial Report (CAFR)

#### **FY 2014-15 Strategic Accomplishments**

- Began Finance system conversion
- Developed new Chart of Accounts and Accounting structure
- Transitioned from an outsourced Payroll system to an in-house system
- Prepared balanced Budget
- Awarded a Certificate of Achievement for Excellence in Financial Reporting for the FY 2013-14 CAFR

#### **FY 2015-16 Strategic Priorities**

- Finalize Finance System conversion
- Prepare balanced Budget
- Apply for Achievement in Excellence in Financial Reporting for the FY 2014-15 CAFR



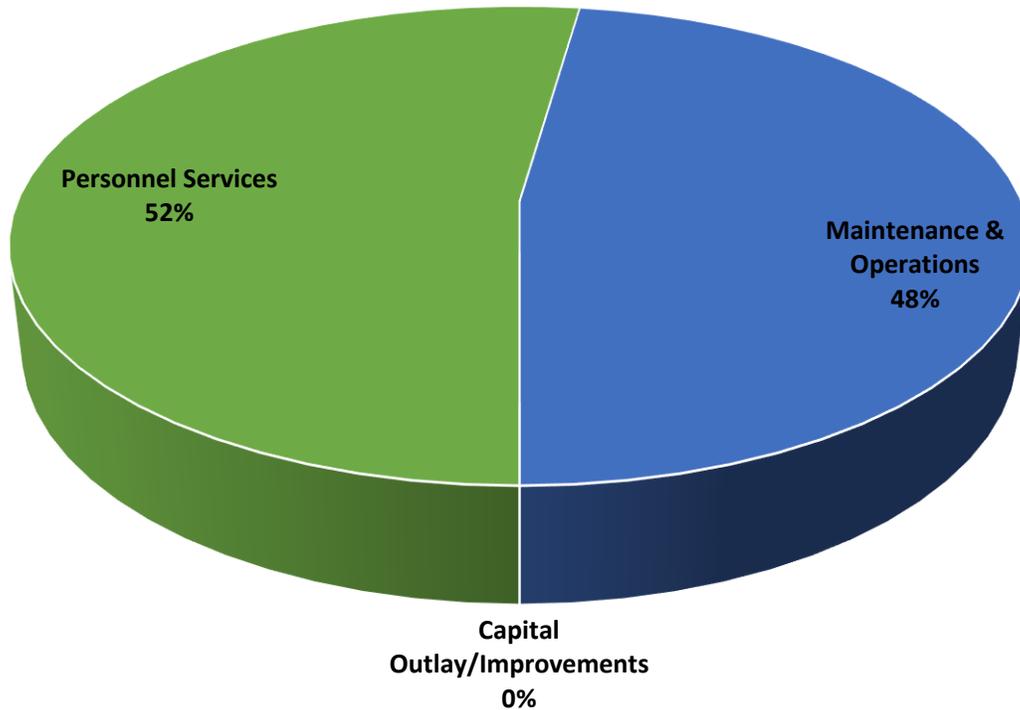
## Fiscal Services

Staffing and Financial Summary  
001-160

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Accountant	1.00	0	0	0	0
Accounting Supervisor	0	1.00	0.65	0.65	0.65
Senior Accounting Technician	0.80	0.80	0.80	0.80	0.80
Account Clerk	0.25	0.25	0.25	0.25	0.25
Finance Director	0.60	0	0	0	0
<b>Total</b>	<b>2.65</b>	<b>2.05</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 330,595	\$ 253,031	\$ 182,050	\$ 190,100	4.4	\$ 192,600	1.3
Maintenance and Operations	104,224	131,453	180,450	173,600	(3.8)	178,900	3.1
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 434,819</b>	<b>\$ 384,484</b>	<b>\$ 362,500</b>	<b>\$ 363,700</b>	<b>0.3</b>	<b>\$ 371,500</b>	<b>2.1</b>

### Budget by Object



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## Administrative Services Human Resources

### Core Business

- Oversee personnel functions such as human resources administration, job classification and compensation, employee relations, and recruitment
- Provide program development, administration, direction and guidance for performance systems, employee benefits and training
- Oversee retirement plans, health, educational, and recognition programs, employee assistance programs, worker's compensation, and unemployment

### FY 2014-15 Strategic Accomplishments

- Began transition to the human resources component of the Finance System Conversion
- One Year extension to all Labor Agreements
- Managed consolidation of Administrative Services and Finance into one department

### FY 2015-16 Strategic Priorities

- Look for ways to address City's unfunded pension obligations
- Complete Labor Negotiations
- Complete conversion/transition to new finance system

## Human Resources

### Staffing and Financial Summary

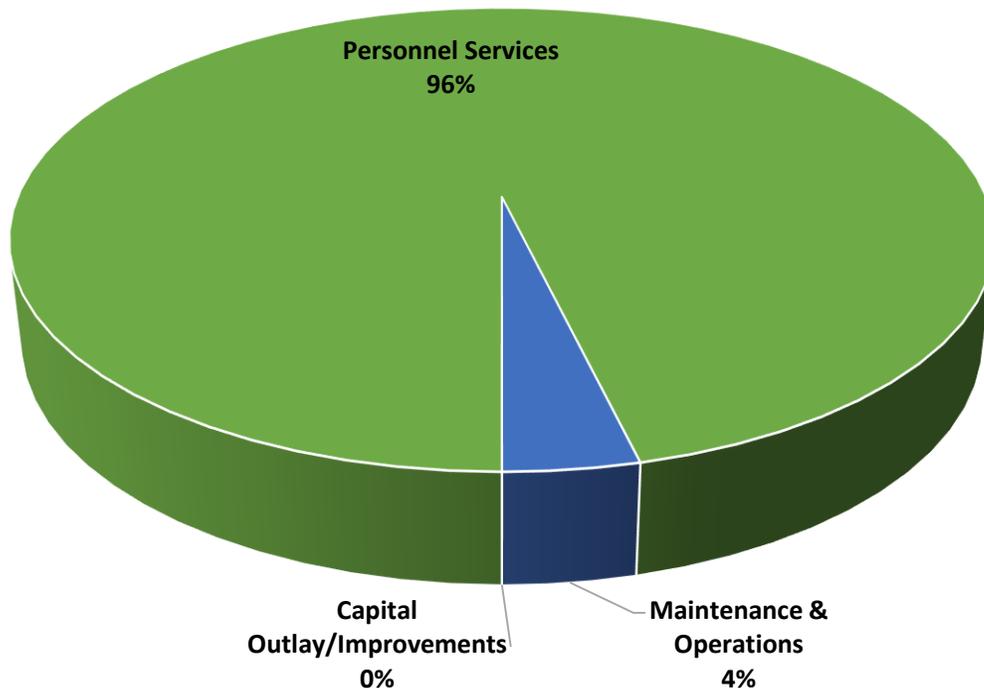
001-170

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Executive Assistant	0	0	0	0.50	0.50

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.50</b>	<b>0.50</b>
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	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 936,074	\$ 2,464,472	\$ 996,450	\$ 1,254,800	25.9	\$ 1,312,800	4.6
Maintenance and Operations	34,382	30,217	38,220	48,500	26.9	49,700	2.5
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 970,456</b>	<b>\$ 2,494,689</b>	<b>\$ 1,034,670</b>	<b>\$ 1,303,300</b>	<b>26.0</b>	<b>\$ 1,362,500</b>	<b>4.5</b>

**Budget by Object**



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## Administrative Services Technology and Communications

### Core Business

- Responsible for information technology to support the City's technology and communications infrastructure
- Procure, install, and maintain City computers
- Select and test software for City computers
- Maintain inventory of computers and software
- Install hardware/software on the City server computers
- Assist departments with special software projects
- Provide backup and disaster recovery for server and telephone
- Insure security of the technology system

### FY 2014-15 Strategic Accomplishments

- Upgraded the 9-1-1 Vesta system and Pixus call recording system
- Completed the final phase of Computer Aided Dispatch and Records Management System
- Completed telephone system conversion
- Assisted with Finance System conversion
- Assisted with Business License program conversion
- Began installation of electronic citation system

### FY 2015-16 Strategic Priorities

- Manage Coplink/Spillman connection to increase productivity of frontline police services
- Upgrade Granicus system to maintain transparency of Council meetings
- Upgrade firewall to increase security level for information technology
- Upgrade backup system to increase data capacity
- Manage L3 upgrade

## Technology and Communications

Staffing and Financial Summary

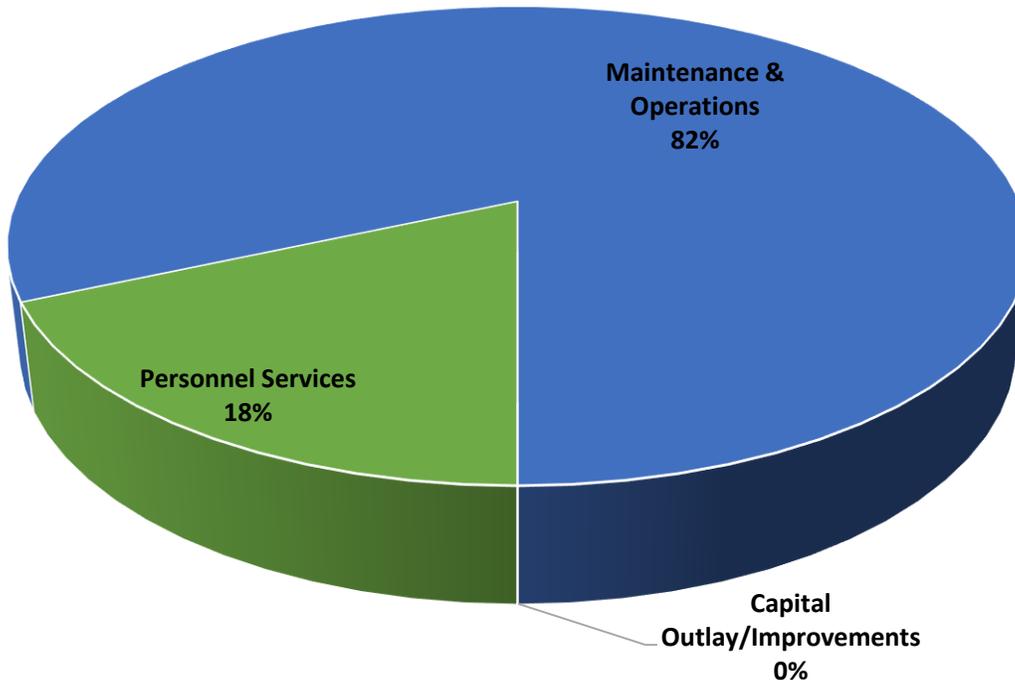
001-180

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Management Analyst	0	0	0	0.60	0.60

<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.60</b>	<b>0.60</b>
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	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ 59,800	N/A	\$ 60,100	0.5
Maintenance and Operations	242,462	194,068	250,950	263,500	5.0	259,900	(1.4)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 242,462</b>	<b>\$ 194,068</b>	<b>\$ 250,950</b>	<b>\$ 323,300</b>	<b>28.8</b>	<b>\$ 320,000</b>	<b>(1.0)</b>

**Budget by Object**





## Police Department – Mission First, People Always

### About the Police Department

The La Palma Police Department is a full service police department organized under two major divisions: Patrol Operations and Support Services. The key public safety services provided to citizens and visitors to the community include emergency and non-emergency response, criminal investigations, traffic safety, specific municipal code enforcement, community education, crime prevention, disaster preparedness, animal control services, and establishment of community partnerships to enhance problem-solving efforts and maintain a relationship of mutual trust and support.

#### Vision Statement

*TO BECOME THE MOST EFFECTIVE AND WELL RESPECTED  
POLICE AGENCY IN CALIFORNIA*

### Department Mission Statement

*We protect the lives and property of our  
community and enhance the quality of  
this life through ethical proactive  
community policing strategies that help  
reduce crime, social disorder, and the  
fear of crime.*

#### Value Statement

*THE MEN AND WOMEN OF THE LA PALMA POLICE  
DEPARTMENT ARE COMMITTED TO STRIKING A BALANCE  
BETWEEN THE SEARCH FOR HUMAN DIGNITY AND THE  
SEARCH FOR REASONABLENESS.*

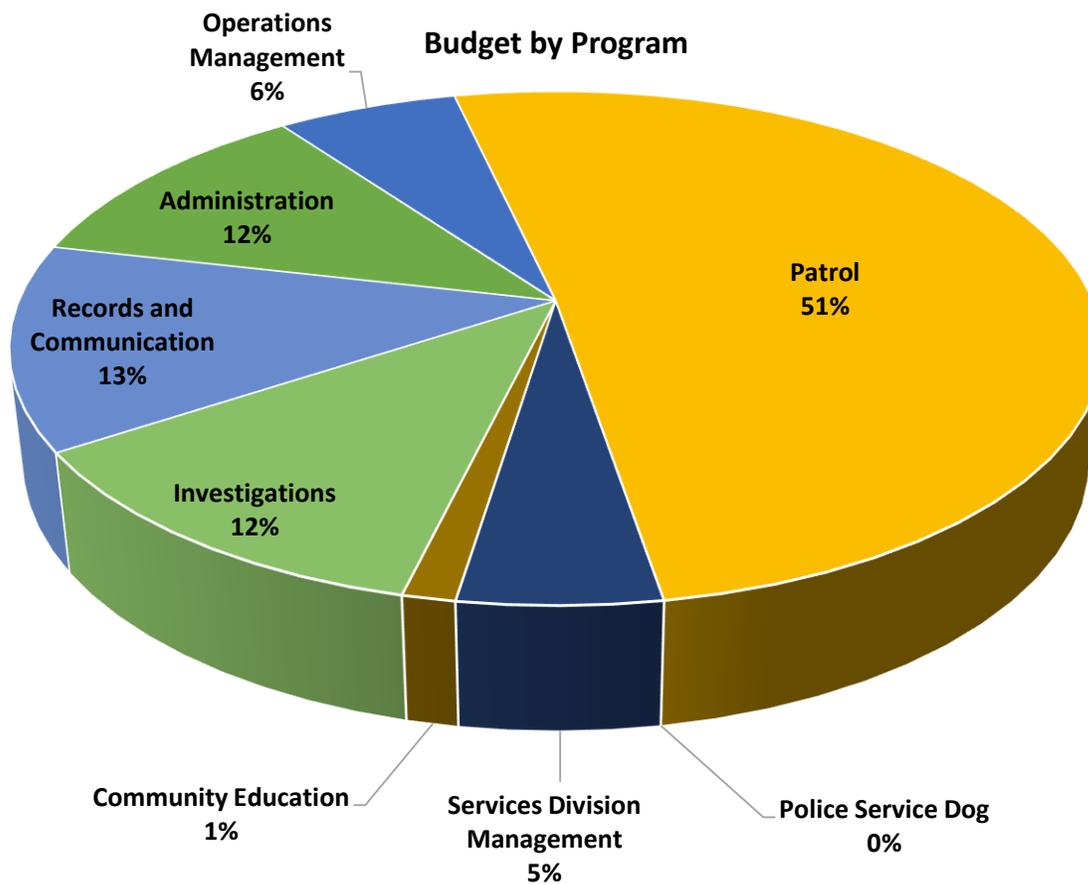
#### 2015-16 Budget Priorities

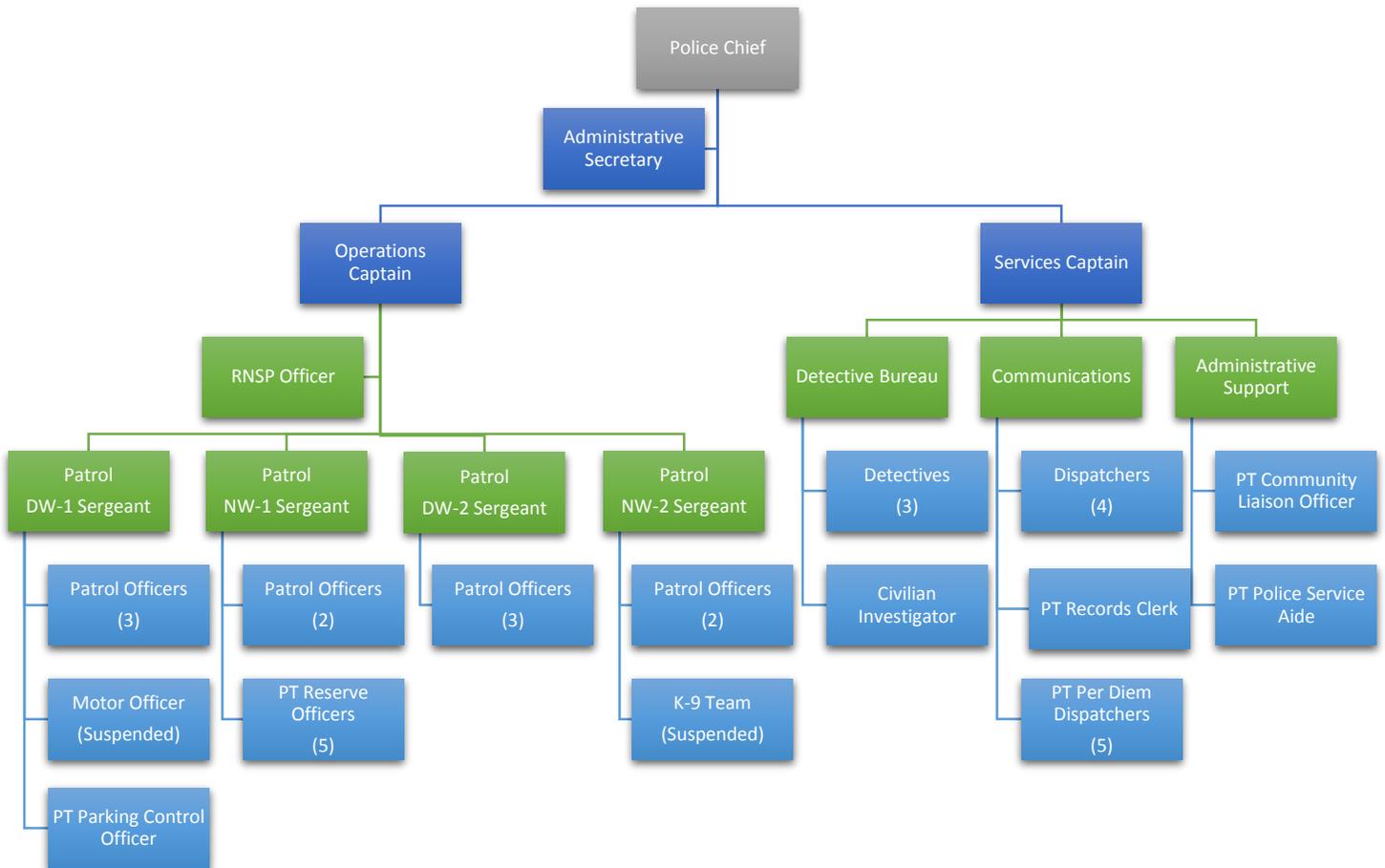
- Maintain frontline police services levels
- Investigate and engage in regionalization efforts to increase efficiency and maintain effectiveness
- Fully implement and optimize police technologies to increase efficiencies and effectiveness
- Utilize a data-driven approach to reduce crime, make roadways safer and address quality of life issues
- Use special revenue sources to fund police and support personnel, equipment, and technology
- Coordinate and implement a FEMA Compliant Citywide Disaster Preparedness Program

# Police Department

## Department Budget by Programs

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Administration	\$ 390,401	\$ 396,757	\$ 518,868	\$ 538,500	3.8	\$ 555,600	3.2
Operations Management	253,671	283,568	310,051	300,200	(3.2)	315,100	5.0
Patrol	2,528,317	2,531,613	2,642,986	2,407,700	(8.9)	2,536,700	5.4
Police Service Dog	82,300	-	-	-	N/A	-	N/A
Police Reserves Unit	59,095	46,493	36,700	-	(100.0)	-	N/A
Services Division Management	276,444	142,241	227,781	238,700	4.8	260,400	9.1
Community Education	196,416	200,794	47,163	58,500	24.0	67,200	14.9
Investigations	610,459	587,874	533,781	562,700	5.4	589,400	4.7
Records and Communication	706,015	843,645	639,740	606,900	(5.1)	637,000	5.0
<b>Total</b>	<b>\$ 5,103,118</b>	<b>\$ 5,032,985</b>	<b>\$ 4,957,070</b>	<b>\$ 4,713,200</b>	<b>(4.9)</b>	<b>\$ 4,961,400</b>	<b>5.3</b>







## Police Department Performance Metrics

Performance Measures <sup>1</sup>	FY 2014-15 Targets	FY 2014-15 Actuals	FY 2015-16 Targets	Vision Values
Meet Federal and State training mandates for all employees within specified timelines	Train 100% of employees per training matrix	100% in Compliance	Adjust training plan and matrix for all departmental personnel, train 100% of employees	Security
Keep response times to critical incidents below 3 minute average	Average response time under 3 minutes	Two minutes fifteen seconds (2:15)	Average response time under 3 minutes	Security
Increase clearance rate for part one crimes	Greater than 23%	18%	Greater than 23%	Security
Increase Disaster Preparedness citywide	n/a	n/a	Update Emergency Response Plan and training to FEMA compliance levels	Security
Reduce number of injury traffic accidents	Under 58 Injury Traffic Accidents	61 Injury Traffic Accidents	Under 60 Injury Traffic Accidents	Security

**Keep response times to critical incidents below 3 minute average**

This is a goal for the Police Department because when a person calls "911" every second counts. Based on our size and deployment, having quick responses to emergency calls provides a level of comfort to our citizens, knowing help is immediately on the way. This is a quality of life issue and provides a feeling of security to the community.

**Increase clearance rate for part one crimes: 23% for 2013; 18% for 2014 due to personnel shortages**

This performance indicator will demonstrate increase effectiveness the Police Department has upon criminal behavior within the community. The more crimes solved, the safer the community will be. A side benefit will be the reputation the Police Department has amongst the criminal element, knowing the chances of arrest and prosecution is greater if they choose to commit crimes within La Palma.

## Police Department Administration

### Core Business

- Provide overall administration for the Police Department's emergency and non-emergency service delivery programs
- Provide direction related to policy and procedure development, professional standards investigations, selection and training of police employees, public information and media relations, emergency management, adherence to state and national law enforcement standards and mandates, and community outreach efforts related to crime prevention and quality of life issues
- Maintain County, State and Federal engagement to stay abreast of legislation, crime trends, technologies and best practices that impact law enforcement services

### FY 2014-15 Strategic Accomplishments

- Implemented the Electronic Citation (E-Citation) Project pursuant to a Superior Court Mandate facilitated by Integrated Law and Justice Association of Orange County (ILJAOC)
- Upgraded the Police Department's Surveillance System to a "Stand Alone" Unit creating a more efficient and effective method to store and copy for Court Discovery Purposes
- P.O.S.T. completed an organizational workload and staffing study at no cost to the City (Final Draft to be completed by August of 2015)
- Chair of Integrated Law and Justice of Orange County (ILJAOC) which is a countywide data sharing and technology implementation JPA for OC Law Enforcement
- Appointed to the Board of Directors of the California Police Chiefs Association and selected to serve on the Legislative and Finance Committees

### FY 2015-16 Strategic Priorities

- Maintain Police Administrative Core Business levels of support and look for technologies to increase effectiveness
- Procure and implement E-Citation software interface with Spillman CAD/RMS to create efficiency to reduce workload of Police Records Clerk
- Reduce fulltime Police Records Clerk to a part-time position
- Investigate better recruitment and retention practices
- Maintain low crime rates
- Coordinate and implement a FEMA compliant Emergency Response Program
- Maintain local, state and federal relationships to ensure proper representation for the City of La Palma

## Administration

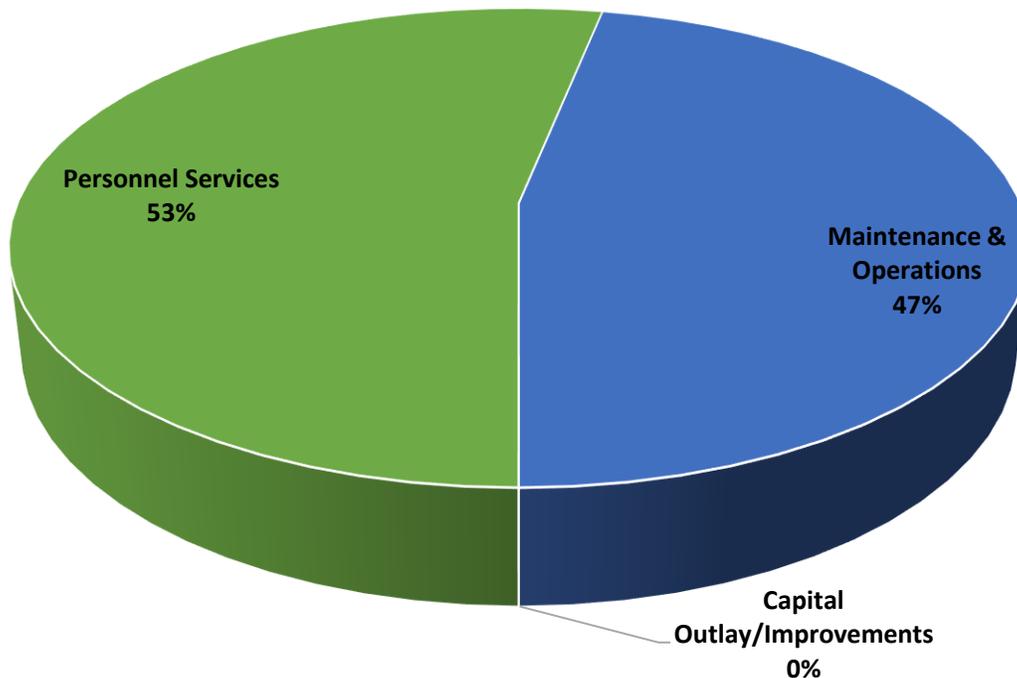
### Staffing and Financial Summary

001-210

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Police Chief	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 345,296	\$ 352,554	\$ 320,868	\$ 286,300	(10.8)	\$ 291,100	1.7
Maintenance and Operations	45,105	44,204	198,000	252,200	27.4	264,500	4.9
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 390,401</b>	<b>\$ 396,757</b>	<b>\$ 518,868</b>	<b>\$ 538,500</b>	<b>3.8</b>	<b>\$ 555,600</b>	<b>3.2</b>

### Budget by Object





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## Police Department Police Operations/Management

### Core Business

- Manage the delivery of field services, including Patrol, Reserves, and traffic enforcement; and manage allocated resources
- Enforce rules, regulations, and policies to ensure efficient service delivery by maintaining discipline and morale
- Supervise, train, and evaluate assigned staff; establish work schedules
- Manage the Department's participation in the regional North County S.W.A.T team and the West County Serious Traffic Accident Reconstruction team (STAR) comprised of Seal Beach, Los Alamitos, Cypress and La Palma Police Departments
- Directly oversee Citywide Emergency Services and Disaster Preparedness

### FY 2014-15 Strategic Accomplishments

- Recruited a Community Liaison Officer to coordinate and implement a Citywide Disaster Preparedness Program
- Insured officer safety by maintaining minimal deployment with only half the required personnel
- Met both Federal and State mandates for police personnel training
- Deployed and trained police on E-Citation Devices
- Increased communication with the use of E-blast updates for all police personnel
- NC SWAT conducted multi SWAT Team (Orange County, Buena Park, NC SWAT and Los Angeles County SEB) exercise at Buena Park High School for an Active Shooter with hostages scenario
- STAR investigated four fatal traffic accidents, three of which occurred in La Palma

### FY 2015-16 Strategic Priorities

- Develop a risk management program to minimize worker accidents and injuries
- Efficiently and effectively manage patrol overtime costs
- Increase training on how to deal with the mentally ill and homeless population
- Investigate vendors, technology and systems that will provide a cost effective Training Manager Program for planning and cost containment purposes
- Continue regional and resource sharing efforts with NC SWAT and West County STAR team and research any other viable partnerships for law enforcement services

## Police Operations/Management

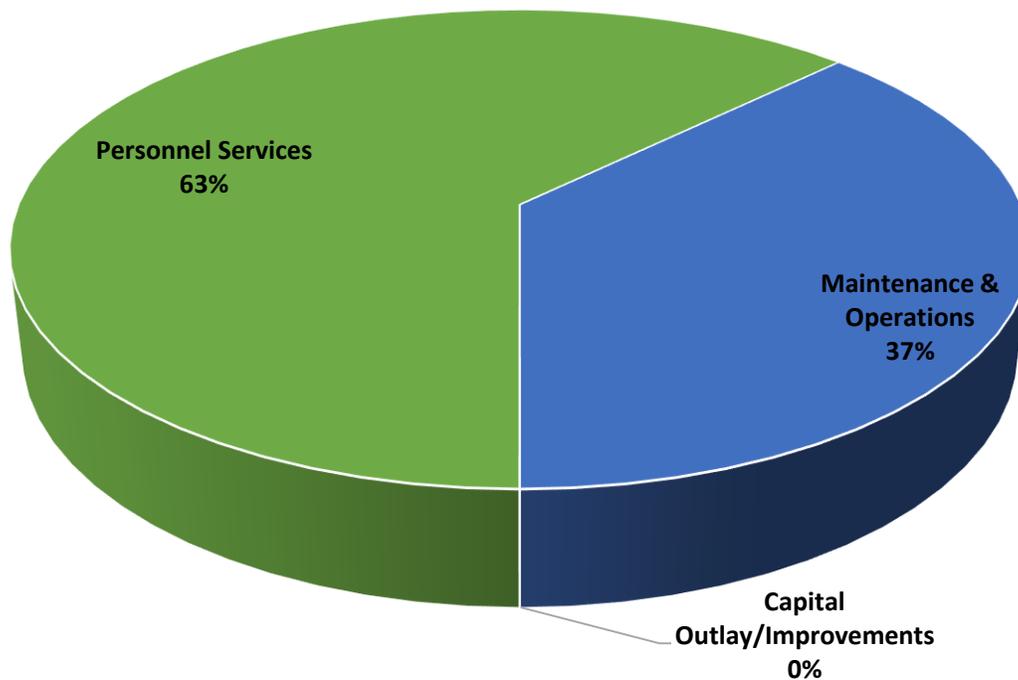
Staffing and Financial Summary

001-220

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Captain	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	1.00	1.00	1.00	1.00	1.00

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 185,145	\$ 195,868	\$ 211,426	\$ 188,400	(10.9)	\$ 197,400	4.8
Maintenance and Operations	68,526	87,700	98,625	111,800	13.4	117,700	5.3
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	\$ 253,671	\$ 283,568	\$ 310,051	\$ 300,200	(3.2)	\$ 315,100	5.0

**Budget by Object**



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## Police Department Patrol

### Core Business

- Provide frontline law enforcement services 24-hours per day, 365 days per year protecting the lives and property of the community by proactive patrol techniques and handling emergency and non-emergency calls for service
- Respond to calls for service, investigate crimes, take crime reports, collect and process evidence and to provide testimony to ensure successful prosecutions
- Conduct traffic enforcement; educate and/or cite violators to change driver behavior and reduce traffic accidents; to investigate traffic accidents; and, provide expert witness testimony for traffic related court cases
- Respond to medical aide calls and render required First Aid/CPR to save lives
- Assist in facilitating civil disputes and neighborhood disturbances
- Manage the City's Reserve Police Officer Program

### FY 2014-15 Strategic Accomplishments

- Patrol handled a total of 17,877 incidents that required some level of police action. This number includes self-initiated activities by officers, police response to emergency and non-emergency calls for service
- A total of 1,259 police reports were generated from those incidents
- Officers made 373 arrests and issued 1,125 traffic and misdemeanor citations
- Patrol officers engaged in over 80 hours in Project Safe Street activities, the residential traffic enforcement program
- Averaged a 2 minute and 15 second response time to Priority 1 calls for service

### FY 2015-16 Strategic Priorities

- Maintain a Priority 1 call for service response times of less than three minutes
- Maintain responsiveness with identified traffic areas of concern via Project Safe Streets
- Work to overcome the challenges to arresting suspects due to the passing of Proposition 47 and the influx of AB 109 probationary population committing crime in La Palma
- Enforce traffic laws on arterials to lower accident rates by 5%
- Maintain low crime rates by proactive and high visibility patrol
- Utilize Reserve Police Officers to offset overtime costs and increase manpower on critical calls for service

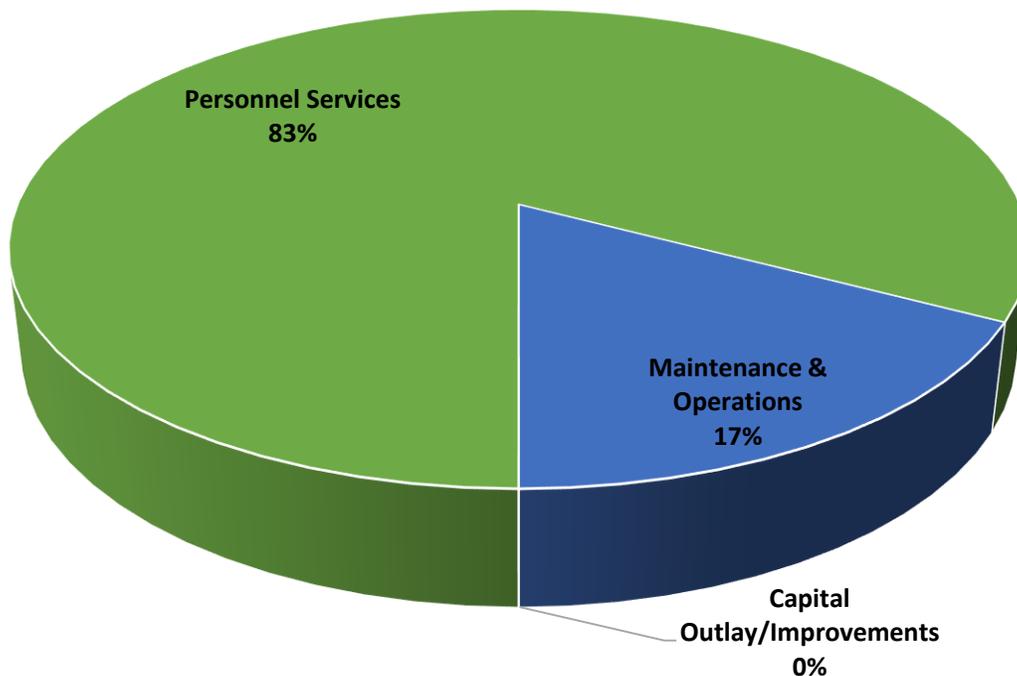
## Patrol

### Staffing and Financial Summary 001-235

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Sergeant	5.00	5.00	4.00	4.00	4.00
Police Officer	12.00	12.00	9.00	8.27	8.27
Reserve Police Officer (5)	0	0	0	.58	.58
Parking Control Officer	0.50	0.50	0.50	.50	.50
<b>Total</b>	<b>17.50</b>	<b>17.50</b>	<b>13.50</b>	<b>13.35</b>	<b>13.35</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 2,226,302	\$ 2,273,222	\$ 2,328,736	\$ 1,993,100	(14.4)	\$ 2,009,000	0.8
Maintenance and Operations	297,957	258,391	314,250	414,600	31.9	527,700	27.3
Capital Outlay/Improvements	4,058	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 2,528,317</b>	<b>\$ 2,531,613</b>	<b>\$ 2,642,986</b>	<b>\$ 2,407,700</b>	<b>(8.9)</b>	<b>\$ 2,536,700</b>	<b>5.4</b>

### Budget by Object



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## Police Department Services Division Management

### Core Business

- Manage the delivery of police support, including management of the Detective Bureau, Communications and Records, and Community Education Program
- Conduct Professional Standards and all Internal Affairs Investigations of police personnel
- Enforce all rules, policies and Federal and State mandates
- Prepare related portions of the budget for the procurement of all goods and contract services for the Department
- Assist the Administrative Services Director with the recruitment and retention of police personnel, and supervise, train, evaluate, and establish work schedules to assigned staff
- Assist the Police Chief in improving department services, programs, infrastructure, and risk management
- Oversee the coordination of all Police Department related volunteer programs and associated personnel
- Secure and administer all department related grants

### FY 2014-15 Strategic Accomplishments

- Upgraded the Police Department's Surveillance System to a "Stand Alone" Unit creating a more efficient and effective method to store and copy for Court Discovery Purposes
- Upgraded the 9-1-1 Vesta system and Pixus call recording system
- Completed the final phase of Computer Aided Dispatch and Records Management System
- Secured a Notice of Intent with Blais Associates to apply for a Hazard Mitigation Grant
- Secured funding for 2 Police Officers and 1 Police Service Aide through 2 grants

### FY 2015-16 Strategic Priorities

- Secure mnemonics from Department of Justice (DOJ) to fully integrate CAD/RMS for car mobile computers
- Secure a contract with IBM to create an interface for Coplink and Spillman
- Continue grant funding for 2 police officers and 1 Police Service Aide
- Have P.O.S.T. conduct an Evidence Room and Handling audit on department
- Backfill the third detective position as funded

## Services Division Management

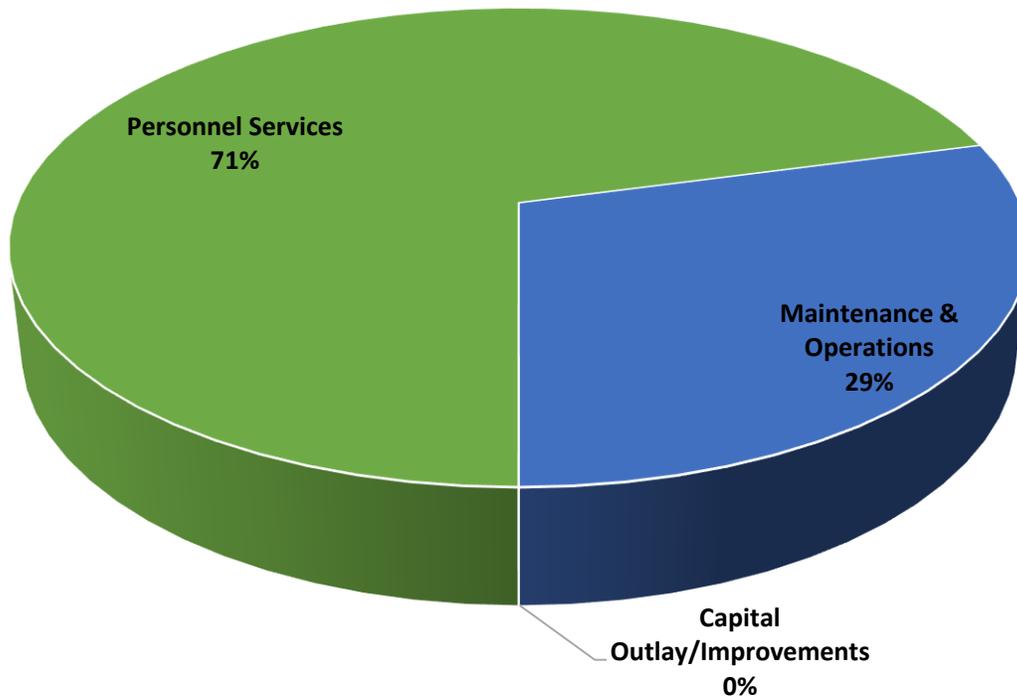
Staffing and Financial Summary

001-240

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Captain	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	1.00	1.00	1.00	1.00	1.00

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 212,897	\$ 86,587	\$ 153,881	\$ 169,000	9.8	\$ 178,100	5.4
Maintenance and Operations	63,547	55,654	73,900	69,700	(5.7)	82,300	18.1
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	\$ 276,444	\$ 142,241	\$ 227,781	\$ 238,700	4.8	\$ 260,400	9.1

### Budget by Object



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## Police Department Community Education

### Core Business

- Provides programs, coordinated through the Operation's Division, of all emergency management, disaster preparation and mitigation plans
- Ensure the City is current with all State and Federal mandates for training and readiness to guarantee the City's eligibility for Federal reimbursement if a disaster affecting our community were to occur
- Assist the Services Division with Police Department programs associated with quality of life improvements within the City, including Community Emergency Response Team (CERT), Neighborhood Watch, Police Explorers, Volunteers in Policing (VIP) and the Radio Amateur Civil Emergency Services (R.A.C.E.S.)
- Provide Crime Prevention training

### FY 2014-15 Strategic Accomplishments

- Graduated nearly 400 students from the Police Interaction with Youth Program
- Made 15 crime prevention presentations to various volunteer groups
- Coordinated the Law Enforcement National Night Out, Red Ribbon Week campaign and several school tours through the Police Department

### FY 2015-16 Strategic Priorities

- Focus will be on updating and fully exercising Citywide Disaster Preparedness Plan
- Evaluate and upgrade the current Emergency Operations Center infrastructure and equipment
- Conduct Emergency Management tabletop exercises, drills and fully functional exercises
- Provide coordination with all volunteer programs associated with the police department
- Research funding opportunities to reinstate the PIY Program

## Community Education

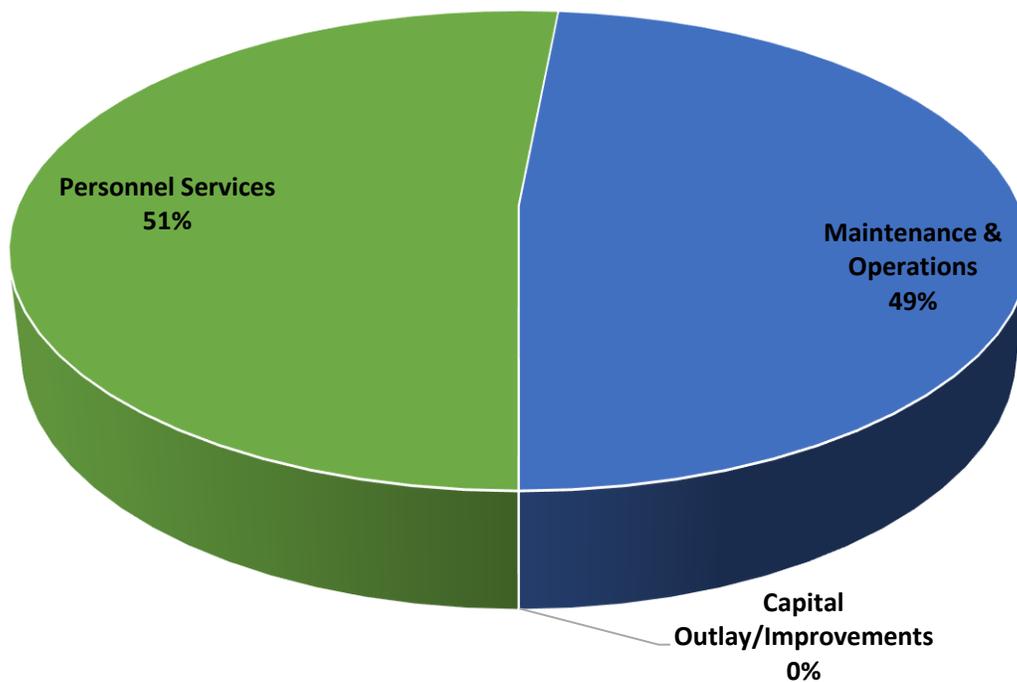
### Staffing and Financial Summary

001-250

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Community Liaison Officer	0	0	0.50	0.50	0.50
Police Officer	1.00	1.00	0	0	0
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 153,089	\$ 148,296	\$ 5,373	\$ 24,100	348.5	\$ 24,100	-
Maintenance and Operations	43,327	52,498	41,790	34,400	(17.7)	43,100	25.3
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 196,416</b>	<b>\$ 200,794</b>	<b>\$ 47,163</b>	<b>\$ 58,500</b>	<b>24.0</b>	<b>\$ 67,200</b>	<b>14.9</b>

**Budget by Object**



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## Police Department Investigations

### Core Business

- Investigate all reports requiring follow-up, including: crimes against persons and property; making arrests when appropriate; conducting juvenile counseling; filing criminal complaints; and maintaining records, evidence, and property
- Initiate narcotic investigations, conduct investigations of gang-related crimes, perform undercover surveillance, and obtain search and arrest warrants
- Liaison with other law enforcement agencies and the District Attorney's Office

### FY 2014-15 Strategic Accomplishments

- Revamped the Evidence and Property Management System utilizing new CAD/RMS system
- Detectives assigned more than 877 cases in the 2014 calendar year for investigation and/or follow-up
- Maintained a 18% or greater case closure rate (lower rate due to staffing shortfalls)
- Maintained an hour or less response time for all call outs for the year
- Created the West County Major Crimes Task Force (informal partnership) between Seal Beach, Los Alamitos, Cypress and La Palma Departments to assist each other on high profile, complex crimes and/or related crimes impacting the region

### FY 2015-16 Strategic Priorities

- Maintain relationships and support the West County Major Crimes Task Force
- Maintain a 23% or greater case closure rate
- Revise Evidence and Property Management procedures as recommended by P.O.S.T. audit requested by Services Division Captain

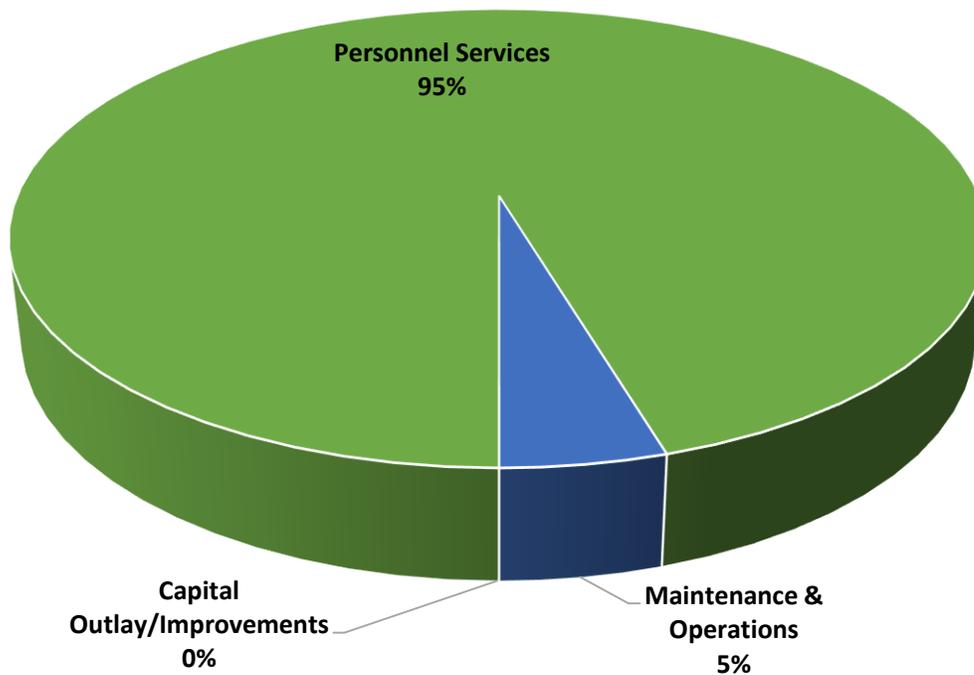
## Investigations

Staffing and Financial Summary  
001-260

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Sergeant	1.00	1.00	0	0	0
Detective	2.00	2.00	3.00	3.00	3.00
Civilian Investigator	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 546,367	\$ 518,642	\$ 462,686	\$ 469,000	1.4	\$ 473,700	1.0
Maintenance and Operations	64,092	69,232	71,095	93,700	31.8	115,700	23.5
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 610,459</b>	<b>\$ 587,874</b>	<b>\$ 533,781</b>	<b>\$ 562,700</b>	<b>5.4</b>	<b>\$ 589,400</b>	<b>4.7</b>

**Budget by Object**



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## Police Department Records and Communications

### Core Business

- Records and Communications are the first level of contact for citizens reporting crimes either by phone or in person. Currently, the Police Department's front lobby is open 24 hours a day, providing a location for citizens to contact the Department in person anytime of the day or night
- The dispatch center is the first point of contact (via 9-1-1) for all emergency medical and fire calls, which are transferred to Orange County Fire Authority as well as for all police non-emergency calls for service
- Dispatch police calls and provide coordination of resources, information and logistics for officers out in the field
- Dispatch coordinates the Volunteers In Policing (VIP's) while they are patrolling the community
- Monitor perimeter surveillance cameras, people in custody, and police personnel conducting booking procedures
- Assist with police record functions and other administrative duties related to police services
- Input police reports, arrests, citations and produces court packages for filing with District Attorney's Office and the release of various records to the public

### FY 2014-15 Strategic Accomplishments

- In 2014, the dispatch center received 4,577 business line calls for service, 1,841 '911' calls requiring emergency response, 17,877 Computer Aided Dispatch (CAD) entries were made requiring Police Department action
- All personnel were successfully trained in the operation of the upgraded 9-1-1 Vesta and Pixus system
- Completed all DOJ reporting of Part 1 Crimes on time and without errors for the 2014 calendar year

### FY 2015-16 Strategic Priorities

- Provide training to dispatchers on Tactical Communications, interacting with the Mentally Ill, and Emotional Survival
- Include dispatchers in all operational debriefs when appropriate
- Continue to provide 9-1-1 and non-emergency calls for service
- Maintain a less than 1 minute from received to dispatch call to ensure patrols less than 3 minute response time for Priority 1 Calls for Service
- Absorb more records work in Dispatch with the reduction of the Police Records Clerk to part time
- Implement Coplink/Spillman connection to reduce data entry response

## Records and Communications

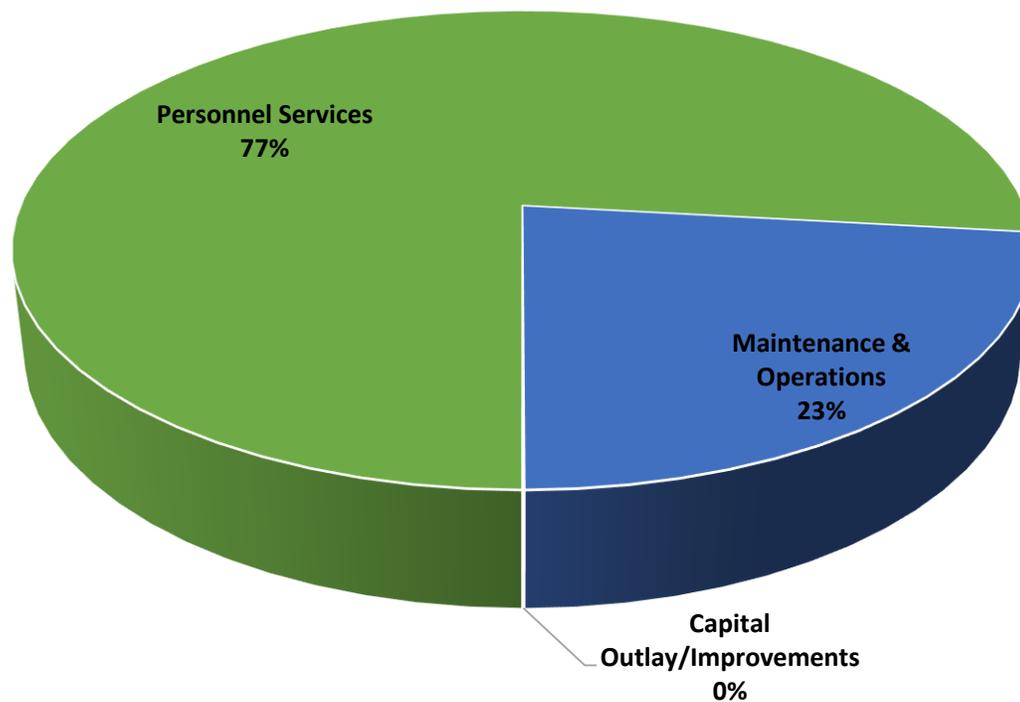
Staffing and Financial Summary

001-250

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Dispatcher	4.00	4.00	4.00	4.00	4.00
Records Clerk	1.00	1.00	1.00	0.50	0.50
Per Diem Dispatcher (5)	0.54	0.54	0.54	0.54	0.54
<b>Total</b>	<b>5.54</b>	<b>5.54</b>	<b>5.54</b>	<b>5.04</b>	<b>5.04</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 538,677	\$ 551,971	\$ 527,500	\$ 466,000	(11.7)	\$ 468,500	0.5
Maintenance and Operations	167,338	291,674	111,940	140,600	25.6	168,200	19.6
Capital Outlay/Improvements	-	-	300	300	-	300	-
<b>Total</b>	<b>\$ 706,015</b>	<b>\$ 843,645</b>	<b>\$ 639,740</b>	<b>\$ 606,900</b>	<b>(5.1)</b>	<b>\$ 637,000</b>	<b>5.0</b>

**Budget by Object**



## Community Services

### About Community Services

Community Services includes three Divisions:

Maintenance Division is responsible for maintaining and improving the City's infrastructure, administering and monitoring all construction activities within the City's right-of-way; managing and delivering the Capital Improvements Projects including Arterial and Residential street rehabilitation; maintaining and repairing the City's sewer system; managing the City's vehicles and equipment; and providing engineering review of all City, commercial, and residential development projects.

Recreation Division is responsible for fostering human development, well-being, healthy lifestyles, development of safe and resilient youth through a wide selection of programs, activities and special interest classes for all ages; providing special events that strengthen community image and sense of place; and providing multi-generational civic gathering places that offer active, passive, organized, and drop-in activities and events that benefit the community.

Water Division is responsible for maintaining, repairing, monitoring, and operating the water transmission system, which carries water throughout the City's water service area; the producing and storing an average of 2.2 million gallons of water each day; bi-monthly water billing and customer service; and conservation education and enforcement.

#### 2015-16 Budget Priorities

- Finalize Utility Rate Study
- Drought Conservation & Education
- Conduct 35<sup>th</sup> Annual Fitness Run For Fun
- Initiate ADA Upgrades Citywide
- Continue Implementation of Citywide Energy Project

## Department Mission Statement

*Preserve, enhance, and promote quality of life and public safety through citizen involvement; fostering human development; strengthening community; and responsible development of reliable and sustainable infrastructure and services.*

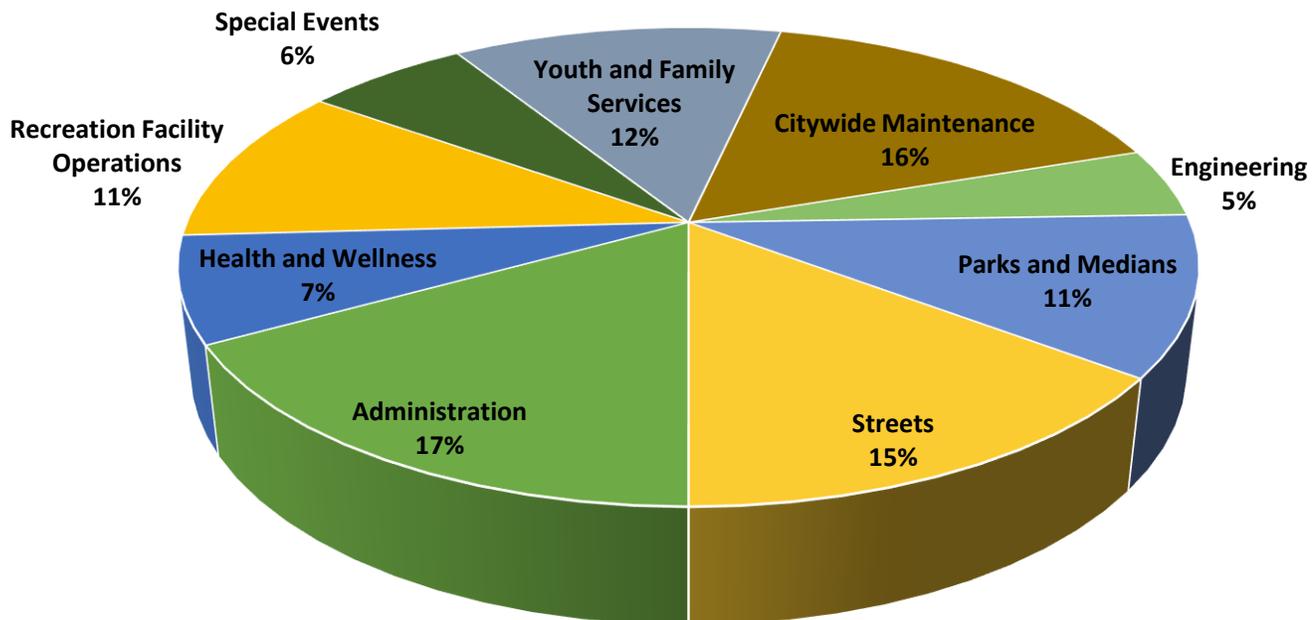


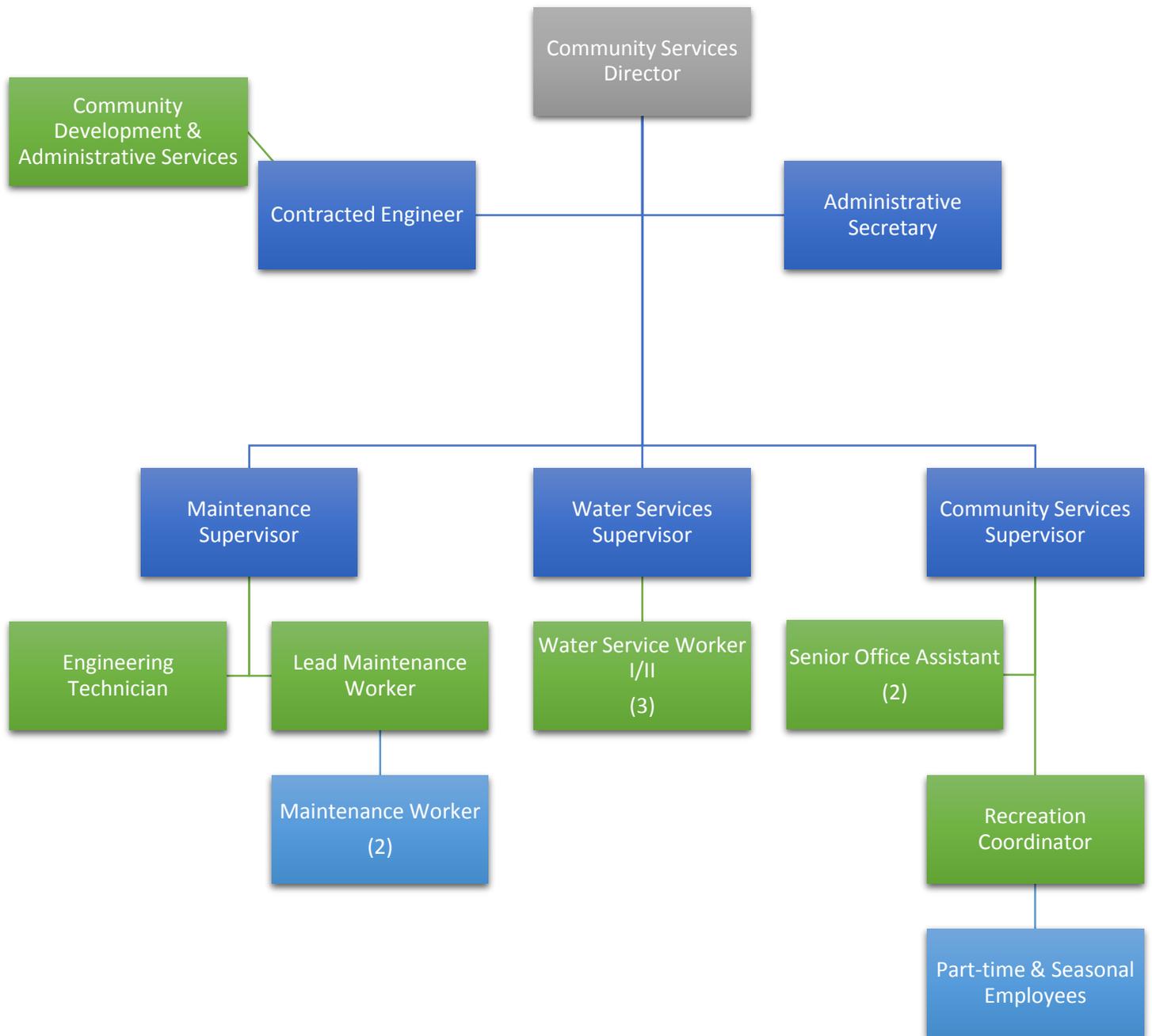
# Community Services

## Department Budget by Programs

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Administration	\$ 524,415	\$ 441,656	\$ 449,420	\$ 343,000	(23.7)	\$ 355,300	3.6
Health and Wellness	165,193	173,899	175,700	145,100	(17.4)	145,700	0.4
Recreation Facility Operations	239,728	180,253	224,100	216,800	(3.3)	229,100	5.7
Special Events	204,433	179,766	213,050	184,900	(13.2)	125,600	(32.1)
Youth and Family Services	318,742	278,901	299,100	251,800	(15.8)	266,000	5.6
Citywide Maintenance	N/A	N/A	N/A	268,900	N/A	337,700	25.6
Engineering	47,814	66,581	44,100	94,400	114.1	88,200	(6.6)
Parks and Medians	419,413	408,940	417,740	218,000	(47.8)	221,500	1.6
Streets	125,532	120,535	172,360	298,400	73.1	272,900	(8.5)
<b>Total</b>	<b>\$ 2,045,270</b>	<b>\$ 1,850,531</b>	<b>\$ 1,995,570</b>	<b>\$ 2,021,300</b>	<b>1.3</b>	<b>\$ 2,042,000</b>	<b>1.0</b>

Budget by Program





## Community Services Performance Metrics

Performance Measures <sup>1</sup>	FY 2014-15 Targets	FY 2014-15 Actuals	FY 2015-16 Targets	Vision Values
Respond to and eradicate 95% of graffiti complaints within 72 hours of receiving notice	Minimum 95%	100% response time	Minimum 85%	Pride and Ownership
Identify and apply for at least one grant award funding source for a Capital Improvement project by June 30, 2016	Identify and apply for at least one grant award funding source for a street repair project by June 30, 2014	Grants Awarded: OCTA, CDBG, and Recycling	Identify and apply for at least one grant award funding source for a Capital Improvement project by June 30, 2016	Vision
Continuously improve the overall pavement condition Citywide and minimize claims to the City due to damaged infrastructure	Minimum Overall PCI = 85	7 year residential pavement project complete	Minimum Overall PCI = 85	Pride and Ownership
Respond to Water Quality Complaints within 24 hours of receiving notice	Response Time <24 Hours	19, same day response	Response Time <24 Hours	Public Safety
Increase number of facility rentals	Increase by 10%	48% increase	Increase by 10%	Family/Opportunity
Increase the number of participants for contract classes	n/a	n/a	Increase by 5%	Family/Opportunity
<p>Graffiti - A large majority of calls are received regarding resident concerns pertain to the high level of service expected for graffiti abatement. If graffiti lasts for more than a couple of days, a number of calls are received requesting the removal.</p> <p>Grants - As funding is limited, it is imperative to find alternative sources of funding to maintain the high levels of service expected by our residents.</p> <p>Pavement Condition - Streets conditions in La Palma improves each year. It is a goal by OCTA as a region to globally improve the overall PCI's countywide.</p> <p>Facility Rentals - Ensures effective and efficient use of capital resources by increasing the number of customers utilizing recreation facilities; increased rentals also generates higher revenue, thereby reducing impact on general fund</p>				

## Community Services Administration

### Core Business

- Provide overall leadership to the Department through strategic planning and citizen engagement including the Community Activities and Beautification Committee and the Traffic Safety Committee
- Administer Maintenance, Recreation, Water Divisions
- Provide excellent frontline customer service
- Provide administrative and management support to all Department employees to enable them to provide quality customer service to the community including recreational opportunities, contractors, and water billing quality control
- Administer service technology including Facility and Program Registration, SEDERU, facility work orders
- Provide service and support to the City Manager on matters relating to Community Services (Maintenance, Recreation and Water)
- Develop, monitor and evaluate the Department's annual budget, purchase orders and accounts payable
- Prepare state-mandated reports for sewer, water and NPDES programs
- Pursue grant funding and sponsorship opportunities
- Pursue and nurture partnerships with local school districts, businesses and other service providers
- Provide staff professional development

### FY 2014-15 Strategic Accomplishments

- Developed and implemented the City's ADA Transition Plan
- Implemented Sedaru; which assists the Water Division with tracking and managing assets, improves workflow, and provides better information to field operators
- Implemented Facility Dude work order system to replace triplicate work order forms, improving efficiencies, paper waste and providing better feedback for internal customer service
- Oversaw development of citywide energy assessment project

### FY 2015-16 Strategic Priorities

- Provide overall leadership to the Department through strategic planning and citizen engagement including the Community Activities and Beautification Committee and the Traffic Safety Committee
- Administer Engineering, Maintenance, Utilities Management and Recreation Services
- Provide excellent frontline customer service
- Upgrade Facility and Program Registration software
- Develop, monitor and evaluate the Department's annual budget, purchase orders and accounts payable in the City's new finance system
- Pursue grant funding and sponsorship opportunities

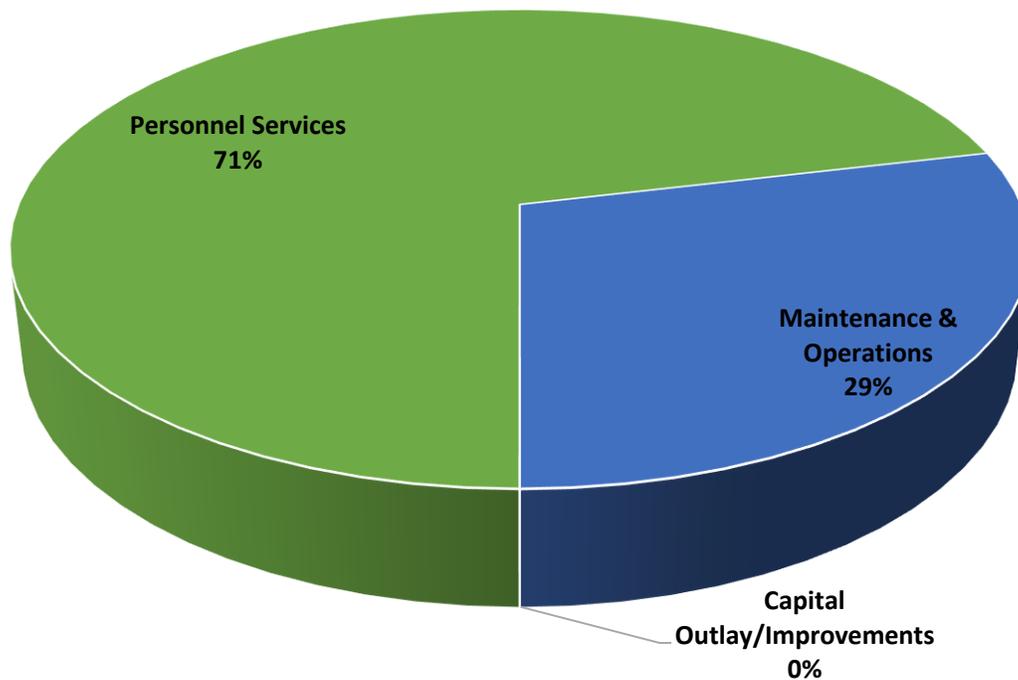
## Community Services - Administration

001-310

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Community Services Director	1.00	0.60	0.50	0.50	0.50
Management Aide	1.00	0	0	0	0
Administrative Secretary	0.50	0.50	0.50	0.50	0.50
Senior Office Assistant	4.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>6.50</b>	<b>3.10</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 414,924	\$ 289,245	\$ 280,700	\$ 244,500	(12.9)	\$ 249,700	2.1
Maintenance and Operations	109,491	152,368	168,720	98,500	(41.6)	105,600	7.2
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 524,415</b>	<b>\$ 441,613</b>	<b>\$ 449,420</b>	<b>\$ 343,000</b>	<b>(23.7)</b>	<b>\$ 355,300</b>	<b>3.6</b>

### Budget by Object



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## Community Services Health and Wellness

### Core Business

- Provide water safety classes to the youth of La Palma and water fitness classes to older adults
- Contract classes which focus on health and wellness, leisure, and skill training
- Coordinate Meals on Wheels Program in cooperation with La Palma Intercommunity Hospital

### FY 2014-15 Strategic Accomplishments

- Provided over 450 (not aquatics) classes for 3,500 youth, teens and adults which ranged from health and wellness to art and educational classes.
- Provided 750 children with water safety/swim classes and over 300 older adults Water Fitness classes throughout the year; an increase of enrollment by 9%
- Provided over 2,400 meals to homebound residents through volunteers

### FY 2015-16 Strategic Priorities

- Administer the year-round Aquatics programs and continue to grow the program by 5%
- Administer social services such as Meals on Wheels and provide referrals for those residents in need
- Prepare the Mosaic for all residents three times per year and increase publicity for classes later in the trimester to ensure number of participants does not drop

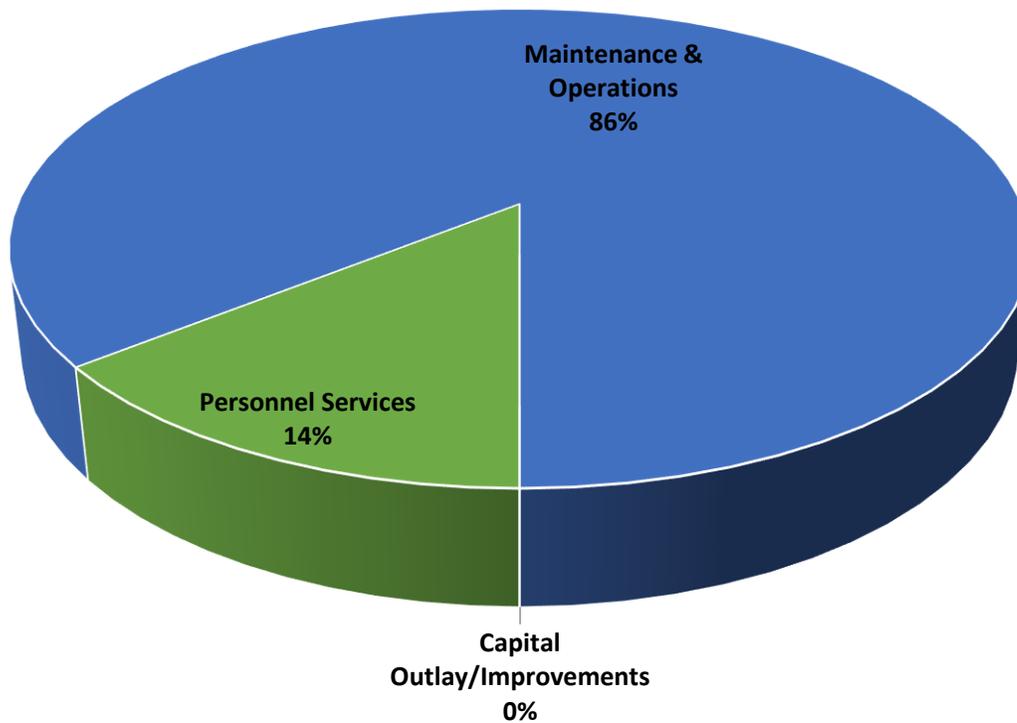
## Community Services - Health and Wellness

001-320

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Community Services Supervisor	0.15	0.21	0.21	0.21	0.21
Recreation Coordinator	0.21	0	0	0	0
<b>Total</b>	<b>0.36</b>	<b>0.21</b>	<b>0.21</b>	<b>0.21</b>	<b>0.21</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 38,852	\$ 31,597	\$ 24,800	\$ 20,700	(16.5)	\$ 20,800	0.5
Maintenance and Operations	126,341	142,302	150,900	124,400	(17.6)	124,900	0.4
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 165,193</b>	<b>\$ 173,899</b>	<b>\$ 175,700</b>	<b>\$ 145,100</b>	<b>(17.4)</b>	<b>\$ 145,700</b>	<b>0.4</b>

**Budget by Object**



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## Community Services Recreation Facility Operations

### Core Business

- Provide staff at Central Park and the Community Center between the hours of 4:00 and 10:00 p.m., during large permits in the Community Center, and maintenance shifts which includes field preparation
- Provide equipment for the community to utilize while at Central Park such as athletic equipment, picnic tables, barbeques and tables and chairs inside the facility
- Provide facility indoor and out facility rentals with estimated attendance of 33,000 annually
- Print and deliver the Mosaic to all residents in La Palma three times per year

### FY 2014-15 Strategic Accomplishments

- Administered 66 indoor permit (the Community Center was closed for 2 months for the flooring project) and 314 outdoor permits which accounted for 17,358 people having a place to gather

### FY 2015-16 Strategic Priorities

- Increase the number of permits indoors and outdoors by marketing the Community Center facilities
- Provide staff at Central Park and the Community Center between the hours of 4:00 and 10:00 p.m., during large permits in the Community Center, and maintenance shifts which includes field preparation
- Print and deliver the Mosaic to all residents in La Palma three times per year



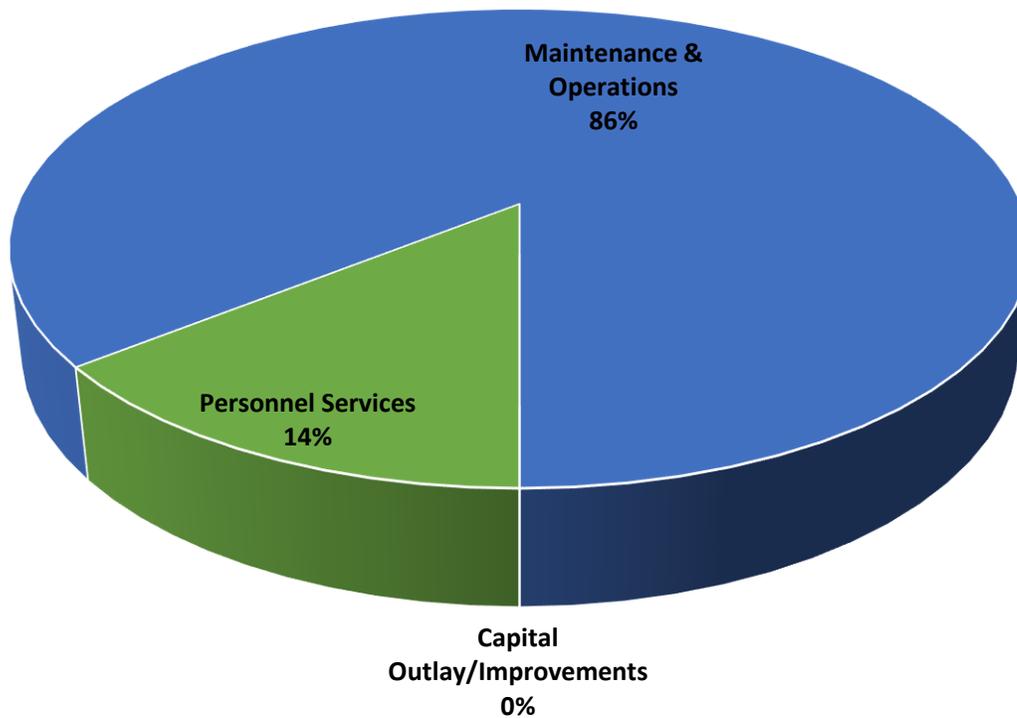
## Community Services - Recreation Facility Operations

001-330

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Recreation Coordinator	0.55	0.50	0.50	0.50	0.50
Recreation Specialist	0.95	0.95	0	0	0
<b>Total</b>	<b>1.50</b>	<b>1.45</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 173,892	\$ 111,389	\$ 135,800	\$ 129,500	(4.6)	\$ 130,200	0.5
Maintenance and Operations	60,373	57,922	78,300	77,300	(1.3)	87,900	13.7
Capital Outlay/Improvements	5,463	10,942	10,000	10,000	-	11,000	10.0
<b>Total</b>	<b>\$ 239,728</b>	<b>\$ 180,253</b>	<b>\$ 224,100</b>	<b>\$ 216,800</b>	<b>(3.3)</b>	<b>\$ 229,100</b>	<b>5.7</b>

### Budget by Object



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## Community Services Special Events

### Core Business

- Create and strengthen a sense of community and connection among residents
- Host community annual special events: July 4<sup>th</sup> Fitness Run for Fun, Halloween Carnival, Volunteer Recognition
- Provide timely review, reports, agendas and staff services for the Community Activities & Beautification Committee which hosts: Arbor Day, Memorial Day Ceremony, Concerts in the Park, Holiday Tree Lighting, and Home Spotlight
- Event volunteer management

### FY 2014-15 Strategic Accomplishments

- Hosted 30<sup>th</sup> Annual La Palma Days “Cheers to 30 Years”
- Increased attendance at annual Halloween Carnival
- Increased attendance and participation in Arbor Day
- Increased attendance at citywide Volunteer Recognition event

### FY 2015-16 Strategic Priorities

- Continue to work with local organizations to acquire volunteers for special events.
- Evaluate and identify opportunities to improve financial efficiency of the 35<sup>th</sup> Annual Fitness Run for Fun
- Identify and implement opportunities to celebrate the City’s 60<sup>th</sup> Anniversary of Incorporation

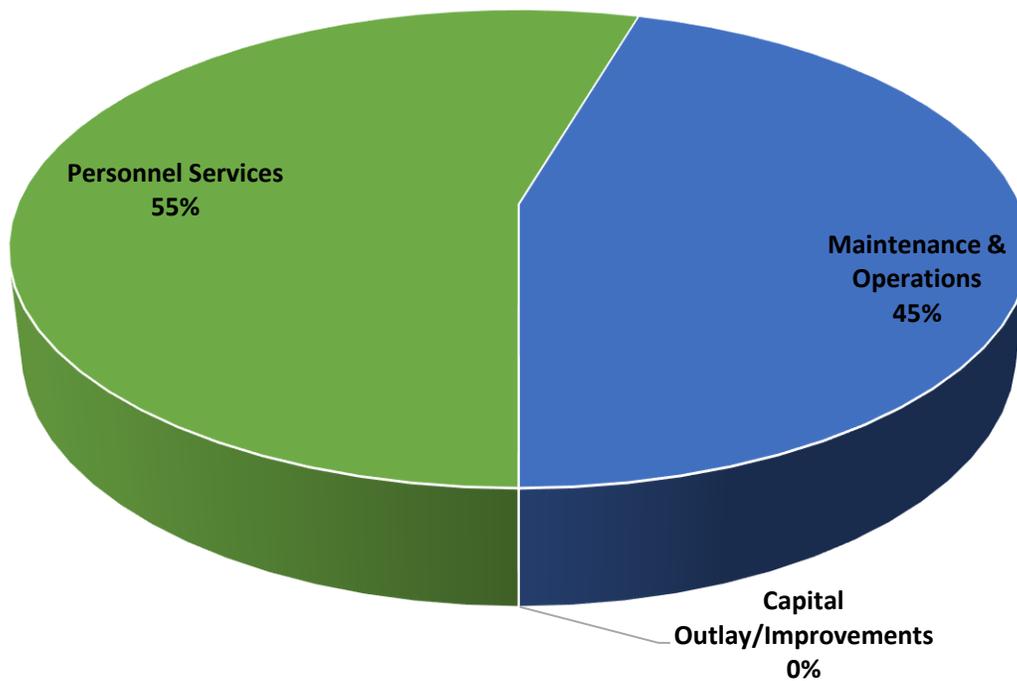
## Community Services - Special Events

001-340

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Recreation Coordinator	0.37	0.30	0.30	0.30	0.30
Community Services Supervisor	0.35	0.35	0.35	0.35	0.35
Recreation Specialist	0.05	0.05	0	0	0
<b>Total</b>	<b>0.77</b>	<b>0.70</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 78,646	\$ 72,868	\$ 87,100	\$ 80,400	(7.7)	\$ 69,000	(14.2)
Maintenance and Operations	125,787	106,898	125,950	104,500	(17.0)	56,600	(45.8)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 204,433</b>	<b>\$ 179,766</b>	<b>\$ 213,050</b>	<b>\$ 184,900</b>	<b>(13.2)</b>	<b>\$ 125,600</b>	<b>(32.1)</b>

### Budget by Object



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## Community Services Youth and Family Services

### Core Business

- Strengthen families and support the development of safe and resilient youth
- Provide well planned programs to the youth of the community, ages 3-17
- Conduct early childhood enrichment program Tiny Tots which provides socialization and kindergarten preparedness; and expanded summer Camp Tiny Tots
- Conduct Club La Palma Day Camp program which offers a variety of activities and excursions for children ages 5-12 in a safe environment under staff supervision
- Conduct monthly events which offers teens opportunities to socialize in a safe environment
- Provide staff support to the La Palma/Cypress Teen Action Committee
- Conduct Summer Volunteens which provides job training skills to La Palma teenagers and provides additional supervision at Club La Palma Day Camp

### FY 2014-15 Strategic Accomplishments

- Conducted an afterschool program for over 200 participants which helped in developing their social skills and gave them an opportunity to be active
- Offered one teen event once a month, such as a teen dance, Dodgeball Night and Battle of the Bands

### FY 2015-16 Strategic Priorities

- Develop and improve programming to promote health and wellness awareness among participants.
- Continue to look for ways to enhance the programs through excursions, programs and structured activities
- Continue to address anti-social behaviors such as bullying in all youth programs

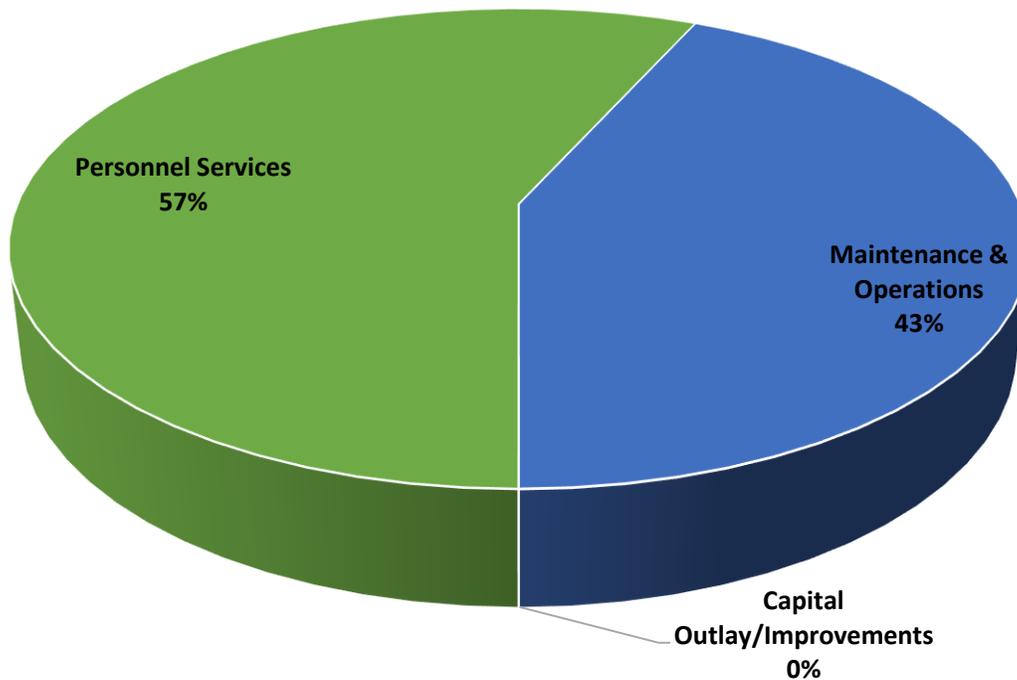
## Community Services - Youth and Family Services

001-350

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Recreation Coordinator	0.93	0.20	0.20	0.20	0.20
Community Services Supervisor	0.44	0.44	0.44	0.44	0.44
<b>Total</b>	<b>1.37</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>	<b>0.64</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 216,710	\$ 178,359	\$ 188,900	\$ 142,900	(24.4)	\$ 143,400	0.3
Maintenance and Operations	102,032	100,542	110,200	108,900	(1.2)	122,600	12.6
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 318,742</b>	<b>\$ 278,901</b>	<b>\$ 299,100</b>	<b>\$ 251,800</b>	<b>(15.8)</b>	<b>\$ 266,000</b>	<b>5.6</b>

### Budget by Object



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## Community Services Citywide Maintenance

### Core Business

- Operation, maintenance, and repair of City buildings and facilities
- Conduct on-going facility maintenance
- Plan and update long-range replacement schedule
- Manage the janitorial contract
- Manage the City's maintenance contracts

### FY 2014-15 Strategic Accomplishments

- Implemented Facility Dude Work Order System within the Community Services Department
- ADA door upgrades at the Community Center
- Computerized HVAC system upgrades at the Community Center

### FY 2015-16 Strategic Priorities

- Ensure timely completion of monthly and annual inspections and reporting programs
- Ensure timely completion of scheduled maintenance programs
- Respond to various unscheduled building and equipment repair requests in a timely manner
- Seek improvements and operational efficiencies for facilities as new and improved technologies become available; as well as potential grant-funding opportunities to fund such improvements
- Assist the City Engineer on construction contract management/inspection for projects and permit inspection services
- Rollout Facility Dude Work Order System citywide

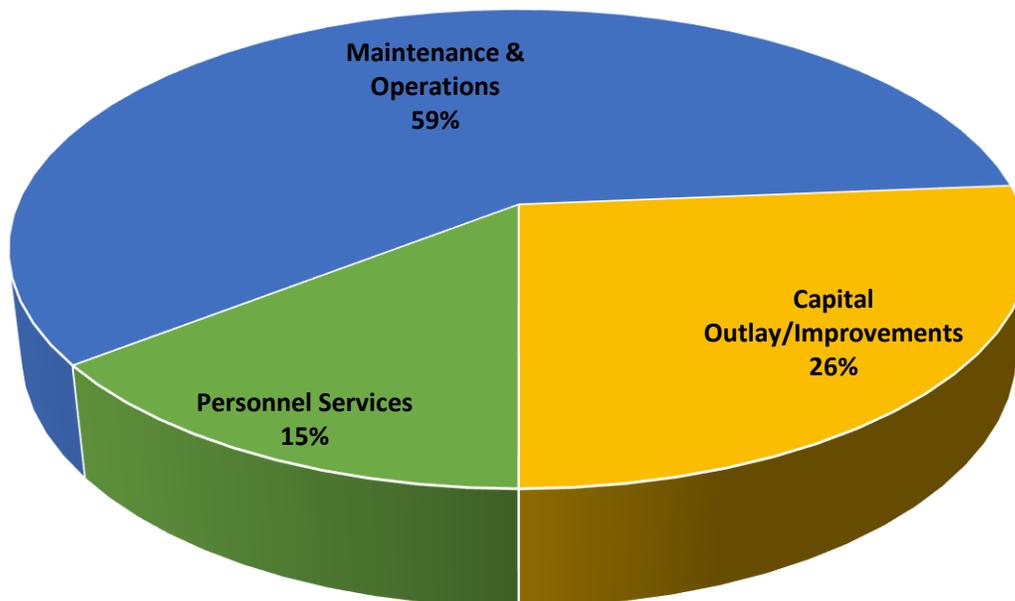
## Community Services - Citywide Maintenance

001-370

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Community Services Director	0.00	0.10	0.10	0.10	0.10
Maintenance Supervisor	0.10	0.10	0.10	0.10	0.10
Lead Maintenance Worker	0.25	0.25	0.12	0.15	0.15
Maintenance Worker	0.20	0.20	0.20	0.10	0.10
<b>Total</b>	<b>0.55</b>	<b>0.65</b>	<b>0.65</b>	<b>0.45</b>	<b>0.45</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 48,344	\$ 59,255	\$ 68,400	\$ 47,600	(30.4)	\$ 49,200	3.4
Maintenance and Operations	221,902	267,834	213,200	195,500	(8.3)	199,500	2.0
Capital Outlay/Improvements	62,518	120,324	158,985	25,800	(83.8)	89,000	245.0
<b>Total</b>	<b>\$ 332,764</b>	<b>\$ 447,413</b>	<b>\$ 440,585</b>	<b>\$ 268,900</b>	<b>(39.0)</b>	<b>\$ 337,700</b>	<b>25.6</b>

### Budget by Object





## Community Services Engineering

### Core Business

- Review, implement and adjust, as necessary, the City's long range Capital Improvement Program
- Provide construction management services
- Determine potential revenue sources for projects
- Work with regional agencies to determine opportunities for grant funding through sources such as Measure M grants, etc.
- Provide timely review, reports, agendas and staff services for the Traffic Safety Committee
- Respond to community requests on traffic related concerns
- Provide plan check reviews for construction projects
- Assure compliance with regulatory agencies such as the Water Quality Control Board, Caltrans, etc.
- Develop plans, specifications and estimates for the City's annual Residential Road Rehabilitation and Concrete Curb, Gutter and Sidewalk Projects
- Manage regional and local transportation issues
- Provide efficient and timely development review and encroachment permitting
- Support the Community Development Department on Adopted development matters related to engineering

### FY 2014-15 Strategic Accomplishments

- Completed seven year residential street paving program
- Secured Grant funding for final two arterial street rehabilitation projects for Valley View Street and La Palma Avenue
- Developed plans and specifications and scope of work for the final two arterial street rehabilitation projects for submittal to Caltrans
- Implemented energy conservation program ( Ongoing )
- Secured grant funding for Installation of Installation of Catch Basin Inserts and Screens Phase-II

### FY 2015-16 Strategic Priorities

- Review, implement and adjust as necessary the City's long range and short term Capital Improvement Programs
- Provide construction project management services
- Work with regional agencies to determine opportunities for grant funding through sources such as Measure M grants, etc.
- Provide timely review, reports, agendas and staff services for the City's Traffic Committee
- Respond to community requests on traffic related issues and concerns
- Provide plan check reviews for various types of construction projects
- Assure compliance with regulatory agencies such as the Water Quality Control Board, Caltrans, and AQMD etc.
- Complete annual infrastructure maintenance and improvement projects on time and within budget
- Perform as liaison and provide inspection services for various utility projects for AT&T, Southern California Edison and Southern California Gas Company, etc.
- Provide a high level of support service to internal and external customers

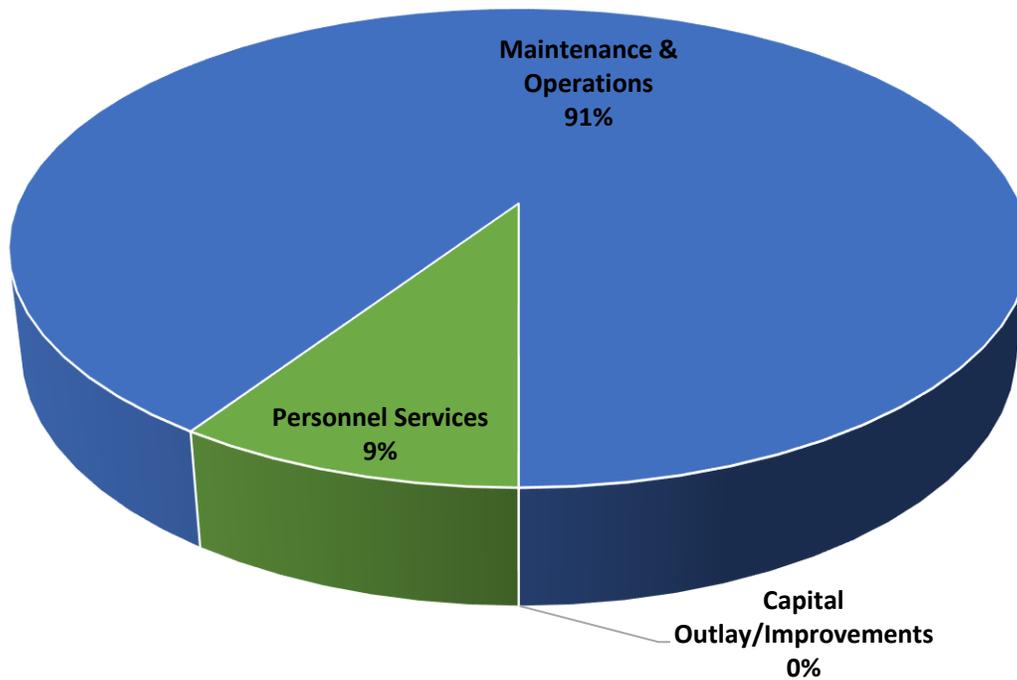
## Community Services - Engineering

001-380

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Engineering Technician	0.10	0.10	0.10	0.10	0.10
<b>Total</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 28,087	\$ 9,072	\$ 9,200	\$ 8,800	(4.3)	\$ 8,800	-
Maintenance and Operations	19,727	57,509	34,900	85,600	145.3	79,400	(7.2)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 47,814</b>	<b>\$ 66,581</b>	<b>\$ 44,100</b>	<b>\$ 94,400</b>	<b>114.1</b>	<b>\$ 88,200</b>	<b>(6.6)</b>

### Budget by Object



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## Community Services Parks and Medians

### Core Business

- Facility and landscape maintenance of Central Park (6.2 acres), the Edison Right-of-Way (24.5 acres), El Rancho Verde Park (2.0 acres) and Denni Street Mini-Park (0.30 acres).
- Landscape maintenance for citywide street medians (3.17 acres), Civic Center and City Yard facilities, and the City's 1,548 citywide tree inventory with a current estimated valued of \$3,393,375
- Manage the City's ongoing tree maintenance needs
- Maintained the City's distinguished Tree City USA designation

### FY 2014-15 Strategic Accomplishments

- Provided drought relief through reduced landscape watering to all citywide landscaping
- Added wetting agents and drought tolerable turf seed in Central Park
- Resurfaced the Central Park tennis courts
- Replaced Central Park playground equipment
- Completed LED light fixture upgrades to Central Park basketball and tennis courts

### FY 2015-16 Strategic Priorities

- Redesign street medians to address statewide drought and pursue grant funding for construction
- Update Street Tree Policy to address the drought
- Revise the landscape maintenance contract reflecting reduced needs in the street medians
- Provide timely servicing of citywide bus stops and the Edison right-of-way
- Monitor and provide immediate repairs of parks and median irrigation leaks
- Seek improvements to operational efficiencies of the irrigation systems as new and improved technologies become available

## Community Services - Parks and Medians

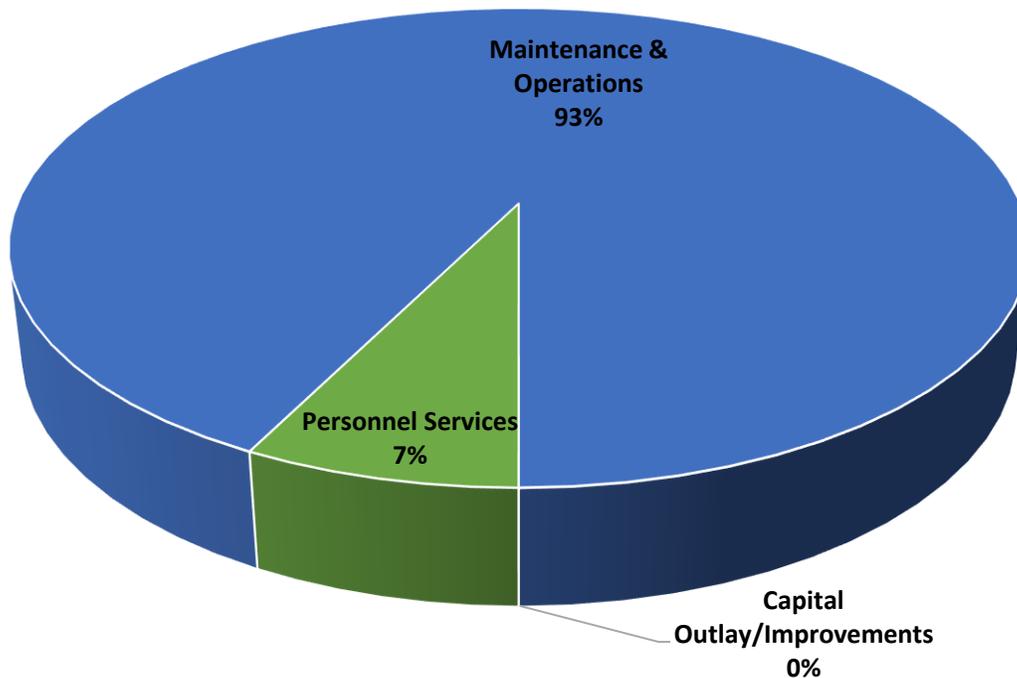
001-390

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Lead Maintenance Worker	0.20	0.20	0.20	0.20	0.20

<b>Total</b>	0.20	0.20	0.20	0.20	0.20
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	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 44,751	\$ 33,868	\$ 33,700	\$ 16,100	(52.2)	\$ 16,500	2.5
Maintenance and Operations	374,662	375,072	384,040	201,900	(47.4)	205,000	1.5
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 419,413</b>	<b>\$ 408,940</b>	<b>\$ 417,740</b>	<b>\$ 218,000</b>	<b>(47.8)</b>	<b>\$ 221,500</b>	<b>1.6</b>

### Budget by Object



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## Community Services Streets

### Core Business

- Conduct maintenance and repair of the City's 4.88 miles of 12" to 60" diameter storm drains and 205 catch basins
- Perform inspection and cleaning of all catch basins; document structure condition and debris removal; and provide compliance reporting twice annually
- Perform cleaning of catch basins before and during rain events to prevent localized flooding
- Conduct maintenance, repair and replacement of concrete sidewalks, cross gutters, curbs and gutters, as well as arterial block walls throughout the City
- Maintaining vines and other limited landscaping
- Repair and replace concrete by contract under the Capital Improvement Plan (CIP)
- Manage the City's curb, gutter and sidewalk maintenance needs
- Perform block wall maintenance as necessary
- Manage the City's block wall vine maintenance contract
- Monitor and ensure the timely removal of approximately 1,000 square feet of graffiti

### FY 2014-15 Strategic Accomplishments

- Completion of annual Concrete Curbs, Gutters, Sidewalks and Ramps project, ST-336
- Completion of the Installation of Catch Basin Inserts and Screens Phase-II project, ST-338
- Completion of winter/spring season catch basin inspections, cleaning and documentation

### FY 2015-16 Strategic Priorities

- Ensure quarterly trimming of block wall vines
- Continue to provide timely removal of graffiti
- Inspect, evaluate and repair identified hazards within the City's curb, gutter and sidewalk inventory
- Assist the City Engineer on construction contract management/inspection for capital projects and permit inspection services

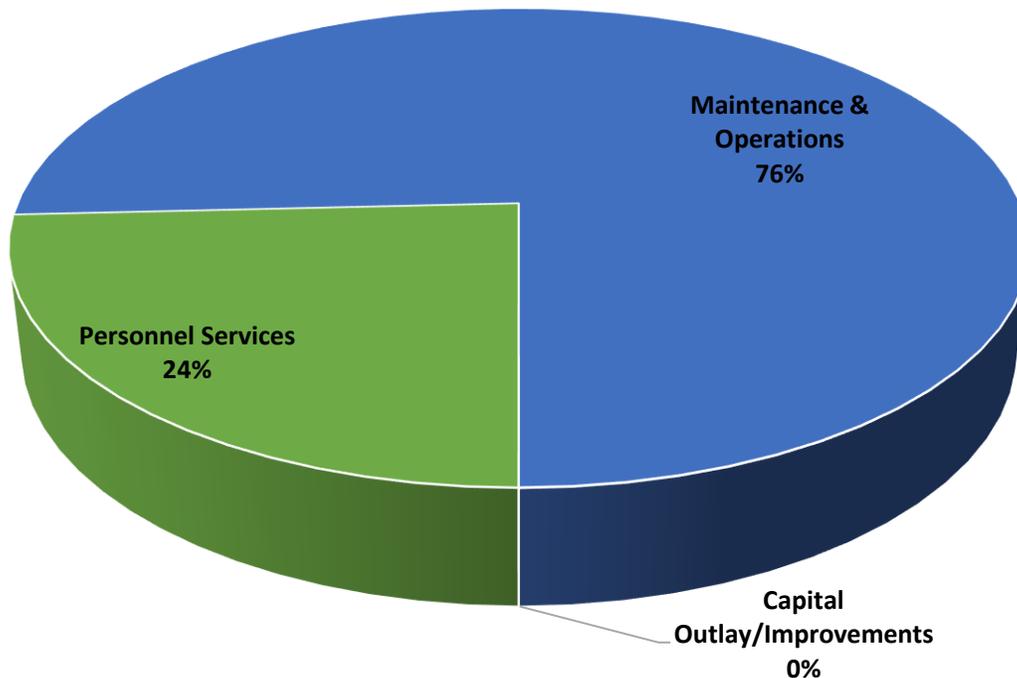
## Streets

### Staffing and Financial Summary 001-400

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Lead Maintenance Worker				.25	.25
Maintenance Supervisor	.20	.20	.20	.25	.25
Maintenance Worker	.60	.60	.60	.45	.45
<b>Total</b>	<b>.80</b>	<b>.80</b>	<b>.80</b>	<b>.95</b>	<b>.95</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 110,180	\$ 110,147	\$ 116,160	\$ 72,300	(37.8)	\$ 74,400	2.9
Maintenance and Operations	15,352	10,388	56,200	226,100	302.3	198,500	(12.2)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 125,532</b>	<b>\$ 120,535</b>	<b>\$ 172,360</b>	<b>\$ 298,400</b>	<b>73.1</b>	<b>\$ 272,900</b>	<b>(8.5)</b>

### Budget by Object



## Community Development

### About Community Development

The Community Development Department guides the physical development of the City with the goal of creating safe, attractive neighborhoods and strong commercial districts. The Department's work is done in partnership with citizens and the business community and includes long range planning and zoning services, building plan check, permitting, and inspection for sound construction and public safety, and code enforcement program efforts to ensure stable, well maintained properties and appreciating values.

The Community Development Department is also responsible for the City's Economic Development Plan such as overseeing business retention and attraction activities. This includes being the City's "point of contact" for business and investment interests, developers, and commercial property owners. The Department's management is tasked with developing and maintaining relationships with merchants, businesses, owners, tenants, and the brokerage community. By managing the combined functions of Planning, Building and Safety, Code Enforcement and Business Licensing, the Department is able to "streamline" and "fast track" the City's economic development interests in a manner compatible with the City's core values.

#### 2015-16 Budget Priorities

- Solidify billboard project
- Expand web-based public access to permitting and licensing activity
- Guide upcoming construction projects to timely completion and minimize community impacts
- Maintain customer service levels amid increasing business activity and diminished resources
- Conduct Business Survey and Meeting

## Department Mission Statement

*To ensure that La Palma remains livable, competitive, and sustainable community through effective land use, planning, supportive construction management, proactive code enforcement, and innovative economic development activities.*

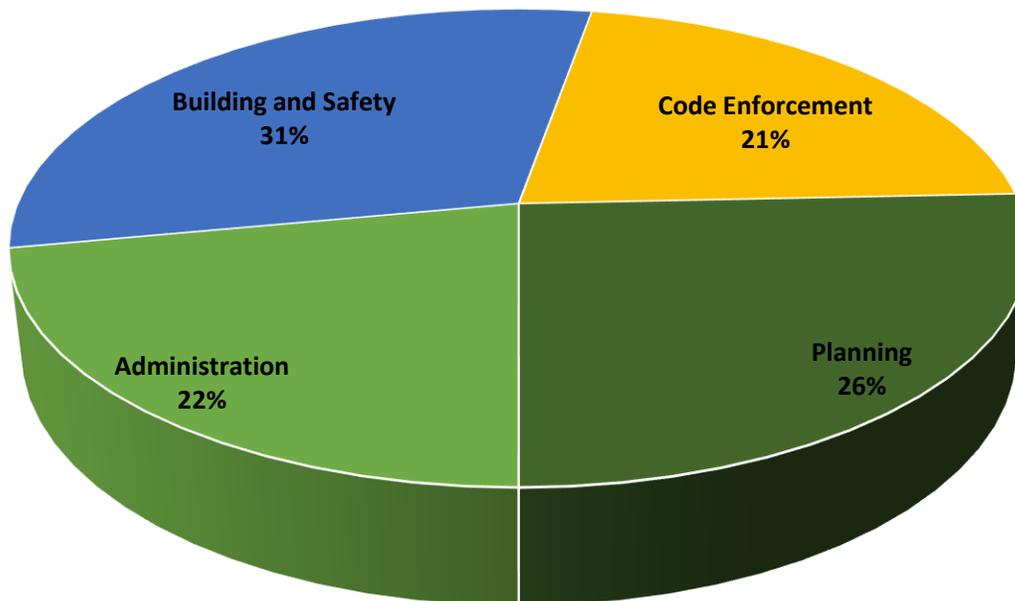


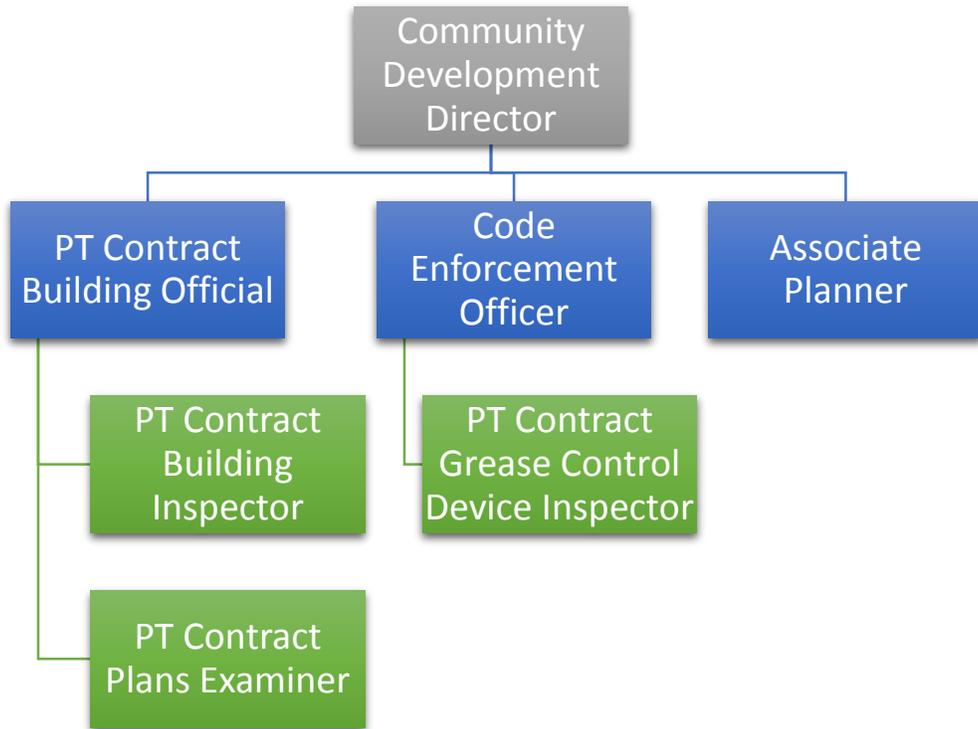
## Community Development

### Department Budget by Programs

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Administration	\$ 108,838	\$ 75,318	\$ 131,100	\$ 100,000	(23.7)	\$ 102,900	2.9
Building and Safety	156,250	117,546	146,200	139,600	(4.5)	135,600	(2.9)
Code Enforcement	108,157	67,635	78,500	97,900	24.7	103,200	5.4
Planning	165,130	220,669	169,200	116,600	(31.1)	119,500	2.5
<b>Total</b>	<b>\$ 538,375</b>	<b>\$ 481,168</b>	<b>\$ 525,000</b>	<b>\$ 454,100</b>	<b>(13.5)</b>	<b>\$ 461,200</b>	<b>1.6</b>

### Budget by Program





*Furnishing proactive, consistent and clear enforcement of Codes, Regulations, Licensing, and Permit requirements*



*Fostering Community Engagement and Encouraging Public Input on the Plans and Vision for La Palma's built environment*



*Providing, responsive and knowledgeable customer service and assistance for the community's needs and safety*



## Community Development Performance Metrics

Performance Measures <sup>1</sup>	FY 2014-15 Targets	FY 2014-15 Actuals <sup>2</sup>	FY 2015-16 Targets	Vision Values
<b>ADMINISTRATION:</b>				
Commercial Brokers / Property Owner Outreach	4	4	4	Family
Number of Mosaic articles	4	4	3	Family
% of "New" business licenses	0.03	0.14	0.03	Family
Agenda reports prepared for CC / PC / DC / TSC	26	52	26	Pride and Ownership
<b>BUILDING AND SAFETY:</b>				
Permits issued	427	491	400	Pride and Ownership
Plan checks performed	85	112	80	Security
Inspections conducted	1240	1348	1200	Security
Permits finalized	375	367	300	Pride and Ownership
<b>CODE ENFORCEMENT:</b>				
Inspections performed	450	812	412	Pride and Ownership
Cases opened	200	249	137	Pride and Ownership
% receiving administrative citations	0.01	0.01	0.01	Opportunity
<b>PLANNING:</b>				
Land Use approvals	6	21	9	Security
% of plan checks reviewed for zoning w/in 7 working days	100%	100%	100%	Pride and Ownership
% of DC minutes and resolutions prepared by next meeting	100%	100%	100%	Pride and Ownership

<sup>1</sup>The metrics selected for Community Development Department are common measurements used by other jurisdictions to measure their Community Development activity levels. By using similar benchmarks, decision makers and members of the public can quickly compare with surrounding communities using ratios such as a per capita or per household to determine performance levels.



## Community Development Administration

### Core Business

The Community Development Department carries out the Building & Safety, Code Enforcement, Economic Development, Housing, Planning and Successor Agency, functions for the City. Community Development Administration Division provides oversight and coordination among the divisions in the Department. This responsibility includes management of in-house and contracted personnel. Administration is responsible for budgeting, scheduling, records management, quality control, contracts, purchase orders, disbursements, noticing and City representation to regional agencies. Administration also provides staff support for the Development Committee, Planning Commission, City Council, and Successor Agency Oversight Board.

### FY 2014-15 Strategic Accomplishments

- Completed Successor Agency Recognized Obligation Payment Schedule (ROPS) within the State mandated timeframe
- Completed lease negotiations for 5414 La Palma Avenue in compliance with the Adopted Long Range Property Management Plan (LRPMP)
- Processed entitlements, permits, and construction bids for 5410 La Palma Avenue for Elite Tae Kwon Do Center paving the way for a new revenue source for the City
- Worked in partnership with Davis Partners (Property Managers for the Centerpointe Business Park) to process their updated Master Sign Plan to increase their tenant's visibility and viability
- Responded to Centerpointe La Palma Association's need to add parking by processing on-street parking on the South side of Fresca Drive
- Aided City's largest manufacturer, Arcadia Chair, in complying with National Pollution Discharge Elimination Systems (NPDES) Compliance through creative partnership
- Processed an Ordinance adding to the La Palma City Code a new zoning overlay district entitled "Freeway Overlay District (FO)" to reintroduce pole signage and billboard advertising along the 91 freeway

### FY 2015-16 Strategic Priorities

- Implement the Goals and Policies of the General Plan
- Maintain single "Point of Contact" for the business community at City Hall
- Continue diversifying business, jobs, and revenue base of the City
- Complete first renewal cycle on new business licensing software
- Complete billboard development agreement
- Complete business meeting and survey

## Community Development - Administration

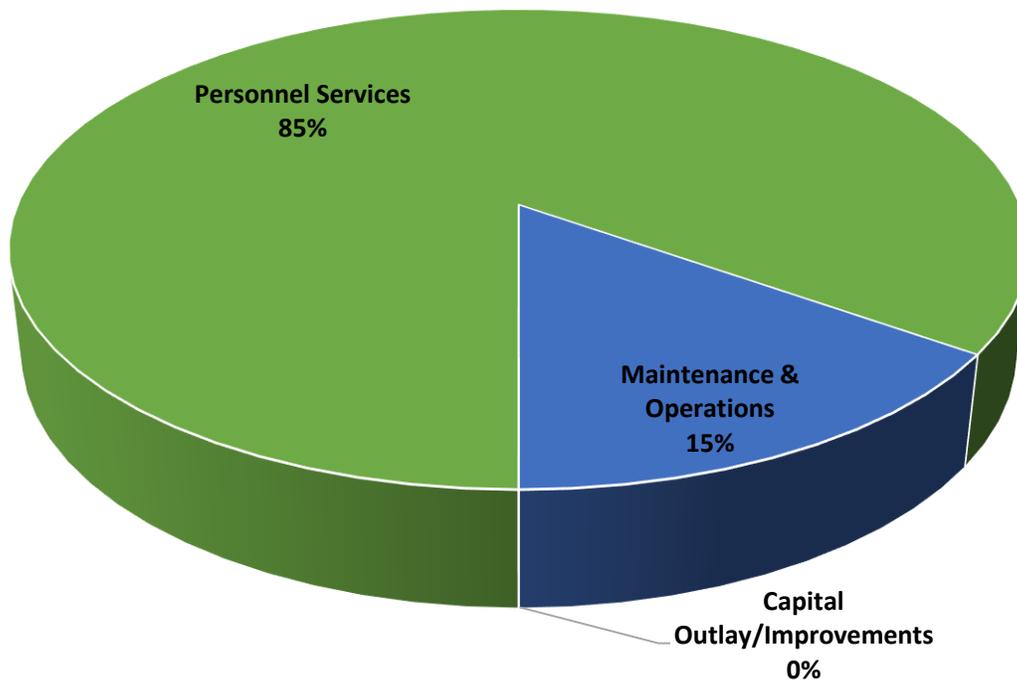
Staffing and Financial Summary

001-510

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Community Development Director	.30	.30	.47	.48	.48
Administrative Secretary	.40	0	0	0	0
<b>Total</b>	<b>.70</b>	<b>.30</b>	<b>.47</b>	<b>.48</b>	<b>.48</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 96,000	\$ 63,156	\$ 103,005	\$ 84,800	(17.7)	\$ 85,300	0.6
Maintenance and Operations	12,838	12,162	28,095	15,200	(45.9)	17,600	15.8
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 108,838</b>	<b>\$ 75,318</b>	<b>\$ 131,100</b>	<b>\$ 100,000</b>	<b>(23.7)</b>	<b>\$ 102,900</b>	<b>2.9</b>

### Budget by Object



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## Community Development Building and Safety

### Core Business

Building and Safety responsibilities are to implement and enforce conformance with Federal, State, and City laws relating to accessibility, structural, fire, health, and life safety requirements. This is done through code review, plans examination, plan checking of construction documents, fee calculation, permit issuance, and inspection of new construction and/or additions and improvements of existing structures. Building and Safety services are provided through a combination of in-house full-time staff and contracted personnel. Contracted personnel include: building inspector, plans examiner, and a building official on an as needed basis, while in-house staff includes the Department Director.

### FY 2014-15 Strategic Accomplishments

- Conducted first plan checks for new construction within 10 working days and 7 working days for tenant improvements, remodels and additions
- Conducted inspection within 24 hours of requests
- Initiated acceptance of credit card payments for permit fees

### FY 2015-16 Strategic Priorities

- Maintain inspections requests within 24 hours and plan checks within 10 days
- Implement cost of living adjustment to permit fees and make schedule available on-line
- Incorporate credit card convenience fee for city cost recovery
- Implement the mandates of AB 2188
- Solar permit streamlining
- Develop counter handout for Commercial Tenant Improvement requirements

## Building and Safety

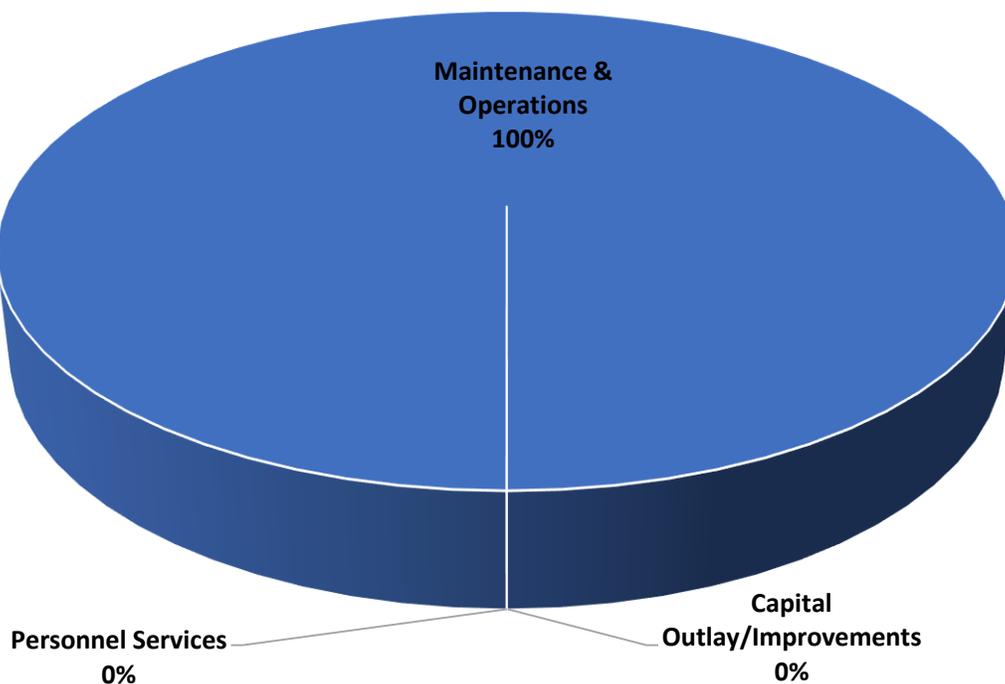
Staffing and Financial Summary

001-520

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Administrative Secretary	.50	0	0	0	0
<b>Total</b>	<b>.50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	156,250	117,546	146,200	139,600	(4.5)	135,600	(2.9)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 156,250</b>	<b>\$ 117,546</b>	<b>\$ 146,200</b>	<b>\$ 139,600</b>	<b>(4.5)</b>	<b>\$ 135,600</b>	<b>(2.9)</b>

### Budget by Object





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## Community Development Code Enforcement and Business Licensing

### Core Business

Code Enforcement (CE) program includes the prevention, detection, investigation and enforcement of violations of statutes or ordinances regulating public health, safety, and welfare, public works, business activities and consumer protection, building standards, land-use, or municipal affairs. Code Enforcement uses various techniques to gain compliance with duly-adopted regulations such as land use and zoning ordinances, Health and Safety Codes, California Vehicle Codes, and California Building and Fire Codes.

Business Licensing (BL) program is an annual non-regulatory licensing fee levied by the City for the privilege of conducting business within La Palma's corporate boundary. The fees assessed are intended to raise revenue for the general operating requirements of the City. The City of La Palma imposes its annual business license on a fiscal year basis.

### FY 2014-15 Strategic Accomplishments

- Conducted the City's first abatement of an in-operable vehicle from private property and assisted a low-income qualified homeowner in resolving their code enforcement violation for property maintenance issues
- Attended a VIP meeting to discuss how to report Code Enforcement violations and harness these volunteers for extra eyes for early detection of code violations
- Re-launched in-house management of the business license program with the distribution of 510 business license renewals for 2014-15
- Processed and issued 583 business license renewals, applications and license certificates for inside or outside the City of La Palma. Identified 36 businesses that were on "inactive" status during the new system integration and collected past years' renewal fees
- Issued and collected all 32 FOG invoices for 2015 resulting in highest collection amount since implementation of fee

### FY 2015-16 Strategic Priorities

- Develop and distribute public education materials on revised zoning regulations for open house and garage sale signs
- Massage Spa Outreach Program to educate business owners of revised City regulations as a result of AB 1148
- Foster well maintained properties and the preservation of neighborhoods and commercial districts through early detection and proactive notification of potential problem areas
- Ensure successful business license renewal campaign and encourage renewals through web-based portal

## Code Enforcement and Business Licensing

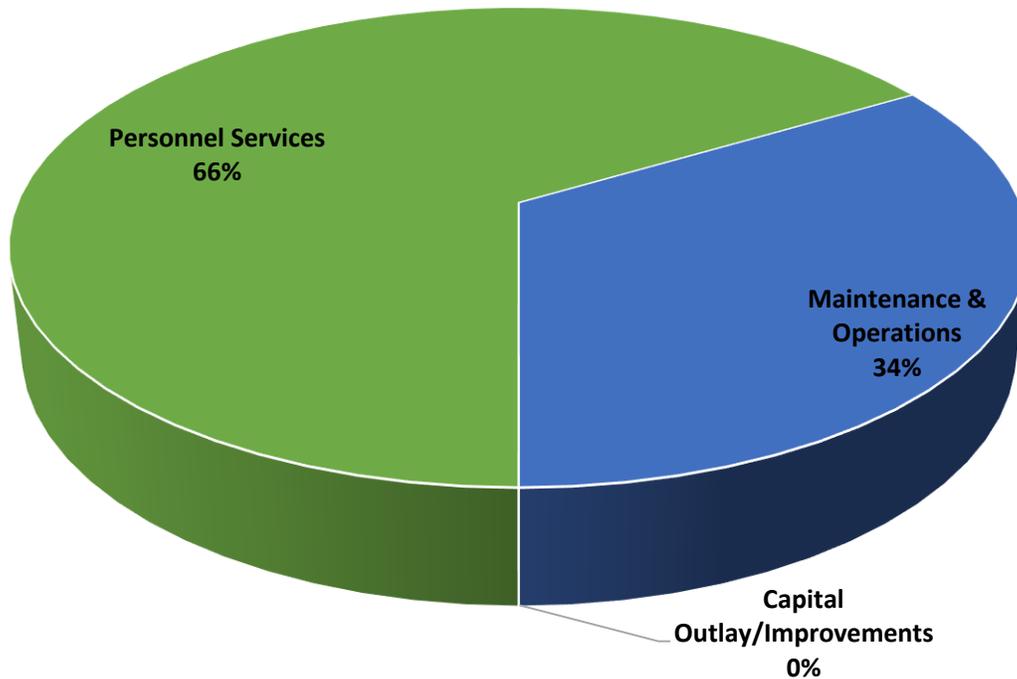
Staffing and Financial Summary

001-530

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Code Enforcement Officer	1.00	1.00	0	0	0
Code Enforcement/Business License Officer	0	0	1.00	1.00	1.00
<b>Total</b>	1.00	1.00	1.00	1.00	1.00

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 82,447	\$ -	\$ 46,700	\$ 65,100	39.4	\$ 68,000	4.5
Maintenance and Operations	25,710	67,635	31,800	32,800	3.1	35,200	7.3
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	\$ 108,157	\$ 67,635	\$ 78,500	\$ 97,900	24.7	\$ 103,200	5.4

### Budget by Object



## Community Development Planning

### Core Business

Planning provides comprehensive planning services for both current and advance planning. Advance planning functions involve General Plan maintenance and amendments, rezones, ordinance preparation, environmental review, urban plan preparation, socio-economic data collection and analysis. Current Planning functions relate to interpretation of City Council policies, the Zoning Code, and State and Federal laws, regulations, and mandates. Municipal planning is accomplished by providing land use information to property owners, business interests, and citizens, and processing development applications and plans. The Division prepares and presents completed applications for developments/permits to the Development Committee, Planning Commission, and City Council.

### FY 2014-15 Strategic Accomplishments

- Completed a thorough cleanup and adoption of the Zoning Code and Zoning Map to complete the General Plan Update Process
- Processed the State mandated Annual Progress Report (APR) of the General Plan for Fiscal Year 2013-14 within the compliance deadline
- Coordinated with the Southern California Association of Governments (SCAG) staff to ensure accuracy of the land use updates for the City of La Palma pertaining to the 2016-2040 Regional Transportation Plan and Sustainable Communities Strategy (RTP/SCS)
- Coordinated with the Center for Demographic Research to finalize La Palma's projection data from 2012-2040 period for the 2014 Orange County Projections dataset and to maintain and update the annual Housing Inventory Survey (HIS)
- Expedited the entitlement and tenant improvement processes to occupy approximately 170,692 square feet of a vacant industrial building located at 14000-14030 183rd Street
- Facilitated entitlement and permit approvals for the reuse of the vacant building at 5510 La Palma Avenue bringing in a much desired coffee house
- Fostered entitlements approvals for first new commercial retail square footage approved in nearly two decades, on the vacant underutilized parcel at 5100 Orangethorpe Avenue

### FY 2015-16 Strategic Priorities

- Maintain accuracy of department's forms, applications, and information at the public counter and on-line
- Prepare and publish reference guide on La Palma's drought tolerant landscaping requirements for residents and businesses seeking water conservation efforts
- Prepare and publish on the City's web-site a current list of Planning entitlement fees

# Planning

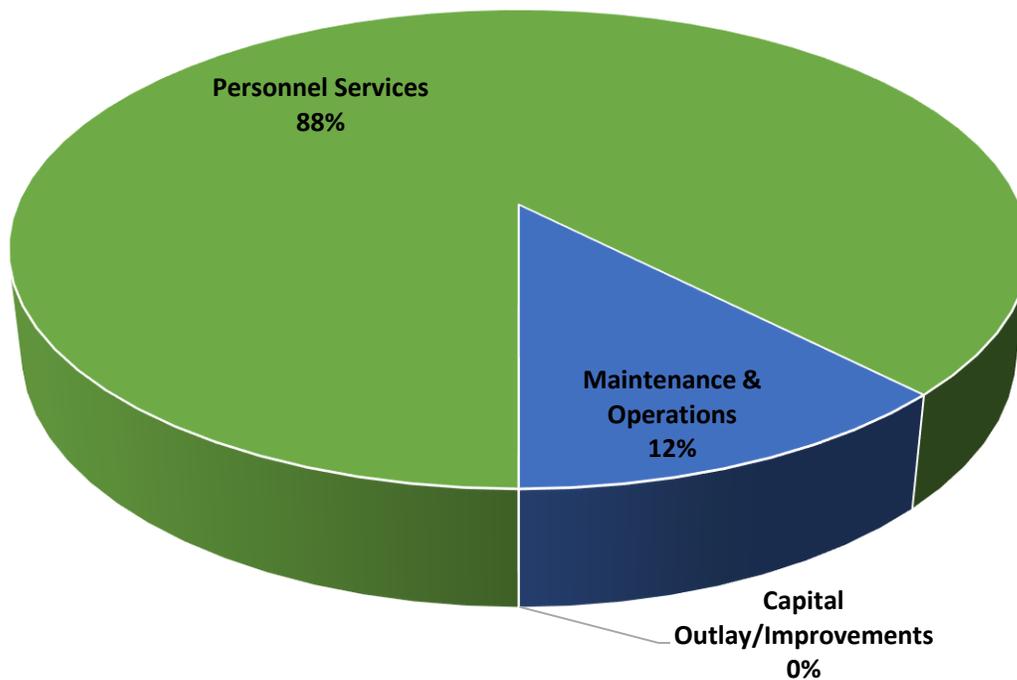
## Staffing and Financial Summary

001-540

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Associate Planner	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	1.00	1.00	1.00	1.00	1.00

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 120,274	\$ 119,849	\$ 120,500	\$ 102,200	(15.2)	\$ 102,700	0.5
Maintenance and Operations	44,856	100,819	48,700	14,400	(70.4)	16,800	16.7
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	\$ 165,130	\$ 220,668	\$ 169,200	\$ 116,600	(31.1)	\$ 119,500	2.5

### Budget by Object





## Special Revenues

### About Special Revenues

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

**Measure M - Local Turnback Funds:** Measure M was originally approved by the voters in November 1990 and reauthorized for an additional thirty years in November 2006. Measure M authorized a 0.5% retail sales tax and provides a variety of funding for transportation needs in Orange County. Included in the Measure M Program is a "turnback" provision in which 18% of Measure M funds are returned to cities and the County based on a master plan of arterial highway (MPAH) miles in the city, population and the current sales tax forecast. Measure M funds may only be used for maintaining and improving public transportation projects. A large portion of the Measure M Funds is used for streets projects in the CIP budget.

**Air Quality Improvement (AQMD):** AQMD AB 2766 is used to account for revenue and expenses derived from a motor vehicle registration fee imposed by Assembly Bill 2766 for trip reduction to improve air quality from mobile sources. The South Coast Air Quality Management District regulates the use of this fund. **There are no monies budgeted in FY 2015-16 from this fund.**

**Public, Educational, and Government (PEG):** The City receives PEG funding through its franchise agreement with Time-Warner Cable and through statewide video franchises. The City has been accumulating funds in order to purchase new equipment for a Community Channel that would broadcast public service announcements, information about City programs, and important issues facing the area in general. **There are no monies budgeted in FY 2015-16 from this fund.**

**Service Authority for Abandoned Vehicles (SAAV):** The SAAV program is administered by the Orange County Transportation Authority and is funded through vehicle registration fees. This program reimburses the City for time spent investigating abandoned vehicles. Money used in this account must be used for equipment or supplies for traffic investigation and vehicle abatement. **There are no monies budgeted in FY 2015-16 from this fund.**

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

**Public Safety Augmentation Fund (Proposition 172):** Special tax augmentation funds are generated by a statewide continuance of the ½-cent sales tax. Under Proposition 172, such generated funds must be allocated to core public safety programs.

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## Special Revenues (continued)

**Supplemental Law Enforcement Fund (COPS/SLESF):** California Assembly Bill 3229, Citizen's Option for Public Safety (COPS) Program, was chaptered on July 10, 1996, and provides monies statewide for local public safety needs. In compliance with the requirements of AB/3229, the Finance Department established a Supplemental Law Enforcement Service Fund (SLESF). The Police Department is required to spend these funds on front-line Police Services, including personnel and/or equipment. SLESF monies cannot be allocated to supplant any existing funding of Police Services.

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

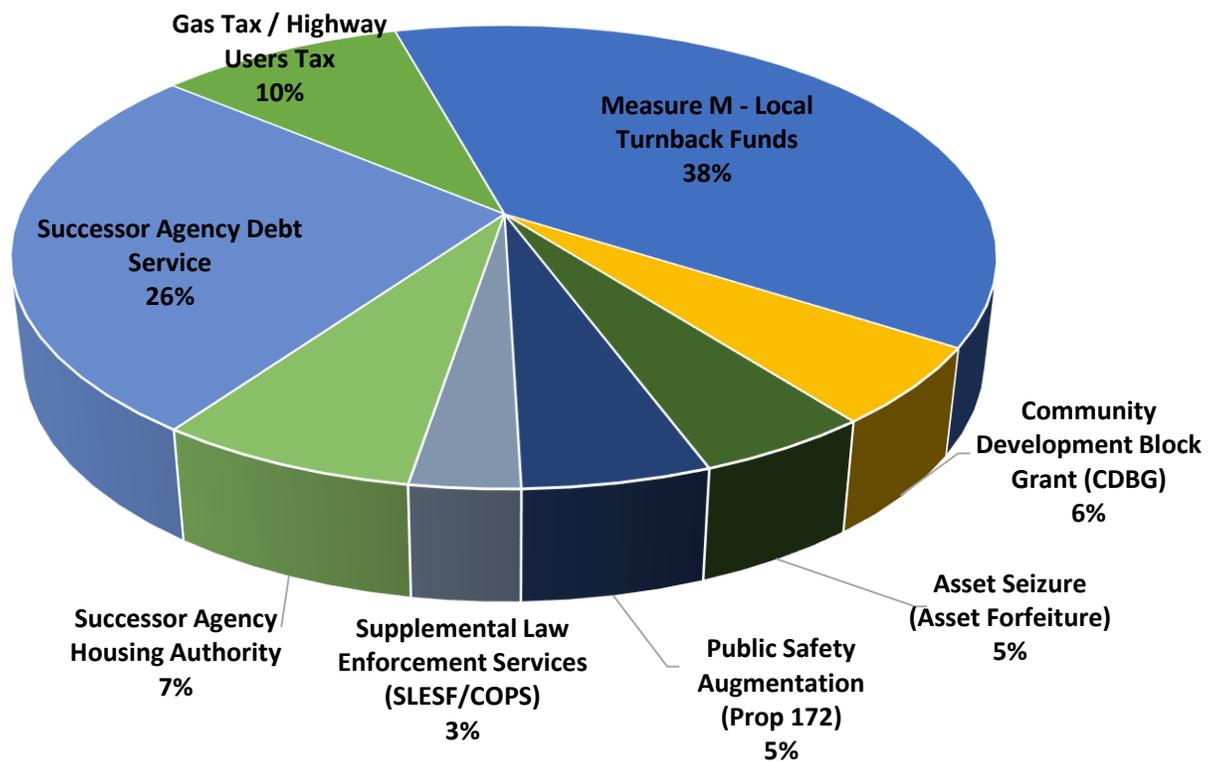
**Successor Agency – Debt Service:** The dissolution of redevelopment Statewide required the City to assume the debt service functions of the former Community Development Commission (CDC). This new fund -- Successor Agency Debt Service, Fund 49 -- was created for repayment of the former CDC bonded indebtedness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

# Special Revenues

## Financial Summary

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Gas Tax / Highway Users Tax	\$ 263,506	\$ 288,596	\$ 319,899	\$ 317,500	(0.7)	\$ 321,900	1.4
Measure M - Local Turnback Funds	2,400	318,600	-	1,267,500	N/A	267,500	(78.9)
Community Development Block Grant (CDBG)	-	-	-	180,000		-	
Air Quality Improvement/AB 2766	-	25,000	25,000	-	(100.0)	-	N/A
Public, Educational, and Government (PEG)	-	-	-	-	N/A	-	N/A
Asset Seizure (Asset Forfeiture)	-	69,753	220,600	160,000	(27.5)	87,000	(45.6)
Public Safety Augmentation (Prop 172)	118,922	153,997	193,400	172,200	(11.0)	180,600	4.9
Supplemental Law Enforcement (SLESF/COPS)	104,999	75,966	56,200	100,700	79.2	106,200	5.5
Service Authority for Abandoned Vehicles	-	-	3,500	-	(100.0)	-	N/A
Successor Agency Housing Authority	-	278,673	258,200	238,100	(7.8)	239,000	0.4
Successor Agency Debt Service	862,660	938,894	1,183,706	870,000	(26.5)	869,700	(0.0)
<b>Total</b>	<b>\$ 1,352,487</b>	<b>\$ 2,149,479</b>	<b>\$ 2,260,505</b>	<b>\$ 3,306,000</b>	<b>46.3</b>	<b>\$ 2,071,900</b>	<b>(37.3)</b>

### Budget by Program



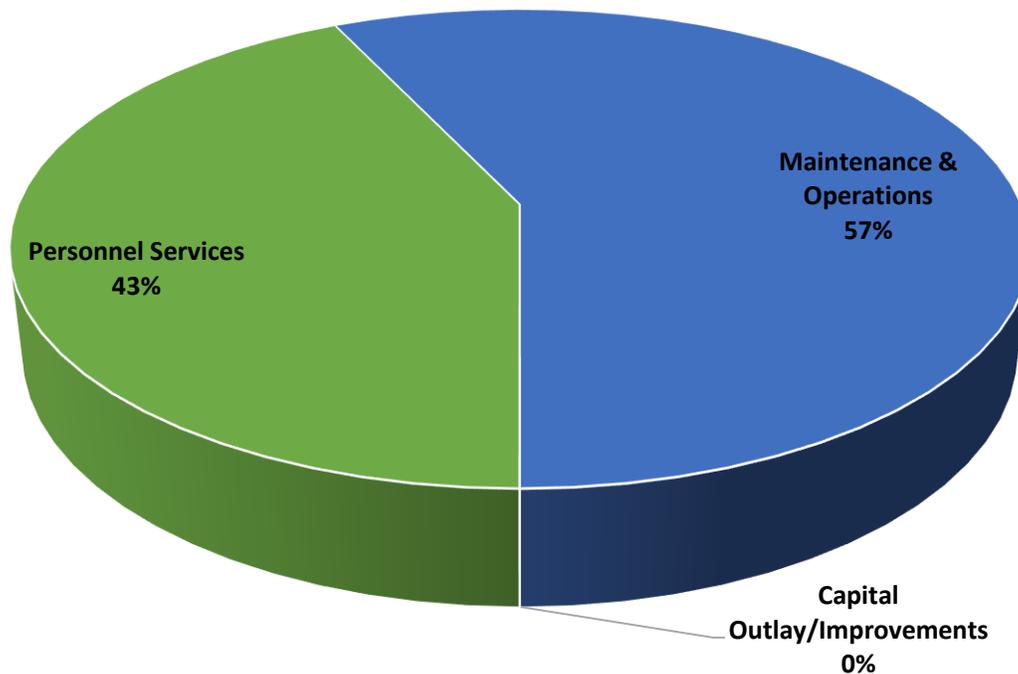
## Gas Tax

Staffing and Financial Summary  
011-410

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Maintenance Supervisor	.20	.20	.20	.25	.25
Engineering Technician	.50	.50	.50	.50	.50
Lead Maintenance Worker	.25	.25	.35	.40	.40
Maintenance Worker	.40	.40	.40	.45	.45
<b>Total</b>	<b>1.35</b>	<b>1.35</b>	<b>1.5</b>	<b>1.6</b>	<b>1.6</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 123,987	\$ 125,436	\$ 134,274	\$ 136,300	1.5	\$ 138,900	1.9
Maintenance and Operations	139,519	163,160	185,625	181,200	(2.4)	183,000	1.0
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 263,506</b>	<b>\$ 288,596</b>	<b>\$ 319,899</b>	<b>\$ 317,500</b>	<b>(0.7)</b>	<b>\$ 321,900</b>	<b>1.4</b>

Budget by Object



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## Special Revenues

### Asset Seizure, Prop 172, COPS, and SAAV

#### Core Business

- These are all special funds that are used to directly support frontline police services to the community and to relieve the General Fund through the resources provided through these special funds
- There were no funds from SAAV that were used for frontline law enforcement services and none are expected to be collected for FY 2015-16

#### FY 2014-15 Strategic Accomplishments

- Asset Forfeiture was able to upgrade current, and procure new, technology and pay for various law enforcement equipment and services normally funded through the General Fund
- Prop 172 (Public Safety Augmentation Fund) funded the total burden for 1.5 Police Officers 1.0 Police Services Aide
- The COPS grant or Supplemental Law Enforcement Fund (COPS/SLESF) funded 0.5 of a Police Officer which combined with Prop 172 funded the total burden for 1 Police Officer

#### FY 2015-16 Strategic Priorities

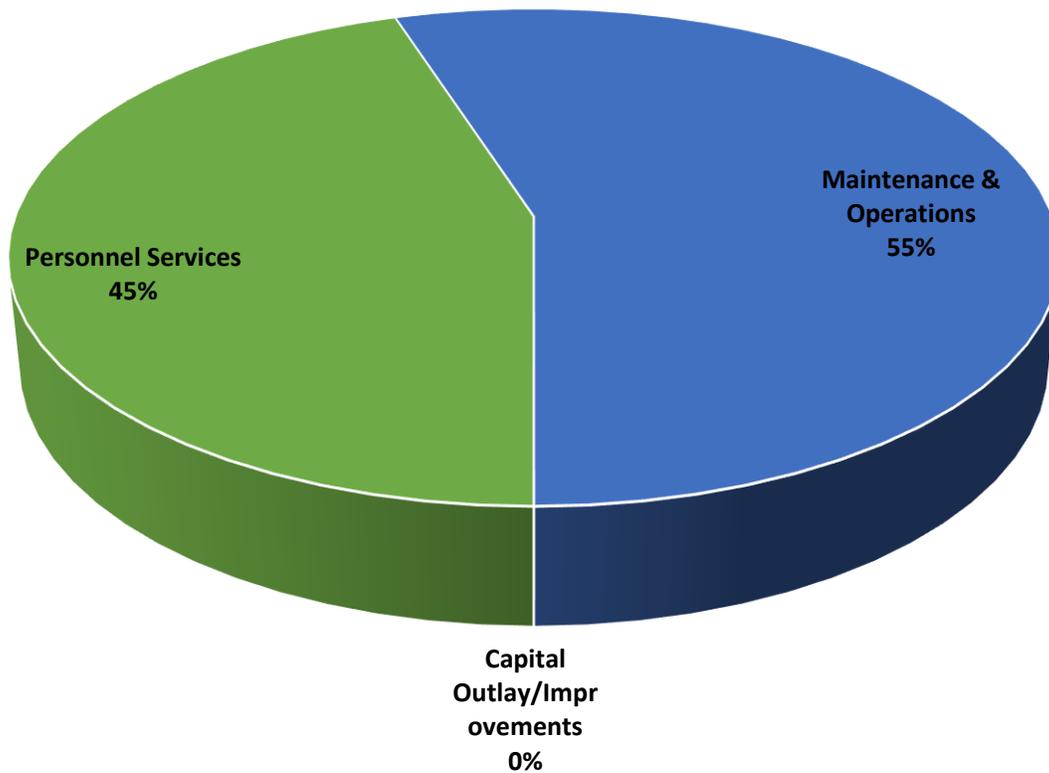
- Continue participation in the Regional Narcotic Suppression Program (RNSP) to ensure continued Asset Forfeiture funds to pay for enhanced technology, equipment and other associated personnel costs that are appropriate
- Complete all necessary administrative paperwork to secure Prop 172 and COPS grant monies to fully fund 2.5 Police Officers and one part time Police Services Aide

# Asset Seizure

Financial Summary  
020-280

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ 59,349	\$ 72,000	\$ 72,000	-	\$ 72,000	-
Maintenance and Operations	-	10,404	148,600	88,000	(40.8)	15,000	(83.0)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ -</b>	<b>\$ 69,753</b>	<b>\$ 220,600</b>	<b>\$ 160,000</b>	<b>(27.5)</b>	<b>\$ 87,000</b>	<b>(45.6)</b>

Budget by Object





## Public Safety Augmentation Fund (Proposition 172)

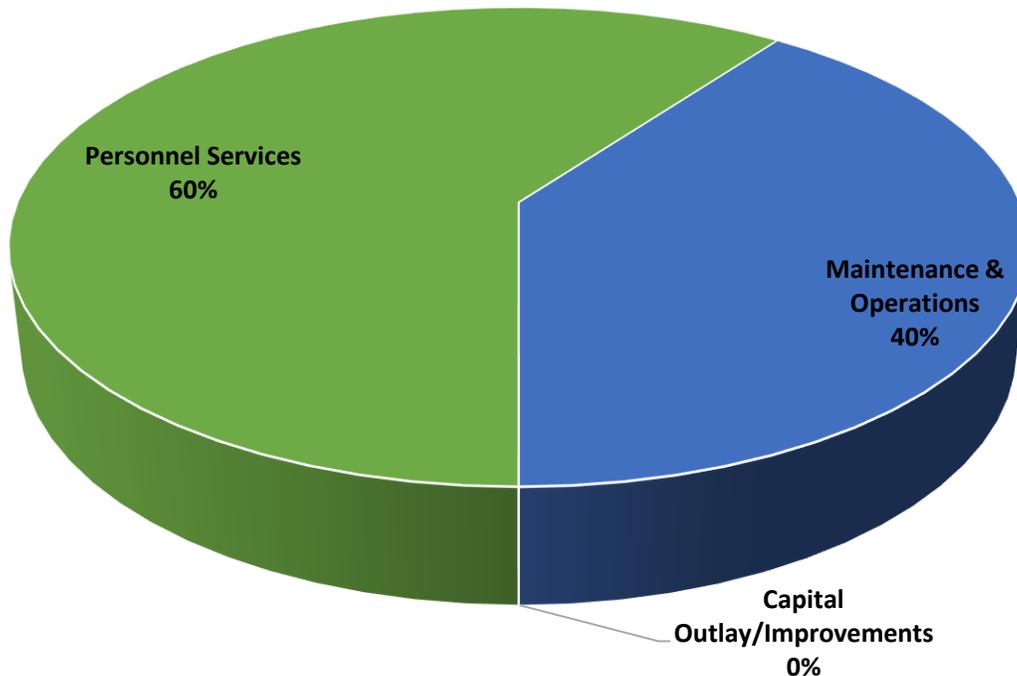
Staffing and Financial Summary

021-285

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Police Officer	1.00	1.00	1.50	1.66	1.66
Police Service Aide	.50	.50	.50	.50	.50
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>2.0</b>	<b>2.16</b>	<b>2.16</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 118,734	\$ 153,097	\$ 192,500	\$ 172,200	(10.5)	\$ 180,600	4.9
Maintenance and Operations	188	900	900	-	(100.0)	-	N/A
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 118,922</b>	<b>\$ 153,997</b>	<b>\$ 193,400</b>	<b>\$ 172,200</b>	<b>(11.0)</b>	<b>\$ 180,600</b>	<b>4.9</b>

Budget by Object





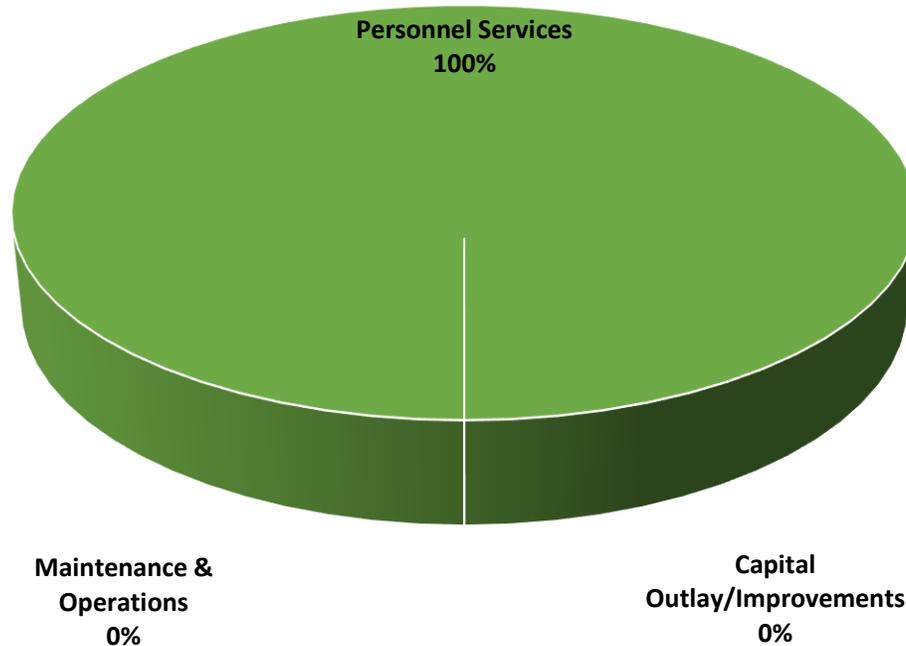
## Supplemental Law Enforcement Fund (COPS/SLESF)

Staffing and Financial Summary  
022-290

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Police Officer	.50	.50	.50	1.07	1.07
<b>Total</b>	<b>.50</b>	<b>.50</b>	<b>.50</b>	<b>1.07</b>	<b>1.07</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 104,549	\$ 75,066	\$ 55,300	\$ 100,700	82.1	\$ 106,200	5.5
Maintenance and Operations	450	900	900	-	(100.0)	-	N/A
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 104,999</b>	<b>\$ 75,966</b>	<b>\$ 56,200</b>	<b>\$ 100,700</b>	<b>79.2</b>	<b>\$ 106,200</b>	<b>5.5</b>

### Budget by Object



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## **Special Revenues**

### **Successor Agency Housing Authority and Debt Service**

#### **Core Business**

The “Successor Agency” to the former Community Development Commission has the responsibility of winding up the affairs of this legal entity, preparing various payment schedules for its debt service, and taking on the other administrative tasks required by law. The City, acting as the Successor Agency is entitled to receive up to 5% of its former tax increment for Fiscal Year 2011-2012, and up to 3% each year after that, but not less than \$250,000 each year, to meet the administrative expenses of serving as the Successor Agency.

#### **FY 2014-15 Strategic Accomplishments**

- Completed ROPS 14-15A and ROPS 14-15B within DOF required timeframe
- Paid debt service obligations of the former Community Development Commission
- Implemented the Goals and Objectives in the Long Range Property Management Plan (LRPMP)
- Manage Successor Housing Authority affordable housing projects

#### **FY 2015-16 Strategic Priorities**

- Complete ROPS 15-16A and ROPS 15-16B within DOF required timeframe
- Continue wind down of the former Community Development Commission affairs
- Complete the Goals and Objectives of the Long Range Property Management Plan (LRPMP)
- Monitor Redevelopment Dissolution clean-up legislation for impacts
- Prepare for transition to County Oversight Board
- Manage Successor Housing Authority affordable housing projects



## Successor Agency Housing Authority and Debt Service

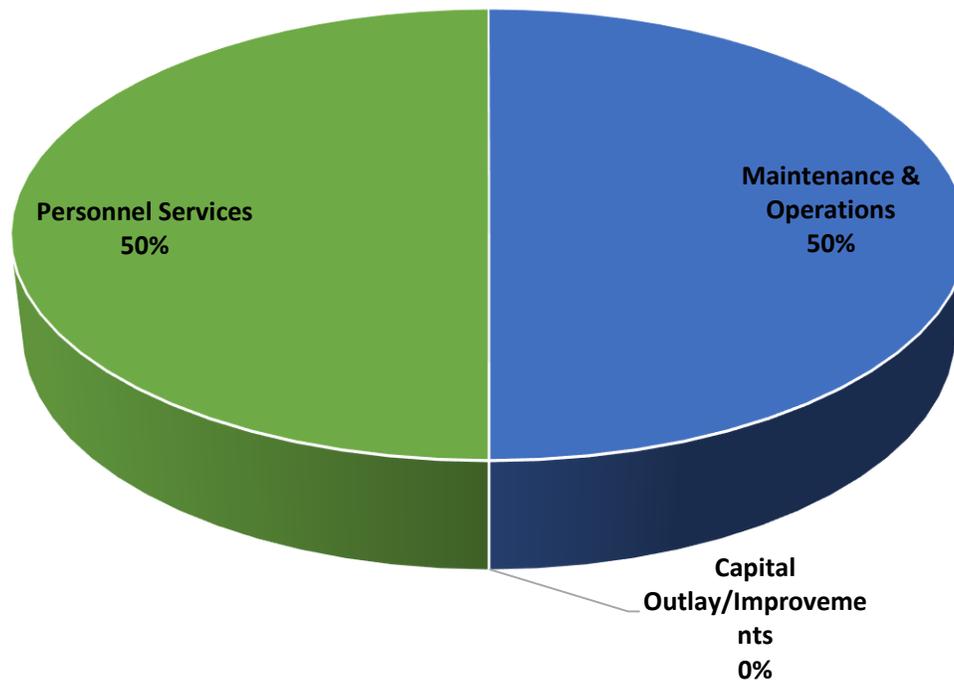
Staffing and Financial Summary

038-710

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Accounting Supervisor	0	0	.17	.17	.17
Administrative Secretary/Permit Technician	.10	0	0	0	0
Administrative Services Director	0	0	.05	.05	.05
Community Development Director	.35	.35	.525	.525	.525
Finance Director	.10	.10	0	0	0
<b>Total</b>	<b>.55</b>	<b>.45</b>	<b>.75</b>	<b>.75</b>	<b>.75</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ 160,892	\$ 146,100	\$ 119,000	(18.5)	\$ 119,900	0.8
Maintenance and Operations	-	117,781	112,100	119,100	6.2	119,100	-
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ -</b>	<b>\$ 278,673</b>	<b>\$ 258,200</b>	<b>\$ 238,100</b>	<b>(7.8)</b>	<b>\$ 239,000</b>	<b>0.4</b>

**Budget by Object**



## Utilities – Water and Sewer

### About Utilities

The City is responsible for the production and storage of an average of 2.2 million gallons of water each day. Approximately 25 to 30% of the City's water is imported and purchased from Municipal Water District of Orange County (MWDOC) while the remaining 70 to 75% is produced from the City's two groundwater wells with corresponding operation and maintenance of two above ground reservoirs.

The City is responsible for the maintenance, repair, monitoring and operation of the water transmission system, which carries water throughout the City's water service area. This includes operation and maintenance of 38.4 miles of water mains, over 400 fire hydrants, 650 gate valves, 2 booster pump stations and various pressure relief valves, air vacuum relief valves, blow off valves and water quality sampling stations.

Water Billing is responsible for bi-monthly reading of 4,370 meters, both residential and commercial; repairing and testing of meters, registers and radios; repairing and replacing meter boxes, vaults and lids; delivering approximately 280 delinquent tags and performing an average of 24

service shut offs bi-monthly; responding to customer service calls, special meter readings, high bill inquiries, property leaks, conservation education and enforcement.

Walker Well  
Hypochlorite Generation



The maintenance and repair of the 28.3 mile City's sewer collection system includes 672 manhole structures and the entire system is cleaned annually. Twenty-four line segments within the system have been identified as needing enhanced maintenance and are cleaned quarterly. Additional 24 hour emergency sanitary sewer spill (SSO) response is provided for protection of the City's storm water structures.



### 2015-16 Budget Priorities

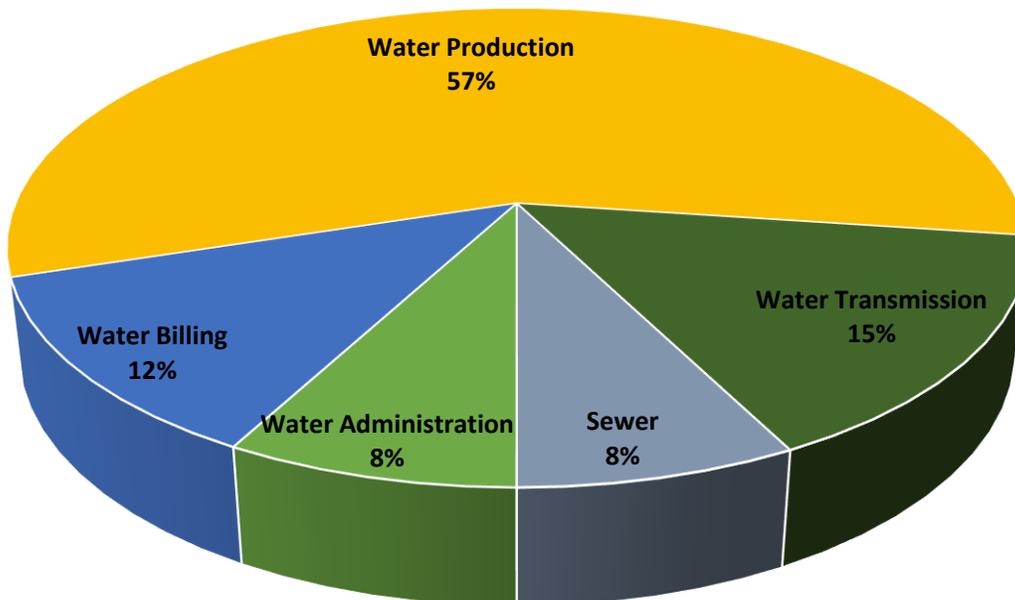
- SCADA (supervisory control and data acquisition) upgrades for Walker and Meadowlark wells
- Pipeline Condition Assessment
- Urban Water Master Plan
- Annual cleaning and CCTV of sewer system
- Fee Study and implementation for sustainability

## Utilities – Water and Sewer

### Department Budget by Programs

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
<b>Water Funds:</b>							
Water Administration	185,015	156,219	235,200	249,500	6.1	253,900	1.8
Water Billing	366,462	311,823	407,600	390,700	(4.1)	401,300	2.7
Water Production	1,972,059	2,342,891	1,909,395	1,817,500	(4.8)	1,809,400	(0.4)
Water Transmission	472,495	485,036	478,000	488,100	2.1	496,600	1.7
<b>Total Water Funds</b>	<b>2,996,031</b>	<b>3,295,969</b>	<b>3,030,195</b>	<b>2,945,800</b>		<b>2,961,200</b>	
<b>Sewer Fund:</b>							
Sewer	282,032	551,842	251,786	239,500	(4.9)	248,600	3.8
<b>Total Utilities Expenditures</b>	<b>\$ 3,278,063</b>	<b>\$ 3,847,811</b>	<b>\$ 3,281,981</b>	<b>\$ 3,185,300</b>	<b>(2.9)</b>	<b>\$ 3,209,800</b>	<b>0.8</b>

### Budget by Program



## Utilities

### Water Administration

#### Core Business

- Administer the City's water utility and provide administrative support functions
- Manage the City's asset management and work order software systems
- Identify and provide opportunities for training, continuing education and certification for Water Division staff
- Prepare monthly, quarterly and annual reports for County and State agencies
- Administer the City's Cross Connection Program
- Manage the City's engineering, construction and service contracts
- Manage Water Division staff to maximize operational efficiencies and minimize costs

#### FY 2014-15 Strategic Accomplishments

- Implementation of Sedaru which assists the Division in tracking and managing assets, improving workflow and providing better information to field operators
- Implementation of Facility Dude work order system to replace triplicate work order forms, improving efficiencies, paper waste and providing better feedback for internal customer service
- Participated in the Civic Expo and Arbor Day to promote conservation and provide community education
- Completed successful test of AlertOC with a county wide coordinated drought related message
- Participated in two hour earthquake exercise in coordination with Great Shakeout exercise
- Completed successful tabletop exercise of SurfQuake 2015 county wide earthquake exercise
- Completed installation of new high gain antennae on WEROC radio system that supports emergency operations
- Completed update of Water Conservation Ordinances including new permanent watering restrictions in response to the Governor's Executive Order and subsequent declaration of Stage One Water Watch and Stage Two Water Alert
- Timely completion of all monthly, quarterly, and annual reporting for County and State agencies, including water quality testing, backflow prevention device testing, EAR, CCR and the new Urban Water Suppliers (conservation) reporting

#### FY 2015-16 Strategic Priorities

- Ensure timely completion of monthly, quarterly and annual reporting
- Ensure timely completion of triennial Lead and Copper testing
- Ensure timely completion of annual backflow prevention device testing
- Continue to respond to various unscheduled customer requests in a timely manner
- Continue to provide a timely response to various unscheduled internal customer service requests
- Continue to seek operational efficiency improvements within the Division as new and improved technologies become available, as well as potential grant-funding opportunities to fund such improvements

## Water Administration

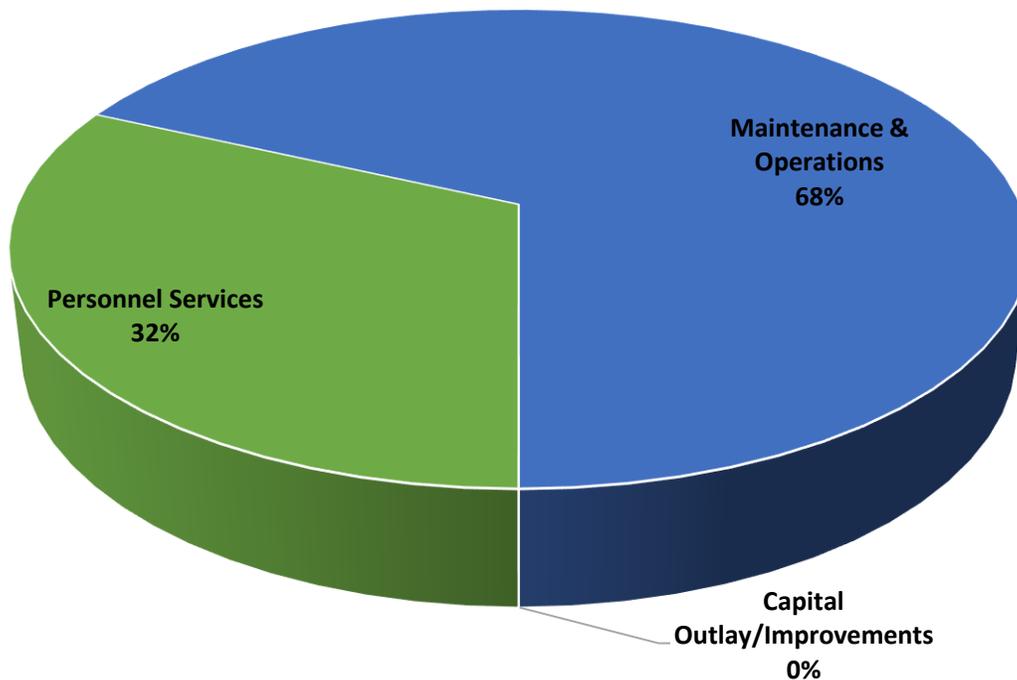
### Staffing and Financial Summary

050-430

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Community Services Director	0	.20	.20	.20	.20
Administrative Secretary	.30	.30	.30	.30	.30
Engineering Technician	.30	.30	.30	.30	.30
Public Works Director	.40	0	0	0	0
<b>Total</b>	<b>1.00</b>	<b>.80</b>	<b>.80</b>	<b>.80</b>	<b>.80</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 128,676	\$ 88,576	\$ 93,400	\$ 79,500	(14.9)	\$ 81,600	2.6
Maintenance and Operations	56,339	67,181	141,800	170,000	19.9	172,300	1.4
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 185,015</b>	<b>\$ 155,757</b>	<b>\$ 235,200</b>	<b>\$ 249,500</b>	<b>6.1</b>	<b>\$ 253,900</b>	<b>1.8</b>

### Budget by Object



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## Utilities Water Billing

### Core Business

- Manage the Water Division's Advanced Meter Infrastructure (AMI) which includes 4,370 meters, radios, collectors and software
- Manage Meter Testing program and ensure that meters are installed correctly and reading accurately
- Provide internal and external support to staff and customers with billing, water use and conservation issues
- Provide education and support enforcement of water conservation regulations
- Prepare monthly and annual reports to State and County agencies

### FY 2014-15 Strategic Accomplishments

- Opened/Closed 250 Water Service Accounts
- Provided excellent customer service and education related to billing and conservation
- Completed Meter Testing Program of large, high use meters to ensure meter accuracy
- Completed integration of Neptune N-Sight system into Sedaru Asset Management Software to allow for better utilization of meter reading software for field operators
- Produced approximately 6000 direct mailers, 5000 flyers, 12,000 billing inserts and 6 articles for newsletters to educate customers of water conservation tips, rebates and goals to comply with State conservation mandates
- Approved consultant to complete a Utility Rate Study

### FY 2015-16 Strategic Priorities

- Ensure timely completion of monthly, quarterly and annual reporting
- Ensure water meters are maintained and operating accurately
- Ensure that City's AMI system is in good operating condition
- Provide a timely response to internal and external customer service issues
- Respond to various unscheduled customer requests in a timely manner
- Adopt new utility rate structures
- Provide conservation education, support enforcement actions and explore additional methods to reach water users to reduce overall water use.

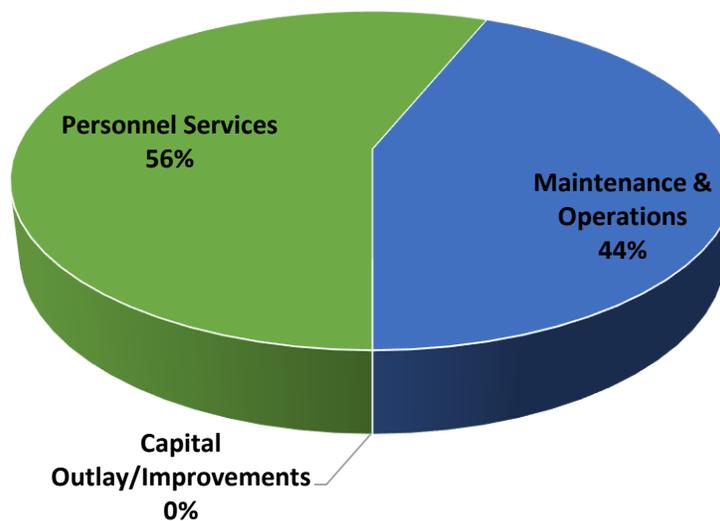
## Water Billing

Staffing and Financial Summary  
050-440

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Administrative Services Director	0	0	.05	.05	.05
Community Services Director	0	.05	.05	.05	.05
Account Clerk	.65	.65	.65	.65	.65
Accounting Supervisor	0	0	.18	.18	.18
Administrative Secretary	.10	.10	.15	.05	.05
Management Analyst	0	0	.05	0	0
Senior Accounting Technician	.15	.15	.15	.15	.15
Water Services Supervisor	.40	.40	.40	.40	.40
Water Service Worker II (3)	1.20	1.20	1.20	1.20	1.20
Cashier			.40	0	0
Finance Director	.15	.15	0	0	0
Public Works Director	.10	0	0	0	0
<b>Total</b>	<b>2.75</b>	<b>2.70</b>	<b>3.28</b>	<b>2.83</b>	<b>2.83</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 269,977	\$ 211,565	\$ 280,700	\$ 219,300	(21.9)	\$ 223,100	1.7
Maintenance and Operations	96,485	100,258	126,900	171,400	35.1	178,200	4.0
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 366,462</b>	<b>\$ 311,823</b>	<b>\$ 407,600</b>	<b>\$ 390,700</b>	<b>(4.1)</b>	<b>\$ 401,300</b>	<b>2.7</b>

**Budget by Object**



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## Utilities

### Water Production

#### Core Business

- Daily production and storage of an average of 2.2 million gallons
- Operate and maintain the City's two groundwater wells which produces 70 – 75% of the City's water demand; the balance is purchased from Municipal Water District of Orange County
- Maintain and manage the City's two above ground water storage reservoirs
- Treat and disinfect water from groundwater wells
- Manage the City's groundwater production to meet targets set by OCWD
- Perform water quality monitoring and manage water quality testing program

#### FY 2014-15 Strategic Accomplishments

- Completed conversion of brine tanks from hand loaded 40 pound bags of salt to bulk salt delivery to increase operational efficiency, decrease costs, and reduce potential injuries and possibilities for spills
- Completed conversion of phosphate storage system from 55 gallon drums to 330 gallon totes to increase operational efficiency, decrease costs, reduce potential injuries and liability from transportation and spills
- Completed analysis of proposals received to install an engineered pump suction at City Yard Well to mitigate water quality issues
- Responded to all water quality complaints within 24 hours

#### FY 2015-16 Strategic Priorities

- Ensure timely completion of monthly, quarterly and annual reporting
- Ensure timely completion of the City's annual Water Quality Report
- Ensure production and purchase of high quality water for users through daily inspection and proactive preventative maintenance
- Continue to manage groundwater production and imported water purchases to meet pumping targets set by OCWD
- Continue to operate and manage the City's groundwater wells and above ground storage reservoirs
- Continue to manage the disinfection and treatment of water produced from the City's groundwater wells
- Continue to seek improvements of operational efficiencies as new and improved technologies or practices become available

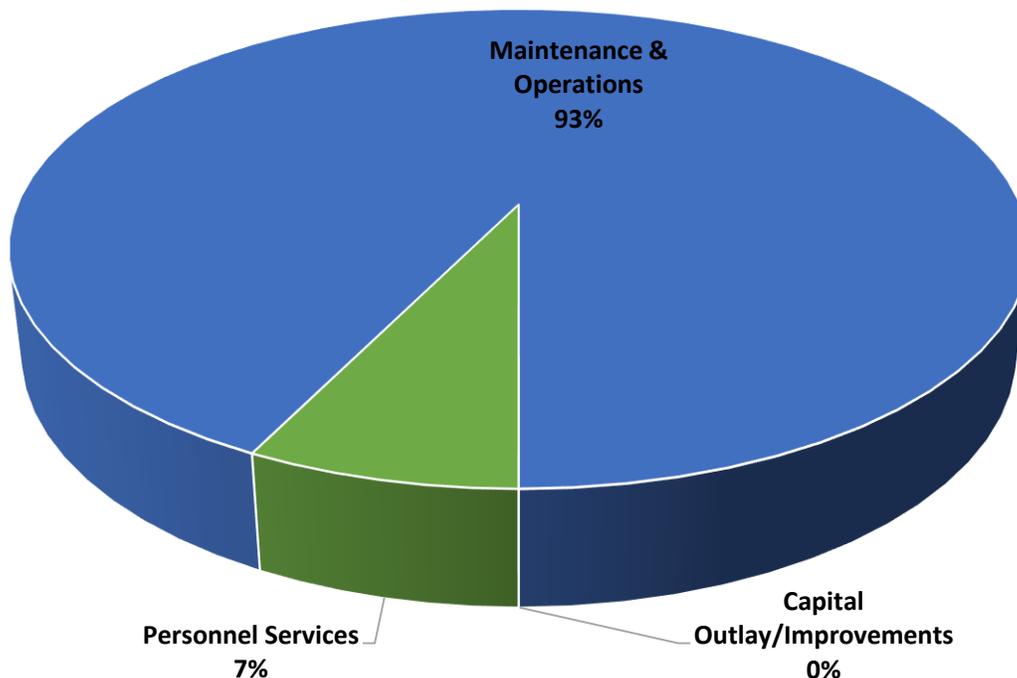
## Water Production

Staffing and Financial Summary  
050-450

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Water Services Supervisor	.30	.30	.30	.30	.30
Water Service Worker II (3)	.90	.90	.90	.90	.90
<b>Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 131,645	\$ 129,250	\$ 151,000	\$ 132,800	(12.1)	\$ 134,500	1.3
Maintenance and Operations	1,836,022	2,213,641	1,758,395	1,684,700	(4.2)	1,674,900	(0.6)
Capital Outlay/Improvements	4,392	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 1,972,059</b>	<b>\$ 2,342,891</b>	<b>\$ 1,909,395</b>	<b>\$ 1,817,500</b>	<b>(4.8)</b>	<b>\$ 1,809,400</b>	<b>(0.4)</b>

### Budget by Object



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## Utilities

### Water Transmission

#### Core Business

- Inspect, operate and maintain the City's booster pump stations
- Inspect, operate and maintain the City's 38.4 miles of water transmission mains, valves, and other related structures
- Inspect, protect, locate and repair leaks, failures and construction related damages caused to transmission system
- Maintain and operate 400 water system fire hydrants and 650 blow off valves

#### FY 2014-15 Strategic Accomplishments

- Updated Water Conservation Ordinance to adhere to state regulations
- Installed rebuilt booster pump motor to replace worn motor at Walker Street Booster Station
- Replaced damaged control panel at imported water connection that controls flow of purchased water from Metropolitan Water District
- Repaired six service line leaks that occurred in the water system
- Timely response to over 400 Digalerts requesting underground location of utilities

#### FY 2015-16 Strategic Priorities

- Ensure the delivery of high quality water to users through proactive preventative maintenance of transmission system
- Ensure proper operation of the City's water transmission system, including booster stations and water mains
- Ensure valves and hydrants are in good operating condition
- Continue to protect the City's water transmission system through daily inspections, responding in a timely manner to Digalerts, maintaining good communication with other Water Division staff and contractors and using asset management software to track assets
- Continue to seek improvements of operational efficiencies as new and improved technologies or practices become available

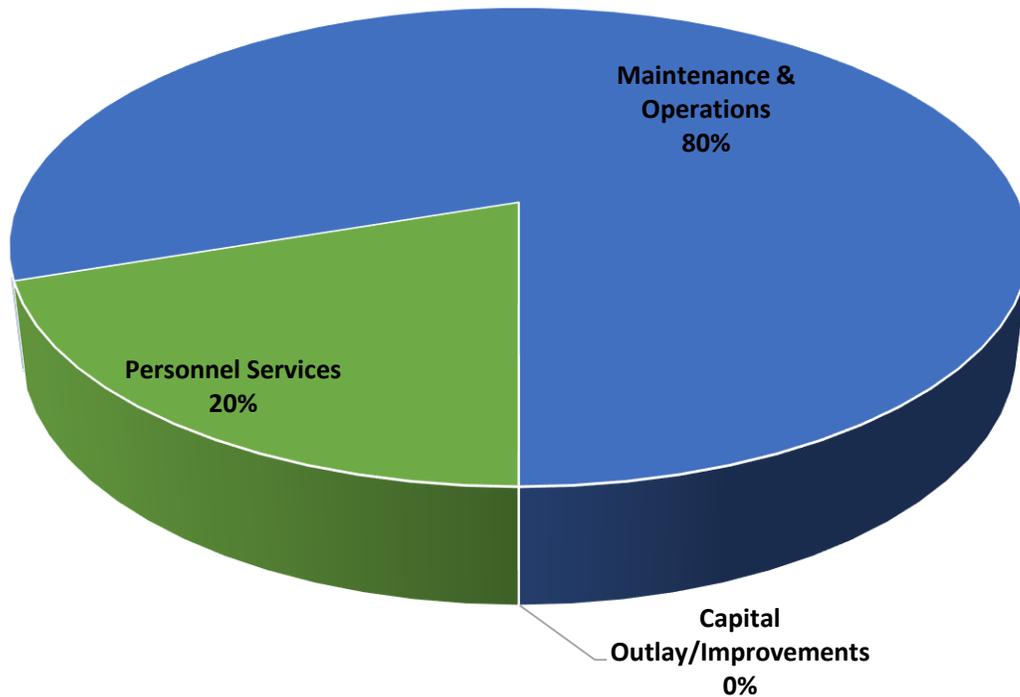
## Water Transmission

Staffing and Financial Summary  
050-460

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Water Services Supervisor	.30	.30	.30	.30	.30
Water Service Worker II (3)	.90	.90	.90	.90	.90
<b>Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 122,076	\$ 108,604	\$ 117,300	\$ 96,700	(17.6)	\$ 98,600	2.0
Maintenance and Operations	350,419	376,432	360,700	391,400	8.5	398,000	1.7
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 472,495</b>	<b>\$ 485,036</b>	<b>\$ 478,000</b>	<b>\$ 488,100</b>	<b>2.1</b>	<b>\$ 496,600</b>	<b>1.7</b>

**Budget by Object**



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## Utilities Sewers

### Core Business

- Maintain and repair 28.3 mile sewer collection system, including 672 manhole structures with annual cleaning
- Quarterly cleaning of 24 line segments identified for requiring enhanced maintenance
- 24 hour emergency sanitary sewer spill (SSO) response for protection of the City's storm water structures
- Manage the City's on-going sewer collection system maintenance needs
- Manage annual maintenance contract
- Review, implement and adjust, as necessary, the City's annual sewer Capital Improvement Program

### FY 2014-15 Strategic Accomplishments

- Completed the City's annual sewer collection system cleaning
- Completed CCTV inspection and pipeline analysis of Zone 4 of the City's Pavement Management Area
- Completed manhole structure assessment of Zone 4 of the City's Pavement Management Area
- Completed repairs to identified sewer system deficiencies within Zone 2 of the City's Pavement Management Area

### FY 2015-16 Strategic Priorities

- Ensure completion of annual system-wide cleaning
- Ensure completion of quarterly enhanced maintenance cleaning
- Continue to review, implement and adjust, as necessary, the City's annual sewer Capital Improvement Program
- Assist the City Engineer on construction contract management/inspection for capital projects and permit inspection services

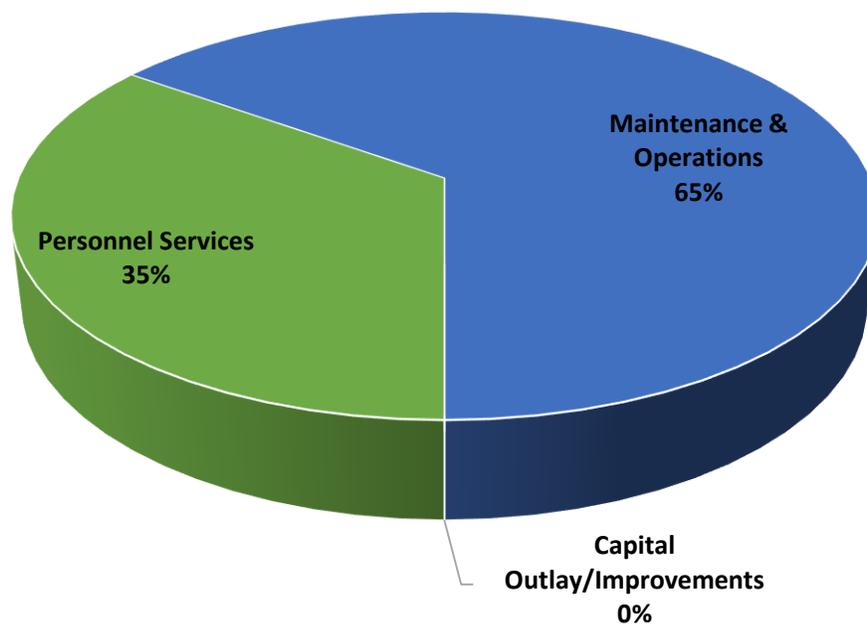
## Sewers

### Staffing and Financial Summary

	Fiscal Year 2012-13 Authorized	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated
Community Services Director	0	.10	.10	.10	.10
Sr. Accounting Technician	.05	.05	.05	.05	.05
Account Clerk	.10	.10	.10	.10	.10
Engineering Technician	.10	.10	.10	.10	.10
Maintenance Supervisor	.40	.40	.40	.40	.40
Administrative Secretary	.10	.10	.10	.10	.10
Finance Director	.05	.05	0	0	0
Public Works Director	.05	0	0	0	0
<b>Total</b>	<b>.85</b>	<b>.90</b>	<b>.85</b>	<b>.85</b>	<b>.85</b>

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 93,532	\$ 98,298	\$ 97,100	\$ 83,500	(14.0)	\$ 84,800	1.6
Maintenance and Operations	188,500	453,544	154,686	156,000	0.8	163,800	5.0
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 282,032</b>	<b>\$ 551,842</b>	<b>\$ 251,786</b>	<b>\$ 239,500</b>	<b>(4.9)</b>	<b>\$ 248,600</b>	<b>3.8</b>

**Budget by Object**



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## Internal Service Funds

### About Internal Service Funds

**Risk Management (Insurance):** This program centralizes the payment of and accounting for the City's automotive liability, general liability, property/machinery insurance, workers compensation insurance, and employee bonds as a member of the California Joint Powers Insurance Authority (CJPIA). These costs are distributed to all City programs on a pro-rata basis. The premiums are then paid directly from this account.

**Technology Replacement:** This program centralizes the payment of and accounting for the City's technology infrastructure replacement expenses. Each department annually contributes to this program on a pro rata basis. The costs for replacement equipment are then paid directly from this program.

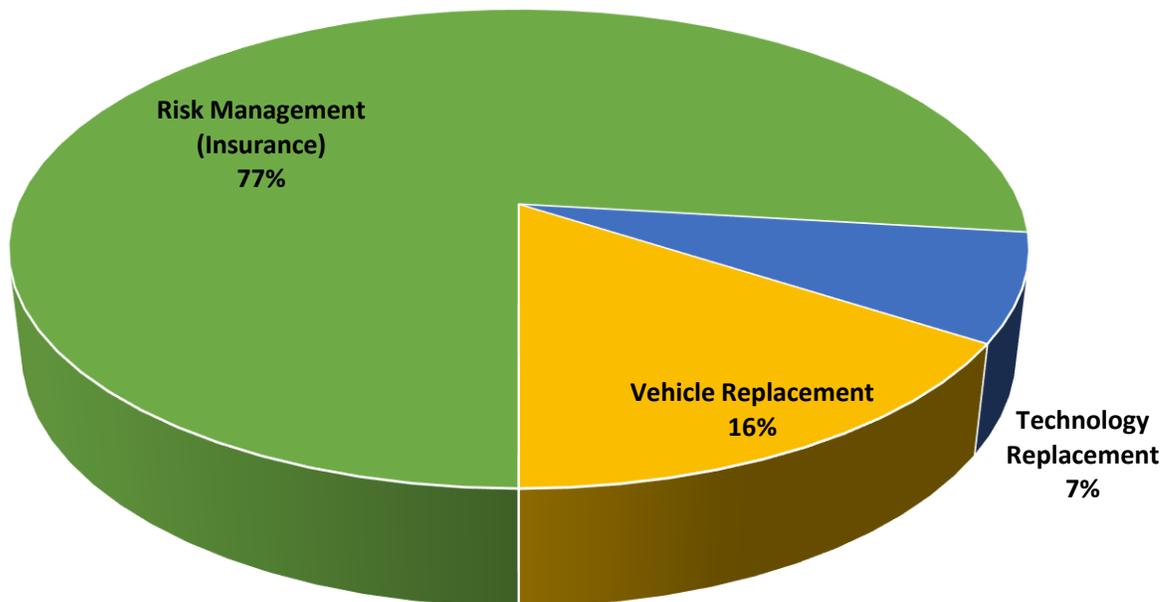
**Vehicle Replacement:** This is the central account for all departments for vehicle replacement. Maintenance, operation, repair expenses have been included in departmental budgets. Money is transferred into this Fund from individual departments for the purchase of new vehicles. Departmental transfers represent a pro rata share of all costs.

## Internal Service Funds

### Department Budget by Programs

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Risk Management (Insurance)	\$ 1,276,237	\$ 683,263	\$ 861,653	\$ 1,289,500	49.7	\$ 1,117,700	(13.3)
Technology Replacement	60,468	178,202	196,000	121,500	(38.0)	43,200	(64.4)
Vehicle Replacement	507,369	238,946	179,974	266,000	47.8	179,000	(32.7)
<b>Total</b>	<b>\$ 1,844,074</b>	<b>\$ 1,100,411</b>	<b>\$ 1,237,627</b>	<b>\$ 1,677,000</b>	<b>35.5</b>	<b>\$ 1,339,900</b>	<b>(20.1)</b>

**Budget by Program**



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## Internal Service Funds Risk Management

### Core Business

- Organizes and direct the City's risk management program
- Administers liability insurance, including, automotive liability, general liability, property/machinery insurance, and employee bonds as a member of the California Joint Powers Insurance Authority (CJPIA)

### FY 2014-15 Strategic Accomplishments

- Paid General Liability Retrospective Deposit
- Sent employees to and provided training

### FY 2015-16 Strategic Priorities

- Develop citywide best practices
- Initiate a citywide safety committee
- Maintain workers compensation claims at or below target

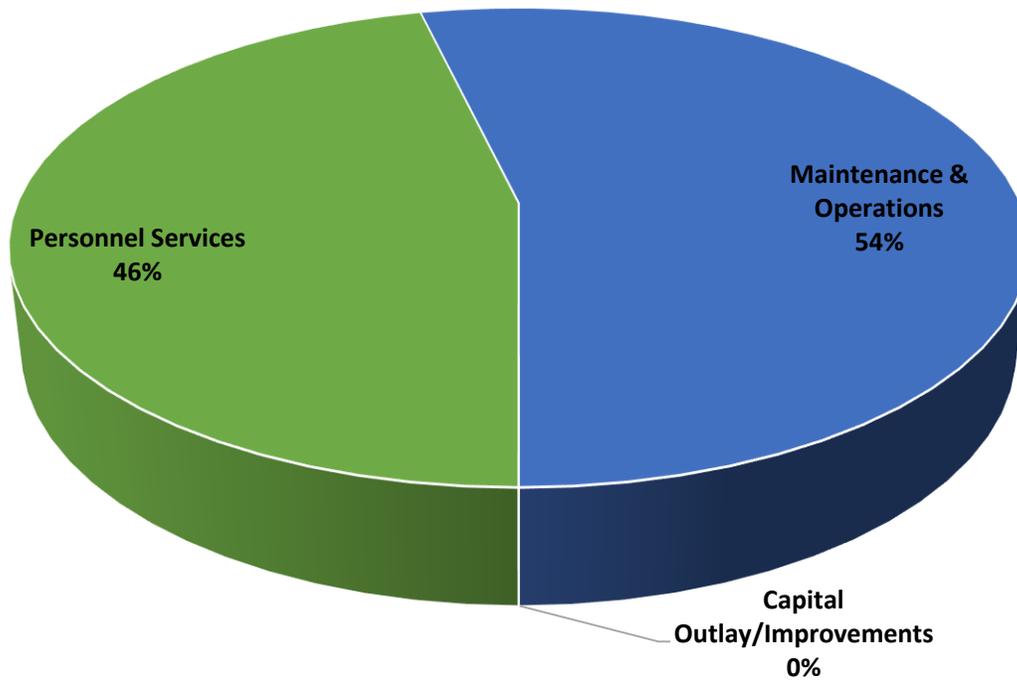
## Risk Management

Financial Summary

060-610

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ 402,910	\$ 436,433	\$ 286,877	\$ 596,800	108.0	\$ 471,200	(21.0)
Maintenance and Operations	873,327	246,830	574,776	692,700	20.5	646,500	(6.7)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 1,276,237</b>	<b>\$ 683,263</b>	<b>\$ 861,653</b>	<b>\$ 1,289,500</b>	<b>49.7</b>	<b>\$ 1,117,700</b>	<b>(13.3)</b>

Budget by Object



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## Internal Service Funds Technology Replacement

### Core Business

- Centralizes the payment of and accounting for the City's on-going technology and communications equipment replacement. Each department annually contributes to this program on a pro rata basis. The costs for replacement of technology and communications equipment are then paid directly from this program.

### FY 2014-15 Strategic Accomplishments

- Purchased server and other hardware for Finance system conversion
- Completed Spillman project
- Completed phone system project
- Completed Business Licence software conversion project

### FY 2015-16 Strategic Priorities

- Replace and upgrade Firewall
- Upgrade Granicus server and software
- Upgrade Barracuda Backup system

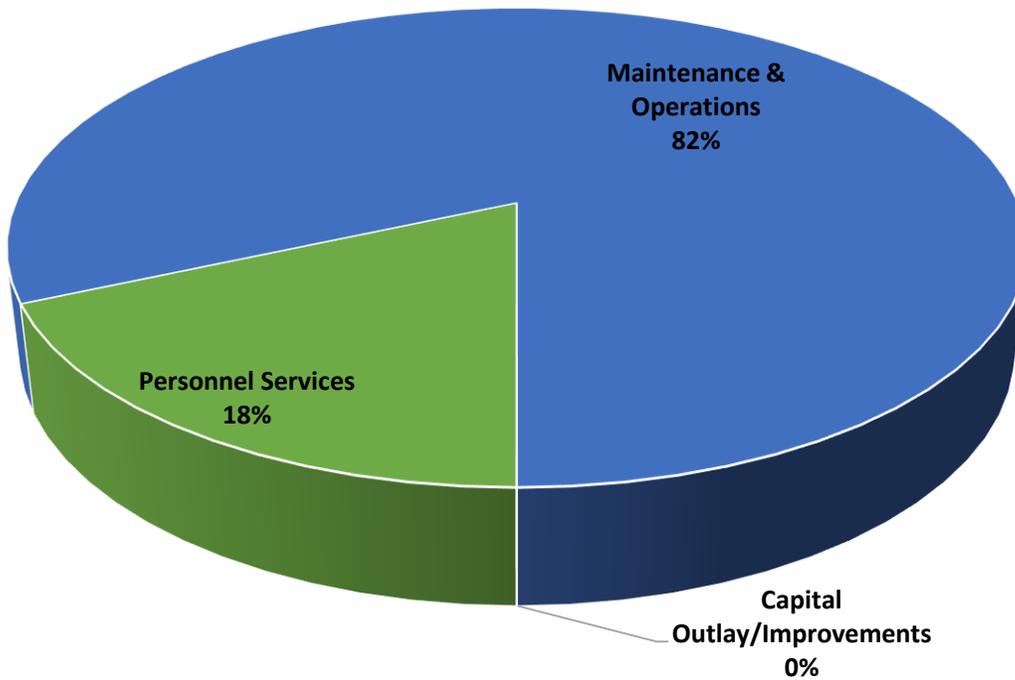
# Technology Replacement

Financial Summary

064-640

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ 59,800	N/A	\$ 60,100	0.5
Maintenance and Operations	242,462	194,068	250,950	265,500	5.8	261,900	(1.4)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
<b>Total</b>	<b>\$ 242,462</b>	<b>\$ 194,068</b>	<b>\$ 250,950</b>	<b>\$ 325,300</b>	<b>29.6</b>	<b>\$ 322,000</b>	<b>(1.0)</b>

Budget by Object



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## Internal Service Funds Vehicle Replacement

### Core Business

- Replace City vehicles according to life expectancy and replacement schedule
- Determine departmental transfers that represent a pro-rata share of all costs
- Surplus old vehicles after replacement and send to auction with proceeds to the Vehicle Replacement Fund

### FY 2014-15 Strategic Accomplishments

- Replaced the following vehicles:
  - LP-701 (2009) Police Black and White Supervisor Vehicle
  - LP-42 (1999) Recreation Utility Pick-Up Truck

### FY 2015-16 Strategic Priorities

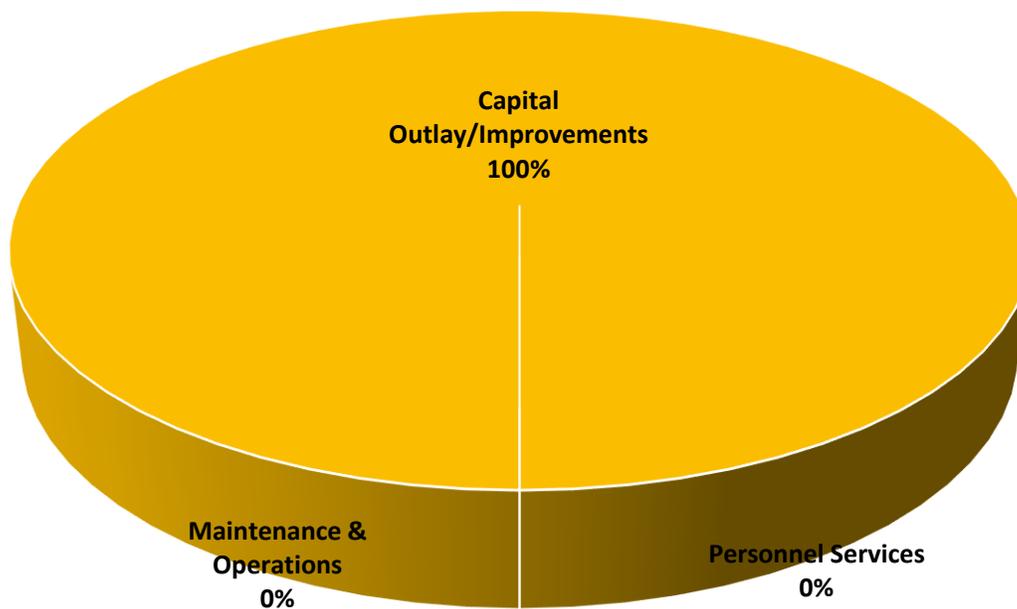
- Vehicle Replacement purchases for the following:
  - LP-11 (1999) Water Pick-Up/Utility Truck (Ford F250) FY 14/15 Carryover
  - LP-21 (1997) Sewer/Landscape Pick-Up/Utility Truck (Heavy Duty) FY 14/15 Carryover
  - LP-712 (2006) Police Parking Enforcement Vehicle (Ford Escape Hybrid)
  - LP-44 (2008) Recreation Electric Club Cart
  - LP-12 (2002) Water/Sewer Pick-Up/Utility Truck (Ford F250)
  - LP-30 (2000) Park Maintenance Pick-Up/Utility Truck (Heavy Duty)
  - LP-16 (1997) Utilities Komatsu Fork Lift

## Vehicle Replacement

Financial Summary  
063-630

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	% Change from Prior Yr	Fiscal Year 2016-17 Estimated	% Change from Prior Yr
Personnel Services							
Maintenance and Operations	175,884	168,293	-	-	N/A	-	N/A
Capital Outlay/Improvements	331,485	70,653	179,974	266,000	47.8	179,000	(32.7)
<b>Total</b>	<b>\$ 507,369</b>	<b>\$ 238,946</b>	<b>\$ 179,974</b>	<b>\$ 266,000</b>	<b>47.8</b>	<b>\$ 179,000</b>	<b>(32.7)</b>

### Budget by Object



# Project Funds

## Capital Improvement Program

### About Capital Improvement Program

The Capital Improvement Program (CIP) is a multi-year program aimed at upgrading and expanding City facilities, buildings, grounds, streets, parks and roads. The intent of the CIP is to serve as a guide to meet the demand for capital improvements throughout the City, as well as in the replacement and repair of the City's infrastructure. The City of La Palma has committed to funding a robust Capital Improvement Program and ensuring funds are appropriately allocated to the Capital Outlay Reserve Fund. However, available funding is not sufficient to consider worthy and valuable projects that exceed the funding available at any one time.

A base has been established with a 10-year CIP, with the first 5 Years included in this budget document, which assigns a preliminary schedule, provides a description of the projects, and estimates costs of these projects.

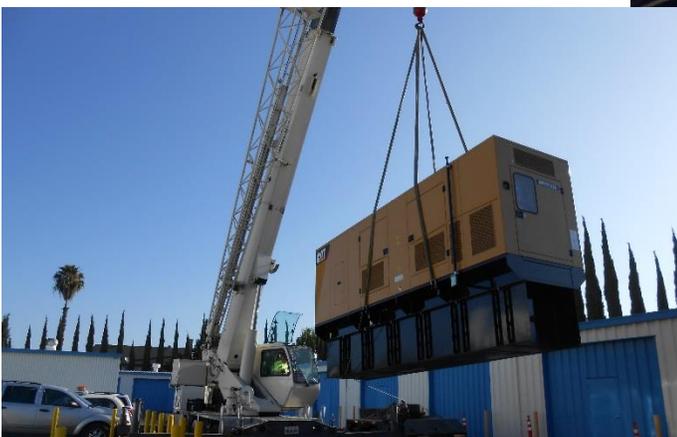
- 2015-16  
Budget Priorities**
- La Palma Avenue Pavement Rehabilitation
  - Valley View Street Pavement Rehabilitation
  - City Yard Modernization Project
  - ADA Improvements including Pedestrian Ramps
  - Meadowlark Well Pump Suction Project



ADA Pedestrian Ramp Improvements



Residential Pavement Rehabilitation

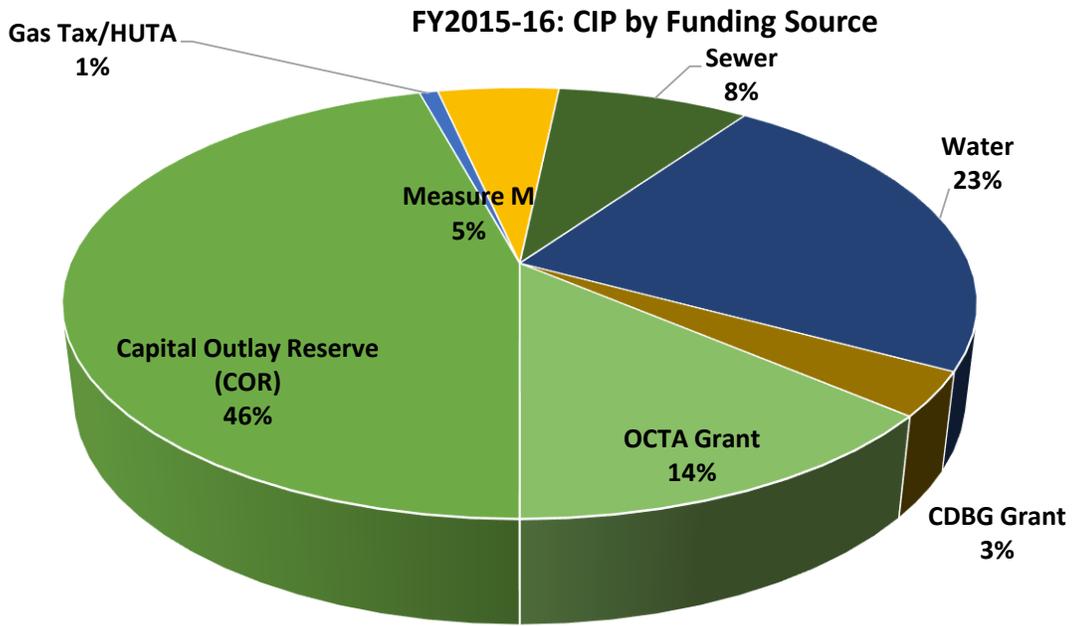


City Yard Emergency Generator

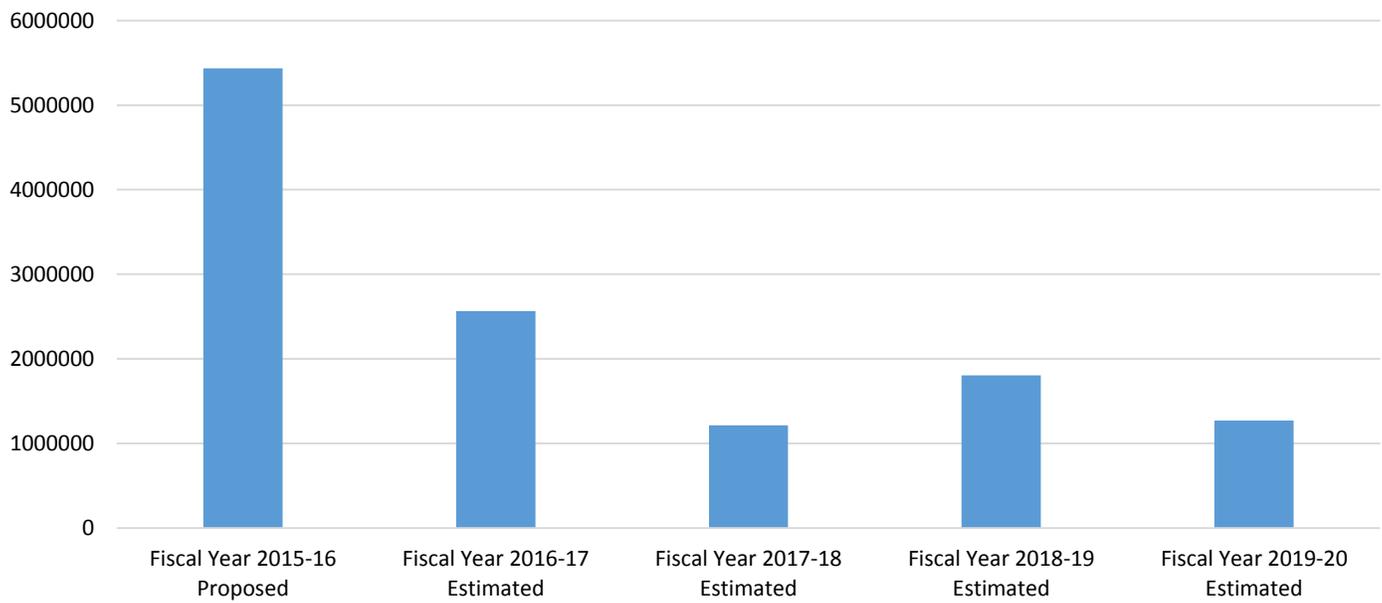


Central Park Playground Replacement

# Capital Improvement Program



## CIP Expenditures by Year





## Capital Improvement Plan - 5 Year Project Summary

### About Capital Improvement Plan

The Capital Improvement Plan represents City Council approved projects and includes each of the project's total costs and the estimated funding requirements for the next five years. Projects are funded by various sources, as noted in the following Project Funding Summary. Funding sources include, but are not limited to: State Highway Users Tax (i.e., Gas Tax), County of Orange Measure M, Grants, Capital Outlay Reserve (COR), and Water and Sewer Capital Reserve Funds.

PROJECTS	Proposed / Estimated				
	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>Water System Improvements</b>	1,256,000	195,000	465,000	250,000	95,000
<b>Sewer System Improvements</b>	441,300	450,000	285,000	285,000	285,000
<b>Facilities</b>					
City Yard	214,700	-	-	-	-
Community Center and Parks	-	-	-	-	-
City Hall	135,000	1,045,000	75,000	415,000	75,000
Police Facilities	-	-	-	30,000	-
5410-14 La Palma Ave.	-	-	-	-	25,000
<b>Arterial Street Rehabilitation</b>	2,215,000	750,000	265,000	450,000	415,000
<b>Residential Street Rehabilitation</b>	155,000	125,000	125,000	375,000	375,000
<b>Street Light &amp; Intersection Improvements</b>	1,027,800	-	-	-	-
<b>Total Capital Improvement Plan</b>	<b>\$ 5,444,800</b>	<b>\$ 2,565,000</b>	<b>\$ 1,215,000</b>	<b>\$ 1,805,000</b>	<b>\$ 1,270,000</b>

FUNDING SOURCE	Proposed / Estimated				
	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>Capital Outlay Reserve (COR)</b>	2,276,700	1,609,300	139,300	929,800	486,600
<b>Gas Tax/HUTA</b>	42,200	43,200	44,200	45,300	46,400
<b>Measure M</b>	488,600	267,500	281,500	294,900	307,000
<b>Sewer</b>	441,300	450,000	285,000	285,000	285,000
<b>Water</b>	1,256,000	195,000	465,000	250,000	95,000
<b>CDBG Grant</b>	180,000	-	-	-	-
<b>OCTA Grant</b>	750,000	-	-	-	-
<b>Total Capital Improvement Plan</b>	<b>\$ 5,434,800</b>	<b>\$ 2,565,000</b>	<b>\$ 1,215,000</b>	<b>\$ 1,805,000</b>	<b>\$ 1,220,000</b>



## Capital Improvement Plan - 5 Year Project Summary

### Water System Improvements

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>SCADA</b> Development and installation of new PLC for Walker Well and chemical feed systems and installation of new communications modem. Development and installation of new PLC for City Yard Booster Station, completion of programming SCADA screens and integration of electrical generator, ATS, and related equipment to complete the current project.	Water Capital	110,000	110,000				
<b>055-900-9022-00000</b>	<b>Total</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>				
<b>ONGOING SCADA IMPROVEMENTS</b> Includes development and integration of SCADA with new and existing equipment.	Water Capital	25,000				25,000	
	<b>Total</b>	<b>\$ 25,000</b>				<b>\$ 25,000</b>	
<b>CITY YARD RESERVOIR ASSESSMENT</b> - Condition assessment and recommendations to rehabilitate the City Yard Reservoir as it approaches 50 year service life.	Water Capital	25,000		25,000			
	<b>Total</b>	<b>\$ 25,000</b>		<b>\$ 25,000</b>			
<b>CITY YARD RESERVOIR REHAB</b> Rehabilitation based on recommendations from condition assessment.	Water Capital				100,000		
	<b>Total</b>	<b>\$ 100,000</b>			<b>\$ 100,000</b>		
<b>CITY YARD ENGINEERED PUMP SUCTION</b> BESST Technologies recommended pilot test to reduce the concentration of total arsenic produced from the Meadowlark Well. (Carryover from FY 14/15)	Water Capital	150,000	150,000				
<b>055-900-9240-00000</b>	<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>				
<b>WATER TREATMENT PRELIMINARY DESIGN</b> Preliminary design to define footprint and costs and 30% designs and specifications.	Water Capital	75,000		75,000			
	<b>Total</b>	<b>\$ 75,000</b>		<b>\$ 75,000</b>			



## Capital Improvement Plan - 5 Year Project Summary

### Water System Improvements

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>WATER TREATMENT ENGINEERING</b> Development of plans and specifications for Water Treatment Plant construction at City Yard facility.	Water Capital	150,000			150,000		
	<b>Total</b>	<b>\$ 150,000</b>			<b>\$ 150,000</b>		
<b>MEADOWLARK WELL PUMP REPLACEMENT</b> Replacement of deep well pump and motor, historically we average every 5 years. Last performed in FY 13/14.	Water Capital	75,000				75,000	
	<b>Total</b>	<b>\$ 75,000</b>				<b>\$ 75,000</b>	
<b>WALKER WELL PUMP REPLACEMENT</b> Replacement of deep well pump and motor, historically we average every 5 years. Last performed in FY 11/12.	Water Capital	75,000		75,000			
	<b>Total</b>	<b>\$ 75,000</b>		<b>\$ 75,000</b>			
<b>PIPELINE CONDITION ASSESSMENT</b> Condition assessment of water mains in the distribution system to determine replacement schedule, to be performed before Water Master Plan update.  <b>055-900-8432-00000</b>	Water Capital	40,000	40,000				
	<b>Total</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>				
<b>RESERVOIR COATING</b> Tenemic coatings for both water reservoirs at City Yard and Walker Street. Should be performed after City Yard rehabilitation project is completed.	Water Capital	70,000				70,000	
	<b>Total</b>	<b>\$ 70,000</b>				<b>\$ 70,000</b>	
<b>CITY YARD PAVEMENT</b> 50% portion for the pavement repairs at the City Yard including a complete rebuild in FY 15/16 and an overlay in FY 21/22.  <b>055-900-8434-00000</b>	Water Capital	53,500	53,500				
	<b>Total</b>	<b>\$ 53,500</b>	<b>\$ 53,500</b>				



## Capital Improvement Plan - 5 Year Project Summary

### Water System Improvements

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>WATER VALVES &amp; SEWER MANHOLES</b> Raise and repair water valves and sewer manholes (In conjunction with the residential pavement management program) <b>055-900-8130-00000</b>	Water Capital	100,000	20,000	20,000	20,000	20,000	20,000
	<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>RESERVOIR MIXERS</b> Replacement of two Reservoir Management Systems at City Yard and Walker Street. Should be completed after City Yard rehabilitation project is completed.	Water Capital	60,000				60,000	
	<b>Total</b>	<b>\$ 60,000</b>				<b>\$ 60,000</b>	
<b>CITY YARD FENCE</b> 50% portion for the replacement and repairs of the perimeter fence at City Yard. <b>055-900-8434-00000</b>	Water Capital	15,500	15,500				
	<b>Total</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>				
<b>CITY YARD STORM DRAINS</b> 50% portion of the installation of new storm drain interceptors and clarifiers at the City Yard. <b>055-900-8434-00000</b>	Water Capital	46,000	46,000				
	<b>Total</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>				
<b>STORAGE BIN ROOF</b> 50% portion of covering for materials storage bins at the City Yard. This is required by our Stormwater permit under NPDES. <b>055-900-8434-00000</b>	Water Capital	12,500	12,500				
	<b>Total</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>				
<b>WATER MASTER PLAN</b> Engineering report to develop an update for the Water System Master Plan. <b>055-900-8430-00000</b>	Water Capital	125,000			125,000		
	<b>Total</b>	<b>\$ 125,000</b>			<b>\$ 125,000</b>		



## Capital Improvement Plan - 5 Year Project Summary

### Water System Improvements

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>URBAN WATER MASTER PLAN</b> Required by Department of Water Resources. <b>055-900-9150-00000</b>	Water Capital	55,000	55,000				
	<b>Total</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>				
<b>WATER RATE STUDY</b> Study to determine if current rates are structured to fund operations and CIP budgets properly. Typically performed every 5 years.	Water Capital	75,000					75,000
	<b>Total</b>	<b>\$ 75,000</b>					<b>\$ 75,000</b>
<b>IMPROVEMENTS</b> ADA, Redesign, paint, restrooms, flooring, kitchen, offices (includes FY 14/15 carryover) <b>055-900-8434-00000</b>	Water Capital Fund	\$ 103,500	\$ 103,500				
	<b>Total</b>	<b>\$ 103,500</b>	<b>\$ 103,500</b>				
<b>WALKER WELL FENCE</b> Install block wall perimeter fence at Walker Well. <b>055-900-8436-00000</b>		\$ 25,000	\$ 25,000				
	<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>				
<b>WATER BILLING</b> Utilizing the City's new financial software system to add the water billing module to bring customer utility billing in-house. Goal to improve both efficiency and customer service.	Water Capital	\$ 70,000			\$ 70,000		
	<b>Total</b>	<b>\$ 70,000</b>			<b>\$ 70,000</b>		
<b>CLIMATEC ENERGY PROJECT</b> Install solar panels at both Meadowlark and Walker Wells to reduce increasing electrical costs. <b>055-900-8750-00000</b>	Water Capital	\$ 625,000	\$ 625,000				
	<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 625,000</b>				
<b>TOTAL WATER SYSTEM IMPROVEMENTS</b>		<b>\$ 2,261,000</b>	<b>\$ 1,256,000</b>	<b>\$ 195,000</b>	<b>\$ 465,000</b>	<b>\$ 250,000</b>	<b>\$ 95,000</b>



## Capital Improvement Plan - 5 Year Project Summary

### Sewer System Improvements

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>SEWER DEFICIENCY REPAIRS</b> Repair identified deficiencies via spot repairs, CIPP or replacement, as necessary, per Sewer Master Plan ( <b>Ongoing</b> ) <b>056-900-9050-00000</b>	Sewer Capital	860,000	250,000	250,000	120,000	120,000	120,000
	<b>Total</b>	<b>\$ 860,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>WATER VALVES &amp; SEWER MANHOLES</b> Raise and repair water valves and sewer manholes (In conjunction with the residential pavement management program)	Sewer Capital	150,000	30,000	30,000	30,000	30,000	30,000
	<b>Total</b>	<b>\$ 150,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>GREASE &amp; ENCRUSTATION REMOVAL</b> Clean sewer lines, as necessary, to remove encrustation from sewer pipes per Sewer Master Plan ( <b>Ongoing</b> ) <b>056-900-9060-00000</b>	Sewer Capital	375,000	75,000	75,000	75,000	75,000	75,000
	<b>Total</b>	<b>\$ 375,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>SEWER SYSTEM EVALUATION &amp; CCTV REVIEW (Ongoing)</b> <b>056-900-9062-00000</b>	Sewer Capital	300,000	60,000	60,000	60,000	60,000	60,000
	<b>Total</b>	<b>\$ 300,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>SEDARU UTILITY MANAGEMENT SOFTWARE</b> To complete project with inclusion of the City's sewer infrastructure.	Sewer Capital	\$ 35,000		\$ 35,000			
	<b>Total</b>	<b>\$ 35,000</b>		<b>\$ 35,000</b>			



## Capital Improvement Plan - 5 Year Project Summary

### Sewer System Improvements

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated					
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	
<b>CITY YARD FENCE</b> 10% portion for the replacement and repairs of the perimeter fence at City Yard. <b>056-900-8434.00000</b>	Sewer Capital	\$ 3,100	\$ 3,100					
	<b>Total</b>	<b>\$ 3,100</b>	<b>\$ 3,100</b>					
<b>STORAGE BIN ROOF</b> 10% portion of covering for materials storage bins at the City Yard. This is required by our Stormwater permit under NPDES. <b>056-900-8434.00000</b>	Sewer Capital	\$ 2,500	\$ 2,500					
	<b>Total</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>					
<b>CITY YARD INTERIOR IMPROVEMENTS</b> ADA, Redesign, paint, restrooms, flooring, kitchen, offices (includes FY 14/15 carryover) <b>056-900-8434.00000</b>	Sewer Capital	20,700	20,700					
	<b>Total</b>	<b>\$ 20,700</b>	<b>\$ 20,700</b>					
<b>TOTAL SEWER SYSTEM IMPROVEMENTS</b>		<b>\$ 1,746,300</b>	<b>\$ 441,300</b>	<b>\$ 450,000</b>	<b>\$ 285,000</b>	<b>\$ 285,000</b>	<b>\$ 285,000</b>	



## Capital Improvement Plan - 5 Year Project Summary

### Facilities Improvements

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>CITY YARD</b>							
<b>CITY YARD PAVEMENT</b> 50% portion for the pavement repairs at the City Yard including a complete rebuild in FY 15/16 and an overlay in FY 21/22. <b>035-900-8434-00000</b>	Capital Outlay Reserve	53,500	53,500				
	<b>Total</b>	<b>\$ 53,500</b>	<b>\$ 53,500</b>				
<b>STORAGE BIN ROOF</b> 40% portion of covering for materials storage bins at the City Yard. This is required by our Stormwater permit under NPDES. <b>035-900-8434-00000</b>	Capital Outlay Reserve	10,000	10,000				
	<b>Total</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>				
<b>CITY YARD FENCE</b> 40% portion for the replacement and repairs of the perimeter fence at City Yard. <b>035-900-8434-00000</b>	Capital Outlay Reserve	12,400	12,400				
	<b>Total</b>	<b>\$ 12,400</b>	<b>\$ 12,400</b>				
<b>CITY YARD STORM DRAINS</b> 50% portion of the installation of new storm drain interceptors and clarifiers at the City Yard. <b>035-900-8434-00000</b>	Capital Outlay Reserve	46,000	46,000				
	<b>Total</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>				
<b>CITY YARD INTERIOR IMPROVEMENTS</b> ADA, Redesign, paint, restrooms, flooring, kitchen, offices, and furnishings (includes FY 14/15 carryover) <b>035-900-8434-00000</b>	Capital Outlay Reserve	92,800	92,800				
	<b>Total</b>	<b>\$ 92,800</b>	<b>\$ 92,800</b>				
<b>TOTAL CITY YARD</b>		<b>\$ 214,700</b>	<b>\$ 214,700</b>				



## Capital Improvement Plan - 5 Year Project Summary

### Facilities Improvements

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>CITY HALL</b>							
<b>CITY COUNCIL CHAMBERS REHABILITATION</b> Replace and update electrical, voting, & sound systems; and ADA improvements <b>035-900-8866-00000</b>	Capital Outlay Reserve <b>Total</b>	60,000 <b>\$ 60,000</b>	60,000 <b>\$ 60,000</b>				
<b>FLOORING</b> Replace carpet and tile work at City Hall (throughout)	Capital Outlay Reserve <b>Total</b>	40,000 <b>\$ 40,000</b>				40,000 <b>\$ 40,000</b>	
<b>ROOF - Reroof Civic Center</b>	Capital Outlay Reserve Fund <b>Total</b>	500,000 <b>\$ 500,000</b>		500,000 <b>\$ 500,000</b>			
<b>OUTSIDE CONCRETE</b> Replace concrete outside of buildings (ADA Ramp, Southside perimeter, & front entry)	Capital Outlay Reserve <b>Total</b>	\$ 100,000 <b>\$ 100,000</b>				\$ 100,000 <b>\$ 100,000</b>	
<b>RESTROOMS</b> Refurbish restrooms per ADA compliance	Capital Outlay Reserve <b>Total</b>	120,000 <b>\$ 120,000</b>		120,000 <b>\$ 120,000</b>			
<b>AC UNITS</b> Replace Air Conditioning Units (5 total @ \$20,000 each) pending energy projects	Capital Outlay Reserve <b>Total</b>	100,000 <b>\$ 100,000</b>		100,000 <b>\$ 100,000</b>			
<b>PARKING LOT</b> Pavement Replacement	Capital Outlay Reserve <b>Total</b>	200,000 <b>\$ 200,000</b>				200,000 <b>\$ 200,000</b>	



## Capital Improvement Plan - 5 Year Project Summary

### Facilities Improvements

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>ELECTRICAL</b> Exterior & Interior Improvements	Capital Outlay Reserve <b>Total</b>	250,000 <b>\$ 250,000</b>		250,000			
<b>ADA</b> Prioritized improvements annually (10 035-900-8865-00000	Capital Outlay Reserve <b>Total</b>	375,000 <b>\$ 375,000</b>	75,000 <b>\$ 75,000</b>	75,000 <b>\$ 75,000</b>	75,000 <b>\$ 75,000</b>	75,000 <b>\$ 75,000</b>	75,000 <b>\$ 75,000</b>
<b>TOTAL CITY HALL</b>		<b>\$ 1,745,000</b>	<b>\$ 135,000</b>	<b>\$ 1,045,000</b>	<b>\$ 75,000</b>	<b>\$ 415,000</b>	<b>\$ 75,000</b>
<b>POLICE</b>							
<b>RESTROOMS</b> Refurbish lobby restrooms	Capital Outlay Reserve <b>Total</b>	30,000 <b>\$ 30,000</b>				30,000	
<b>TOTAL POLICE</b>		<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>
<b>5410-14 LA PALMA AVE.</b>							
<b>HAVAC &amp; COOL ROOF</b> Replace 2, 5-ton HVAC units and cool roof to comply with Title 24	Capital Outlay Reserve Fund <b>Total</b>	25,000 <b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>TOTAL 5410-14 LA PALMA AVE.</b>		<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>TOTAL FACILITIES IMPROVEMENTS</b>		<b>\$ 1,989,700</b>	<b>\$ 349,700</b>	<b>\$ 1,045,000</b>	<b>\$ 75,000</b>	<b>\$ 445,000</b>	<b>\$ 75,000</b>



# Capital Improvement Plan - 5 Year Project Summary

## Residential Street Rehabilitation

### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>Residential Pavement Management Program</b> - Rehabilitate residential streets according to City Council adopted plan, using COR, Gas Tax, and Measure M funds. The project cost is based on the Residential Pavement Management Report, which includes ADA Pedestrian Ramp Construction.							
<b>ZONE 1</b>							
Area north of La Palma Ave., South of Houston, West of Moody St. (2009)	Measure M	204,700				204,700	
	Gas Tax/Huta	45,300				45,300	
	<b>Total</b>	<b>\$ 250,000</b>				<b>\$ 250,000</b>	
<b>ZONE 2</b>							
Area north of Houston Ave., West of Moody St. (2010)	Measure M	203,600				203,600	
	Gas Tax/Huta	46,400				46,400	
	<b>Total</b>	<b>\$ 250,000</b>				<b>\$ 250,000</b>	
<b>ZONE 3</b>							
Area east of Walker St. (2011)	Measure M	-					
	Gas Tax/Huta	-					
	<b>Total</b>	<b>\$ -</b>					
<b>ZONE 4</b>							
Area west of Walker St., East of Moody St., South of Houston Avenue, North of Edison ROW (2015)	Measure M	-					
	Gas Tax/Huta	-					
	<b>Total</b>	<b>\$ -</b>					
<b>ZONE 5</b>							
Area south of Moody Creek (2012)	Measure M	-					
	Gas Tax/Huta	-					
	<b>Total</b>	<b>\$ -</b>					
<b>ZONE 6</b>							
Area south of La Palma Ave., West of Moody St. (2013)	Measure M	-					
	Gas Tax/Huta	-					
	<b>Total</b>	<b>\$ -</b>					



## Capital Improvement Plan - 5 Year Project Summary

### Residential Street Rehabilitation

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>ZONE 7</b> Area east of Moody St., west of Walker St., south of Edison ROW, north of Moody Creek (2014)	Measure M Gas Tax/Huta	-					
	<b>Total</b>	<b>\$ -</b>					
<b>WATER VALVES &amp; SEWER MANHOLES</b> Raise and repair water valves and sewer manholes (In conjunction with the residential pavement management program, using Water (\$20,000) and Sewer (\$30,000) funds.		\$ -					
<b>CURB &amp; GUTTER</b> Repair and replace broken/settled curb & gutter <b>035-900-8140-00000</b>	Capital Outlay Reserve	\$ 625,000	125,000	125,000	125,000	125,000	125,000
<b>RESIDENTIAL PAVEMENT MANAGEMENT PLAN</b> Every 5 Years <b>035-900-8130-00000</b>	Capital Outlay Reserve	\$ 30,000	30,000				
<b>Total Residential Rehabilitation</b>		<b>\$ 1,155,000</b>	<b>\$ 155,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>



## Capital Improvement Plan - 5 Year Project Summary

### Arterial Street Rehabilitation

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated					
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	
<b>LA PALMA AVE.</b>								
Moody St. to Walker (2000)	OCTA Grant (35)		500,000					
	Measure M (12)		236,100					
Walker St. to Valley View St. (2007)	Capital Outlay Reserve (35)		413,900					
<b>##-900-8131-00000</b>	<b>Total</b>	<b>\$ 1,150,000</b>	<b>\$ 1,150,000</b>					
<b>MOODY ST.</b>								
S.C.L. to La Palma Avenue (2012)	Measure M							150,000
La Palma Ave. to Houston Ave. (2011)	Measure M					200,000		
Houston Ave. to Orangethorpe Ave. (2012)								100,000
	<b>Total</b>	<b>\$ 450,000</b>				<b>\$ 200,000</b>		<b>\$ 250,000</b>
<b>ORANGETHORPE AVE.</b>								
Moody St. to Walker St. (2002)	Gas Tax/HUTA			43,200				
	Measure M			267,500				
	Capital Outlay Reserve			239,300				
Walker St. to 91 Frwy (2007)	Gas Tax/HUTA				44,200			
	Measure M				105,800			
91 Frwy to Valley View St. (2010)	Measure M					100,000		
	<b>Total</b>	<b>\$ 800,000</b>		<b>\$ 550,000</b>	<b>\$ 250,000</b>			
<b>VALLEY VIEW ST.</b>								
S.C.L. to Thelma Ave (2007)	Capital Outlay Reserve (35)			200,000				
	OCTA Grant (35)		250,000					
Orangethorpe Ave. to 183rd St. (Pre 1998)	Measure M (12)		252,500					
	Capital Outlay Reserve (35)			97,500				
<b>##-900-8131-00000</b>	<b>Total</b>	<b>\$ 800,000</b>	<b>\$ 600,000</b>	<b>\$ 200,000</b>				



## Capital Improvement Plan - 5 Year Project Summary

### Arterial Street Rehabilitation

#### Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>WALKER ST.</b>							
Crescent Ave. to La Palma Ave. (2012)	Measure M Capital Outlay Reserve						57,000.00
La Palma Ave. to 183rd St. (2011)	Measure M Capital Outlay Reserve					94,900	155,100
	<b>Total</b>	<b>\$ 400,000</b>				<b>\$ 250,000</b>	<b>\$ 150,000</b>
<b>FRESCA/MARLIN</b>							
Walker to Valley View 035-900-8131-00000	Capital Outlay Reserve (35)		450,000				
	<b>Total</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>				
<b>ARTERIAL PAVEMENT MANAGEMENT PLAN</b>							
Every 2 Years to be eligible for OC Measure M2 funding. 035-900-8131-00000	Capital Outlay Reserve (35)		15,000		15,000		15,000
	<b>Total</b>	<b>\$ 45,000</b>	<b>\$ 15,000</b>		<b>\$ 15,000</b>		<b>\$ 15,000</b>
<b>TOTAL ARTERIAL STREET REHABILITATION</b>		<b>\$ 4,095,000</b>	<b>\$ 2,215,000</b>	<b>\$ 750,000</b>	<b>\$ 265,000</b>	<b>\$ 450,000</b>	<b>\$ 415,000</b>



## Capital Improvement Plan - 5 Year Project Summary

### Street Light and Intersection Improvements

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
<b>ARTERIAL ADA RAMP IMPROVEMENTS</b> Major arterial pedestrian ramp replacements to adhere to ADA standards	CDBG Grant		180,000				
	Capital Outlay Reserve		66,000				
<b>035-900-8865-00000</b>	<b>Total</b>	<b>\$ 246,000</b>	<b>\$ 246,000</b>				
<b>STREET LIGHTS</b> Improve new City owned street lights with LED lighting (carryover from FY 14/15)	Capital Outlay Reserve		781,800				
	<b>Total</b>	<b>\$ 781,800</b>	<b>\$ 781,800</b>				
<b>TOTAL STREET LIGHT &amp; INTERSECTION IMPROVEMENTS</b>		<b>\$ 1,027,800</b>	<b>\$ 1,027,800</b>				



## Other Projects - 5 Year Project Summary

### About Other Projects

Other Projects includes City Council approved non capital projects and includes each of the project's total costs and the estimated funding requirements for the next five years. Projects are funded by various Funds, as noted in the following Project Funding Summary. Many of these projects are one-time projects funded from one time funding sources or from General Fund surpluses transferred as part of the City's Sustainable Financial Plan or received as one time revenues. Funding sources include, but are not limited to: One Time Projects Funds and Economic Development Fund.

### OTHER PROJECTS

#### Summary by Project Type

	Adopted/ Estimated				
	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
	800 MHz Countywide Coordinated Communications System (CCCS) Economic Development Fund	18,000 400	137,200 400	278,600 400	- 400
<b>Total Other Projects Funds</b>	<b>\$ 18,400</b>	<b>\$ 137,600</b>	<b>\$ 279,000</b>	<b>\$ 400</b>	<b>\$ 400</b>

FUNDING SOURCE	Adopted/ Estimated				
	Fiscal Year 2015-16 Adopted	Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated
	800 Mhz Countywide Coordinated Communications System (CCCS) Economic Development Fund	18,000 400	137,200 400	278,600 400	- 400
<b>Total Other Projects Funds</b>	<b>\$ 18,400</b>	<b>\$ 137,600</b>	<b>\$ 279,000</b>	<b>\$ 400</b>	<b>\$ 400</b>

## Line Item Details





**DEPARTMENT:** General Government  
**PROGRAM:** City Council

**Account Code:** 001-110

Code	Description	Fiscal Year				% Change from		% Change from	
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted	
<b>PERSONNEL SERVICES</b>									
5010.00000	Salaries - Full-time	\$ 15,769	\$ 16,254	\$ 16,200	\$ 16,200	-	\$ 16,200	-	
5100.00000	Salaries - Part-time	16,500	17,100	18,000	13,700	(23.9)	18,000	31.4	
5500.00000	Employee Benefits	8,494	7,821	8,600	-	(100.0)	-	N/A	
5625.00000	Medical - Dental - Vision				1,100	N/A	1,100	-	
5630.00000	Medicare				400	N/A	400	-	
5640.00000	Retirement				1,800	N/A	1,900	5.6	
5642.00000	Part Time Retirement				800	N/A	700	(12.5)	
5650.00000	Life/Disability Insurance				200	N/A	200	-	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>40,763</b>	<b>41,175</b>	<b>42,800</b>	<b>34,200</b>	<b>(20.1)</b>	<b>38,500</b>	<b>12.6</b>	
<b>MAINTENANCE AND OPERATIONS</b>									
6000.00000	Professional Contract Services				1,100	N/A	1,100	-	
6200.00000	Meetings & Training	8,953	6,181	10,750	7,000	(34.9)	7,000	-	
6220.00000	Publications & Dues	-	-	-	8,600	N/A	8,800	2.3	
6500.00000	Office Supplies	1,199	319	1,400	900	(35.7)	2,400	166.7	
6540.00000	Printing & Reproduction	407	464	600	600	-	600	-	
7330.00000	Special Departmental Supplies	59	54	500	500	-	500	-	
9770.00000	Risk Management	900	1,360	3,400	2,500	(26.5)	3,100	24.0	
9780.00000	Building Maintenance/Replacmnt	2,500	2,520	3,400	-	(100.0)	-	N/A	
9810.00000	Technology Replacement	1,200	1,100	2,100	1,500	(28.6)	1,500	-	
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>15,218</b>	<b>11,998</b>	<b>22,150</b>	<b>22,700</b>	<b>2.5</b>	<b>25,000</b>	<b>10.1</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 55,981</b>	<b>\$ 53,173</b>	<b>\$ 64,950</b>	<b>\$ 56,900</b>	<b>(12.4)</b>	<b>\$ 63,500</b>	<b>11.6</b>	



**DEPARTMENT:** General Government  
**PROGRAM:** City Manager

**Account Code:** 001-120

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 305,596	\$ 342,214	\$ 176,200	\$ 168,600	(4.3)	\$ 168,600	-
5050.00000	Management Furlough	-	-	(2,100)	-	(100.0)	-	N/A
5100.00000	Salaries - Part-time	14,120	-	-	-	N/A	-	N/A
5300.00000	Overtime	182	1,183	450	400	(11.1)	400	-
5500.00000	Employee Benefits	130,432	113,866	86,700	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	8,700	N/A	8,700	-
5630.00000	Medicare	-	-	-	2,500	N/A	2,500	-
5640.00000	Retirement	-	-	-	12,000	N/A	12,700	5.8
5642.00000	Deferred Compensation	-	-	-	2,600	N/A	2,600	-
5650.00000	Life/Disability Insurance	-	-	-	800	N/A	800	-
5910.00000	Cell Allowance	-	-	-	1,000	N/A	1,000	-
5210.00000	Auto Allowance	-	-	-	3,900	N/A	3,900	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>450,330</b>	<b>457,263</b>	<b>261,250</b>	<b>200,500</b>	<b>(23.3)</b>	<b>201,200</b>	<b>0.3</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	9,250	-	-	-	N/A	-	N/A
6200.00000	Meetings & Training	4,333	6,915	2,100	1,600	(23.8)	1,600	-
6210.00000	Mileage Reimbmnt/Auto Allow	3,551	3,952	3,900	-	(100.0)	-	N/A
6220.00000	Publications & Dues	372	2,283	1,450	1,500	3.4	1,500	-
6500.00000	Office Supplies	2,756	3,247	500	500	-	500	-
6540.00000	Printing & Reproduction	1,089	1,417	500	1,000	100.0	1,000	-
6910.00000	Communications	1,760	1,920	960	-	(100.0)	-	N/A
7330.00000	Special Departmental Supplies	796	915	-	-	N/A	-	N/A
9770.00000	Risk Management	6,960	9,840	15,000	12,600	(16.0)	15,500	23.0
9780.00000	Building Maintenance/Replacmnt	19,300	18,630	14,700	-	(100.0)	-	N/A
9810.00000	Technology Replacement	9,400	8,100	9,100	1,500	(83.5)	1,500	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>59,567</b>	<b>57,219</b>	<b>48,210</b>	<b>18,700</b>	<b>(61.2)</b>	<b>21,600</b>	<b>15.5</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 509,897</b>	<b>\$ 514,482</b>	<b>\$ 309,460</b>	<b>\$ 219,200</b>	<b>(29.2)</b>	<b>\$ 222,800</b>	<b>1.6</b>



**DEPARTMENT:** General Government  
**PROGRAM:** Legal Services

**Account Code:** 001-130

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Estimated	Fiscal Year 2015-16 Adopted
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	\$ 48,000	\$ 92,000	\$ 96,000	\$ 91,200	(5.0)	\$ 100,800	10.5
6010.00000	Legal Services	82,403	34,449	39,500	38,200	(3.3)	28,200	(26.2)
6004.00000	Legal Services - SA Admin	-	9,353	-	-	N/A	-	N/A
6011.00000	Legal/Litigation	7,003	-	-	-	N/A	-	N/A
9770.00000	Risk Management	2,640	3,680	7,200	-	(100.0)	-	N/A
9810.00000	Technology Replacement	3,500	3,000	4,300	-	(100.0)	-	N/A
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	143,546	142,482	147,000	129,400	(12.0)	129,000	(0.3)
	<b>TOTAL EXPENDITURES</b>	\$ 143,546	\$ 142,482	\$ 147,000	\$ 129,400	(12.0)	\$ 129,000	(0.3)



**DEPARTMENT: Administration**

**Account Code: 001-140**

**PROGRAM: Administrative Services-Administration**

Code	Description					% Change from	% Change from	
		Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ -	\$ -	\$ 200,000	\$ 97,800	(51.1)	\$ 101,100	3.4
5050.00000	3 Day Management Furlough	-	-	(1,701)	-		-	
5300.00000	Overtime	-	-	1,850	600	(67.6)	600	-
5500.00000	Employee Benefits	-	-	87,600	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	7,100	N/A	7,100	-
5630.00000	Medicare	-	-	-	1,400	N/A	1,500	7.1
5640.00000	Retirement	-	-	-	10,700	N/A	11,700	9.3
5643.00000	Deferred Compensation	-	-	-	300	N/A	300	-
5620.00000	Life/Disability Insurance	-	-	-	600	N/A	600	-
5910.00000	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	<b>TOTAL PERSONNEL</b>	-	-	287,749	119,500	(58)	123,900	3.7
<b>MAINTENANCE AND OPERATIONS</b>								
6200.00000	Meetings & Training	-	-	350	100	(71.4)	100	-
6210.00000	Mileage Reimbmnt/Auto Allow	-	-	125	100	(20.0)	100	-
6220.00000	Publications & Dues	-	-	500	1,900	280.0	1,900	-
6500.00000	Office Supplies	-	-	2,250	2,500	11.1	2,500	-
6520.00000	Postage	-	-	-	20,600		20,900	
6540.00000	Printing & Reproduction	-	-	1,000	1,000	-	1,000	-
6910.00000	Communications	-	-	1,560	-	(100.0)	-	N/A
7330.00000	Special Departmental Supplies	-	-	1,650	1,700	3.0	1,700	-
9770.00000	Risk Management	-	-	17,300	9,500	(45)	11,800	24.2
9780.00000	Building Maintenance/Replacmnt	-	-	16,900	-	(100)	-	N/A
9810.00000	Technology Replacement	-	-	10,400	1,500	(85.6)	1,500	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	-	-	52,035	38,900	(25.2)	41,500	6.7
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 339,784	\$ 158,400	(53.4)	\$ 165,400	4.4



**DEPARTMENT:** Administrative Services  
**PROGRAM:** City Clerk

**Account Code:** 001-150

Code	Description	Fiscal Year				% Change from		% Change from	
		2012-13 Actual	2013-14 Adopted	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted	
<b>PERSONNEL SERVICES</b>									
5010.00000	Salaries - Full-time	\$ 81,801	\$ 88,877	\$ 81,400	\$ 81,400	-	\$ 82,800	1.7	
5300.00000	Overtime	3,291	2,699	3,800	4,300	13.2	4,300	-	
5500.00000	Employee Benefits	39,386	36,339	35,600	-	(100.0)	-	N/A	
5625.00000	Medical Dental Vision	-	-	-	10,100	N/A	10,100	-	
5630.00000	Medicare	-	-	-	1,200	N/A	1,300	8.3	
5640.00000	Retirement	-	-	-	8,900	N/A	9,600	7.9	
5650.00000	Life/Disability Insurance	-	-	-	700	N/A	700	-	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>124,478</b>	<b>127,915</b>	<b>120,800</b>	<b>106,600</b>	<b>(12)</b>	<b>108,800</b>	<b>2.1</b>	
<b>MAINTENANCE AND OPERATIONS</b>									
6000.00000	Professional Contract Services	2,822	17,848	6,450	5,500	(14.7)	5,500	-	
6040.00000	Computer Software Support	2,932	-	-	-	N/A	-	N/A	
6190.00000	Other Contract Services	11,246	189	7,700	-	(100.0)	15,000	N/A	
6194.00000	Bank Service Charges	651	935	-	-	N/A	-	N/A	
6200.00000	Meetings & Training	600	1,915	2,125	2,200	3.5	2,200	-	
6210.00000	Mileage Reimbmnt/Auto Allow	-	-	100	100	-	100	-	
6220.00000	Publications & Dues	389	469	2,550	2,900	13.7	2,500	(13.8)	
6500.00000	Office Supplies	285	499	300	300	-	300	-	
6530.00000	Advertising	5,241	4,978	5,000	5,000	-	5,000	-	
6540.00000	Printing & Reproduction	38	78	100	100	-	100	-	
7400.00000	Other Awards	-	-	-	700	N/A	700	-	
9770.00000	Risk Management	2,280	2,800	8,800	11,600	31.8	14,300	23.3	
9810.00000	Technology Replacement	3,100	2,300	5,300	1,500	(71.7)	1,500	-	
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>29,584</b>	<b>32,011</b>	<b>38,425</b>	<b>29,900</b>	<b>(22.2)</b>	<b>47,200</b>	<b>57.9</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 154,062</b>	<b>\$ 159,926</b>	<b>\$ 159,225</b>	<b>\$ 136,500</b>	<b>(14.3)</b>	<b>\$ 156,000</b>	<b>14.3</b>	



**DEPARTMENT:** Administrative Services  
**PROGRAM:** Fiscal Services

**Account Code:** 01-160

Code	Description	Fiscal Year				% Change from		% Change from	
		2012-13 Actual	2013-14 Adopted	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>									
5010.00000	Salaries - Full-time	\$ 225,041	\$ 177,343	\$ 123,000	\$ 151,500	23.2	\$ 152,800	0.9	
5300.00000	Overtime	2,453	3,180	5,250	4,600	(12.4)	4,700	2.2	
5500.00000	Employee Benefits	103,101	72,508	53,800	-	(100.0)	-	N/A	
5620.00000	Medical Dental Vision	-	-	-	13,300	N/A	13,300	-	
5630.00000	Medicare	-	-	-	2,300	N/A	2,300	-	
5640.00000	Retirement	-	-	-	16,600	N/A	17,700	6.6	
5640.00000	Deferred Compensation	-	-	-	600	N/A	600	-	
5650.00000	Life/Disability Insurance	-	-	-	1,200	N/A	1,200	-	
<b>TOTAL PERSONNEL SERVICES</b>		<b>330,595</b>	<b>253,031</b>	<b>182,050</b>	<b>190,100</b>	<b>4.4</b>	<b>192,600</b>	<b>1.3</b>	
<b>MAINTENANCE AND OPERATIONS</b>									
6000.00000	Professional Contract Services	52,198	81,984	93,800	118,600	26.4	118,600	-	
6020.00000	Sales Tax Audit Services	5,940	5,468	5,600	6,300	12.5	6,300	-	
6040.00000	Computer Software Support	5,805	4,611	17,100	17,100	-	17,500	2.3	
6194.00000	Bank Service Charges	2,729	2,675	3,000	3,000	-	3,000	-	
6200.00000	Meetings & Training	1,521	1,928	2,500	1,900	(24.0)	1,900	-	
6210.00000	Mileage Reimbmnt/Auto Allow	49	50	100	100	-	100	-	
6220.00000	Publications & Dues	790	761	950	1,000	5.3	1,000	-	
6500.00000	Office Supplies	553	811	450	700	56	700	-	
6540.00000	Printing and Reproduction	2,214	1,740	2,550	2,100	(17.6)	2,100	-	
6910.00000	Communication	960	320	-	-	N/A	-	N/A	
7040.00000	Office Equipment Maintenance	405	405	500	500	-	500	-	
9770.00000	Risk Management	6,060	8,240	20,900	20,800	(0.5)	25,700	23.6	
9780.00000	Building Maintenance/Replacmnt	16,800	15,660	20,400	-	(100.0)	-	N/A	
9810.00000	Technology Replacement	8,200	6,800	12,600	1,500	(88.1)	1,500	-	
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>104,224</b>	<b>131,453</b>	<b>180,450</b>	<b>173,600</b>	<b>(3.8)</b>	<b>178,900</b>	<b>3.1</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 434,819</b>	<b>\$ 384,484</b>	<b>\$ 362,500</b>	<b>\$ 363,700</b>	<b>0.3</b>	<b>\$ 371,500</b>	<b>2.1</b>	



**DEPARTMENT:** Administrative Services  
**PROGRAM:** Human Resources

**Account Code:** 001-170

Code	Description					% Change from		% Change from	
		Fiscal Year 2012-13* Actual	Fiscal Year 2013-14* Actual	Fiscal Year 2014-15* Amended	Fiscal Year 2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted	
<b>PERSONNEL SERVICES</b>									
5010.00000	Salaries - Full Time	\$ -	\$ -	\$ -	\$ 32,400	N/A	\$ 32,400	-	
5300.00000	Overtime	-	-	-	200	N/A	200	-	
5625.00000	Medical Dental Vision	-	-	-	2,300	N/A	2,300	-	
5630.00000	Medicare	-	-	-	500	N/A	500	-	
5640.00000	Retirement	-	-	-	3,600	N/A	3,800	5.6	
5100.00000	Part time Retirement	-	-	-	-	N/A	-	N/A	
5643.00000	Deferred Compensation	-	-	-	-	N/A	-	N/A	
5650.00000	Life/Disability Insurance	-	-	-	300	N/A	300	-	
5910.00000	Cell Allowance	-	-	-	-	N/A	-	N/A	
5150.00000	Conversion & Termination Pay	290,113	354,471	310,000	357,000	15.2	300,000	(16.0)	
5501.00000	CERBT Trust Funding	-	1,500,000	-	-	N/A	-	N/A	
5600.00000	Unemployment Insurance/Claims	923	1,112	6,750	3,800	(43.7)	3,800	-	
5650.00000	Life & Health Insurance	638,707	487,774	484,200	5,600	(98.8)	5,600	-	
5662.00000	Retiree Health Insurance Costs*	-	113,954	189,000	189,000	-	189,000	-	
5644.00000	Retirement - Safety Unfunded Liability Payment	-	-	-	362,300	N/A	432,600	19.4	
5645.00000	Retirement - Miscellaneous Unfunded Liability Payment	-	-	-	291,300	N/A	335,800	15.3	
5660.00000	Physical Exams	6,331	7,161	6,500	6,500	-	6,500	-	
<b>TOTAL PERSONNEL SERVICES</b>		<b>936,074</b>	<b>2,464,472</b>	<b>996,450</b>	<b>1,254,800</b>	<b>25.9</b>	<b>1,312,800</b>	<b>4.6</b>	
<b>MAINTENANCE AND OPERATIONS</b>									
6000.00000	Professional Contract Services	11,350	11,202	15,400	11,700	(24.0)	11,700	-	
6040.00000	Computer Software Support	3,000	3,000	3,000	3,000	-	3,000	-	
6194.40000	Bank Service Charges	30	53	100	100	-	100	-	
6200.00000	Meetings & Training	8,115	8,107	6,000	8,900	48.3	8,900	-	
6210.00000	Mileage Reimbursement	19	-	-	-	N/A	-	N/A	
6220.00000	Publications & Dues	1,268	989	1,020	1,500	47.1	1,500	-	
6240.00000	Tuition Reimbursement	8,939	5,025	10,000	10,000	-	10,000	-	
6250.00000	Employee Recognition Award	1,196	991	1,250	1,300	4.0	1,300	-	
6530.00000	Advertising	0	200	750	800	6.7	800	-	
7330.00000	Special Departmental Supplies	465	650	700	4,700	571.4	4,700	-	
9770.00000	Risk Management	-	-	-	5,000	N/A	6,200	24.0	
9810.00000	Technology Replacement	-	-	-	1,500	N/A	1,500	-	
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>34,382</b>	<b>30,217</b>	<b>38,220</b>	<b>48,500</b>	<b>26.9</b>	<b>49,700</b>	<b>2.5</b>	
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>									
8020.000	Furniture & Fixtures	-	-	-	-	N/A	-	N/A	
8030.000	Office Equipment	-	-	-	-	N/A	-	N/A	
<b>TOTAL CAPITAL OUTLAY/</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 970,456</b>	<b>\$ 2,494,689</b>	<b>\$ 1,034,670</b>	<b>\$ 1,303,300</b>	<b>26.0</b>	<b>\$ 1,362,500</b>	<b>4.5</b>	

\*Due to the Finance System Conversion, Expenditures for years prior to FY 2015-16 are shown for comparison purposes only, where applicable



**DEPARTMENT: Administrative Services**  
**PROGRAM: Technology & Communications**

**Account Code: 001-180**

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ -	\$ -	\$ -	\$ 47,200	N/A	\$ 47,200	-
5300.00000	Overtime	-	-	-	1,100	N/A	1,100	-
5625.00000	Medical Dental Vision	-	-	-	4,100	N/A	4,100	-
5630.00000	Medicare	-	-	-	700	N/A	700	-
5640.00000	Retirement	-	-	-	5,200	N/A	5,500	5.8
5643.00000	Deferred Compensation	-	-	-	500	N/A	500	-
5650.00000	Life/Disability Insurance	-	-	-	400	N/A	400	-
5910.00000	Cell Allowance	-	-	-	600	N/A	600	-
	<b>TOTAL PERSONNEL</b>	-	-	-	59,800	N/A	60,100	0.5
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	141,431	124,473	148,250	156,900	5.8	156,900	-
6040.00000	Computer Software Support	47,371	14,409	48,700	41,200	(15.4)	36,200	(12.1)
6510.00000	Computer Supplies & Expense	3,124	1,872	3,000	3,000	-	3,000	-
6910.00000	Communications	35,000	35,098	31,000	32,500	4.8	32,500	-
7010.00000	Copier Rental & Supplies	14,050	15,878	19,000	21,400	12.6	21,400	-
7040.00000	Office Equipment Maintenance	1,486	2,338	1,000	1,000	-	1,000	-
9770.00000	Risk Management	-	-	-	6,000	N/A	7,400	23.3
9810.00000	Technology Replacement	-	-	-	1,500	N/A	1,500	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	242,462	194,068	250,950	263,500	5.0	259,900	(1.4)
<b>TOTAL EXPENDITURES</b>		<b>\$ 242,462</b>	<b>\$ 194,068</b>	<b>\$ 250,950</b>	<b>\$ 323,300</b>	<b>28.8</b>	<b>\$ 320,000</b>	<b>(1.0)</b>



**DEPARTMENT:** Police  
**PROGRAM:** Administration

**Account Code: 001-210**

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 223,669	\$ 234,975	\$ 205,105	\$ 218,400	6.5	\$ 221,000	1.2
5050.00000	Salary Savings (3-day Mgmt Furlough)	-	-	(2,287)	-	(100.0)	-	N/A
5300.00000	Overtime	405	438	850	800	(5.9)	800	-
5500.00000	Employee Benefits	121,222	117,141	117,200	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	23,200	N/A	23,200	-
5630.00000	Medicare	-	-	-	3,200	N/A	3,200	-
5640.00000	Retirement	-	-	-	37,500	N/A	39,700	5.9
5650.00000	Life/Disability Insurance	-	-	-	1,300	N/A	1,300	-
5910.00000	Cell Allowance	-	-	-	1,000	N/A	1,000	-
5230.00000	Uniform Allowance	-	-	-	900	N/A	900	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>345,296</b>	<b>352,554</b>	<b>320,868</b>	<b>286,300</b>	<b>(10.8)</b>	<b>291,100</b>	<b>1.7</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Services	-	-	76,000	79,100	4.1	81,000	2.4
6010.00000	Legal Services	-	-	-	500	N/A	500	-
6200.00000	Meetings & Training	8,204	10,859	7,100	4,100	(42.3)	2,400	(41.5)
6220.00000	Publications & Dues	675	715	800	800	-	800	-
6230.00000	Uniforms	900	900	900	-	(100.0)	-	N/A
6500.00000	Office Supplies	9,085	5,315	7,400	6,500	(12.2)	6,500	-
6540.00000	Printing & Reproduction	334	418	300	300	-	300	-
7320.00000	Vehicle Operating Expense	-	-	73,000	116,000	58.9	116,000	-
7330.00000	Special Departmental Supplies	-	945	-	-	-	-	-
7390.00000	Community Relations	1,355	246	700	-	(100.0)	1,400	N/A
7400.00000	Other Awards	32	487	-	-	N/A	1,500	N/A
9770.00000	Risk Management	4,320	6,400	13,600	35,800	163.2	45,000	25.7
9780.00000	Building Maintenance/Replacemnt	5,000	5,220	7,000	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	4,400	4,400	-	0	N/A	0	N/A
9800.00000	Vehicle Replacement	5,000	3,000	3,000	2,800	(6.7)	2,800	-
9810.00000	Technology Replacement	5,800	5,300	8,200	6,300	(23.2)	6,300	-
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>45,105</b>	<b>44,204</b>	<b>198,000</b>	<b>252,200</b>	<b>27.4</b>	<b>264,500</b>	<b>4.9</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 390,401</b>	<b>\$ 396,757</b>	<b>\$ 518,868</b>	<b>\$ 538,500</b>	<b>3.8</b>	<b>\$ 555,600</b>	<b>3.2</b>



**DEPARTMENT:** Police  
**PROGRAM:** Police Operations/Management

**Account Code:** 001-220

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 120,072	\$ 130,704	\$ 136,400	\$ 142,900	4.8	\$ 149,000	4.3
5050.00000	Salary Savings (3-day Mgmt Furlough)	-	-	(1,674)	-	(100.0)	-	N/A
5500.00000	Employee Benefits	65,073	65,164	76,700	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	11,800	N/A	11,800	-
5630.00000	Medicare	-	-	-	2,100	N/A	2,200	4.8
5640.00000	Retirement	-	-	-	29,100	N/A	31,900	9.6
5650.00000	Life/Disability Insurance	-	-	-	600	N/A	600	-
5910.00000	Cell Allowance	-	-	-	1,000	N/A	1,000	-
5230.00000	Uniform Allowance	-	-	-	900	N/A	900	-
	<b>TOTAL PERSONNEL SERVICES</b>	185,145	195,868	211,426	188,400	(10.9)	197,400	4.8
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	44,673	58,854	71,800	81,800	13.9	81,800	-
6200.00000	Meetings & Training	1,027	1,607	850	800	(5.9)	1,400	75.0
6220.00000	Publications & Dues	2,279	2,914	975	600	(38.5)	1,300	116.7
6230.00000	Uniforms	900	900	900	-	(100.0)	-	N/A
6540.00000	Printing & Reproduction	1,647	2,565	1,000	1,600	60.0	1,600	-
9770.00000	Risk Management	2,700	5,120	9,500	17,900	88.4	22,500	25.7
9780.00000	Building Maintenance/Replacemnt	3,200	4,140	4,900	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	4,400	4,400	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	4,000	3,000	3,000	2,800	(6.7)	2,800	-
981.00000	Technology Replacement	3,700	4,200	5,700	6,300	10.5	6,300	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	68,526	87,700	98,625	111,800	13.4	117,700	5.3
<b>TOTAL EXPENDITURES</b>		\$ 253,671	\$ 283,568	\$ 310,051	\$ 300,200	(3.2)	\$ 315,100	5.0



**DEPARTMENT:** Police  
**PROGRAM:** Patrol

**Account Code:** 001-235

Code	Description					% Change from	% Change from	
		Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 1,225,139	\$ 1,308,398	\$ 1,235,336	\$ 1,128,400	(8.7)	\$ 1,138,600	0.9
5100.00000	Salaries - Part-time	6,846	-	8,100	52,600	549.4	52,600	-
5300.00000	Overtime	283,956	244,125	308,000	319,000	3.6	310,000	(2.8)
5302.00000	PD Holiday Pay	45,949	48,149	51,000	40,900	(19.8)	41,200	0.7
5500.00000	Employee Benefits	664,412	672,550	726,300	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	51,700	N/A	52,200	1.0
5625.00000	Medical Dental Vision	-	-	-	124,600	N/A	124,600	-
5630.00000	Medicare	-	-	-	24,300	N/A	24,500	0.8
5640.00000	Retirement	-	-	-	233,200	N/A	246,900	5.9
5642.00000	Part Time Retirement	-	-	-	2,000	N/A	2,000	-
5650.00000	Life/Disability Insurance	-	-	-	5,400	N/A	5,400	-
6230.00000	Uniform Allowance	-	-	-	11,000	N/A	11,000	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>2,226,302</b>	<b>2,273,222</b>	<b>2,328,736</b>	<b>1,993,100</b>	<b>(14.4)</b>	<b>2,009,000</b>	<b>0.8</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	34,082	26,864	38,820	33,800	(12.9)	41,800	23.7
6040.00000	Computer Software Support	-	142	-	-	N/A	-	N/A
6200.00000	Meetings & Training	11,844	10,249	15,000	15,000	-	17,000	13.3
6210.00000	Mileage Reimbmnt/Auto Allow	49	-	130	100	(23.1)	100	-
6230.00000	Uniforms	12,974	14,807	16,100	-	(100.0)	-	N/A
7250.00000	Small Tools/Other Equipment	-	-	200	200	-	200	-
7330.00000	Special Departmental Supplies	13,552	7,829	6,400	1,000	(84.4)	12,900	1,190.0
7410.00000	Police Range	9,996	9,850	2,300	200	(91.3)	12,300	6,050.0
9770.00000	Risk Management	35,160	39,520	91,300	306,300	235.5	385,400	25.8
9780.00000	Building Maintenance/Replacmnt	41,000	32,130	46,900	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	38,900	38,400	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	53,000	46,000	42,000	51,700	23.1	51,700	-
9810.00000	Technology Replacement	47,400	32,600	55,100	6,300	(88.6)	6,300	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>297,957</b>	<b>258,391</b>	<b>314,250</b>	<b>414,600</b>	<b>31.9</b>	<b>527,700</b>	<b>27.3</b>
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>								
8040.000	Machinery & Equipment	4,058	-	-	-	N/A	-	N/A
	<b>TOTAL CAPITAL OUTLAY/IMPROVEMENTS</b>	<b>4,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,528,317</b>	<b>\$ 2,531,613</b>	<b>\$ 2,642,986</b>	<b>\$ 2,407,700</b>	<b>(8.9)</b>	<b>\$ 2,536,700</b>	<b>5.4</b>



**DEPARTMENT:** Police  
**PROGRAM:** Services Division Management

**Account Code:** 001-240

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 138,069	\$ 49,774	\$ 99,400	\$ 125,100	25.9	\$ 131,400	5.0
5050.00000	Salary Savings (3-day Mgmt Furlough)	-	-	(1,519)	-	(100.0)	-	N/A
5500.00000	Employee Benefits	74,828	36,813	56,000	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	1,800	N/A	1,900	5.6
5625.00000	Medical Dental Vision	-	-	-	11,800	N/A	11,800	-
5630.00000	Medicare	-	-	-	1,900	N/A	1,900	-
5640.00000	Retirement	-	-	-	25,900	N/A	28,600	10.4
5650.00000	Life/Disability Insurance	-	-	-	600	N/A	600	-
5910.00000	Cell Allowance	-	-	-	1,000	N/A	1,000	-
5230.00000	Uniform Allowance	-	-	-	900	N/A	900	-
	<b>TOTAL PERSONNEL SERVICES</b>	212,897	86,587	153,881	169,000	9.8	178,100	5.4
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	16,545	9,481	21,150	21,600	2.1	29,600	37.0
6200.00000	Meetings & Training	218	40	500	500	-	500	-
6220.00000	Publications & Dues	370	125	250	300	20.0	300	-
6230.00000	Uniforms	900	978	900	-	(100.0)	-	N/A
6540.00000	Printing & Reproduction	643	1,136	800	800	-	800	-
6910.00000	Communications	24,191	22,494	26,000	19,500	(25.0)	19,500	-
9770.00000	Risk Management	3,480	5,280	10,000	17,900	79.0	22,500	25.7
9780.00000	Building Maintenance/Replacmnt	4,100	4,320	5,200	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	4,400	4,400	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	4,000	3,000	3,000	2,800	(6.7)	2,800	-
9810.00000	Technology Replacement	4,700	4,400	6,100	6,300	3.3	6,300	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	63,547	55,654	73,900	69,700	(5.7)	82,300	18.1
<b>TOTAL EXPENDITURES</b>		\$ 276,444	\$ 142,241	\$ 227,781	\$ 238,700	4.8	\$ 260,400	9.1



**DEPARTMENT:** Police  
**PROGRAM:** Community Education

**Account Code:** 001-250

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2015-16 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 91,184	\$ 93,011	\$ -	\$ -	N/A	\$ -	N/A
5100.00000	Salaries - Part-time	-	-	3,873	22,700	486.1	22,700	-
5300.00000	Overtime	12,488	8,915	-	-	N/A	-	N/A
5500.00000	Employee Benefits	49,417	46,370	1,500	-	(100.0)	-	N/A
5630.00000	Medicare	-	-	-	300	N/A	300	-
5642.00000	Part Time Retirement	-	-	-	800	N/A	800	-
5230.00000	Uniform Allowance	-	-	-	300	N/A	300	-
	<b>TOTAL PERSONNEL</b>	<b>153,089</b>	<b>148,296</b>	<b>5,373</b>	<b>24,100</b>	<b>348.5</b>	<b>24,100</b>	<b>-</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6200.00000	Meetings & Training	1,215	781	1,900	400	(78.9)	4,900	1,125.0
6220.00000	Publications & Dues	488	440	450	500	11.1	500	-
6230.00000	Uniforms	1,688	900	300	-	(100.0)	-	N/A
6540.00000	Printing & Reproduction	3,429	2,673	6,100	4,300	(29.5)	4,300	-
7250.00000	Small Tools/Other Equipment	-	-	100	100	-	100	-
7330.00000	Special Departmental Supplies	12,423	3,106	2,000	2,200	10.0	5,000	127.3
7390.00000	Community Relations	2,144	823	6,240	1,700	(72.8)	4,000	135.3
9770.00000	Risk Management	6,240	7,040	6,900	8,900	29.0	11,300	27.0
9780.00000	Building Maintenance/Replacmnt	7,300	5,760	3,600	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	-	15,175	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	-	10,000	10,000	10,000	-	6,700	(33.0)
9810.00000	Technology Replacement	8,400	5,800	4,200	6,300	50.0	6,300	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>43,327</b>	<b>52,498</b>	<b>41,790</b>	<b>34,400</b>	<b>(17.7)</b>	<b>43,100</b>	<b>25.3</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 196,416</b>	<b>\$ 200,794</b>	<b>\$ 47,163</b>	<b>\$ 58,500</b>	<b>24.0</b>	<b>\$ 67,200</b>	<b>14.9</b>



**DEPARTMENT:** Police  
**PROGRAM:** Investigations

**Account Code:** 001-260

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 340,022	\$ 327,301	\$ 280,300	\$ 311,100	11.0	\$ 312,300	0.4
5300.00000	Overtime	22,062	28,173	27,000	20,000	(25.9)	20,000	-
5500.00000	Employee Benefits	184,283	163,168	155,386	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	25,200	N/A	25,200	-
5625.00000	Medical Dental Vision	-	-	-	37,100	N/A	37,100	-
5630.00000	Medicare	-	-	-	5,200	N/A	5,200	-
5640.00000	Retirement	-	-	-	63,500	N/A	67,000	5.5
5650.00000	Life/Disability Insurance	-	-	-	1,800	N/A	1,800	-
5910.00000	Cell Allowance	-	-	-	2,400	N/A	2,400	-
5230.00000	Uniform Allowance	-	-	-	2,700	N/A	2,700	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>546,367</b>	<b>518,642</b>	<b>462,686</b>	<b>469,000</b>	<b>1.4</b>	<b>473,700</b>	<b>1.0</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	4,643	12,331	8,550	1,500	(82.5)	5,000	233.3
6200.00000	Meetings & Training	5,272	2,308	2,800	4,300	53.6	5,300	23.3
6210.00000	Mileage Reimbmnt/Auto Allow	-	-	100	100	-	100	-
6220.00000	Publications & Dues	245	360	445	200	(55.1)	500	150.0
6230.00000	Uniforms	2,475	2,288	2,700	-	(100.0)	-	N/A
7330.00000	Special Departmental Supplies	367	219	1,500	500	(66.7)	500	-
7500.00000	Evidence & Property Control	1,530	386	1,800	-	(100.0)	1,800	N/A
9770.00000	Risk Management	6,960	11,040	20,900	71,600	242.6	90,100	25.8
9780.00000	Building Maintenance/Replacmnt	8,100	9,000	10,700	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	13,200	13,200	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	12,000	9,000	9,000	9,200	2.2	6,100	(33.7)
9810.00000	Technology Replacement	9,300	9,100	12,600	6,300	(50.0)	6,300	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>64,092</b>	<b>69,232</b>	<b>71,095</b>	<b>93,700</b>	<b>31.8</b>	<b>115,700</b>	<b>23.5</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 610,459</b>	<b>\$ 587,874</b>	<b>\$ 533,781</b>	<b>\$ 562,700</b>	<b>5.4</b>	<b>\$ 589,400</b>	<b>4.7</b>



**DEPARTMENT:** Police  
**PROGRAM:** Records and Communications

**Account Code:** 001-270

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 286,690	\$ 298,454	\$ 291,500	\$ 253,500	(13.0)	\$ 253,500	-
5100.00000	Salaries - Part-time	15,062	18,503	12,500	52,600	320.8	53,400	1.5
5300.00000	Overtime	72,891	78,619	82,100	66,000	(19.6)	66,000	-
5302.00000	PD Holiday Pay	7,609	6,339	6,400	8,800	37.5	8,800	-
5500.00000	Employee Benefits	156,425	150,056	135,000	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	1,600	N/A	1,600	-
5625.00000	Medical Dental Vision	-	-	-	42,100	N/A	42,100	-
5630.00000	Medicare	-	-	-	5,700	N/A	5,700	-
5640.00000	Retirement	-	-	-	28,300	N/A	30,000	6.0
5642.00000	Part Time Retirement	-	-	-	2,000	N/A	2,000	-
5650.00000	Life/Disability Insurance	-	-	-	1,800	N/A	1,800	-
5230.00000	Uniform	-	-	-	3,600	N/A	3,600	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>538,677</b>	<b>551,971</b>	<b>527,500</b>	<b>466,000</b>	<b>(11.7)</b>	<b>468,500</b>	<b>0.5</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6040.00000	Computer Software Support	110,062	233,800	25,000	25,700	2.8	25,700	-
6200.00000	Meetings & Training	740	377	-	-	N/A	1,400	N/A
6210.00000	Mileage Reimbmnt/Auto Allow	-	83	200	200	-	200	-
6220.00000	Publications & Dues	85	70	200	200	-	200	-
6230.00000	Uniforms	4,500	4,275	4,500	-	(100.0)	-	N/A
6910.00000	Communications	21,903	17,241	20,740	17,800	(14.2)	20,700	16.3
7040.00000	Office Equipment Maintenance	128	128	200	200	-	200	-
9770.00000	Risk Management	8,520	13,520	28,900	90,200	212.1	113,500	25.8
9780.00000	Building Maintenance/Replacmnt	9,900	10,980	14,800	-	(100.0)	-	N/A
9810.00000	Technology Replacement	11,500	11,200	17,400	6,300	(63.8)	6,300	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>167,338</b>	<b>291,674</b>	<b>111,940</b>	<b>140,600</b>	<b>25.6</b>	<b>168,200</b>	<b>19.6</b>
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>								
8020.00000	Furniture & Fixtures	-	-	300	300	-	300	-
	<b>TOTAL CAPITAL OUTLAY/IMPROVEMENTS</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 706,015</b>	<b>\$ 843,645</b>	<b>\$ 639,740</b>	<b>\$ 606,900</b>	<b>(5.1)</b>	<b>\$ 637,000</b>	<b>5.0</b>



**DEPARTMENT:** Community Services  
**PROGRAM:** Administration

**Account Code:** 001-310

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 282,730	\$ 204,685	\$ 195,500	\$ 194,600	(0.5)	\$ 198,000	1.7
5050.00000	Salary Savings/Furlough	-	-	(1,400)	-	(100.0)	-	N/A
5300.00000	Overtime	574	870	1,000	1,000	-	1,000	-
5500.00000	Employee Benefits	131,620	83,690	85,600	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	21,900	N/A	21,900	-
5630.00000	Medicare	-	-	-	2,800	N/A	2,900	3.6
5640.00000	Retirement	-	-	-	21,300	N/A	23,000	8.0
5650.00000	Life/Disability Insurance	-	-	-	1,900	N/A	1,900	-
5910.00000	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	<b>TOTAL PERSONNEL SERVICES</b>	414,924	289,245	280,700	244,500	(12.9)	249,700	2.1
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	22,547	61,937	34,420	1,800	(94.8)	1,800	-
6040.00000	Computer Software Support	3,866	3,578	6,500	6,500	-	6,500	-
6194.00000	Bank Service Charges	5,786	715	1,000	1,000	-	1,000	-
6196.00000	Rec Online Charges	3,076	8,044	7,500	7,500	-	7,500	-
6200.00000	Meetings & Training	982	505	-	1,500	N/A	1,500	-
6220.00000	Publications & Dues	1,264	1,224	1,200	1,200	-	1,200	-
6500.00000	Office Supplies	4,362	3,239	3,500	3,500	-	3,500	-
6540.00000	Printing & Reproduction	611	1,329	1,300	1,300	-	1,300	-
6910.00000	Communications	4,316	3,492	3,300	-	(100.0)	-	N/A
7320.00000	Vehicle Operating Expense	-	-	35,000	35,000	-	35,000	-
7330.00000	Special Departmental Supplies	38	102	100	100	-	100	-
7400.00000	Other Awards	143	353	400	400	-	400	-
9770.00000	Risk Management	6,600	11,280	18,400	30,100	63.6	37,200	23.6
9780.00000	Building Maintenance/Replacmnt	25,900	25,470	32,000	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	11,200	11,800	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	10,000	10,000	13,000	7,200	(44.6)	7,200	-
9810.00000	Technology Replacement	8,800	9,300	11,100	1,400	(87.4)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	109,491	152,368	168,720	98,500	(41.6)	105,600	7.2
<b>TOTAL EXPENDITURES</b>		\$ 524,415	\$ 441,613	\$ 449,420	\$ 343,000	(23.7)	\$ 355,300	3.6



**DEPARTMENT:** Community Services  
**PROGRAM:** Health and Wellness

**Account Code:** 001-320

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 18,827	\$ 19,281	\$ 15,700	\$ 15,100	(3.8)	\$ 15,100	-
5100.00000	Salaries - Part-time	10,554	4,150	2,000	2,000	-	2,000	-
5300.00000	Overtime	51	-	-	-	N/A	-	N/A
5500.00000	Employee Benefits	9,420	8,166	7,100	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	1,200	N/A	1,200	-
5630.00000	Medicare	-	-	-	300	N/A	300	-
5640.00000	Retirement	-	-	-	1,700	N/A	1,800	5.9
5642.00000	Part time Retirement	-	-	-	100	N/A	100	-
5643.00000	Deferred Compensation	-	-	-	200	N/A	200	-
5650.00000	Life/Disability Insurance	-	-	-	100	N/A	100	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>38,852</b>	<b>31,597</b>	<b>24,800</b>	<b>20,700</b>	<b>(16.5)</b>	<b>20,800</b>	<b>0.5</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	94,068	110,018	115,400	115,600	0.2	115,600	-
7330.00000	Special Departmental Supplies	528	19	-	500	N/A	500	-
7345.00000	The Hub	6,297	4,750	-	-	N/A	-	N/A
7380.00000	Community Events	2,708	4,215	6,200	4,800	(22.6)	4,800	-
9770.00000	Risk Management	2,940	4,320	7,400	2,100	(71.6)	2,600	23.8
9780.00000	Building Maintenance/Replacmnt	15,800	15,480	17,500	-	(100.0)	-	N/A
9810.00000	Technology Replacement	4,000	3,500	4,400	1,400	(68.2)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>126,341</b>	<b>142,302</b>	<b>150,900</b>	<b>124,400</b>	<b>(17.6)</b>	<b>124,900</b>	<b>0.4</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 165,193</b>	<b>\$ 173,899</b>	<b>\$ 175,700</b>	<b>\$ 145,100</b>	<b>(17.4)</b>	<b>\$ 145,700</b>	<b>0.4</b>



**DEPARTMENT:** Community Services  
**PROGRAM:** Recreation Facility Operations

**Account Code:** 001-330

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2015-16 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 55,456	\$ 22,717	\$ 26,400	\$ 27,700	4.9	\$ 28,100	1.4
5100.00000	Salaries - Part-time	86,056	74,299	88,400	89,500	1.2	89,500	-
5300.00000	Overtime	652	-	1,000	1,000	-	1,000	-
5500.00000	Employee Benefits	31,728	14,373	20,000	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	2,900	N/A	2,900	-
5630.00000	Medicare	-	-	-	1,700	N/A	1,700	-
5640.00000	Retirement	-	-	-	3,000	N/A	3,300	10.0
5642.00000	Part time Retirement	-	-	-	3,400	N/A	3,400	-
5650.00000	Life/Disability Insurance	-	-	-	300	N/A	300	-
<b>TOTAL PERSONNEL SERVICES</b>		173,892	111,389	135,800	129,500	(4.6)	130,200	0.5
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	4,293	4,271	4,400	4,400	-	4,400	-
6200.00000	Meetings & Training	736	329	2,000	2,000	-	2,000	-
6220.00000	Publications & Dues	1,140	745	1,000	1,000	-	1,000	-
6230.00000	Uniforms	-	-	2,200	2,200	-	2,200	-
6540.00000	Printing & Reproduction	16,120	15,700	18,000	13,500	(25.0)	13,500	-
7050.00000	Maintenance & Repair Materials	1,779	2,159	1,800	1,800	-	1,800	-
7060.00000	Maintenance & Repair Services	3,501	-	-	-	N/A	-	N/A
7070.00000	Maintenance & Repair of Eqpt	128	220	700	700	-	700	-
7250.00000	Small Tools/Other Equipment	32	-	100	100	-	100	-
7290.00000	Janitorial Supplies	-	-	100	100	-	100	-
7330.00000	Special Departmental Supplies	4,284	3,508	3,500	4,900	40.0	4,900	-
9770.00000	Risk Management	3,660	5,680	9,700	45,200	366.0	55,800	23.5
9780.00000	Building Maintenance/Replacmnt	19,700	20,610	29,000	-	(100.0)	-	N/A
9810.00000	Technology Replacement	5,000	4,700	5,800	1,400	(75.9)	1,400	-
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		60,373	57,922	78,300	77,300	(1.3)	87,900	13.7
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>								
8020.00000	Furniture & Fixtures	5,463	5,676	10,000	10,000	-	11,000	10.0
8040.00000	Machinery & Equipment	-	5,266	-	-	N/A	-	N/A
<b>TOTAL CAPITAL OUTLAY/IMPROVEMENTS</b>		5,463	10,942	10,000	10,000	-	11,000	10.0
<b>TOTAL EXPENDITURES</b>		\$ 239,728	\$ 180,253	\$ 224,100	\$ 216,800	(3.3)	229,100	5.7



**DEPARTMENT:** Community Services  
**PROGRAM:** Special Events

**Account Code:** 001-340

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 40,764	\$ 41,472	\$ 41,900	\$ 41,800	(0.2)	\$ 42,100	0.7
5100.00000	Salaries - Part-time	12,890	9,801	11,200	8,200	(26.8)	8,200	-
5300.00000	Overtime	5,462	3,964	14,700	20,000	36.1	8,000	(60.0)
5500.00000	Employee Benefits	19,530	17,631	19,300	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	3,800	N/A	3,800	-
5630.00000	Medicare	-	-	-	1,000	N/A	1,000	-
5640.00000	Retirement	-	-	-	4,600	N/A	4,900	6.5
5642.00000	Part time Retirement	-	-	-	300	N/A	300	-
5643.00000	Deferred Compensation	-	-	-	300	N/A	300	-
5650.00000	Life/Disability Insurance	-	-	-	400	N/A	400	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>78,646</b>	<b>72,868</b>	<b>87,100</b>	<b>80,400</b>	<b>(7.7)</b>	<b>69,000</b>	<b>(14.2)</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	28,105	23,877	24,000	26,500	10.4	16,700	(37.0)
6200.00000	Meetings & Training	48	30	100	100	-	100	-
6220.00000	Publications & Dues	2,023	2,072	2,000	2,000	-	2,000	-
6230.00000	Uniforms	5,395	5,765	6,000	6,000	-	6,000	-
6530.00000	Advertising	3,550	2,024	2,400	3,000	25.0	1,200	(60.0)
6540.00000	Printing & Reproduction	4,723	3,534	4,100	4,400	7.3	3,100	(29.5)
7130.00000	Equipment Rental & Supplies	33,770	31,340	31,250	30,400	(2.7)	700	(97.7)
7330.00000	Special Departmental Supplies	-	-	-	-	N/A	-	N/A
7330.34020	Special Dept Supplies-July 4th	4,033	1,728	3,000	2,900	(3.3)	2,900	-
7330.34050	Special Dept Supplies-Vol Rec	250	626	400	400	-	400	-
7330.34030	Special Dept Supplies-LP Days	2,059	2,809	5,500	3,700	(32.7)	-	(100.0)
7330.34010	Special Dept Supplies-Halloween	2,239	1,752	1,800	1,700	(5.6)	1,700	-
7330.34040	Special Dept Supplies-CAB	1,384	2,470	2,400	2,300	(4.2)	2,300	-
7400.00000	Other Awards	8,468	6,991	8,800	8,800	-	4,600	(47.7)
9770.00000	Risk Management	3,840	4,000	8,600	10,900	26.7	13,500	23.9
9780.00000	Building Maintenance/Replacmnt	20,700	14,580	20,400	-	(100.0)	-	N/A
9810.00000	Technology Replacement	5,200	3,300	5,200	1,400	(73.1)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>125,787</b>	<b>106,898</b>	<b>125,950</b>	<b>104,500</b>	<b>(17.0)</b>	<b>56,600</b>	<b>(45.8)</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 204,433</b>	<b>\$ 179,766</b>	<b>\$ 213,050</b>	<b>\$ 184,900</b>	<b>(13.2)</b>	<b>\$ 125,600</b>	<b>(32.1)</b>



**DEPARTMENT:** Community Services  
**PROGRAM:** Youth and Family Services

**Account Code:** 001-350

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 48,922	\$ 42,201	\$ 43,400	\$ 42,800	(1.4)	\$ 43,000	0.5
5100.00000	Salaries - Part-time	129,043	107,915	112,000	80,600	(28.0)	80,600	-
5300.00000	Overtime	3,038	-	1,000	1,000	-	1,000	-
5400.00000	Supplemental Compensation-Rec	4,000	3,600	4,000	4,000	-	4,000	-
5500.00000	Employee Benefits	31,707	24,643	28,500	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	3,700	N/A	3,700	-
5630.00000	Medicare	-	-	-	1,800	N/A	1,800	-
5640.00000	Retirement	-	-	-	4,700	N/A	5,000	-
5642.00000	Part time Retirement	-	-	-	3,000	N/A	3,000	-
5643.00000	Deferred Compensation	-	-	-	300	N/A	300	-
5650.00000	Life/Disability Insurance	-	-	-	400	N/A	400	-
	Cell Allowance	-	-	-	600	N/A	600	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>216,710</b>	<b>178,359</b>	<b>188,900</b>	<b>142,900</b>	<b>(24.4)</b>	<b>143,400</b>	<b>0.3</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	12,886	14,862	8,800	4,300	(51.1)	4,300	-
6200.00000	Meetings & Training	177	639	1,500	1,200	(20.0)	1,200	-
6220.00000	Publications & Dues	177	175	400	400	-	400	-
6230.00000	Uniforms	5,229	4,820	3,000	3,000	-	3,000	-
7060.00000	Maintenance & Repair Services	-	-	300	-	(100.0)	300	N/A
7250.00000	Small Tools/Other Equipment	60	-	100	-	(100.0)	100	N/A
7330.35040	Special Dept Supplies-Teens	1,436	1,471	600	1,300	116.7	1,300	-
7330.35030	Special Dept Supplies-Tiny Tot	2,021	1,703	1,900	1,900	-	1,900	-
7330.35010	Special Dept Supplies-Day Camp	3,104	2,745	3,500	3,500	-	3,500	-
7330.35050	Special Dept Suppl-Volunteens	236	375	400	400	-	400	-
7330.35060	Special Dept Supplies-Sports	299	18	200	-	(100.0)	-	N/A
7330.35020	Special Dept Supplies-FitNFun	1,005	1,406	1,000	-	(100.0)	-	N/A
7400.00000	Other Awards	262	117	800	800	-	800	-
7460.00000	Entry Fees	34,620	32,651	33,300	34,000	2.1	34,000	-
9770.00000	Risk Management	5,220	7,280	13,700	56,700	313.9	70,000	23.5
9780.00000	Building Maintenance/Replacmnt	28,200	26,280	32,400	-	(100.0)	-	N/A
9810.00000	Technology Replacement	7,100	6,000	8,300	1,400	(83.1)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>102,032</b>	<b>100,542</b>	<b>110,200</b>	<b>108,900</b>	<b>(1.2)</b>	<b>122,600</b>	<b>12.6</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 318,742</b>	<b>\$ 278,901</b>	<b>\$ 299,100</b>	<b>\$ 251,800</b>	<b>(15.8)</b>	<b>\$ 266,000</b>	<b>5.6</b>



**DEPARTMENT:** Community Services  
**PROGRAM:** Engineering

**Account Code:** 001-380

Code	Description					% Change from		% Change from	
		Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted	
<b>PERSONNEL SERVICES</b>									
5010.00000	Salaries - Full-time	\$ 19,166	\$ 6,439	\$ 6,400	\$ 6,400	-	\$ 6,400	-	
5500.00000	Employee Benefits	8,921	2,633	2,800	-	(100.0)	-	N/A	
5625.00000	Medical Dental Vision	-	-	-	900	N/A	900	-	
5630.00000	Medicare	-	-	-	100	N/A	100	-	
5640.00000	Retirement	-	-	-	700	N/A	700	-	
5650.00000	Life/Disability Insurance	-	-	-	100	N/A	100	-	
5910.00000	Cell Allowance	-	-	-	600	N/A	600	-	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>28,087</b>	<b>9,072</b>	<b>9,200</b>	<b>8,800</b>	<b>(4.3)</b>	<b>8,800</b>	<b>-</b>	
<b>MAINTENANCE AND OPERATIONS</b>									
6000.00000	Professional Contract Services	10,736	48,870	26,000	77,500	198.1	71,100	(8.3)	
6200.00000	Meetings & Training	90	4	500	500	-	500	-	
6220.00000	Publications & Dues	301	79	500	500	-	500	-	
6500.00000	Office Supplies	-	63	500	500	-	500	-	
6540.00000	Printing & Reproduction	-	83	200	200	-	200	-	
9770.00000	Risk Management	900	1,280	1,700	1,000	(41.2)	1,200	20.0	
9780.00000	Building Maintenance/Replacmnt	800	630	500	-	(100.0)	-	N/A	
9790.00000	Vehicle Maintenance	1,700	1,500	-	-	N/A	-	N/A	
9800.00000	Vehicle Replacement	4,000	4,000	4,000	4,000	-	4,000	-	
9810.00000	Technology Replacement	1,200	1,000	1,000	1,400	40.0	1,400	-	
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>19,727</b>	<b>57,509</b>	<b>34,900</b>	<b>85,600</b>	<b>145.3</b>	<b>79,400</b>	<b>(7.2)</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 47,814</b>	<b>\$ 66,581</b>	<b>\$ 44,100</b>	<b>\$ 94,400</b>	<b>114.1</b>	<b>\$ 88,200</b>	<b>(6.6)</b>	



**DEPARTMENT: Community Services**  
**PROGRAM: Parks and Medians**

**Account Code: 001-390**

Code	Description					% Change from		% Change from
		Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 26,152	\$ 18,613	\$ 22,800	\$ 11,600	(49.1)	\$ 11,900	2.6
5300.00000	Overtime	6,422	7,643	900	1,300	44.4	1,300	-
5500.00000	Employee Benefits	12,177	7,612	10,000	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	400	N/A	400	-
5625.00000	Medical Dental Vision	-	-	-	1,200	N/A	1,200	-
5630.00000	Medicare	-	-	-	200	N/A	200	-
5640.00000	Retirement	-	-	-	1,300	N/A	1,400	7.7
5650.00000	Life/Disability Insurance	-	-	-	100	N/A	100	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>44,751</b>	<b>33,868</b>	<b>33,700</b>	<b>16,100</b>	<b>(52.2)</b>	<b>16,500</b>	<b>2.5</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	91,007	85,645	90,300	86,300	(4.4)	86,300	-
6200.00000	Meetings & Training	2,230	1,423	1,500	1,500	-	1,500	-
6220.00000	Publications & Dues	240	75	400	900	125.0	800	(11.1)
6230.00000	Uniforms	1,497	2,183	2,500	2,500	-	2,500	-
6930.00000	Electric	191,639	191,286	189,240	46,700	(75.3)	49,400	5.8
7030.00000	Property Leases	17,276	17,657	18,100	17,300	(4.4)	17,300	-
7050.00000	Maintenance & Repair Materials	9,640	13,820	9,800	9,800	-	9,800	-
7070.00000	Maintenance & Repair of Eqpt	507	1,231	1,500	1,500	-	1,500	-
7250.00000	Small Tools/Other Equipment	1,178	921	1,500	1,500	-	1,500	-
7330.00000	Special Department Supplies	-	-	3,500	3,500	-	3,500	-
7420.00000	Street Tree Replacement	16,788	16,941	17,000	17,000	-	17,000	-
9770.00000	Risk Management	6,960	10,400	20,200	2,000	(90.1)	2,500	25.0
9780.00000	Building Maintenance/Replacmnt	5,900	5,040	6,300	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	10,400	9,850	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	10,000	10,000	10,000	10,000	-	10,000	-
9810.00000	Technology Replacement	9,400	8,600	12,200	1,400	(88.5)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>374,662</b>	<b>375,072</b>	<b>384,040</b>	<b>201,900</b>	<b>(47.4)</b>	<b>205,000</b>	<b>1.5</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 419,413</b>	<b>\$ 408,940</b>	<b>\$ 417,740</b>	<b>\$ 218,000</b>	<b>(47.8)</b>	<b>\$ 221,500</b>	<b>1.6</b>



**DEPARTMENT:** Community Services  
**PROGRAM:** Streets

**Account Code:** 001-400

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 75,364	\$ 80,080	\$ 78,544	\$ 56,500	(28.1)	\$ 58,000	2.7
5300.00000	Overtime	473	270	2,400	2,400	-	2,400	-
5500.00000	Employee Benefits	34,343	29,797	35,216	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	5,500	N/A	5,500	-
5630.00000	Medicare	-	-	-	900	N/A	900	-
5640.00000	Retirement	-	-	-	6,200	N/A	6,800	9.7
5643.00000	Deferred Compensation	-	-	-	200	N/A	200	-
5650.00000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>110,180</b>	<b>110,147</b>	<b>116,160</b>	<b>72,300</b>	<b>(37.8)</b>	<b>74,400</b>	<b>2.9</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	7,071	2,240	42,900	59,700	39.2	59,700	-
6200.00000	Meetings & Training	-	-	500	500	-	500	-
6930.00000	Electricity - Streetlights				150,700		120,800	
7050.00000	Maintenance & Repair Materials	1,051	1,619	2,500	3,000	20.0	3,000	-
7070.00000	Maintenance & Repair Equipment	122	74	800	800	-	800	-
7250.00000	Small Tools/Other Equipment	428	445	500	500	-	500	-
9770.00000	Risk Management	1,980	2,640	4,700	9,500	102.1	11,800	24.2
9780.00000	Building Maintenance/Replacmnt	1,700	1,170	1,500	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	300	200	-	-	N/A	-	N/A
9810.00000	Technology Replacement	2,700	2,000	2,800	1,400	(50.0)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>15,352</b>	<b>10,388</b>	<b>56,200</b>	<b>226,100</b>	<b>302.3</b>	<b>198,500</b>	<b>(12.2)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 125,532</b>	<b>\$ 120,535</b>	<b>\$ 172,360</b>	<b>\$ 298,400</b>	<b>73.1</b>	<b>\$ 272,900</b>	<b>(8.5)</b>



**DEPARTMENT:** Community Services  
**PROGRAM:** Citywide Maintenance\*

**Account Code:** 001-370

Code	Description	Fiscal Year				% Change from		% Change from	
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted	
<b>PERSONNEL SERVICES</b>									
5010.00000	Salaries - Full-time	\$ 30,464	\$ 40,241	\$ 44,800	\$ 35,500	(20.8)	\$ 36,700	3.4	
5300.00000	Overtime	3,699	3,546	4,000	4,000	-	4,000	-	
5500.00000	Employee Benefits	14,181	15,468	19,600	-	(100.0)	-	N/A	
5200.00000	Special Pays	-	-	-	300	N/A	300	-	
5625.00000	Medical Dental Vision	-	-	-	2,900	N/A	2,900	-	
5630.00000	Medicare	-	-	-	600	N/A	600	-	
5640.00000	Retirement	-	-	-	3,900	N/A	4,300	10.3	
5643.00000	Deferred Compensation	-	-	-	100	N/A	100	-	
5650.00000	Life/Disability Insurance	-	-	-	300	N/A	300	-	
<b>TOTAL PERSONNEL SERVICES</b>		<b>48,344</b>	<b>59,255</b>	<b>68,400</b>	<b>47,600</b>	<b>(30.4)</b>	<b>49,200</b>	<b>3.4</b>	
<b>MAINTENANCE AND OPERATIONS</b>									
6000.00000	Professional Contract Services	16,121	9,931	14,000	10,000	(28.6)	10,000	-	
6050.00000	Custodial Services	33,585	30,974	32,000	32,000	-	32,000	-	
6200.00000	Meetings and Trainings	-	1,040	-	-	N/A	-	N/A	
6520.00000	Postage	13,594	19,833	20,400	-	(100.0)	-	N/A	
6920.00000	Gas	8,985	9,687	12,000	12,000	-	12,000	-	
6930.00000	Electric	58,707	56,982	58,200	58,200	-	61,100	5.0	
7050.00000	Maintenance & Repair Materials	5,954	8,954	6,000	6,000	-	6,000	-	
7060.00000	Maintenance & Repair Services	6,920	12,000	6,000	6,000	-	6,000	-	
7070.00000	Maintenance & Repair of Equip	2,035	2,780	2,000	2,000	-	2,000	-	
7080.00000	Maintenance & Repair-Buildings	32,608	56,330	23,500	20,000	(14.9)	20,000	-	
7250.00000	Small Tools	29	105	-	-	N/A	-	N/A	
7290.00000	Janitorial Supplies	18,182	17,924	16,000	16,000	-	16,000	-	
7330.00000	Special Departmental Supplies	3,437	5,135	3,500	-	(100.0)	-	N/A	
7345.54104	Property Lease (The Hub)	-	13,389	3,600	3,600	-	3,600	-	
7430.00000	Special Assessments/Taxes	21,745	22,770	16,000	23,800	48.8	23,800	-	
9770.00000	Risk Management	-	-	-	4,500	-	5,600	-	
9810.00000	Technology Replacement	-	-	-	1,400	-	1,400	-	
<b>TOTAL MAINTENANCE AND OPERATIONS</b>		<b>221,902</b>	<b>267,834</b>	<b>213,200</b>	<b>195,500</b>	<b>(8.3)</b>	<b>199,500</b>	<b>2.0</b>	
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>									
8010.00000	Building Improvements	23,679	90,168	82,785	25,000	(69.8)	35,000	40.0	
8020.00000	Furniture & Fixtures	7,768	-	10,000	-	(100.0)	18,000	N/A	
8040.00000	Machinery & Equipment	8,579	10,060	41,000	-	(100.0)	20,000	N/A	
8870.00000	Park Improvements	22,492	20,096	25,200	800	(96.8)	16,000	1,900.0	
<b>TOTAL CAPITAL OUTLAY/IMPROVEMENTS</b>		<b>62,518</b>	<b>120,324</b>	<b>158,985</b>	<b>25,800</b>	<b>(83.8)</b>	<b>89,000</b>	<b>245.0</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 332,764</b>	<b>\$ 447,413</b>	<b>\$ 440,585</b>	<b>\$ 268,900</b>	<b>(39.0)</b>	<b>\$ 337,700</b>	<b>25.6</b>	

\*Prior to FY 2015-16 Citywide Maintenance was an Internal Service Fund with expenses charged out to other Funds and Departments

The Prior Year Actuals are provided for comparison purposes only and are not included in the Department Totals



**DEPARTMENT:** Community Development  
**PROGRAM:** Administration

**Account Code:** 001-510

Code	Description					% Change from		% Change from	
		Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted	
<b>PERSONNEL SERVICES</b>									
5010.00000	Salaries - Full-time	\$ 65,391	\$ 44,255	\$ 73,000	\$ 69,500	(4.8)	\$ 69,500	-	
5050.00000	Salary Savings/Furlough	-	-	\$ (1,995)	-	(100.0)	-	N/A	
5300.00000	Overtime	169	-	-	-	N/A	-	N/A	
5500.00000	Employee Benefits	30,440	18,901	32,000	-	(100.0)	-	N/A	
5625.00000	Medical Dental Vision				5,400		5,400	-	
5630.00000	Medicare				1,000		1,000	-	
5640.00000	Retirement				7,600		8,100	6.6	
5650.00000	Life/Disability Insurance				300		300	-	
5910.00000	Cell Allowance				1,000		1,000	-	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>96,000</b>	<b>63,156</b>	<b>103,005</b>	<b>84,800</b>	<b>(17.7)</b>	<b>85,300</b>	<b>0.6</b>	
<b>MAINTENANCE AND OPERATIONS</b>									
6000.00000	Professional Contract Services	575	450	450	600	33.3	600	-	
6004.00000	Prof Svcs - SA Admin	2,700	-	-	-	N/A	-	N/A	
6040.00000	Computer Software			3,000	-	(100.0)	-	N/A	
6200.00000	Meetings & Training	431	282	680	400	(41.2)	400	-	
6210.00000	Mileage Reimbmnt/Auto Allow	-	-	480	500	4.2	500	-	
6220.00000	Publications & Dues	125	600	525	500	(4.8)	500	-	
6500.00000	Office Supplies	848	1,035	800	800	-	800	-	
6530.00000	Advertising	-	-	100	-	(100.0)	-	N/A	
6540.00000	Printing & Reproduction	196	642	250	400	60.0	400	-	
6910.00000	Communications	960	960	960	-	(100.0)	-	N/A	
7320.00000	Vehicle Operating Expense	-	-	1,500	-	(100.0)	-	N/A	
7380.00000	Community Events	-	-	1,250	-	(100.0)	-	N/A	
7390.00000	Community Relations	303	1,463	600	600	-	600	-	
9770.00000	Risk Management	1,800	2,720	11,300	10,000	(11.5)	12,400	24.0	
9780.00000	Building Maintenance/Replacmnt	2,500	1,710	3,800	-	(100.0)	-	N/A	
9810.00000	Technology Replacement	2,400	2,300	2,400	1,400	(41.7)	1,400	-	
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>12,838</b>	<b>12,162</b>	<b>28,095</b>	<b>15,200</b>	<b>(45.9)</b>	<b>17,600</b>	<b>15.8</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 108,838</b>	<b>\$ 75,318</b>	<b>\$ 131,100</b>	<b>\$ 100,000</b>	<b>(23.7)</b>	<b>\$ 102,900</b>	<b>2.9</b>	



**DEPARTMENT:** Community Development  
**PROGRAM:** Building & Safety

**Account Code: 001-520**

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 27,838	\$ -	\$ -	\$ -	N/A	\$ -	N/A
5500.00000	Employee Benefits	12,962	-	-	-	N/A	-	N/A
	<b>TOTAL PERSONNEL SERVICES</b>	40,800	-	-	-	N/A	-	N/A
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	107,369	109,761	128,000	133,000	3.9	129,000	(3.0)
6194.00000	Bank Fees	-	284	2,000	3,000	50.0	3,000	-
6200.00000	Meetings & Training	-	-	600	600	-	600	-
6500.00000	Office Supplies	105	32	200	200	-	200	-
6540.00000	Printing & Reproduction	156	219	900	1,400	55.6	1,400	-
9770.00000	Risk Management	1,620	2,960	7,500	-	(100.0)	-	N/A
9780.00000	Building Maintenance/Replacmnt	2,300	1,890	2,500	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	1,700	-	-	-	N/A	-	N/A
9810.00000	Technology Replacement	2,200	2,400	4,500	1,400	(68.9)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	115,450	117,546	146,200	139,600	(4.5)	135,600	(2.9)
<b>TOTAL EXPENDITURES</b>		<b>\$ 156,250</b>	<b>\$ 117,546</b>	<b>\$ 146,200</b>	<b>\$ 139,600</b>	<b>(4.5)</b>	<b>\$ 135,600</b>	<b>(2.9)</b>



**DEPARTMENT:** Community Development  
**PROGRAM:** Code Enforcement/Business Licenses

**Account Code:** 001-530

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 56,259	\$ -	\$ 32,300	\$ 53,600	65.9	\$ 56,300	5.0
5300.00000	Overtime	-	-	-	-	N/A	-	N/A
5500.00000	Employee Benefits	26,188	-	14,400	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	6,800	N/A	6,800	-
5630.00000	Medicare	-	-	-	800	N/A	800	-
5640.00000	Retirement	-	-	-	3,300	N/A	3,500	6.1
5650.00000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>82,447</b>	<b>-</b>	<b>46,700</b>	<b>65,100</b>	<b>39.4</b>	<b>68,000</b>	<b>4.5</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	15,606	57,928	19,400	8,000	(58.8)	8,000	-
6040.00000	Computer Services	-	-	-	7,000	N/A	7,000	-
6200.00000	Meetings & Training	85	-	400	500	25.0	500	-
6210.00000	Mileage Reimbmnt/Auto Allow	-	-	40	-	(100.0)	-	N/A
6220.00000	Publications & Dues	-	-	400	400	-	400	-
6230.00000	Uniforms	190	-	400	-	(100.0)	-	N/A
6500.00000	Office Supplies	17	85	140	200	42.9	200	-
6540.00000	Printing & Reproduction	292	512	200	200	-	200	-
7250.00000	Small Tools/Other Equipment	-	270	20	100	400.0	100	-
7320.00000	Vehicle Operating Expense	-	-	-	2,000	N/A	2,000	-
9770.00000	Risk Management	1,320	1,760	4,000	10,000	150.0	12,400	24.0
9780.00000	Building Maintenance/Replacmnt	1,800	1,080	1,400	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	1,700	1,500	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	3,000	3,000	3,000	3,000	-	3,000	-
9810.00000	Technology Replacement	1,700	1,500	2,400	1,400	(41.7)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>25,710</b>	<b>67,635</b>	<b>31,800</b>	<b>32,800</b>	<b>3.1</b>	<b>35,200</b>	<b>7.3</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 108,157</b>	<b>\$ 67,635</b>	<b>\$ 78,500</b>	<b>\$ 97,900</b>	<b>24.7</b>	<b>\$ 103,200</b>	<b>5.4</b>



**DEPARTMENT:** Community Development  
**PROGRAM:** Planning

**Account Code:** 001-540

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 81,562	\$ 84,209	\$ 83,800	\$ 83,800	-	\$ 83,800	-
5100.00000	Salaries - Part-time	200	-	-	-	N/A	-	N/A
5300.00000	Overtime	528	1,209	-	1,200	N/A	1,200	-
5500.00000	Employee Benefits	37,984	34,431	36,700	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	5,400	N/A	5,400	-
5630.00000	Medicare	-	-	-	1,200	N/A	1,200	-
5640.00000	Retirement	-	-	-	9,200	N/A	9,700	5.4
5643.00000	Deferred Compensation	-	-	-	800	N/A	800	-
5650.00000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>120,274</b>	<b>119,849</b>	<b>120,500</b>	<b>102,200</b>	<b>(15.2)</b>	<b>102,700</b>	<b>0.5</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	38,752	86,080	32,000	-	(100.0)	-	N/A
6200.00000	Meetings & Training	159	27	550	500	(9.1)	500	-
6210.00000	Mileage Reimbmnt/Auto Allow	-	-	200	200	-	200	-
6220.00000	Publications & Dues	-	438	500	500	-	500	-
6500.00000	Office Supplies	141	53	100	300	200.0	300	-
6530.00000	Advertising	50	100	1,450	1,500	3.4	1,500	-
6540.00000	Printing & Reproduction	154	941	800	-	(100.0)	-	N/A
9770.00000	Risk Management	1,500	5,360	6,700	10,000	49.3	12,400	24.0
9780.00000	Building Maintenance/Replacmnt	2,100	3,420	2,300	-	(100.0)	-	N/A
9810.00000	Technology Replacement	2,000	4,400	4,100	1,400	(65.9)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>44,856</b>	<b>100,819</b>	<b>48,700</b>	<b>14,400</b>	<b>(70.4)</b>	<b>16,800</b>	<b>16.7</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 165,130</b>	<b>\$ 220,668</b>	<b>\$ 169,200</b>	<b>\$ 116,600</b>	<b>(31.1)</b>	<b>\$ 119,500</b>	<b>2.5</b>



**DEPARTMENT:** Gas Tax / Highway Users Tax  
**PROGRAM:** Street Maintenance - Street Repair

**Account Code:** 011-410

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 74,770	\$ 80,424	\$ 83,984	\$ 97,300	15.9	\$ 99,000	1.7
5200.00000	Special Pay	5,200	5,200	5,300	5,300	-	5,300	-
5300.00000	Overtime	9,395	7,915	8,100	8,100	-	8,100	-
5500.00000	Employee Benefits	34,622	31,897	36,890	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	800	N/A	800	-
5625.00000	Medical Dental Vision	-	-	-	10,700	N/A	10,700	-
5630.00000	Medicare	-	-	-	1,600	N/A	1,600	-
5640.00000	Retirement	-	-	-	10,700	N/A	11,600	8.4
5643.00000	Deferred Compensation	-	-	-	200	N/A	200	-
5650.00000	Life/Disability Insurance	-	-	-	1,000	N/A	1,000	-
5910.00000	Cell Allowance	-	-	-	600	N/A	600	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>123,987</b>	<b>125,436</b>	<b>134,274</b>	<b>136,300</b>	<b>1.5</b>	<b>138,900</b>	<b>1.9</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	29,545	49,229	65,500	65,500	-	65,500	-
6200.00000	Meetings & Training	40	790	725	600	(17.2)	600	-
6220.00000	Publications & Dues	105	456	400	400	-	400	-
6230.00000	Uniforms	1,551	1,854	3,000	3,000	-	3,000	-
6910.00000	Communications	3,597	3,155	3,000	3,000	-	3,000	-
6930.00000	Electric	14,705	14,930	15,000	15,800	5.3	16,600	5.1
7050.00000	Maintenance & Repair Materials	11,276	11,641	11,100	9,500	(14.4)	9,500	-
7070.00000	Maintenance & Repair of Eqpt	-	40	-	-	N/A	-	N/A
7090.00000	Maintenance & Repair-Improvements	15,582	19,253	20,000	20,000	-	20,000	-
7250.00000	Small Tools/Other Equipment	418	487	1,000	1,000	-	1,000	-
7320.00000	Vehicle Operating Expense	20,800	19,925	19,000	19,500	2.6	19,500	-
9770.00000	Risk Management	6,000	5,900	9,100	16,100	76.9	19,900	23.6
9780.00000	Building Maintenance/Replacmnt	2,900	2,500	2,800	-	(100.0)	-	N/A
9800.00000	Vehicle Replacement	33,000	33,000	35,000	26,800	(23.4)	24,000	(10.4)
<b>TOTAL MAINTENANCE</b>		<b>139,519</b>	<b>163,160</b>	<b>185,625</b>	<b>181,200</b>	<b>(2.4)</b>	<b>183,000</b>	<b>1.0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 263,506</b>	<b>\$ 288,596</b>	<b>\$ 319,899</b>	<b>\$ 317,500</b>	<b>(0.7)</b>	<b>\$ 321,900</b>	<b>1.4</b>



**DEPARTMENT: Measure M**

**Account Code: 012-420**

**PROGRAM: Measure M - Local Turnback Funds**

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	\$ 1,700	\$ -	\$ -	\$ -	N/A	\$ -	N/A
7050.00000	Maintenance & Repair Materials	-	-	-	-	N/A	-	N/A
9770.00000	Risk Management	700	-	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	-	-	-	-	N/A	-	N/A
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	2,400	-	-	-	N/A	-	N/A
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>								
8131.00000	Arterial Pavement Management	-	318,600	-	1,267,500	N/A	267,500	(78.9)
	<b>TOTAL CAPITAL</b>	-	318,600	-	1,267,500	N/A	267,500	(78.9)
<b>TOTAL EXPENDITURES</b>		\$ 2,400	\$ 318,600	\$ -	\$ 1,267,500	N/A	\$ 267,500	(78.9)



**DEPARTMENT:** Special Revenue

**Account Code:** 015-360

**PROGRAM:** Air Quality Improvement/AB2766

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	-	25,000	25,000	-	(100.0)	-	N/A
9810.00000	Technology Replacement	-	-	-	-	N/A	-	N/A
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>		25,000	25,000	-	(100.0)	-	N/A
<b>TOTAL EXPENDITURES</b>			\$ 25,000	\$ 25,000	\$ -	(100.0)	\$ -	N/A



**DEPARTMENT:** Special Revenue

**Account Code:** 016-185

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

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
9810.00000	Technology Replacement	-	-	-	-	N/A	-	N/A
7330.00000	Special Departmental Supplies	-	-	-	-		-	
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	-	-	-	-	N/A	-	N/A
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A



**DEPARTMENT:** Special Revenue

**Account Code:** 020-280

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

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5300.00000	Overtime	-	59,349	72,000	72,000	-	72,000	-
	<b>TOTAL PERSONNEL SERVICES</b>	-	59,349	72,000	72,000	-	72,000	-
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Services		-		19,500			
6200.00000	Meetings and Trainings		1,453		10,800			
6220.00000	Publications and Dues		-		1,000			
6910.00000	Communications		-		2,900			
7330.00000	Special Department Supplies	-	8,951	148,600	49,100	(67.0)	15,000	(69.5)
7390.00000	Community Relations		-		1,400			
7400.00000	Other Awards		-		1,500			
7500.00000	Evidence & Property Control		-		1,800			
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	-	10,404	148,600	88,000	(40.8)	15,000	(83.0)
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 69,753	\$ 220,600	\$ 160,000	(27.5)	\$ 87,000	(45.6)



**DEPARTMENT:** Special Revenue

**Account Code:** 021-285

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

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 72,776	\$ 97,360	\$ 115,900	\$ 121,900	5.2	\$ 129,000	5.8
5100.00000	Salaries - Part-time	6,484	9,712	10,500	10,500.0	-	10,500.0	-
5500.00000	Employee Benefits	39,474	46,025	66,100	-	(100.0)	-	N/A
5302.00000	Holiday Pay				4,300.0		4,500.0	
5200.00000	Special Pays				1,300.0		1,400.0	
5625.00000	Medical Dental Vision				15,900.0		15,900.0	
5630.00000	Medicare				2,000.0		2,100.0	
5640.00000	Retirement				13,700.0		14,600.0	
5642.00000	Part time Retirement				400.0		400.0	
5650.00000	Life/Disability Insurance				700.0		700.0	
5230.00000	Uniform Allowance				1,500.0		1,500.0	
	<b>TOTAL PERSONNEL SERVICES</b>	118,734	153,097	192,500	172,200	(10.5)	180,600	4.9
<b>MAINTENANCE AND OPERATIONS</b>								
6230.00000	Uniforms	188	900	900	-	(100.0)	-	N/A
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	188	900	900	-	(100.0)	-	N/A
<b>TOTAL EXPENDITURES</b>		<b>\$ 118,922</b>	<b>\$ 153,997</b>	<b>\$ 193,400</b>	<b>\$ 172,200</b>	<b>(11.0)</b>	<b>\$ 180,600</b>	<b>4.9</b>



**DEPARTMENT:** Special Revenue

**Account Code:** 022-290

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

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 68,117	\$ 51,208	\$ 35,400	\$ 75,600	113.6	\$ 80,400	6.3
5500.00000	Employee Benefits	36,432	23,858	19,900	-	(100.0)	-	N/A
5302.00000	PD Holiday Pay	-	-	-	2,600		2,800	
5200.00000	Special Pays	-	-	-	100		100	
5625.00000	Medical Dental Vision	-	-	-	12,200		12,200	
5630.00000	Medicare	-	-	-	1,200		1,200	
5640.00000	Retirement	-	-	-	7,500		8,000	
5650.00000	Life/Disability Insurance	-	-	-	500		500	
5230.00000	Uniform Allowance	-	-	-	1,000		1,000	
	<b>TOTAL PERSONNEL SERVICES</b>	104,549	75,066	55,300	100,700	82.1	106,200	5.5
<b>MAINTENANCE AND OPERATIONS</b>								
6230.00000	Uniforms	450	900	900	-	(100.0)	-	N/A
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	450	900	900	-	(100.0)	-	N/A
<b>TOTAL EXPENDITURES</b>		\$ 104,999	\$ 75,966	\$ 56,200	\$ 100,700	79.2	\$ 106,200	5.5



**DEPARTMENT:** Special Revenue

**Account Code:** 023-260

**PROGRAM:** Service Authority for Abandoned Vehicles

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	-	-	3,500	-	(100.0)	\$ -	N/A
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	-	-	3,500	-	(100.0)	-	N/A
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ 3,500	\$ -	(100.0)	\$ -	N/A



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

**Account Code:** 038-710

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ -	\$ 112,865	\$ 101,600	\$ 98,300	(3.2)	\$ 98,600	0.3
5500.00000	Employee Benefits	-	48,027	44,500	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	7,900	N/A	7,900	-
5630.00000	Medicare	-	-	-	1,400	N/A	1,400	-
5640.00000	Retirement	-	-	-	10,800	N/A	11,400	5.6
5643.00000	Deferred Compensation	-	-	-	100	N/A	100	-
5650.00000	Life/Disability Insurance	-	-	-	500	N/A	500	-
	<b>TOTAL PERSONNEL SERVICES</b>	-	160,892	146,100	119,000	(18.5)	119,900	0.8
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Services	-	7,631	-	-		-	
6010.00000	Legal Services	-	-	2,000	2,000		2,000	
6520.00000	Postage	-	150	-	-		-	
6530.00000	Advertising	-	-	100	100		100	
7950.00000	Senior Housing	-	110,000	110,000	110,000		110,000	
9900.00000	Transfer to Debt Service	-	-	-	7,000		7,000	
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	-	117,781	112,100	119,100	6.2	119,100	-
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 278,673	\$ 258,200	\$ 238,100	(7.8)	\$ 239,000	0.4



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

**Account Code:** 049-720

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Services	n/a	23,288	11,900	7,000		7,000	
6010.00000	Legal Services		517					
6200.00000	Meetings & Trainings		120					
2702.00000	Bonds Payable 1993 TAB	255,000	255,000	265,000	\$ 290,000	9.4	\$ 300,000	3.4
2703.00000	Bonds Payable 2001 TAB	290,000	290,000	310,000	\$ 325,000	4.8	\$ 350,000	7.7
7700.00000	Administration Costs		54,934	310,651				
7910.00000	Bond Interest	317,660	315,035	286,155	\$ 248,000	(13.3)	\$ 212,700	(14.2)
	<b>TOTAL</b>	<b>862,660</b>	<b>938,894</b>	<b>1,183,706</b>	<b>870,000</b>	<b>(26.5)</b>	<b>869,700</b>	<b>(0.0)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 862,660</b>	<b>\$ 938,894</b>	<b>\$ 1,183,706</b>	<b>\$ 870,000</b>	<b>(26.5)</b>	<b>\$ 869,700</b>	<b>(0.0)</b>

\*2012-13 was CDC

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

These expenditures are approved via approval of the ROPS by the Successor Agency and is included in the budget document for transparency purposes.



**DEPARTMENT: Utilities**  
**PROGRAM: Water Administration**

**Account Code: 050-430**

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 87,804	\$ 62,872	\$ 64,600	\$ 63,900	(1.1)	\$ 65,300	2.2
5300.00000	Overtime	-	-	500	500	-	500	-
5500.00000	Employee Benefits	40,872	25,704	28,300	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	6,100	N/A	6,100	-
5630.00000	Medicare	-	-	-	900	N/A	1,000	11.1
5640.00000	Retirement	-	-	-	7,000	N/A	7,600	8.6
5650.00000	Life/Disability Insurance	-	-	-	500	N/A	500	-
5910.00000	Cell Allowance	-	-	-	600	N/A	600	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>128,676</b>	<b>88,576</b>	<b>93,400</b>	<b>79,500</b>	<b>(14.9)</b>	<b>81,600</b>	<b>2.6</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	200	4,786	35,000	35,000	-	35,000	-
6040.00000	Computer Software Support	-	-	13,700	13,700	-	13,700	-
6200.00000	Meetings & Training	4,379	2,239	6,000	6,000	-	6,000	-
6220.00000	Publications & Dues	393	550	1,100	1,100	-	1,100	-
6500.00000	Office Supplies	1,045	826	1,000	1,000	-	1,000	-
6540.00000	Printing & Reproduction	1,546	3,167	2,000	4,500	125.0	4,500	-
6910.00000	Communications	293	404	2,900	10,400	258.6	10,800	3.8
7320.00000	Vehicle Operating Expense	-	-	21,000	21,600	2.9	21,600	-
7380.00000	Community Events	2,583	3,709	7,600	4,000	(47.4)	4,000	-
9750.00000	Departmental Overhead	19,000	19,000	19,000	19,000	-	19,000	-
9760.00000	General Overhead	22,000	22,000	22,000	44,300	101.4	44,300	-
9770.00000	Risk Management	2,100	5,500	5,500	8,000	45.5	9,900	23.8
9780.00000	Building Maintenance/Replacmnt	1,100	1,700	1,700	-	(100.0)	-	N/A
9810.00000	Technology Replacement	1,700	3,300	3,300	1,400	(57.6)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>56,339</b>	<b>67,181</b>	<b>141,800</b>	<b>170,000</b>	<b>19.9</b>	<b>172,300</b>	<b>1.4</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 185,015</b>	<b>\$ 155,757</b>	<b>\$ 235,200</b>	<b>\$ 249,500</b>	<b>6.1</b>	<b>\$ 253,900</b>	<b>1.8</b>



**DEPARTMENT: Utilities**  
**PROGRAM: Water Billing**

**Account Code: 050-440**

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 184,895	\$ 150,324	\$ 186,500	\$ 176,900	(5.1)	\$ 179,500	1.5
5100.00000	Salaries - Part-time			10,000	-	(100.0)	-	N/A
5300.00000	Overtime	732	1,047	1,800	900	(50.0)	900	-
5500.00000	Employee Benefits	84,350	60,194	82,400	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	1,500	N/A	1,500	-
5625.00000	Medical Dental Vision	-	-	-	17,300	N/A	17,300	-
5630.00000	Medicare	-	-	-	2,600	N/A	2,600	-
5640.00000	Retirement	-	-	-	17,800	N/A	19,000	6.7
5643.00000	Deferred Compensation	-	-	-	500	N/A	500	-
5650.00000	Life/Disability Insurance	-	-	-	1,800	N/A	1,800	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>269,977</b>	<b>211,565</b>	<b>280,700</b>	<b>219,300</b>	<b>(21.9)</b>	<b>223,100</b>	<b>1.7</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	615	5,723	10,000	10,000	-	10,000	-
6040.00000	Computer Software Support	-	707	-	-	N/A	-	N/A
6200.00000	Meetings and Trainings		37					
6230.00000	Uniforms	2,766	5,494	5,000	5,000	-	5,000	-
6500.00000	Office Supplies	487	1,213	2,000	2,000	-	2,000	-
6520.00000	Postage	815	-	1,000	1,000	-	1,000	-
6540.00000	Printing & Reproduction	696	146	500	500	-	500	-
6910.00000	Communications	489	-	-	-	N/A	-	N/A
7040.00000	Office Equipment Maintenance	-	7	-	-			
7050.00000	Maintenance & Repair of Materials	-	-	2,500	2,500	-	2,500	-
7070.00000	Maintenance & Repair of Eqpt	-	-	1,500	1,500	-	1,500	-
7120.00000	Meter Maintenance	19,217	14,031	23,000	23,000	-	23,000	-
9750.00000	Departmental Overhead	32,000	32,000	32,000	32,000	-	32,000	-
9760.00000	General Overhead	27,000	27,000	27,000	64,100	137.4	64,200	0.2
9770.00000	Risk Management	5,400	6,700	11,700	28,400	142.7	35,100	23.6
9780.00000	Building Maintenance/Replacmnt	2,700	2,800	3,600	-	(100.0)	-	N/A
9810.00000	Technology Replacement	4,300	4,400	7,100	1,400	(80.3)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>96,485</b>	<b>100,258</b>	<b>126,900</b>	<b>171,400</b>	<b>35.1</b>	<b>178,200</b>	<b>4.0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 366,462</b>	<b>\$ 311,823</b>	<b>\$ 407,600</b>	<b>\$ 390,700</b>	<b>(4.1)</b>	<b>\$ 401,300</b>	<b>2.7</b>



**DEPARTMENT: Utilities**  
**PROGRAM: Water Production**

**Account Code: 050-450**

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 75,231	\$ 70,207	\$ 83,400	\$ 78,700	(5.6)	\$ 80,400	2.2
5200.00000	Special Pay	21,288	30,046	28,000	32,000	14.3	32,000	-
5300.00000	Overtime	105	1,241	3,100	3,100	-	3,100	-
5500.00000	Employee Benefits	35,021	27,756	36,500	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	1,100	N/A	1,100	-
5625.00000	Medical Dental Vision	-	-	-	7,700	N/A	7,700	-
5630.00000	Medicare	-	-	-	1,700	N/A	1,700	-
5640.00000	Retirement	-	-	-	7,400	N/A	7,400	-
5643.00000	Deferred Compensation	-	-	-	300	N/A	300	-
5650.00000	Life/Disability Insurance	-	-	-	800	N/A	800	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>131,645</b>	<b>129,250</b>	<b>151,000</b>	<b>132,800</b>	<b>(12.1)</b>	<b>134,500</b>	<b>1.3</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	48,280	51,146	33,500	33,500	-	33,500	-
6910.00000	Communications	999	971	8,500	10,000	17.6	10,000	-
6920.00000	Gas	660	679	3,700	3,700	-	3,700	-
7050.00000	Maintenance & Repair Materials	5,968	7,024	6,000	6,000	-	6,000	-
7070.00000	Maintenance & Repair of Eqpt	29,248	19,440	28,300	28,300	-	28,300	-
7100.00000	Pump & Well Repair	6,750	92,577	20,000	20,000	-	20,000	-
7250.00000	Small Tools & Equipment		437					
7470.00000	Water Pumping Charge	547,903	495,321	536,300	536,300	-	536,300	-
7480.00000	Chlorination	33,249	28,753	47,500	47,500	-	47,500	-
7490.00000	Water Purchase - MWD	475,765	581,493	489,500	489,500	-	489,500	-
9750.00000	Departmental Overhead	24,900	24,900	24,900	24,900	-	24,900	-
9760.00000	General Overhead	63,000	63,000	63,000	244,000	287.3	244,400	0.2
9770.00000	Risk Management	37,600	43,300	69,200	12,600	(81.8)	15,500	23.0
9780.00000	Building Maintenance/Replacmnt	18,900	18,400	21,500	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	5,600	5,600	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	7,000	2,000	2,000	2,300	15.0	-	(100.0)
9810.00000	Technology Replacement	30,200	28,600	41,700	1,400	(96.6)	1,400	-
9840.00000	Transfer out	500,000	750,000	362,795	224,700	(38.1)	213,900	(4.8)
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>1,836,022</b>	<b>2,213,641</b>	<b>1,758,395</b>	<b>1,684,700</b>	<b>(4.2)</b>	<b>1,674,900</b>	<b>(0.6)</b>
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>								
8040.00000	Machinery & Equipment	4,392	-	-	-	N/A	-	N/A
	<b>TOTAL CAPITAL OUTLAY/IMPROVEMENTS</b>	<b>4,392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,972,059</b>	<b>\$ 2,342,891</b>	<b>\$ 1,909,395</b>	<b>\$ 1,817,500</b>	<b>(4.8)</b>	<b>\$ 1,809,400</b>	<b>(0.4)</b>



**DEPARTMENT: Utilities**  
**PROGRAM: Water Transmission**

**Account Code: 050-460**

Code	Description					% Change from		% Change from
		Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 75,231	\$ 70,207	\$ 76,400	\$ 71,800	(6.0)	\$ 73,300	2.1
5300.00000	Overtime	11,824	10,662	7,500	7,500	-	7,500	-
5500.00000	Employee Benefits	35,021	27,735	33,400	-	(100.0)	-	N/A
5200.00000	Special Pays	-	-	-	1,100	N/A	1,100	-
5625.00000	Medical Dental Vision	-	-	-	7,300	N/A	7,300	-
5630.00000	Medicare	-	-	-	1,200	N/A	1,200	-
5640.00000	Retirement	-	-	-	6,700	N/A	7,100	6.0
5643.00000	Deferred Compensation	-	-	-	300	N/A	300	-
5650.00000	Life/Disability Insurance	-	-	-	800	N/A	800	-
	<b>TOTAL PERSONNEL SERVICES</b>							
		122,076	108,604	117,300	96,700	(17.6)	98,600	2.0
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	72,305	71,878	28,200	28,200	-	28,200	-
6040.00000	Computer Software Support	1,250	-	-	-	N/A	-	N/A
6220.00000	Publications & Dues	413	413	-	-	N/A	-	N/A
6910.00000	Communications	2,356	2,292	2,500	2,400	(4.0)	2,400	-
6920.00000	Gas	260	210	300	300	-	300	-
6930.00000	Electric	118,410	137,489	132,100	138,700	5.0	145,600	5.0
7050.00000	Maintenance & Repair Materials	17,646	18,988	22,000	22,000	-	22,000	-
7070.00000	Maintenance & Repair of Eqpt	60	125	27,000	27,000	-	27,000	-
7110.00000	Hydrant Repair	952	11,084	12,000	12,000	-	12,000	-
7250.00000	Small Tools/Other Equipment	1,667	1,653	2,500	2,500	-	2,500	-
9750.00000	Departmental Overhead	24,000	24,000	24,000	24,000	-	24,000	-
9760.00000	General Overhead	59,000	59,000	59,000	104,100	76.4	104,200	0.1
9770.00000	Risk Management	8,900	9,400	16,800	12,100	(28.0)	14,900	23.1
9780.00000	Building Maintenance/Replacmnt	4,500	4,000	5,200	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	11,500	10,700	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	20,000	19,000	19,000	16,700	(12.1)	13,500	(19.2)
9810.00000	Technology Replacement	7,200	6,200	10,100	1,400	(86.1)	1,400	-
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>							
		350,419	376,432	360,700	391,400	8.5	398,000	1.7
<b>TOTAL EXPENDITURES</b>		<b>\$ 472,495</b>	<b>\$ 485,036</b>	<b>\$ 478,000</b>	<b>\$ 488,100</b>	<b>2.1</b>	<b>\$ 496,600</b>	<b>1.7</b>



**DEPARTMENT: Utilities**  
**PROGRAM: Sewer**

**Account Code: 052-480**

Code	Description	Fiscal Year				% Change from		
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5010.00000	Salaries - Full-time	\$ 62,461	\$ 68,490	\$ 67,500	\$ 68,800	1.9	\$ 69,500	1.0
5300.00000	Overtime	2,131	1,806	-	-	N/A	-	N/A
5500.00000	Employee Benefits	28,940	28,002	29,600	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	-	5,400	N/A	5,400	-
5630.00000	Medicare	-	-	-	1,000	N/A	1,000	-
5640.00000	Retirement	-	-	-	7,500	N/A	8,100	8.0
5643.00000	Deferred Compensation	-	-	-	300	N/A	300	-
5650.00000	Life/Disability Insurance	-	-	-	500	N/A	500	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>93,532</b>	<b>98,298</b>	<b>97,100</b>	<b>83,500</b>	<b>(14.0)</b>	<b>84,800</b>	<b>1.6</b>
<b>MAINTENANCE AND OPERATIONS</b>								
6000.00000	Professional Contract Services	32,874	42,953	30,000	30,000	-	30,000	-
6040.00000	Computer Software Support	-	-	5,000	11,000	120.0	11,000	-
6200.00000	Meetings & Training	-	100	2,000	2,000	-	2,000	-
6220.00000	Publications & Dues	-	-	1,600	1,600	-	1,600	-
6230.00000	Uniforms	-	-	2,500	2,500	-	2,500	-
6910.00000	Communications	1,373	1,315	1,500	3,400	126.7	3,400	-
7050.00000	Maintenance & Repair Materials	453	51	2,000	2,000	-	2,000	-
7070.00000	Maintenance & Repair Equipment	-	-	-	2,500	N/A	2,500	-
7320.00000	Vehicle Operating Expense	-	-	-	2,600	N/A	2,600	-
9750.00000	Departmental Overhead	2,200	2,200	2,200	2,200	-	2,200	-
9760.00000	General Overhead	10,000	10,000	10,000	29,100	191.0	29,400	1.0
9770.00000	Risk Management	1,500	6,600	5,500	8,500	54.5	10,500	23.5
9780.00000	Building Maintenance/Replacmnt	800	2,800	1,700	-	(100.0)	-	N/A
9790.00000	Vehicle Maintenance	5,100	5,125	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	8,000	3,000	3,000	3,000	-	-	(100.0)
9810.00000	Technology Replacement	1,200	4,400	3,300	1,400	(57.6)	1,400	-
9840.00000	Transfer out	125,000	375,000	79,386	54,200	(31.7)	62,700	15.7
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>188,500</b>	<b>453,544</b>	<b>149,686</b>	<b>156,000</b>	<b>4.2</b>	<b>163,800</b>	<b>5.0</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 282,032</b>	<b>\$ 551,842</b>	<b>\$ 246,786</b>	<b>\$ 239,500</b>	<b>(3.0)</b>	<b>\$ 248,600</b>	<b>3.8</b>



**DEPARTMENT:** Internal Service Funds  
**PROGRAM:** Risk Management (Insurance)

**Account Code:** 60-610

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>PERSONNEL SERVICES</b>								
5610.00000	Workers Compensation/Claims	\$ 402,910	\$ 436,433	\$ 286,877	\$ 596,800	108.0	\$ 471,200	(21.0)
	<b>TOTAL PERSONNEL SERVICES</b>	\$ 402,910	\$ 436,433	\$ 286,877	\$ 596,800	108.0	\$ 471,200	(21.0)
<b>MAINTENANCE AND OPERATIONS</b>						\$ 108		
6200.00000	Meetings & Training	\$ 1,085	\$ 215	\$ 3,550	\$ 5,000	40.8	\$ 4,400	(12.0)
7300.00000	Automotive Insurance & Claims	-	4,316	3,000	3,000	-	3,000	-
7310.00000	Liability Insurance & Claims	871,370	242,571	568,226	684,700	20.5	639,100	(6.7)
7330.00000	Special Departmental Supplies	872	(272)	-	-	N/A	-	N/A
	<b>TOTAL MAINTENANCE AND OPERATIONS</b>	873,327	246,830	574,776	692,700	20.5	646,500	(6.7)
<b>TOTAL EXPENDITURES</b>		\$ 1,276,237	\$ 683,263	\$ 861,653	\$ 1,289,500	49.7	\$ 1,117,700	(13.3)



**DEPARTMENT:** Internal Service Funds  
**PROGRAM:** Vehicle Replacement

**Account Code:** 63-630

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	Fiscal Year 2014-15 Amended	2016-17 Estimated	Fiscal Year 2015-16 Adopted
<b>MAINTENANCE AND OPERATIONS</b>								
7320.00000	Vehicle Operating Expense	\$ 175,884	\$ 168,293	\$ -	\$ -	N/A	\$ -	N/A
	<b>OPERATIONS</b>	175,884	168,293	-	-	N/A	-	N/A
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>								
8050.00000	Vehicles	331,485	70,653	179,974	266,000	47.8	179,000	(32.7)
	<b>TOTAL CAPITAL OUTLAY/ IMPROVEMENTS</b>	331,485	70,653	179,974	266,000	47.8	179,000	(32.7)
<b>TOTAL EXPENDITURES</b>		<b>\$ 507,369</b>	<b>\$ 238,946</b>	<b>\$ 179,974</b>	<b>\$ 266,000</b>	<b>47.8</b>	<b>\$ 179,000</b>	<b>(32.7)</b>



**DEPARTMENT:** Internal Services  
**PROGRAM:** Technology Replacement

**Account Code: 064-640**

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2012-13 Actual	2013-14 Actual	2014-15 Amended	2015-16 Adopted	2014-15 Amended	2016-17 Estimated	2015-16 Adopted
<b>CAPITAL OUTLAY/IMPROVEMENTS</b>								
8030.00000	Office Equipment	60,468	178,202	196,000	121,500	(38.0)	43,200	(64.4)
	<b>TOTAL CAPITAL OUTLAY IMPROVEMENTS</b>	60,468	178,202	196,000	121,500	(38.0)	43,200	(64.4)
<b>TOTAL EXPENDITURES</b>		<b>\$ 60,468</b>	<b>\$ 178,202</b>	<b>\$ 196,000</b>	<b>\$ 121,500</b>	<b>(38.0)</b>	<b>\$ 43,200</b>	<b>(64.4)</b>

**PROGRAM DESCRIPTION:**

This program centralizes the payment of and accounting for the City's on-going technology and communications equipment replacement. Each department annually contributes to this program on a pro rata basis. The costs for replacement of technology and communications equipment are then paid directly from this program.

**PROGRAM EXPLANATION:**

Code 803: Funds budgeted in this code include the following computer equipment based on Citywide replacement plan:

FY 2015-16

- Replacement of Monitors/Printers/Scanners/Fax Machines as needed
- Backup Device - Barracuda 890 Replacement
- Spillman Server Maintenance
- L3 Server Replacement
- Maintenance Upgrade SANs
- Firewall - Replacement
- Spam Filter - Mail Foundry Replacement
- COPLINK Integration
- CLASS Upgrade
- Replace Laptops(2)
- Granicus Project (CARRYOVER)

FY 2016-17

- Replacement of Monitors/Printers/Scanners/Fax Machines as needed
- Dispatch Monitor Replacement (3)
- Replace Desktop PC's (22)





## Appendix A – Staffing Plan

	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	Change from FY 2014-15	FY 2016-17 ESTIMATED
<b>General Government - General Fund</b>						
City Manager	1.00	1.00	1.00	1.00	-	1.00
Executive Assistant	1.00	1.00	0.50	0.50	-	0.50
	<b>2.00</b>	<b>2.00</b>	<b>1.50</b>	<b>1.50</b>	-	<b>1.50</b>
<b>Administrative Services - General Fund</b>						
Administrative Services Director	0.00	0.00	0.90	0.90	-	0.90
Administrative Services Manager	1.00	1.00	0.00	0.00	-	0.00
Accounting Supervisor	0.00	0.00	0.65	0.65	-	0.65
Accountant	1.00	1.00	0.00	0.00	-	0.00
Executive Assistant	0.00	0.00	0.50	0.50	-	0.50
Management Analyst	1.00	1.00	0.95	1.00	0.05	1.00
Administrative Secretary	1.00	1.00	0.95	0.95	-	0.95
Sr. Accounting Technician	0.80	0.80	0.80	0.80	-	0.80
Account Clerk	0.25	0.25	0.25	0.25	-	0.25
Finance Director	0.60	0.60	0.00	0.00	-	0.00
	<b>5.65</b>	<b>5.65</b>	<b>5.00</b>	<b>5.05</b>	0.05	<b>5.05</b>
<b>Community Development - General Fund</b>						
Community Development Director	0.30	0.30	0.47	0.48	0.01	0.48
Associate Planner	1.00	1.00	1.00	1.00	-	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	-	1.00
Administrative Secretary/Permit Tech	0.90	0.00	0.00	0.00	-	0.00
	<b>3.20</b>	<b>2.30</b>	<b>2.47</b>	<b>2.48</b>	0.01	<b>2.48</b>
<b>Police - General Fund</b>						
Police Chief	1.00	1.00	1.00	1.00	-	1.00
Captain	2.00	2.00	2.00	2.00	-	2.00
Sergeant	6.00	5.00	4.00	4.00	-	4.00
Police Officer	13.00	13.00	13.00	11.27	-1.73	11.27
Civilian Investigator	1.00	1.00	1.00	1.00	-	1.00
Management Analyst	1.00	0.00	0.00	0.00	-	0.00
Dispatcher	4.00	4.00	4.00	4.00	-	4.00
Records Clerk	1.00	1.00	1.00	0.00	-1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
	<b>30.00</b>	<b>28.00</b>	<b>27.00</b>	<b>24.27</b>	-2.73	<b>24.27</b>
<b>Community Services - General Fund</b>						
Community Services Director	0.00	0.60	0.50	0.50	-	0.50
Recreation and Community Services Director	1.00	0.00	0.00	0.00	-	0.00
Public Works Director / City Engineer	0.45	0.00	0.00	0.00	-	0.00
Community Services Supervisor	1.00	1.00	1.00	1.00	-	1.00
Recreation Coordinator	2.00	1.00	1.00	1.00	-	1.00
Recreation Specialist	1.00	0.00	0.00	0.00	-	0.00



**Community Services - General Fund (cont)**

Management Aide	1.00	0.00	0.00	0.00	-	0.00
Sr. Office Assistant	2.00	2.00	2.00	2.00	-	2.00
Maintenance Supervisor	0.30	0.30	0.30	0.35	0.05	0.35
Water Services Supervisor	0.00	0.00	0.00	0.00	-	0.00
Engineering Technician	0.10	0.10	0.10	0.10	-	0.10
Lead Maintenance Worker	0.50	0.00	0.40	0.60	0.20	0.60
Maintenance Worker	1.40	1.80	1.40	0.55	-0.85	0.55
Water Service Worker II	0.00	0.00	0.00	0.00	-	0.00
Administrative Secretary	0.50	0.50	0.50	0.50	-	0.50
	<b>11.25</b>	<b>7.30</b>	<b>7.20</b>	<b>6.60</b>	<b>-0.60</b>	<b>6.60</b>

<b>TOTAL GENERAL FUND FULL TIME POSITIONS:</b>	<b>52.10</b>	<b>45.25</b>	<b>43.17</b>	<b>39.90</b>	<b>-3.27</b>	<b>39.90</b>
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**Administrative Services - Non-General Fund**

Administrative Services Director	0.00	0.00	0.10	0.10	-	0.10
Accounting Supervisor	0.00	0.00	0.35	0.35	-	0.35
Management Analyst	0.00	0.00	0.05	0.00	-0.05	0.00
Administrative Secretary	0.00	0.00	0.05	0.05	-	0.05
Sr. Accounting Technician	0.20	0.20	0.20	0.20	-	0.20
Account Clerk	0.75	0.75	0.75	0.75	-	0.75
Finance Director	0.40	0.40	0.00	0.00	-	0.00
	<b>1.35</b>	<b>1.35</b>	<b>1.50</b>	<b>1.45</b>	<b>-0.05</b>	<b>1.45</b>

**Community Development - Non-General Fund**

Community Development Director	0.70	0.70	0.53	0.52	-0.01	0.52
	<b>0.80</b>	<b>0.70</b>	<b>0.53</b>	<b>0.52</b>	<b>-0.01</b>	<b>0.52</b>

**Police - Non-General Fund**

Police Officer	2.00	2.00	2.00	2.73	0.73	2.73
	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.73</b>	<b>0.73</b>	<b>2.73</b>

**Community Services - Non-General Fund**

Community Services Director	0.00	0.40	0.50	0.50	-	0.50
Public Works Director / City Engineer	0.55	0.00	0.00	0.00	-	0.00
Maintenance Supervisor	0.70	0.70	0.70	0.65	-0.05	0.65
Water Services Supervisor	1.00	1.00	1.00	1.00	-	1.00
Engineering Technician	0.90	0.90	0.90	0.90	-	0.90
Lead Maintenance Worker	0.50	0.00	0.60	0.40	-0.20	0.40
Maintenance Worker	0.60	1.20	0.60	0.45	-0.15	0.45
Water Service Worker II	3.00	3.00	3.00	3.00	-	3.00
Administrative Secretary	0.50	0.50	0.50	0.50	-	0.50
	<b>7.75</b>	<b>7.70</b>	<b>7.80</b>	<b>7.40</b>	<b>-0.40</b>	<b>7.40</b>

<b>TOTAL NON-GENERAL FUND FULL TIME POSITIONS:</b>	<b>11.900</b>	<b>11.750</b>	<b>11.830</b>	<b>12.100</b>	<b>0.27</b>	<b>12.100</b>
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<b>TOTAL AUTHORIZED FULL TIME FTE, ALL FUNDS:</b>	<b>64.000</b>	<b>57.000</b>	<b>55.000</b>	<b>52.000</b>	<b>-3.00</b>	<b>52.000</b>
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Department Staffing

	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	Change from FY 2014-15	FY 2016-17 ESTIMATED
<b>PART TIME POSITIONS (FULL TIME EQUIVALENT)</b>						
					-	
					-	
					-	
<b>Administrative Services</b>					-	
Cashier/Office Aide (Water Fund)	0.00	0.00	0.40	0.00	-0.40	0.00
Website Technician (Economic Development Fund)	0.00	0.00	0.25	0.00	-0.25	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.65</b>	<b>0.00</b>	<b>-0.65</b>	<b>0.00</b>
<b>Police</b>					-	
Records Clerk	0.00	0.00	0.00	0.50		0.50
Police Reserve Officers (5) (General Fund)	1.12	1.12	1.12	1.12	-	1.12
Per Diem Dispatchers (Varies) (General Fund)	0.54	0.54	0.54	0.54	-	0.54
Community Services Officer (General Fund)	0.00	0.00	0.50	0.50	-	0.50
Parking Control Officer (General Fund)	0.50	0.50	0.50	0.50	-	0.50
Police Service Aide (Public Safety Augmentation Fund)	0.50	0.50	0.50	0.50	-	0.50
	<b>2.66</b>	<b>2.66</b>	<b>3.16</b>	<b>3.66</b>	<b>0.50</b>	<b>3.66</b>
<b>Community Services - General Fund</b>					-	
Recreation Specialist (2)	1.99	1.99	1.99	1.42	-0.57	1.42
Senior Recreation Leader (Varies)	4.79	4.79	4.79	4.79	-	4.79
Recreation Leader (Varies)	2.66	2.66	2.66	2.66	-	2.66
	<b>9.44</b>	<b>9.44</b>	<b>9.44</b>	<b>8.87</b>	<b>-0.57</b>	<b>8.87</b>
					-	
					-	
<b>TOTAL PART TIME POSITIONS (ALL FUNDS):</b>	<b>12.10</b>	<b>12.10</b>	<b>13.25</b>	<b>12.53</b>	<b>-0.72</b>	<b>12.53</b>





## Appendix B – Chart of Accounts

### Revenue Sources

#### **GENERAL FUND (001)**

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

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

**SALES TAX:** Sales and use tax is imposed upon retail transactions. The Orange County sales tax rate is 8.0% of the sale price of taxable goods and services sold at retail businesses in La Palma. The City receives 1.0% of the tax while the remainder is allocated to the State and various transit authorities.

**UTILITY USERS TAX (UUT):** UUT is imposed on consumers of electric, gas, cable television, and telephone services. The current rate is 5.0% and is applied to the amount billed to the customer for utility services. Residents with an annual income less than the median income in Orange County, based on number in the household, can request an exemption from the Utility Users Tax.

**FRANCHISE FEES:** Franchise fees are imposed upon privately owned utility companies for the privilege of using City streets or rights-of-way. The fees are based on a percentage of the utility companies' gross receipts.

**TRANSIENT OCCUPANCY TAX (TOT):** TOT is imposed on occupants of hotel, motel, inn, tourist home, or any lodging facility unless such occupancy is for 30 days or longer. The current tax rate is 9.0% and is applied to the customer's lodging bill.

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

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

**INTERGOVERNMENTAL:** Intergovernmental revenue comes from other governmental agencies. Examples include Motor Vehicle, SB90, and POST reimbursements.

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



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

**USE OF MONEY AND PROPERTY:** Revenue from the use of money and property is derived from the prudent investment of the City's idle funds and rental income.

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

### **SPECIAL REVENUE FUNDS**

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

**STREETS FUND (011):** Revenues to the Streets Fund come from the State of California's Gas Tax (Highway Users Tax). Projects eligible to be funded by Gas Tax monies must be related to the construction, maintenance, or improvement of streets or highways, other than state highways, subject to the provisions of the Streets and Highways Code.

**MEASURE M (012):** Measure M was originally approved by the voters in November 1990 and reauthorized for an additional thirty years in November 2006. Measure M authorized a 0.5% retail sales tax and provides a variety of funding for transportation needs in Orange County. Included in the Measure M Program is a "turnback" provision in which 18% of Measure M funds are returned to cities and the County based on a master plan of arterial highway (MPAH) miles in the city, population and the current sales tax forecast. Measure M funds may only be used for maintaining and improving public transportation projects.

**AIR QUALITY IMPROVEMENT FUNDS (015):** This program is used to account for the revenue derived from motor vehicle registration fees imposed by the South Coast Air Quality Management District (SCAQMD), under AB2766. The goal of projects funded by the Air Quality Improvement Fund is to reduce air pollution from motor vehicles pursuant to the California Health and Safety Code. These funds can only be used for projects that reduce air pollution, as defined by the SCAQMD.

**PUBLIC, EDUCATIONAL, AND GOVERNMENTAL (PEG) FUNDS (016):** The City receives Public, Educational, and Government (PEG) funding through its franchise agreement with Time-Warner Cable and from various other providers through the statewide video franchise. Funding also provides for public service announcements and cable drops at public facilities.

**PUBLIC SAFETY AUGMENTATION (021):** Special tax augmentation funds are generated by a statewide continuance of the 0.5% sales tax. Under Proposition 172, these funds must be allocated to core public safety programs and cannot be used to supplant activities funded by the General Fund.

**ASSET SEIZURE FUNDS (020):** Asset Seizure funds come from real or personal property seized as a result of narcotic investigations. Authority for seizures is covered under Sections 11470 and 11488 of the Health and



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Safety Code and the United States Government Code. These funds can only be used for a variety of law enforcement related items.

**SUPPLEMENTAL LAW ENFORCEMENT SERVICES (SLESF) (022):** California AB3229, Citizen's Option for Public Safety (COPS) Program, was enacted by the voters in 1996. It provides monies statewide for local public safety needs. The Police Department is required to spend these funds on front-line police services, including personnel and/or equipment. SLESF monies cannot be allocated to supplant any existing funding of police services.

**SERVICE AUTHORITY FOR ABANDONED VEHICLES (023):** The Service Authority for Abandoned Vehicles (SAAV) program is administered by the Orange County Transportation Authority, and is funded through vehicle registration fees. This program reimburses the City for time spent investigating abandoned vehicles. Money used in this account is eligible only for equipment or supplies for traffic investigation and vehicle abatement.

**SUCCESSOR AGENCY HOUSING AUTHORITY FUND (038):** The dissolution of redevelopment Statewide required the City to assume housing functions from the former Community Development Commission (CDC). The Successor Agency Housing Authority Fund was established as part of the assumption of responsibilities by the City of the former CDC and is responsible for all housing related matters.

**SUCCESSOR AGENCY DEBT SERVICE FUND (049):** The dissolution of redevelopment Statewide required the City to assume debt service functions from the former Community Development Commission (CDC). The Successor Agency Debt Service Fund was created for repayment of the former CDC bonded indebtedness and other obligations. These expenditures are approved via approval of the ROPS by the Successor Agency.

## **PROJECT FUNDS**

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

**CAPITAL OUTLAY RESERVE (COR) FUND (035):** The COR Fund is used to provide funding for general capital outlay projects as identified in the Capital Improvement Plan (CIP). Funding is typically provided by interfund transfers from the General Fund based on short-term and long-term capital needs.

**ONE-TIME PROJECTS FUND (036):** The One-time Projects Fund was established in FY2013-14. It provides funding for various one-time projects, which are not of a capital nature. Funding is typically provided by interfund transfers from the General Fund based on short-term and long-term needs.

**ECONOMIC DEVELOPMENT FUND (037):** The Economic Development Fund was established in FY2013-14. It provides available funding for different economic development projects. Funding is typically provided by interfund transfers from the General Fund based on short-term needs.



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## **ENTERPRISE FUNDS**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's legislative body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**WATER FUND (050):** The Water Funds provide for the four major program areas to operate the City's water utility, which provides water to La Palma residents and businesses. These include: a) administration; b) production; c) transmission; and d) billing. Revenues to this Fund are derived from bi-monthly water billings. Monies from the Water Fund can only be used for personnel, equipment and activities related to the provision of water to customers.

**WATER CAPITAL RESERVE FUND (055):** The Water Replacement and Water Capital Reserve Funds were combined in FY 2013-14 as part of the City's Sustainable Financial Plan. This fund facilitates the maintenance of adequate reserves to meet emergency reserves, pay for capital projects, and replaces parts of the water system as they wear out, or in reasonable anticipation of their failure. An amount equal to 10% of the replacement value of the water utility system is required to be set-aside at one time, pursuant to the La Palma Municipal Code.

**SEWER FUND (052):** The Sewer Fund provides the funding to operate the City's wastewater utility, which provides sewer services to La Palma residents and businesses. Revenues to this Fund are derived from bi-monthly sewer billings. Sewer service is billed on a consumption basis, at \$.27/unit of water. Monies from the Sewer Fund can only be used for personnel, equipment and activities related to the provision of sewer services to customers.

**SEWER CAPITAL RESERVE FUND (056):** The Sewer Replacement and Sewer Capital Reserve Funds were combined in FY 2013-14 as part of the City's Sustainable Financial Plan. This fund facilitates the maintenance of adequate reserves to meet emergency reserves, pay for capital projects, and replace parts of the sewer system as they wear out, or in reasonable anticipation of their failure. An amount equal to 10% of the replacement value of the sewer utility is required to be set-aside at one time, pursuant to the La Palma Municipal Code.

## **INTERNAL SERVICE FUNDS**

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

**RISK MANAGEMENT (INSURANCE) (060):** The Risk Management Fund provides for the payment and accounting of the City's liability insurances and funds the City's safety program. The costs are distributed on a pro-rata basis to all departments calculated on the percentage of the program budget in comparison to the entire City budget, under Code 9770 (Liability Insurance and Claims). The cost of the pro-rata allocation paid by each program budget is then transferred to the Fund.



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**EMPLOYEE BENEFITS (061):** The Employee Benefits Fund has a target fund balance of \$309,000 to cover unexpected conversion and termination pay. All employee benefits were paid from this fund through FY 2014-15.

**FACILITY MAINTENANCE (062):** The Facility Maintenance Fund has a target fund balance of \$50,000 to cover unexpected minor facility repairs. Citywide maintenance was paid from this fund through FY 2014-15.

**VEHICLE REPLACEMENT (063):** The Vehicle Replacement Fund provides for the costs of vehicle replacement. In FY2014-15, the maintenance costs were moved from this fund, back to each respective department/division admin budget, under expenditure code 7320. The replacement costs are distributed to the various program budgets where the vehicle replacement purchase is being made, under Code 9800 (Vehicle Replacement). The cost of the pro-rata allocation (based on the value and life of each vehicle) are paid by each program budget is then transferred to this Fund.

**TECHNOLOGY REPLACEMENT (064):** The Technology Fund provides for the replacement of the City's various information technology systems, including: computers, network equipment, and telephones. The costs are distributed on a pro-rata basis to all departments calculated on the amount of hardware required or used by the department i in comparison to the entire City budget, under Code 9810 (Computer Maintenance).



## Object Codes

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

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

CODE NO.                    GROUP/OBJECT TITLE

### PERSONNEL SERVICES

5010.00000	<u>Salaries – Full-time</u> : Direct salaries and wages for all regular full-time employed personnel.
5050.00000	<u>Furlough</u> : Unpaid time off due to fiscal issues
5100.00000	<u>Salaries – Part-time</u> : Direct pay for those working less than 40 hours weekly, usually expressed in hourly or flat rates.
5150.00000	<u>Conversion &amp; Termination Pay</u> : Expenses incurred for payment of accrued benefits for departing employees.
5200.00000	<u>Special Pay</u> : Special pay paid for a variety of reasons, including bilingual pay, training officer pay, investigator pay, canine handler pay, motor officer assignment pay, corporal in charge pay, standby duty, call back pay, and water weekend duty pay.
5210.00000	<u>Auto Allowance</u> : Auto allowance paid to City Manager as part of employment agreement
5230.00000	<u>Uniform Allowance</u> : Uniform Allowance paid to sworn personnel for the maintenance and upkeep of uniforms required to be worn on duty.
5300.00000	<u>Overtime</u> : All authorized pay for overtime hours worked in accordance with FLSA requirements.
5302.00000	<u>PD Holiday Pay</u> : Safety Personnel working Patrol and Dispatch receive Holiday Pay in a lump sum in lieu of paid time off
5400.00000	<u>Supplemental Compensation – Recreation</u> : "Stipend" compensation for Recreation Volunteers.
5500.00000	<u>Employee Benefits</u> : Pre FY 2014-15 object code wherein employee benefit expenses were distributed to the programs on a calculated percentage of payroll basis, so that the full cost of the program is known. Citywide expenses are now paid through Human Resources and costs attributable to specific departments are charged directly to that department through payroll.



- 5600.00000 Unemployment Insurance Claims: Payments to the unemployment insurance service provider and to the California Employment Development Department for this State required insurance.
- 5610.00000 Worker's Compensation/Claims: Payments on behalf of the employees of the City's self-insured Workers' Compensation Insurance Program and claims paid under awards.
- 5622.00000 Retiree Health Costs: Health insurance payments made on behalf of retired safety employees hired or retired prior to July 1, 2011.
- 5625.00000 Medical, Dental, Vision: Payments by the City for medical and dental premiums and for the City's self insured vision reimbursement program.
- 5630.00000 Medicare: Employer share of employee Medicare payroll tax.
- 5640.00000 Retirement: Payments into the California Public Employees' Retirement System (CalPERS).
- 5642.00000 Retirement –(Part-Time): Payments into the part time retirement system, which is in place of the traditional social security system.
- 5643.00000 Deferred Compensation: Payments into employee deferred compensation accounts per employee memorandums of understanding or employment contracts.
- 5644.00000 Retirement - Safety Unfunded Liability: Payments to CalPERS for the City's unfunded liability obligations for safety employees and retirees.
- 5645.00000 Retirement – Miscellaneous Unfunded Liability: Payments to CalPERS for the City's unfunded liability obligations for miscellaneous employees and retirees.
- 5650.00000 Life & Disability Insurance: Payments by the City for life and long term disability insurance premiums.
- 5660.00000 Physical Exams: Payment for required pre-employment and annual physicals, as well as health/safety medical services.
- 5910.00000 Cell Phone Allowance: Cell phone allowance for employees who are required to be available by telephone at all times or use a mobile telephone as part of their regular duties.

## **MAINTENANCE & OPERATIONS**

- 6000.00000 Professional Contractual Services: Payments to those rendering services to the City, which are considered technical in nature and not classified specifically within the 600 series.
- 6010.00000 Legal Services: Contract payments for the contracted City Attorney law firm, special counsel and other related legal expenses.



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- 6020.00000 Sales Tax Audit Services: Quarterly sales tax information services and sales tax audit for new sales tax revenue generated.
- 6030.00000 Property Tax Administration Fee: Fee charged by the County of Orange for administration of property tax collection.
- 6040.00000 Computer Software Support: Payments for data processing services not including repair or lease/purchase costs.
- 6050.00000 Custodial Services: Contracted building cleaning services.
- 6060.00000 Property Abatement: Abatement of nuisances at commercial and residential properties.
- 6190.00000 Other Contractual Services: All services rendered to the City not otherwise classified in the 6000 series.
- 6194.40000 Bank Service Charges: Bank and credit card fees charged by the City's banking institution
- 6194.60000 Rec online Charges: Credit card fees charged by the Community Services Department class registration company.
- 6200.00000 Meetings & Training: All expenses attendant to getting to, registering for, and attending training sessions, professional conferences, seminars, representational meetings, tuition fees, meals, hotel/motel, and other affiliated expenses incurred for such events.
- 6210.00000 Mileage Reimbursement/Auto Allowance: Payments to employees for mileage expenses for use of personal vehicles on City business.
- 6220.00000 Publications & Dues: Periodicals and newsletter subscriptions, books, magazines, professional and organizational dues. Includes subscriptions to computer data banks and related electronic services.
- 6230.00000 Uniforms: Purchase of uniform items for employees or rental payments to uniform suppliers.
- 6240.00000 Tuition Reimbursement: A fund set up to reimburse preapproved work related fees for college level classes taken by employees to improve job performance.
- 6250.00000 Employee Recognition Awards: Expenses for employee recognitions.
- 6500.00000 Office Supplies: Envelopes, paper, staples, and similar items.
- 6510.00000 Computer Supplies & Expense: Items used to support the computer system such as ink cartridges and discs.
- 6520.00000 Postage: Includes stamps, postage meter charges, Federal Express, and United Parcel Service costs; not included as a portion of the cost of the purchased commodity.
- 6530.00000 Advertising: Required publication of notices, bid advertisements, zoning notices, ordinances and all other publication expenses, except for printed brochures.



- 6540.00000 Printing & Reproduction: Expense of form reproduction, various printing, and copy charges.
- 6910.00000 Communications: Telephones, cellular devices, and pager costs.
- 6920.00000 Gas: Gas utility charges.
- 6930.00000 Electric: Electric utility charges.
- 7010.00000 Office Equipment Rental and Supplies: Payments for copier and fax leases, overcharges, and toner cartridges. Does not include paper. Supplies in this category only relate to supplies for office equipment, which is leased.
- 7030.00000 Property Leases: Payments on leased property such as the Edison right-of-way.
- 7040.00000 Office Equipment Maintenance: Contractual expense of repairing or servicing typewriter, computer, copying equipment or other such office equipment.
- 7050.00000 Maintenance & Repair Materials: Nails, boards, light fixtures, light bulbs, plumbing fittings, and all such materials bought by the City for installation or use by its employees.
- 7060.00000 Maintenance & Repair Services: Payments to contractors for services rendered in the repair or routine maintenance of City facilities, buildings and equipment, unless more specifically coded to 707, 708, or 709.
- 7070.00000 Maintenance & Repair of Equipment: Payments to contractors or vendors for services and supplies rendered in the routine maintenance or repair of City-owned non-automotive equipment.
- 7080.00000 Maintenance & Repair of Buildings: Payments to contractors for services rendered in the repair of routine maintenance of City-owned buildings for which the City has maintenance responsibility.
- 7090.00000 Maintenance & Repair — Improvements: Payments to contractors or vendors for services and supplies rendered in the repair or maintenance of streets, storm drains, traffic signals and other non-equipment and non-building improvements to property.
- 7100.00000 Pump & Well Repair: All expenses incurred in repair of water system pumps and wells except employee time and benefit costs.
- 7110.00000 Hydrant Repair: Costs of repairing water system fire hydrants, excluding personnel service expense.
- 7120.00000 Meter Maintenance: All non-personnel service expenses for water system meter maintenance and repair.
- 7130.00000 Equipment Rental & Supplies: Rental of portable toilets and sinks for special events, and vehicles leases, as needed.



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- 7250.00000 Small Tools/Equipment: Miscellaneous, small pieces of equipment including rakes, hoes, hammers, wrenches, and other small, non-capital items.
  - 7290.00000 Janitorial Supplies: Cleaning items such as soap, cleanser, wax, paper towels, toilet paper, etc.
  - 7300.00000 Automotive Insurance & Claims: Payments by the City's Vehicle Maintenance and Replacement Fund for the City's self-insurance vehicle liability premium and damage claims settled.
  - 7310.00000 Liability Insurance & Claims: Payments for all City insurance coverage, and for property damage liability, fidelity bonds, and other guards against loss for all but automotive-related exposure.
  - 7320.00000 Vehicle & Equipment Operating Expense: Gasoline, fuel, oil, lube, parts, tires, repair charges, and all other expenses attached to operations of City-owned vehicles and automotive equipment.
  - 7330.00000 Special Departmental Supplies: A type of supply or service peculiar to a department not used by another department.
  - 7330.34010 Special Departmental Supplies: Halloween
  - 7330.34020 Special Departmental Supplies: July 4 Run for Fun
  - 7330.34030 Special Departmental Supplies: La Palma Days
  - 7330.34040 Special Departmental Supplies: Community Activities and Beautification Committee (CAB)
  - 7330.34050 Special Departmental Supplies: Volunteer Recognition
  - 7340.00000 Personnel Services and Supplies: Recruitment and testing supplies and services and employee informational materials.
  - 7345-54104 Property Lease: Expenses related to the leasing of city-owned property
  - 7380.00000 Community Events: Special supplies for communitywide events such as Red Ribbon Week and Meals on Wheels.
  - 7390.00000 Community Relations: Non-personnel services expenses for Community Relations Programs.
  - 7400.00000 Other Awards: Awards for recognition of effort or accomplishment within the community.
  - 7410.00000 Police Range: All non-personnel and non-capital costs incurred in police firing range activities.
  - 7420.00000 Street Tree Replacement: Costs involved in the removal and replacement of street trees.



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- 7460.00000     Entry Fees: Payment of admission fees.
  - 7470.00000     Water Pumping Charge – Orange County Water District: Payments for water withdrawn by the City wells, paid to the Orange County Water District.
  - 7480.00000     Chlorination: Water system chlorine purchase and repair/ maintenance of chlorinating equipment, excluding personnel service expense.
  - 7490.00000     Water Purchase – Metropolitan Water District: Payments to the Metropolitan Water District for importing water.
  - 7500.00000     Evidence and Property Control: Services and supplies for the control of evidence.
  - 7700.00000     Administrative Costs: General and departmental administration costs of the City for items related to CDC business.
  - 7850.00000     Prior Year Adjustment: Adjustment of prior year's charges.
  - 7860.00000     Depreciation: Systematic amortization of fixed assets excluding land.
  - 7900.00000     Bond Principal: Scheduled principal payments of 1993 tax allocation bonds and 2001 tax allocation refunding bonds by the CDC.
  - 7910.00000     Interest Payment: Payment of interest on any City bonded indebtedness.
  - 7950.00000     Senior Housing: Payments or transfers associated with ground lease.

## **CAPITAL OUTLAY AND IMPROVEMENTS**

- 8010.00000     Building Improvements: Any improvement to City facilities/buildings.
- 8020.00000     Furniture & Fixtures: All furniture and fixtures purchased.
- 8030.00000     Office Equipment: All office equipment such as typewriters, duplicating machines, calculators, computers and similar assets having a value of more than \$500 and a life span of more than two years.
- 8040.00000     Machinery & Equipment: Capital assets of a mechanical nature having a cost greater than \$500 and a life expectancy of more than two years.
- 8050.00000     Vehicles: Depreciable capital assets of a self-propelled nature having a value greater than \$500 and a life span of more than two years.
- 8131.00000     Arterial Pavement management: Expenses related to the City's Arterial Pavement rehabilitation costs.



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## INTERFUND ALLOCATION ACCOUNTS - RESTRICTED

- 9750.00000     Departmental Overhead: Department overhead based on the 2010 Cost Allocation Plan that is applied to the Water and Sewer utilities.
- 9760.00000     General Overhead: General administrative overhead based on the 2010 Cost Allocation Plan that is applied to the Water and Sewer utilities.
- 9770.00000     Liability Insurance & Claims: Transfers of predetermined prorated amounts from operational budgets to the City's Risk Management (Insurance) Fund for applicable vehicle liability and damage claim costs.
- 9780.00000     Building Replacement: Transfers of predetermined prorated amounts from operational budgets to the City Facility Maintenance Fund to defray the cost of building occupancy charges, office and building equipment charges, furniture fixed asset charges and internal rental charges.
- 9790.00000     Vehicle Maintenance: To pay for fuel, oil, repairs, insurance, and overhead. Vehicle Maintenance purchases are not made out of individual accounts. In FY2014-15, vehicle maintenance costs were moved to each respective department/division administration budget, under expenditure code 7320
- 9800.00000     Vehicle Replacement: Money budgeted in this account represents this program's share of the annual pro rata dollar amount which is transferred to the internal service Vehicle & Replacement account to create a reserve for future vehicle replacements. No vehicles are directly purchased from individual department budgets.
- 9810.00000     Technology Replacement: Money budgeted in this account represents a program's annual pro rata dollar amount which is transferred to the internal service Computer Replacement Reserve account to create a reserve for future computer replacements or upgrades.
- 9840.00000     Transfer Out: Transfers to other funds for expense paid on behalf of the program transferring the funds.



## Appendix C – Financial Policies

### CITY OF LA PALMA Fund Balance Reserve Policy

Fund balance refers to the difference between assets and liabilities in the city’s governmental funds balance sheet. This information is one of the most widely used elements of state and local government financial statements. Financial statement users examine fund balance information to identify the available liquid resources that can be used to pay down unfunded liabilities, finance capital improvements, or enhance the overall financial position of the city. Fund balance is a tool the City uses to have an effective long-term financial plan, as well as to ensure sufficient liquidity to meet its financial obligations in the short-term.

#### **PURPOSE**

This policy is derived from the City’s Sustainable Financial Plan which was adopted on March 18, 2014, and supersedes all other Fund Balance and Reserve Fund documents. There are two purposes to this policy:

1. To establish the financial reporting procedures for reporting unrestricted fund balance within the annual financial statements for the City’s governmental funds (General Fund, Special Revenue Funds, and Capital Projects Funds). Unrestricted fund balance (comprised of Committed, Assigned, and Unassigned categories) is only reported within the City’s governmental funds.
2. To provide guidance on maintaining reasonable levels of reserves in both governmental and proprietary funds. In addition, the policies will help guide current and future allocation levels to the five Internal Service Funds in a manner that maintains reasonable fund balance levels in each, without the funds being “over-allocated” in any given fiscal year.

#### **FINANCIAL REPORTING**

##### **Overview**

There are three categories of funds per generally accepted accounting principles:

- Governmental funds (e.g., the General Fund, Special Revenue Funds, and Capital Projects Funds)
- Proprietary funds (e.g., water and sewer enterprise funds, vehicle maintenance/replacement, insurance, and related internal service funds)
- Fiduciary funds (e.g., former Community Development Commission funds)

The Governmental Accounting Standards Board (GASB) Statement No. 54 governs the City’s reporting of fund balance for governmental funds. This section is intended to meet those reporting requirements for governmental funds.

## **Governmental Fund Reporting**

There are generally limitations on the purpose for which all or a portion of the resources of a governmental fund may be used. The force behind these limitations can vary significantly, depending upon their source. Consequently, the fund balance reported in the annual financial statements is categorized into five components whereby each component identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The five components of fund balance are as follows:

- **Nonspendable:** Resources that are 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.
- **Restricted:** Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted** (comprised of either Committed, Assigned, or Unassigned components):
  - **Committed:** Resources that are constrained to specific purposes by a formal action of the City Council such as an ordinance or resolution. The constraint remains binding unless removed in the same formal manner by the City Council.
  - **Assigned:** Resources that are constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed.
  - **Unassigned:** Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories. Within all other governmental funds, the negative residual resources in excess of what can be properly classified as nonspendable, restricted, or committed.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.

## **RESERVE BALANCES**

The City of La Palma's Reserve Policies have two primary objectives:

1. **To determine the available liquid resources; and**
2. **To provide the information necessary to make informed financial decisions.**

The fund balance classifications of the City's General Fund are designed to clarify the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent, rather than to simply represent the financial resources available for appropriation. The Emergency Reserve and Revenue Volatility policies are designed to ensure that the City has adequate reserves for catastrophic emergencies, unexpected large expenditures, and both long- and short-term drops in revenue. The reserve policies, as applied to the five Internal Service Funds, are designed to provide guidance on maintaining a reasonable fund balance level in each fund. The goal of internal service funds is to provide enough liquidity in each to meet current as well as longer-term funding needs, while ensuring they are not overly funded to the extent ongoing operations are impaired by over-allocation.

The fund balance is only an approximate measure of liquidity or working capital. Therefore, it is necessary for the City to recognize how fund balance is constituted and isolate funds that are needed for longer-term obligations, discern what funds are restricted for specified purposes, and classify those funds that are not available at all.

**NONSPENDABLE AND RESTRICTED FUND BALANCE:** The first two classifications are subject to requirements outside the local governing body's control for financial decision-making and planning purposes. "Nonspendable" resources are essentially irrelevant because, by their nature, they are not liquid (i.e., land or similar non-cash assets). "Restricted" resources are of no discretionary value given the restrictions placed upon them by a third-party outside of the City's control (i.e., reserve funds required to be set aside for bond payments).

### **Nonspendable**

Some of the assets that are included in determining the City's fund balance are inherently nonspendable:

- Assets that will never convert to cash, such as prepaid items and inventories.
- Assets that will not convert to cash within sixty (60) days from the start of the fiscal year, such as long-term loans receivable, and non-financial assets held for resale.
- Assets that must be maintained intact pursuant to legal or contractual requirements, such as an endowment.

### **Restricted**

Restricted funds describe the portion of the fund balance that is subject to externally enforceable legal restrictions, these restrictions fall into three (3) categories:

- (i) Restrictions are imposed by parties altogether outside the scope of the City's governance:
  - Creditors (typically through a debt covenant)
  - Grantors (typically state, federal and other governmental agencies)

- Contributors
  - Other governments.
- (ii) Restrictions that arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose, such as:
- Gas taxes must be used for street repair
  - Prop C must be used for fixed transit routes
  - Prop A must be used for transit programs
  - Measure R must be used for local street repair
- (iii) Long-term loans receivable and non-financial assets that are collected can also be considered Restricted if the collected funds are subject to an externally enforceable restriction on how they can be spent.

Restricted Funds include, but are not limited to the following:

- **Gas Tax/Highway Users Tax** (Described in Detail under Utility Funds)
- **Measure M2 Fund**
- **Air Quality Improvement/AB 2766 Fund**
- **Public, Educational, and Government (PEG) Fund**
- **Asset Seizure Fund**
- **Supplemental Law Enforcement Services Fund**
- **Service Authority for Abandoned Vehicles Fund**
- **Park Development Fund**
- **Successor Agency Housing Authority Fund** (This fund was created through the dissolution of the La Palma Community Development Commission (CDC)).

### **Committed**

Pursuant to an ordinance or a resolution, the City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes. The commitment remains in effect until removed in the same manner in which the commitment was established. Although the Council's action to commit fund balance must occur prior to the end of the fiscal reporting period, the amount may be determined subsequently.



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The City has established two commitments within the General Fund. The details of these commitments are explained within the Reserves Section of this document:

- Cash Float Reserve of \$250,000. This amount is not intended to vary from year to year.
- Revenue Volatility Reserve (RVR) with an initial amount of \$1,000,000. The Administrative Services Director will determine any additions to be made to the RVR after analysis of the audited financial statements; any additions to the RVR will be made and applied in the following fiscal year.

The City has established two funds for which the entire fund balance will be committed. Although combined with the General Fund for financial reporting purposes, the following are shown as separate funds within the City's internal accounting records. It is the Council's intent to have the fund balance of these funds, as established within the City's internal accounting records, to be shown as committed fund balance on the annual financial statements. Further, it is the Council's intent that the fund balance commitments may be used only for the identified purposes.

- Emergency Reserve Fund: This fund balance commitment may be used in emergency situations. Such situations are identified within the Reserves section of this document.
- Economic Development Fund: This fund balance commitment may be used for economic development projects, including assistance with attracting, growing, and retaining businesses which promote the City's economic vitality and strengthen or diversify its tax base.

### **Assigned**

Assigned funds describe the portion of General Fund reserves that reflect the use of resources by the La Palma City Council intended for unprogrammed and/or unfunded capital and infrastructure projects.

This policy delegates to the Administrative Services Director the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

It is the City's intent that the fund balances in the Capital Outlay Reserve Fund (COR) and in the One-time Projects Capital Projects Fund be considered to be Assigned Fund Balance for financial reporting purposes, as determined by the Administrative Services Director at the end of each fiscal year.

### **Unassigned**

The General Fund may have net resources in excess of what is classified in one of the four previous categories. This amount is presented as the unassigned fund balance. Only the general Fund can report a positive unassigned fund balance; however, all governmental funds can report a negative unassigned fund balance.

This policy logically dictates that any amount of fund balance classified as “unassigned” is in excess of 100% of General Fund expenditures since the “committed” and “assigned” amounts equal 100% of General Fund expenditures. This policy allows for “unassigned” funds in excess of 100% of General Fund expenditures and places no specific restrictions on their use. In general, the City Council could choose to utilize “unassigned” fund balance for one-time projects in a given fiscal year, such as technology upgrades, infrastructure improvements, economic development efforts, or other such one-time uses.

### **Minimum Fund Balance Levels**

The following governmental funds have a minimum fund balance level as of the end of each fiscal year:

- General Fund: A minimum fund balance of \$1,250,000 (comprised of a \$1,000,000 Revenue Volatility Reserve Commitment and a \$250,000 Cash Flow Float Reserve Commitment).
- The Emergency Services Fund (a committed component of the General Fund for financial reporting) should have a minimum fund balance of \$9,000,000.

The General Fund’s minimum fund balance policy is reported in the notes to the annual financial statements. The minimum fund balance is shown in the annual financial statements as unassigned fund balance except for those portions which reflect fund balance commitments as previously defined.

**Cash Float Reserve.** This reserve policy establishes a commitment to maintain \$250,000 within the General Fund for cash float purposes. Monies in excess of this amount will be transferred to other funds at the direction of the City Council after the end of each fiscal year and after the Comprehensive Annual Financial Report is completed.

**Revenue Volatility Reserve (RVR).** This reserve policy establishes a commitment for a Revenue Volatility Reserve (RVR) within the General Fund with an initial and target fund balance amount of \$1,000,000. The RVR serves as a resource for smoothing typical cycles of ongoing revenues by setting funds aside in years with better than average revenue and utilizing that accumulated revenue in years with significant but temporary revenue decreases. Interest earnings for this Reserve will be transferred to the General Fund. Any additions to be made to the RVR will be determined by the Administrative Services Director after analysis of the audited financial statements; any additions to the RVR will be made and applied in the following fiscal year.

In no case may the RVR be used to support General Fund ongoing expenditures when the revenue reduction is not considered to be temporary. Qualifications for expenditure require both of the following:

- A significant revenue loss, defined as at least 5% of the General Fund’s prior year revenue
- A temporary revenue decrease defined as no more than 5 years in expected duration

**Emergency Reserve Fund.** This reserve policy establishes a commitment for an Emergency Reserve Fund with a minimum fund balance of \$9,000,000 as of the end of each fiscal year with 60% of that amount reserved for economic uncertainties and the remaining 40% committed for capital reserves.

Appropriations from the Emergency Reserve commitment can only be made by formal City Council action, with the exception of interest earnings, which will be transferred to the General Fund.

Generally, appropriations and access to these funds will be reserved for emergency situations. Examples of such emergencies include, but are not limited to:

- Reduction in revenue equal to or greater than 20% of adopted General Fund appropriations
- An unplanned, major, catastrophic event such as a natural disaster requiring expenditures over 10% of General Fund adopted appropriations
- Unfunded and/or unpredictable State or Federal legislative or judicial mandates
- Any other unforeseen event that causes the City to expend funds in excess of 10% of General Fund adopted appropriations

**Economic Development Fund.** This reserve policy establishes a commitment for an Economic Development Fund with an initial fund balance of \$250,000 to be used for economic development projects, including assistance with attracting, growing, and retaining businesses which promote the City's economic vitality and strengthen or diversify its tax base

**Capital Outlay Reserve Fund (COR).** This reserve policy establishes an assignment for unprogrammed/unfunded capital and infrastructure projects with transfers into COR being calculated and made to demonstrate full funding of anticipated projects within the SFP planning period (11 years). Additional funding beyond the regular contribution may also be made to either lower future annual contributions or increase the Fund balance beyond the target level. These funds serve as a resource for all non-proprietary fund capital projects and supplements special revenue funds such as Streets and Measure M2. It can also be used for major emergency or unexpected repairs of the City's streets, hardscape, facilities, communication and technology systems, or other City-owned property and for funding infrastructure or capital projects which are not part of the approved Capital Improvement Program (CIP) (i.e., unfunded projects).

**One-time Projects Fund.** This reserve policy establishes an assignment for unprogrammed/unfunded non-recurring expenses, typically related to short-duration activities or one-time projects, which may include, but are not limited to: projects identified in the City's Capital Reserve Fund Improvement Plan; equipment replacement where the expected life of the equipment exceeds five years; technology replacements or upgrades, including energy conservation and communications; one time transfers or use to pay down already incurred unfunded liabilities; temporary use of reserves committed to provide additional resources for General Fund operations where a significant and temporary reduction in ongoing General Fund revenues is anticipated; and one time transfers to maintain target fund balance levels in the Revenue Volatility Reserve.

Within the One-time Projects Fund, specific projects listed include, but are not limited to:

- 800 MhZ project in the amount of \$819,500 (These monies were set aside to fund the City's portion of a four-year countywide project).

## **Utility Funds**

The La Palma City Code establishes two utilities—water and sewer—and four utility related funds, two for operating expenditures and two for capital expenditures. The combined total of the operating expenditure and capital expenditure funds of each utility shall retain an amount equal to ten percent (10%) of the replacement value of the fixed assets of that specific utility as an emergency replacement within each fund. Additionally, City Code specifies a Special Gas Tax Street Improvement Fund.

**Special Gas Tax Street Improvement Fund.** This fund is created in the City treasury a special fund to be known as the "Special Gas Tax Street Improvement Fund." All moneys received by the City from the State under the provisions of Sections 2106 through 2116 of the Streets and Highways Code (Streets and Highways Code §§ 2106—2116) for the acquisition of real property or interest therein, or the construction, maintenance or improvement of streets or highways other than State highways, shall be paid into such fund. All moneys in such form shall be expended exclusively for the purposes authorized by and subject to all of the provisions of Sections 2106 through 2116 of the Streets and Highways Code (Streets and Highways Code §§ 2106—2116).

**Water and Sewer Funds.** The Water Fund and Sewer Fund are created to fund the operating expenditures of each utility. Each fund shall be credited monthly with the calculated amount of moneys generated from the revenues of the utility which represent a fixed asset charge. Such amounts shall be estimated annually as part of the annual budget process, contained in and enumerated by the budget, and appropriated from such anticipated estimated revenues. Such moneys as are accumulated in each replacement fund shall be expended only under the following circumstances:

- By appropriation in the annual budget.
- By vote of four-fifths of the members of the City Council if at a time other than at the time of budget adoption.
- For specifically enumerated projects only.

**Water and Sewer Capital Reserve Funds.** The Water Capital Reserve Fund and the Sewer Capital Reserve Fund are created to fund the replacement value of utility fixed assets.

- The combined total of the two Water funds as enumerated in subsection (c)(1) and (c)(3) of this section shall retain an amount equal to ten percent (10%) of the replacement value of the fixed assets of the water utility as a reserve within the funds.
- The combined total of the two Sewer funds as enumerated in subsection (c)(2) and (c)(4) of this section shall retain an amount equal to ten percent (10%) of the replacement value of the fixed assets of the sewer utility as a reserve within the funds.

The reserve amounts must be fully funded before moneys may be expended for projects, except that moneys may be expended from either capital reserve fund account on four-fifths' vote of the City Council. Such appropriation action by the City Council shall enumerate the nature of the emergency, make the emergency appropriation, and appropriate moneys for publicity of said emergency and the situation surrounding such emergency.

### **Replenishment of Reserves**

In keeping with the principles discussed in this policy, when Fund Balance Reserve levels fall below the policy levels, the City Council, will develop a reserve replenishment plan to return the reserves to their policy levels. This plan will seek to return the reserves to their policy levels within the SFP planning period and in most cases between one (1) to three (3) years, per City Council direction.

### **Internal Service Fund Reserves**

Internal service funds are used to centrally manage and account for specific program activity in a centralized fund. The revenue (resources) for these funds generally comes from internal charges to Departmental operating budgets, based on different allocation methods depending on the internal service provided. Each of these internal service funds are classified as Proprietary funds in the City's annual financial statements (Comprehensive Annual Financial Report, CAFR). These funds have several functions:

- Normalizing departmental budgeting for programs and uses that have life cycles greater than one fiscal year, helping to facilitate level budgeting for expenditures that could be erratic from year to year (such as vehicles or technology replacement)
- Serve as a repository of a reasonable amount of savings to utilize for long-term asset replacement and/or funding liabilities
- Enable appropriate distribution of citywide costs to individual Departments and programs, which more readily establishes the true costs of various operations

The City of La Palma has five (5) Internal Service Funds:

- Employee Benefits
- Risk Management
- Vehicle and Equipment Replacement
- Facilities Maintenance
- Technology

The guiding purpose of each fund is to gather enough resources to meet annual expenses as well as maintain a reasonable fund balance for contingency purposes. Therefore, this policy will enumerate



minimum fund balance levels for each internal service fund based on specific fund-type metrics. The intent of this policy is twofold:

- 1. To ensure sufficient resources exist in each internal service fund to pay for annual, ongoing expenses while maintaining a reasonable reserve to fund replacement purchases (i.e., annual vehicle replacement); and,**
- 2. Establish a fund balance level for each fund that is reasonable and prevents the over-accumulation of resources beyond what is needed for normal operating needs plus any amount required for emergency or contingency needs.**

### **Internal Service Fund Procedures**

The following procedures will be utilized to establish reserve levels for each of the five Internal Service Funds:

#### **Employee Benefits**

This fund allocates all of the costs related to maintaining a highly functioning full-time and part-time work force. Some of the major expenses allocated to each Department and Program through this fund are: CalPERS retirement, health insurance, dental insurance, workers compensation, tuition reimbursement, and other Human Resources management expenses (e.g., training).

This policy states that the fund balance level for the Employee Benefits fund will be calculated using 50% of the amount of compensated absences, as noted in the CAFR "Statement of Net Assets." This amount represents 50% of the total outstanding liability of all accrued employee vacation and sick time. Furthermore, while the CAFR "Statement of Net Assets" lists this liability as that "due within one year" versus "due beyond one year," it is prudent to establish a fund balance level based on the total amount of compensated absences, regardless of when the liability can reasonably be expected to be converted to an expense.

Using "compensated absences" as a measurement for appropriate fund balance allows for one type of liability to be covered. Being able to show how the "compensated absences" liability could be fully covered, if in the highly unlikely scenario the entire amount needed to be converted to an expense, is a useful metric upon which to base a reserve level policy.

#### **Risk Management**

This internal service fund is responsible for allocation costs related to the City's insurance coverage. The City of La Palma is a member of the California Joint Powers Insurance Authority (CJPIA). This pooled insurance joint powers authority (JPA) allows La Palma, as a small city, to receive insurance coverage at a reasonable amount.

Therefore, this policy establishes a reserve amount of \$1,000,000. This reserve level provides sufficient funding to cover annual insurance expenses while providing additional funds for any unseen, emergency needs (i.e., contingency reserve) such as an adverse legal judgment, a large one-time

deductible payment, or other similar one-time expense. It should be noted that the City's Emergency Reserve Commitment (as established in this policy) could also be utilized as a further source of funds in the event of a large insurance related claim.

## **Vehicle Replacement**

The City has a fleet of rolling stock and other equipment that is maintained and replaced through the Vehicle internal service fund. The City's Police, Public Works, and Recreation and Community Services Departments comprise the largest users of and contributors to the Vehicle internal service fund. This fund receives operating resources from Departments in order to fund the regular replacement of major pieces of equipment (primarily rolling stock) at their economic obsolescence.

This policy establishes a reserve level equal to one-third (33%) of the replacement value of all rolling stock. The definition of rolling stock includes such equipment as Police patrol vehicles, Public Works utility trucks, and Recreation and Community Services utility vehicles. The replacement value shall be that updated and used annually as part of the budget development process. This metric was chosen since the average, annual total replacement value of vehicles for the past seven years has been approximately \$200,000. The one-third of the replacement value reserve level would actually be three times higher than this seven year historical actual expenditure amount. Setting the reserve level at one-third of the replacement value of all rolling stock will provide sufficient funds should there be a need for a one-time, larger than normal expenditure related to fleet services.

## **Facilities Maintenance**

The Facilities internal service fund is responsible for costs related to routine maintenance (i.e., custodial services) of City Hall, Police Building and Central Park offices and community center. The City maintains a long-term, facilities master plan that is utilized to guide long-range budgeting for major building expenses. Capital projects are funded out of the Capital Outlay Reserve Fund.

This reserve policy establishes a reserve level in the amount of \$50,000, which represents a reasonable contingency for unanticipated maintenance issues which do not rise to the capital project level.

## **Technology**

The City's computer network, communications system (i.e., telephone), desktop and peripheral hardware, and technology software expenses are accounted for in the Technology internal service fund. This fund is utilized for periodic replacement of desktop computers, the annual expense related to enterprise-wide software licenses (i.e., Microsoft Office), upgrades to servers and networks, and maintenance and upkeep of the communications (i.e., telephones) system.

The reserve level established for this internal service fund shall be the full replacement value of the City's entire technology network, as determined annually through the budget development process. Choosing this reserve level metric does not suggest the funds would be used to completely replace the technology in use. Instead, it is a useful measure to allow for periodic upgrades and enhancements to the City's collection of information and communications technology, while also providing sufficient funds to meet annual operating costs.

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## **Replenishment of Internal Service Fund Reserve Levels**

In keeping with the principles discussed in this policy, when the reserve level of any Internal Service Fund falls below the policy levels as outlined here, the Finance Director will adjust allocations to those Internal Service Fund which have insufficient reserve levels beginning with the immediately succeeding fiscal year from when the reserve deficiency occurs. Allocation levels will be adjusted through the budget process in a manner that seeks to return the Internal Service Fund reserves to their policy levels within one (1) to three (3) years.

### **SUMMARY**

#### **Components of the Fund Balance**

##### **Nonspendable Fund Balance**

- Inherently nonspendable
- Portion of net resources that cannot be spent because of their form
- Portion of net resources that cannot be spent because they must be maintained intact

##### **Restricted Fund Balance**

- Externally enforceable limits on use
- Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments
- Limitations imposed by law through constitutional provisions or enabling legislation

##### **Committed Fund Balance**

- Council/Agency Self-imposed Limitations set in place prior to the end of the fiscal year
- Limitation imposed at highest level of decision making that requires formal action at the same level to remove

##### **Assigned Fund Balance**

- Limitation resulting from intended use
- Intended use established by the Finance Director

##### **Unassigned Fund Balance**

- Total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus)

- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit)

### Use of Fund Balance

- Restricted
- Committed
- Assigned

## **GLOSSARY**

State and local governments use three broad categories of funds: *governmental* funds, *proprietary* funds, and *fiduciary* funds.

**Governmental** funds include the following.

- *General* fund. This fund is used to account for general operations and activities not requiring the use of other funds.
- *Special revenue* funds are required to account for the use of revenue earmarked by law for a particular purpose. State and federal fuel tax revenues require special revenue funds, because federal and state laws restrict these taxes to transportation uses.
- *Capital projects* funds are used to account for the construction or acquisition of fixed assets such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists only until completion of the project. Fixed assets acquired and long-term debts incurred by a capital project are assigned to the government's *General Fixed Assets* and *Long-Term Debts*.
- *Debt service* funds are used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund to account for their repayment.

The debts of special assessment and proprietary funds are serviced within those funds, rather than by a separate debt service fund.

- *Special assessment* funds account for public infrastructure improvements financed by special levies against property holders. Sidewalk and alley repairs often rely on special assessments.

**Proprietary** funds include the following.

- *Internal service* funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. A printing shop, which takes orders for booklets and forms from other offices and is reimbursed for the cost of each order, would be a suitable application for an internal service fund.

- *Enterprise* funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water and sewage utilities are common examples of government enterprises.

**Fiduciary** funds are used to account for assets held in trust by the government for the benefit of individuals or other entities. The employee pension fund, created by the State of Maryland to provide retirement benefits for its employees, is an example of a fiduciary fund. Financial statements may further distinguish fiduciary funds as either *trust* or *agency* funds; a trust fund generally exists for a longer period of time than an agency fund.



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**CITY OF LA PALMA**

**AND**

**SUCCESSOR AGENCY TO THE DISSOLVED**

**COMMUNITY DEVELOPMENT**

**COMMISSION OF THE CITY OF LA PALMA**

**Statement of Investment Policy**

**Updated January 2015**



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**CITY OF LA PALMA  
AND  
SUCCESSOR AGENCY TO THE  
DISSOLVED COMMUNITY DEVELOPMENT COMMISSION OF THE  
CITY OF LA PALMA  
STATEMENT OF INVESTMENT POLICY  
UPDATED JANUARY 2015**

- I. PURPOSE**
- II. OBJECTIVE**
- III. SCOPE**
- IV. STANDARDS OF CARE**
  - 1. PRUDENCE
  - 2. DELEGATION OF AUTHORITY
  - 3. ETHICS AND CONFLICTS OF INTEREST
- V. INTERNAL CONTROLS**
- VI. SUITABLE AND AUTHORIZED INVESTMENTS**
- VII. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**
- VIII. CUSTODY AND DELIVERY OF SECURITIES**
- IX. REPORTING METHODS**
- X. POLICY CONSTRAINTS**
  - 1. CITY CONSTRAINTS
  - 2. LEGAL CONSTRAINTS
- XI. POLICY REVIEW**



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**CITY OF LA PALMA  
AND  
SUCCESSOR AGENCY TO THE  
DISSOLVED COMMUNITY DEVELOPMENT COMMISSION  
OF THE CITY OF LA PALMA  
STATEMENT OF INVESTMENT POLICY  
UPDATED JANUARY 2015**

**I. PURPOSE**

This Statement of Investment Policy is intended to provide a guideline for the prudent investment of temporary idle cash and restricted monies and to outline a policy for maximizing the efficiency of the cash management system. The cash management system of the City of La Palma and the Successor Agency of the Dissolved Community Development Commission of the City of La Palma (Successor Agency) is designed to accurately monitor and forecast expenditures and revenues, thus insuring the investment of monies to the fullest extent possible.

**II. OBJECTIVE**

Pursuant to Government Code Section 53600.5, the primary investment objective is to safeguard the principal of the funds under City control (safety). The secondary objective is to meet the liquidity needs of the City (liquidity). The third objective is to achieve a return on funds under the City's control (yield). Attempts to obtain highest interest yields possible are a statement of fact as long as investments meet the criteria required for safety and liquidity.

**III. SCOPE**

This Investment Policy applies to activities of the City and the Successor Agency with regard to investing the financial assets of all funds under the City's and Successor Agency's<sup>1</sup> control, including the following: General Fund, Special Revenue Funds, Assessment Funds, Internal Service Funds, Capital Projects Funds, Debt Service Funds, Reserve Funds, Trust and Agency Funds, and any other Funds that may be created from time to time with the exception of deferred compensation assets (pension and other post employment benefits) held in a trust and the proceeds of bond issues.

**IV. STANDARDS OF CARE**

**1. PRUDENCE**

The standard of prudence to be used by investment officials shall be the "prudent investor" standard as set forth in Section 53600.3 of the California Government Code, which states in part that, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a

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<sup>1</sup> Throughout this investment policy, it shall be understood that any reference to City is inclusive of the Successor Agency.



trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Agency.” The prudent investor standard shall be applied in the context of managing the overall portfolio.

## 2. DELEGATION OF AUTHORITY

The authority to manage and operate the investment program is granted to the Treasurer (or his/her designee) pursuant to Section 53607 of the California Government Code. Individuals who may execute investment transactions are those persons who are authorized by resolution to deposit, invest, make payment of, or transfer public funds. No other person may execute an investment transaction. (Throughout this policy, it shall be understood that wherever duties of the “Treasurer” are mentioned, such reference extends to the Treasurer’s designee.)

The City may delegate investment authority to an investment advisor. The advisor will follow the Investment Policy and such other written instructions as are provided.

## 3. ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Treasurer any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City’s portfolio.

## V. INTERNAL CONTROLS

The Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse.

The Treasurer shall establish the investment functions so that specific responsibility for the performance of duties and segregation of duties are assigned with a clear line of authority and responsibility. The functions of authorizing, recording transactions, and performing reconciliation’s are handled by separate persons to reduce the risk that a person is in a position to conceal errors or fraud in the normal course of duty.



The current segregation of duties is as follows:

<b>Function</b>	<b>Responsibility</b>
Develop formal investment policy	Treasurer and City Manager
Review formal investment policy	City's Auditing Firm
Adopt formal investment policy	City Council
Execute investment transactions	Treasurer (the above signer as well as signer listed below) City Manager
Investment verification and recordation	Accounting Supervisor
Reconcile investment records to bank statements	Administrative Services Director
Verify and countersign investment reconciliation	City Manager

While no internal control system, however elaborate, can guarantee absolute assurance that the City's assets are safeguarded, it is the intent of the City's internal control system to provide reasonable assurance that management of the investment function meets the City's objectives. These internal controls shall be reviewed annually by the independent auditor.

## VI. SUITABLE AND AUTHORIZED INVESTMENTS

The California Government Code (Sections 16429.1, 53601, 53630, and 53684) allows the City to invest in the following instruments:

<b>Investment Type</b>	<b>Maximum Maturity</b>	<b>Authorized Limit (%)</b>	<b>Rating or Other Code Requirements</b>
Local Agency Bonds	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
State of California Obligations	5 years	None	None
Other 49 State Obligations	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U. S. Agencies	5 years	None	None
Bankers' Acceptances <sup>(a)</sup>	180 days	40%	None
Commercial Paper <sup>(b)</sup>	270 days	25%	Highest letter and number rating by NRSRO



Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements <sup>(c)(d)</sup>	92 days	20% of base	None
Medium-Term Notes <sup>(e)</sup>	5 years	30%	“A” rating
Mutual Funds <sup>(f)(g)</sup>	N/A	20%	Multiple
Money Market Mutual Funds <sup>(h)</sup>	N/A	20%	AAA by two NRSROs or Advisor Requirements
Collateralized Bank Deposits	5 years	None	None
Asset-Backed Securities <sup>(i)</sup>	5 years	20%	“AA” Issue Rating/“A” Issuer Rating
Supranationals (IBRD, IADB, IFC)	5 years	30%	“AA” rating
Joint Powers Authority Pool/Local Government Investment Pools (LGIPs) <sup>(j)</sup>	N/A	None	Advisor Requirements
Local Agency Investment Fund (LAIF)	N/A	None	None
County Pooled Investment Funds	N/A	None	None
Time Deposits (non-negotiable CDs)	5 years	None	Bank must have a branch in CA and have a minimum CRA rating of satisfactory. Must be FDIC insured or meet State proscribed collateral requirements.

<sup>(a)</sup>No more than 30% of surplus funds may be invested in Bankers’ Acceptances of any one commercial bank.

<sup>(b)</sup> Commercial paper issuers must be organized and operating with the U. S. and have assets in excess of \$500 million. No more than 10 percent of the outstanding commercial paper of any single corporate issuer may be purchased by the local agency.

<sup>(c)</sup> May exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.

<sup>(d)</sup> Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency and the securities used for the agreement must have been held by the issuer for at least 30 days.

<sup>(e)</sup> “Medium-term notes” are defined in Government Code Section 53601 as “all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating with the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S.”

<sup>(f)</sup> No more than 10% of an agency’s surplus funds may be invested in any one mutual fund.

<sup>(g)</sup> A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years experience investing in instruments authorized by Government Code Sections 53601 and 53635.

<sup>(h)</sup> A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations (NRSROs) or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years experience investing in money market instruments with assets under management in excess of \$500 million.

<sup>(i)</sup> Issuer must have an "A" rating or better for the issuer's debt as provided by a nationally recognized rating agency.

<sup>(j)</sup> A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years experience investing in instruments authorized by Government Code Section 53601, subdivisions (a) to (q).

The City of La Palma and Successor Agency is limiting its purchase of investments to the following vehicles. Where this Policy specifies a percentage limitation for a particular security type or issuer, that percentage is applicable at the time the security is purchased. No more than 5% of the City's portfolio shall be invested in any one issuer regardless of sector except for the U.S. Treasury, Federal Agencies, supranationals, and pools (including LAIF, LGIPs, and money market funds). Credit criteria listed in this section refers to the credit rating at the time the security is purchased. If an investment's credit rating falls below the minimum rating required at the time of purchase, the City's investment advisor (if any) and Treasurer will review the rating agency action and decide whether to sell or hold the investment.

- LAIF (Local Agency Investment Fund) – a special fund in the State Treasury which local agencies may use to deposit funds for investment. There is no minimum investment period and the minimum transaction is \$5,000, in multiples of \$1,000 above that, with a maximum balance of \$50,000,000 as of December 31, 2009 for any agency. However, any investment with LAIF must comply with other self-imposed restrictions as specified in this Investment Policy. The City is restricted to a maximum of fifteen transactions per month. It offers high liquidity because deposits can be converted to cash in twenty-four hours and no interest is lost. All interest is distributed to those agencies participating on a proportionate share basis determined by the amounts deposited and the length of time they are deposited. Interest is paid quarterly. The State retains an amount for reasonable costs of making the investments, not to exceed one-half of one percent of the earnings.
- Non-negotiable deposits in a state or national bank, savings association or federal association, federal or state credit union in the State of California. In accordance with California Government Code Section 53635.2, to be eligible to receive City deposits, a financial institution shall have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities. Certificates of deposit are required to be collateralized as specified under Government Code Section 53630 et seq. The City, at its discretion, may waive the collateralization requirements for any portion that is covered by Federal Deposit Insurance Corporation (FDIC) insurance. The City shall have a signed agreement with any depository accepting City funds per Government Code Section 53649. No deposits shall be made at any time in certificates of deposit issued by a state or federal credit

union if a member of the City Council or the Treasurer serves on the board of directors or any committee appointed by the board of directors of the credit union. In accordance with Government Code Section 53638, any deposit shall not exceed that total shareholder's equity of any depository bank, nor shall the deposit exceed the total net worth of any institution. Eligible non-negotiable CDs shall have a maximum maturity of 2 years. No more than 25% of the City's portfolio may be invested in non-negotiable CDs.

- U. S. Treasury bills, notes, bonds, or certificates of indebtedness, for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
- Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state. Obligations eligible for investment under this subdivision with maturities in excess of one year must be rated "A" or its equivalent or better by a nationally recognized statistical rating organization (NRSRO). Obligations eligible for investment under this subdivision with maturities under one year must be rated at least "A-1," its equivalent, or better by a NRSRO.
- Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California. Obligations eligible for investment under this subdivision must be rated "A" or its equivalent or better by a NRSRO. Obligations eligible for investment under this subdivision with maturities under one year must be rated at least "A-1," its equivalent, or better by a NRSRO.
- Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency. Obligations eligible for investment under this subdivision must be rated "A" or its equivalent or better by a NRSRO. Obligations eligible for investment under this subdivision with maturities under one year must be rated at least "A-1," its equivalent, or better by a NRSRO.
- Bankers' acceptances otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Purchases of bankers' acceptances shall not exceed 180 days' maturity or 25% of the City's portfolio that may be invested pursuant to this section.

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Eligible bankers' acceptances must be rated in the highest letter and number rating as provided for by a NRSRO.

- Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or paragraph (2):
  - 1) The entity meets the following criteria: Is organized and operating in the United States as a general corporation. Has total assets in excess of five hundred million dollars (\$500,000,000). Has debt other than commercial paper, if any, that is rated "A" or higher, or the equivalent, by a NRSRO.
  - 2) The entity meets the following criteria: Is organized within the United States as a special purpose corporation, trust, or limited liability company. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond. Has commercial paper that is rated "A-1" or higher, or the equivalent, by a NRSRO.

Purchases of eligible commercial paper may not exceed 25% of the market value of the City's portfolio or have a term to maturity which exceeds 270 days.

- Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a federally- or state-licensed branch of a foreign bank. Eligible negotiable CDs with maturities in excess of one year must be rated "A" or its equivalent or better by a NRSRO. Eligible negotiable CDs with maturities under one year must be rated at least "A-1," its equivalent, or better by a NRSRO. No more than 30% of the City's portfolio may be invested in negotiable CDs.
- Medium-term corporate notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of 5 years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Medium-term corporate notes shall be rated in a rating category "A" or its equivalent or better by a NRSRO. No more than 30% of the City's portfolio may be invested in corporate notes.
- Asset-Backed Security (ABS). Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-back certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond of a maximum of five years maturity. Eligible securities must be rated, by a nationally recognized rating service, as "AA" or higher, and the issuer of the security must have an "A" or higher



- rating for its debt as provided by a NRSRO. No more than 20% of the City's portfolio may be invested in this type of security.
- Supranational. Beginning January 21, 2015. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated at least "AA" by a NRSRO. No more than 30% of the City's portfolio may be invested in this security type.
  - Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1, et seq.). To be eligible for investment pursuant to this subdivision these companies shall either: have an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than 5 years experience managing money market mutual funds and with assets under management in excess of \$500,000,000, or attain the highest ranking letter or numerical rating provided by not less than two of the three largest NRSROs. No more than 20% of the City's portfolio may be invested in money market funds.
  - Shares of beneficial interest issued by a joint powers authority, Local Government Investment Pools (LGIPs), organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:
    - 1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.
    - 2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (o), inclusive.
    - 3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).
  - Passbook Savings Account. The City may invest in savings accounts for temporary holdings of funds.
  - Checking Accounts. The City may maintain checking accounts or "demand deposits" to deposit or withdraw cash at any time without prior notice or penalty.
  - Other investments that are, or may be deemed legal investments by the California Government Code and which are approved by the City Council.

## **VII. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The Treasurer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained for approved or security broker/dealers selected by credit worthiness that are authorized to provide investment services to the City. The purchase by the City of any investment other than those purchased directly from the issuer, will be purchased either from an institution licensed by the State as a broker-dealer, as defined in Section 25004 of the Corporations Code, which is a member of the Financial Industry Regulatory Authority (FINRA), or a member of a federally regulated securities exchange, a national or state chartered bank, a federal or state association (as defined by Section 5102 of the Financial Code), or a brokerage firm designated as a Primary Government Dealer by the Federal Reserve Bank.

If the City has an investment advisor, the investment advisor may use its own list of authorized broker/dealers to conduct transactions on behalf of the City.

## **VIII. CUSTODY AND DELIVERY OF SECURITIES**

All security transactions entered into by the City shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party bank custodian designated by the Treasurer and evidenced by safekeeping receipts.

## **IX. REPORTING METHODS**

The Treasurer shall prepare a quarterly investment report as permitted by Section 53646 of the California Government Code, which provides a clear picture of the status of the current investment portfolio. The report should be provided to the City Manager and legislative body within 30 days following the end of the quarter covered by the report. The report should include the following:

- a. Type of investment
- b. Institution or issuer
- c. Date of maturity
- d. Amount of deposit or cost of security
- e. Current market value of securities and source of market value
- f. State that there are sufficient funds to meet the next 6 months' obligations or provide an explanation as to why sufficient monies shall or may not be available
- g. State that investments are in compliance with the City's investment policy or manner in which the portfolio is not in compliance

## **X. POLICY CONSTRAINTS**

### **1. CITY CONSTRAINTS**

The City of La Palma operates its pooled idle cash investments under the Prudent Investor Standard. The Treasurer will evaluate local banks and savings institutions and may invest idle cash funds with such institutions when the criteria for prudent investment previously stated are met. The City operates its investment pool according to State and self-imposed constraints. It does not buy stocks; it does not speculate; it does not deal in futures or options. It does not purchase or sell securities on margins or invest in derivative type investments such as inverse floaters, range notes or interest only strips derived from a pool of mortgages as prohibited under Section 53601.6 of the California Government Code. Any investment extending beyond a five-year period requires prior City Council approval at least 90 days in advance.

## 2. LEGAL CONSTRAINTS

Surplus funds must be deposited in State or national banks, State or Federal savings associations or State or Federal credit unions within the State of California. The deposits cannot exceed the amount of the bank's or savings and loan's paid-up capital and surplus.

The bank or savings and loan must secure public funds deposits with eligible securities having a market value of 100% of the total amount of the deposits. State law also allows as an eligible security, first trust deeds having a value of 150% of the total amount of the deposits.

(a) The Treasurer may waive, at his or her discretion, security for that portion of a deposit which is insured pursuant to federal law. Currently, the first \$250,000 of a deposit is federally insured.

## XI. POLICY REVIEW

As required by Section 53646 of the California Government Code, any change in this policy shall be considered by the City Council at a public meeting. Additionally, this policy may be reviewed annually at a public meeting of the City Council to ensure its consistency with the overall objectives or preservation of principal, liquidity, and return, and its relevance to current law, financial and economic trends.



Title: <b>Purchasing Policy</b>		Section: <b>F</b>
Effective Date: <b>April 22, 2002</b>		Approved By: <b>Terry Matz, Interim City Manager</b>
Revised: <b>July 23, 2012</b>		Page Numbers <b>27 of 198</b>

10.0 Policy (Municipal Code Section 2-39)

The purposes and objectives of the purchasing policy are:

To obtain supplies, equipment and services for the various City Departments at the lowest possible cost commensurate with the quality and quantity needed.

To exercise positive fiscal control over purchases through the use of contracts, purchase orders and other authorized procedures.

10.10 Authority (Municipal Code Sections 2-40 and 2-41)

According to the Municipal Code, purchases are to be made in accordance with allocations approved in the City budget. In adopting this section of the Municipal Code, however, the City Council recognized that in certain unanticipated exception cases, administrative necessity dictates that a certain latitude be permitted in the implementation of the purchasing system.

No officer or employee, other than the City Manager, or his/her designee, or the Mayor by City Council action, can bind the City to any contract or purchase order.

The City Attorney provides legal consultation regarding contracts and agreements.

20.0 Bidding (Municipal Code Section 2-42)

The Municipal Code provides guidance for when a purchase is or is not subject to bidding, and what monetary thresholds dictate when bidding is required.

20.10 Formal Bids (Municipal Code Section 2-42 and 2-43)

The purchase of supplies, materials, equipment and services of estimated value greater than twenty-five thousand dollars (\$25,000) per Section 2-42(a) shall require the approval of the City Council following a formal bid procedure as set forth in Section 2-43 of the Municipal Code. Purchases shall not be divided into smaller amounts to avoid formal bid procedures.

Purchases shall be by written contract or approved purchase order pursuant to the procedure hereinafter prescribed. Purchases shall be awarded to the bidder whose bid is most responsive to the City in terms of price, quality and timeliness and where the bidder is determined by the City Council to be the most highly qualified and responsible bidder to supply the materials, supplies or service.

(a) Notices inviting bids. Notices inviting bids shall include a description of specifications of the articles to be purchased, delivery, conditions and discounts, and shall state where bid documents and specifications may be secured, the time and place for filing and of opening bids, and when the award will be made or all bids rejected.

(1) Public notice. Notices inviting bids shall be published in a newspaper of general circulation in the city at least ten days before the date of opening of the bids. As an alternative, when publication in a newspaper is not practical, notices may be posted in at least three public places in the City that have been designated by City Council action as the places for posting public notices.

(2) Other notices. The City Manager, or his/her designee shall also advertise pending purchases by notices in such publications or trade journals or in such other manner as the City Manager may deem appropriate so as to ensure that competitive bids are secured by the City.



(b) Bidder's security. When deemed necessary by the City Manager or his/her designee bidder's security may be prescribed in the public notices inviting bids. Bidders shall be entitled to return of bond security; provided, however, that a successful bidder shall forfeit his bond security upon his refusal or failure to execute the contract within the time period specified in the bid documents after the notice of award of contract has been mailed, unless in the latter event the city is solely responsible for the delay in executing the contract. The City Council may, on refusal of the successful bidder to execute the contract, award it to the next most responsive bidder. If the City Council awards the contract to the next most responsive bidder, the amount of the first most responsive bidder's security shall be applied by the City to the contract price differential between the first most responsive bid and the second most responsive bid, and the surplus, if any, shall be returned to the first most responsive bidder.

(c) Bid opening procedure. Sealed bids shall be submitted to the City Manager or his/her designee and shall be identified as "bids" on the envelope. Bids shall be opened in public at the time and place stated in the public notices or as soon thereafter as possible. The date and time bids are received shall be marked on the envelope. Bids received after the deadline established in the notices inviting bids shall be returned to the bidder unopened. A tabulation of all bids received shall be open for public inspection during regular business hours for a period of not less than thirty calendar days after the bid opening. The name of the most responsive bidder will be identified.

(d) Rejection of bids. For stated reason, the City Council may reject any or all bids presented and readvertise for bids pursuant to the procedure hereinabove prescribed.

(e) Tie bids. If two or more bids received are the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay of readvertising for bids, the City Council may at its discretion accept the one it chooses or accept the lowest bid made by one of the bidders, after negotiation with the bidders that are tied at the time of the bid opening.

(f) Performance bonds. The City Council shall have authority to require a performance bond before entering into a contract or approving a purchase order in such amount as it shall find reasonably necessary to protect the best interests of the City.

#### 20.20 Informal Bids (Municipal Code Section 2-44)

The purchase of supplies, materials, equipment and services of an estimated value of twenty-five thousand dollars (\$25,000) or less shall be made pursuant to an informal bid procedure as set forth in Municipal Code section 2-44.

Purchases may be made in the open market pursuant to the procedure described in this Section 20.20. However, all bidding may be dispensed with for purchases having a total estimated value of one thousand dollars (\$1,000) or less. Purchases shall be awarded to the bidder whose bid is most responsive, highly qualified and responsible to the City in terms of price, quality and timeliness.

Informal bid purchases shall, wherever possible, be based on at least three bids, with the exception of purchases of one thousand dollars (\$1,000) or less where bidding is not required. The department shall solicit bids from prospective vendors, personally, by telephone, by written request, or by public notice posted on the public bulletin board at City Hall. Documentation of the bids received should be summarized and attached to the purchase order when it is submitted for approval. Purchasing from a sole source must be documented and attached to the purchase order and signed by the Department Director.<sup>2</sup> Exceptions may be approved by the City Manager.

#### 20.30 Other Public Agency Bids

The purchase of supplies, materials, equipment and services may be accomplished in accordance with any bid awarded by another public agency for which the City would normally follow its own formal or informal bid procedures.

<sup>2</sup> Throughout this Purchasing Policy, any reference to "Department Director" and his/her authority under this policy encompasses the positions of Administrative Services Manager, Community Development Director, Finance Director, Public Works Director, Recreation and Community Services Director, and the Chief of Police.



If the item or service to be purchased exceeds twenty-five thousand dollars (\$25,000), City Council approval shall be obtained. The City Council shall be informed in the staff report that the purchase is to be made on the basis of another agency's bidding procedure.

If the item or service to be purchased is \$25,000 or less, the City Manager shall sign the purchase order, which shall include a statement on the purchase order that another public agency's bidding procedure was used and the name of the agency.

#### 20.40 Certain Professional Services

The procurement of professional and other non-public works contractual services may be made on the basis of the qualification and experience of the bidders, and without following either formal or informal bid procedures.

If the professional service to be retained exceeds twenty-five thousand dollars (\$25,000), City Council approval must be obtained using a professional services agreement. If the professional service is twenty-five thousand dollars (\$25,000) or less, the purchasing Department must utilize the City's "standard professional services agreement," which has been approved by the City Attorney as a template. Professional services agreements of \$25,000 or less must be executed (signed) by the City Manager. The original signed version of the agreement shall be forwarded to the City Clerk's office.

In addition, a purchase order must be completed and signed according to the signatory levels of approval in Section 30.20 of this policy. A copy of the executed professional services agreement must be attached to each purchase order.

#### 30.00 General Purchasing Policies and Authority

Purchase of miscellaneous, minor items valued at sixty dollars (\$60) or less may be made by Petty Cash, in accordance with the requirements specified in subsection 40.10

Department Directors have the authority to approve the purchase of necessary goods and services of one thousand dollars (\$1,000) or less without the use of a purchase order.

Open purchase orders are established with vendors who are used by most or all departments for similar goods and services on a regular and frequent basis. Open purchase orders do not have a monetary limit but they cannot exceed the Purchasing Policy thresholds in Figure 2. Open purchase orders are established for two fiscal years at a time.

Blanket purchase orders are established with vendors on a department specific basis, and shall be used exclusively by that department, with a monetary limit determined by the Department Director and approved per the signatory authority in Section 30.20 (see Figure 1). Examples of goods and services purchased under a blanket purchase order include: office supplies, special department equipment (e.g., police patrol equipment), etc.

The Finance Director shall approve the establishment of any new open or blanket purchase order by vendor name, including any monetary limit required for blanket purchase orders. A Master List of Open and Blanket Purchase Orders shall be maintained by the Finance Department.

#### 30.10 Purchase Orders

Purchase order requisitions are designed to request approval for the purchase of goods or services. Purchase order forms are available from the Finance Department.

Confirming purchase orders are not allowed. The purpose of a purchase order is to obtain written authorization for a purchase prior to when the purchase is made.



Department Directors may requisition the purchase of non-contract items within the limits of the budget. The Purchase Order shall be completed with the following information:

- Name and address of vendor
- Quoted price, including appropriate sales tax and delivery/freight charges, if known
- A “not to exceed” amount if an exact price is not known
- Date and method of delivery requested
- Detail specifications
- Budget account number (Fund-Department-Object Code)
- Whether the material, service, or supply is budgeted or not budgeted

Purchase orders for commodities or services where an informal bidding procedure has been used must be accompanied by a memorandum, or other appropriate documentation, from the Department Director. The memorandum must include specific information concerning the written quotations received and the Department Director’s recommendation for purchase.

30.20 Procedures for Purchase Orders

Purchase orders shall first be submitted to the Finance Director or his/her designee, who shall confirm there is budgetary authority to make the purchase and that funding is available in a specific program budget.

The Finance Director, or his/her designee, shall initial the purchase order noting that there is funding available for the purchase of the material, supply or service.

For all purchase orders, the following dollar amount limits with accompanying signatory authority are hereby established below, in Figure 1:

**Figure 1**

<b>Purchase Amount</b>	<b>Signatory Authority:</b>
\$0 - \$1,000	<b>No purchase order required</b> , Department Director assumes purchasing authority
\$1,001 - \$5,000	<b>Purchase order required</b> with Department Director and Finance Director approval
\$5,001 - \$25,000	<b>Purchase Order required</b> with Department Director, Finance Director and City Manager approval

After the final signatory authority level of approval (per Figure 1), the approved original and vendor copy of the purchase order are to be delivered to the vendor. The department copy is to be retained in the department and used to verify the returned acknowledgement and the receipt of delivery. The original signed by the vendor is to be attached to the invoice when payment is requested. If the vendor fails to return the purchase order, the invoice shall serve as documentation that the vendor agreed that it would supply the materials or supplies.

The receipt portion of the purchase order should be signed by the employee who receives any materials, whenever possible. It is recognized, however, that it may not be possible to sign the purchase order document upon receipt of the materials. Quantities listed on the invoice are to be compared with the quantities shown on the purchase order by the department before submitting the invoice for payment.

30.30 Emergencies

In the event of an emergency, a Department Director may make an exception to the normal purchasing procedure, as provided in Municipal Code Section 2-46. The responsibility remains to follow the procedures detailed in this Purchasing Policy after the fact to insure uniformity. In this case, a report to the City Manager must accompany the purchase order.



#### 40.0 Petty Cash Advance – Over \$60

A cash disbursement or reimbursement may be obtained from the Finance Department up to a maximum of \$150. A petty cash form or expense reimbursement request form may be used. The form shall be signed by the Department Director, and then approved by the City Manager, before being submitted to the Finance Department. The form shall include the date, description of the item to be purchased and account number. Exceptions to the maximum cash advance amount may be made at the discretion of the City Manager.

#### 40.10 Petty Cash Funds

Petty cash amounts will be advanced to accommodate miscellaneous minor expenditure requirements of sixty dollars (\$60) or less and for which normal payment provisions are not practical. Authorized departmental fund amounts are as follows:

City Manager	\$300
Police Department	\$300
Recreation and Community Services	\$400
Public Works	\$300

In order to simplify the petty cash replenishment process, a \$1,500 master petty cash fund is hereby authorized, to be administered by the Finance Department. Departments needing replenishment of their petty cash supply shall provide appropriate documentation to the Finance Director or his/her designee. The Finance Department will replenish the master petty cash fund periodically by processing an appropriate Disbursement Request.

#### 40.20 Invoices

When an invoice is received, the Department that requested the services and/or purchased the supplies, etc is required to check the calculations of the invoice to ensure accuracy (including verifying correct sales tax amount). A Disbursement Request shall then be prepared by the Department only after verifying the accuracy of the invoice.

The Disbursement Request shall include the following:

- Name and address of the vendor to be paid
- Date of the Register of Demands on which the payment is to be made (i.e., City Council meeting at which the warrant register will be presented)
- Purchase order number if the item was purchased using this method; and the word “contract” or “agreement” if the item was authorized using a contract or professional services agreement
- A description of the item purchased using thirty (30) characters or less (this description will appear on the warrant register presented at the City Council meeting)
- Amount of the purchase and a total amount if several items appear on the Disbursement Request
- Account number(s) to which the item is to be charged (Fund-Department-Object Code)
- Initials of the Department Director indicating approval of the payment
- Directions to the Finance Department for handling of the payment

After completion of the Disbursement Request with the above information, the Disbursement Request shall be forwarded to the Finance Department. The Finance Director or his/her designee has authorization to approve Disbursement Requests for routine items and will seek City Manager approval for those considered not routine.

All discrepancies between the amount(s) stated on the purchase order and/or in the contract/agreement and the amount of the invoice shall not exceed twenty percent (20%) of the original purchase order amount. Any discrepancy must be noted in writing by the Department Director and submitted with the request for payment. Altered invoices must also be accompanied by a written notation as to the reason the invoice was changed.

If the invoice amount exceeds the purchase order amount by twenty percent (20%) of the original purchase order amount, a new purchase order will be required.

#### 40.30 Purchases Not Requiring a Purchase Order or Invoice

There are a variety of instances when the item to be purchased does not have an invoice or necessitate a purchase order. The following are examples of these instances:

- Conference registration
- Training courses, seminars, and/or webinars
- Subscriptions to publications
- Organizational dues
- Overpayments or reimbursements for cancelled recreation programs
- City Council and Development Committee remuneration
- Food for the City Council, committees, events, etc. \*
- Utilities (telephone, gas, electric)

An employee needing to make one of these purchases shall obtain approval from their Department Director prior to making the purchase. When the invoice is received for the item, a Disbursement Request shall be completed subject to the procedure set forth in Section 40.20. Appropriate documentation shall accompany the Disbursement Request of the item purchased.

*\* If a catering service, restaurant, or similar food service provider is used, and the amount exceeds \$1,000, then a purchase order is required.*

#### Use of City Credit Card

Use of the City credit card must be authorized by the City Manager, or his/her designee. Single item purchases shall be for one thousand dollars (\$1,000) or less. The City credit card is to be used only when normal payment provisions (purchase order, invoice or petty cash) are not possible or feasible. The credit card may be used for the following purchases:

- Hotel, airline or shuttle reservations
- Food for the City Council, committees, events, etc.
- City Council, City Manager, Oral Board meals
- Other items as approved by the City Manager

After obtaining approval for use of the City credit card, the credit card may be accessed from the City Manager's Office. Immediately upon use, the Department using the credit card shall forward documentation of the purchase made (including the Department Director's written approval) using the credit card to the City Manager's Executive Assistant. The City Manager's Executive Assistant is responsible for processing the Disbursement Request for the monthly credit card invoices, using this documentation.

It is not the intent of this policy to allow for personal purchases to be made using the City's credit card. The only exception is for purchases made as part of hotel, airline or shuttle reservations that are personal in nature (i.e., double room, personal items billed to the hotel room, spouse's airfare, etc.) but billed to the City's account. The employee shall make restitution for any personal purchases made in these events immediately upon return.

#### 40.50 Vendor Credit Cards

After a purchase is made using a vendor credit card, documentation of the purchase shall be sent immediately to the person managing vendor credit cards for the Department. The documentation shall be matched with the monthly invoice, and a Disbursement Request prepared by the Department for all purchases made using the vendor credit card.

Under no circumstances shall personal purchases be made using vendor credit cards. However, in the case that this occurs, the employee shall inform his/her supervisor and make immediate restitution of the personal purchase made.



**Figure 2**

**Purchasing Policy Thresholds**

<b>Purchase Amount</b>	<b>Signatory/Approval Authority:</b>
Over \$25,000	City Council approval required, with formal bidding
\$5,001 to \$25,000	City Manager, Finance Director and Department Director approval required, with formal or informal bidding
\$1,001 to \$5,000	Department Director and Finance Director approval required with formal or informal bidding
\$0 - \$1,000	No purchase order required. No bidding required
\$60 or less	Petty Cash with Department Director approval

**Approved by:**

\_\_\_\_\_/s/\_\_\_\_\_  
Terry Matz  
Interim City Manager

**Date:**

\_\_\_\_ July 23, 2012 \_\_\_\_\_





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## Appendix D – Fee Schedules

**Schedule No. 1  
Building and Safety Fee Schedule**

No.	Service	August 2010 Amount	COLA 1.015	Proposed June 2015 Amount
<b>Building Permit Fees</b>				
1	Building Permit Fee Based on Total Valuation Per Current ICC Building Valuation Data and Table 1-A of the 1998 Uniform Building Code			
2	Tenant Improvements	\$32.00/s.f. = Valuation	Per Table	N/A
3	Patio Cover	\$15.00/s.f. = Valuation	Per Table	N/A
4	Patio Enclosure	\$18.00/s.f. = Valuation	Per Table	N/A
5	Block Wall (6 foot or less)	\$32.00/l.f. = Valuation	Per Table	N/A
6	Block Wall (Over 6 foot)	\$60.00/l.f. = Valuation	Per Table	N/A
7	Retaining Wall	\$60.00/l.f. = Valuation	Per Table	N/A
8	Re-roof	\$120.00/square = Valuation	Per Table	N/A
9	Swimming Pool/Spa	\$50.00/s.f. = Valuation	Per Table	N/A
10	Swimming Pool Demolition	By Valuation	Per Table	N/A
11	Special Sign Permit	\$45.00	\$45.68	\$45.70
12	Permit Issuance Fee - B & S	\$23.00	\$23.35	\$23.40
13	Special Building Inspection	\$170.00	\$172.55	\$172.60
14	Building Demolition Permit	\$226.00	\$229.39	\$229.40
15	Building Relocation Inspection	\$226.00	\$229.39	\$229.40
16	Sign Face Replacement	\$85.00	\$86.28	\$86.30
17	Signs-Wall or Fascia	\$198.00	\$200.97	\$201.00
18	Signs-Monument/Freestanding	\$198.00	\$200.97	\$201.00
19	Reinspection Fee (LPCC Sec 10-99)	\$40.00	\$40.60	\$40.60
20	Temporary C of O (LPCC Sec 10-99)	\$65.00	\$65.98	\$66.00
21	Building Plan Check Fee	65% of total Permit Fee	Per Table	N/A
22	Energy Plan Check Fee	20% of total Permit Fee	Per Table	N/A
23	General Plan Maintenance Fee	5% of Permit Fee	5% of Permit Fee	N/A
24	Microfilm Fee 8.5" x 11"	\$0.12	\$0.12	\$0.20
25	Microfilm Fee 11" x 17" or larger	\$1.35	\$1.37	\$1.40
<b>Electrical Permit Fees</b>				
26	Permit Issuance Fee - Electrical	\$23.00	\$23.35	\$23.40
27	Electrical Services (200 amp)	\$148.00	\$150.22	\$150.30
28	Electrical - New Residential (Per Square Foot)	\$0.07	\$0.07	\$0.10
29	Electrical - New Commercial (Per Square Foot)	\$0.09	\$0.09	\$0.10
30	Electrical - New Warehousing (Per Square Foot)	\$0.05	\$0.05	\$0.10
31	Electrical - Motor 0 - 1 hp	\$5.00	\$5.08	\$5.10
32	Electrical - Motor >1 - 5 hp	\$7.00	\$7.11	\$7.20
33	Electrical - Motor >5 - 15 hp	\$9.00	\$9.14	\$9.20
34	Electrical - Motor >15 - 50 hp	\$18.00	\$18.27	\$18.30
35	Alternate Electrical Fees - 5 Lighting Fixtures = 1 Unit	\$57.00	\$57.86	\$57.90
36	Alternate Electrical Fees - Multi-outlet Assembly, each 20 Fixtures = 1 Unit	\$57.00	\$57.86	\$57.90
37	Temporary or Construction Electrical Service	\$57.00	\$57.86	\$57.90
38	Temporary Use of Permanent Service	\$57.00	\$57.86	\$57.90
39	Each Additional Supporting Pole	\$10.00	\$10.15	\$10.20
40	Area Lighting Standards	\$23.00	\$23.35	\$23.40
41	Private Residential Swimming Pool - Electrical	\$85.00	\$86.28	\$86.30
42	Commercial Swimming Pool - Electrical	\$141.00	\$143.12	\$143.20
43	Portable Spa - Electrical	\$33.00	\$33.50	\$33.50
44	Spa - Electrical	\$57.00	\$57.86	\$57.90
45	Inspection of Reinstalled Meter	\$45.00	\$45.68	\$45.70
46	Miscellaneous Electrical Work	\$45.00	\$45.68	\$45.70
47	Illuminated Sign	\$57.00	\$57.86	\$57.90
48	Solar Rack: <1,500 cf	\$40.00	\$40.60	\$40.60
49	Solar Rack: each additional 1,500 cf	\$40.00	\$40.60	\$40.60

**Schedule No. 1  
Building and Safety Fee Schedule**

No.	Service	August 2010 Amount	COLA 1.015	Proposed June 2015 Amount
50	Other Solar Equipment	\$40.00	\$40.60	\$40.60
51	PV Solar Panels	\$188.00	\$190.82	\$190.90
52	PV Solar Plan Check	\$110.00	\$111.65	\$111.70
53	Electric Vehicle Charging Station w/dedicated service	\$148.00	\$150.22	\$150.30
54	Generators, Transformers, Battery Storage Device	\$45.00	\$45.68	\$45.70
55	Electrical Plan Check Fee	65% of Permit Fee	N/A	65% of Permit Fee
<b>Mechanical Permit Fees</b>				
56	Permit Issuance Fee - Mechanical	\$23.00	\$23.35	\$23.40
57	Fireplace Permit	\$85.00	\$86.28	\$86.30
58	Fireplace Plan Check	\$45.00	\$45.68	\$45.70
59	Mechanical Permit - Furnace	\$78.00	\$79.17	\$79.20
60	Installation/Relocation of Swimming Pool Heater	\$68.00	\$69.02	\$69.10
61	Installation/Relocation/Replacement of Vent not Included in Appliance Permit	\$30.00	\$30.45	\$30.50
62	Mechanical Permit - Heat/Cool	\$85.00	\$86.28	\$86.30
63	Installation/Relocation/Replacement of Boiler or Compressor System (per unit)	\$85.00	\$86.28	\$86.30
64	Air Handling Unit	\$30.00	\$30.45	\$30.50
65	Each Heating Coil/Cooling Coil	\$30.00	\$30.45	\$30.50
66	Each Cooling Tower	\$114.00	\$115.71	\$115.80
67	Ventilating Fan Connected to a Single Duct	\$28.00	\$28.42	\$28.50
68	Installation of Hood Including Fans and Ducts	\$68.00	\$69.02	\$69.10
69	Other Appliance/Equipment Fee	\$68.00	\$69.02	\$69.10
70	Incidental Gas Piping of Mechanical Equipment	\$33.00	\$33.50	\$33.50
71	Miscellaneous Duct Work (5 = 1 Unit)	\$30.00	\$30.45	\$30.50
72	Miscellaneous Gas system up to 5 outlets	\$30.00	\$30.45	\$30.50
73	Mechanical Plan Check Fee	65% of Permit Fee	N/A	65% of Permit Fee
<b>Plumbing Permit Fees</b>				
74	Permit Issuance Fee - Plumbing	\$23.00	\$23.35	\$23.40
75	Plumbing Permit - Each Fixture or Trap	\$28.00	\$28.42	\$28.50
76	Building Sewer	\$102.00	\$103.53	\$103.60
77	Water Heater & Vent	\$23.00	\$23.35	\$23.40
78	Gas Piping System	\$45.00	\$45.68	\$45.70
79	Commercial/Industrial Water Pre-Treatment Interceptor	\$57.00	\$57.86	\$57.90
80	Repair/Alteration of Drainage or Vent Piping or Water Treating Equipment	\$57.00	\$57.86	\$57.90
81	Vacuum Breaker or Backflow Protection Devices	\$51.00	\$51.77	\$51.80
82	Other Plumbing Fees	\$68.00	\$69.02	\$69.10
83	Solar Water Tanks: <750 gallons	\$40.00	\$40.60	\$40.60
84	Solar Water Tanks: each additional 750 gallons	\$40.00	\$40.60	\$40.60
85	House Repipe (\$45 + \$2 per fixture)	\$45.00	\$45.68	\$45.70
86	Fire Sprinkler System (\$45 + \$2 per head)	\$45.00	\$45.68	\$45.70
87	Jacuzzi (above ground)	\$45.00	\$45.68	\$45.70
88	Plumbing Plan Check Fee	65% of Permit Fee	N/A	65% of Permit Fee
<b>Grading Permit Fees</b>				
89	Grading Permit and Plan Check Fee Based on Table A-33-A and A-33-B of the 1998 Uniform Building Code	Per Table		Per Table
90	Geotechnical Report Review	\$110.00/hr	\$1,500.00 *	\$1,500.00 *
91	WQMP Plan Check	\$110.00/hr	\$1,500.00 *	\$1,500.00 *
92	SWPPP Plan Check	\$110.00/hr	\$1,500.00 *	\$1,500.00 *

\* Minimum Deposit Amount

**Schedule No. 1  
Building and Safety Fee Schedule**

<b>No.</b>	<b>Service Deposit</b>	<b>August 2010 Amount</b>	<b>COLA 1.015</b>	<b>Proposed June 2015 Amount</b>
A	Temporary Electrical Meter	\$75.00	\$76.13	\$76.20
B	Swimming Pool Bond	\$750.00	\$761.25	\$761.30
C	Arterial Block Wall	\$750.00	\$761.25	\$761.30
D	Access Edison Right-of-Way	\$2,000.00	\$2,030.00	\$2,030.00

**Schedule No. 2  
Planning Fees**

No.	Service	Adopted March 19, 2013 Amount	COLA 1.015	Proposed June 16, 2015 Amount
1	Administrative Review and Approval (Sec 44-4 &5)	\$75.00	\$76.13	\$76.20
2	Conditional Use Permit (CUP)	\$1,000.00 *	N/A	\$1,000.00 *
3	Conditional Use Permit Amendment (CUPA)	\$800.00 *	N/A	\$800.00 *
4	Artificial Turf Permit	\$0.00	\$0.00	\$0.00
5	Precise Plan (PP)	\$1,000.00 *	N/A	\$1,000.00 *
6	Precise Plan Amendment (PPA) - Commercial	\$1,000.00 *	N/A	\$1,000.00 *
7	Precise Plan Amendment (PPA) - Residential	\$600.00	\$609.00	\$609.00
8	Temporary Use Permit	\$200.00	\$203.00	\$203.00
9	Applicant Appeal to City Council	\$300.00	\$304.50	\$304.50
10	Categorical Exemption	\$215.00	\$218.23	\$218.30
11	Environmental Assessment	\$480.00	\$487.20	\$487.20
12	Mitigated Negative Declaration (MND)	\$1,680.00	\$1,705.20	\$1,705.20
13	Environmental Impact Report Review	Actual Cost +10%	N/A	Actual Cost +10%
14	Lot Line Adjustment	\$600.00	\$609.00	\$609.00
15	Tentative Parcel Map (TPM)	\$700.00 *	N/A	\$700.00 *
16	Tentative Tract Map (TTM)	\$700.00 *	N/A	\$700.00 *
17	Entitlement Extension	\$500.00	\$507.50	\$507.50
18	Final Parcel or Tract Map Check	\$700.00	\$710.50	\$710.50
19	General Plan Amendment (GPA)	\$1,500.00 *	N/A	\$1,500.00 *
20	Zone Change (ZC)	\$1,500.00 *	N/A	\$1,500.00 *
21	Residential Remodel (Level A and B)	\$264.00	\$267.96	\$268.00
	Residential Remodel (Level C)	\$600.00 *	N/A	\$600.00 *
22	Temporary Banner/Sign Review	\$25.00	\$25.38	\$25.40
23	Sign Plan Review	\$120.00	\$121.80	\$121.80
	Master Sign Plan (MSP)	\$600.00 *	N/A	\$600.00 *
24	Non Residential Real Estate Sign	\$50.00	\$50.75	\$50.80
25	Print Zoning Maps - Large	\$23.00	\$23.35	\$23.40
26	Print Zoning Maps - Small	\$30.00	\$30.45	\$30.50
27	Special Map Fee - Hourly	\$75.00	\$76.13	\$76.20
28	Variance	\$1,000.00 *	N/A	\$1,000.00 *
29	Community Event and Special Permit Review	\$150.00	\$152.25	\$152.30
30	General Plan and Zoning Update Surcharge Fee	5% **	N/A	5% **

\* Minimum Mandatory Fee + Direct Labor Cost (DLC)

\*\* Surcharge on Building Permits

**Schedule No. 3  
Administration Fees**

No.	Service	Adopted March 19, 2013 Amount	COLA 1.015	Proposed June 16, 2015 Amount
1	Special Business Permit Application/Renewal	\$159	\$161.39	\$161.40
2	Special Permit Committee Procedure and Renewal of Special Permit	\$164	\$166.46	\$166.50
3	Appeal to City Council - Special Permit, Business License, or Home Business License Determination (Non-Resident)	\$36	\$36.54	\$36.60
4	Appeal to City Council - Special Permit, Business License, or Home Business License Determination (Resident)	\$36	\$36.54	\$36.60
5	Agenda Subscription (annual)	\$16	\$16.24	\$16.60
6	Minutes Subscription (annual)	\$16	\$16.24	\$16.30
7	Code Books (Initial)	\$157	\$159.36	\$159.40
8	Code Books (Updates)	\$27	\$27.41	\$27.50
9	Council/Commission/Advisory Committee Meeting (Listening or Taping) - TAPES	\$27	\$27.41	\$27.50
10	Council/Commission/Advisory Committee Meeting (Listening or Taping) - CD	\$27	\$27.41	\$27.50
11	Duplicate Business License	\$5	\$5.08	\$5.10
12	Returned Checks	Actual Cost + \$22 Bank Charge	N/A	Actual Cost + \$22 Bank Charge
13	Transcript of Council/Commission/Advisory Committee Meeting Tapes	Direct Labor Cost (DLC) *	N/A	Direct Labor Cost * (DLC)
14	Photocopies (Base Fee of \$1.70 + \$.05 for Each Additional Page)	\$1.70/1st page + \$.05 each page after	\$1.73/1st page + \$.06 each page after	\$1.80/1st page + \$.06 each page after
15	Notary Fees (Charge State Allowed Charge of \$10 per signature)	\$10	n/a	\$10.00

**Schedule No. 4  
Community Services Fees**

No.	Service	Adopted March 19, 2013 Amount	COLA 1.015	Proposed June 16, 2015 Amount
<b>Facilities and Parks Individual Fees: (per hour)</b>				
1	Community Center Rental (Royal Palm - Entire Building)  Capacity: 150 Banquet 225 Theater	\$99 / hr	\$1.48 / hr	\$101 / hr
		Non-Resident: \$140 / hr	Non-Resident: \$2.10 / hr	Non-Resident: \$143 / hr
2	Community Center Rental (King, Queen, Sago, or Pygmy)  Capacity: King: 80 Banquet 120 Theater Queen: 50 Banquet 75 Theater Sago: 50 Banquet 75 Theater Pygmy: 45 Banquet 60 Theater	King \$75 /hr Others: \$60 / hr	King \$1.13 /hr Others: \$0.90 / hr	King \$77.00/ hr Others: \$61 / hr
		Non-Resident: King \$99 Others: \$78	Non-Resident: King \$1.48 / hr Others: \$1.17 / hr	Non-Resident: \$101 / hr Others: \$80 / hr
3	Fan Palm (Conference Room) Capacity: 30 Classroom	\$30 / hr	\$0.45 / hr	\$31 / hr
		Non-Resident: \$39 / hr	Non-Resident: \$0.59 / hr	Non-Resident: \$40.00 / hr
4	Gazebo Rental	\$15 / hour	\$0.23 / hour	\$16 / hr
5	Pavilion Rental	\$25 / hour	\$0.38 / hour	\$26 / hr
6	Softball Field - No Lights - 2 hour increments	\$15 / hour	\$0.23 / hour	\$16 / hr
7	Softball Field - Lights - 2 hour increments	\$21 / hour	\$0.32 / hour	\$22 / hr
8	Softball Field Preparation	\$50 / hour	\$0.75 / hour	\$51 / hr
9	Tennis Courts - 2 hour increments	\$10 / hour	\$0.15 / hour	\$11 / hr
<b>Pee-Wee Sports</b>				
10	Pee Wee Kicks (Soccer) - <b>Added 2nd Day FY 08</b> 8 Weeks, 2 days/week, 1:15 hrs/per day	\$99		Eliminate
		Non-Resident: \$114		
11	Pee Wee Hits (Baseball) - <b>Added 2nd Day FY 08</b> 8 weeks, 2 days/week, 1:15 hrs/per day	\$99		Eliminate
		Non-Resident: \$114		
12	Pee Wee Hoops (Basketball) - <b>Added 2nd Day FY 08</b> 8 weeks, 2 days/week, 1:15 hrs/per day	\$99		Eliminate
		Non-Resident: \$114		

**Schedule No. 4  
Community Services Fees**

No.	Service	Adopted March 19, 2013 Amount	COLA 1.015	Proposed June 16, 2015 Amount
<b>Tiny Tots</b>				
13	Monday/Wednesday/Friday 7 weeks, 3 hours/day	\$140	\$2.10	\$143
		Non-Resident: \$155	Non-Resident: \$2.33	Non-Resident \$158
14	Tuesday/Thursday	\$99	\$0.49	\$100
		Non-Resident: \$114	Non-Resident: \$1.71	Non-Resident: \$116
<b>Day Camps</b>				
15	Day Camp with Excursion	\$129	\$1.94	\$131
		Non-Resident: \$144	Non-Resident: \$2.16	Non-Resident <b>\$147</b>
16	Contract Classes - City Split is 65%:35%	No Change	No Change	No Change
17	Fit N Fun Afterschool Fitness Program	Free	Free	Eliminate
18	Teen Dances	\$10.00 pre-sale \$15.00 day-of	\$10 both pre-sale and day-of	\$10 both pre-sale and day-of
<b>Mosaic Advertising</b>				
19	Business Card	\$90	No Change	\$90
20	Quarter Page	\$180	No Change	\$180
21	Half Page	\$400	No Change	\$400
<b>Non-Resident Fee</b>				
22	All Classes (Youth and Adult)	Non-Resident Fee for all youth & adult programs: \$5 for classes up to \$50; \$10 for classes \$51 or more	No Change	Non-Resident Fee for all youth & adult programs: \$5 for classes up to \$50; \$10 for classes \$51 or more
<b>Deposit</b>				
23	Beverage and Single Snack	\$100	No Change	\$100
		Non-Resident \$200		Non-Resident \$200

**Schedule No. 4  
Community Services Fees**

No.	Service	Adopted March 19, 2013 Amount	COLA 1.015	Proposed June 16, 2015 Amount
24	Beverage and Multiple Snack	\$200	No Change	\$200
		Non-Resident \$400		Non-Resident \$400
25	Full Meal/Buffer	\$250	No Change	\$250
		Non-Resident \$400		Non-Resident \$400
26	Full Meal/Buffer w/ Alcohol	\$300	No Change	\$300
		Non-Resident \$500		Non-Resident \$500
27	Portable Stage	\$250	No Change	\$250
28	Pavilion - 50 + People	\$150	No Change	\$150
29	Pavilion - 1 - 49 People	\$50	No Change	\$50
30	Gazebo 1 - 50 People	\$50	No Change	\$50
<b>Public Works</b>				
S-219	Improvement Plan Check and Inspection: \$5,000 - \$25,000	\$1,200 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater	\$18	\$1,218 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater
S-220	Improvement Plan Check and Inspection: \$25,000 and above	\$2,500 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater	\$37.50	\$2,538 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater
S-203	Right-of-Way Encroachment Plan Check/Inspection - Residential	\$314 minimum + Hourly Inspection Fee for all inspections requiring more than 2 hours	\$4.71	\$319 minimum + Hourly Inspection Fee for all inspections requiring more than 2 hours
S-211	Right-of-Way Encroachment Plan Check/Inspection - Commercial	\$314 minimum + Hourly Inspection Fee for all inspections requiring more than 2 hours	\$4.71	\$319 minimum + Hourly Inspection Fee for all inspections requiring more than 2 hours
	Inspection Fee (Hourly)	\$41	\$0.62	\$42
	Miscellaneous Blueprints Copies	\$3 material charge + Direct Labor Cost (DLC)	\$0.45	\$4 material charge + Direct Labor Cost (DLC)
S-244	Disconnection of Water Service	\$64	\$0.96	\$65

**Schedule No. 4  
Community Services Fees**

No.	Service	Adopted March 19, 2013 Amount	COLA 1.015	Proposed June 16, 2015 Amount
	Special Requests for Work Crew	Direct Labor Cost (DLC) Based on Total Billed Hours	No Change	Direct Labor Cost (DLC) Based on Total Billed Hours
	Trash Bins in Right-of-Way (+ \$100 refundable bond, total fee includes \$50 Inspection fee)	\$89	\$1.34	\$91
S-217	Improvement Plan Check and Inspection: Less than \$5,000	\$600 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater	\$9	\$609 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater
S-290	Storm Drainage NPDES	Direct Labor Cost (DLC)	No Change	Direct Labor Cost (DLC)
S-248	Connection and Meter Charges - Labor and Material: 5/8 x 3/4"	\$120 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)	\$1.80	\$122 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-253	Connection and Meter Charges - Labor and Material: 1"	\$275 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)	\$4.13	\$280 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-255	Connection and Meter Charges - Labor and Material: 1-1/2"	\$320 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)	\$4.80	\$325 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-257	Connection and Meter Charges - Labor and Material: 2"	\$940 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)	\$14.10	\$955 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-259	Connection and Meter Charges - Labor and Material: 2" and Larger	\$1,120 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)	\$16.80	\$1,137 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
	Sewer Connection (unit)	\$275	\$4.13	\$280
	Sewer Connection (acre)	\$1,646	\$14.69	\$1,671
	Refund Handling Charge	\$59	\$0.89	\$60
S-233	Banner	\$310	\$4.65	\$315
S-262	Temporary Construction Meter	\$60	\$0.90	\$61
S-292	Fats, Oils & Grease Program (Annual Permit Charge)	\$225	\$3.38	\$229
	Water Service Delinquent Account Penalty	\$20	\$0.30	\$21
S-242	Water Service to Turn Water Off and On	\$49	\$0.74	\$50
S-242	After Hours Reconnection of Water	\$144	\$2.16	\$147
S-246	Testing Water Meters	\$105	\$1.58	\$107

**Notes**

*Proposed amounts rounded up to nearest dollar*

*The Direct Labor Cost (DLC) amount is determined by the separately approved "Direct Labor Cost (DLC) Table, FY 2013-14." The DLC Table provides the burden rate and hourly salary rate, by position, for those charges for services utilizing this method.*

*Actual cost at the direct labor cost as approved plus the cost of equipment rental.*

*This is a penalty assessed to discourage utility bill delinquency.*

*Development Impact Fee subject to AB 1600 requirements.*

## Appendix E – Glossary

**Adoption** - Formal action of the City Council, which sets the spending limits for the fiscal year.

**Allocate** - To divide a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

**Annual Budget** - A budget applicable to a single fiscal year.

**Appropriation** - An authorization made by the council, which permits the City to incur obligations and to make expenditures of resources.

**Appropriations Limit** - Proposition 4, “The Gann Initiative” in 1979, amended Article XIII B, of the California Constitution. This Article limits growth in government spending to changes in population and inflation. The limit for the prior year is multiplied by a ratio, which is created by multiplying the percentage change in the per capita income with the percentage change in population.

**Assessed Valuation** - A dollar value placed upon real estate or other property, by Orange County, as a basis for levying property taxes.

**Audit** - Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

**Budget** - A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services.

**Budget Calendar** - A schedule of key dates, which the City follows in the preparation, adoption, and administration of the budget.

**Budget Message** - Included in the opening section of the budget, the Budget Message provides the Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the City Manager.

**CalPERS** – California Public Employees Retirement System

**Capital Outlay** - Expenditures, which qualify as capital costs according to accounting standards. This includes furniture, fixtures, machinery, equipment and other relatively minor fixed assets.

**CDBG** – Community Development Block Grant

**CJPIA** - California Joint Powers Insurance Authority

**Capital Improvement Program (CIP)** - A program to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones.



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**Contractual Services** - Services rendered to City activities by private firms, individuals or other governmental agencies. Examples of these services include traffic engineering and city attorney services.

**Debt Service** - Payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

**Debt Service Funds** - Funds used to account for the payment of, and accumulation of resources for, long-term debt principal and interest.

**Department** - A major organizational unit of the City, which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

**Designated Fund Balance** - A portion of unreserved fund balance designated by City policy for a specific future use.

**Encumbrance** - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Fiscal Year** - The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

**Fixed Assets** - Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$2,000.

**Franchise Fee** - A franchise fee is charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City currently receives franchise fees from cable television, waste hauler and utilities.

**Fund** - A self-balancing accounting entity that records all financial transactions for specific activities or government functions. The generic fund types used by the City are: General, Special Revenue, Debt Service, Capital Project, and Trust and Agency Funds.

**Fund Balance** - The excess of current assets over current liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

**General Fund** - The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

**Goal** - A statement of broad direction, purpose, or intent.

**Grant** - Contributions of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

**Infrastructure** - The physical assets of the City, i.e., streets, water, sewer, public buildings, and parks, and the support structures within a development.

**Investment Revenue** - Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.



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**Line-Item Budget** - A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

**Personnel Services** - Salaries and benefits paid to employees.

**Ordinance** - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision.

**Policy** - A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

**Property Tax** - A statutory limited tax levy, which may be imposed for any purpose.

**Program** - A grouping of activities organized to accomplish basic goals and objectives.

**Real Property Transfer Tax** - Real property transfer tax is collected by the County Tax Collector and is based on the value of property transferred.

**Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Resolution** - A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

**Revenue** - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Risk Management** - An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

**Sales Tax** - A tax on the purchase of goods and services.

**Special Revenue Funds** - Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

**Subventions** - Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu (MVLIF) and gasoline taxes.

**Transfer** - Monies appropriated from one fund to another, in order to reimburse the fund for expenses, or to finance the operation of the other Fund.

**Trust and Agency Funds** - Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations or other governmental agencies.

**Working Capital** - Difference between current assets and current liabilities.

