



CITY OF LA PALMA

FISCAL YEAR 2016-17
PROPOSED BUDGET



City Manager's Budget Message

May 3, 2016

Introduction

It is my honor to submit the Proposed Fiscal Year 2016-17 Budget for the City of La Palma and the Successor Agency to the Former Redevelopment Agency of the City of La Palma. 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 by Departments and by 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 (CIP) budgets.

Overall Summary

La Palma's total Projected General Fund operating budget for 2016-17 is \$10,557,400, including transfers with \$9,785,600 in revenue. The projected 2016-17 General Fund deficit is \$771,800 after the 6.4% transfer, which is estimated at \$587,600. Of the 6.4% transfer, \$325,000 will be transferred to COR and the remaining \$262,600 will remain in the General Fund to offset the deficit. The City's financial policies require that the City maintain a minimum cash flow balance in the General Fund of \$250,000. The balance over this amount is generally transferred to other reserves or the One-Time Project fund. Given the current financial situation, additional fund balance has been retained in the General Fund through Fiscal Year 2015-16. It is expected that after retaining the cash flow amount of \$250,000, an approximate balance of \$379,500 will be available to also assist in offsetting the deficit. An additional \$129,700 will need to be spent from the Revenue Volatility Reserve Fund to balance the FY 2016-17 Budget.

The total Adopted Budget for all funds combined is \$22,749,100. The CIP Budget is \$5,586,700 which includes \$2,008,300 from COR. The Special Revenue, One-Time Projects, Economic Development, and Enterprise Funds Adopted budgets total \$8,274,500.

Property tax remains the City's largest General Fund revenue source and is projected to increase 2.8% compared to 2015-16 adjusted revenues. The City is still awaiting the projected loss of property taxes from La Palma Intercommunity Hospital's (LPIH) move to non-profit status. Our property tax consultant has estimated the process of moving to non-profit status can take approximately two years, and we learned of the application in early 2015. Sales tax, which is the next largest General Fund revenue source, continues to struggle largely due to the loss of a major business and lower oil prices. Overall, total General Fund revenues for 2016-17 are projected to decrease about 2.4% compared to 2015-16 adjusted revenue and 0.09% compared to 2014-15 actual revenue.

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 escalating cost trends into the foreseeable future.

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, and the loss of property tax associated with LPIH's change to non-profit status. The City also continues to be impacted by the 2011 loss of redevelopment and its over reliance on a very few large sales tax producing businesses. Trends that will influence La Palma's operations and success include:

1. Property Tax – The largest single General Fund revenue source at 36%. Revenues are rising modestly outside of the loss of redevelopment and the anticipated reduction of LPIH mentioned above. La Palma receives less than 12% of the property taxes generated in the City, so much of the operations must be funded with other revenue sources.
2. Sales Tax – Sales tax has reduced significantly over prior years largely due to the loss of a major business and lower revenues from gasoline sales. Our sales tax consultants have noticed a trend away from brick and mortar establishments to on-line sales and have also noted consumers shifting their spending from taxable to non-taxable items (including healthcare and electronic applications as some non-taxable items).
3. 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. Annual contributions are expected to increase in future years. Funding for the capital projects will need to be identified.
4. Unfunded Pensions – During the great recession, the CalPERS unfunded pension obligation grew due to large losses in investment balances. To pay for the unfunded pension obligation, CalPERS has imposed significant pension payment increases, and more increases are projected. The City's Comprehensive Annual Financial Report (CAFR) for June 30, 2015 includes unfunded retirement liabilities of \$11.5 million.
5. Insurance – The City's insurance carrier (California Joint Powers Insurance Authority) has experienced a trend of increasing jury awards, and those costs have been passed on to the City. The projections are for continued increases for several years.
6. Organizational Efficiencies – The City has been reducing costs across all departments including reduced staffing levels and salary reductions for employees. Unfortunately, the reductions have not been sufficient to achieve a balanced budget.

City Council Goals

The City Council adopted goals for 2016 and the FY 2016-17 Budget to guide the City. 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:

- Attain Fiscal Sustainability while maintaining frontline services – The City has made significant cuts to expenditures over the past few years, including reducing the workforce by 20%, restructuring throughout the organization, including reducing upper management while retaining as many line positions as possible; significant changes in both the 2011 and 2015 labor agreements, resulting in reductions in overall employee compensation; and other significant cuts to programs and operating costs. Even with all the reductions, we have been unable to achieve a balanced budget without further drastic reductions in services.



- **Reduce City Water Usage by at Least 20%** – In response to State Water Resources Control Board mandates requiring the City to achieve a 20% reduction from its 2013 water usage level, this has been a multi-year goal. I am pleased to report that as of March 2016, the City has achieved a 21.8% reduction over the prior year. However, with the ongoing drought residents, businesses, and city facilities alike will all have to remain vigilant about water conservation efforts.
- **Complete labor negotiations for 2015 and 2017** – The City completed the 2015 labor negotiations with the final group settling in February. The City reached a two-year agreement with all groups that resulted in a 5% reduction in pay through a variety of methods for all employees, which provided \$226,000 in savings for the FY 2016-17 budget year and \$379,000 over the term of the agreement. For 2017, the meetings with employee groups will begin early in 2017 in order to be completed prior to the adoption of the FY 2017-18 budget.
- **School District Boundaries** – School choice has been a longstanding issue for residents in the City of La Palma, specifically for those residents living north of Houston. The City Council has worked for many years towards this goal and is resolute in its efforts to find a lasting solution that will allow La Palma children to attend La Palma schools.
- **Engage in Proactive Economic Development** – The City is committed to engaging in proactive economic development activities, including providing supportive and transparent processes to create an environment conducive to businesses. These efforts are a vital part of attaining fiscal sustainability.
- **Enhance Public Communication** – Communicating La Palma’s fiscal condition to residents and businesses is crucial to the City’s efforts to achieve fiscal sustainability. As part of these efforts, the City held a town hall style State of the City in April to advise residents of current and future budget deficits, how the deficits arose, what the City has done in response, and the remaining options.
- **Complete Police Department Assessment of Operations and Assessment of Outside Services** – Upon the departure of the former Police Chief, the City hired an Interim Police Chief to conduct an analysis of the organizational structure, management practices, staffing levels, and operational effectiveness of the Police Department. The study will be completed during the first quarter of FY 2016-17 and it is anticipated that a new Police Chief will be appointed towards the end of 2016.

REVENUES AND EXPENDITURES

General Fund

The General Fund continues to struggle even after staff reductions and reduced pay for City employees. The City continues to draw on reserves to maintain the levels of services. Further reductions would require drastic reductions in service to the public. Therefore, the City is reviewing revenue options and Management is hopeful that a solution to the General Fund deficits can be achieved.

Capital Improvement Program

Significant changes are also made in the Adopted Budget for the Capital Improvement Program (CIP). \$325,000 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 will be required in 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. 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. 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

The City’s largest debt is the unfunded retirement liabilities. The City’s Comprehensive Annual Financial Report (CAFR) for June 30, 2015 includes unfunded retirement liabilities of \$11.5 million. The City took a significant step to address unfunded Other Post-Employment Benefits (OPEB) liabilities in FY 2013-14 when it formed a Trust to fund benefit obligations relating to retiree medical contributions. The trust reduced the annual cost for the benefit, and it provides money to pay the obligation coming due in the future.

COMPENSATION, BENEFITS, AND STAFFING

During 2015-16, all employees received a 5% pay reduction. Over the past several years, the City has reduced staffing to reduce the annual budget deficit.

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 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. The Proposed Budget continues to draw on reserves, and the operation is not sustainable without changes to current forecasts for long term trends. Management believes that all of the available cost reductions have already been made and that without a change in revenues, the budget could not be balanced without drastic reductions to services. Management is hopeful the City will address these challenges and protect its future.

Aurice A. Murray

 City Manager

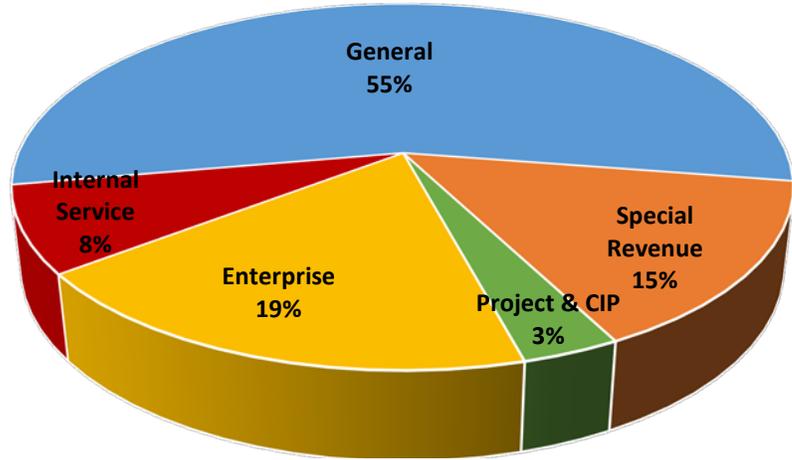
Eric S. Sletten

 Administrative Services Director

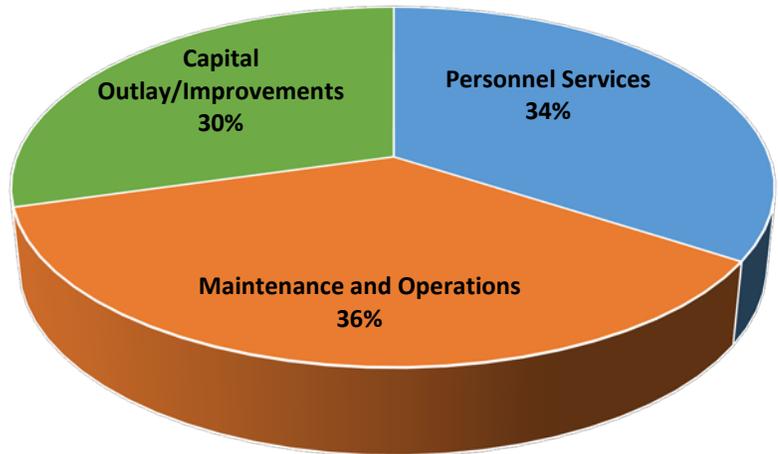


Adopted FY 2016-17 Budget in Brief

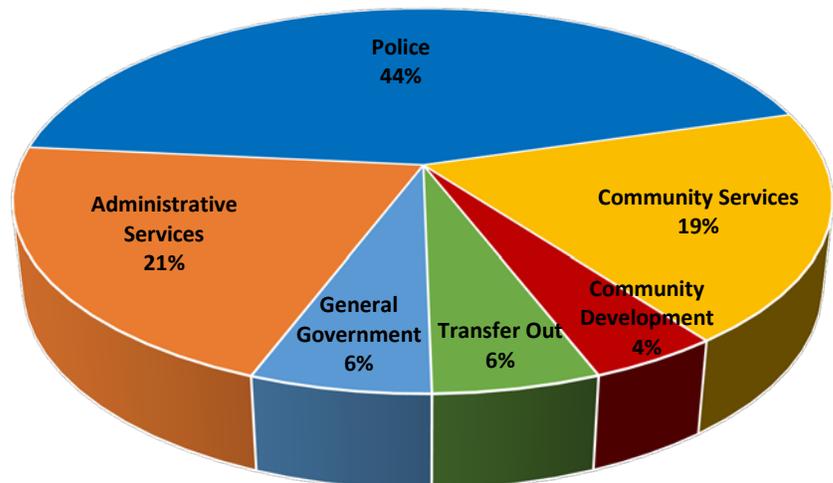
FY2016-17 Total Expenditures \$22,749,100	
General	\$10,557,400
Special Revenue	\$4,305,500
Project & CIP	\$2,180,900
Enterprise	\$4,295,400
Internal Service	\$1,408,900
Total	\$22,749,100



FY2016-17 Total Expenditures By Object	
Personnel Services	\$7,770,100
Maintenance and Operations	\$8,282,200
Capital Outlay/Improvements	\$6,696,800
Total	\$22,749,100

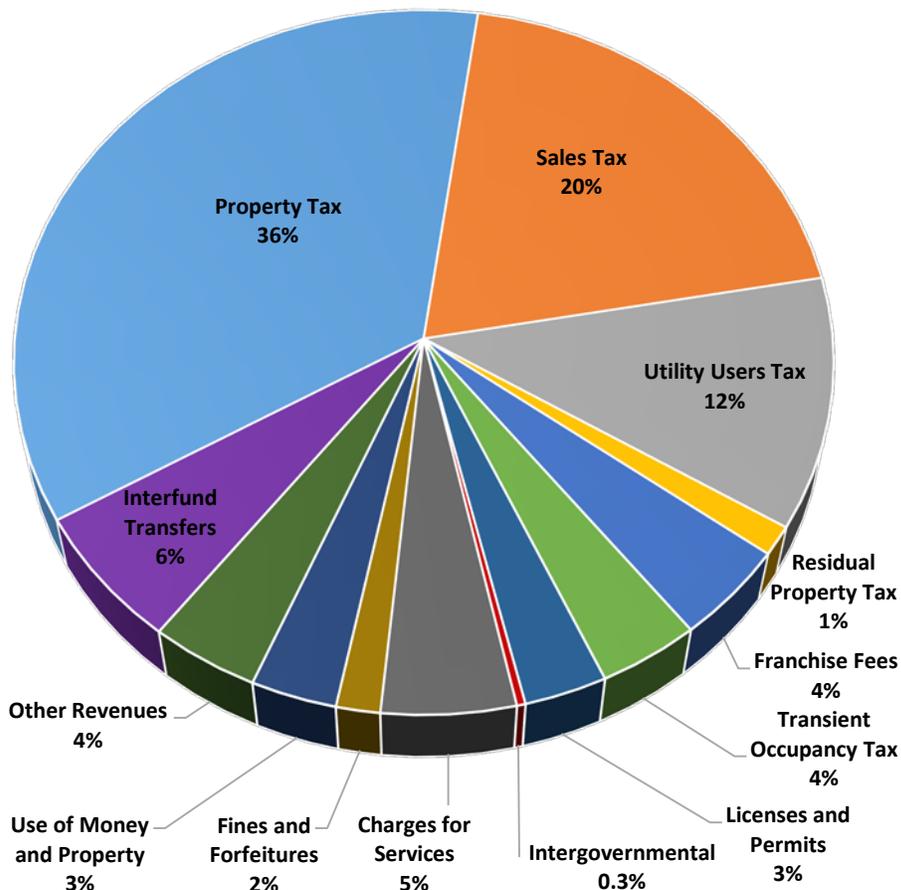


FY2016-17 General Fund Expenditures \$10,557,400	
General Government	\$634,200
Administrative Services	\$2,197,400
Police	\$4,628,900
Community Services	\$2,051,900
Community Development	\$457,400
Transfer Out	\$587,600
Total	\$10,557,400



GENERAL FUND REVENUES

FY2016-17 General Fund Revenue \$9,785,600	
Property Tax	\$3,484,000
Sales Tax	\$1,949,500
Utility Users Tax	\$1,125,000
Interfund Transfers	\$604,400
Charges for Services	\$488,900
Franchise Fees	\$426,400
Other Revenues	\$398,500
Transient Occupancy Tax	\$370,000
Use of Money and Property	\$313,600
Licenses and Permits	\$302,700
Fines and Forfeitures	\$160,200
Residual Property Tax	\$131,000
Intergovernmental	\$31,400
Total Projected Revenues	\$9,785,600



Sales Tax Distribution

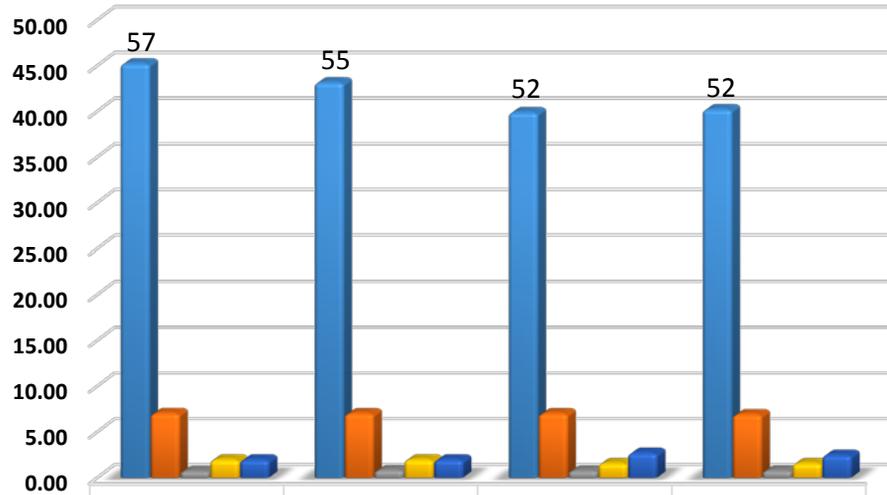
The total sales tax rate in the City of La Palma is 8%. For every dollar you spend on retail purchases, you pay 8 cents in sales tax.
Only 1 cent of this comes back to the City.

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.

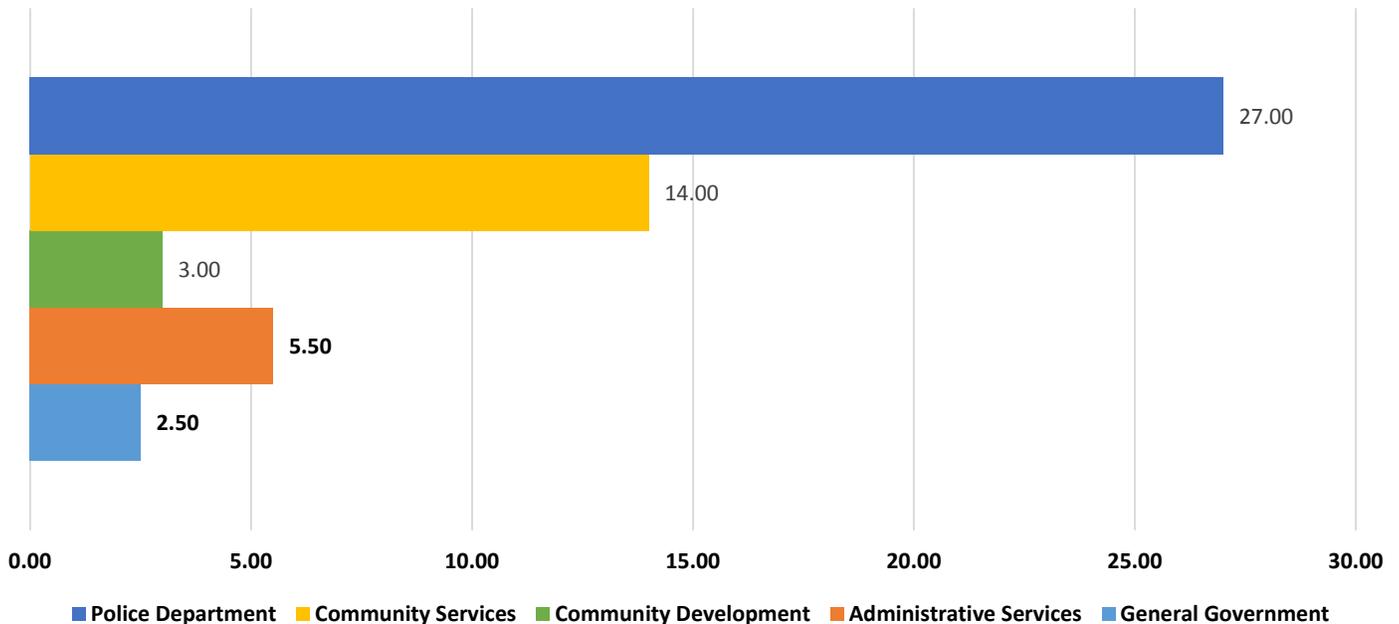
FULL TIME STAFFING

FY 2014-15 - FY 2016-17



	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 PROPOSED
General Fund	45.25	43.17	39.90	40.23
Utility Funds	7.05	7.03	7.03	6.92
Successor Agency	0.70	0.80	0.74	0.75
Street Funds	2.00	2.00	1.60	1.60
Grant/Other Project Funds	2.00	2.00	2.73	2.50

FY 2016-17 Staffing By Department



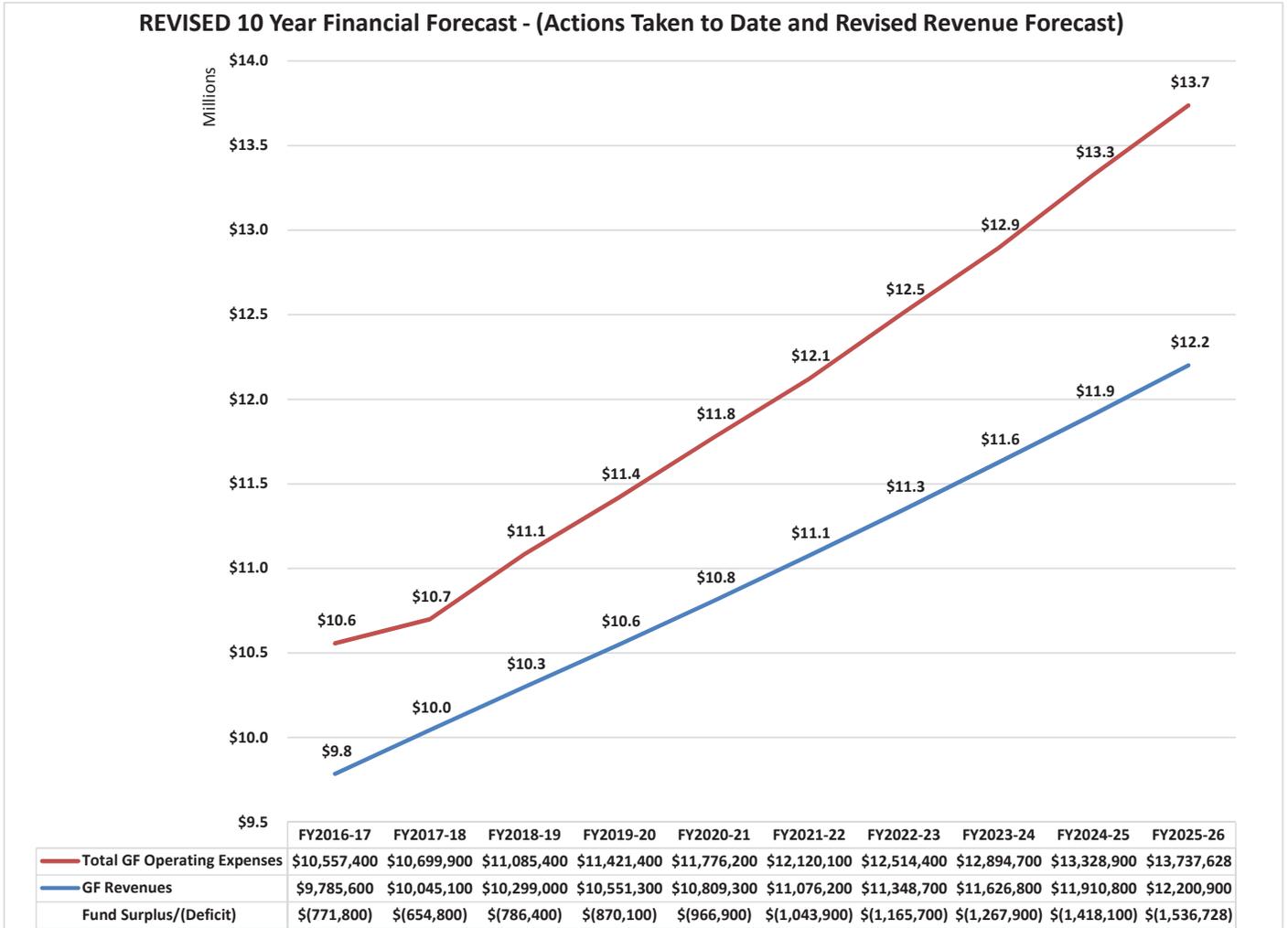


**City of La Palma
Budget Summary**

Acct Code	Department Name	FY2016-17	FY2017-18
		Proposed	Estimate
001-110	CITY COUNCIL	\$ 57,500	\$ 61,500
001-120	CITY MANAGER	295,100	274,600
001-130	LEGAL SERVICES	155,200	135,000
001-150	CITY CLERK	126,400	97,100
	GENERAL GOVERNMENT TOTAL >	\$ 634,200	\$ 568,200
001-140	ADMINISTRATIVE SERVICES - ADMINISTRATION	150,700	146,600
001-160	FISCAL SERVICES	359,500	363,600
001-170	HUMAN RESOURCES	1,378,300	1,537,500
001-180	TECHNOLOGY & COMMUNICATIONS	308,900	316,300
	ADMINISTRATIVE SERVICES TOTAL >	\$ 2,197,400	\$ 2,364,000
001-210	POLICE ADMINISTRATION	\$ 522,400	\$ 527,500
001-220	OPERATIONS MANAGEMENT	279,100	285,100
001-235	PATROL	2,324,100	2,335,200
001-240	SERVICES DIVISION MANAGEMENT	264,400	263,400
001-250	COMMUNITY EDUCATION	64,900	64,400
001-260	INVESTIGATIONS	585,400	582,900
001-270	RECORDS & COMMUNICATIONS	588,600	589,700
	POLICE TOTAL >	\$ 4,628,900	\$ 4,648,200
001-310	COMMUNITY SERVICES ADMINISTRATION	\$ 349,900	\$ 345,900
001-320	HEALTH & WELLNESS	143,400	143,300
001-330	RECREATION FACILITY OPERATIONS	235,400	231,600
001-340	SPECIAL EVENTS	121,400	120,500
001-350	YOUTH & FAMILY	264,600	259,900
001-370	CITY-WIDE MAINTENANCE	327,500	380,200
001-380	ENGINEERING	87,700	83,700
001-390	PARKS & MEDIANS	221,000	222,300
001-400	STREETS	301,000	270,800
	COMMUNITY SERVICES TOTAL >	\$ 2,051,900	\$ 2,058,200
001-510	COMMUNITY DEVELOPMENT ADMINISTRATION	\$ 103,300	\$ 102,400
001-520	BUILDING AND SAFETY	136,900	136,900
001-530	CODE ENFORCEMENT	101,100	103,100
001-540	PLANNING	116,100	115,200
	COMMUNITY DEVELOPMENT TOTAL >	\$ 457,400	\$ 457,600
	Expenditure Subtotal Before Transfer Out >	\$ 9,969,800	\$ 10,096,200
	Transfer Out >	\$ 587,600	\$ 603,700
	EXPENDITURE GF TOTAL >	\$ 10,557,400	\$ 10,699,900
	Projected GF Revenues >	\$ 9,785,600	\$ 10,045,100
	Surplus(Deficit)	\$ (771,800)	\$ (654,800)
	Special, Enterprise, and Internal Service Funds		
011-410	GAS TAX	\$ 311,100	\$ 313,900
012-420	MEASURE M	-	-
015-360	AIR QUALITY	-	-
016-185	PEG	-	-
020-280	ASSET FORFEITURE	-	-
021-285	PUBLIC SAFETY AUG. (PROP 172)	147,700	156,600
022-290	COPS	94,100	100,000
023-295	SAAV	-	-
038-710	SUCCESSOR AGENCY - HOUSING	238,400	239,100
049-720	SUCCESSOR AGENCY - DEBT SERVICE	869,700	872,400
	SPECIAL FUNDS TOTAL >	\$ 1,661,000	\$ 1,682,000
050-430	WATER ADMINISTRATION	\$ 252,700	\$ 252,800
050-440	WATER BILLING	392,200	393,100
050-450	WATER PRODUCTION	1,988,900	2,001,232
050-460	WATER TRANSMISSION	-	-
052-480	SEWER	247,300	254,600
	UTILITY/ENTERPRISE TOTAL >	\$ 2,881,100	\$ 2,901,732
060-610	RISK MANAGEMENT	\$ 1,106,900	\$ 1,047,100
062-620	TECHNOLOGY REPLACEMENT	80,000	45,400
063-630	VEHICLE REPLACEMENT	222,000	149,000
	INTERNAL SERVICE TOTAL >	\$ 1,408,900	\$ 1,241,500



Long-Term Financial Outlook

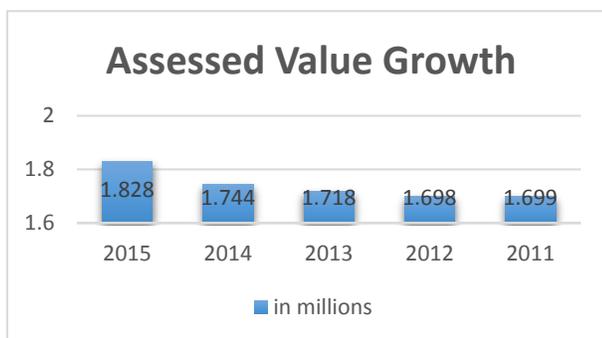


La Palma Community Profile

Vital Statistics	
Date of Incorporation	October 26, 1955
Form of Government	Council/Manager
Total Land Area	1.8 Square Miles
Population	15,890
Employment	7,308
Median Age	39.8
Per Capita Personal Income	\$34,461
Unemployment Rate	4.1%



Housing Statistics	
Households	4,989
Avg. Household Size	3.16
Median Household Income	\$84,026
Home Ownership	70%
Median Home Price	\$608,000



Major Employers	
ADP, Inc.	600
C & D Zodiac Aerospace	415
La Palma Intercommunity Hospital	360
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
CJ Foods	50

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



2016 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 2016 budget schedule:

January	April
City Council Strategic Planning and Goal Setting Meeting	Budget Overview Open Budget Discussion/Input
March	May
Mid-Year Budget Report and Adjusted Budget for FY 2015-16 Study Session on Long Term Financial Plan/Budget Discussion City Council Budget Workshop	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.

RESOLUTION NO. 2016-XX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF LA PALMA APPROVING AND ADOPTING A
BUDGET FOR FISCAL YEAR 2016-17**

WHEREAS, the City Manager of the City of La Palma did on March 22, April 5, April 19, and May 3, present to the City Council of said City a Proposed Budget for the Fiscal Year 2016-17; and

WHEREAS, the City Council held a duly noticed public hearing in the Council Chambers of City Hall of said City on May 3, 2016; and

WHEREAS, the City Council did review said Proposed Budget for Fiscal Year 2016-17; and

WHEREAS, the Fiscal Year 2016-17 Proposed Budget reflects a deficit for the General Fund of \$771,800; and

WHEREAS, the City Manager recommends using the projected available FY 2015-16 Unassigned Fund Balance after \$250,000 is set aside for the Cash Flow Reserve, the projected FY 2015-16 transfer to One-time Projects of \$262,600 and \$129,700 from the Revenue Volatility Fund to offset the FY 2016-17 deficit; and

WHEREAS, pursuant to Article VIII, Section 14-239 of the La Palma Municipal Code, the utility users tax shall be reviewed by the City Council on an annual basis, in conjunction with the City Council's consideration of the City's General Fund budget for the immediately succeeding fiscal year. Upon review the City Council has determined that the rate of the tax should not be altered for Fiscal Year 2016-17; and

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

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

SECTION 1. The said Proposed Budget, including the five-year Capital Improvement Plan and five-year One-Time Project Plan, of the City of La Palma, California, for the Fiscal Year 2016-17, as so amended, modified, revised, and corrected, including those changes directed by the City Council at the May 3, 2016, City Council meeting, is hereby approved and adopted. In adopting said budget, the City Council hereby instructs the City Manager to change the columns headed "Proposed" 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 authorized the City Manager to use the projected available FY 2015-16 Unassigned Fund Balance after \$250,000 is set aside for the Cash Flow Reserve, the projected FY 2015-16 transfer to One-time Projects of \$262,600 and \$129,700 from the Revenue Volatility Fund to offset the FY 2016-17 deficit of \$771,800.

SECTION 3. 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.

SECTION 4. 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 5. The City Council finds that the Utility Users' Tax rate shall be five percent (5%) for Fiscal Year 2016-17.

SECTION 6. The City Manager is hereby authorized and instructed to take all steps necessary to implement this Resolution.

SECTION 7. The original of said budget for the City of La Palma, California, for the Fiscal Year 2016-17 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 3rd day of May, 2016.

/ s /

Gerard Goedhart
Mayor

ATTEST:

/ s /

Kimberly Kenney
Deputy City Clerk

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

I, KIMBERLY KENNEY, Deputy City Clerk of the City of La Palma, California, DO HEREBY CERTIFY that the foregoing Resolution was adopted by the City Council of said City at a regular meeting of said City Council held on the 3rd day of May 2016, and that it was so adopted by called vote as follows:

AYES:

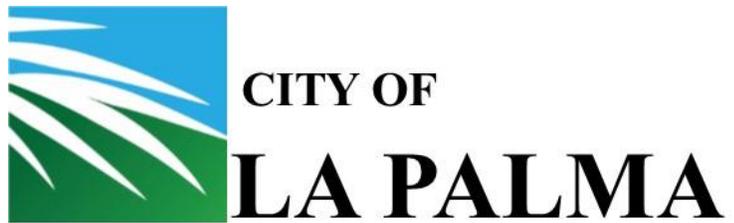
NOES:

ABSENT:

ABSTAIN:

Kimberly Kenney
Deputy City Clerk

Fund Summaries



Summary of Resources and Requirements by Fund

Fund	Proposed Fiscal Year 2016-17				
	Projected Beginning Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance
General Fund*	\$ 629,500	\$ 9,785,600	\$ 10,557,400	\$ (771,800)	\$ (142,300)
*(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)					
Special Revenue Funds:					
Gas Tax/Highway Users Tax	45,500	333,700	339,300	(5,600)	39,900
Measure M	1,274,800	654,900	2,417,300	(1,762,400)	(487,600)
Community Development Block Grant (CDBG)	-	200,000	200,000	-	-
Air Quality Improvement/AB 2766	91,900	20,300	-	20,300	112,200
Public, Educational, and Government (PEG)	198,500	18,000	-	18,000	216,500
Public Safety Augmentation (Proposition 172)	58,000	180,800	147,700	33,100	91,100
Asset Seizure (Asset Forfeiture)	-	-	-	-	-
Supplemental Law Enforcement Services	42,000	100,300	94,100	6,200	48,200
Service Authority for Abandoned Vehicles	25,900	100	-	100	26,000
Park Development	43,700	100	-	100	43,800
Successor Agency Housing Authority	350,800	266,400	238,400	28,000	378,800
Successor Agency Debt Service	-	869,700	869,700	-	-
Total Special Revenue Funds	2,131,100	2,644,300	4,306,500	(1,662,200)	468,900
Project Funds:					
Capital Outlay Reserve (Target Balance \$2,000,000 at end of 10 Year Planning Period; Fund owed \$500,000 from former RDA)	4,965,500	350,200	2,008,300	(1,658,100)	3,307,400
One-Time Projects	663,500	260,600	137,200	123,400	786,900
Economic Development	249,200	-	35,400	(35,400)	213,800
Total Project Funds	5,878,200	610,800	2,180,900	(1,570,100)	4,308,100
Enterprise Funds:					
Water (Water and Water Capital Reserve are required to have a combined minimum balance of \$1,885,200; Fund owed additional \$500,000 from former RDA)	767,200	2,656,300	3,115,200	(458,900)	308,300
Sewer (Sewer and Sewer Capital Reserve are required to have a combined minimum balance of \$2,476,700; Fund owed additional \$500,000 from former RDA)	927,400	340,700	247,300	93,400	1,020,800
Water Capital Reserve	2,741,300	241,000	479,000	(238,000)	2,503,300
Sewer Capital Reserve	2,643,000	83,700	453,900	(370,200)	2,272,800
Total Enterprise Funds	7,078,900	3,321,700	4,295,400	(973,700)	6,105,200
Internal Service Funds (Cash Balances):					
Insurance (Target Balance \$1,000,000; Fund owed additional \$600,000 by former RDA)	578,400	1,122,800	1,106,900	15,900	594,300
Employee Benefits (Target Balance \$309,000; Fund owed additional \$1,000,000 by former RDA)	308,000	3,300	-	3,300	311,300
Facility Maintenance (Target Balance \$50,000; Fund owed additional \$500,000 by former RDA)	50,400	300	-	300	50,700
Vehicle Replacement (Target Balance \$717,400; Fund owed additional \$400,000 by former RDA)	780,000	143,700	222,000	(78,300)	701,700
Technology Maintenance and Replacement (Target Balance \$564,800)	600,700	83,900	80,000	3,900	604,600
Total Internal Service Funds	2,317,500	1,354,000	1,408,900	(54,900)	2,262,600
Reserve Funds:					
Revenue Volatility (Target Balance \$1,000,000)	1,000,000	-	-	-	1,000,000
Emergency Reserve (Target Balance \$9,000,000; Fund owed a \$988,900 from former RDA)	8,997,000	-	-	-	8,997,000
Total Reserve Funds	9,997,000	-	-	-	9,997,000
Citywide Total	\$ 28,032,200	\$ 17,716,400	\$ 22,749,100	\$ (5,032,700)	\$ 22,999,500



Summary of Resources and Requirements by Fund

Fund	Estimated Fiscal Year 2017-18				
	Estimated Ending Unassigned Fund Balance	Revenues and Transfers In	Expenditures and Transfers Out	Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance
General Fund*	\$ (142,300)	\$ 10,045,100	\$ 10,699,900	\$ (654,800)	\$ (797,100)
*(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)					
Special Revenue Funds:					
Gas Tax/Highway Users Tax	39,900	340,400	340,400	-	39,900
Measure M	(487,600)	894,500	819,500	75,000	(412,600)
Community Development Block Grant (CDBG)	-	-	-	-	-
Air Quality Improvement/AB 2766	112,200	20,300	-	20,300	132,500
Public, Educational, and Government (PEG)	216,500	19,300	-	19,300	235,800
Public Safety Augmentation (Proposition 172)	91,100	185,100	156,600	28,500	119,600
Asset Seizure (Asset Forfeiture)	-	-	-	-	-
Supplemental Law Enforcement Services	48,200	100,500	100,000	500	48,700
Service Authority for Abandoned Vehicles	26,000	100	-	100	26,100
Park Development	43,800	100	-	100	43,900
Successor Agency Housing Authority	378,800	268,100	239,100	29,000	407,800
Successor Agency Debt Service	-	872,400	872,400	-	-
Total Special Revenue Funds	468,900	2,700,800	2,528,000	172,800	641,700
Project Funds:					
Capital Outlay Reserve (Target Balance \$2,000,000 at end of 10 Year Planning Period; Fund owed \$500,000 from former RDA)	3,307,400	354,000	497,800	(143,800)	3,163,600
One-Time Projects	786,900	278,400	278,600	(200)	786,700
Economic Development	213,800	-	35,000	(35,000)	178,800
Total Project Funds	4,308,100	632,400	811,400	(179,000)	4,129,100
Enterprise Funds:					
Water (Water and Water Capital Reserve are required to have a combined minimum balance of \$1,885,200; Fund owed additional \$500,000 from former RDA)	308,300	2,856,200	3,115,200	(259,000)	49,300
Sewer (Sewer and Sewer Capital Reserve are required to have a combined minimum balance of \$2,476,700; Fund owed additional \$500,000 from former RDA)	1,020,800	425,100	247,300	177,800	1,198,600
Water Capital Reserve	2,503,300	286,300	400,500	(114,200)	2,389,100
Sewer Capital Reserve	2,272,800	94,000	335,700	(241,700)	2,031,100
Total Enterprise Funds	6,105,200	3,661,600	4,098,700	(437,100)	5,668,100
Internal Service Funds (Cash Balances):					
Insurance (Target Balance \$1,000,000; Fund owed additional \$600,000 by former RDA)	594,300	1,229,800	1,047,100	182,700	777,000
Employee Benefits (Target Balance \$309,000; Fund owed additional \$1,000,000 by former RDA)	311,300	3,800	-	3,800	315,100
Facility Maintenance (Target Balance \$50,000; Fund owed additional \$500,000 by former RDA)	50,700	300	-	300	51,000
Vehicle Replacement (Target Balance \$717,400; Fund owed additional \$400,000 by former RDA)	701,700	147,700	149,000	(1,300)	700,400
Technology Maintenance and Replacement (Target Balance \$564,800)	604,600	84,530	45,400	39,130	643,730
Total Internal Service Funds	2,262,600	1,466,130	1,241,500	224,630	2,487,230
Reserve Funds:					
Revenue Volatility (Target Balance \$1,000,000)	1,000,000	-	-	-	1,000,000
Emergency Reserve (Target Balance \$9,000,000; Fund owed a \$988,900 from former RDA)	8,997,000	-	-	-	8,997,000
Total Reserve Funds	9,997,000	-	-	-	9,997,000
Citywide Total	\$ 22,999,500	\$ 18,506,030	\$ 19,379,500	\$ (873,470)	\$ 22,126,030

General Fund

Revenue and Expenditure Overview

	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change Prior Yr Projected	Fiscal Year 2017-18 Estimated	% Change Prior Yr Proposed
Revenues by Type:						
Property Tax	\$ 3,260,968	\$ 3,390,300	\$ 3,484,000	2.8	\$ 3,580,500	2.8
Sales Tax	2,560,938	2,208,000	1,949,500	(11.7)	2,038,500	4.6
Utility Users Tax	1,126,749	1,149,000	1,125,000	(2.1)	1,110,000	(1.3)
Residual Property Tax	126,355	200,000	131,000	(34.5)	59,900	(54.3)
Franchise Fees	407,115	403,500	426,400	5.7	442,200	3.7
Transient Occupancy Tax	346,077	370,000	370,000	-	377,400	2.0
Licenses and Permits	357,912	338,200	302,700	(10.5)	307,200	1.5
Intergovernmental	51,591	33,000	31,400	(4.8)	31,500	0.3
Charges for Services	570,514	506,100	488,900	(3.4)	495,400	1.3
Fines and Forfeitures	144,972	160,200	160,200	-	160,200	-
Use of Money and Property	236,877	317,600	313,600	(1.3)	328,900	4.9
Other Revenues	321,842	321,100	398,500	24.1	500,500	25.6
Interfund Transfers	283,100	626,600	604,400	(3.5)	612,900	1.4
Total Revenues	9,795,010	10,023,600	9,785,600	(2.4)	10,045,100	2.7
Expenditures by Department:						
General Government	692,759	623,120	634,200	1.8	568,200	(10.4)
Administrative Services	1,951,821	2,259,320	2,197,400	(2.7)	2,364,000	7.6
Police	4,814,202	4,699,400	4,628,900	(1.5)	4,648,200	0.4
Community Services	2,277,760	2,021,300	2,051,900	1.5	2,058,200	0.3
Community Development	512,357	455,100	457,400	0.5	457,600	0.0
Total Expenditures	10,248,898	10,058,240	9,969,800	(0.9)	10,096,200	1.3
Rev vs. Expend Surplus / (Deficit)	(453,888)	(34,640)	(184,200)	431.8	(51,100)	(72.3)
Transfer Out	1,870,613	610,000	587,600	(3.7)	603,700	2.7
Net Change in Fund Balance	\$ (2,324,501)	\$ (644,640)	\$ (771,800)	19.7	\$ (654,800)	(15.2)

In FY 2014-15 \$1,345,187 was transferred to the Capital Outlay - Capital Projects Fund for various Capital Projects and remaining balance to Risk Management and Computer Maintenance Internal Service Funds.



All Funds
Expenditure Overview, by Department
Fiscal Year 2016-17

	Departments						Total Expenditures
	General Government	Administrative Services	Community Development	Police	Community Services	Non-Operating Transfer	
Operating Funds							
General Fund	634,200	2,197,400	457,400	4,628,900	2,051,900	587,600	10,557,400
Gas Tax Fund	-	-	-	-	339,300	-	339,300
Measure M Fund	-	-	-	-	2,417,300	-	2,417,300
Project Funds	-	-	35,400	137,200	2,008,300	-	2,180,900
Water Funds	-	66,225	-	-	3,527,975	-	3,594,200
Sewer Funds	-	7,609	-	-	693,591	-	701,200
Prop 172 Fund	-	-	-	147,700	-	-	147,700
COPS/SLESF Fund	-	-	-	94,100	-	-	94,100
Other Special Funds	-	-	1,308,100	-	-	-	1,308,100
Operating Subtotal	634,200	2,271,234	1,800,900	5,007,900	11,038,366	587,600	21,340,200
Internal Service Funds							
Risk Management Fund	1,106,900	-	-	-	-	-	1,106,900
Vehicle Replacement Fund	-	-	-	-	222,000	-	222,000
Technology Replacement Fund	80,000	-	-	-	-	-	80,000
Internal Services Subtotal	1,186,900	-	-	-	222,000	-	1,408,900
Total Expenditures	1,821,100	2,271,234	1,800,900	5,007,900	11,260,366	587,600	22,749,100

Fiscal Year 2017-18

	Departments						Total Expenditures
	General Government	Administrative Services	Community Development	Police	Community Services	Non-Operating Transfer	
Operating Funds							
General Fund	568,200	2,364,000	457,600	4,648,200	2,058,200	603,700	10,699,900
Gas Tax Fund	-	-	-	-	340,400	-	340,400
Measure M Fund	-	-	-	-	819,500	-	819,500
Project Funds	-	-	35,000	278,600	497,800	-	811,400
Water Funds	-	67,218	-	-	3,448,482	-	3,515,700
Sewer Funds	-	7,749	-	-	575,251	-	583,000
Prop 172 Fund	-	-	-	156,600	-	-	156,600
COPS/SLESF Fund	-	-	-	100,000	-	-	100,000
Other Special Funds	-	-	1,111,500	-	-	-	1,111,500
Operating Subtotal	568,200	2,438,967	1,604,100	5,183,400	7,739,633	603,700	18,138,000
Internal Service Funds							
Risk Management Fund	1,047,100	-	-	-	-	-	1,047,100
Vehicle Replacement Fund	-	-	-	-	149,000	-	149,000
Technology Replacement Fund	45,400	-	-	-	-	-	45,400
Internal Services Subtotal	1,092,500	-	-	-	149,000	-	1,241,500
Total Expenditures	1,660,700	2,438,967	1,604,100	5,183,400	7,888,633	603,700	19,379,500



Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Year	Fiscal Year 2017-18 Estimated	% Change from Prior Year
GENERAL FUND - 001									
Taxes and Assessments:									
Property Tax									
4010-00000	Property Tax-Secured Current	\$ 1,889,668	\$ 1,669,184	\$ 1,744,115	\$ 1,813,900	\$ 1,860,300	2.6	\$ 1,908,100	2.6
4011-00000	Property Tax-Secured Homeowner	28,162	13,367	13,030	\$ 13,500	13,900	3.0	14,300	2.9
4012-00000	Property Tax-Sec Public Util	36,460	38,873	36,201	\$ 37,600	38,700	-	39,900	3.1
4013-00000	Property Tax-Sec Suppl Roll	39,918	71,997	51,069	\$ 53,100	54,700	3.0	56,300	2.9
4014-00000	Property Tax-VLF In-Lieu	1,200,996	1,219,801	1,278,834	\$ 1,330,000	1,369,900	3.0	1,411,000	3.0
4015-00000	Property Tax-Supp VLF In-Lieu	-	-	-	\$ -	-	N/A	-	N/A
4020-00000	Property Tax-Unsecured Current	60,787	61,848	67,389	\$ 70,100	72,200	3.0	74,400	3.0
4021-00000	Property Tax-Unsec Homeowner	-	-	-	\$ -	-	N/A	-	N/A
4022-00000	Property Tax-Unsec Prior Year	872	1,214	1,280	\$ 1,300	1,400	7.7	1,400	-
4030-00000	Property Tax-Miscellaneous	124,500	18,731	20,496	\$ 21,300	21,900	2.8	22,600	3.2
4040-00000	Property Transfer Tax	40,611	34,605	48,554	\$ 49,500	51,000	3.0	52,500	2.9
Total Property Tax		3,421,974	3,129,620	3,260,968	3,390,300	3,484,000	2.8	3,580,500	2.8
Sales Tax									
4050-00000	Sales Tax	2,465,179	1,094,981	2,189,643	1,547,000	1,949,500	26.0	2,038,500	4.6
4051-00000	Sales & Use Tax Compensation	1,869,996	894,575	371,295	661,000	-	(100.0)	-	N/A
Total Sales Tax		4,335,175	1,989,556	2,560,938	2,208,000	1,949,500	(11.7)	2,038,500	4.6
Utility Users Tax									
4060-00000	Utility Users Tax	994,444	1,101,159	1,126,749	1,149,000	1,125,000	(2.1)	1,110,000	(1.3)
Total Utility Users Tax		994,444	1,101,159	1,126,749	1,149,000	1,125,000	(2.1)	1,110,000	(1.3)
Residual Property Taxes									
4071-00000	Successor Agency Admin	-	-	-	-	-	N/A	-	N/A
4072-00000	Residual Prop Tax OC-AC	922,527	263,661	126,355	200,000	131,000	(34.5)	59,900	(54.3)
Total Residual Property Taxes		922,527	263,661	126,355	200,000	131,000	(34.5)	59,900	(54.3)
Franchise Fees									
4081-00000	Franchise Fees	\$ 278,387	285,999	309,895	305,000	311,700	2.2	324,200	4.0
4082-00000	Franchise Fees-Refuse	80,285	95,840	97,220	98,500	114,700	16.4	118,000	2.9
Total Franchise Fees		358,672	381,839	407,115	403,500	426,400	5.7	442,200	3.7
Transient Occupancy Tax									
4083-00000	Transient Occupancy Tax	257,975	313,662	346,077	370,000	370,000	-	377,400	2.0
Total Transient Occupancy Tax		257,975	313,662	346,077	370,000	370,000	-	377,400	2.0
Total Taxes and Assessments		10,290,767	7,179,497	7,828,202	7,720,800	7,485,900	(3.0)	7,608,500	1.6
Licenses and Permits:									
4100-00000	Business Licenses	\$ 169,430	164,304	233,122	195,000	195,000	-	198,900	2.0
4101-00000	CASp Fees - City Share SBI 186	139	460	618	500	500	-	500	-
4102-00000	Swimming Pool Permits	563	-	114	-	-	N/A	-	N/A
4103-00000	Building Permits	61,711	55,077	66,557	78,000	61,500	(21.2)	63,000	2.4
4104-00000	Plumbing Permits	10,880	9,163	9,619	12,000	3,200	(73.3)	3,300	3.1
4105-00000	Electrical Permits	24,875	27,104	33,068	30,800	28,600	(7.1)	29,300	2.4
4106-00000	Mechanical Permits	11,705	10,227	11,702	18,000	11,200	(37.8)	11,500	2.7
4107-00000	Grading Permits	-	-	2,087	3,000	2,000	(33.3)	-	(100.0)
4108-00000	Temp Banners/Sign Permits	1,840	775	1,025	900	700	(22.2)	700	-
Total Licenses and Permits		281,143	267,110	357,912	338,200	302,700	(10.5)	307,200	1.5
Intergovernmental:									
4200-00000	Motor Vehicle In Lieu	\$ 8,358	6,917	-	-	-	N/A	-	N/A
4202-00000	POST Reimbursement	19,058	12,850	13,026	25,300	21,800	(13.8)	21,800	-
4203-00000	State Mandated Cost Reimb	47	-	35,965	-	-	N/A	-	N/A
4250-00000	Miscellaneous Grants	16,821	9,308	2,600	5,000	7,600	52.0	7,700	1.3
4260-00000	UASI Grant Revenue	-	-	-	-	-	N/A	-	N/A
4270-00000	DOJ BVP Program	-	-	-	2,000	2,000	-	2,000	-
4280-00000	Prop 69 Grant Revenues	-	9,099	-	700	-	(100.0)	-	N/A
4295-00000	Reimb Fr Other Agencies	5,208	-	-	-	-	N/A	-	N/A
Total Intergovernmental		49,492	38,174	51,591	33,000	31,400	(4.8)	31,500	0.3



Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Year	Fiscal Year 2017-18 Estimated	% Change from Prior Year
Charges for Services:									
4301-00000	Plan Check Fees	\$ 38,263	35,296	44,172	30,000	40,000	33.3	-	N/A
4302-00000	Building Issuance Fees	11,671	11,098	14,334	10,200	10,250	0.5	10,500	2.4
4303-00000	Energy Plan Check Fee	5,153	4,827	6,781	5,700	12,250	114.9	12,500	2.0
4304-00000	Precise Plans, CUPs, Variances	2,982	15,434	19,685	4,100	7,000	70.7	7,200	2.9
4305-00000	Environmental Reviews	-	1,920	5,000	6,000	2,500	(58.3)	2,600	4.0
4306-00000	AP Listing, Map Printing, GIS	-	-	-	-	-	N/A	-	N/A
4307-00000	Parcelization, Zone Change, GP	-	-	-	10,000	3,000	(70.0)	3,100	3.3
4308-00000	Miscellaneous Planning	864	1,875	19,978	29,000	1,500	(94.8)	1,000	(33.3)
4309-00000	Development Agreement In Lieu	3,500	3,570	3,641	3,600	3,600	-	3,600	-
4310-00000	WQMP/Grading Permit	2,500	-	110	-	-	N/A	-	N/A
4311-00000	GP and Zoning Update	742	49,011	-	1,800	1,800	-	1,800	-
4312-00000	Plan Check & Inspection Fee	-	-	-	-	-	N/A	-	N/A
4314-00000	Sale of Publications & Mats	115	51	36	100	100	-	100	-
4315-00000	Landscape Maintenance	3,100	3,138	3,922	1,500	3,000	100.0	3,100	3.3
4316-00000	Fats Oils Grease Program	8,335	8,310	9,320	7,500	7,700	2.7	7,900	2.6
4317-00000	Street & Inspection Fees	25,025	18,993	32,896	18,000	18,000	-	18,000	-
4318-00000	Police Fees	9,582	8,820	4,968	7,000	7,000	-	7,000	-
4319-00000	DUI/Collision Response Fees	1,199	172	204	600	600	-	600	-
4320-00000	False Alarm Response Fees	-	150	-	-	-	N/A	-	N/A
4321-00000	Loud Party Response Fees	-	-	-	-	-	N/A	-	N/A
4323-00000	Subpoena fees	1,707	604	725	600	600	-	600	-
4400-00000	Teen Program	-	-	-	-	-	N/A	-	N/A
4401-35030	Tiny Tot Program	33,155	35,344	34,931	34,000	34,000	-	34,000	-
4402-35010	Day Camp Program	96,632	108,920	95,096	85,000	95,000	11.8	95,000	-
4403-34020	July 4th Distance Run	20,335	25,987	18,683	15,800	16,500	4.4	18,000	9.1
4404-00000	Brochure Ads	-	-	-	-	-	N/A	-	N/A
4405-00000	Sports	10,362	14,082	5,037	-	-	N/A	-	N/A
4406-00000	Recreation Fees & Charges	2,780	720	450	200	200	-	200	-
4407-00000	Outdoor Rentals	18,531	24,106	27,656	24,000	24,000	-	24,000	-
4408-00000	Community Center Rental	47,720	38,649	43,184	40,000	40,000	-	40,800	2.0
4409-00000	Recreation Contract Prog Fees	106,445	121,182	117,076	118,300	126,700	7.1	129,200	2.0
4410-34030	La Palma Days	17,222	17,736	16,689	19,500	-	(100.0)	-	N/A
4411-00000	Adult Softball - Contract Fees	-	-	-	-	-	N/A	-	N/A
4412-00000	Donations - Recreation	32,450	23,450	25,550	17,000	17,000	-	17,000	-
4413-00000	Cultural & Beautification	3,653	3,304	5,551	5,000	5,000	-	5,000	-
4414-00000	Meals on Wheels	2,581	3,949	6,667	4,800	4,800	-	4,800	-
4415-00000	Recreation Misc Revenues	7,411	3,877	8,172	6,800	6,800	-	6,800	-
4416-00000	CAB Revenue	-	-	-	-	-	N/A	-	N/A
Total Charges for Services		514,015	584,575	570,514	506,100	488,900	(3.4)	495,400	1.3
Fines and Forfeitures:									
4322-00000	Ordinance & Misc Fines	\$ 136,658	147,950	143,522	160,000	160,000	-	160,000	-
4505-00000	Code Enf Admin Citations	225	225	1,450	200	200	-	200	-
Total Fines and Forfeitures		136,883	148,175	144,972	160,200	160,200	-	160,200	-
Use of Money and Property:									
4500-00000	Interest - Investments	\$ 38,230	160,221	73,815	74,800	86,000	15.0	98,900	15.0
4502-00000	Interest - Others	18,956	488	422	-	-	N/A	-	N/A
4602-00000	Interest - Loan to CDC Debt Sv	-	-	-	-	-	N/A	-	N/A
4606-00000	Interest-Sr Housing Loan	-	-	-	27,300	-	(100.0)	-	N/A
4610-00000	Rental Income	63,977	51,796	52,640	105,500	117,600	11.5	120,000	2.0
4615-00000	Lease Revenue-Sr Housing Proj	110,000	110,000	110,000	110,000	110,000	-	110,000	-
Total Use of Money and Property		231,163	322,505	236,877	317,600	313,600	(1.3)	328,900	4.9

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Year	Fiscal Year 2017-18 Estimated	% Change from Prior Year
Other Revenues:									
4613-00000	Annual Display Sign Fee				-	102,000		204,000	100.0
4700-00000	Expense Reimbursements	\$ 14,644	2,880	9,078	11,000	11,000	-	11,000	-
4702-00000	Miscellaneous Revenues	10,178	15,030	4,213	10,000	10,000	-	10,000	-
4705-00000	AB 939	23,211	25,500	-	50,100	25,500	(49.1)	25,500	-
4707-00000	Reimb fr CDC-City Admin Svcs	40,300	54,934	308,551	250,000	250,000	-	250,000	-
4800-00000	Advances fr Other Funds-Prin	-	-	-	-	-	N/A	-	N/A
Total Other Revenues		88,333	98,344	321,842	321,100	398,500	24.1	500,500	25.6
Interfund Transfers									
4923-00000	Charges to SAAV	\$ -	-	-	-	-	N/A	-	N/A
4950-00000	Charges to Water Fund	270,900	270,900	270,900	475,300	452,800	(4.7)	460,200	1.6
4951-00000	Transfers In	3,000	255,812	-	120,000	120,000		120,000	-
4952-00000	Charges to Sewer Fund	12,200	12,200	12,200	31,300	31,600	1.0	32,700	3.5
Total Interfund Transfers		286,100	538,912	283,100	626,600	604,400	(3.5)	612,900	1.4
TOTAL GENERAL FUND - 001		\$ 11,877,896	\$ 9,177,292	\$ 9,795,010	\$ 10,023,600	\$ 9,785,600	(2.4)	\$ 10,045,100	2.7
SPECIAL REVENUE FUNDS:									
Streets - 011									
4208-00000	State Gas Tax Section 2103	\$ 128,089	\$ 225,091	\$ 135,751	\$ 74,500	\$ 37,700	(49.4)	\$ 38,500	2.1
4210-00000	State Gas Tax Section 2105	70,543	109,884	88,313	96,700	99,700	3.1	101,700	2.0
4211-00000	State Gas Tax Section 2106	57,308	58,717	60,993	52,000	53,500	2.9	54,600	2.1
4212-00000	State Gas Tax Section 2107	115,594	117,547	113,024	134,200	138,500	3.2	141,300	2.0
4213-00000	State Gas Tax Section 2107.5	4,000	4,000	19,178	4,000	4,000	-	4,000	-
4214-00000	MVFT R&T 7360	-	-	-	-	-	N/A	-	N/A
4215-00000	HUT Deferral	-	-	-	-	-	N/A	-	N/A
4263-00000	GMA Revenue	-	-	-	-	-	N/A	-	N/A
4500-00000	Interest - Investments	976	249	689	300	300	-	300	-
4700-00000	Expense Reimbursements	1,026	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	-	95	-	-	-	N/A	-	N/A
Total Streets - 011		377,536	\$ 515,583	\$ 417,948	\$ 361,700	\$ 333,700	(7.7)	\$ 340,400	2.0
Measure M - 012									
4220-00000	Measure M Turnback	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4221-00000	Measure M2 Fairshare PMT	274,527	281,583	253,206	264,500	279,900	5.8	294,500	5.2
4222-00000	Measure M2 CTFP	-	16,569	121,725	-	-	N/A	-	N/A
4224-00000	Measure M2 Comp Grant	\$ -	\$ -	\$ -	\$ 750,000	\$ 375,000	(50.0)	\$ 600,000	60.0
4500-00000	Interest - Investments	49	53	1,270	-	-	N/A	-	N/A
Total Measure M - 012		274,576	\$ 298,205	\$ 376,201	\$ 1,014,500	\$ 654,900	(35.4)	\$ 894,500	36.6
Community Development Block Grant (CDBG) - 014									
4201-00000	CDBG Grant	-	-	-	180,000	200,000	11.1	-	(100.0)
4500-00000	Interest - Investments	-	-	-	-	-	N/A	-	N/A
Total CDBG Grant - 014		-	-	-	180,000	200,000	11.1	-	(100.0)
Air Quality Improvement Fund (AQMD) - 015									
4230-00000	AB 2766 AQMD	\$ 18,939	\$ 19,502	\$ 19,722	\$ 20,000	\$ 20,000	-	\$ 20,000	-
4500-00000	Interest - Investments	135	47	466	300	300	-	300	-
Total AQMD - 015		19,074	\$ 19,549	\$ 20,188	\$ 20,300	\$ 20,300	-	\$ 20,300	-
Public, Educational, and Government (PEG) Purposes - 016									
4500-00000	Interest - Investments	\$ 381	\$ 110	\$ 1,307	\$ 1,300	\$ 1,800	38.5	\$ 2,700	50.0
4706-00000	PEG Fees	16,338	16,458	18,161	15,800	16,200	2.5	16,600	2.5
Total PEG Purposes - 016		16,719	\$ 16,568	\$ 19,468	\$ 17,100	\$ 18,000	5.3	\$ 19,300	7.2



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Asset Seizure - 020									
4266-00000	Asset Seizures	79,042	\$ 181,769	61,518	13,000	-	(100.0)	-	N/A
4500-00000	Interest - Investments	1	\$ 12	517	-	-	N/A	-	N/A
4700-00000	Expense Reimbursements	-	\$ -	-	-	-	N/A	-	N/A
Total Asset Seizure - 020		79,043	\$ 181,781	\$ 62,035	\$ 13,000	\$ -	(100.0)	\$ -	N/A
Public Safety Augmentation (Proposition 172) - 021									
4240-00000	Prop 172 Revenue	\$ 155,467	\$ 161,954	\$ 171,020	\$ 176,300	\$ 180,500	2.4	\$ 184,800	2.4
4500-00000	Interest - Investments	118	50	440	\$ 300	300	-	300	-
4510-00000	Prop 172 - Public Safety Augme	-	-	-	-	-	N/A	-	N/A
4951-00000	Transfers In	-	-	-	-	-	N/A	-	N/A
Total Proposition 172 - 021		155,585	\$ 162,004	\$ 171,460	\$ 176,600	\$ 180,800	2.4	\$ 185,100	2.4
Supplemental Law Enforcement Services (SLESF) - 022									
4243-00000	SLESF Revenue	\$ 100,000	\$ 103,157	\$ 103,045	\$ 100,000	\$ 100,000	-	\$ 100,000	-
4500-00000	Interest - Investments	-	5	262	200	300	50.0	500	66.7
4502-00000	Interest - Others	-	-	-	-	-	N/A	-	N/A
Total SLESF - 022		100,000	\$ 103,162	\$ 103,307	\$ 100,200	\$ 100,300	0.1	\$ 100,500	0.2
Service Authority for Abandoned Vehicles (SAAV) - 023									
4241-00000	SAAV Revenue	\$ 1,723	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4500-00000	Interest - Investments	73	22	202	\$ 100	100	-	100	-
Total SAAV - 023		1,796	\$ 22	\$ 202	\$ 100	\$ 100	-	\$ 100	-
Park Development - 033									
4324-00000	Park In Lieu Fees	\$ -	\$ -	\$ 21,353	\$ -	\$ -	N/A	\$ -	N/A
4500-00000	Interest - Investments	63	17	188	100	100	-	100	-
Total Park Development - 033		63	\$ 17	\$ 21,541	\$ 100	\$ 100	-	\$ 100	-
SA Housing Entity Fund- 038									
4500-00000	Interest Investments	\$ -	\$ 176	3,055	2,400	3,200	33.3	4,900	53.1
4502-00000	Interest Other	-	433	630	-	-	N/A	-	N/A
4504-00000	Interest Senior Housing Loan	-	100,397	93,492	-	-	N/A	-	N/A
4507-00000	Rental Income	134,718	-	-	260,000	260,000	-	260,000	-
4700-00000	Expense Reimbursements	-	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	-	-	188,112	-	-	N/A	-	N/A
4704-00000	Loan Repayments	-	14,654	11,058	10,000	3,200	(68.0)	3,200	-
4951-00000	Transfers In	210,500	329,556	-	-	-	N/A	\$ -	N/A
4960-00000	Extraordinary Gain	-	109,121	-	-	-	N/A	-	N/A
Total SA Housing Entity Fund - 038		345,218	\$ 554,337	\$ 296,347	\$ 272,400	\$ 266,400	(2.2)	\$ 268,100	0.6
SA Debt Service Fund- 049									
4070-00000	Tax Increment	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4071-00000	Suc Agency Trust Revenue	-	-	-	863,000	862,700	(0.0)	865,400	0.3
4500-00000	Interest - Investments	8,453	6,120	2,659	-	-	-	-	N/A
4502-00000	Interest - Others	8,854	3,191	4,913	-	-	-	-	N/A
4951-00000	Transfers In	1,648,007	1,022,066	1,463,020	-	7,000	-	7,000	-
4960-00000	Extraordinary Gain	-	96,011	-	-	-	-	-	N/A
Total SA Debt Service Fund - 049		\$ 1,665,314	\$ 1,127,388	\$ 1,470,592	\$ 863,000	\$ 869,700	0.8	\$ 872,400	0.3
TOTAL SPECIAL REVENUE FUNDS		\$ 3,034,924	\$ 2,978,616	\$ 2,959,289	\$ 3,019,000	\$ 2,644,300	(12.4)	\$ 2,700,800	2.1

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PROJECT FUNDS:									
Capital Outlay Reserve (COR) - 035									
4227-00000	ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4244-00000	Micellaneous Grants	49,708	-	-	-	-	N/A	-	N/A
4248-00000	GMA Revenue	-	-	-	-	-	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	-	N/A
4257-00000	UASI Grant Revenue	-	-	-	-	-	N/A	-	N/A
4261-00000	RTSP Fed Reimb Grant	-	-	-	-	-	N/A	-	N/A
4265-00000	Reimb Fr Other Agencies	-	80,725	-	-	-	N/A	-	N/A
4267-00000	Reimb fr St-Dept of Transportn	-	-	-	-	-	N/A	-	N/A
4500-00000	Interest - Investments	12,368	3,795	37,664	21,900	25,200	15.1	29,000	15.1
4506-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	-	-	-	-	-	N/A	-	N/A
4800-00000	Advances fr Other Funds-Prin	-	-	-	-	-	N/A	-	N/A
4901-00000	Charges to General Fund	-	-	-	-	-	N/A	-	N/A
4951-00000	Transfers In	1,700,000	416,569	1,449,520	250,000	325,000	30.0	325,000	-
Total COR - 035		\$ 1,797,076	\$ 946,296	\$ 1,487,184	\$ 271,900	\$ 350,200	28.8	\$ 354,000	1.1
One-Time Projects -036									
4951-00000	Transfers In	\$ -	\$ 819,500	\$ 154,367	\$ -	\$ 260,600	N/A	\$ 278,400	6.8
Total One-Time - 036		-	\$ 819,500	\$ 154,367	\$ -	\$ 260,600	N/A	\$ 278,400	6.8
Economic Development - 005									
4500-00000	Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4951-00000	Transfers In	-	250,000	-	-	-	N/A	-	N/A
Total Econ Dev - 005		-	\$ 250,000	\$ -	\$ -	\$ -	N/A	\$ -	N/A
TOTAL PROJECT FUNDS		\$ 1,797,076	\$ 2,015,796	\$ 1,641,551	\$ 271,900	\$ 610,800	124.6	\$ 632,400	3.5
ENTERPRISE FUNDS:									
Water - 050									
4313-00000	Plan Check & Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4358-00000	Water Front Ft Water Assessmt	-	-	-	-	-	N/A	-	N/A
4359-00000	Water Meter Sales	181	362	181	2,000	2,000	-	2,000	-
4360-00000	Water Sales	2,844,525	2,822,857	2,572,857	2,366,400	2,639,300	11.5	2,837,200	7.5
4364-00000	Water/Sewer Connection Charge	-	-	-	-	-	N/A	-	N/A
4500-00000	Interest - Investments	4,444	673	9,117	11,300	13,000	15.0	15,000	15.4
4501-10000	Interest - Loan to CDC Debt Sv	-	-	-	-	-	N/A	-	N/A
4504-00000	Interest - Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
4700-00000	Expense Reimbursements	-	9,817	-	-	-	N/A	-	N/A
4701-00000	MWDOC Refund	-	-	950	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	2,206	1,368	778	2,000	2,000	-	2,000	-
4951-00000	Transfers In	-	-	-	-	-	N/A	-	N/A
Total Water - 050		2,851,356	\$ 2,835,077	\$ 2,583,883	\$ 2,381,700	\$ 2,656,300	11.5	\$ 2,856,200	7.5
Water Replacement - 051									
4500-00000	Interest - Investments	\$ 7,678	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
Total Water Replacement - 051		7,678	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A



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Sewer - 052									
4313-00000	Plan Check & Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4364-00000	Water/Sewer Connection Charge	-	-	-	-	-	N/A	-	N/A
4365-00000	Sewer Service Charge	224,020	236,631	212,518	240,000	332,800	38.7	416,000	25.0
4500-00000	Interest - Investments	3,622	581	7,100	6,900	7,900	14.5	9,100	15.2
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	254	-	189	-	-	N/A	-	N/A
4951-00000	Transfers In	-	-	-	-	-	N/A	-	N/A
Total Sewer - 052		227,896	237,212	219,807	246,900	340,700	38.0	425,100	24.8
Sewer Replacement - 053									
4500-00000	Interest - Investments	\$ 7,488	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4501-00000	Interest - Loan to CDC Debt Sv	-	-	-	-	-	N/A	-	N/A
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
Total Sewer Replacement - 053		7,488	-	-	-	-	N/A	-	N/A
Water Capital Reserve - 055									
4500-00000	Interest - Investments	\$ 2,420	\$ 1,246	\$ 28,451	\$ 23,600	\$ 27,100	14.8	\$ 31,200	15.1
4700-00000	Expense Reimbursements	-	-	-	-	-	N/A	-	N/A
4951-00000	One-time Transfers In	-	2,686,926	-	-	-	N/A	-	N/A
4955-00000	Transfer from Water Fund	500,000	750,000	362,795	224,700	213,900	(4.8)	255,100	19.3
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
Total Water Capital Reserve - 055		502,420	3,438,172	391,246	248,300	241,000	(2.9)	286,300	18.8
Sewer Capital Reserve - 056									
4500-00000	Interest - Investments	\$ 1,092	\$ 1,212	\$ 23,160	\$ 18,300	\$ 21,000	14.8	\$ 24,200	15.2
4951-00000	One-time Transfers In	-	2,620,273	-	-	-	N/A	-	N/A
4953-00000	Transfer from Sewer Fund	125,000	375,000	79,386	54,200	62,700	15.7	69,800	11.3
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
Total Sewer Capital Reserve - 056		126,092	2,996,485	102,546	72,500	83,700	15.4	94,000	12.3
TOTAL ENTERPRISE FUNDS		\$ 3,722,930	\$ 9,506,946	\$ 3,297,482	\$ 2,949,400	\$ 3,321,700	12.6	\$ 3,661,600	10.2
INTERNAL SERVICE FUNDS:									
Risk Management - 060									
4500-00000	Interest - Investments	\$ 2,706	\$ 398	\$ 1,799	\$ 4,600	\$ 5,300	15.2	\$ 6,100	15.1
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
4700-00000	Expense Reimbursements	-	-	1,989	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	-	-	-	-	-	N/A	-	N/A
4901-00000	Charges to General Fund	130,620	178,720	376,600	808,600	1,011,700	25.1	1,107,800	9.5
4911-00000	Charges to Streets Fund	6,000	5,900	9,100	16,100	19,900	23.6	21,800	9.5
4912-00000	Charges to Measure M Fund	700	700	-	-	-	N/A	-	N/A
4938-00000	Charges to SA Hsng Auth	8,250	-	-	-	-	N/A	-	N/A
4940-00000	Charges to CDC-Low/Mod	-	-	-	-	-	N/A	-	N/A
4941-00000	Charges to CDC Fund	-	-	-	-	-	N/A	-	N/A
4946-00000	Charges to CDC Debt Service	-	-	-	-	-	N/A	-	N/A
4947-00000	Charges to SA-Hsng Authority	8,250	-	-	-	-	N/A	-	N/A
4949-00000	Charges to SA-Debt Service	1,600	-	-	-	-	N/A	-	N/A
4950-00000	Charges to Water Fund	54,000	62,300	103,200	61,100	75,400	23.4	82,600	9.5
4951-00000	Transfers In	-	-	458,426	359,000	-	(100.0)	-	N/A
4952-00000	Charges to Sewer Fund	1,500	6,600	5,500	8,500	10,500	23.5	11,500	9.5
4963-00000	Charges to Vehicle Maint/Repl	-	-	-	-	-	N/A	-	N/A
Total Insurance - 060		213,626	254,618	956,614	1,257,900	1,122,800	(10.7)	1,229,800	9.5

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Employee Benefits - 061									
4300-00000	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
4370-00000	Employee Benefits Charge	-	-	-	-	-	N/A	-	N/A
4500-00000	Interest - Investments	1,210	197	898	2,900	3,300	13.8	3,800	15.2
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
4700-00000	Expense Reimbursements	-	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	-	1,009	88	-	-	N/A	-	N/A
4703-00000	OPEB/CERBT Distribution	-	86,089	122,123	-	-	N/A	-	N/A
4901-00000	Charges to General Fund	2,023,924	1,742,522	1,771,598	-	-	N/A	-	N/A
4911-00000	Charges to Streets Fund	34,622	31,897	35,340	-	-	N/A	-	N/A
4921-00000	Charges to Publ Safety Augm Fd	39,474	46,025	65,795	-	-	N/A	-	N/A
4922-00000	Charges to COPPS	36,432	23,858	25,088	-	-	N/A	-	N/A
4935-00000	Charges to COR	-	-	-	-	-	N/A	-	N/A
4938-00000	Charges to SA Hsng Auth	17,505	48,027	44,153	-	-	N/A	-	N/A
4940-00000	Charges to CDC-Low/Mod	-	-	-	-	-	N/A	-	N/A
4941-00000	Charges to CDC Fund	-	-	-	-	-	N/A	-	N/A
4947-00000	Charges to SA-Hsng Authority	15,103	-	-	-	-	N/A	-	N/A
4948-00000	Charges to SA-Capital Projects	-	-	-	-	-	N/A	-	N/A
4949-00000	Charges to SA-Debt Service	28,766	-	-	-	-	N/A	-	N/A
4950-00000	Charges to Water Fund	195,264	141,389	172,319	-	-	N/A	-	N/A
4951-00000	Transfers In	-	1,500,000	-	-	-	N/A	-	N/A
4952-00000	Charges to Sewer Fund	28,940	28,002	29,922	-	-	N/A	-	N/A
4962-00000	Charges to Building M/R Fund	14,181	15,468	18,564	-	-	N/A	-	N/A
Total Employee Benefits - 061		2,435,421	\$ 3,664,483	\$ 2,285,888	\$ 2,900	\$ 3,300	13.8	\$ 3,800	15.2
Facility Maintenance - 062									
4500-00000	Interest - Investments	\$ 3,021	\$ 413	\$ 6,455	\$ 300	\$ 300	-	\$ 300	-
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
4507-00000	Rental Income	-	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	-	-	-	-	-	N/A	-	N/A
4901-00000	Charges to General Fund	253,700	233,190	304,000	-	-	N/A	-	N/A
4911-00000	Charges to Streets Fund	2,900	2,500	2,800	-	-	N/A	-	N/A
4950-00000	Charges to Water Fund	27,200	26,500	32,000	-	-	N/A	-	N/A
4951-00000	Transfers In	-	-	-	-	-	N/A	-	N/A
4952-00000	Charges to Sewer Fund	800	2,800	1,700	-	-	N/A	-	N/A
Total Facility Maintenance - 062		287,621	\$ 265,403	\$ 346,955	\$ 300	\$ 300	-	\$ 300	-
Vehicle Replacement - 063									
4500-00000	Interest - Investments	\$ 2,473	\$ 319	\$ 6,578	\$ 5,800	\$ 6,700	15.5	\$ 7,700	14.9
4504-00000	Interest-Sr Housing Loan	-	-	-	-	-	N/A	-	N/A
4700-00000	Expense Reimbursements	-	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	-	-	86	-	-	N/A	-	N/A
4708-00000	Vehicle Sales	38,985	10,050	7,935	4,400	4,400	-	4,400	-
4901-00000	Charges to General Fund	208,700	205,825	100,000	101,500	95,100	(6.3)	95,100	-
4911-00000	Charges to Streets Fund	53,800	52,925	35,000	26,800	24,000	(10.4)	24,000	-
4912-00000	Charges to Measure M Fund	-	-	-	-	-	N/A	-	N/A
4950-00000	Charges to Water Fund	44,100	37,300	21,000	19,000	13,500	(28.9)	13,500	-
4952-00000	Charges to Sewer Fund	13,100	8,125	3,000	3,000	-	(100.0)	3,000	N/A
Total Vehicle Replacement - 063		361,158	\$ 314,544	\$ 173,599	\$ 160,500	\$ 143,700	(10.5)	\$ 147,700	2.8



Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Year	Fiscal Year 2017-18 Estimated	% Change from Prior Year
Technology Replacement - 064									
4500-00000	Interest - Investments	\$ 1,903	\$ 246	\$ 4,794	\$ 3,500	\$ 4,000	14.3	\$ 4,600	15.0
4700-00000	Expense Reimbursements	-	-	-	-	-	N/A	-	N/A
4702-00000	Miscellaneous Revenues	326	-	-	-	-	N/A	-	N/A
4901-00000	Charges to General Fund	176,000	147,400	222,700	72,800	72,800	-	72,800	-
4911-00000	Charges to Streets Fund	-	-	-	-	-	N/A	-	N/A
4912-00000	Charges to Measure M Fund	-	-	-	-	-	N/A	-	N/A
4938-00000	Charges to SA Hsng Auth	-	-	-	-	-	N/A	-	N/A
4940-00000	Charges to CDC-Low/Mod	-	-	-	-	-	N/A	-	N/A
4941-00000	Charges to CDC Fund	-	-	-	-	-	N/A	-	N/A
4946-00000	Charges to CDC Debt Service	-	-	-	-	-	N/A	-	N/A
4947-00000	Charges to SA-Hsng Authority	6,600	-	-	-	-	N/A	-	N/A
4948-00000	Charges to SA-Capital Projects	-	-	-	-	-	N/A	-	N/A
4949-00000	Charges to SA-Debt Service	1,300	-	-	-	-	N/A	-	N/A
4950-00000	Charges to Water Fund	43,400	41,100	62,200	5,600	5,600	-	5,600	-
4951-00000	Transfers In	-	216,000	67,000	-	-	N/A	-	N/A
4952-00000	Charges to Sewer Fund	1,200	4,400	3,300	1,400	1,500	7.1	1,530	2.0
Total Computer Maintenance - 064		230,729	409,146	359,994	83,300	83,900	0.7	\$ 84,530	0.8
TOTAL INTERNAL SERVICE FUNDS		\$ 3,528,555	\$ 4,908,194	\$ 4,123,050	\$ 1,504,900	\$ 1,354,000	(10.0)	1,466,130	8.3
RESERVE FUNDS (General Fund):									
Revenue Volatility Reserve - 005									
4951-00000	Transfers In	-	-	\$ 1,000,000	\$ -	\$ -	N/A	\$ -	N/A
Total Revenue Volatility - 005		-	-	\$ 1,000,000	\$ -	\$ -	N/A	\$ -	N/A
Emergency Reserve - 007									
4951-00000	Transfers In	-	-	\$ 9,000,000	\$ -	\$ -	N/A	\$ -	N/A
Total Emergency Reserve - 007		-	-	\$ 9,000,000	\$ -	\$ -	N/A	\$ -	N/A
TOTAL RESERVE FUNDS		\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	N/A	\$ -	N/A
TOTAL REVENUE ALL FUNDS		\$ 23,961,381	\$ 28,586,844	\$ 31,816,382	\$ 17,768,800	\$ 17,716,400	(0.3)	\$ 18,506,030	4.5

*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 2016-17**

Transfers Out	Transfers In										Total
	General Fund	COR Capital Projects	One Time Projects Fund	Successor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Management	Vehicle Replacement	Technology Maintenance		
General Fund	\$ -	\$ 325,000	\$ 260,600	\$ -	\$ -	\$ -	\$ 1,370,700	\$ 95,100	\$ 72,800		\$ 2,124,200
Gas Tax (HUTA)	-	-	-	-	-	-	19,900	24,000	-		43,900
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	-	1,500		106,300
OPEB Trust**	120,000										358,800
Projects Fund											149,000
Total	\$ 604,400	\$ 325,000	\$ 260,600	\$ 7,000	\$ 100,700	\$ 62,700	\$ 1,476,500	\$ 132,600	\$ 79,900		\$ 3,550,400

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

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

**Interfund Transfer / Charges Summary
Fiscal Year 2017-18**

Transfers Out	Transfers In										Total
	General Fund	COR Capital Projects	One Time Projects Fund	Successor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Management	Vehicle Replacement	Technology Maintenance		
General Fund	\$ -	\$ 325,000	\$ 278,400	\$ -	\$ -	\$ -	\$ 1,107,800	\$ 95,100	\$ 72,800		\$ 1,879,100
Gas Tax (HUTA)	-	-	-	-	-	-	21,800	24,000	-		45,800
SA Hsng Auth**				7,000							7,000
Water	460,200	-	-	-	255,100	-	82,600	13,500	5,600		817,000
Sewer	32,700	-	-	-	-	69,800	11,500	3,000	1,530		118,530
OPEB Trust***	120,000										120,000
Projects Fund											-
Total	\$ 612,900	\$ 325,000	\$ 278,400	\$ 7,000	\$ 255,100	\$ 69,800	\$ 1,223,700	\$ 135,600	\$ 79,930		\$ 2,987,430

*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

About General Government

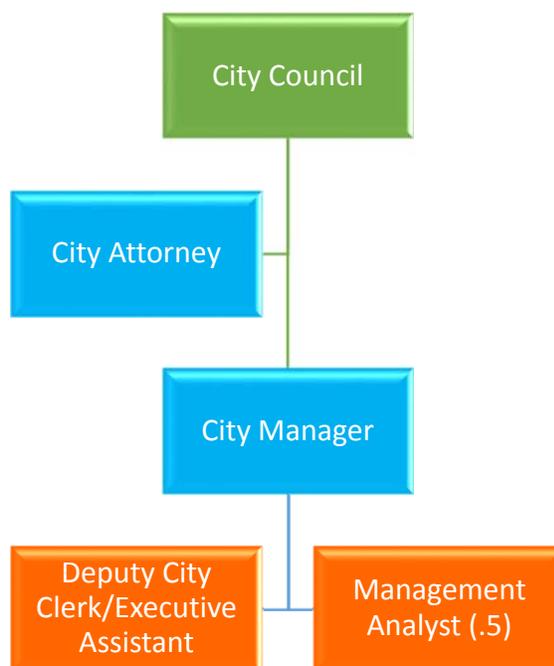
General Government includes City Council, Legal Services, City Manager, and City Clerk.

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 is responsible for setting policy and approving the budget.

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.

The City Clerk function connects the City and citizens with public information; provides administration of state campaign finance and conflict of interest regulations per the 1974 Political Reform Act; administers general and special municipal elections; provides oversight for public meetings per the Ralph M. Brown Act; manages agendas and official records; processes and retains agreements, resolutions, ordinances, and claims;

The City contracts with the law firm of Rutan & Tucker, LLP, for the provision of City Attorney services. The City Attorney's Office acts as legal advisor to the City Council, City Manager, the various City Departments, and committees. The City Attorney prepares or approves as to legal form all proposed City ordinances, resolutions, contracts and other legal documents. The City Attorney generally represents the City in litigation. In some cases, the City Attorney may recommend the engagement of other law firms to assist the City on certain cases. The City Attorney also monitors the performance of other agencies and special counsel (i.e., California Joint Powers Insurance Authority) in the handling of liability and other claims and lawsuits against the City.



General Government

FY 2015-16 Strategic Accomplishments

- Enhanced City's revenue base through rental of property and approval of billboard project
- Improved transparency, ease of understanding, and accuracy of the FY 2015-16 budget document
- Examined current and long term financial sustainability issues
- Provided support for the Citizen Committee on Sustainability
- Completed Development Agreement for digital billboards
- Completed labor negotiations with all employee groups
- Continued to work towards long term goal to allow La Palma children to attend La Palma schools
- 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
- Conducted annual Fair Political Practices Commission filings

FY 2016-17 Strategic Priorities

- Attain fiscal sustainability while maintaining frontline services
- Enhance the City's revenue base
- Complete 2017 labor negotiations with all employee groups
- Enhance Public Communication
- Complete Police Department assessment of operations and outside services
- Work to allow La Palma Children to attend La Palma schools
- 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
- Conduct annual Fair Political Practices Commission filings
- Conduct 2016 General Municipal Election



General Government

Summary of Departmental Expenditures by Program:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
General Government							
City Council	\$ 53,174	\$ 60,545	\$ 62,000	\$ 57,500	(7.3)	\$ 61,500	7.0
City Manager	514,482	312,251	278,800	295,100	5.8	274,600	1.6
Legal Services	142,482	154,441	149,400	155,200	3.9	135,000	(13.0)
City Clerk	159,927	165,522	132,920	126,400	(4.9)	97,100	(23.2)
Department Totals	\$ 870,065	\$ 692,759	\$ 623,120	\$ 634,200	1.8	\$ 568,200	(10.4)

Summary of Departmental Expenditures by Category:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	\$ 626,353	\$ 420,425	\$ 335,720	\$ 337,100	0.4	\$ 343,700	2.0
Maintenance and Operations	243,711	272,334	287,400	297,100	3.4	224,500	(24.4)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total Departmental Expenditures	870,064	692,759	623,120	634,200	1.8	568,200	(10.4)

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

General Government - City Council

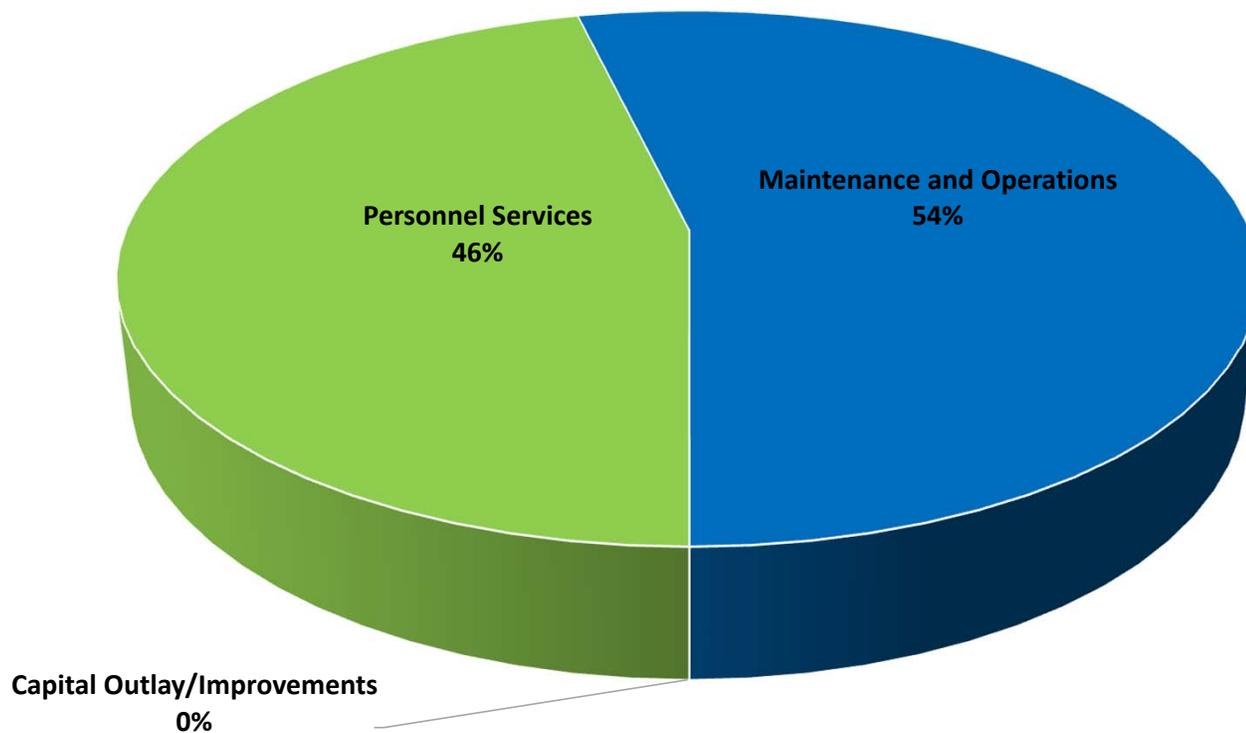
Staffing and Financial Summary

001-110

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Council Members (5)	Elected	Elected	Elected	Elected	N/A	Elected	N/A
Executive Asst / Deputy City Clerk	0.00	0.00	0.00	0.15	N/A	0.15	-
Executive Assistant	0.25	0.25	0.25	0.00	(100.0)	0.00	N/A
Total	0.25	0.25	0.25	0.15	(40.0)	0.15	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 41,175	\$ 43,498	\$ 34,400	\$ 26,600	(22.7)	\$ 31,000	16.5
Maintenance and Operations	11,998	17,047	27,600	30,900	12.0	30,500	(1.3)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 53,173	\$ 60,545	\$ 62,000	\$ 57,500	(7.3)	\$ 61,500	7.0

Budget by Object





DEPARTMENT: General Government
PROGRAM: City Council

Account Code: 001-110

Code	Description	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 16,254	\$ 16,292	\$ 16,200	\$ 8,900	(45.1)	\$ 9,200	3.4
5100.00000	Salaries - Part-time	17,100	18,551	13,900	13,900	-	18,000	29.5
5500.00000	Employee Benefits	7,821	8,655	-	-	N/A	-	N/A
5620.00000	Medical - Dental - Vision			1,100	1,600	45.5	1,600	-
5630.00000	Medicare			400	300	(25.0)	300	-
5640.00000	Retirement			1,800	1,000	(44.4)	1,100	10.0
5642.00000	Part Time Retirement			800	800	-	700	(12.5)
5650.00000	Life/Disability Insurance			200	100	(50.0)	100	-
	TOTAL PERSONNEL SERVICES	41,175	43,498	34,400	26,600	(22.7)	31,000	16.5
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ -	\$ -	\$ 1,100	\$ 1,100	-	\$ 1,100	-
6200.00000	Meetings & Training	6,181	6,603	4,500	5,500	22.2	5,500	-
6220.00000	Publications & Dues	-	-	16,000	15,500	(3.1)	16,200	4.5
6500.00000	Office Supplies	319	1,012	900	2,400	166.7	900	(62.5)
6540.00000	Printing & Reproduction	464	415	600	600	-	600	-
7330.00000	Special Departmental Supplies	54	117	500	500	-	500	-
9770.00000	Risk Management	1,360	3,400	2,500	3,000	20.0	3,400	13.3
9780.00000	Building Maintenance/Replacement	2,520	3,400	-	-	N/A	-	N/A
9810.00000	Technology Replacement	1,100	2,100	1,500	2,300	53.3	2,300	-
	TOTAL MAINTENANCE AND OPERATIONS	11,998	17,047	27,600	30,900	12.0	30,500	(1.3)
	TOTAL EXPENDITURES	\$ 53,173	\$ 60,545	\$ 62,000	\$ 57,500	(7.3)	\$ 61,500	7.0

General Government - City Manager

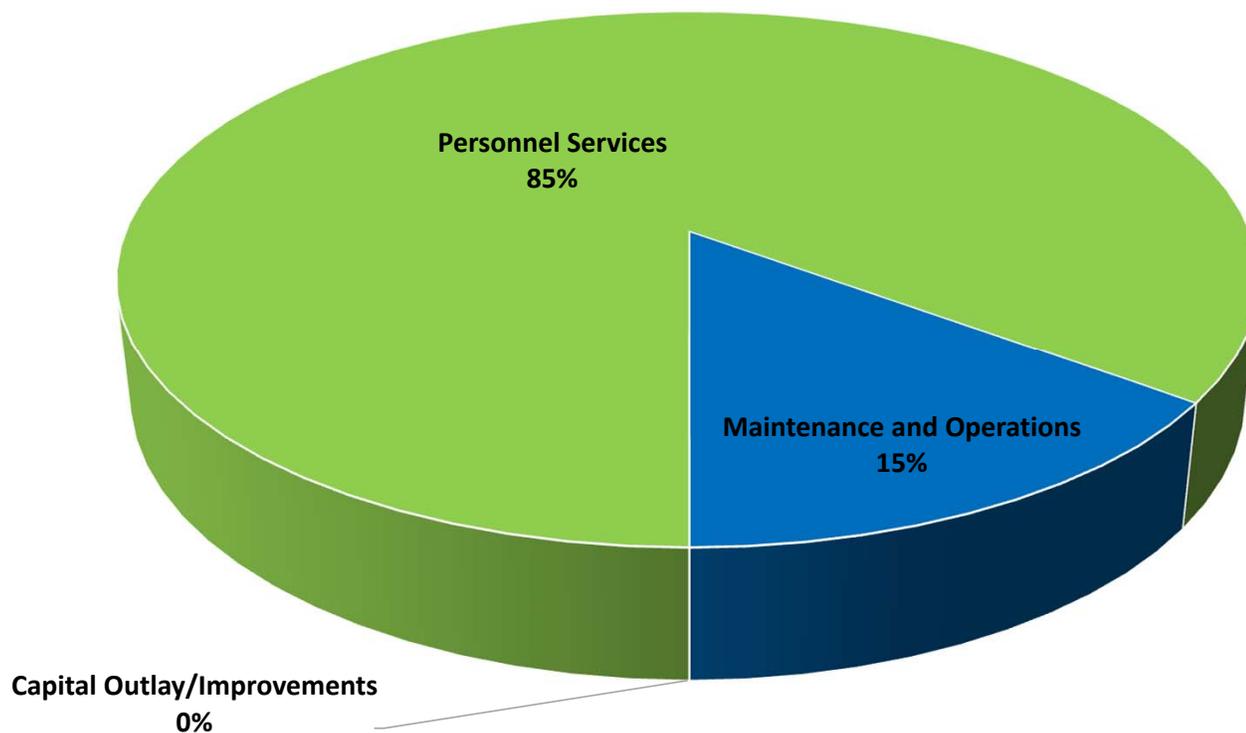
Staffing and Financial Summary

001-120

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
City Manager	1.00	1.00	1.00	1.00	-	1.00	-
Executive Asst / Deputy City Clerk	0.00	0.00	0.00	0.15	N/A	0.15	-
Management Analyst	0.50	0.00	0.00	0.50	N/A	0.50	-
Executive Assistant	0.75	0.25	0.25	0.00	(100.0)	0.00	N/A
Administrative Services Manager	0.75	0.00	0.00	0.00	N/A	0.00	N/A
Total	3.00	1.25	1.25	1.65	32.0	1.65	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 457,263	\$ 254,936	\$ 204,800	\$ 251,200	22.7	\$ 251,700	0.2
Maintenance and Operations	57,219	57,315	74,000	43,900	(40.7)	22,900	(47.8)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 514,482	\$ 312,251	\$ 278,800	\$ 295,100	5.8	\$ 274,600	(6.9)

Budget by Object





DEPARTMENT: General Government
PROGRAM: City Manager

Account Code: 001-120

Code	Description	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 342,214	\$ 177,103	\$ 168,600	\$ 198,900	18.0	\$ 199,300	0.2
5100.00000	Salaries - Part-time	-	-	-	-	N/A	-	N/A
5300.00000	Overtime	1,183	312	400	400	-	400	-
5500.00000	Employee Benefits	113,866	77,521	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	8,700	16,200	86.2	16,200	-
5630.00000	Medicare	-	-	2,500	2,900	16.0	2,900	-
5640.00000	Retirement	-	-	16,300	23,100	41.7	23,200	0.4
5643.00000	Deferred Compensation	-	-	2,600	3,000	15.4	3,000	-
5650.00000	Life/Disability Insurance	-	-	800	1,800	125.0	1,800	-
5910.00000	Cell Allowance	-	-	1,000	1,000	-	1,000	-
5210.00000	Auto Allowance	-	-	3,900	3,900	-	3,900	-
	TOTAL PERSONNEL SERVICES	457,263	254,936	204,800	251,200	22.7	251,700	0.2
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ -	\$ 9,574	\$ 55,300	\$ 20,000	(63.8)	\$ -	(100.0)
6200.00000	Meetings & Training	6,915	2,299	1,600	3,500	118.8	3,500	-
6210.00000	Mileage Reimbursement/Auto Allow	3,952	3,900	-	-	N/A	-	N/A
6220.00000	Publications & Dues	2,283	1,481	1,500	1,500	-	1,500	-
6500.00000	Office Supplies	3,247	151	500	500	-	500	-
6540.00000	Printing & Reproduction	1,417	150	1,000	1,000	-	1,000	-
6910.00000	Communications	1,920	960	-	-	N/A	-	N/A
7330.00000	Special Departmental Supplies	915	-	-	-	N/A	-	N/A
9770.00000	Risk Management	9,840	15,000	12,600	15,100	19.8	14,100	(6.6)
9780.00000	Building Maintenance/Replacement	18,630	14,700	-	-	N/A	-	N/A
9810.00000	Technology Replacement	8,100	9,100	1,500	2,300	53.3	2,300	-
	TOTAL MAINTENANCE AND OPERATIONS	57,219	57,315	74,000	43,900	(40.7)	22,900	(47.8)
	TOTAL EXPENDITURES	\$ 514,482	\$ 312,251	\$ 278,800	\$ 295,100	5.8	\$ 274,600	(6.9)

General Government - Legal Services

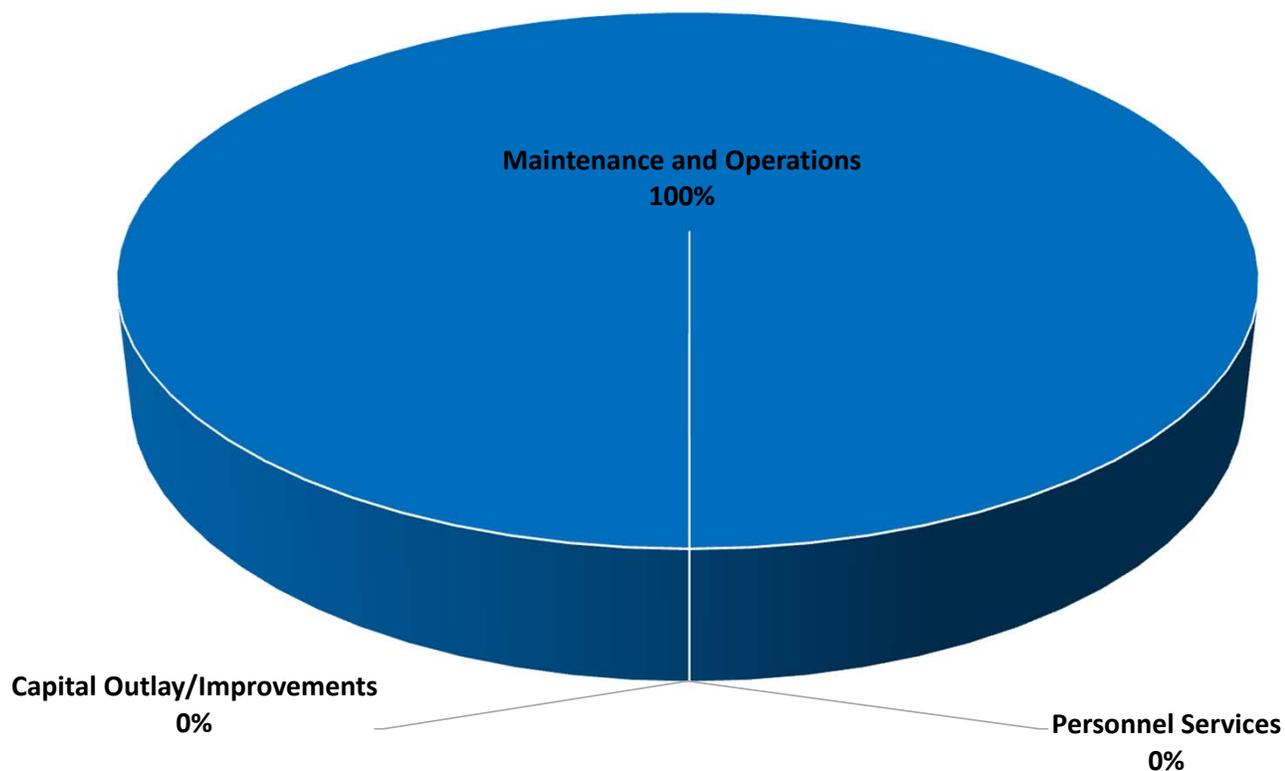
Staffing and Financial Summary

001-130

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
City Attorney	Contract	Contract	Contract	Contract	N/A	Contract	N/A
Total	0.00	0.00	0.00	0.00	N/A	0.00	N/A

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	142,482	154,441	149,400	155,200	3.9	135,000	(13.0)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 142,482	\$ 154,441	\$ 149,400	\$ 155,200	3.9	\$ 135,000	(13.0)

Budget by Object





DEPARTMENT: General Government
PROGRAM: Legal Services

Account Code: 001-130

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 92,000	\$ 96,000	\$ 91,200	\$ 96,000	5.3	\$ 100,800	5.0
6010.00000	Legal Services	34,449	46,377	58,200	14,200	1.7	14,200	-
6016.00000	Personnel Attorney Services	-	-	-	20,000	N/A	15,000	(25.0)
6017.00000	Labor Negotiation Services	-	-	-	25,000	N/A	5,000	(80.0)
6011.00000	Legal/Litigation	-	-	-	-	N/A	-	N/A
6014.00000	Legal Services - SA Admin	9,353	564	-	-	N/A	-	N/A
9770.00000	Risk Management	3,680	7,200	-	-	N/A	-	N/A
9810.00000	Technology Replacement	3,000	4,300	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	142,482	154,441	149,400	155,200	3.9	135,000	(13.0)
	TOTAL EXPENDITURES	\$ 142,482	\$ 154,441	\$ 149,400	\$ 155,200	3.9	\$ 135,000	(13.0)

General Government - City Clerk

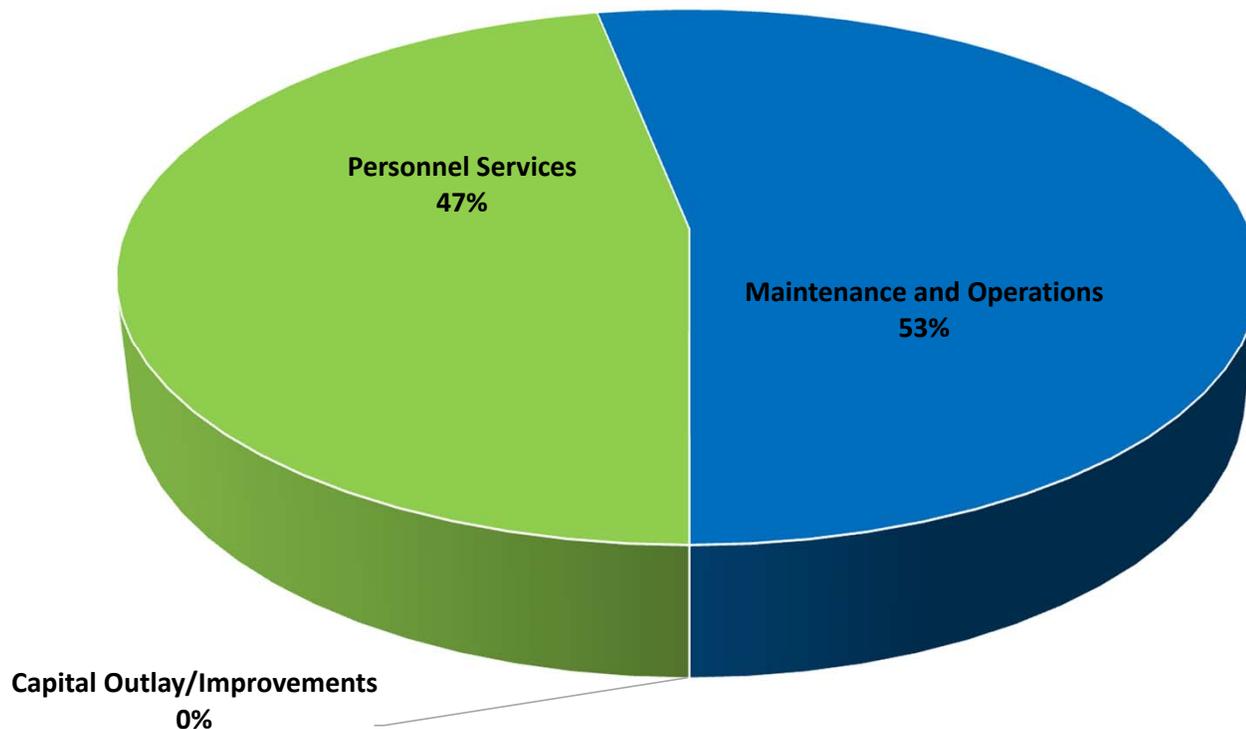
Staffing and Financial Summary

001-150

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Executive Asst / Deputy City Clerk	0.00	0.00	0.00	0.70	N/A	0.70	-
Administrative Services Director	0.00	0.20	0.20	0.00	(100.0)	0.00	N/A
Administrative Secretary	1.00	0.95	0.95	0.00	(100.0)	0.00	N/A
Administrative Services Manager	0.25	0.00	0.00	0.00	N/A	0.00	N/A
Total	1.25	1.15	1.15	0.70	(39.1)	0.70	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 127,915	\$ 121,991	\$ 96,520	\$ 59,300	(38.6)	\$ 61,000	2.9
Maintenance and Operations	32,012	43,531	36,400	67,100	84.3	36,100	(46.2)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 159,927	\$ 165,522	\$ 132,920	\$ 126,400	(4.9)	\$ 97,100	(23.2)

Budget by Object





DEPARTMENT: General Government
PROGRAM: City Clerk

Account Code: 001-150

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 88,877	\$ 82,466	\$ 71,720	\$ 41,600	(42.0)	\$ 43,100	3.6
5300.00000	Overtime	2,699	3,428	4,300	4,300	-	4,300	-
5500.00000	Employee Benefits	36,339	36,097	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	10,100	7,500	(25.7)	7,500	-
5630.00000	Medicare	-	-	1,200	700	(41.7)	700	-
5640.00000	Retirement	-	-	8,500	4,800	(43.5)	5,000	4.2
5650.00000	Life/Disability Insurance	-	-	700	400	(42.9)	400	-
	TOTAL PERSONNEL SERVICES	127,915	121,991	96,520	59,300	(38.6)	61,000	2.9
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 17,848	\$ 7,330	\$ 5,500	\$ 6,000	9.1	\$ 6,000	-
6040.00000	Computer Software Support	-	2,992	-	-	N/A	-	N/A
6190.00000	Other Contract Services	189	7,689	-	30,000	N/A	-	(100.0)
6194.00000	Bank Service Charges	935	279	-	-	N/A	-	N/A
6200.00000	Meetings & Training	1,915	1,915	2,200	2,200	-	2,200	-
6210.00000	Mileage Reimbursement/Auto Allow	-	-	100	100	-	100	-
6220.00000	Publications & Dues	469	435	9,400	6,500	(30.9)	6,500	-
6500.00000	Office Supplies	499	93	300	300	-	300	-
6530.00000	Advertising	4,979	8,644	5,000	5,000	-	5,000	-
6540.00000	Printing & Reproduction	78	54	100	100	-	100	-
7400.00000	Other Awards	-	-	700	700	-	700	-
9770.00000	Risk Management	2,800	8,800	11,600	13,900	19.8	12,900	(7.2)
9810.00000	Technology Replacement	2,300	5,300	1,500	2,300	53.3	2,300	-
	TOTAL MAINTENANCE AND OPERATIONS	32,012	43,531	36,400	67,100	84.3	36,100	(46.2)
	TOTAL EXPENDITURES	\$ 159,927	\$ 165,522	\$ 132,920	\$ 126,400	(4.9)	\$ 97,100	(23.2)

Administrative Services

About Administrative Services

Administrative Services oversees the business functions of the City - Accounting and Financial Services, Human Resources, Risk Management, and Information Technologies; 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) administration of human resources services including employee labor relations, medical services/insurance, worker's compensation, citywide training, and tuition reimbursement programs; (3) administration of citywide claims and risk management; and (4) 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.





Administrative Services

FY 2015-16 Strategic Accomplishments

- Finalized Finance System conversion
- Completed 2015 Labor Negotiations
- Prepared Balanced Budget with some use of reserves
- Managed consolidation of Administrative Services and Finance into one department
- Support Citizen Committee and Financial Sustainability
- Developed new Chart of Accounts and Accounting structure
- Finalized transition from an outsourced Payroll system to an in-house system
- Finalized transition to the human resources component of the Finance System Conversion
- Managed Coplink/Spillman connection to increase productivity of frontline police services
- Upgraded firewall to increase security level for information technology

FY 2016-17 Strategic Priorities

- Address long term fiscal sustainability
- Complete 2017 Labor Negotiations
- Prepare balanced Budget with use of reserves
- Apply for Achievement in Excellence in Financial Reporting for the FY 2015-16 CAFR
- Look for ways to address City's unfunded pension obligations
- Upgrade Granicus system to maintain transparency of Council meetings
- Upgrade backup system to increase data capacity

Administrative Services

Summary of Departmental Expenditures by Program:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Administrative Services							
Administration	-	341,485	139,300	150,700	8.2	146,600	(2.7)
Community Promotions/Intergovernmental	170,410	41,350	-	-	N/A	-	N/A
Fiscal Services	384,484	360,724	394,520	359,500	(8.9)	363,600	1.1
Human Resources*	2,494,689	982,667	1,403,300	1,378,300	(1.8)	1,537,500	11.6
Technology & Communications*	194,068	225,595	322,200	308,900	(4.1)	316,300	2.4
Department Totals	\$ 3,243,651	\$ 1,951,821	\$ 2,259,320	\$ 2,197,400	(2.7)	\$ 2,364,000	7.6

Summary of Departmental Expenditures by Category:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	\$ 2,766,424	\$ 1,415,326	\$ 1,681,820	\$ 1,659,600	(1.3)	\$ 1,827,000	10.1
Maintenance and Operations	477,228	536,495	577,500	537,800	(6.9)	537,000	(0.1)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total Departmental Expenditures	3,243,652	1,951,821	2,259,320	2,197,400	(2.7)	2,364,000	7.6

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



Administration Services - Administration

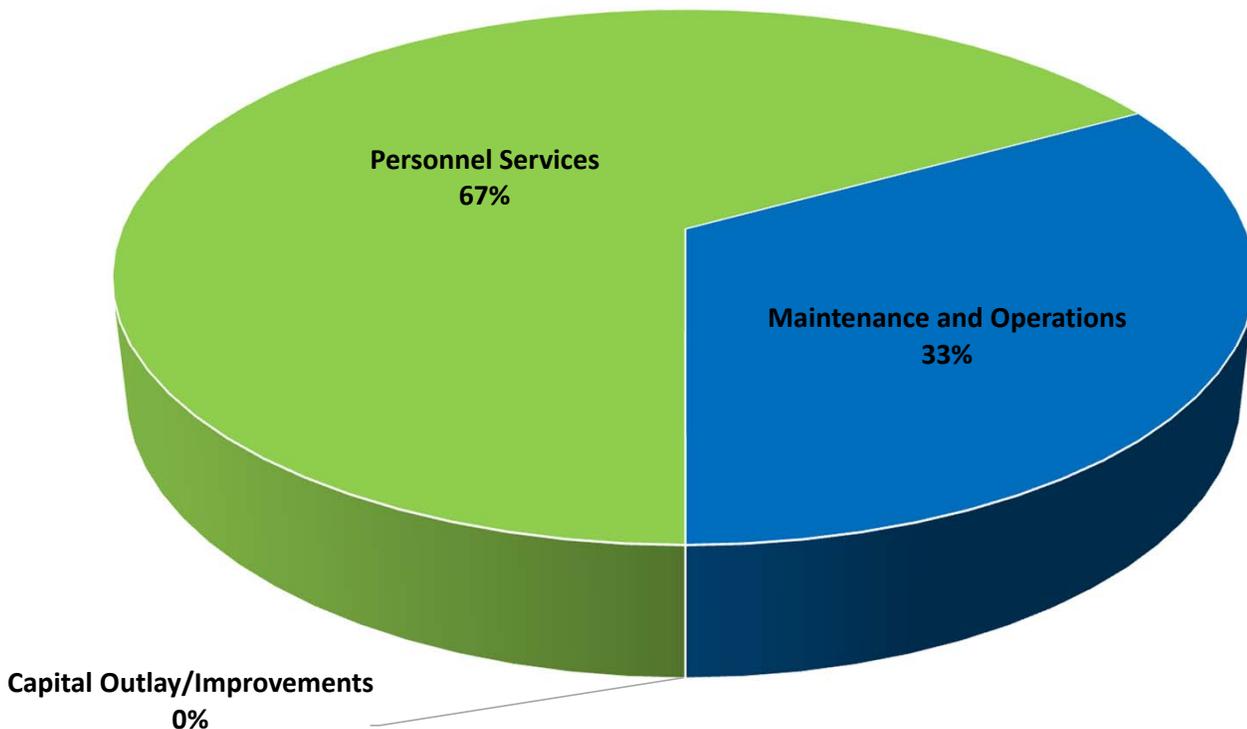
Staffing and Financial Summary

001-140

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Administrative Services Director	0.00	0.50	0.50	0.50	-	0.50	-
Human Resources Specialist	0.00	0.00	0.00	0.40	N/A	0.40	-
Executive Assistant	0.00	0.50	0.00	0.00	N/A	0.00	N/A
Management Analyst	0.00	0.40	0.40	0.00	(100.0)	0.00	N/A
Total	0.00	1.40	0.90	0.90	-	0.90	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ -	\$ 289,450	\$ 93,900	\$ 100,900	7.5	\$ 104,000	3.1
Maintenance and Operations	-	52,035	45,400	49,800	9.7	42,600	(14.5)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ -	\$ 341,485	\$ 139,300	\$ 150,700	8.2	\$ 146,600	(2.7)

Budget by Object





DEPARTMENT: Administrative Services
PROGRAM: Administrative Services-Administration

Account Code: 001-140

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ -	\$ 200,000	\$ 73,600	\$ 81,900	11.3	\$ 84,800	3.5
5300.00000	Overtime		1,850	600	-	(100.0)	-	N/A
5500.00000	Employee Benefits		87,600	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision		-	7,100	9,000	26.8	9,000	-
5630.00000	Medicare		-	1,400	1,200	(14.3)	1,200	-
5640.00000	Retirement		-	9,600	7,000	(27.1)	7,200	2.9
5643.00000	Deferred Compensation		-	300	-	(100.0)	-	N/A
5650.00000	Life/Disability Insurance		-	600	800	33.3	800	-
5910.00000	Cell Allowance		-	700	1,000	42.9	1,000	-
	TOTAL PERSONNEL	-	289,450	93,900	100,900	7.5	104,000	3.1
MAINTENANCE AND OPERATIONS								
6200.00000	Meetings & Training	\$ -	\$ 350	\$ 100	\$ 1,400	1,300.0	\$ 800	(42.9)
6210.00000	Mileage Reimbursement/Auto Allow	-	125	100	100	-	100	-
6220.00000	Publications & Dues	-	500	1,900	1,900	-	1,900	-
6500.00000	Office Supplies	-	2,250	2,500	2,500	-	2,500	-
6520.00000	Postage	-	-	27,100	27,400	1.1	21,600	-
6540.00000	Printing & Reproduction	-	1,000	1,000	1,000	-	1,000	-
6910.00000	Communications	-	1,560	-	-	N/A	-	N/A
7330.00000	Special Departmental Supplies	-	1,650	1,700	1,700	-	1,700	-
9770.00000	Risk Management	-	17,300	9,500	11,500	21.1	10,700	(7.0)
9780.00000	Building Maintenance/Replacement	-	16,900	-	-	N/A	-	N/A
9810.00000	Technology Replacement	-	10,400	1,500	2,300	53.3	2,300	-
	TOTAL MAINTENANCE AND OPERATIONS	-	52,035	45,400	49,800	9.7	42,600	(14.5)
	TOTAL EXPENDITURES	\$ -	\$ 341,485	\$ 139,300	\$ 150,700	8.2	\$ 146,600	(2.7)



Administration Services - Fiscal Service

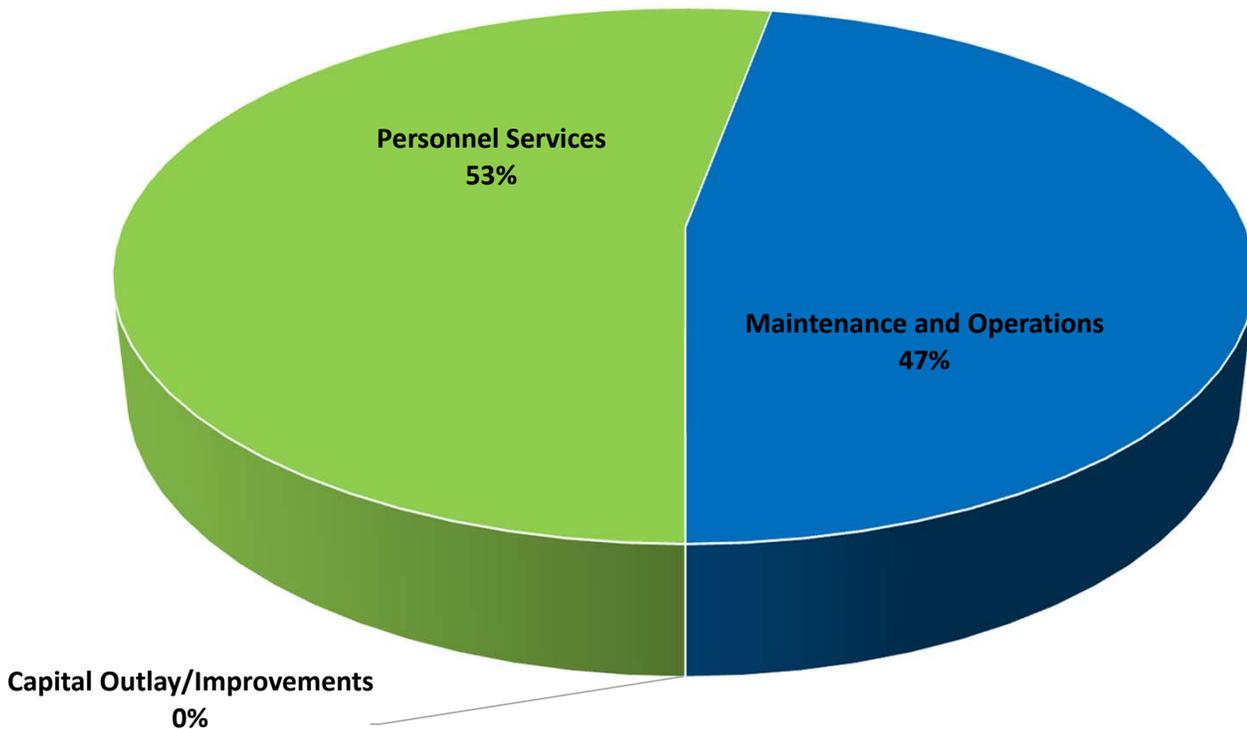
Staffing and Financial Summary

001-160

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Administrative Services Director	0.00	0.00	0.00	0.35	N/A	0.35	-
Accounting Supervisor	0.00	0.65	0.65	0.65	-	0.65	-
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	0.00	0.00	0.00	N/A	0.00	N/A
Accountant	1.00	0.00	0.00	0.00	N/A	0.00	N/A
Total	2.65	1.70	1.70	2.05	20.6	2.05	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 253,031	\$ 184,187	\$ 180,920	\$ 190,100	5.1	\$ 194,800	2.5
Maintenance and Operations	131,453	176,537	213,600	169,400	(20.7)	168,800	(0.4)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 384,484	\$ 360,724	\$ 394,520	\$ 359,500	(8.9)	\$ 363,600	1.1

Budget by Object





DEPARTMENT: Administrative Services
PROGRAM: Fiscal Services

Account Code: 01-160

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 177,343	\$ 123,905	\$ 141,820	\$ 151,500	6.8	\$ 155,700	2.8
5300.00000	Overtime	3,180	6,043	5,500	2,200	(60.0)	2,200	-
5500.00000	Employee Benefits	72,508	54,239	-	-	N/A	-	N/A
5200.00000	Special Pays	-	-	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	13,300	18,400	38.3	18,400	-
5630.00000	Medicare	-	-	2,300	2,200	(4.3)	2,300	4.5
5640.00000	Retirement	-	-	16,200	13,800	(14.8)	14,200	2.9
5643.00000	Deferred Compensation	-	-	600	500	(16.7)	500	-
5650.00000	Life/Disability Insurance	-	-	1,200	1,500	25.0	1,500	-
	TOTAL PERSONNEL SERVICES	253,031	184,187	180,920	190,100	5.1	194,800	2.5
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 81,984	\$ 90,975	\$ 148,600	\$ 1,000	(34.4)	\$ 1,000	-
6000.16010	Contract Accounting Services	-	-	-	37,500	N/A	37,500	-
6000.16020	Annual Audit Services	-	-	-	44,000	N/A	45,100	2.5
6000.16030	Grants Service	-	-	-	15,000	N/A	15,000	-
6020.00000	Sales Tax Audit Services	5,468	4,962	6,300	6,300	-	6,300	-
6040.00000	Computer Software Support	4,611	16,405	17,100	17,500	2.3	17,500	-
6194.00000	Bank Service Charges	2,675	3,985	13,000	13,000	-	13,000	-
6200.00000	Meetings & Training	1,928	1,643	1,900	3,400	78.9	3,400	-
6210.00000	Mileage Reimbursement/Auto Allow	50	128	100	100	-	100	-
6220.00000	Publications & Dues	761	683	1,000	1,000	-	1,000	-
6500.00000	Office Supplies	811	504	700	700	-	700	-
6540.00000	Printing and Reproduction	1,740	2,540	2,100	2,100	-	2,100	-
6910.00000	Communication	320	-	-	-	N/A	-	N/A
7040.00000	Office Equipment Maintenance	405	812	500	500	-	500	-
9770.00000	Risk Management	8,240	20,900	20,800	25,000	20.2	23,300	(6.8)
9780.00000	Building Maintenance/Replacement	15,660	20,400	-	-	N/A	-	N/A
9810.00000	Technology Replacement	6,800	12,600	1,500	2,300	53.3	2,300	-
	TOTAL MAINTENANCE AND OPERATIONS	131,453	176,537	213,600	169,400	(20.7)	168,800	(0.4)
	TOTAL EXPENDITURES	\$ 384,484	\$ 360,724	\$ 394,520	\$ 359,500	(8.9)	\$ 363,600	1.1



Administration Services - Human Resources

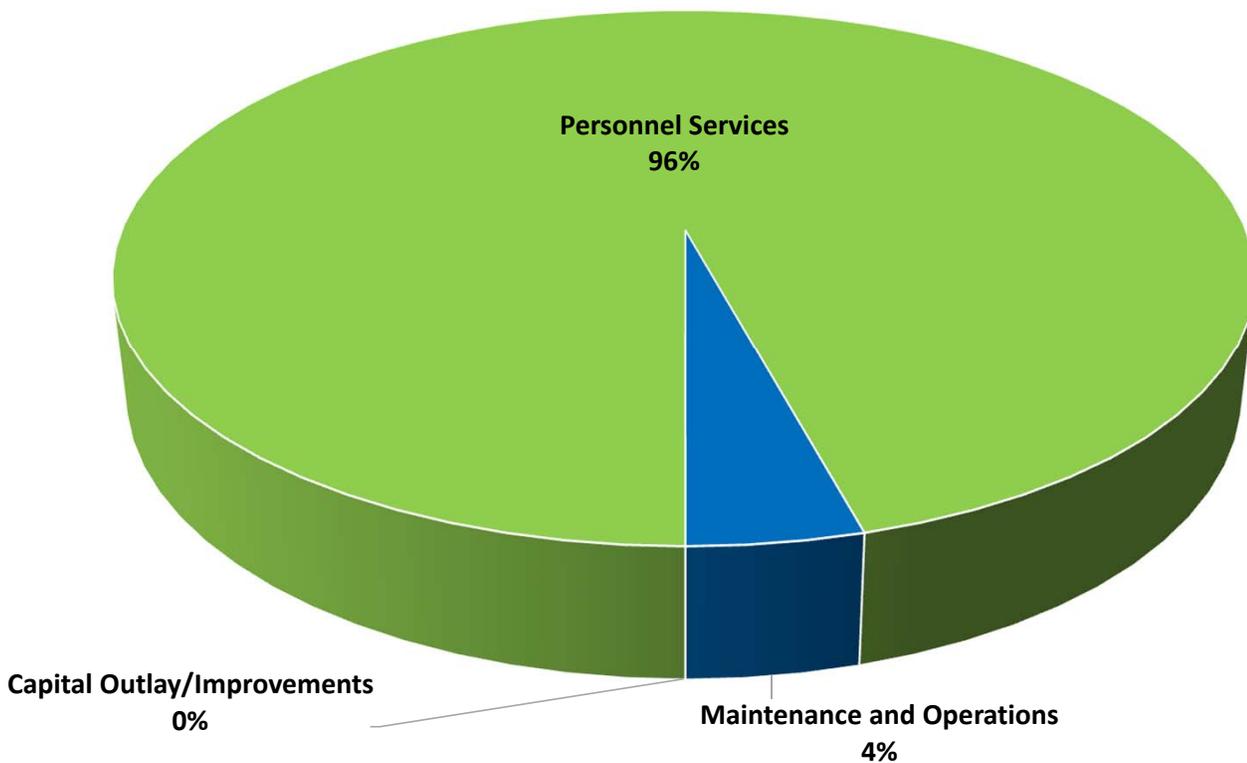
Staffing and Financial Summary

001-170

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Human Resources Specialist	0.00	0.00	0.00	0.60	N/A	0.60	-
Executive Assistant	0.00	0.00	0.50	0.00	(100.0)	0.00	N/A
Total	0.00	0.00	0.50	0.60	20.0	0.60	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 2,457,311	\$ 941,689	\$ 1,348,300	\$ 1,320,100	(2.1)	\$ 1,479,700	12.1
Maintenance and Operations	37,378	40,978	55,000	58,200	5.8	57,800	(0.7)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 2,494,689	\$ 982,667	\$ 1,403,300	\$ 1,378,300	(1.8)	\$ 1,537,500	11.6

Budget by Object





DEPARTMENT: Administrative Services
PROGRAM: Human Resources

Account Code: 001-170

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full Time	\$ -	\$ -	\$ 32,400	\$ 37,000	14.2	\$ 37,000	-
5300.00000	Overtime	-	-	200	-	(100.0)	-	N/A
5620.00000	Medical Dental Vision	-	-	2,300	3,500	52.2	3,500	-
5630.00000	Medicare	-	-	500	500	-	500	-
5640.00000	Retirement	-	-	3,600	4,300	19.4	4,300	-
5642.00000	Part time Retirement	-	-	-	-	N/A	-	N/A
5643.00000	Deferred Compensation	-	-	-	-	N/A	-	N/A
5650.00000	Life/Disability Insurance	-	-	300	400	33.3	400	-
5910.00000	Cell Allowance	-	-	-	-	N/A	-	N/A
5150.00000	Conversion & Termination Pay	354,471	248,479	457,000	300,000	(34.4)	300,000	-
5501.00000	CERBT Trust Funding	1,500,000	-	-	-	N/A	-	N/A
5600.00000	Unemployment Insurance/Claims	1,112	3,499	3,800	3,800	-	3,800	-
5650.00000	Life/Disability Insurance	487,774	498,588	5,600	5,600	-	5,600	-
5622.00000	Retiree Health Insurance Costs*	113,954	191,123	189,000	199,300	5.4	199,300	-
5644.00000	Retirement - Safety Unfunded Liability Payment	-	-	362,300	432,400	19.3	531,000	22.8
5645.00000	Retirement - Miscellaneous Unfunded Liability Payment	-	-	291,300	333,300	14.4	394,300	18.3
5660.00000	Physical Exams	7,161	10,764	6,500	6,500	-	6,500	-
TOTAL PERSONNEL SERVICES		2,464,472	952,453	1,354,800	1,326,600	(2.1)	1,486,200	12.0
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 11,202	\$ 16,667	\$ 11,700	\$ 11,700	-	\$ 11,700	-
6040.00000	Computer Software Support	3,000	3,000	3,000	3,000	-	3,000	-
6194.00000	Bank Service Charges	53	-	100	100	-	100	-
6200.00000	Meetings & Training	8,107	6,019	8,900	9,800	10.1	9,800	-
6210.00000	Mileage Reimbursement	-	48	-	-	N/A	-	N/A
6220.00000	Publications & Dues	989	977	1,500	2,000	33.3	2,000	-
6240.00000	Tuition Reimbursement	5,025	1,814	10,000	10,000	-	10,000	-
6250.00000	Employee Recognition Award	991	1,035	1,300	1,300	-	1,300	-
6530.00000	Advertising	200	84	800	800	-	800	-
7330.00000	Special Departmental Supplies	650	570	4,700	4,700	-	4,700	-
9770.00000	Risk Management	-	-	5,000	6,000	20.0	5,600	(6.7)
9810.00000	Technology Replacement	-	-	1,500	2,300	53.3	2,300	-
TOTAL MAINTENANCE AND OPERATIONS		30,217	30,214	48,500	51,700	6.6	51,300	(0.8)
CAPITAL OUTLAY/IMPROVEMENTS								
8020.000	Furniture & Fixtures	-	-	-	-	N/A	-	N/A
8030.000	Office Equipment	-	-	-	-	N/A	-	N/A
TOTAL CAPITAL OUTLAY/		-	-	-	-	N/A	-	N/A
TOTAL EXPENDITURES		\$ 2,494,689	\$ 982,667	\$ 1,403,300	\$ 1,378,300	(1.8)	\$ 1,537,500	11.6

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



Administration Services - Technology & Communications

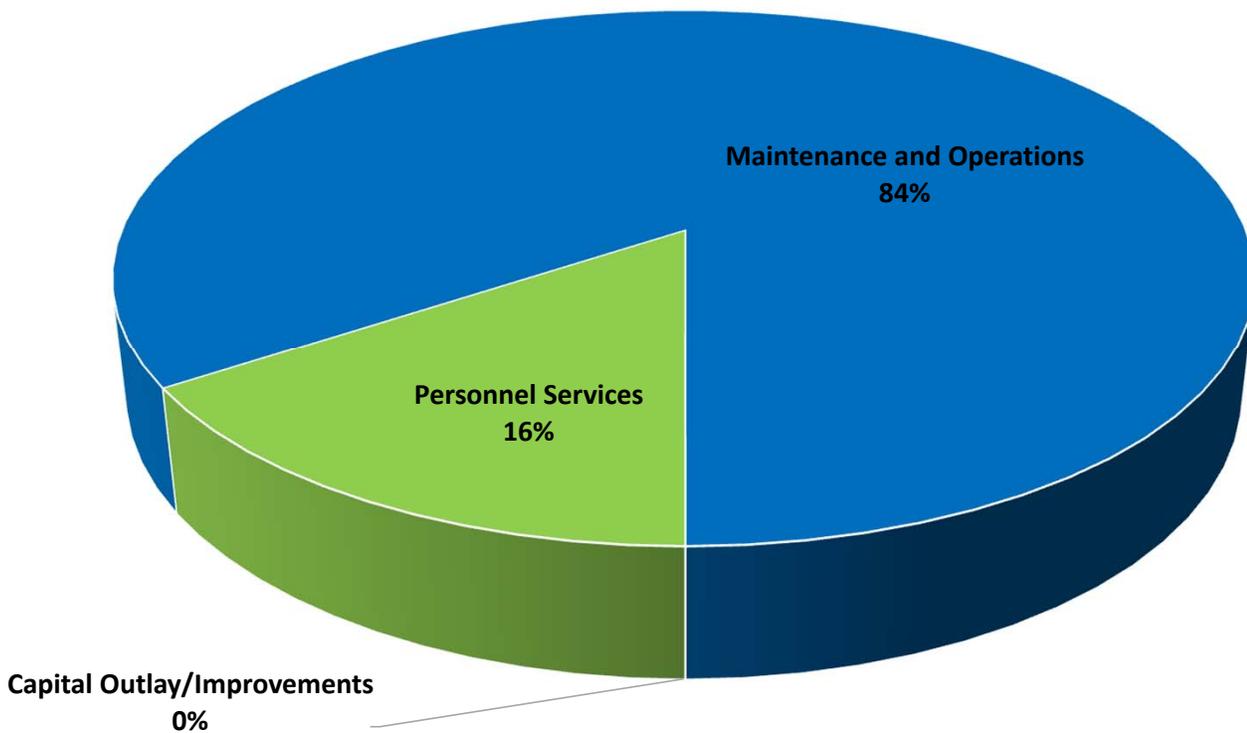
Staffing and Financial Summary

001-180

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Management Analyst	0.00	0.00	0.60	0.50	(16.7)	0.50	-
IT Technician	Contract	Contract	Contract	Contract	N/A	Contract	N/A
Total	0.00	0.00	0.60	0.50	(16.7)	0.50	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ -	\$ -	\$ 58,700	\$ 48,500	(17.4)	\$ 48,500	-
Maintenance and Operations	194,068	225,595	263,500	260,400	(1.2)	267,800	2.8
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 194,068	\$ 225,595	\$ 322,200	\$ 308,900	(4.1)	\$ 316,300	2.4

Budget by Object





DEPARTMENT: Administrative Services
PROGRAM: Technology & Communications

Account Code: 001-180

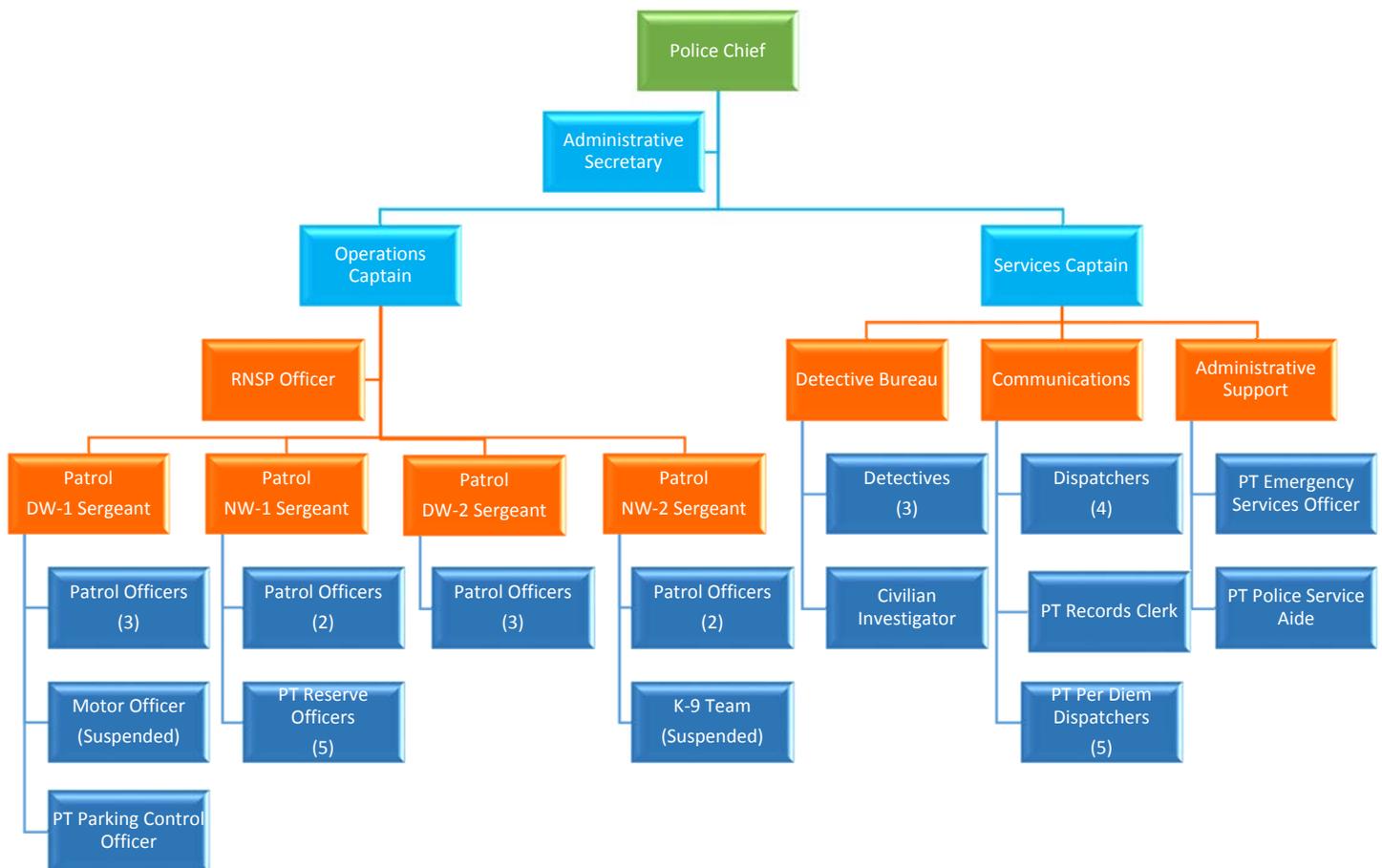
Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ -	\$ -	\$ 47,200	\$ 38,000	(19.5)	\$ 38,000	-
5300.00000	Overtime	-	-	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	4,100	4,100	-	4,100	-
5630.00000	Medicare	-	-	700	600	(14.3)	600	-
5640.00000	Retirement	-	-	5,200	4,400	(15.4)	4,400	-
5643.00000	Deferred Compensation	-	-	500	400	(20.0)	400	-
5650.00000	Life/Disability Insurance	-	-	400	400	-	400	-
5910.00000	Cell Allowance	-	-	600	600	-	600	-
	TOTAL PERSONNEL	-	-	58,700	48,500	(17.4)	48,500	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 124,473	\$ 131,467	\$ 156,900	\$ 18,000	1.8	\$ 18,000	-
6000.18010	Contract IT Services	-	-	-	115,000	N/A	115,000	-
6000.18020	Granicus	-	-	-	13,800	N/A	13,800	-
6000.18030	Web Licensing/Support (CivicPlus)	-	-	-	13,000	N/A	13,000	-
6040.00000	Computer Software Support	14,409	50,285	41,200	34,300	(16.7)	42,300	23.3
6510.00000	Computer Supplies & Expense	1,872	2,037	3,000	3,000	-	3,000	-
6910.00000	Communications	35,098	22,046	32,500	31,300	(3.7)	31,300	-
7010.00000	Copier Rental & Supplies	15,878	18,114	21,400	21,400	-	21,400	-
7040.00000	Office Equipment Maintenance	2,338	1,646	1,000	1,000	-	1,000	-
9770.00000	Risk Management	-	-	6,000	7,300	21.7	6,700	(8.2)
9810.00000	Technology Replacement	-	-	1,500	2,300	53.3	2,300	-
	TOTAL MAINTENANCE AND OPERATIONS	194,068	225,595	263,500	260,400	(1.2)	267,800	2.8
TOTAL EXPENDITURES		\$ 194,068	\$ 225,595	\$ 322,200	\$ 308,900	(4.1)	\$ 316,300	2.4



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.



Police Department

FY 2015-16 Strategic Accomplishments

- Implemented the E-Citation software interface with Spillman CAD/RMS to create efficiency to reduce the workload of Police Records Clerk
- Reduced fulltime police Records Clerk to a part-time position
- Enhanced hiring process to include new recruitment standards
- Implemented a FEMA compliant Emergency Response Program
- Provided additional training for officers on how to deal with the mentally ill and homeless population
- Initiated a revised master training program
- Revised the parking citation appeal and hearing process
- Utilized regional and resource sharing efforts with North County SWAT and West County STAR (Serious Traffic Accident Response) Team
- Utilized Reserve Police Officers and other part time staff to reduce overtime costs and increase manpower on critical incidents
- Continuing grant funding for 2 Police Officers and 1 Police Service Aide
- Began process to update the Citywide Disaster Preparedness Plan
- Upgraded the Emergency Operations Center infrastructure and equipment
- Conducted Emergency Management tabletop exercises, drills and fully functional exercises
- Expand the role of our volunteers with community based projects
- Reinstated the Police Interaction with Youth (PIY) program
- Increased formal participation of CERT (Community Emergency Response Team) program
- Cleared 41 year old cold-case homicide which resulted in an arrest and formal charges

FY 2016-17 Strategic Priorities

- Formalize Recruitment Team and implement program
- Implement proactive recruitment approach designed to attract candidates that meet our community values
- Update Emergency Operations Plan to include safety exercises
- Interim Chief to complete Organization Study Review
- Develop and formalize an in-house training plan to ensure department exceeds POST training standards
- Provide Crisis Intervention training for all patrol personnel
- Provide Radar training for 5 Patrol Officers and implement the use of radar at targeted areas throughout the community
- Develop schedule for the deployment of the Radar Trailer
- Increased visibility of patrol in residential tracts through implementation of the Patrol Zone Management Program
- Explore possibility of conducting P.O.S.T. Evidence Room and Handling audit
- Expand the role of the volunteer program in the community
- Seek funding sources to support the Police Interaction with Youth Program
- Fully staff the Detective Bureau with 3 sworn and 1 civilian investigator and increase the case closure rate to 23% after fully staffed
- Continue to provide training to dispatchers on Tactical Communications and interacting with the Mentally Ill
- Maintain a less than 1 minute from received to dispatch call to ensure patrol less than 3 minute response time for Priority 1 Calls for Service



Police

Summary of Departmental Expenditures by Program:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Administration	\$ 396,757	\$ 521,404	\$ 520,300	\$ 522,400	0.4	\$ 527,500	1.0
Operations Management	283,568	285,191	282,400	279,100	(1.2)	285,100	2.1
Patrol	2,578,106	2,627,682	2,423,100	2,324,100	(4.1)	2,335,200	0.5
Services Division Management	142,241	206,162	243,700	264,400	8.5	263,400	(0.4)
Community Education	200,794	37,522	58,500	64,900	10.9	64,400	(0.8)
Investigations	587,874	486,495	564,500	585,400	3.7	582,900	(0.4)
Records and Communication	843,645	649,746	606,900	588,600	(3.0)	589,700	0.2
Total Departmental Expenditures	\$ 5,032,985	\$ 4,814,202	\$ 4,699,400	\$ 4,628,900	(1.5)	\$ 4,648,200	0.4

Summary of Departmental Expenditures by Category:

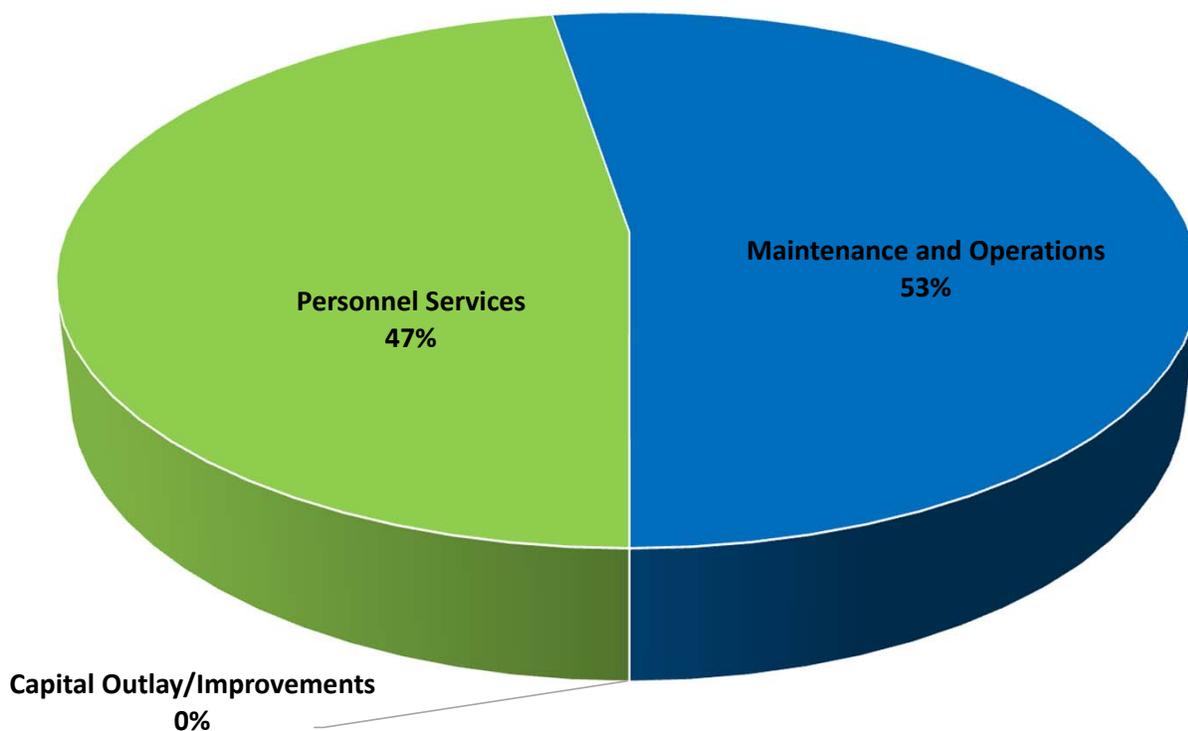
	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	\$ 4,169,603	\$ 3,925,667	\$ 3,573,500	\$ 3,305,400	(7.5)	\$ 3,380,400	2.3
Maintenance and Operations	863,383	887,222	1,125,600	1,323,200	17.6	1,267,500	(4.2)
Capital Outlay/Improvements	-	1,313	300	300	-	300	-
Total Departmental Expenditures	\$ 5,032,985	\$ 4,814,202	\$ 4,699,400	\$ 4,628,900	(1.5)	\$ 4,648,200	0.4

Police - Administration
Staffing and Financial Summary
001-210

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Police Chief	1.00	1.00	1.00	1.00	-	1.00	-
Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00	-
Total	2.00	2.00	2.00	2.00	-	2.00	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 352,554	\$ 311,032	\$ 269,600	\$ 247,700	(8.1)	\$ 261,000	5.4
Maintenance and Operations	44,204	210,372	250,700	274,700	9.6	266,500	(3.0)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 396,757	\$ 521,404	\$ 520,300	\$ 522,400	0.4	\$ 527,500	1.0

Budget by Object





DEPARTMENT: Police
PROGRAM: Administration

Account Code: 001-210

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 234,975	\$ 198,862	\$ 218,400	\$ 118,900	(45.6)	\$ 196,900	65.6
5100.00000	Salaries - Part-time	-	-	-	83,900	N/A	-	(100.0)
5300.00000	Overtime	438	250	-	500	N/A	500	-
5500.00000	Employee Benefits	117,141	111,920	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	20,900	16,900	(19.1)	21,400	26.6
5630.00000	Medicare	-	-	3,200	3,000	(6.3)	4,100	36.7
5640.00000	Retirement	-	-	24,700	18,400	(25.5)	34,600	88.0
5642.00000	Part Time Retirement	-	-	-	3,100	N/A	-	(100.0)
5650.00000	Life/Disability Insurance	-	-	1,300	1,600	23.1	1,600	-
5910.00000	Cell Allowance	-	-	500	500	-	1,000	100.0
5230.00000	Uniform Allowance	-	-	600	900	50.0	900	-
TOTAL PERSONNEL SERVICES		352,554	311,032	269,600	247,700	(8.1)	261,000	5.4
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Services	\$ -	\$ 72,742	\$ 79,100	\$ 3,000	(96.2)	\$ 3,000	-
6000.21010	Animal Control Services	-	-	-	\$ 81,800	N/A	\$ 84,300	3.1
6010.00000	Legal Services	-	-	-	-	N/A	-	N/A
6200.00000	Meetings & Training	10,859	6,888	3,100	9,900	219.4	3,900	(60.6)
6220.00000	Publications & Dues	715	1,049	800	500	(37.5)	500	-
6230.00000	Uniforms	900	900	-	-	N/A	-	N/A
6500.00000	Office Supplies	5,315	7,931	6,500	7,700	18.5	7,700	-
6540.00000	Printing & Reproduction	418	338	300	300	-	300	-
7320.00000	Vehicle Operating Expense	-	87,830	116,000	116,000	-	116,000	-
7330.00000	Special Departmental Supplies	945	50	-	-	-	-	-
7390.00000	Community Relations	246	298	-	1,000	N/A	1,000	-
7400.00000	Other Awards	487	546	-	1,000	N/A	1,000	-
9770.00000	Risk Management	6,400	13,600	35,800	45,000	25.7	43,100	(4.2)
9780.00000	Building Maintenance/Replacement	5,220	7,000	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	4,400	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	3,000	3,000	2,800	2,800	-	-	(100.0)
9810.00000	Technology Replacement	5,300	8,200	6,300	5,700	(9.5)	5,700	-
TOTAL MAINTENANCE AND OPERATIONS		44,204	210,372	250,700	274,700	9.6	266,500	(3.0)
TOTAL EXPENDITURES		\$ 396,757	\$ 521,404	\$ 520,300	\$ 522,400	0.4	\$ 527,500	1.0

Police - Operations Management

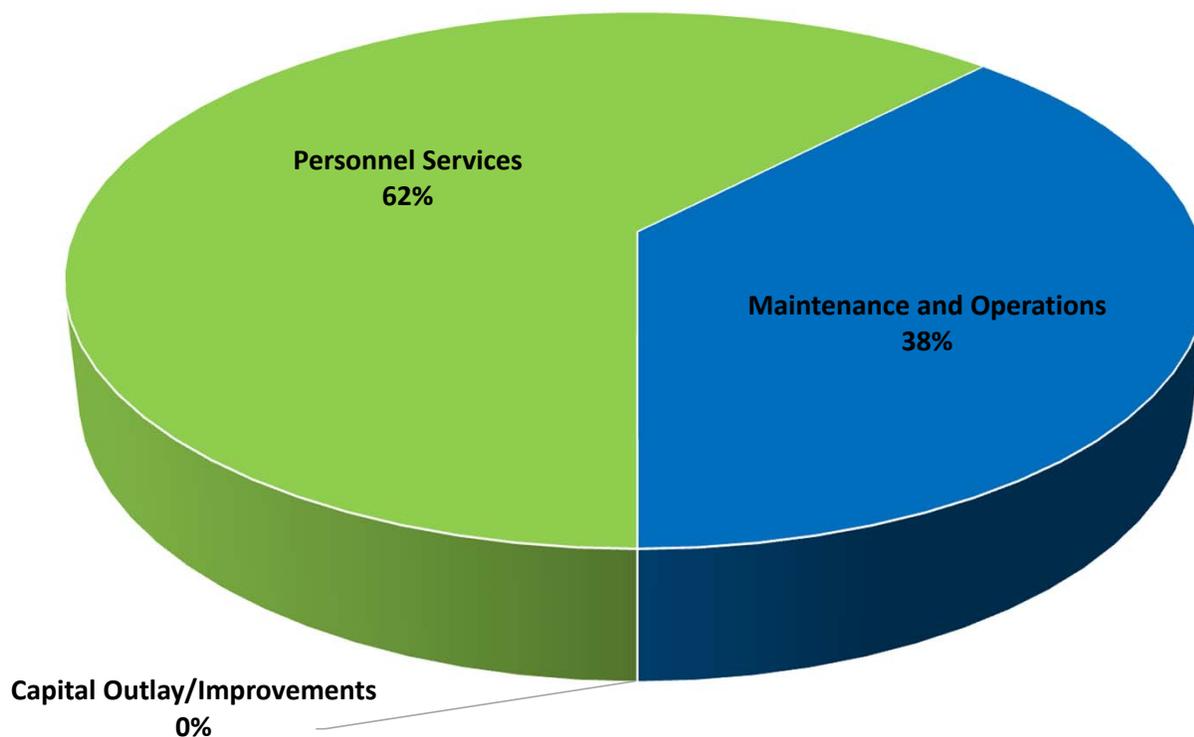
Staffing and Financial Summary

001-220

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Police Captain	1.00	1.00	1.00	1.00	-	1.00	-
Total	1.00	1.00	1.00	1.00	-	1.00	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 195,868	\$ 190,798	\$ 180,600	\$ 173,600	(3.9)	\$ 181,400	4.5
Maintenance and Operations	87,700	94,393	101,800	105,500	3.6	103,700	(1.7)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 283,568	\$ 285,191	\$ 282,400	\$ 279,100	(1.2)	\$ 285,100	2.1

Budget by Object





DEPARTMENT: Police
PROGRAM: Police Operations/Management

Account Code: 001-220

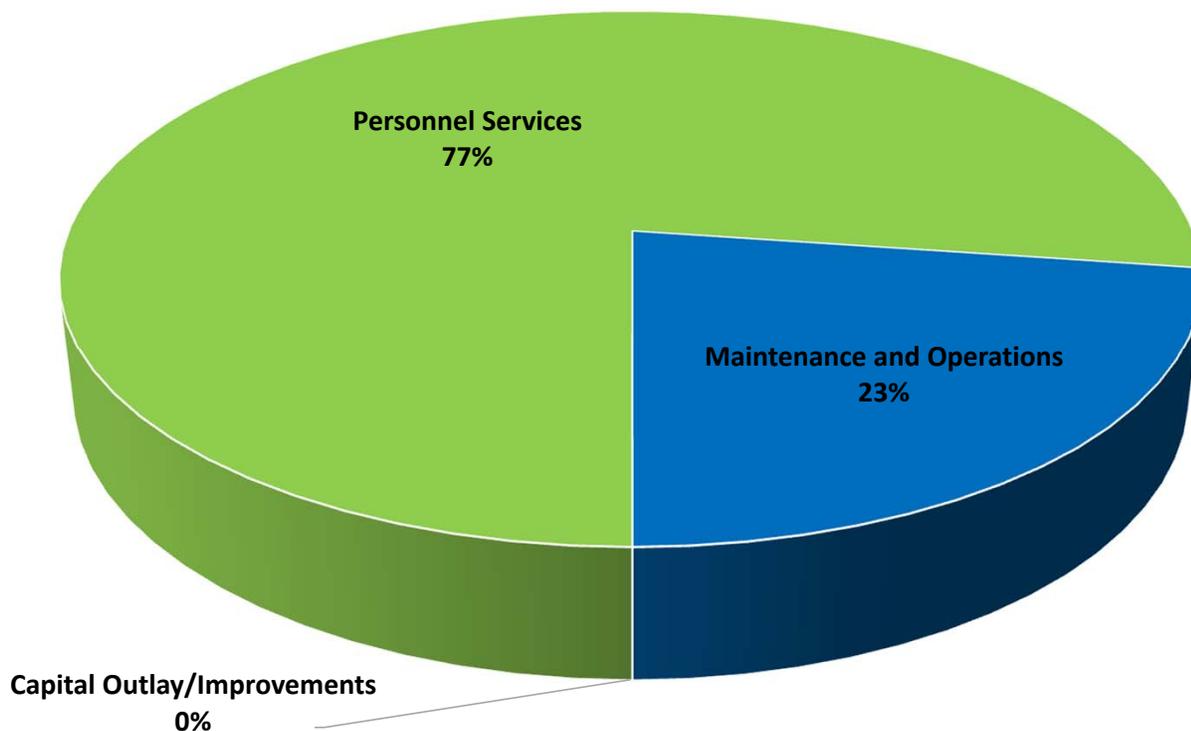
Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 130,704	\$ 122,089	\$ 135,100	\$ 127,700	(5.5)	\$ 134,000	4.9
5500.00000	Employee Benefits	65,164	68,709	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	11,800	13,300	12.7	13,300	-
5630.00000	Medicare	-	-	2,100	1,900	(9.5)	2,000	5.3
5640.00000	Retirement	-	-	29,100	27,700	(4.8)	29,100	5.1
5650.00000	Life/Disability Insurance	-	-	600	1,100	83.3	1,100	-
5910.00000	Cell Allowance	-	-	1,000	1,000	-	1,000	-
5230.00000	Uniform Allowance	-	-	900	900	-	900	-
TOTAL PERSONNEL SERVICES		195,868	190,798	180,600	173,600	(3.9)	181,400	4.5
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 58,854	\$ 66,584	\$ 71,800	\$ 6,800	-	\$ 6,800	-
6000.22010	Crossing Guard Services	-	-	-	65,000	N/A	67,000	3.1
6200.00000	Meetings & Training	1,607	988	800	1,400	75.0	1,400	-
6220.00000	Publications & Dues	2,914	1,802	600	1,300	116.7	1,300	-
6230.00000	Uniforms	900	952	-	-	N/A	-	N/A
6540.00000	Printing & Reproduction	2,565	563	1,600	-	(100.0)	-	N/A
6910.00000	Communications	-	80	-	-	N/A	-	N/A
7130.00000	Equipment Rental & Supplies	-	324	-	-	N/A	-	N/A
9770.00000	Risk Management	5,120	9,500	17,900	22,500	25.7	21,500	(4.4)
9780.00000	Building Maintenance/Replacement	4,140	4,900	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	4,400	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	3,000	3,000	2,800	2,800	-	-	(100.0)
9810.00000	Technology Replacement	4,200	5,700	6,300	5,700	(9.5)	5,700	-
TOTAL MAINTENANCE AND OPERATIONS		87,700	94,393	101,800	105,500	3.6	103,700	(1.7)
TOTAL EXPENDITURES		\$ 283,568	\$ 285,191	\$ 282,400	\$ 279,100	(1.2)	\$ 285,100	2.1

Police - Patrol
Staffing and Financial Summary
001-235

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Police Sergeant	4.00	4.00	4.00	4.00	-	4.00	-
Police Officer	9.00	9.00	8.27	8.50	2.8	8.50	-
PT Reserve Police Officer	0.58	0.58	0.58	0.58	-	0.58	-
PT Parking Control Officer	0.00	0.50	0.50	0.50	-	0.50	-
Total	13.58	14.08	13.35	13.58	1.7	13.58	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 2,315,685	\$ 2,317,654	\$ 1,995,500	\$ 1,794,700	(10.1)	\$ 1,838,700	2.5
Maintenance and Operations	262,421	310,028	427,600	529,400	23.8	496,500	(6.2)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 2,578,106	\$ 2,627,682	\$ 2,423,100	\$ 2,324,100	(4.1)	\$ 2,335,200	0.5

Budget by Object





DEPARTMENT: Police
PROGRAM: Patrol

Account Code: 001-235

Code	Description	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Year	Fiscal Year 2017-18 Estimated	% Change from Prior Year
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 1,308,398	\$ 1,191,594	\$ 1,128,400	\$ 1,053,100	(6.7)	\$ 1,089,200	3.4
5100.00000	Salaries - Part-time	39,740	34,657	52,600	66,200	25.9	66,200	-
5300.00000	Overtime	244,125	364,637	319,000	240,000	(24.8)	240,000	-
5302.00000	PD Holiday Pay	48,149	45,111	40,900	37,700	(7.8)	39,000	3.4
5500.00000	Employee Benefits	675,273	681,655	-	-	N/A	-	N/A
5200.00000	Special Pays	-	-	51,700	36,100	(30.2)	37,100	2.8
5620.00000	Medical Dental Vision	-	-	124,600	147,100	18.1	147,100	-
5630.00000	Medicare	-	-	24,300	20,900	(14.0)	21,500	2.9
5640.00000	Retirement	-	-	233,200	171,500	(26.5)	176,500	2.9
5642.00000	Part Time Retirement	-	-	2,000	2,500	25.0	2,500	-
5650.00000	Life/Disability Insurance	-	-	5,400	5,900	9.3	5,900	-
5230.00000	Uniform Allowance	-	-	11,000	11,300	2.7	11,300	-
TOTAL PERSONNEL SERVICES		2,315,685	2,317,654	1,995,500	1,794,700	(10.1)	1,838,700	2.5
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 26,864	\$ 39,370	\$ 37,300	\$ 8,600	4.0	\$ 8,600	-
6000.23540	Parking Citation Fees/Management	-	-	-	25,000	N/A	25,000	-
6000.23550	Automated Fingerprint ID System	-	-	-	5,200	N/A	5,200	-
6040.00000	Computer Software Support	142	-	-	-	N/A	-	N/A
6200.00000	Meetings & Training	10,249	8,646	15,000	17,000	13.3	15,000	(11.8)
6210.00000	Mileage Reimbursement/Auto Allow	-	91	100	100	-	100	-
6230.00000	Uniforms	16,457	14,215	-	-	N/A	-	N/A
6540.00000	Printing & Reproduction	-	135	-	-	-	-	-
7250.00000	Small Tools/Other Equipment	-	-	200	200	-	200	-
7330.00000	Special Departmental Supplies	7,829	6,102	8,400	13,200	57.1	13,200	-
7410.00000	Police Range	9,850	1,369	2,300	10,300	347.8	10,300	-
9770.00000	Risk Management	40,800	94,300	306,300	385,400	25.8	368,500	(4.4)
9780.00000	Building Maintenance/Replacement	32,130	46,900	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	38,400	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	46,000	42,000	51,700	58,700	13.5	44,700	(23.9)
9810.00000	Technology Replacement	33,700	56,900	6,300	5,700	(9.5)	5,700	-
TOTAL MAINTENANCE AND OPERATIONS		262,421	310,028	427,600	529,400	23.8	496,500	(6.2)
CAPITAL OUTLAY/IMPROVEMENTS								
8040.00000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
TOTAL CAPITAL OUTLAY/IMPROVEMENTS		-	-	-	-	N/A	-	N/A
TOTAL EXPENDITURES		\$ 2,578,106	\$ 2,627,682	\$ 2,423,100	\$ 2,324,100	(4.1)	\$ 2,335,200	0.5

Police - Services Management

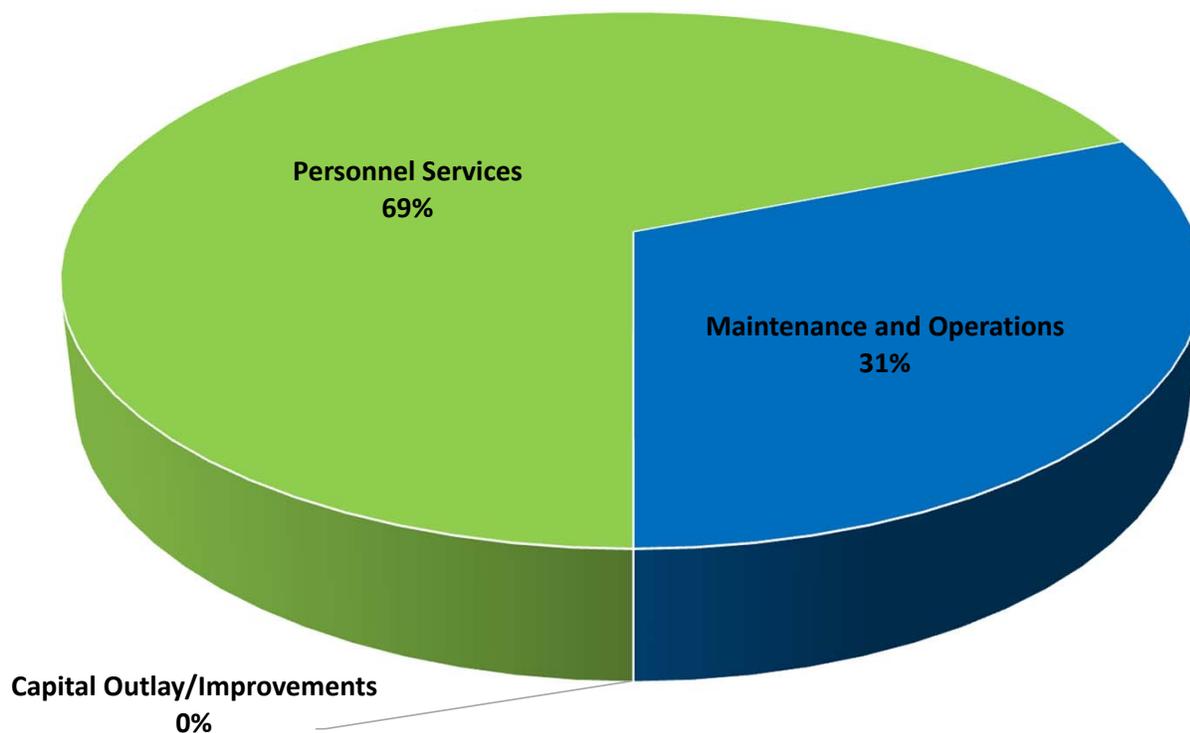
Staffing and Financial Summary

001-240

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Police Captain	1.00	1.00	1.00	1.00	-	1.00	-
Total	1.00	1.00	1.00	1.00	-	1.00	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 86,587	\$ 142,487	\$ 169,000	\$ 182,300	7.9	\$ 182,300	-
Maintenance and Operations	55,654	63,675	74,700	82,100	9.9	81,100	(1.2)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 142,241	\$ 206,162	\$ 243,700	\$ 264,400	8.5	\$ 263,400	(0.4)

Budget by Object





DEPARTMENT: Police
PROGRAM: Services Division Management

Account Code: 001-240

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 49,774	\$ 91,154	\$ 125,100	\$ 135,100	8.0	\$ 135,100	-
5500.00000	Employee Benefits	36,813	51,333	-	-	N/A	-	N/A
5200.00000	Special Pay	-	-	1,800	-	(100.0)	-	N/A
5620.00000	Medical Dental Vision	-	-	11,800	13,300	12.7	13,300	-
5630.00000	Medicare	-	-	1,900	2,000	5.3	2,000	-
5640.00000	Retirement	-	-	25,900	28,900	11.6	28,900	-
5650.00000	Life/Disability Insurance	-	-	600	1,100	83.3	1,100	-
5910.00000	Cell Allowance	-	-	1,000	1,000	-	1,000	-
5230.00000	Uniform Allowance	-	-	900	900	-	900	-
	TOTAL PERSONNEL SERVICES	86,587	142,487	169,000	182,300	7.9	182,300	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 9,481	\$ 15,723	\$ 26,600	\$ 7,600	(71.4)	\$ 7,600	-
6000.24010	AlertOC Mass Notification System	-	-	-	8,000	N/A	\$ 8,000	-
5680.00000	Background Investigations (HR)	-	-	-	14,000	N/A	\$ 14,000	-
6200.00000	Meetings & Training	40	366	500	500	-	500	-
6220.00000	Publications & Dues	125	125	300	300	-	300	-
6230.00000	Uniforms	978	225	-	-	N/A	-	N/A
6540.00000	Printing & Reproduction	1,136	591	800	800	-	800	-
6910.00000	Communications	22,494	22,345	19,500	19,900	2.1	19,900	-
9770.00000	Risk Management	5,280	10,000	17,900	22,500	25.7	21,500	(4.4)
9780.00000	Building Maintenance/Replacement	4,320	5,200	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	4,400	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	3,000	3,000	2,800	2,800	-	2,800	-
9810.00000	Technology Replacement	4,400	6,100	6,300	5,700	(9.5)	5,700	-
	TOTAL MAINTENANCE AND OPERATIONS	55,654	63,675	74,700	82,100	9.9	81,100	(1.2)
TOTAL EXPENDITURES		\$ 142,241	\$ 206,162	\$ 243,700	\$ 264,400	8.5	\$ 263,400	(0.4)

Police - Investigations

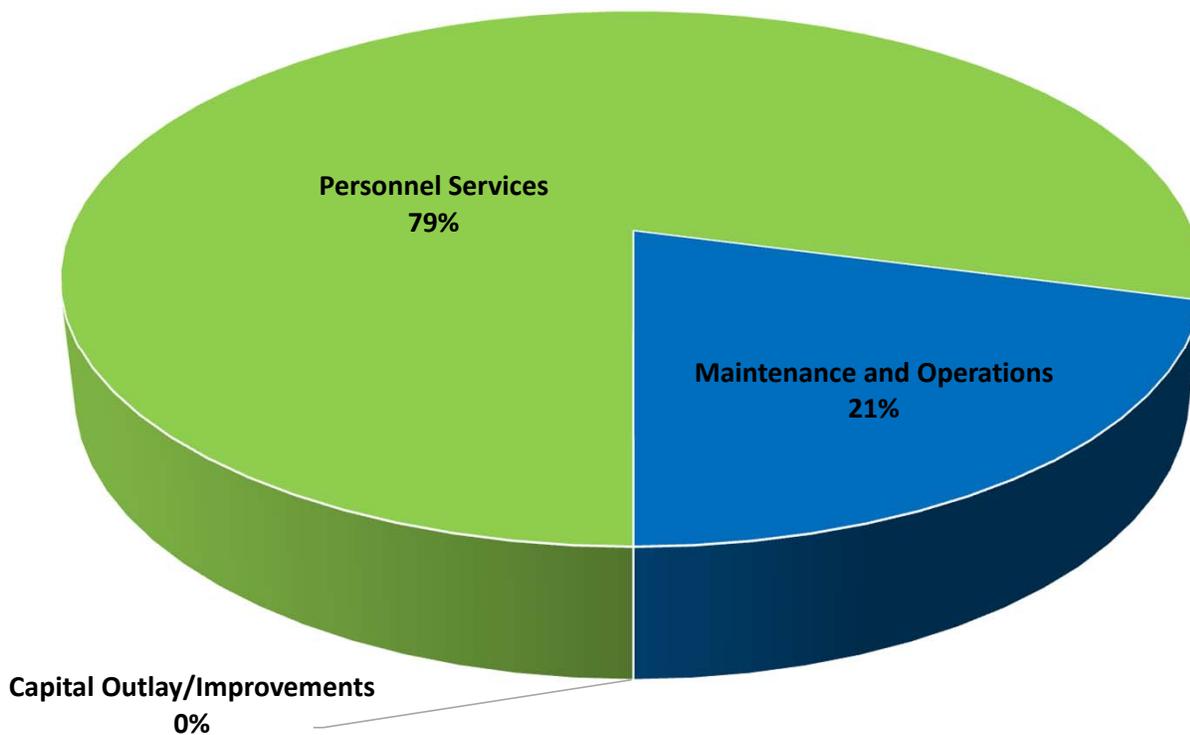
Staffing and Financial Summary

001-260

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Police Officer (Detective)	2.00	3.00	3.00	3.00	-	3.00	-
Civilian Investigator	1.00	1.00	1.00	1.00	-	1.00	-
Police Sergeant	1.00	0.00	0.00	0.00	N/A	0.00	N/A
Total	4.00	4.00	4.00	4.00	-	4.00	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 518,642	\$ 417,269	\$ 469,000	\$ 463,200	(1.2)	\$ 469,000	1.3
Maintenance and Operations	69,232	69,226	95,500	122,200	28.0	113,900	(6.8)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 587,874	\$ 486,495	\$ 564,500	\$ 585,400	3.7	\$ 582,900	(0.4)

Budget by Object





DEPARTMENT: Police
PROGRAM: Investigations

Account Code: 001-260

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 327,301	\$ 258,156	\$ 311,100	\$ 308,100	(1.0)	\$ 313,300	1.7
5300.00000	Overtime	28,173	32,342	20,000	20,000	-	20,000	-
5500.00000	Employee Benefits	163,168	126,771	-	-	N/A	-	N/A
5200.00000	Special Pay	-	-	25,200	14,000	(44.4)	14,000	-
5620.00000	Medical Dental Vision	-	-	37,100	53,000	42.9	53,000	-
5630.00000	Medicare	-	-	5,200	5,100	(1.9)	5,100	-
5640.00000	Retirement	-	-	63,500	56,000	(11.8)	56,600	1.1
5650.00000	Life/Disability Insurance	-	-	1,800	1,900	5.6	1,900	-
5910.00000	Cell Allowance	-	-	2,400	2,400	-	2,400	-
5230.00000	Uniform Allowance	-	-	2,700	2,700	-	2,700	-
	TOTAL PERSONNEL SERVICES	518,642	417,269	469,000	463,200	(1.2)	469,000	1.3
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 12,331	\$ 7,585	\$ 1,500	\$ 5,000	233.3	\$ 5,000	-
6200.00000	Meetings & Training	2,308	4,319	4,300	9,600	123.3	5,300	(44.8)
6210.00000	Mileage Reimbursement/Auto Allow	-	-	100	100	-	100	-
6220.00000	Publications & Dues	360	110	200	500	150.0	500	-
6230.00000	Uniforms	2,288	1,472	-	-	N/A	-	N/A
6540.00000	Printing & Reproduction	-	357	-	-	N/A	-	N/A
7330.00000	Special Departmental Supplies	219	1,275	500	500	-	500	-
7500.00000	Evidence & Property Control	386	908	1,800	1,800	-	1,800	-
9770.00000	Risk Management	11,040	20,900	71,600	90,100	25.8	86,100	(4.4)
9780.00000	Building Maintenance/Replacement	9,000	10,700	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	13,200	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	9,000	9,000	9,200	8,900	(3.3)	8,900	-
9810.00000	Technology Replacement	9,100	12,600	6,300	5,700	(9.5)	5,700	-
	TOTAL MAINTENANCE AND OPERATIONS	69,232	69,226	95,500	122,200	28.0	113,900	(6.8)
TOTAL EXPENDITURES		\$ 587,874	\$ 486,495	\$ 564,500	\$ 585,400	3.7	\$ 582,900	(0.4)

Police - Records and Communications

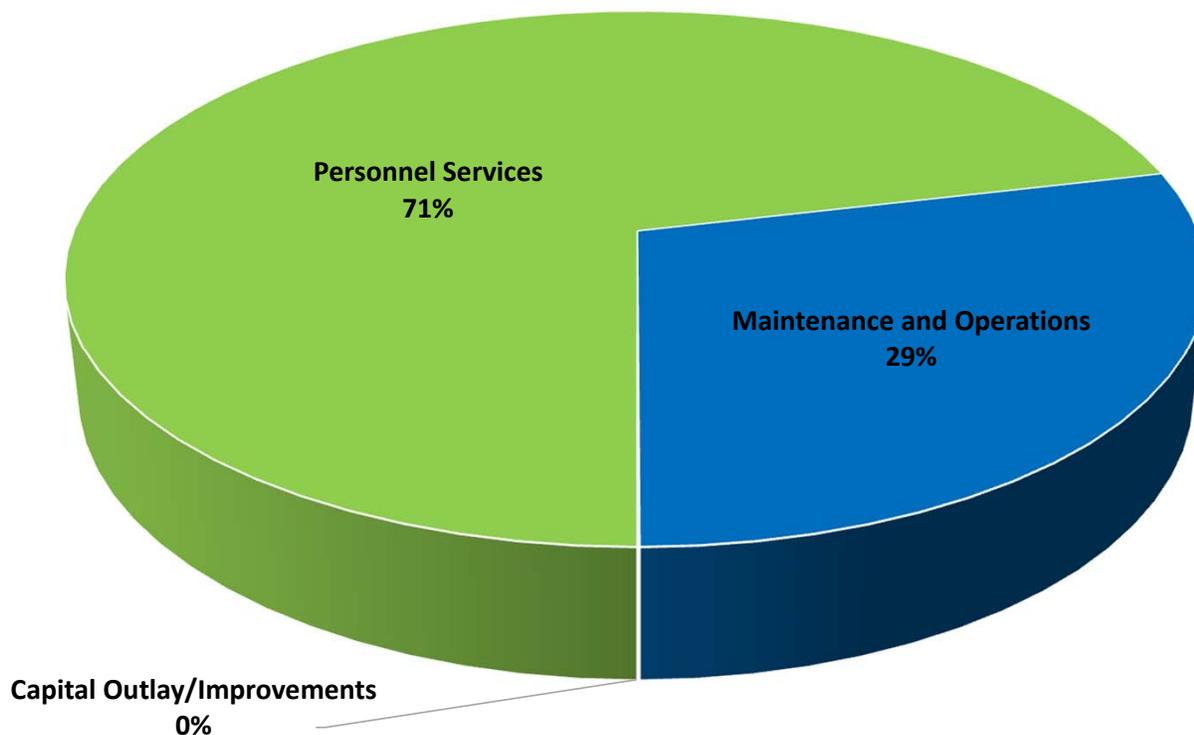
Staffing and Financial Summary

001-270

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Police Dispatcher	4.00	4.00	4.00	4.00	-	4.00	-
Records Clerk	1.00	1.00	0.00	0.00	N/A	0.00	N/A
PT Records Clerk	0.00	0.00	0.50	0.50	-	0.50	-
PT Per Diem Dispatcher	0.54	0.54	0.54	0.54	-	0.54	-
Total	5.54	5.54	5.04	5.04	-	5.04	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 551,971	\$ 546,427	\$ 466,000	\$ 419,700	(9.9)	\$ 423,800	1.0
Maintenance and Operations	291,674	102,006	140,600	168,600	19.9	165,600	(1.8)
Capital Outlay/Improvements	-	1,313	300	300	-	300	-
Total	\$ 843,645	\$ 649,746	\$ 606,900	\$ 588,600	(3.0)	\$ 589,700	0.2

Budget by Object





DEPARTMENT: Police
PROGRAM: Records and Communications

Account Code: 001-270

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 298,454	\$ 291,032	\$ 253,500	\$ 244,900	(3.4)	\$ 247,600	1.1
5100.00000	Salaries - Part-time	18,503	9,387	52,600	34,000	(35.4)	35,000	2.9
5300.00000	Overtime	78,619	84,715	66,000	40,400	(38.8)	40,400	-
5302.00000	PD Holiday Pay	6,339	13,205	8,800	8,500	(3.4)	8,600	1.2
5500.00000	Employee Benefits	150,056	148,088	-	-	N/A	-	N/A
5200.00000	Special Pays	-	-	1,600	1,600	-	1,600	-
5620.00000	Medical Dental Vision	-	-	42,100	52,100	23.8	52,100	-
5630.00000	Medicare	-	-	5,700	4,800	(15.8)	4,900	2.1
5640.00000	Retirement	-	-	28,300	26,600	(6.0)	26,800	0.8
5642.00000	Part Time Retirement	-	-	2,000	1,300	(35.0)	1,300	-
5650.00000	Life/Disability Insurance	-	-	1,800	1,900	5.6	1,900	-
5230.00000	Uniform	-	-	3,600	3,600	-	3,600	-
TOTAL PERSONNEL SERVICES		551,971	546,427	466,000	419,700	(9.9)	423,800	1.0
MAINTENANCE AND OPERATIONS								
6040.00000	Computer Software Support	\$ 233,800	\$ 19,014	\$ 25,700	\$ 26,700	3.9	\$ 26,700	-
6200.00000	Meetings & Training	377	957	-	1,400	N/A	1,400	-
6210.00000	Mileage Reimbursement/Auto Allow	83	116	200	200	-	200	-
6220.00000	Publications & Dues	70	35	200	200	-	200	-
6230.00000	Uniforms	4,275	4,931	-	-	N/A	-	N/A
6910.00000	Communications	17,241	15,725	17,800	20,700	16.3	22,700	9.7
7040.00000	Office Equipment Maintenance	128	128	200	200	-	200	-
9770.00000	Risk Management	13,520	28,900	90,200	113,500	25.8	108,500	(4.4)
9780.00000	Building Maintenance/Replacement	10,980	14,800	-	-	N/A	-	N/A
9810.00000	Technology Replacement	11,200	17,400	6,300	5,700	(9.5)	5,700	-
TOTAL MAINTENANCE AND OPERATIONS		291,674	102,006	140,600	168,600	19.9	165,600	(1.8)
CAPITAL OUTLAY/IMPROVEMENTS								
8020.00000	Furniture & Fixtures	\$ -	\$ 1,313	\$ 300	\$ 300	-	\$ 300	-
TOTAL CAPITAL OUTLAY/IMPROVEMENTS		-	1,313	300	300	-	300	-
TOTAL EXPENDITURES		\$ 843,645	\$ 649,746	\$ 606,900	\$ 588,600	(3.0)	\$ 589,700	0.2

Community Services

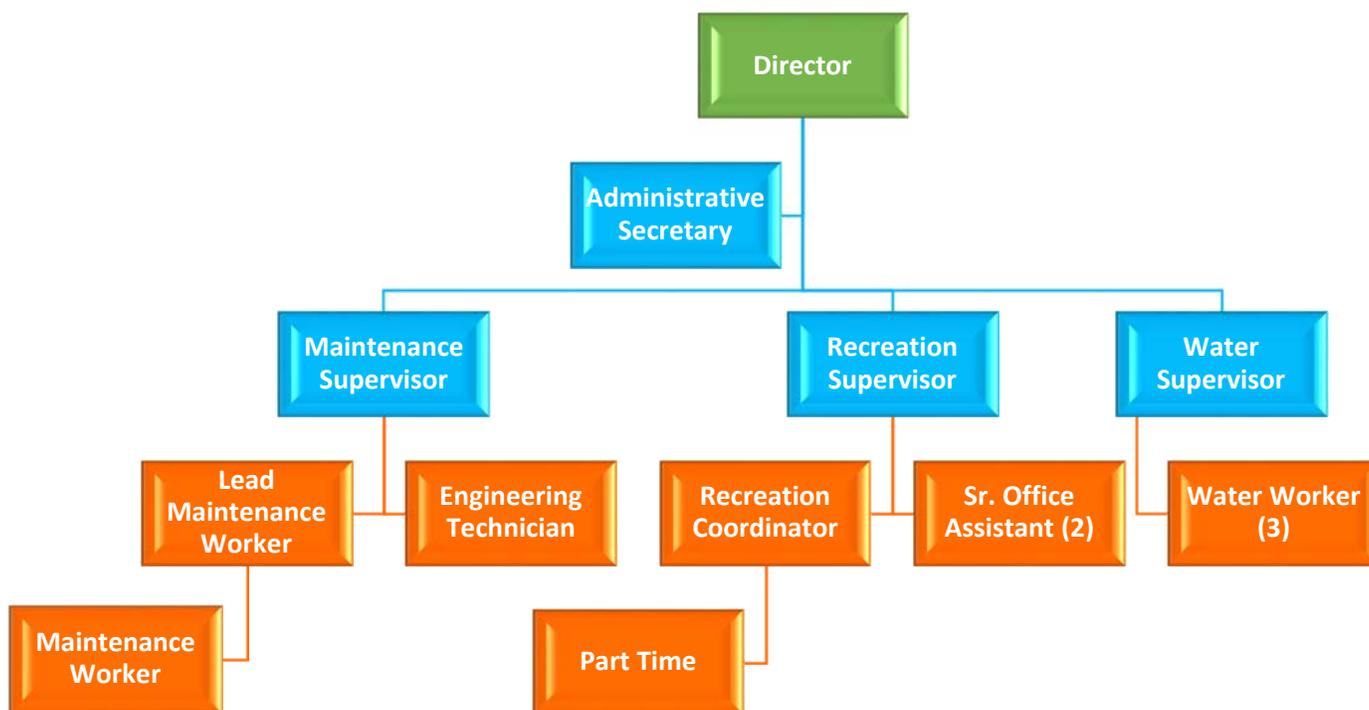
About Community Services

Community Services includes three Divisions:

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 offers active, passive, organized, and drop-in activities and events that benefit the community.

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 of the City’s sewer system; managing the City’s vehicles and equipment; and providing engineering review of all City, commercial, and residential development projects.

Utilities 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 of an average of 2.2 million gallons of water each day; bi-monthly water billing and customer service; and conservation education and enforcement.





Community Services Recreation

FY 2015-16 Strategic Accomplishments

- Provided over 450 classes for 4,000 youth, teens and adults which ranged from health and wellness to art and educational classes.
- Provided over 2,400 meals to homebound residents through volunteers
- Administered over 500 indoor and outdoor permits and hosted 12 special events (including the Run, Concerts in the Park, Halloween, La Palma Days, Tree Lighting Ceremony, Arbor Day and Memorial Day) which accounted for over 25,000 people having a place to gather
- Hosted the 31st Annual La Palma Days which included a celebration of the La Palma's 60th Anniversary
- Increased attendance at annual Halloween Carnival and Arbor Day events
- Offer safe alternatives for teens by offering one teen event per month, such as teen dances, Dodgeball Night, Skate Night, and Battle of the Bands

FY 2016-17 Strategic Priorities

- Administer the year-round Aquatics programs and continue to grow the program to improve both safety and fitness within the community
- Increase marketing and publicity through e-marketing and social media
- Work with local organizations and the community to encourage new volunteers for special events and programs
- Explore partnership opportunities with other agencies and non-profits to increase recreation offerings
- Evaluate and identify opportunities to improve financial efficiency of the 36th Annual Fitness Run for Fun
- Address anti-social behaviors such as bullying in all youth programs

Community Services

Summary of Departmental Expenditures by Program:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Administration - Community Services *	\$ 441,613	\$ 449,420	\$ 343,000	\$ 349,900	2.0	\$ 345,900	(1.1)
Health and Wellness	173,899	171,462	145,100	143,400	(1.2)	143,300	(0.1)
Recreation Facility Operations	180,253	208,062	216,800	235,400	8.6	231,600	(1.6)
Special Events	179,766	201,934	184,900	121,400	(34.3)	120,500	(0.7)
Youth and Family Services	278,901	307,138	251,800	264,600	5.1	259,900	(1.8)
City Wide Maintenance**	447,413	316,828	268,900	327,500	21.8	380,200	16.1
Engineering	66,581	40,058	94,400	87,700	(7.1)	83,700	(4.6)
Parks and Medians ***	408,940	261,344	218,000	221,000	1.4	222,300	0.6
Streets ****	120,535	321,514	298,400	301,000	0.9	270,800	(10.0)
Total Departmental Expenditures	\$ 2,297,901	\$ 2,277,760	\$ 2,021,300	\$ 2,051,900	1.5	\$ 2,058,200	0.3

Summary of Departmental Expenditures by Category:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	895,800	927,832	762,800	763,200	0.1	766,000	0.4
Maintenance and Operations	1,270,835	1,285,718	1,222,700	1,205,700	(1.4)	1,142,700	(5.2)
Capital Outlay/Improvements	131,266	64,210	35,800	83,000	131.8	149,500	80.1
Total Departmental Expenditures	\$ 2,297,901	\$ 2,277,760	\$ 2,021,300	\$ 2,051,900	1.5	\$ 2,058,200	0.3

* FY 2012-13 Community Services Administration is combined total of old Recreation and Community Services and Public Works Departments

** Prior to FY 2015-16 Facility Maintenance was an Internal Service Fund with charges allocated to other Funds and Departments

*** Prior to FY 2015-16 Parks and Medians was Parks Maintenance, City Trees and Medians, and Street Lighting

**** Prior to FY 2015-16 Streets consisted of Street Maintenance - Storm Drains, Block Walls, and Concrete



Community Services - Administration

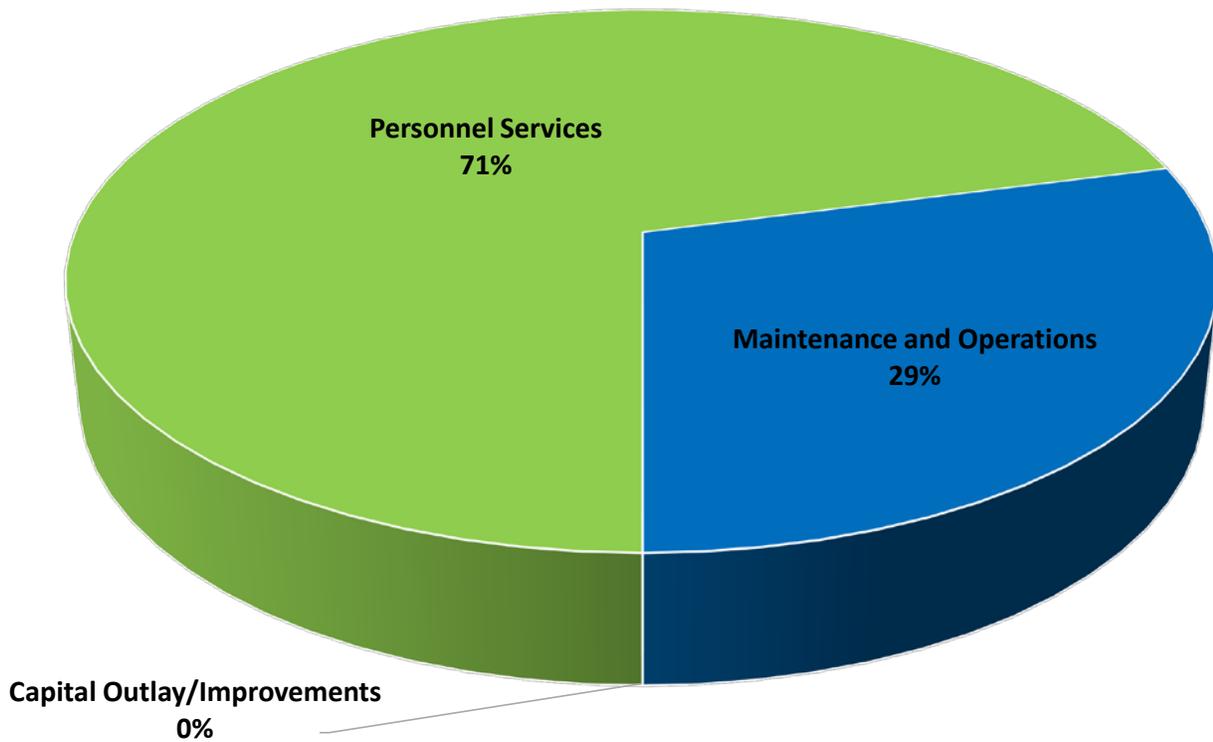
Staffing and Financial Summary

001-310

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Services Director	0.60	0.50	0.50	0.50	-	0.50	-
Administrative Secretary	0.50	0.50	0.50	0.50	-	0.50	-
Senior Office Assistant	2.00	2.00	2.00	2.00	-	2.00	-
Total	3.10	3.00	3.00	3.00	-	3.00	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 289,245	\$ 280,700	\$ 244,500	\$ 248,100	1.5	\$ 250,000	0.8
Maintenance and Operations	152,368	168,720	98,500	101,800	3.4	95,900	(5.8)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 441,613	\$ 449,420	\$ 343,000	\$ 349,900	2.0	\$ 345,900	(1.1)

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Administration

Account Code: 001-310

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 204,685	\$ 195,500	\$ 194,600	\$ 194,400	(0.1)	\$ 196,000	0.8
5050.00000	Salary Savings/Furlough	-	(1,400)	-	-	N/A	-	N/A
5300.00000	Overtime	870	1,000	1,000	1,000	-	1,000	-
5500.00000	Employee Benefits	83,690	85,600	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	21,900	24,400	11.4	24,400	-
5630.00000	Medicare	-	-	2,800	2,800	-	2,900	3.6
5640.00000	Retirement	-	-	21,300	22,600	6.1	22,800	0.9
5650.00000	Life/Disability Insurance	-	-	1,900	1,900	-	1,900	-
5910.00000	Cell Allowance	-	-	1,000	1,000	-	1,000	-
	TOTAL PERSONNEL SERVICES	289,245	280,700	244,500	248,100	1.5	250,000	0.8
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 61,937	\$ 34,420	\$ 1,800	\$ 1,800	-	\$ 1,800	-
6040.00000	Computer Software Support	3,578	6,500	6,500	6,500	-	6,500	-
6194.00000	Bank Service Charges	715	1,000	1,000	1,000	-	1,000	-
6196.00000	Rec Online Charges	8,044	7,500	7,500	4,500	(40.0)	4,500	-
6200.00000	Meetings & Training	505	-	1,500	1,500	-	1,500	-
6220.00000	Publications & Dues	1,224	1,200	1,200	1,200	-	1,200	-
6500.00000	Office Supplies	3,239	3,500	3,500	3,500	-	3,500	-
6540.00000	Printing & Reproduction	1,329	1,300	1,300	1,300	-	1,300	-
6910.00000	Communications	3,492	3,300	-	-	N/A	-	N/A
7320.00000	Vehicle Operating Expense	-	35,000	35,000	35,000	-	35,000	-
7330.00000	Special Departmental Supplies	102	100	100	100	-	100	-
7400.00000	Other Awards	353	400	400	400	-	400	-
9770.00000	Risk Management	11,280	18,400	30,100	36,300	20.6	33,700	(7.2)
9780.00000	Building Maintenance/Replacement	25,470	32,000	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	11,800	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	10,000	13,000	7,200	7,200	-	3,900	(45.8)
9810.00000	Technology Replacement	9,300	11,100	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	152,368	168,720	98,500	101,800	3.4	95,900	(5.8)
TOTAL EXPENDITURES		\$ 441,613	\$ 449,420	\$ 343,000	\$ 349,900	2.0	\$ 345,900	(1.1)



Community Services - Health and Wellness

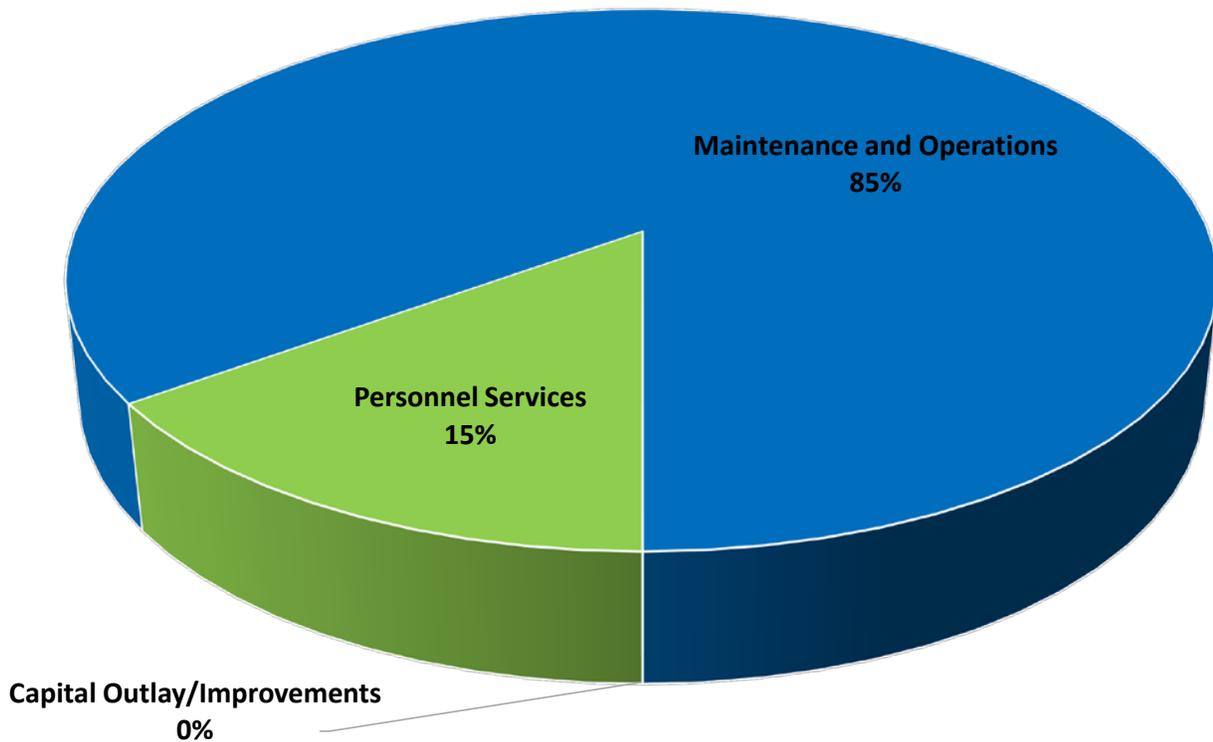
Staffing and Financial Summary

001-320

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Recreation Supervisor	0.21	0.21	0.21	0.21	-	0.21	-
Total	0.21	0.21	0.21	0.21	-	0.21	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 31,597	\$ 22,237	\$ 20,700	\$ 21,500	3.9	\$ 21,500	-
Maintenance and Operations	142,302	149,225	124,400	121,900	(2.0)	121,800	(0.1)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 173,899	\$ 171,462	\$ 145,100	\$ 143,400	(1.2)	\$ 143,300	(0.1)

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Health and Wellness

Account Code: 001-320

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 19,281	\$ 15,533	\$ 15,100	\$ 15,400	2.0	\$ 15,400	-
5100.00000	Salaries - Part-time	4,150	407	2,000	2,000	-	2,000	-
5300.00000	Overtime	-	-	-	-	N/A	-	N/A
5500.00000	Employee Benefits	8,166	6,297	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	1,200	1,600	33.3	1,600	-
5630.00000	Medicare	-	-	300	300	-	300	-
5640.00000	Retirement	-	-	1,700	1,800	5.9	1,800	-
5642.00000	Part time Retirement	-	-	100	100	-	100	-
5643.00000	Deferred Compensation	-	-	200	200	-	200	-
5650.00000	Life/Disability Insurance	-	-	100	100	-	100	-
	TOTAL PERSONNEL SERVICES	31,597	22,237	20,700	21,500	3.9	21,500	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 110,018	\$ 113,634	\$ 115,600	\$ 100	(2.2)	\$ 100	-
6000.32010	Contract Classes	-	-	-	112,900	N/A	112,900	-
7330.00000	Special Departmental Supplies	19	7	500	100	(80.0)	100	-
7345.00000	The Hub	4,750	-	-	-	N/A	-	N/A
7380.00000	Community Events	4,215	6,284	4,800	4,800	-	4,800	-
9770.00000	Risk Management	4,320	7,400	2,100	2,500	19.0	2,400	(4.0)
9780.00000	Building Maintenance/Replacement	15,480	17,500	-	-	N/A	-	N/A
9810.00000	Technology Replacement	3,500	4,400	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	142,302	149,225	124,400	121,900	(2.0)	121,800	(0.1)
	TOTAL EXPENDITURES	\$ 173,899	\$ 171,462	\$ 145,100	\$ 143,400	(1.2)	\$ 143,300	(0.1)



Community Services - Recreation Facility Operations

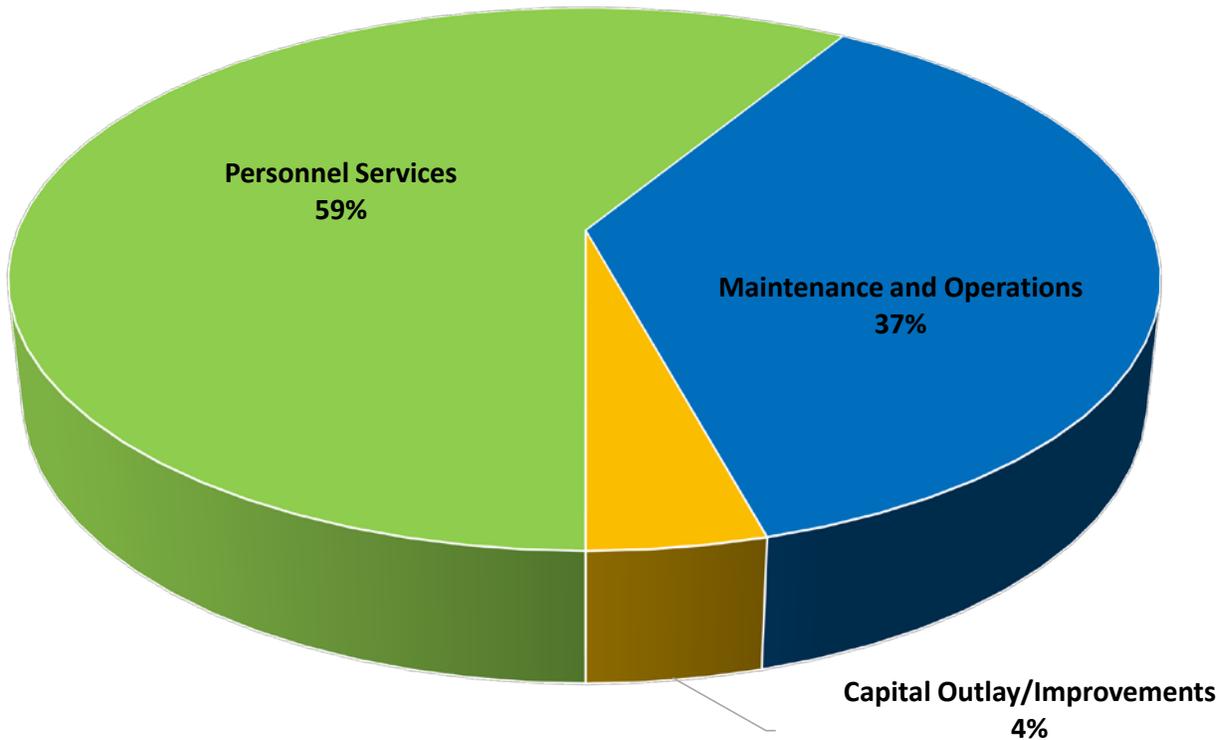
Staffing and Financial Summary

001-330

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Recreation Coordinator	0.50	0.50	0.50	0.50	-	0.50	-
Recreation Specialist	0.95	0.00	0.00	0.00	N/A	0.00	N/A
Total	1.45	0.50	0.50	0.50	-	0.50	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 111,389	\$ 125,977	\$ 129,500	\$ 138,300	6.8	\$ 138,300	-
Maintenance and Operations	57,922	74,264	77,300	87,100	12.7	83,300	(4.4)
Capital Outlay/Improvements	10,942	7,821	10,000	10,000	-	10,000	-
Total	\$ 180,253	\$ 208,062	\$ 216,800	\$ 235,400	8.6	\$ 231,600	(1.6)

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Recreation Facility Operations

Account Code: 001-330

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 22,717	\$ 26,801	\$ 27,700	\$ 26,700	(3.6)	\$ 26,700	-
5100.00000	Salaries - Part-time	74,299	80,783	89,500	97,900	9.4	97,900	-
5300.00000	Overtime	-	16	1,000	1,000	-	1,000	-
5500.00000	Employee Benefits	14,373	18,377	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	2,900	3,800	31.0	3,800	-
5630.00000	Medicare	-	-	1,700	1,800	5.9	1,800	-
5640.00000	Retirement	-	-	3,000	3,100	3.3	3,100	-
5642.00000	Part time Retirement	-	-	3,400	3,700	8.8	3,700	-
5650.00000	Life/Disability Insurance	-	-	300	300	-	300	-
	TOTAL PERSONNEL SERVICES	111,389	125,977	129,500	138,300	6.8	138,300	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 4,271	\$ 4,712	\$ 4,400	\$ 3,900	(11.4)	\$ 3,900	-
6200.00000	Meetings & Training	329	1,922	2,000	3,100	55.0	3,100	-
6220.00000	Publications & Dues	745	760	1,000	1,000	-	1,000	-
6230.00000	Uniforms	-	1,652	2,200	2,100	(4.5)	2,100	-
6540.00000	Printing & Reproduction	15,700	16,660	13,500	13,500	-	13,500	-
7050.00000	Maintenance & Repair Materials	2,159	1,906	1,800	1,800	-	1,800	-
7060.00000	Maintenance & Repair Services	-	-	-	-	N/A	-	N/A
7070.00000	Maintenance & Repair of Eqpt	220	-	700	700	-	700	-
7250.00000	Small Tools/Other Equipment	-	55	100	100	-	100	-
7290.00000	Janitorial Supplies	-	-	100	100	-	100	-
7330.00000	Special Departmental Supplies	3,508	2,097	4,900	4,900	-	4,900	-
9770.00000	Risk Management	5,680	9,700	45,200	54,400	20.4	50,600	(7.0)
9780.00000	Building Maintenance/Replacement	20,610	29,000	-	-	N/A	-	N/A
9810.00000	Technology Replacement	4,700	5,800	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	57,922	74,264	77,300	87,100	12.7	83,300	(4.4)
CAPITAL OUTLAY/IMPROVEMENTS								
8020.00000	Furniture & Fixtures*	\$ 5,676	\$ 7,821	\$ 10,000	\$ 10,000	-	\$ 10,000	-
8040.00000	Machinery & Equipment	5,266	-	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/IMPROVEMENTS	10,942	7,821	10,000	10,000	-	10,000	-
	TOTAL EXPENDITURES	\$ 180,253	\$ 208,062	\$ 216,800	\$ 235,400	8.6	231,600	(1.6)

* Capital Outlay expenses for purchases of Community Center tables and chairs



Community Services - Special Events

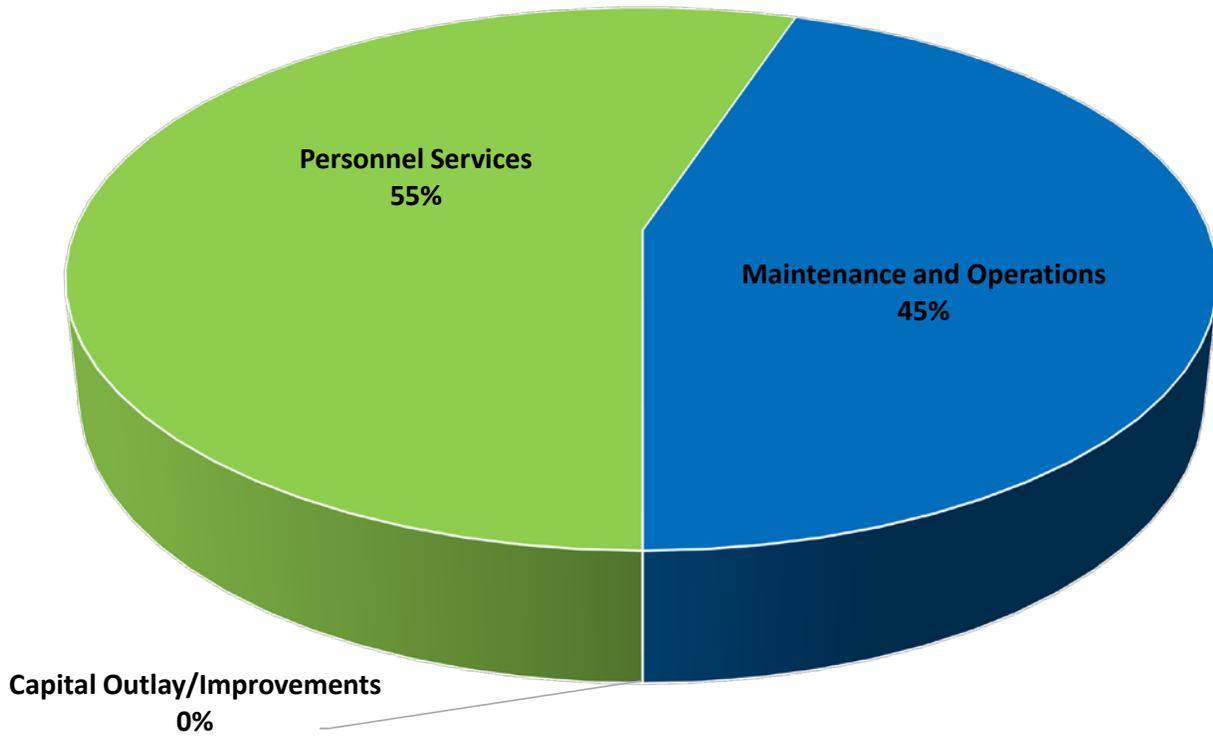
Staffing and Financial Summary

001-340

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Recreation Supervisor	0.35	0.35	0.35	0.35	-	0.35	-
Recreation Coordinator	0.30	0.30	0.30	0.30	-	0.30	-
Recreation Specialist	0.05	0.00	0.00	0.00	N/A	0.00	N/A
Total	0.70	0.65	0.65	0.65	-	0.65	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 72,868	\$ 81,606	\$ 80,400	\$ 66,900	(16.8)	\$ 66,900	-
Maintenance and Operations	106,898	120,328	104,500	54,500	(47.8)	53,600	(1.7)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 179,766	\$ 201,934	\$ 184,900	\$ 121,400	(34.3)	\$ 120,500	(0.7)

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Special Events

Account Code: 001-340

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 41,472	\$ 42,502	\$ 41,800	\$ 41,700	(0.2)	\$ 41,700	-
5100.00000	Salaries - Part-time	9,801	10,692	8,200	8,300	1.2	8,300	-
5300.00000	Overtime	3,964	8,929	20,000	5,300	(73.5)	5,300	-
5500.00000	Employee Benefits	17,631	19,483	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	3,800	5,000	31.6	5,000	-
5630.00000	Medicare	-	-	1,000	800	(20.0)	800	-
5640.00000	Retirement	-	-	4,600	4,800	4.3	4,800	-
5642.00000	Part time Retirement	-	-	300	300	-	300	-
5643.00000	Deferred Compensation	-	-	300	300	-	300	-
5650.00000	Life/Disability Insurance	-	-	400	400	-	400	-
TOTAL PERSONNEL SERVICES		72,868	81,606	80,400	66,900	(16.8)	66,900	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 23,877	\$ 20,781	\$ 26,500	\$ 1,800	(44.2)	\$ 1,800	-
6000.34020	Fitness Run	-	-	-	\$ 4,600	N/A	\$ 4,600	-
6000.34040	Community Activities & Beautification	-	-	-	\$ 8,400	N/A	\$ 8,400	-
6200.00000	Meetings & Training	30	60	100	100	-	100	-
6210.00000	Mileage Reimbursement	-	21	-	-	N/A	-	N/A
6220.00000	Publications & Dues	2,072	2,090	2,000	2,000	-	2,000	-
6230.00000	Uniforms	5,765	5,637	6,000	5,500	(8.3)	5,500	-
6530.00000	Advertising	2,024	2,322	3,000	1,200	(60.0)	1,200	-
6540.00000	Printing & Reproduction	3,534	4,276	4,400	2,400	(45.5)	2,400	-
7130.00000	Equipment Rental & Supplies	31,340	31,229	30,400	800	(97.4)	800	-
7330.34020	Special Dept Supplies-July 4th	1,728	2,846	2,900	2,500	(13.8)	2,500	-
7330.34050	Special Dept Supplies-Vol Rec	626	1,062	400	400	-	400	-
7330.34030	Special Dept Supplies-LP Ambassador	2,809	5,517	3,700	500	(86.5)	500	-
7330.34010	Special Dept Supplies-Halloween	1,752	1,741	1,700	1,700	-	1,700	-
7330.34040	Special Dept Supplies-CAB	2,470	1,411	2,300	2,300	-	2,300	-
7330.34060	Special Dept Supplies-Civic Expo	-	-	-	500	N/A	500	-
7330.34065	Special Dept Supplies-State of the City	-	-	-	1,000	N/A	1,000	-
7400.00000	Other Awards	6,991	7,135	8,800	4,100	(53.4)	4,100	-
9770.00000	Risk Management	4,000	8,600	10,900	13,200	21.1	12,300	(6.8)
9780.00000	Building Maintenance/Replacement	14,580	20,400	-	-	N/A	-	N/A
9810.00000	Technology Replacement	3,300	5,200	1,400	1,500	7.1	1,500	-
TOTAL MAINTENANCE AND OPERATIONS		106,898	120,328	104,500	54,500	(47.8)	53,600	(1.7)
TOTAL EXPENDITURES		\$ 179,766	\$ 201,934	\$ 184,900	\$ 121,400	(34.3)	\$ 120,500	(0.7)



Community Services - Youth and Family Services

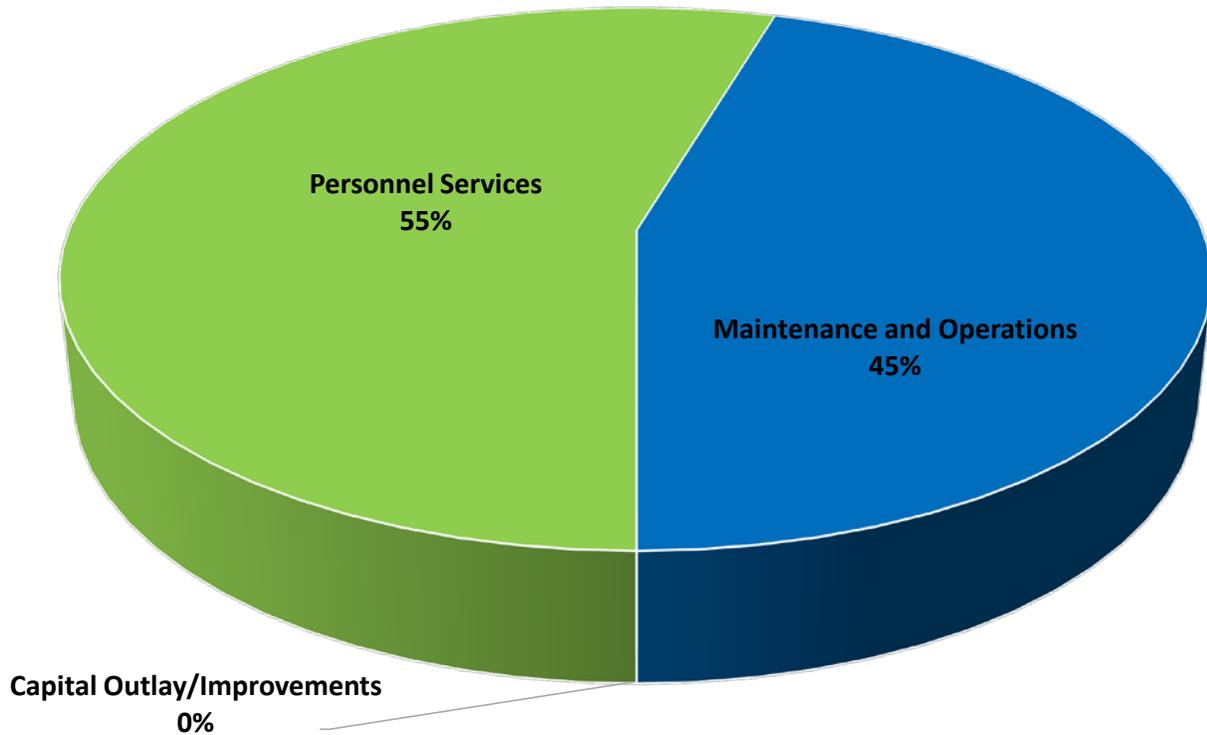
Staffing and Financial Summary

001-350

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Recreation Supervisor	0.44	0.44	0.44	0.44	-	0.44	-
Recreation Coordinator	0.20	0.20	0.20	0.20	-	0.20	-
Total	0.64	0.64	0.64	0.64	-	0.64	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 178,359	\$ 195,161	\$ 142,900	\$ 144,500	1.1	\$ 144,500	-
Maintenance and Operations	100,542	111,977	108,900	120,100	10.3	115,400	(3.9)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 278,901	\$ 307,138	\$ 251,800	\$ 264,600	5.1	\$ 259,900	(1.8)

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Youth and Family Services

Account Code: 001-350

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 42,201	\$ 44,028	\$ 42,800	\$ 42,900	0.2	\$ 42,900	-
5100.00000	Salaries - Part-time	107,915	118,693	80,600	80,600	-	80,600	-
5300.00000	Overtime	-	-	1,000	1,000	-	1,000	-
5400.00000	Supplemental Compensation-Rec	3,600	3,400	4,000	4,000	-	4,000	-
5500.00000	Employee Benefits	24,643	29,040	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	3,700	4,900	32.4	4,900	-
5630.00000	Medicare	-	-	1,800	1,800	-	1,800	-
5640.00000	Retirement	-	-	4,700	5,000	6.4	5,000	-
5642.00000	Part time Retirement	-	-	3,000	3,000	-	3,000	-
5643.00000	Deferred Compensation	-	-	300	300	-	300	-
5650.00000	Life/Disability Insurance	-	-	400	400	-	400	-
	Cell Allowance	-	-	600	600	-	600	-
	TOTAL PERSONNEL SERVICES	178,359	195,161	142,900	144,500	1.1	144,500	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 14,862	\$ 12,588	\$ 4,300	\$ 4,300	-	\$ 4,300	-
6200.00000	Meetings & Training	639	-	1,200	1,100	(8.3)	1,200	9.1
6220.00000	Publications & Dues	175	200	400	400	-	400	-
6230.00000	Uniforms	4,820	2,994	3,000	2,800	(6.7)	2,800	-
7060.00000	Maintenance & Repair Services	-	-	-	-	N/A	-	N/A
7250.00000	Small Tools/Other Equipment	-	-	-	-	N/A	-	N/A
7330.35040	Special Dept Supplies-Teens	1,471	851	1,300	1,200	(7.7)	1,200	-
7330.35030	Special Dept Supplies-Tiny Tot	1,703	1,861	1,900	1,900	-	1,900	-
7330.35010	Special Dept Supplies-Day Camp	2,745	3,788	3,500	3,500	-	3,500	-
7330.35050	Special Dept Suppl-Volunteers	375	105	400	400	-	400	-
7330.35060	Special Dept Supplies-Sports	18	-	-	-	N/A	-	N/A
7330.35020	Special Dept Supplies-FitNFun	1,406	1,285	-	-	N/A	-	N/A
7400.00000	Other Awards	117	40	800	800	-	800	-
7460.00000	Entry Fees	32,651	33,842	34,000	34,000	-	34,000	-
9770.00000	Risk Management	7,280	13,700	56,700	68,200	20.3	63,400	(7.0)
9780.00000	Building Maintenance/Replacement	26,280	32,400	-	-	N/A	-	N/A
9810.00000	Technology Replacement	6,000	8,300	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	100,542	111,954	108,900	120,100	10.3	115,400	(3.9)
TOTAL EXPENDITURES		\$ 278,901	\$ 307,115	\$ 251,800	\$ 264,600	5.1	\$ 259,900	(1.8)



Community Services Public Works

FY 2015-16 Strategic Accomplishments

- Install 63 ADA Pedestrian Ramps through CDBG Grant
- Computerized lighting and HVAC system upgrades at the Community Center
- Completed meter separation project at Community Center, providing energy efficiency by placing area, tennis/basketball courts, and parking lot lighting on secondary meter
- Completed LED lighting upgrades to tennis courts, basketball courts and parking lot of Community Center
- Completed LED traffic signal safety lighting upgrades to all 21 city-owned intersections
- Completed installation of 14 weather-based “smart” irrigation controllers
- Completed seven-year residential street paving program
- Completed commercial and industrial street paving of Fresca Drive and Marlin Circle
- Completed Installation of Catch Basin Inserts and Screens Phase II Project
- Implemented energy conservation program (Ongoing)
- Completion of spring and fall season catch basin inspections, cleaning and documentation
- Applied wetting agents and drought tolerant grass seed to Central Park turf areas

FY 2016-17 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
- Provide timely review, reports, agendas and staff services for the City’s Traffic Committee
- Complete annual infrastructure maintenance and improvement projects on time and under budget
- Perform as liaison and provide inspection services for various utility projects for AT&T, Southern California Edison and Southern California Gas Company, etc.
- Redesign street medians to address statewide drought and pursue grant funding for construction
- Update 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
- 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 for capital projects and permit inspection services
- Seek improvements and operational efficiencies for facilities, streets and irrigation systems as new and improved technologies become available; as well as potential grant opportunities to fund such improvements

Community Services - Citywide Maintenance

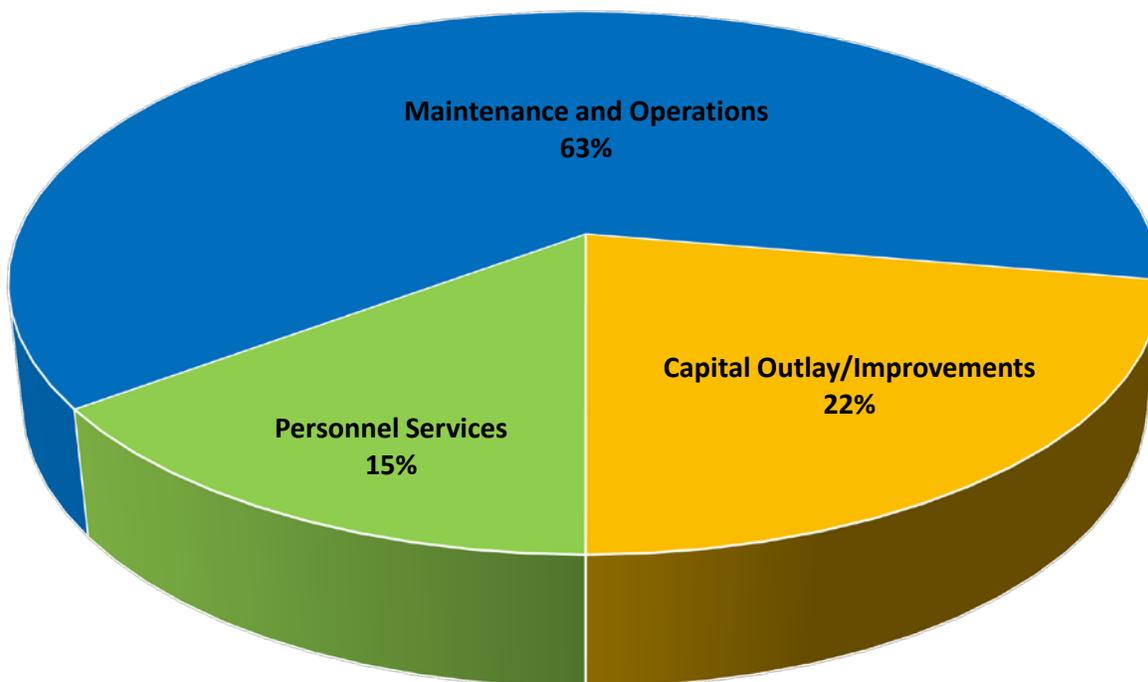
Staffing and Financial Summary

001-370

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Services Director	0.10	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	0.12	0.15	0.15	-	0.15	-
Maintenance Worker	0.20	0.20	0.10	0.10	-	0.10	-
Total	0.65	0.52	0.45	0.45	-	0.45	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 59,255	\$ 64,971	\$ 47,600	\$ 48,600	2.1	\$ 49,000	0.8
Maintenance and Operations	267,834	195,468	195,500	205,900	5.3	191,700	(6.9)
Capital Outlay/Improvements	120,324	56,389	25,800	73,000	182.9	139,500	91.1
Total	\$ 447,413	\$ 316,828	\$ 268,900	\$ 327,500	21.8	\$ 380,200	16.1

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Citywide Maintenance*

Account Code: 001-370

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 40,241	\$ 42,407	\$ 35,500	\$ 35,600	0.3	\$ 36,000	1.1
5300.00000	Overtime	3,546	4,000	4,000	4,000	-	4,000	-
5500.00000	Employee Benefits	15,468	18,564	-	-	N/A	-	N/A
5200.00000	Special Pays	-	-	300	300	-	300	-
5620.00000	Medical Dental Vision	-	-	2,900	3,500	20.7	3,500	-
5630.00000	Medicare	-	-	600	600	-	600	-
5640.00000	Retirement	-	-	3,900	4,200	7.7	4,200	-
5643.00000	Deferred Compensation	-	-	100	100	-	100	-
5650.00000	Life/Disability Insurance	-	-	300	300	-	300	-
TOTAL PERSONNEL SERVICES		59,255	64,971	47,600	48,600	2.1	49,000	0.8
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 9,931	\$ 9,893	\$ 10,000	\$ 12,500	25.0	\$ 12,500	-
6050.00000	Custodial Services	30,974	31,717	32,000	32,000	-	32,000	-
6200.00000	Meetings and Trainings	1,040	-	-	-	N/A	-	N/A
6520.00000	Postage	19,833	15,420	-	-	N/A	-	N/A
6920.00000	Gas	9,687	6,980	12,000	12,000	-	12,000	-
6930.00000	Electric	56,982	59,129	58,200	55,900	(4.0)	57,000	2.0
7050.00000	Maintenance & Repair Materials	8,954	5,919	6,000	6,000	-	6,000	-
7060.00000	Maintenance & Repair Services	12,000	6,833	6,000	6,000	-	6,000	-
7070.00000	Maintenance & Repair of Equip	2,780	291	2,000	15,000	650.0	2,000	(86.7)
7080.00000	Maintenance & Repair-Buildings	56,330	17,645	20,000	22,000	10.0	20,000	(9.1)
7250.00000	Small Tools	105	-	-	-	N/A	-	N/A
7290.00000	Janitorial Supplies	17,924	21,764	16,000	16,000	-	16,000	-
7330.00000	Special Departmental Supplies	5,135	4,138	-	-	N/A	-	N/A
7345.54104	Property Lease (The Hub)	13,389	5,629	3,600	3,600	-	3,600	-
7430.00000	Special Assessments/Taxes	22,770	10,110	23,800	18,000	(24.4)	18,000	-
9770.00000	Risk Management	-	-	4,500	5,400	-	5,100	-
9810.00000	Technology Replacement	-	-	1,400	1,500	-	1,500	-
TOTAL MAINTENANCE AND OPERATIONS		267,834	195,468	195,500	205,900	5.3	191,700	(6.9)
CAPITAL OUTLAY/IMPROVEMENTS								
8010.00000	Building Improvements**	\$ 90,168	\$ 33,481	\$ 25,000	\$ 26,000	4.0	\$ 63,000	142.3
8020.00000	Furniture & Fixtures***	-	912	-	1,000	N/A	54,000	5,300.0
8040.00000	Machinery & Equipment	10,060	485	-	-	N/A	-	N/A
8870.00000	Park Improvements****	20,096	21,511	800	46,000	5,650.0	22,500	(51.1)
TOTAL CAPITAL OUTLAY/IMPROVEMENTS		120,324	56,389	25,800	73,000	182.9	139,500	91.1
TOTAL EXPENDITURES		\$ 447,413	\$ 316,828	\$ 268,900	\$ 327,500	21.8	\$ 380,200	16.1

*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

**Building Improvements include miscellaneous citywide repairs

***Furnitures & Fixtures - Replacement of Police Department refrigerator

****Park Improvements: \$34,000 Central Park maintenance and repairs; \$12,000 miscellaneous park upgrades and maintenance

Community Services - Engineering

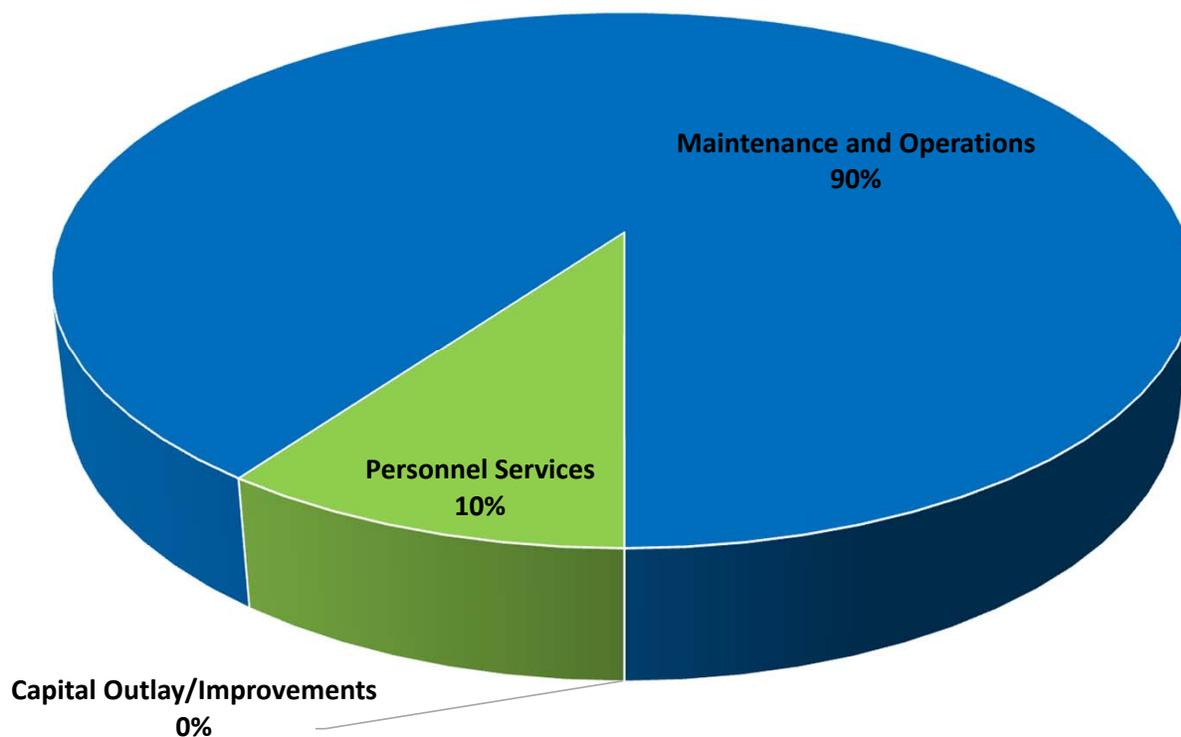
Staffing and Financial Summary

001-380

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Engineering Technician	0.10	0.10	0.10	0.10	-	0.10	-
City Engineer	Contract	Contract	Contract	Contract	N/A	Contract	N/A
Total	0.10	0.10	0.10	0.10	-	0.10	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 9,072	\$ 9,370	\$ 8,800	\$ 8,700	(1.1)	\$ 8,700	-
Maintenance and Operations	57,509	30,688	85,600	79,000	(7.7)	75,000	(5.1)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 66,581	\$ 40,058	\$ 94,400	\$ 87,700	(7.1)	\$ 83,700	(4.6)

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Engineering

Account Code: 001-380

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 6,439	\$ 6,449	\$ 6,400	\$ 6,100	(4.7)	\$ 6,100	-
5300.00000	Overtime	-	100	-	-	N/A	-	N/A
5500.00000	Employee Benefits	2,633	2,821	-	-	N/A	-	N/A
5200.00000	Special Pays	-	-	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	900	1,100	22.2	1,100	-
5630.00000	Medicare	-	-	100	100	-	100	-
5640.00000	Retirement	-	-	700	700	-	700	-
5650.00000	Life/Disability Insurance	-	-	100	100	-	100	-
5910.00000	Cell Allowance	-	-	600	600	-	600	-
	TOTAL PERSONNEL SERVICES	9,072	9,370	8,800	8,700	(1.1)	8,700	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 48,870	\$ 23,320	\$ 77,500	\$ 1,000	(98.7)	\$ 1,000	-
6000.38010	Contract City Engineer	-	-	-	25,000	N/A	25,000	-
6000.38020	Environmental Services Contract	-	-	-	45,100	N/A	45,100	-
6200.00000	Meetings & Training	4	-	500	500	-	500	-
6220.00000	Publications & Dues	79	-	500	300	(40.0)	300	-
6500.00000	Office Supplies	63	85	500	300	(40.0)	300	-
6540.00000	Printing & Reproduction	83	83	200	200	-	200	-
9770.00000	Risk Management	1,280	1,700	1,000	1,200	20.0	1,100	(8.3)
9780.00000	Building Maintenance/Replacement	630	500	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	1,500	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	4,000	4,000	4,000	3,900	(2.5)	-	(100.0)
9810.00000	Technology Replacement	1,000	1,000	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	57,509	30,688	85,600	79,000	(7.7)	75,000	(5.1)
	TOTAL EXPENDITURES	\$ 66,581	\$ 40,058	\$ 94,400	\$ 87,700	(7.1)	\$ 83,700	(4.6)

Community Services - Parks and Medians

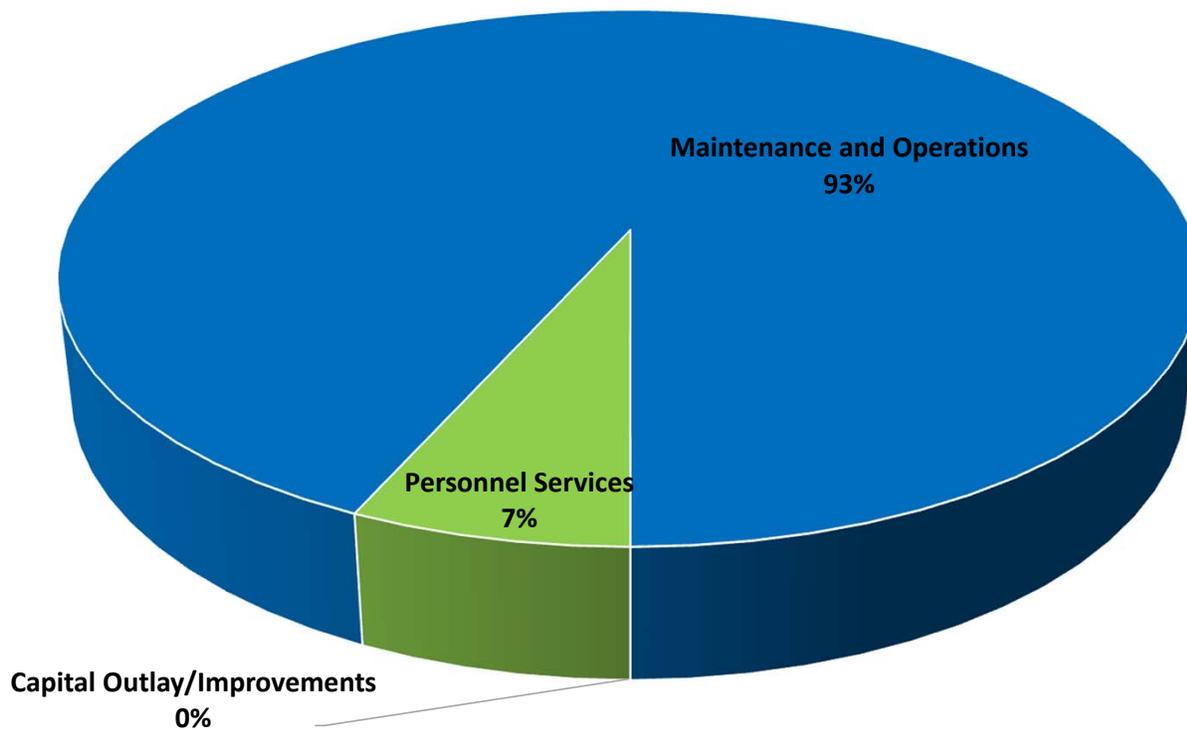
Staffing and Financial Summary

001-390

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Lead Maintenance Worker	0.40	0.40	0.20	0.20	-	0.20	-
Total	0.40	0.40	0.20	0.20	-	0.20	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 33,868	\$ 31,814	\$ 16,100	\$ 14,800	(8.1)	\$ 14,800	-
Maintenance and Operations	375,072	229,530	201,900	206,200	2.1	207,500	0.6
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 408,940	\$ 261,344	\$ 218,000	\$ 221,000	1.4	\$ 222,300	0.6

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Parks and Medians

Account Code: 001-390

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 18,613	\$ 21,893	\$ 11,600	\$ 10,300	(11.2)	\$ 10,300	-
5200.00000	Special Pays	-	-	400	400	-	400	-
5300.00000	Overtime	7,643	390	1,300	1,300	-	1,300	-
5500.00000	Employee Benefits	7,612	9,531	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	1,200	1,300	8.3	1,300	-
5630.00000	Medicare	-	-	200	200	-	200	-
5640.00000	Retirement	-	-	1,300	1,200	(7.7)	1,200	-
5650.00000	Life/Disability Insurance	-	-	100	100	-	100	-
	TOTAL PERSONNEL SERVICES	33,868	31,814	16,100	14,800	(8.1)	14,800	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 85,645	\$ 91,470	\$ 86,300	\$ -	-	\$ -	N/A
6000.39010	Parks Landscaping/Maintenance	-	-	-	58,300	N/A	58,300	-
6000.39040	Median Landscaping/Maintenance	-	-	-	28,000	N/A	28,000	-
6200.00000	Meetings & Training	1,423	1,062	1,500	1,500	-	1,500	-
6220.00000	Publications & Dues	75	255	900	900	-	900	-
6230.00000	Uniforms	2,183	1,153	2,500	2,500	-	2,500	-
6910.00000	Communications	-	-	-	400	N/A	400	-
6930.00000	Electric	191,286	45,611	46,700	44,800	(4.1)	45,700	2.0
7030.00000	Property Leases	17,657	18,050	17,300	19,000	9.8	19,600	3.2
7050.00000	Maintenance & Repair Materials	13,820	11,397	9,800	9,800	-	9,800	-
7070.00000	Maintenance & Repair of Eqpt	1,231	4,529	1,500	1,500	-	1,500	-
7250.00000	Small Tools/Other Equipment	921	2,938	1,500	1,500	-	1,500	-
7330.00000	Special Department Supplies	-	2,945	3,500	3,000	(14.3)	3,000	-
7420.00000	Street Tree Replacement	16,941	18,020	17,000	23,000	35.3	23,000	-
9770.00000	Risk Management	10,400	11,500	2,000	2,400	20.0	2,200	(8.3)
9780.00000	Building Maintenance/Replacement	5,040	3,600	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	9,850	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	10,000	10,000	10,000	8,100	(19.0)	8,100	-
9810.00000	Technology Replacement	8,600	7,000	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	375,072	229,530	201,900	206,200	2.1	207,500	0.6
TOTAL EXPENDITURES		\$ 408,940	\$ 261,344	\$ 218,000	\$ 221,000	1.4	\$ 222,300	0.6

Community Services - Streets

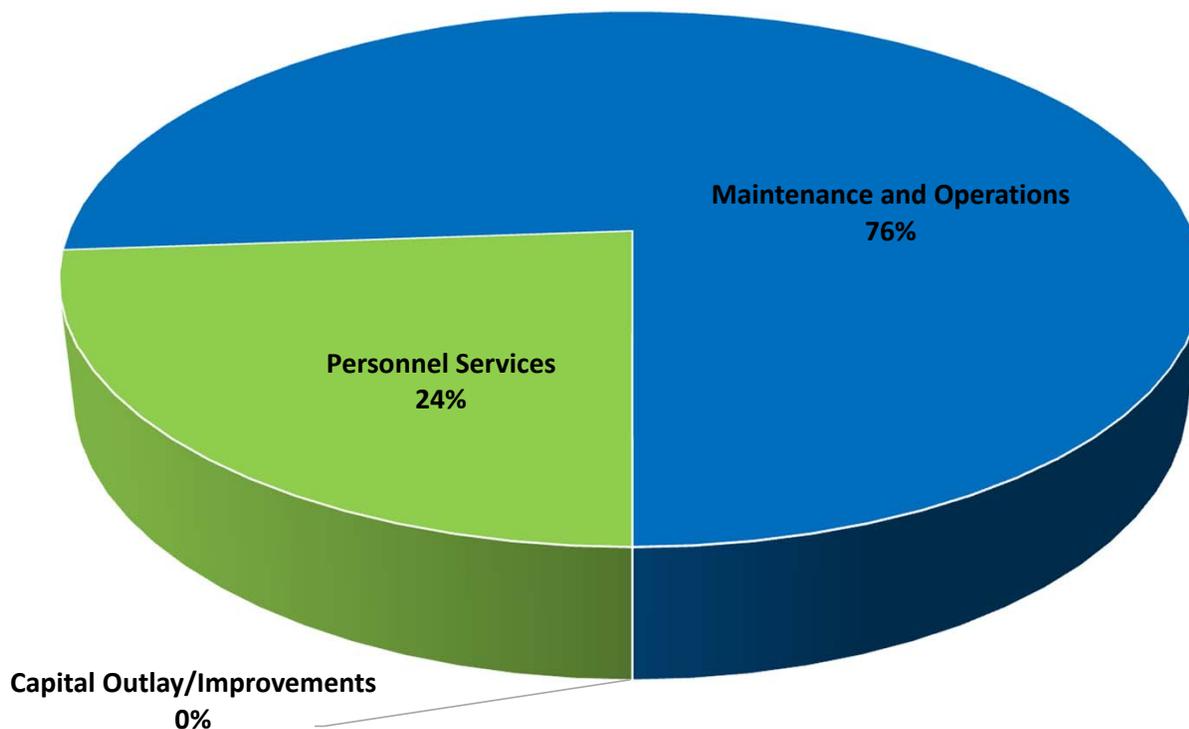
Staffing and Financial Summary

001-405

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Maintenance Supervisor	0.30	0.30	0.25	0.25	-	0.25	-
Lead Maintenance Worker	0.00	0.00	0.25	0.25	-	0.25	-
Maintenance Worker	1.40	1.40	0.45	0.45	-	0.45	-
Total	1.70	1.70	0.95	0.95	-	0.95	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 110,147	\$ 115,996	\$ 72,300	\$ 71,800	(0.7)	\$ 72,300	0.7
Maintenance and Operations	10,388	205,518	226,100	229,200	1.4	198,500	(13.4)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 120,535	\$ 321,514	\$ 298,400	\$ 301,000	0.9	\$ 270,800	(10.0)

Budget by Object





DEPARTMENT: Community Services
PROGRAM: Streets

Account Code: 001-405

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 80,080	\$ 84,234	\$ 56,500	\$ 54,100	(4.2)	\$ 54,500	0.7
5200.00000	Special Pays	-	-	-	500	N/A	500	-
5300.00000	Overtime	270	1,156	2,400	2,400	-	2,400	-
5500.00000	Employee Benefits	29,797	30,606	-	-	N/A	-	N/A
5625.00000	Medical Dental Vision	-	-	5,500	6,900	25.5	6,900	-
5630.00000	Medicare	-	-	900	800	(11.1)	800	-
5640.00000	Retirement	-	-	6,200	6,300	1.6	6,400	1.6
5643.00000	Deferred Compensation	-	-	200	200	-	200	-
5650.00000	Life/Disability Insurance	-	-	600	600	-	600	-
	TOTAL PERSONNEL SERVICES	110,147	115,996	72,300	71,800	(0.7)	72,800	1.4
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 2,240	\$ 28,623	\$ 59,700	\$ 6,800	1.7	\$ 6,800	-
6000.40030	Storm Drain Fees/Maintenance	\$ -	\$ -	\$ -	\$ 53,900	N/A	\$ 53,900	-
6200.00000	Meetings & Training	-	-	500	500	-	500	-
6930.00000	Electricity - Streetlights	-	150,020	150,700	150,700	-	120,800	-
7050.00000	Maintenance & Repair Materials	1,619	1,275	3,000	3,000	-	3,000	-
7070.00000	Maintenance & Repair Equipment	74	-	800	800	-	800	-
7250.00000	Small Tools/Other Equipment	445	-	500	500	-	500	-
9770.00000	Risk Management	2,640	13,400	9,500	11,500	21.1	10,700	(7.0)
9780.00000	Building Maintenance/Replacement	1,170	4,200	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	200	-	-	-	N/A	-	N/A
9810.00000	Technology Replacement	2,000	8,000	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	10,388	205,518	226,100	229,200	1.4	198,500	(13.4)
TOTAL EXPENDITURES		\$ 120,535	\$ 321,514	\$ 298,400	\$ 301,000	0.9	\$ 271,300	(9.9)

Community Development

About Community Development

The Community Development Department carries out the Building and Safety, Code Enforcement and Business Licensing, Economic Development, Housing, Planning and Successor Agency, functions for the City. The Department is also tasked with guiding the physical development of the City with the goal of creating safe attractive neighborhoods and strong commercial districts. The departments work is done in partnership with citizens and the business community and includes the 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, including being the city's "point of contact" for business and investment interests, developers, and commercial property owners. The Department 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, and Business Licensing, the Department is able to "streamline" and "fast track" the City's economic development interests that are compatible with the City's core values and contributes to the community's fiscal sustainability.

The Community Development Department is also the enforcement arm for conformance with Federal, State, and City regulations, such as land use and zoning ordinances, Health and Safety Codes, California Vehicle Codes, and California Building and Fire Codes. Implementation of these regulations is coordinated through a system of permitting, licensing, and inspections to ensure the highest level of public welfare and safety.





Community Development

FY 2015-16 Strategic Accomplishments

- Placed commercial tenant in 5414 La Palma Avenue creating a new revenue source for the City.
- Further streamlined the planning entitlement process through the elimination of Planning Commission meetings.
- Implemented the mandates of AB 2188 to establish streamlined plan check and permitting procedures for small residential solar systems
- Developed and distributed public education materials on common residential code enforcement concerns for early detection and proactive notification of potential problem areas
- Processed Planning approvals for two residential in-fill subdivisions and ____
- Ensure successful business license renewal campaign and encourage renewals through web-based portal
- Processed Cost of Living Adjustment (COLA) for City's fee schedule to more closely align fees with operating expenses
- Improved transparency by publishing on the City's web-site the adopted planning entitlement fees and building permit fee schedules
- Initiated acceptance of credit card payments for building permit and planning fees
- Develop handout guide for Commercial Tenant Improvement requirements to help expedite the approval process for new businesses

FY 2016-17 Strategic Priorities

- Implement the Goals and Policies of the General Plan
- Maintain single "Point of Contact" for the business community at City Hall
- Continue initiatives that diversifies the business, jobs, and revenue base of the City
- Maintain responsive inspections requests within 24 hours and first round plan checks within 10 working days
- Encourage operational efficiencies through continued promotion of business license renewals through the City's web-based portal

Community Development

Summary of Departmental Expenditures by Program:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Administration	\$ 75,318	\$ 128,352	\$ 100,000	\$ 103,300	3.3	\$ 102,400	(0.9)
Building and Safety	117,546	146,157	139,600	136,900	(1.9)	136,900	-
Code Enforcement/Business Licenses	67,635	85,740	97,900	101,100	3.3	103,100	2.0
Planning	220,669	152,108	117,600	116,100	(1.3)	115,200	(0.8)
Total Departmental Expenditures	\$ 481,168	\$ 512,357	\$ 455,100	\$ 457,400	0.5	\$ 457,600	0.0

Summary of Departmental Expenditures by Category:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	\$ 183,005	\$ 269,636	\$ 252,100	\$ 252,400	0.1	\$ 255,300	1.1
Maintenance and Operations	298,162	242,721	203,000	205,000	1.0	202,300	(1.3)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total Departmental Expenditures	\$ 481,167	\$ 512,357	\$ 455,100	\$ 457,400	0.5	\$ 457,600	0.0



Community Development - Administration

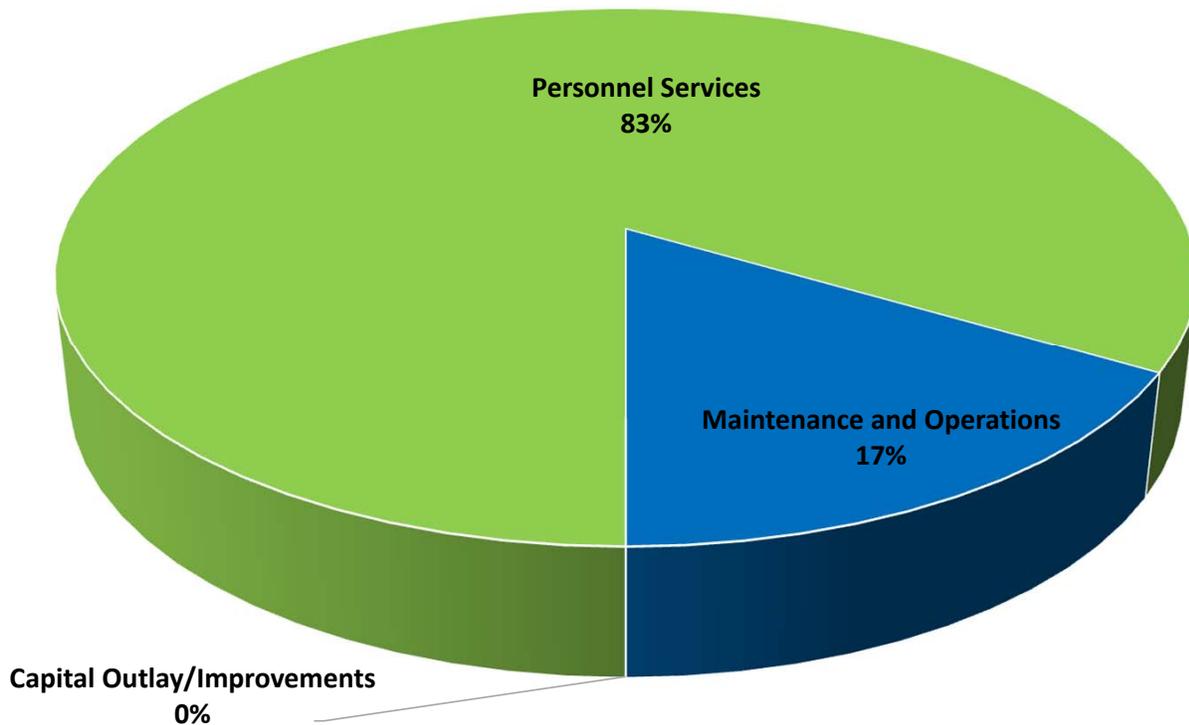
Staffing and Financial Summary

001-510

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Development Director	0.30	0.47	0.48	0.48	-	0.48	-
Total	0.30	0.47	0.48	0.48	-	0.48	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 63,156	\$ 100,256	\$ 84,800	\$ 86,200	1.7	\$ 86,200	-
Maintenance and Operations	12,162	28,096	15,200	17,100	12.5	16,200	(5.3)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 75,318	\$ 128,352	\$ 100,000	\$ 103,300	3.3	\$ 102,400	(0.9)

Budget by Object





DEPARTMENT: Community Development
PROGRAM: Administration

Account Code: 001-510

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 44,255	\$ 72,112	\$ 69,500	\$ 69,300	(0.3)	\$ 69,300	-
5050.00000	Salary Savings/Furlough					N/A		N/A
5300.00000	Overtime	-	-	-	-	N/A	-	N/A
5500.00000	Employee Benefits	18,901	28,144	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision			5,400	6,300	16.7	6,300	-
5630.00000	Medicare			1,000	1,000	-	1,000	-
5640.00000	Retirement			7,600	8,100	6.6	8,100	-
5650.00000	Life/Disability Insurance			300	500	66.7	500	-
5910.00000	Cell Allowance			1,000	1,000	-	1,000	-
	TOTAL PERSONNEL SERVICES	63,156	100,256	84,800	86,200	1.7	86,200	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 450	\$ 450	\$ 600	\$ 600	-	\$ 600	-
6004.00000	Prof Svcs - SA Admin	-	-	-	-	N/A	-	N/A
6040.00000	Computer Software		3,740	-	-	N/A	-	N/A
6200.00000	Meetings & Training	282	637	400	400	-	400	-
6210.00000	Mileage Reimbursement/Auto Allow	-	49	500	500	-	500	-
6220.00000	Publications & Dues	600	485	500	500	-	500	-
6500.00000	Office Supplies	1,035	1,842	800	800	-	800	-
6520.00000	Postage	-	-	-	-	N/A	-	N/A
6530.00000	Advertising	-	-	-	-	N/A	-	N/A
6540.00000	Printing & Reproduction	642	483	400	400	-	400	-
6910.00000	Communications	960	960	-	-	N/A	-	N/A
7320.00000	Vehicle Operating Expense	-	780	-	-	N/A	-	N/A
7380.00000	Community Events	-	1,027	-	-	N/A	-	N/A
7390.00000	Community Relations	1,463	143	600	600	-	600	-
9770.00000	Risk Management	2,720	11,300	10,000	12,100	21.0	11,200	(7.4)
9780.00000	Building Maintenance/Replacement	1,710	3,800	-	-	N/A	-	N/A
9810.00000	Technology Replacement	2,300	2,400	1,400	1,200	(14.3)	1,200	-
	TOTAL MAINTENANCE AND OPERATIONS	12,162	28,096	15,200	17,100	12.5	16,200	(5.3)
TOTAL EXPENDITURES		\$ 75,318	\$ 128,352	\$ 100,000	\$ 103,300	3.3	\$ 102,400	(0.9)



Community Development - Building & Safety

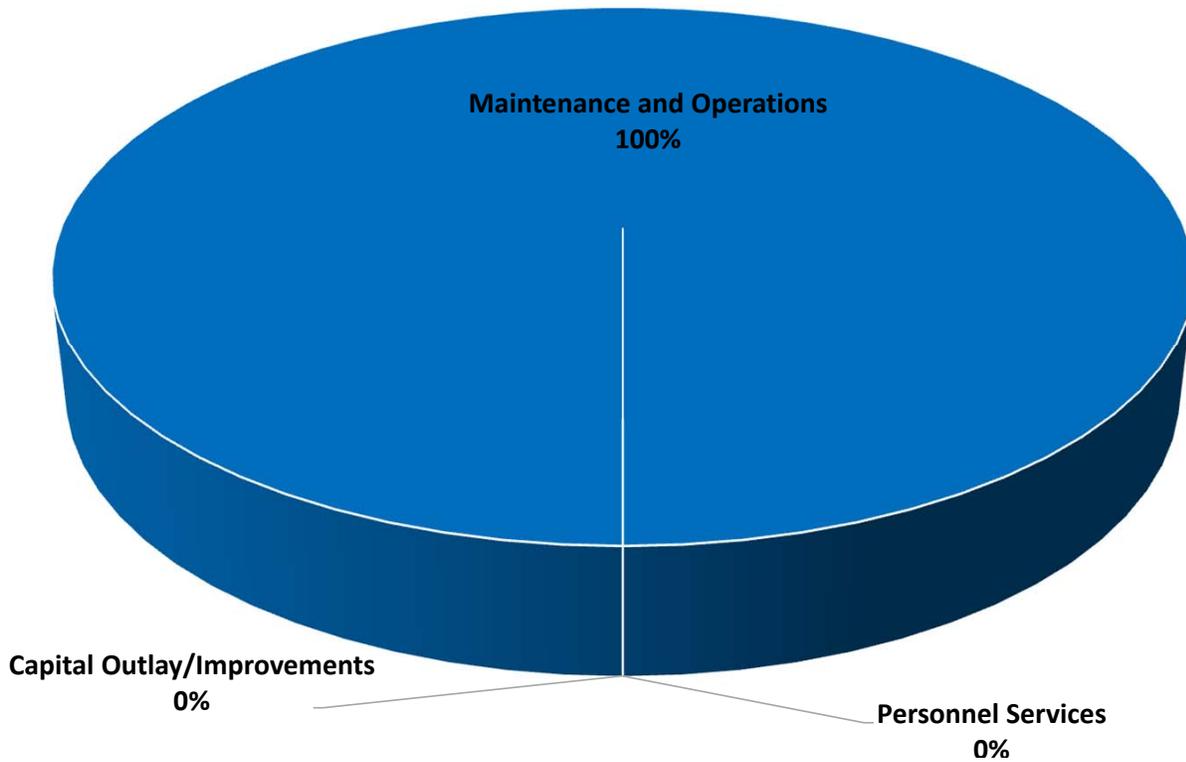
Staffing and Financial Summary

001-520

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Contract Staff	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0	0	0	0	N/A	0	N/A

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	117,546	146,157	139,600	136,900	(1.9)	136,900	-
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 117,546	\$ 146,157	\$ 139,600	\$ 136,900	(1.9)	\$ 136,900	-

Budget by Object





DEPARTMENT: Community Development
PROGRAM: Building & Safety

Account Code: 001-520

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
5500.00000	Employee Benefits	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	-	-	-	-	N/A	-	N/A
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services - CAA	\$ 109,761	\$ 124,806	\$ 133,000	\$ 129,000	(3.0)	\$ 129,000	-
6194.00000	Bank Fees	284	4,726	3,000	3,000	-	3,000	-
6200.00000	Meetings & Training	-	-	600	600	-	600	-
6220.00000	Publications & Dues	-	-	-	1,500	N/A	1,500	-
6500.00000	Office Supplies	32	204	200	200	-	200	-
6540.00000	Printing & Reproduction	219	1,921	1,400	1,400	-	1,400	-
9770.00000	Risk Management	2,960	7,500	-	-	N/A	-	N/A
9780.00000	Building Maintenance/Replacement	1,890	2,500	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	-	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	-	-	-	-	N/A	-	N/A
9810.00000	Technology Replacement	2,400	4,500	1,400	1,200	(14.3)	1,200	-
	TOTAL MAINTENANCE AND OPERATIONS	117,546	146,157	139,600	136,900	(1.9)	136,900	-
	TOTAL EXPENDITURES	\$ 117,546	\$ 146,157	\$ 139,600	\$ 136,900	(1.9)	\$ 136,900	-



Community Development - Code Enforcement & Business Licenses

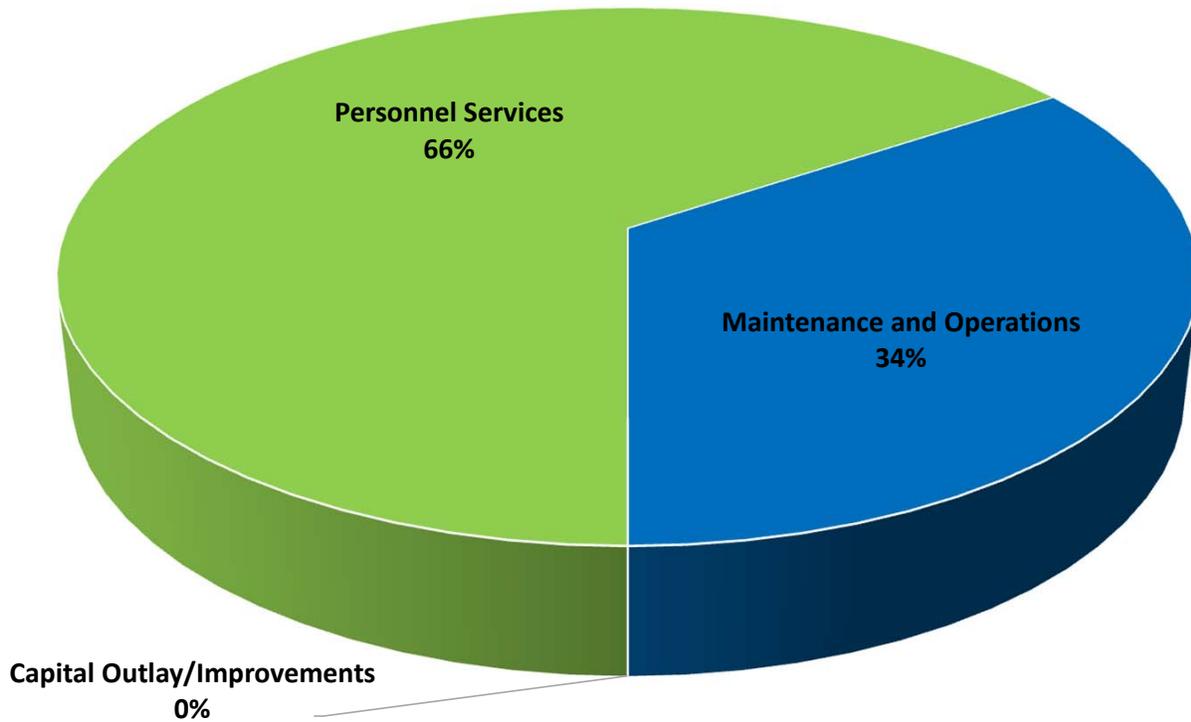
Staffing and Financial Summary

001-530

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Code Enforcement Officer	1.00	0.00	0.00	0.00	N/A	0.00	N/A
Code Enforcement/Business Lic Ofcr	0.00	1.00	1.00	1.00	-	1.00	-
Total	1.00	1.00	1.00	1.00	-	1.00	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ -	\$ 47,743	\$ 65,100	\$ 66,400	2.0	\$ 69,300	4.4
Maintenance and Operations	67,635	37,997	32,800	34,700	5.8	33,800	(2.6)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 67,635	\$ 85,740	\$ 97,900	\$ 101,100	5.8	\$ 103,100	2.0

Budget by Object





DEPARTMENT: Community Development
PROGRAM: Code Enforcement/Business Licenses

Account Code: 001-530

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ -	\$ 34,888	\$ 53,600	\$ 53,400	(0.4)	\$ 56,100	5.1
5300.00000	Overtime	-	-	-	-	N/A	-	N/A
5500.00000	Employee Benefits	-	12,855	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	6,800	8,100	19.1	8,100	-
5630.00000	Medicare	-	-	800	800	-	800	-
5640.00000	Retirement	-	-	3,300	3,500	6.1	3,700	5.7
5650.00000	Life/Disability Insurance	-	-	600	600	-	600	-
	TOTAL PERSONNEL SERVICES	-	47,743	65,100	66,400	2.0	69,300	4.4
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 57,928	\$ 25,766	\$ 8,000	\$ 8,000	-	\$ 8,000	-
6040.00000	Computer Services	-	-	7,000	7,000	-	7,000	-
6194.00000	Bank Charges	-	685	-	-	N/A	-	N/A
6200.00000	Meetings & Training	-	-	500	500	-	500	-
6210.00000	Mileage Reimbursement/Auto Allow	-	-	-	-	N/A	-	N/A
6220.00000	Publications & Dues	-	75	400	400	-	400	-
6230.00000	Uniforms	-	167	-	-	N/A	-	N/A
6500.00000	Office Supplies	85	118	200	200	-	200	-
6540.00000	Printing & Reproduction	512	348	200	200	-	200	-
7250.00000	Small Tools/Other Equipment	270	38	100	100	-	100	-
7320.00000	Vehicle Operating Expense	-	-	2,000	2,000	-	2,000	-
9770.00000	Risk Management	1,760	4,000	10,000	12,100	21.0	11,200	(7.4)
9780.00000	Building Maintenance/Replacement	1,080	1,400	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	1,500	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	3,000	3,000	3,000	3,000	-	3,000	-
9810.00000	Technology Replacement	1,500	2,400	1,400	1,200	(14.3)	1,200	-
	TOTAL MAINTENANCE AND OPERATIONS	67,635	37,997	32,800	34,700	5.8	33,800	(2.6)
TOTAL EXPENDITURES		\$ 67,635	\$ 85,740	\$ 97,900	\$ 101,100	3.3	\$ 103,100	2.0



Community Development - Planning

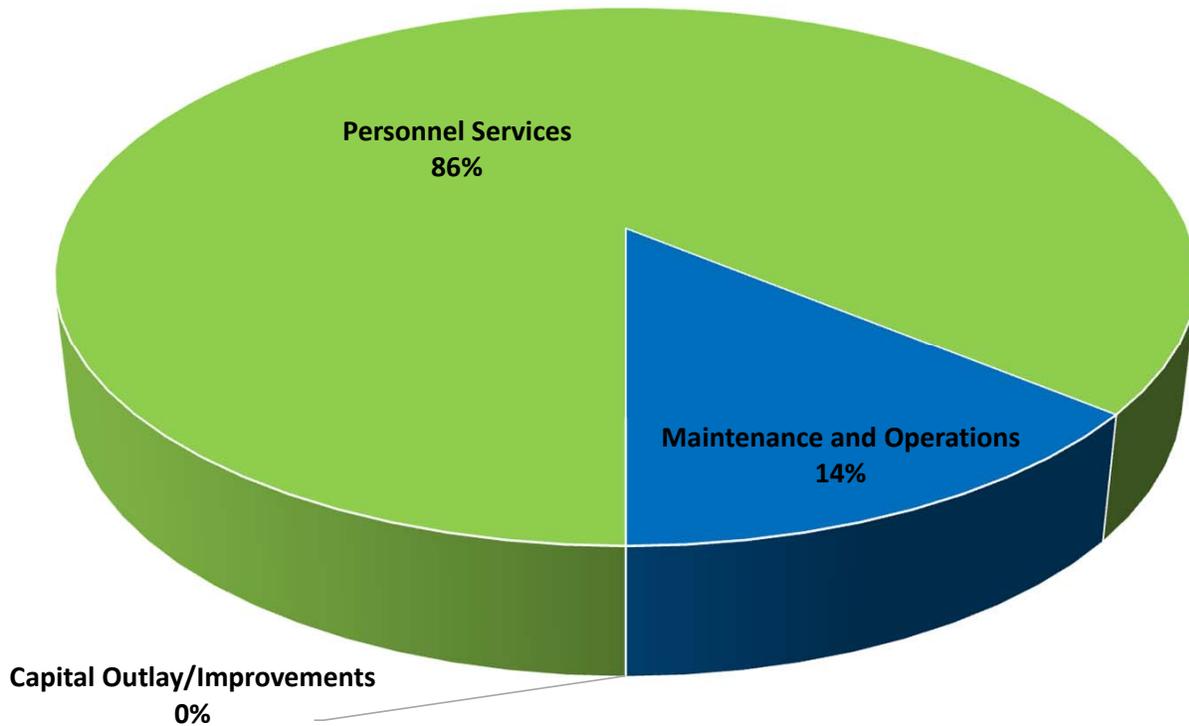
Staffing and Financial Summary

001-540

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Associate Planner	1.00	1.00	1.00	1.00	-	1.00	-
Total					N/A		N/A

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 119,849	\$ 121,637	\$ 102,200	\$ 99,800	(2.3)	\$ 99,800	-
Maintenance and Operations	100,819	30,471	15,400	16,300	5.8	15,400	(5.5)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 220,668	\$ 152,108	\$ 117,600	\$ 116,100	(1.3)	\$ 115,200	(0.8)

Budget by Object





DEPARTMENT: Community Development
PROGRAM: Planning

Account Code: 001-540

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 84,209	\$ 87,607	\$ 83,800	\$ 81,000	(3.3)	\$ 81,000	-
5100.00000	Salaries - Part-time	-	-	-	-	N/A	-	N/A
5300.00000	Overtime	1,209	1,088	1,200	-	(100.0)	-	N/A
5500.00000	Employee Benefits	34,431	32,942	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	5,400	6,700	24.1	6,700	-
5630.00000	Medicare	-	-	1,200	1,200	-	1,200	-
5640.00000	Retirement	-	-	9,200	9,400	2.2	9,400	-
5643.00000	Deferred Compensation	-	-	800	800	-	800	-
5650.00000	Life/Disability Insurance	-	-	600	700	16.7	700	-
	TOTAL PERSONNEL SERVICES	119,849	121,637	102,200	99,800	(2.3)	99,800	-
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 86,080	\$ 14,936	\$ -	\$ -	N/A	\$ -	N/A
6200.00000	Meetings & Training	27	502	500	500	-	500	-
6210.00000	Mileage Reimbursement/Auto Allow	-	31	200	200	-	200	-
6220.00000	Publications & Dues	438	525	500	500	-	500	-
6500.00000	Office Supplies	53	98	300	300	-	300	-
6530.00000	Advertising	100	500	2,500	1,500	(40.0)	1,500	-
6540.00000	Printing & Reproduction	941	779	-	-	N/A	-	N/A
9770.00000	Risk Management	5,360	6,700	10,000	12,100	21.0	11,200	(7.4)
9780.00000	Building Maintenance/Replacement	3,420	2,300	-	-	N/A	-	N/A
9810.00000	Technology Replacement	4,400	4,100	1,400	1,200	(14.3)	1,200	-
	TOTAL MAINTENANCE AND OPERATIONS	100,819	30,471	15,400	16,300	5.8	15,400	(5.5)
	TOTAL EXPENDITURES	\$ 220,668	\$ 152,108	\$ 117,600	\$ 116,100	(1.3)	\$ 115,200	(0.8)



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 2016-17 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 2016-17 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 2016-17 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.

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 Revenue Funds

Summary of Expenditures by Fund:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Gas Tax / Highway Users Tax	\$ 288,596	\$ 258,237	\$ 317,500	311,100	(2.0)	\$ 313,900	0.9
Measure M - Local Turnback Funds	318,600	-	-	-	N/A	-	N/A
Air Quality Improvement/AB 2766	25,000	4,065	-	-	N/A	-	N/A
Public, Educational, and Government (PEG)	-	-	-	-	N/A	-	N/A
Asset Seizure (Asset Forfeiture)	69,753	145,572	160,000	-	(100.0)	-	N/A
Public Safety Augmentation (Prop 172)	153,997	192,851	172,200	147,700	(14.2)	156,600	6.0
Supplemental Law Enforcement Services (SLESF/COPS)	75,966	72,024	100,700	94,100	(6.6)	100,000	6.3
Service Authority for Abandoned Vehicles	-	-	-	-	N/A	-	N/A
Successor Agency Housing Authority	278,673	255,064	238,100	238,400	0.1	239,100	0.3
Successor Agency Debt Service	938,894	1,183,706	870,000	869,700	(0.0)	872,400	0.3
Total Special Revenue Expenditures	\$ 2,149,479	\$ 2,111,519	\$ 1,858,500	\$ 1,661,000	(10.6)	\$ 1,682,000	1.3

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

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	\$ 575,640	\$ 584,893	\$ 600,200	\$ 494,600	(17.6)	\$ 510,800	3.3
Maintenance and Operations	1,255,239	1,493,662	1,258,300	1,166,400	(7.3)	1,171,200	0.4
Capital Outlay/Improvements	318,600	32,964	-	-	N/A	-	N/A
Total Special Revenue Expenditures	\$ 2,149,479	\$ 2,111,519	\$ 1,858,500	\$ 1,661,000	(10.6)	\$ 1,682,000	1.3

Special Revenue - Air Quality Improvement/AB2766

Staffing and Financial Summary

015-360

Financial Summary by Object	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	25,000	4,065	-	-	N/A	-	N/A
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 25,000	\$ 4,065	\$ -	\$ -	N/A	\$ -	N/A



DEPARTMENT: Special Revenue
PROGRAM: Air Quality Improvement/AB2766

Account Code: 015-360

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	25,000	-	-	-	N/A	-	N/A
6510.00000	Computer Supplies & Expense	-	4,065	-	-			
9810.00000	Technology Replacement	-	-	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	25,000	4,065	-	-	N/A	-	N/A
TOTAL EXPENDITURES		\$ 25,000	\$ 4,065	\$ -	\$ -	N/A	\$ -	N/A

Special Revenue - Asset Seizure (Asset Forfeiture)

Staffing and Financial Summary

020-280

Financial Summary by Object	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Personnel Services	\$ 59,349	\$ 49,994	\$ 72,000	\$ -	(100.0)	\$ -	N/A
Maintenance and Operations	10,404	62,614	88,000	-	(100.0)	-	N/A
Capital Outlay/Improvements	-	32,964	-	-	N/A	-	N/A
Total	\$ 69,753	\$ 145,572	\$ 160,000	\$ -	(100.0)	\$ -	N/A



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

Account Code: 020-280

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
PERSONNEL SERVICES								
5300.00000	Overtime	59,349	49,994	72,000	-	(100.0)	-	N/A
	TOTAL PERSONNEL SERVICES	59,349	49,994	72,000	-	(100.0)	-	N/A
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Services	-	-	19,500.0	-	(100.0)	-	N/A
6200.00000	Meetings and Trainings	1,453.0	5,170	10,800.0	-	(100.0)	-	N/A
6220.00000	Publications and Dues	-	-	1,000.0	-	(100.0)	-	N/A
6910.00000	Communications	-	-	2,900.0	-	(100.0)	-	N/A
7330.00000	Special Department Supplies	8,951.0	57,444	49,100	-	(100.0)	-	N/A
7390.00000	Community Relations	-	-	1,400	-	(100.0)	-	N/A
7400.00000	Other Awards	-	-	1,500	-	(100.0)	-	N/A
7500.00000	Evidence & Property Control	-	-	1,800	-	(100.0)	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	10,404	62,614	88,000	-	(100.0)	-	N/A
CAPITAL OUTLAY/IMPROVEMENTS								
8040.00000	Machinery & Equipment	-	32,964	-	-	N/A	-	N/A
	TOTAL CAPITAL	-	32,964	-	-	N/A	-	N/A
TOTAL EXPENDITURES		\$ 69,753	\$ 145,572	\$ 160,000	\$ -	(100.0)	\$ -	N/A

Special Revenue - Public Safety Augmentation Fund (Proposition 172)

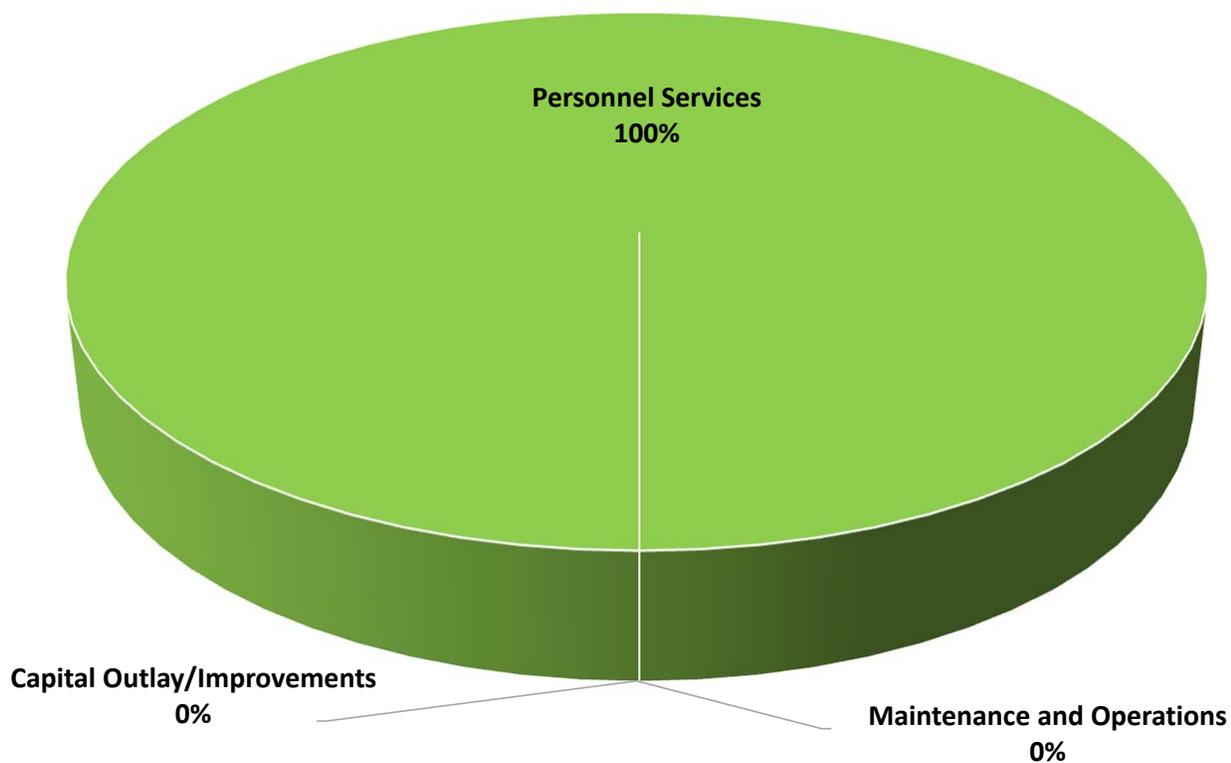
Staffing and Financial Summary

021-285

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Police Officer	1.50	1.50	1.66	1.50	(9.6)	1.50	-
Police Service Aide	1.00	0.50	0.50	0.50	-	0.50	-
Total	2.50	2.00	2.16	2.00	(7.4)	2.00	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 153,997	\$ 192,851	\$ 172,200	\$ 147,700	(14.2)	\$ 156,600	6.0
Maintenance and Operations	-	-	-	-	N/A	-	N/A
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 153,997	\$ 192,851	\$ 172,200	\$ 147,700	(14.2)	\$ 156,600	6.0

Budget by Object





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

Account Code: 021-285

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 97,360	\$ 115,385	\$ 121,900	\$ 103,000	(15.5)	\$ 110,800	7.6
5100.00000	Salaries - Part-time	9,712	10,434	10,500	10,500	-	10,500	-
5500.00000	Employee Benefits	46,025	65,795	-	-	N/A	-	N/A
5302.00000	Holiday Pay	-	-	4,300	3,600	(16.3)	3,800	5.6
5200.00000	Special Pays	-	-	1,300	-	(100.0)	-	N/A
5625.00000	Medical Dental Vision	-	-	15,900	16,000	0.6	16,000	-
5630.00000	Medicare	-	-	2,000	1,700	(15.0)	1,800	5.9
5640.00000	Retirement	-	-	13,700	10,300	(24.8)	11,100	7.8
5642.00000	Part time Retirement	-	-	400	400	-	400	-
5650.00000	Life/Disability Insurance	-	-	700	700	-	700	-
5230.00000	Uniform Allowance	-	-	1,500	1,500	-	1,500	-
	TOTAL PERSONNEL SERVICES	153,097	191,614	172,200	147,700	(14.2)	156,600	6.0
MAINTENANCE AND OPERATIONS								
6230.00000	Uniforms	900	1,237	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	900	1,237	-	-	N/A	-	N/A
TOTAL EXPENDITURES		\$ 153,997	\$ 192,851	\$ 172,200	\$ 147,700	(14.2)	\$ 156,600	6.0

Special Revenue - Successor Agency Housing Authority

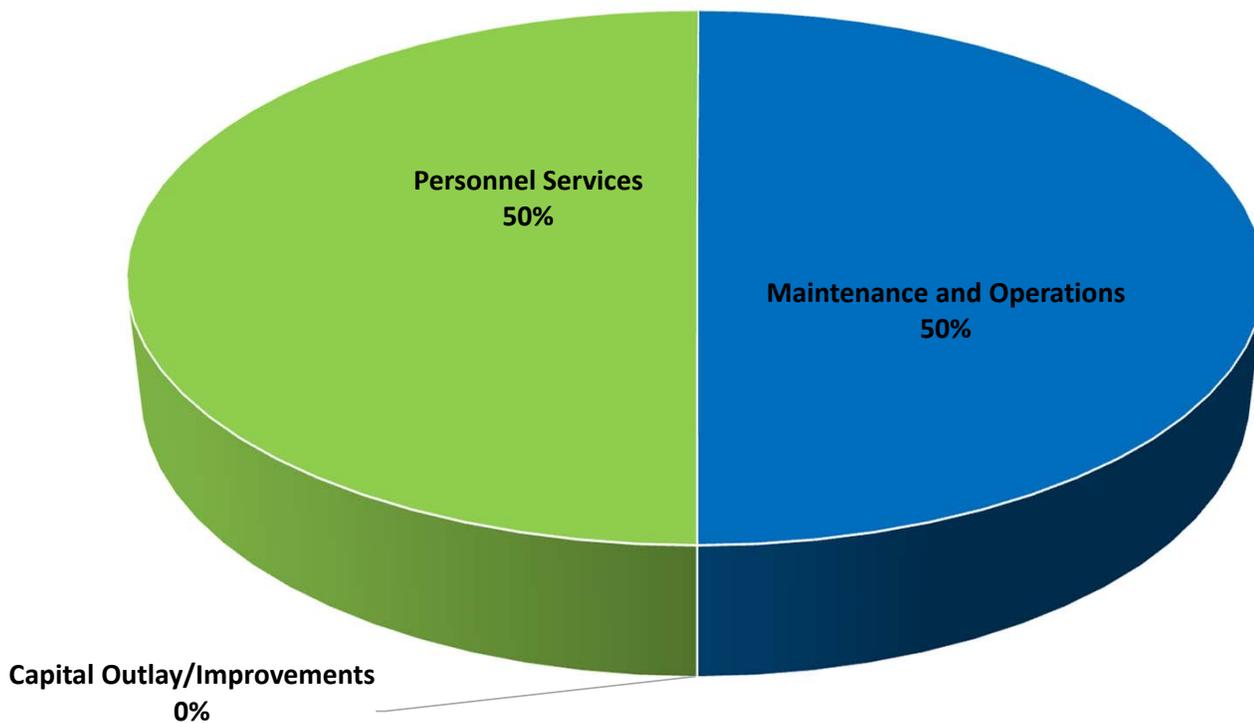
Staffing and Financial Summary

038-710

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Development Director	0.70	0.53	0.53	0.53	-	0.53	-
Administrative Services Director	0.00	0.05	0.05	0.05	-	0.05	-
Accounting Supervisor	0.00	0.17	0.17	0.17	-	0.17	-
Finance Director	0.20	0.00	0.00	0.00	N/A	0.00	N/A
Total	0.90	0.75	0.75	0.75	-	0.75	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 160,892	\$ 145,027	119,000	\$ 119,300	0.3	\$ 120,000	0.6
Maintenance and Operations	117,781	110,037	119,100	119,100	-	119,100	-
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 278,673	\$ 255,064	\$ 238,100	\$ 238,400	0.1	\$ 239,100	0.3

Budget by Object





DEPARTMENT: Special Revenue
PROGRAM: Successor Agency Housing Authority

Account Code: 038-710

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Year
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 112,865	\$ 100,874	\$ 98,300	\$ 96,600	(1.7)	\$ 96,900	0.3
5500.00000	Employee Benefits	48,027	44,153	-	-	N/A	-	N/A
5625.00000	Medical Dental Vision	-	-	7,900	9,400	19.0	9,400	-
5630.00000	Medicare	-	-	1,400	1,400	-	1,400	-
5640.00000	Retirement	-	-	10,800	11,000	1.9	11,400	3.6
5643.00000	Deferred Compensation	-	-	100	100	-	100	-
5650.00000	Life/Disability Insurance	-	-	500	800	60.0	800	-
	TOTAL PERSONNEL SERVICES	160,892	145,027	119,000	119,300	0.3	120,000	0.6
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Services	\$ 7,631	\$ -	\$ -	\$ -	N/A	\$ -	N/A
6010.00000	Legal Services	-	-	2,000	2,000	-	2,000	-
6520.00000	Postage	150	21	-	-	N/A	-	N/A
6530.00000	Advertising	-	16	100	100	-	100	-
7950.00000	Senior Housing	110,000	110,000	110,000	110,000	-	110,000	-
9900.00000	Transfer to Debt Service	-	-	7,000	7,000	-	7,000	-
	TOTAL MAINTENANCE AND OPERATIONS	117,781	110,037	119,100	119,100	-	119,100	-
	TOTAL EXPENDITURES	\$ 278,673	\$ 255,064	\$ 238,100	\$ 238,400	0.1	\$ 239,100	0.3

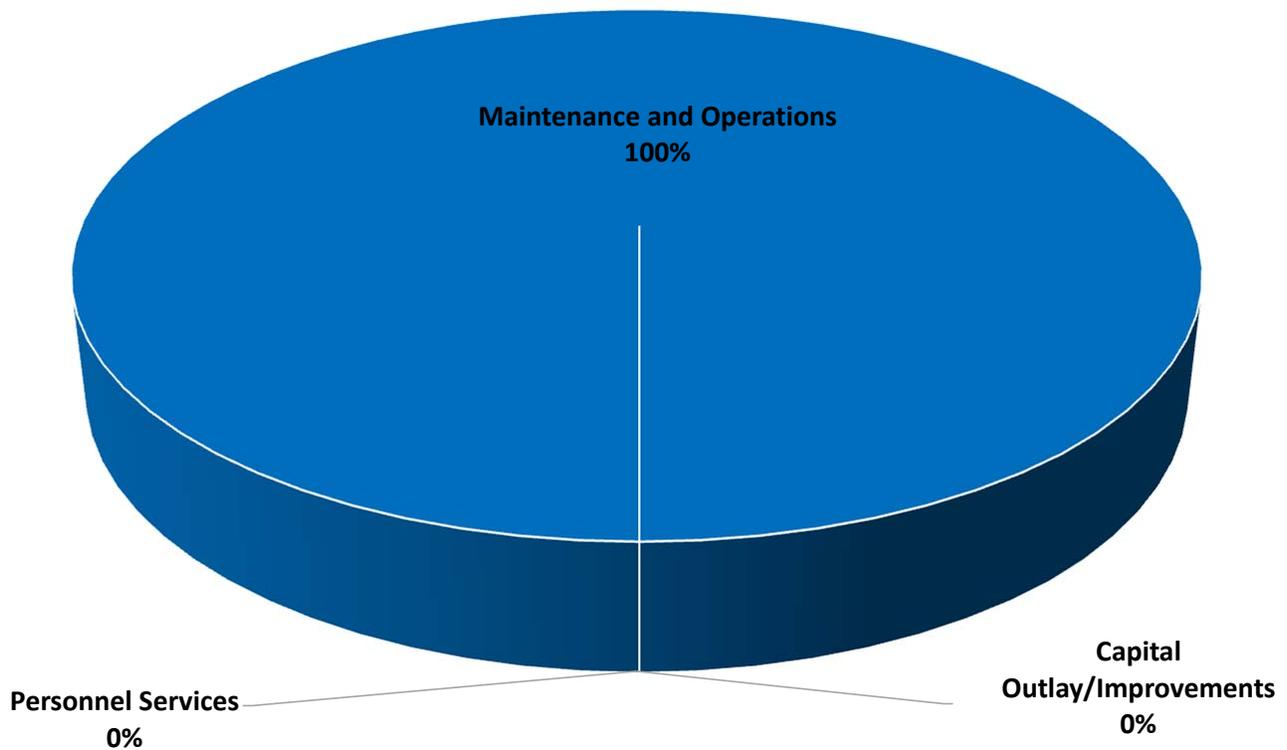
Special Revenue - Successor Agency - Debt Service

Staffing and Financial Summary

049-720

Financial Summary by Object	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	938,894	1,183,706	870,000	869,700	(0.0)	872,400	0.3
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 938,894	\$ 1,183,706	\$ 870,000	\$ 869,700	(0.0)	\$ 872,400	0.3

Budget by Object





DEPARTMENT: Special Revenue
PROGRAM: Successor Agency - Debt Service

Account Code: 049-720

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Year	2017-18 Estimated	from Prior Yr
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Services	\$ 23,288	\$ 11,900	\$ 7,000	\$ 7,000	-	\$ 7,000	-
6010.00000	Legal Services	517	-	-	-	N/A	-	N/A
6200.00000	Meetings & Trainings	120	-	-	-	N/A	-	N/A
2702.00000	Bonds Payable 1993 TAB	255,000	265,000	290,000	295,000	1.7	325,000	10.2
2703.00000	Bonds Payable 2001 TAB	290,000	310,000	325,000	350,000	7.7	360,000	2.9
7700.00000	Administration Costs	54,934	310,651	-	-	N/A	-	N/A
7910.00000	Bond Interest	315,035	286,155	248,000	217,700	(12.2)	180,400	(17.1)
	TOTAL	938,894	1,183,706	870,000	869,700	(0.0)	872,400	0.3
TOTAL EXPENDITURES		\$ 938,894	\$ 1,183,706	\$ 870,000	\$ 869,700	(0.0)	\$ 872,400	0.3

** 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.

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, 343 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.

This maintenance and repair of the 28.3 mile City's sewer collection system includes 631 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.



Utilities – Water and Sewer

FY 2015-16 Strategic Accomplishments

- Completion of triennial Lead and Copper testing program
- Successfully met water conservation goals set by State Water Board
- Participated in earthquake “duck and cover” drill in conjunction with Great Shakeout exercise
- Successfully completed tabletop exercise of SurfQuake 2016 county-wide exercise
- Participated in Civic Expo and Arbor Day events to promote water conservation
- Completed Water / Sewer Rate Study and implemented new rate structure
- Timely completion of all monthly, quarterly and annual reporting for County and State agencies
- Produced flyers, bill inserts, direct mailers and door hangers to promote water conservation
- Completion of annual and quarterly sewer maintenance and cleaning including biennial cockroach treatment citywide
- Completion of repairs in Zone 3 of Pavement Management Plan and La Palma Avenue

FY 2016-17 Strategic Priorities

- Timely completion of all reporting for County and State regulatory agencies
- Continue to provide conservation education, enforcement and outreach to achieve conservation goals as set by the State of California Water Board.
- Continue management and administration of the City’s backflow prevention program
- Continue to provide timely response to customer service requests both internal and external
- Seek operational efficiencies within the Division where possible
- Ensure proper operation and maintenance of the City’s water and sewer system

Utilities - Water and Sewer Funds

Summary of Expenditures by Fund:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Water Funds:							
Water Administration	\$ 151,819	\$ 190,649	\$ 249,500	\$ 252,700	1.3	\$ 252,800	0.0
Water Billing	311,823	379,915	390,700	392,200	0.4	393,100	0.2
Water Production	2,342,893	1,725,663	1,817,500	1,988,900	9.4	2,001,232	0.6
Water Transmission	485,037	483,332	488,100	481,400	(1.4)	484,700	0.7
Total Water Funds	\$ 3,291,572	\$ 2,779,559	\$ 2,945,800	\$ 3,115,200	5.8	\$ 3,131,832	0.5
Sewer Funds:							
Sewer	551,842	219,215	255,700	247,300	(3.3)	254,600	3.0
Total Utilities Expenditures	\$ 3,843,414	\$ 2,998,774	\$ 3,201,500	\$ 3,362,500	5.0	\$ 3,386,432	0.7

Summary of Expenditures by Category (All Utilities Funds):

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	\$ 636,294	\$ 698,328	\$ 611,800	\$ 614,300	0.4	\$ 622,200	1.3
Maintenance and Operations	3,206,658	2,297,294	2,589,700	2,748,200	6.1	2,764,232	0.6
Capital Outlay/Improvements	462	3,152	-	-	N/A	-	N/A
Total Utilities Expenditures	\$ 3,843,414	\$ 2,998,774	\$ 3,201,500	\$ 3,362,500	5.0	\$ 3,386,432	0.7



Utilities - Water Administration

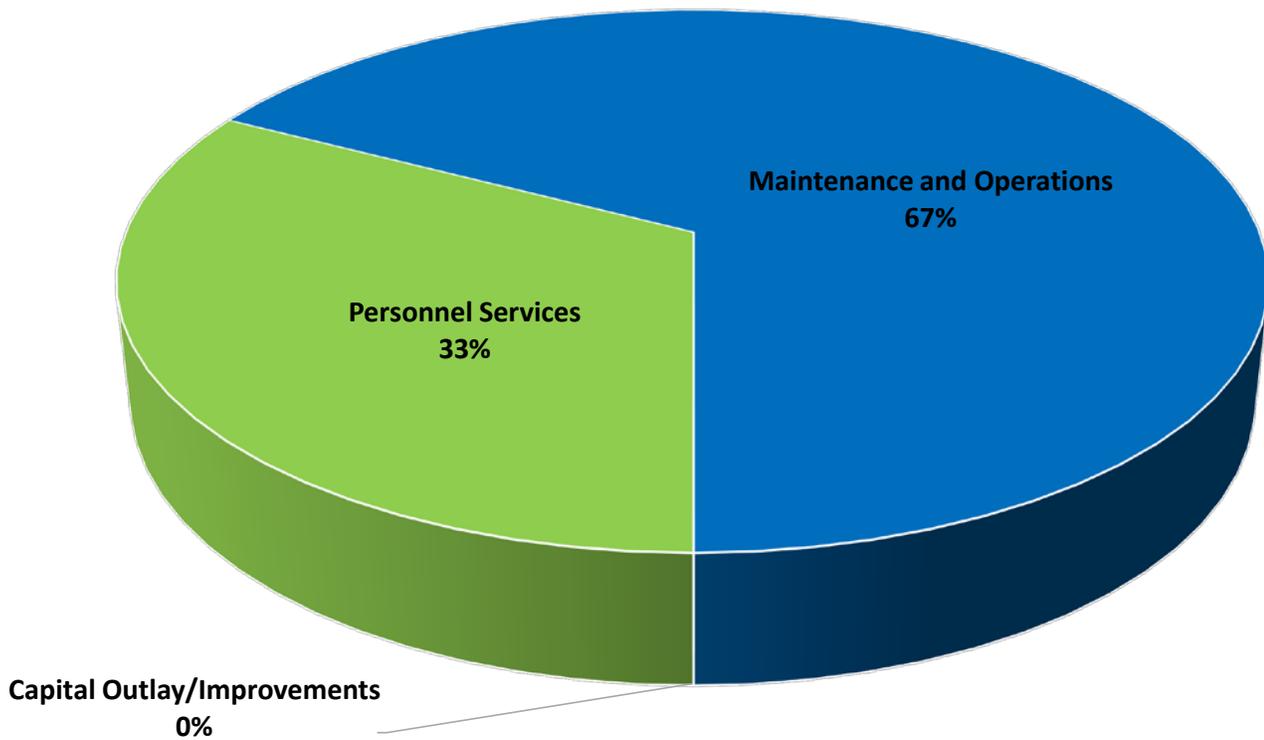
Staffing and Financial Summary

050-430

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Services Director	0.20	0.20	0.20	0.20	-	0.20	-
Engineering Technician	0.30	0.30	0.30	0.30	-	0.30	-
Administrative Secretary	0.30	0.30	0.30	0.30	-	0.30	-
Total	0.80	0.80	0.80	0.80	-	0.80	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 88,576	\$ 92,049	\$ 79,500	\$ 82,500	3.8	\$ 83,300	1.0
Maintenance and Operations	62,781	98,600	170,000	170,200	0.1	169,500	(0.4)
Capital Outlay/Improvements	462	-	-	-	N/A	-	N/A
Total	\$ 151,819	\$ 190,649	\$ 249,500	\$ 252,700	1.3	\$ 252,800	0.0

Budget by Object





DEPARTMENT: Utilities
PROGRAM: Water Administration

Account Code: 050-430

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 62,872	\$ 63,817	\$ 63,900	\$ 64,800	1.4	\$ 65,400	0.9
5300.00000	Overtime	-	299	500	500	-	500	-
5500.00000	Employee Benefits	25,704	27,933	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	6,100	7,600	24.6	7,600	-
5630.00000	Medicare	-	-	900	900	-	1,000	11.1
5640.00000	Retirement	-	-	7,000	7,500	7.1	7,600	1.3
5650.00000	Life/Disability Insurance	-	-	500	600	20.0	600	-
5910.00000	Cell Allowance	-	-	600	600	-	600	-
	TOTAL PERSONNEL SERVICES	88,576	92,049	79,500	82,500	3.8	83,300	1.0
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 4,786	\$ 9,478	\$ 35,000	\$ 35,000	-	\$ 35,000	-
6040.00000	Computer Software Support	-	10,885	13,700	13,700	-	13,700	-
6200.00000	Meetings & Training	2,239	2,746	6,000	4,000	(33.3)	4,000	-
6220.00000	Publications & Dues	550	503	1,100	1,100	-	1,100	-
6500.00000	Office Supplies	826	550	1,000	1,000	-	1,000	-
6540.00000	Printing & Reproduction	3,167	1,830	4,500	4,500	-	4,500	-
6910.00000	Communications	404	1,816	10,400	10,800	3.8	10,800	-
7320.00000	Vehicle Operating Expense	-	11,720	21,600	21,600	-	21,600	-
7380.00000	Community Events	3,709	7,572	4,000	4,000	-	4,000	-
9750.00000	Departmental Overhead	19,000	19,000	19,000	19,000	-	19,000	-
9760.00000	General Overhead	22,000	22,000	44,300	44,300	-	44,300	-
9770.00000	Risk Management	2,900	5,500	8,000	9,700	21.3	9,000	(7.2)
9780.00000	Building Maintenance/Replacement	1,300	1,700	-	-	N/A	-	N/A
9810.00000	Technology Replacement	1,900	3,300	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	62,781	98,600	170,000	170,200	0.1	169,500	(0.4)
TOTAL EXPENDITURES		\$ 151,357	\$ 190,649	\$ 249,500	\$ 252,700	1.3	\$ 252,800	0.0

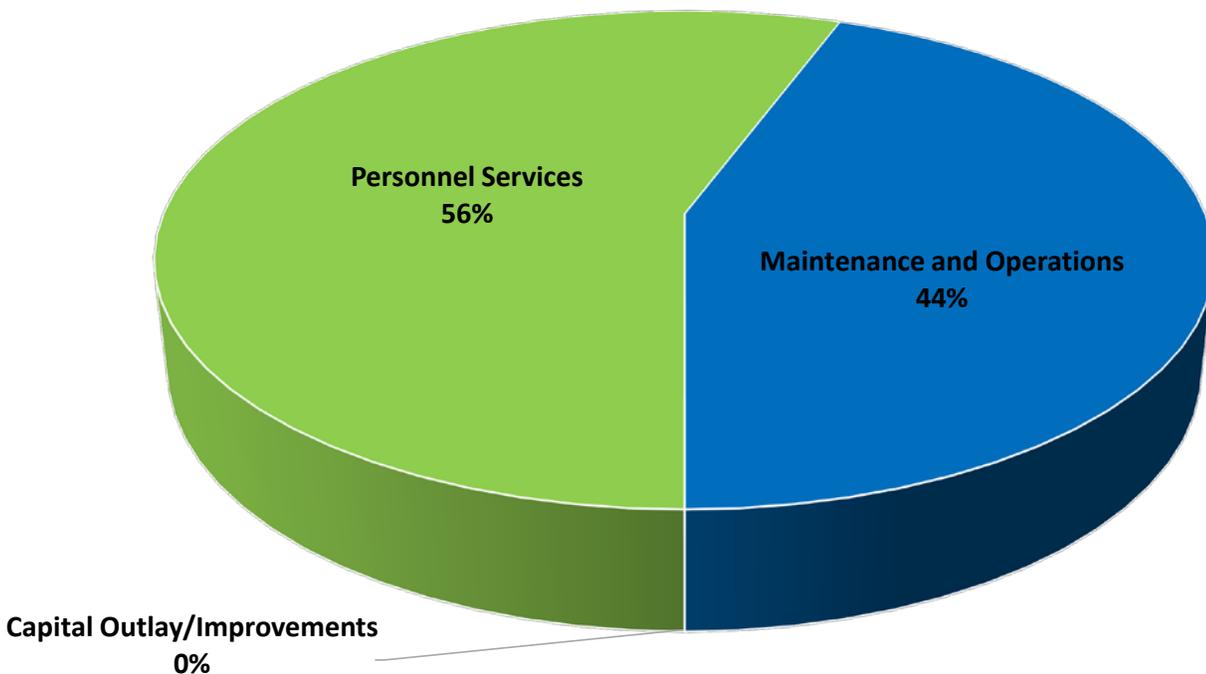


Utilities - Water Billing
Staffing and Financial Summary
050-440

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Services Director	0.00	0.05	0.05	0.05	-	0.05	-
Water Services Supervisor	0.40	0.40	0.40	0.40	-	0.40	-
Water Service Workers	1.20	1.20	1.20	1.20	0.0	1.20	-
Administrative Secretary	0.10	0.15	0.05	0.10	100.0	0.10	-
Administrative Services Director	0.00	0.05	0.05	0.10	100.0	0.10	-
Accounting Supervisor	0.00	0.18	0.18	0.18	-	0.18	-
Accounting Technician	0.15	0.15	0.15	0.15	-	0.15	-
Account Clerk	0.65	0.65	0.65	0.65	-	0.65	-
Management Analyst	0.00	0.05	0.00	0.00	N/A	0.00	N/A
Finance Director	0.15	0.00	0.00	0.00	N/A	0.00	N/A
Total	2.65	2.88	2.73	2.83	3.7	2.83	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 211,565	\$ 259,920	\$ 219,300	\$ 218,400	(0.4)	\$ 221,600	1.5
Maintenance and Operations	100,258	119,995	171,400	173,800	1.4	171,500	(1.3)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 311,823	\$ 379,915	\$ 390,700	\$ 392,200	0.4	\$ 393,100	0.2

Budget by Object





DEPARTMENT: Utilities
PROGRAM: Water Billing

Account Code: 050-440

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 150,324	\$ 179,965	\$ 176,900	\$ 171,300	(3.2)	\$ 174,200	1.7
5100.00000	Salaries - Part-time	-	-	-	-	N/A	-	N/A
5300.00000	Overtime	1,047	1,179	900	900	-	900	-
5500.00000	Employee Benefits	60,194	78,776	-	-	N/A	-	N/A
5200.00000	Special Pays	-	-	1,500	700	(53.3)	700	-
5620.00000	Medical Dental Vision	-	-	17,300	23,400	35.3	23,400	-
5630.00000	Medicare	-	-	2,600	2,500	(3.8)	2,600	4.0
5640.00000	Retirement	-	-	17,800	17,400	(2.2)	17,600	1.1
5643.00000	Deferred Compensation	-	-	500	500	-	500	-
5650.00000	Life/Disability Insurance	-	-	1,800	1,700	(5.6)	1,700	-
	TOTAL PERSONNEL SERVICES	211,565	259,920	219,300	218,400	(0.4)	221,600	1.5
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 5,723	\$ 1,490	\$ 10,000	\$ 7,000	(30.0)	\$ 7,000	-
6040.00000	Computer Software Support	707	60	-	-	N/A	-	N/A
6200.00000	Meetings and Trainings							
6230.00000	Uniforms	5,494	3,484	5,000	5,000	-	5,000	-
6500.00000	Office Supplies	1,213	577	2,000	1,500	(25.0)	1,500	-
6520.00000	Postage	-	2,214	1,000	1,000	-	1,000	-
6540.00000	Printing & Reproduction	146	378	500	500	-	500	-
6910.00000	Communications	-	-	-	-	N/A	-	N/A
7040.00000	Office Equipment Maintenance	7	-	-	-	-	-	-
7050.00000	Maintenance & Repair of Materials	-	2,500	-	2,500	N/A	2,500	-
7070.00000	Maintenance & Repair of Eqpt	-	-	1,500	1,500	-	1,500	-
7120.00000	Meter Maintenance	14,031	29,633	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	64,100	64,100	-	64,200	0.2
9770.00000	Risk Management	6,700	11,700	28,400	34,200	20.4	31,800	(7.0)
9780.00000	Building Maintenance/Replacement	2,800	3,600	-	-	N/A	-	N/A
9810.00000	Technology Replacement	4,400	7,100	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	100,221	122,167	168,900	173,800	2.9	171,500	(1.3)
TOTAL EXPENDITURES		\$ 311,786	\$ 382,087	\$ 388,200	\$ 392,200	1.0	\$ 393,100	0.2



Utilities - Water Production

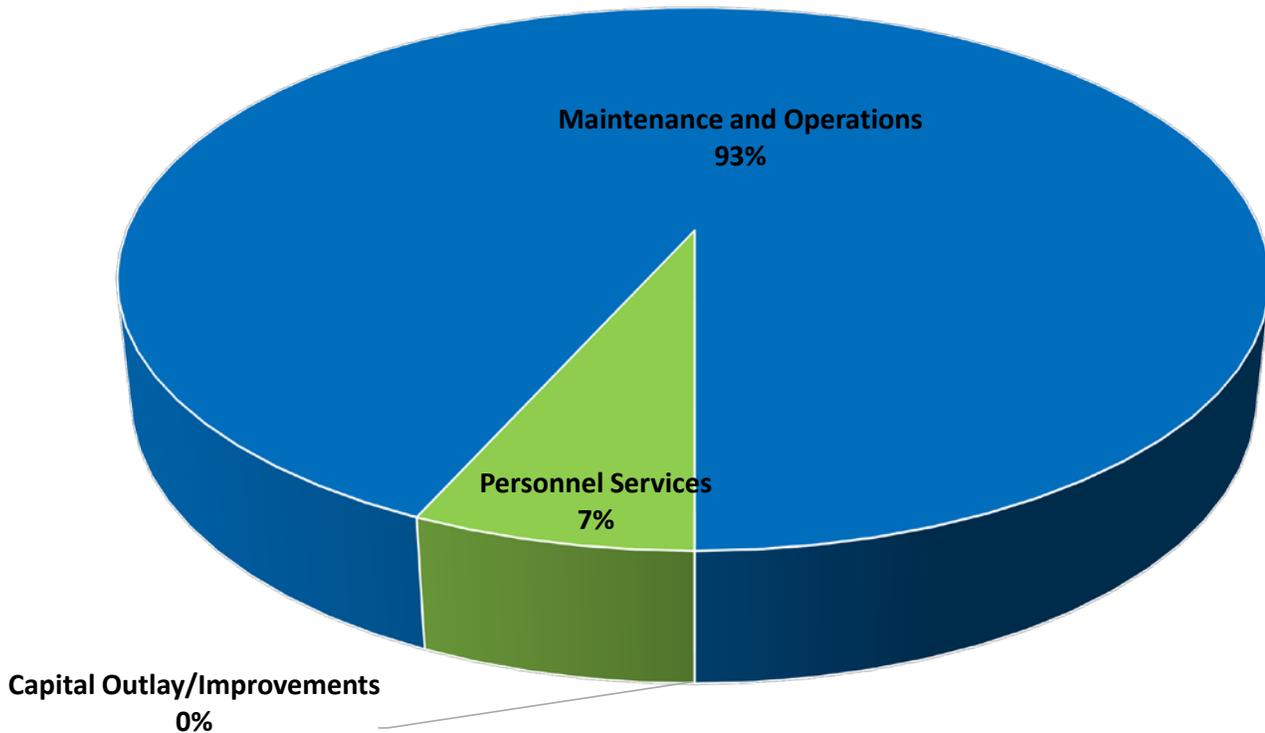
Staffing and Financial Summary

050-450

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Services Supervisor	0.00	0.00	0.00	0.05	N/A	0.05	-
Water Services Supervisor	0.30	0.30	0.30	0.30	-	0.30	-
Water Service Workers	0.90	0.90	0.90	0.90	(0.0)	0.90	-
Total	1.20	1.20	1.20	1.25	4.2	1.25	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 129,251	\$ 134,566	\$ 132,800	\$ 133,300	0.4	\$ 135,100	1.4
Maintenance and Operations	2,213,642	1,591,097	1,684,700	1,855,600	10.1	1,866,132	0.6
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 2,342,893	\$ 1,725,663	\$ 1,817,500	\$ 1,988,900	9.4	\$ 2,001,232	0.6

Budget by Object





DEPARTMENT: Utilities
PROGRAM: Water Production

Account Code: 050-450

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 70,207	\$ 78,281	\$ 78,700	\$ 76,500	(2.8)	\$ 78,100	2.1
5200.00000	Special Pay (Standby)	30,046	21,067	32,000	32,000	-	32,000	-
5300.00000	Overtime	1,242	952	3,100	3,100	-	3,100	-
5500.00000	Employee Benefits	27,756	34,266	-	-	N/A	-	N/A
5200.00000	Special Pays	-	-	1,100	500	(54.5)	500	-
5620.00000	Medical Dental Vision	-	-	7,700	10,900	41.6	10,900	-
5630.00000	Medicare	-	-	1,700	1,600	(5.9)	1,700	6.3
5640.00000	Retirement	-	-	7,400	7,700	4.1	7,800	1.3
5643.00000	Deferred Compensation	-	-	300	200	(33.3)	200	-
5650.00000	Life/Disability Insurance	-	-	800	800	-	800	-
	TOTAL PERSONNEL SERVICES	129,251	134,566	132,800	133,300	0.4	135,100	1.4
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 51,147	\$ 41,659	\$ 33,500	\$ 33,500	-	\$ 33,500	-
6910.00000	Communications	971	1,803	10,000	1,400	(86.0)	1,400	-
6920.00000	Gas	679	1,307	3,700	3,700	-	3,700	-
7050.00000	Maintenance & Repair Materials	7,024	1,501	6,000	6,000	-	6,000	-
7070.00000	Maintenance & Repair of Eqpt	19,440	8,562	28,300	28,300	-	28,300	-
7100.00000	Pump & Well Repair	92,577	11,455	20,000	20,000	-	20,000	-
7250.00000	Small Tools & Equipment	437	292	-	-	N/A	-	N/A
7470.00000	Water Pumping Charge	495,321	798,406	536,300	670,400	25.0	670,400	-
7480.00000	Chlorination	28,753	24,205	47,500	33,800	(28.8)	33,800	-
7490.00000	Water Purchase - MWD	581,493	116,812	489,500	548,300	12.0	570,232	4.0
9750.00000	Departmental Overhead	24,900	24,900	24,900	24,900	-	24,900	-
9760.00000	General Overhead	63,000	63,000	244,000	244,000	-	244,400	0.2
9770.00000	Risk Management	43,300	69,200	12,600	15,100	19.8	14,100	(6.6)
9780.00000	Building Maintenance/Replacement	18,400	21,500	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	5,600	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	2,000	2,000	2,300	-	(100.0)	-	N/A
9810.00000	Technology Replacement	28,600	41,700	1,400	1,500	7.1	1,500	-
9840.00000	Transfer out	750,000	362,795	224,700	224,700	-	213,900	(4.8)
985.00000	Water Capital Reserve	-	-	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	2,213,642	1,591,097	1,684,700	1,855,600	10.1	1,866,132	0.6
CAPITAL OUTLAY/IMPROVEMENTS								
8040.00000	Machinery & Equipment	-	-	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/IMPROVEMENTS	-	-	-	-	N/A	-	N/A
TOTAL EXPENDITURES		\$ 2,342,893	\$ 1,725,663	\$ 1,817,500	\$ 1,988,900	9.4	\$ 2,001,232	0.6



Utilities - Water Transmission

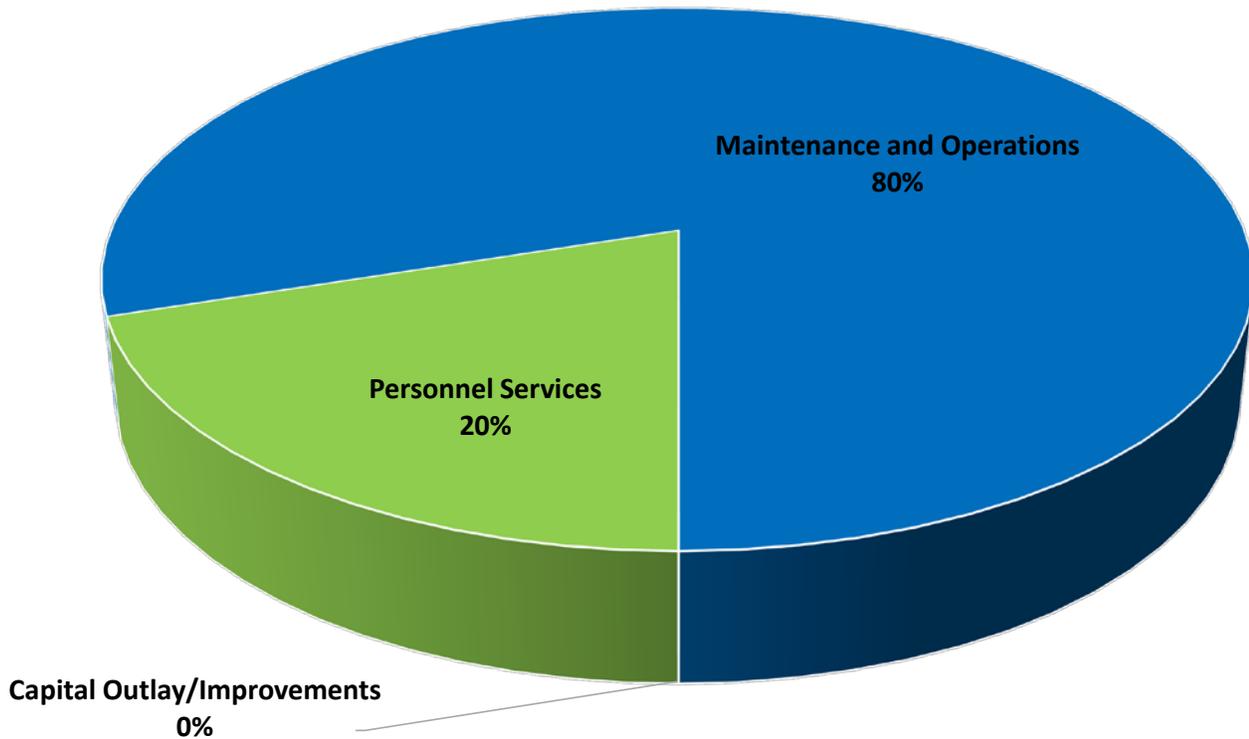
Staffing and Financial Summary

050-460

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Water Services Supervisor	0.30	0.30	0.30	0.30	-	0.30	-
Water Service Workers	0.90	0.90	0.90	0.90	(0.0)	0.90	-
Total	1.20	1.20	1.20	1.20	-	1.20	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 108,604	\$ 112,079	\$ 96,700	\$ 96,200	(0.5)	\$ 97,700	1.6
Maintenance and Operations	376,433	368,101	391,400	385,200	(1.6)	387,000	0.5
Capital Outlay/Improvements	-	3,152	-	-	N/A	-	N/A
Total	\$ 485,037	\$ 483,332	\$ 488,100	\$ 481,400	(1.4)	\$ 484,700	0.7

Budget by Object





DEPARTMENT: Utilities
PROGRAM: Water Transmission

Account Code: 050-460

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 70,207	\$ 71,602	\$ 71,800	\$ 69,000	(3.9)	\$ 70,400	2.0
505.00000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
5300.00000	Overtime	10,662	9,033	7,500	7,500	-	7,500	-
5500.00000	Employee Benefits	27,735	31,344	-	-	N/A	-	N/A
5200.00000	Special Pays	-	100	1,100	500	(54.5)	500	-
5620.00000	Medical Dental Vision	-	-	7,300	10,400	42.5	10,400	-
5630.00000	Medicare	-	-	1,200	1,100	(8.3)	1,100	-
5640.00000	Retirement	-	-	6,700	6,800	1.5	6,900	1.5
	Part time Retirement	-	-	-	-	N/A	-	N/A
5643.00000	Deferred Compensation	-	-	300	200	(33.3)	200	-
5650.00000	Life/Disability Insurance	-	-	800	700	(12.5)	700	-
	TOTAL PERSONNEL SERVICES	108,604	112,079	96,700	96,200	(0.5)	97,700	1.6
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 71,879	\$ 22,237	\$ 28,200	\$ 28,200	-	\$ 28,200	-
6040.00000	Computer Software Support	-	-	-	-	N/A	-	N/A
6220.00000	Publications & Dues	413	-	-	-	N/A	-	N/A
6910.00000	Communications	2,292	2,248	2,400	2,400	-	2,400	-
6920.00000	Gas	210	208	300	300	-	300	-
6930.00000	Electric	137,489	165,377	138,700	133,200	(4.0)	135,900	2.0
7050.00000	Maintenance & Repair Materials	18,988	14,610	22,000	22,000	-	22,000	-
7070.00000	Maintenance & Repair of Eqpt	125	17,388	27,000	27,000	-	27,000	-
7110.00000	Hydrant Repair	11,084	9,619	12,000	12,000	-	12,000	-
7250.00000	Small Tools/Other Equipment	1,653	2,314	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	104,100	104,100	-	104,200	0.1
9770.00000	Risk Management	9,400	16,800	12,100	14,500	19.8	13,500	(6.9)
9780.00000	Building Maintenance/Replacement	4,000	5,200	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	10,700	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	19,000	19,000	16,700	13,500	(19.2)	13,500	-
9810.00000	Technology Replacement	6,200	10,100	1,400	1,500	7.1	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	376,433	368,101	391,400	385,200	(1.6)	387,000	0.5
CAPITAL OUTLAY/IMPROVEMENTS								
8030.00000	Office Equipment	-	-	-	-	N/A	-	N/A
8040.00000	Machinery & Equipment	-	3,152	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/IMPROVEMENTS	-	3,152	-	-	N/A	-	N/A
TOTAL EXPENDITURES		\$ 485,037	\$ 483,332	\$ 488,100	\$ 481,400	(1.4)	\$ 484,700	0.7



Utilities - Sewer

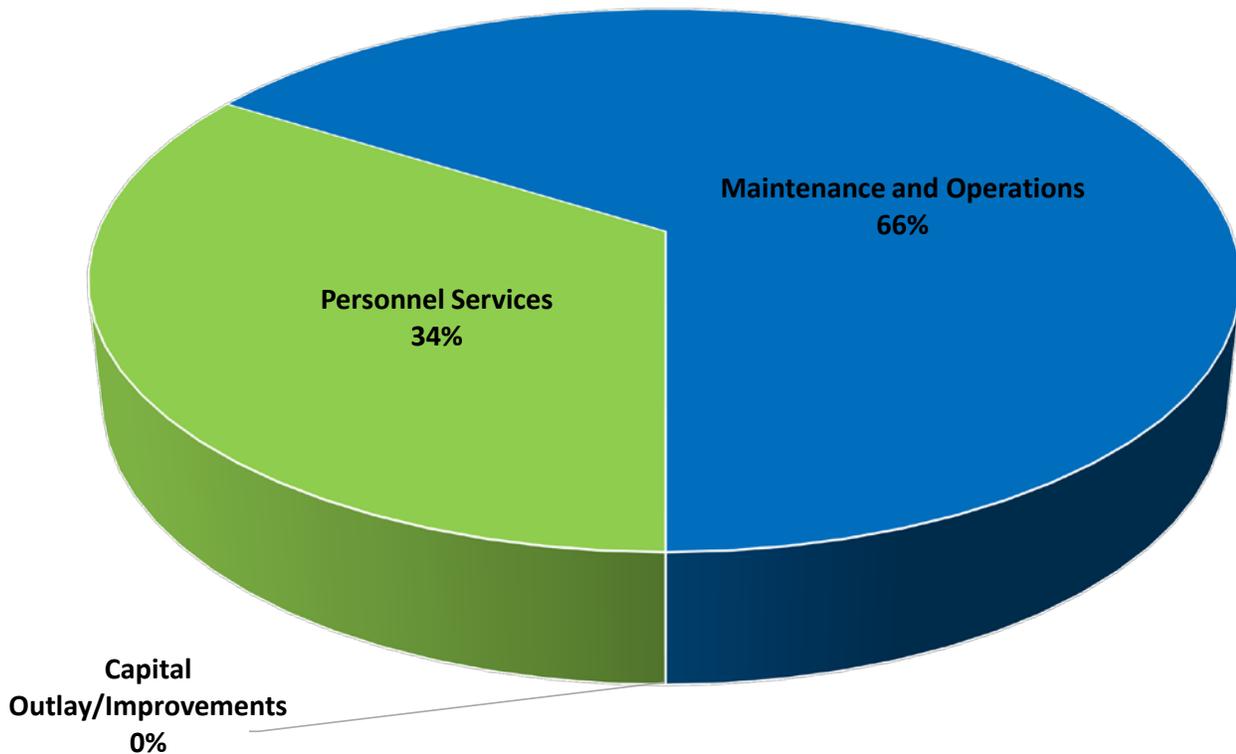
Staffing and Financial Summary

051-480

	Fiscal Year 2013-14 Authorized	Fiscal Year 2014-15 Authorized	Fiscal Year 2015-16 Authorized	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Staffing Summary							
Community Services Director	0.10	0.10	0.10	0.10	-	0.10	-
Maintenance Supervisor	0.40	0.40	0.40	0.40	-	0.40	-
Engineering Technician	0.10	0.10	0.10	0.10	-	0.10	-
Administrative Secretary	0.10	0.10	0.10	0.10	-	0.10	-
Accounting Technician	0.05	0.05	0.05	0.05	-	0.05	-
Account Clerk	0.10	0.10	0.10	0.10	-	0.10	-
Finance Director	0.05	0.00	0.00	0.00	N/A	0.00	N/A
Total	0.90	0.85	0.85	0.85	-	0.85	-

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Financial Summary by Object							
Personnel Services	\$ 98,298	\$ 99,714	\$ 83,500	\$ 83,900	0.5	\$ 84,500	0.7
Maintenance and Operations	453,544	119,501	172,200	163,400	(5.1)	170,100	4.1
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 551,842	\$ 219,215	\$ 255,700	\$ 247,300	(3.3)	\$ 254,600	3.0

Budget by Object





DEPARTMENT: Utilities
PROGRAM: Sewer

Account Code: 052-480

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
PERSONNEL SERVICES								
5010.00000	Salaries - Full-time	\$ 68,490	\$ 68,356	\$ 68,800	\$ 67,400	(2.0)	\$ 67,900	0.7
5300.00000	Overtime	1,806	1,436	-	-	N/A	-	N/A
5500.00000	Employee Benefits	28,002	29,922	-	-	N/A	-	N/A
5620.00000	Medical Dental Vision	-	-	5,400	6,900	27.8	6,900	-
5630.00000	Medicare	-	-	1,000	1,000	-	1,000	-
5640.00000	Retirement	-	-	7,500	7,700	2.7	7,800	1.3
5643.00000	Deferred Compensation	-	-	300	300	-	300	-
5650.00000	Life/Disability Insurance	-	-	500	600	20.0	600	-
	TOTAL PERSONNEL SERVICES	98,298	99,714	83,500	83,900	0.5	84,500	0.7
MAINTENANCE AND OPERATIONS								
6000.00000	Professional Contract Services	\$ 42,953	\$ 11,879	\$ 30,000	\$ 30,000	-	\$ 30,000	-
6040.00000	Computer Software Support	-	-	11,000	11,000	-	11,000	-
6200.00000	Meetings & Training	100	515	2,000	2,000	-	2,000	-
6220.00000	Publications & Dues	-	549	1,600	1,600	-	1,600	-
6230.00000	Uniforms	-	-	2,500	2,500	-	2,500	-
6910.00000	Communications	1,315	1,407	3,400	3,400	-	3,400	-
7050.00000	Maintenance & Repair Materials	51	-	2,000	2,000	-	2,000	-
7070.00000	Maintenance & Repair Equipment	-	-	2,500	2,500	-	2,500	-
7320.00000	Vehicle Operating Expense	-	65	2,600	2,600	-	2,600	-
9750.00000	Departmental Overhead	2,200	2,200	2,200	2,200	-	2,200	-
9760.00000	General Overhead	10,000	10,000	29,100	29,100	-	29,400	1.0
9770.00000	Risk Management	6,600	5,500	8,500	10,300	21.2	9,600	(6.8)
9780.00000	Building Maintenance/Replacement	2,800	1,700	-	-	N/A	-	N/A
9790.00000	Vehicle Maintenance	5,125	-	-	-	N/A	-	N/A
9800.00000	Vehicle Replacement	3,000	3,000	3,000	-	(100.0)	-	N/A
9810.00000	Technology Replacement	4,400	3,300	1,400	1,500	7.1	1,500	-
9840.00000	Transfer out	375,000	79,386	70,400	62,700	(10.9)	69,800	11.3
	TOTAL MAINTENANCE AND OPERATIONS	453,544	119,501	172,200	163,400	(5.1)	170,100	4.1
TOTAL EXPENDITURES		\$ 551,842	\$ 219,215	\$ 255,700	\$ 247,300	(3.3)	\$ 254,600	3.0



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

Summary of Expenditures by Fund:

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Risk Management (Insurance)	\$ 258,200	\$ 861,653	\$ 1,289,500	\$ 1,106,900	(14.2)	\$ 1,047,100	(5.4)
Vehicle Replacement	238,946	135,401	60,000	222,000	270.0	149,000	(32.9)
Technology Replacement	178,202	196,016	121,500	80,000	(34.2)	45,400	(43.3)
Total Internal Service Fund Expenditures	\$ 675,348	\$ 1,193,070	\$ 1,471,000	\$ 1,408,900	(4.2)	\$ 1,241,500	(11.9)

Summary of Expenditures by Category (All Internal Service Funds):

	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from prior Fiscal Year	Fiscal Year 2017-18 Estimated	% Change from prior Fiscal Year
Personnel Services	\$ -	\$ 286,877	\$ 596,800	\$ 343,500	(42.4)	\$ 400,000	16.4
Maintenance and Operations	\$ 426,493	\$ 574,776	\$ 692,700	\$ 763,400	10.2	\$ 647,100	(15.2)
Capital Outlay/Improvements	\$ 248,855	\$ 331,417	\$ 181,500	\$ 302,000	66.4	\$ 194,400	(35.6)
Total Internal Service Fund Expenditures	\$ 675,348	\$ 1,193,070	\$ 1,471,000	\$ 1,408,900	(4.2)	\$ 1,241,500	(11.9)

Internal Funds - Risk Management (Insurance)

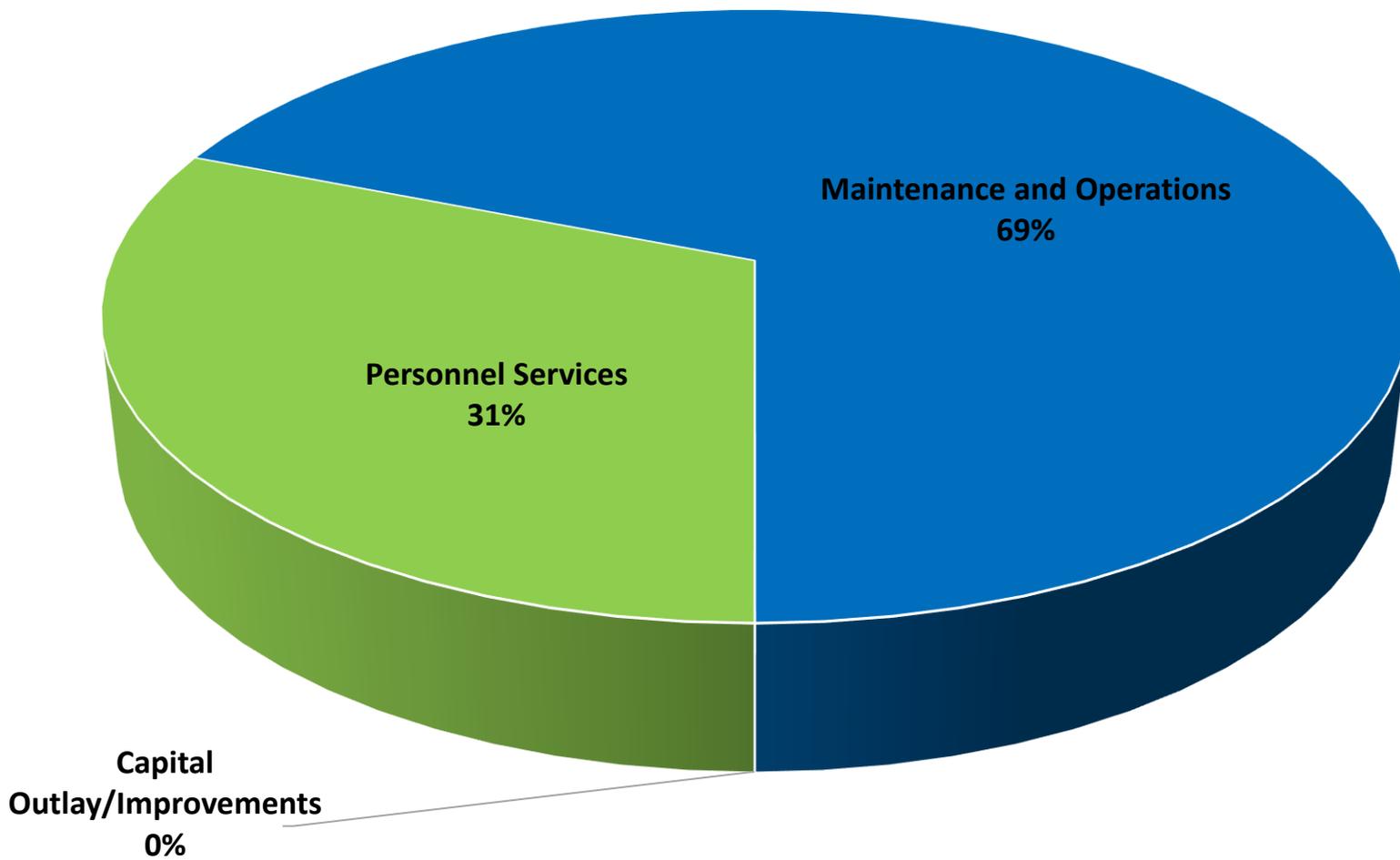
Staffing and Financial Summary

060-610



Financial Summary by Object	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ 286,877	\$ 596,800	\$ 343,500	(42.4)	\$ 400,000	16.4
Maintenance and Operations	258,200	574,776	692,700	763,400	10.2	647,100	(15.2)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	\$ 258,200	\$ 861,653	\$ 1,289,500	\$ 1,106,900	(14.2)	\$ 1,047,100	(5.4)

Budget by Object





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

Account Code: 060-610

Code	Description	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Projected	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
PERSONNEL SERVICES								
5610.00000	Workers Compensation/Claims	\$ -	\$ 286,877	\$ 596,800	\$ 343,500	(42.4)	\$ 400,000	16.4
	TOTAL PERSONNEL SERVICES	\$ -	\$ 286,877	\$ 596,800	\$ 343,500	(42.4)	\$ 400,000	16.4
MAINTENANCE AND OPERATIONS								
6200.00000	Meetings & Training	\$ 2,000	\$ 3,550	\$ 5,000	\$ 5,000	-	\$ 5,000	-
7300.00000	Automotive Insurance & Claims	2,000	3,000	3,000	3,000	-	3,000	-
7310.00000	Liability Insurance & Claims	254,200	568,226	684,700	755,400	10.3	639,100	(15.4)
7330.00000	Special Departmental Supplies	-	-	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	258,200	574,776	692,700	763,400	10.2	647,100	(15.2)
	TOTAL EXPENDITURES	\$ 258,200	\$ 861,653	\$ 1,289,500	\$ 1,106,900	(14.2)	\$ 1,047,100	(5.4)



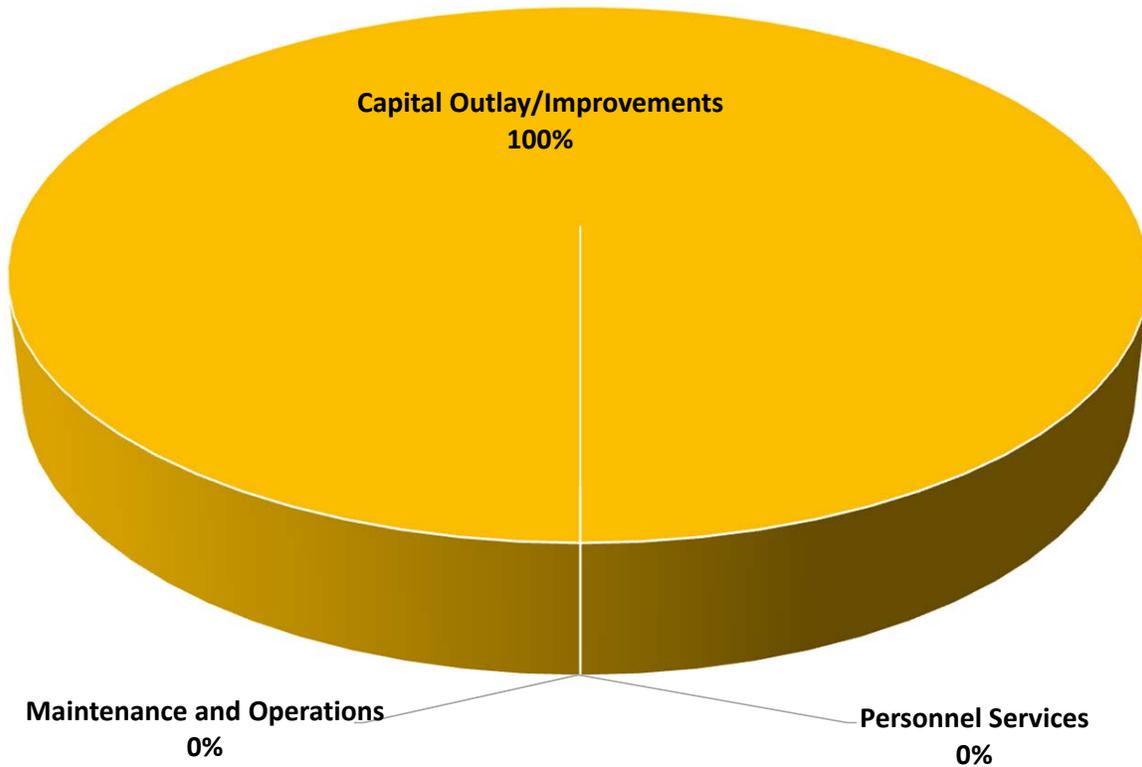
Internal Service Funds - Vehicle Replacement

Staffing and Financial Summary

063-630

Financial Summary by Object	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	168,293	-	-	-	N/A	-	N/A
Capital Outlay/Improvements	70,653	135,401	60,000	222,000	270.0	149,000	(32.9)
Total	\$ 238,946	\$ 135,401	\$ 60,000	\$ 222,000	270.0	\$ 149,000	(32.9)

Budget by Object





DEPARTMENT: Internal Service Funds
PROGRAM: Vehicle Replacement

Account Code: 063-630

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
MAINTENANCE AND OPERATIONS								
7320.00000	Vehicle Operating Expense	\$ 168,293	\$ -	\$ -	\$ -	N/A	\$ -	N/A
	OPERATIONS	168,293	-	-	-	N/A	-	N/A
CAPITAL OUTLAY/IMPROVEMENTS								
8050.00000	Vehicles	70,653	135,401	60,000	222,000	270.0	149,000	(32.9)
	TOTAL CAPITAL OUTLAY/ IMPROVEMENTS	70,653	135,401	60,000	222,000	270.0	149,000	(32.9)
TOTAL EXPENDITURES		\$ 238,946	\$ 135,401	\$ 60,000	\$ 222,000	270.0	\$ 149,000	(32.9)



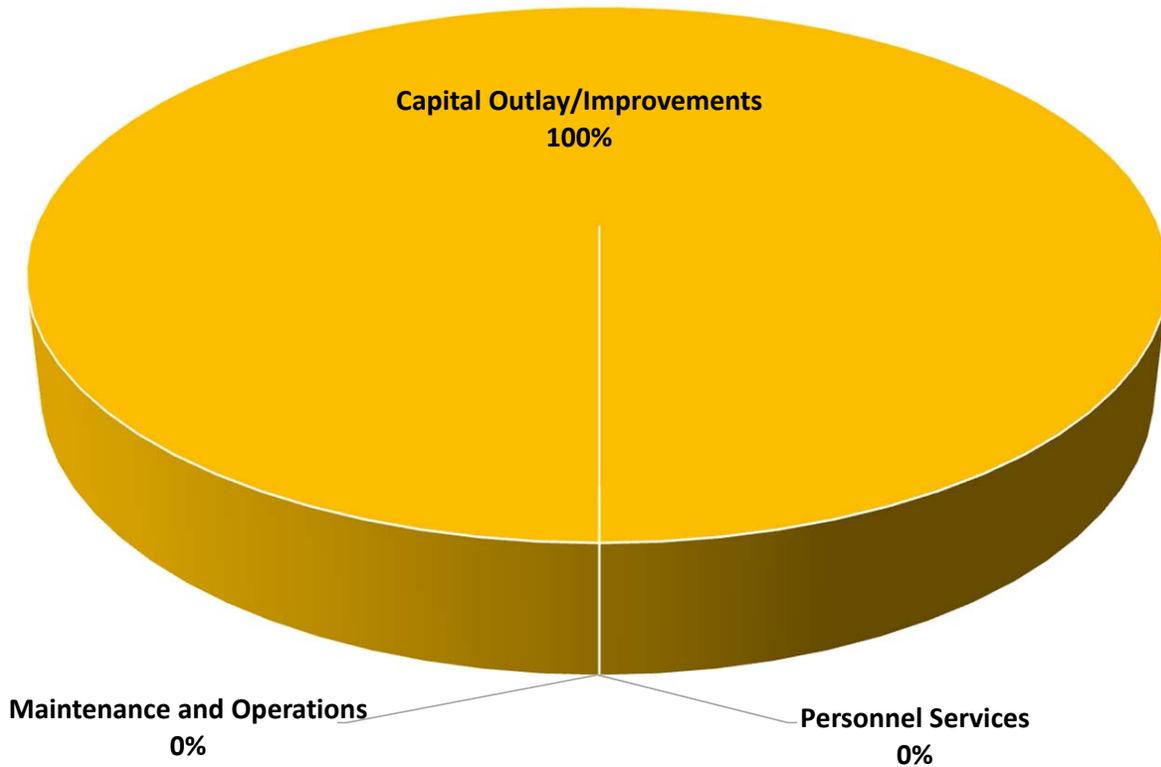
Internal Service Funds - Technology Replacement

Staffing and Financial Summary

064-650

Financial Summary by Object	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Amended	Fiscal Year 2016-17 Proposed	% Change from Prior Yr	Fiscal Year 2017-18 Estimated	% Change from Prior Yr
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Maintenance and Operations	-	-	-	-	N/A	-	N/A
Capital Outlay/Improvements	178,202	196,016	121,500	80,000	(34.2)	45,400	(43.3)
Total	\$ 178,202	\$ 196,016	\$ 121,500	\$ 80,000	(34.2)	\$ 45,400	(43.3)

Budget by Object





DEPARTMENT: Internal Services
PROGRAM: Technology Replacement

Account Code: 064-650

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change	Fiscal Year	% Change
		2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Proposed	from Prior Yr	2017-18 Estimated	from Prior Yr
CAPITAL OUTLAY/IMPROVEMENTS								
8030.00000	Office Equipment	\$ 178,202	\$ 196,016	\$ 121,500	\$ 80,000	(34.2)	\$ 45,400	(43.3)
	TOTAL CAPITAL OUTLAY IMPROVEMENTS	178,202	196,016	121,500	80,000	(34.2)	45,400	(43.3)
	TOTAL EXPENDITURES	\$ 178,202	\$ 196,016	\$ 121,500	\$ 80,000	(34.2)	\$ 45,400	(43.3)



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.

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	Adopted / Estimated				
	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
	Proposed	Estimated	Estimated	Estimated	Estimated
Water System Improvements	479,000	490,500	425,000	170,000	100,000
Sewer System Improvements	453,900	335,700	285,000	285,000	285,000
Facilities					
City Yard	119,000	82,800	-	-	-
Community Center and Parks	-	-	185,000	-	95,000
City Hall	795,000	75,000	415,000	75,000	75,000
Police Facilities	-	-	30,000	-	-
5410-14 La Palma Ave.	-	-	-	25,000	-
Arterial Street Rehabilitation	2,633,000	1,065,000	450,000	415,000	775,000
Residential Street Rehabilitation	125,000	125,000	375,000	325,000	355,000
Street Light & Intersection Improvements	981,800	-	-	-	-
Total Capital Improvement Plan	\$ 5,586,700	\$ 2,174,000	\$ 2,165,000	\$ 1,295,000	\$ 1,685,000

FUNDING SOURCE	Adopted / Estimated				
	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
	Proposed	Estimated	Estimated	Estimated	Estimated
Capital Outlay Reserve (COR)	2,008,300	497,800	1,067,400	499,200	943,500
Gas Tax/HUTA	28,200	30,500	31,100	31,700	32,300
Measure M	1,917,300	819,500	356,500	309,100	324,200
Sewer	453,900	335,700	285,000	285,000	285,000
Water	479,000	400,500	425,000	245,000	100,000
CDBG Grant	200,000	-	-	-	-
OCTA Grant	500,000	-	-	-	-
Total Capital Improvement Plan	\$ 5,586,700	\$ 2,084,000	\$ 2,165,000	\$ 1,370,000	\$ 1,685,000



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated	
SCADA IMPROVEMENTS 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. #055-900-9022-00000	Water Capital	60,000	60,000					
	Total	\$ 60,000	\$ 60,000					
ONGOING SCADA IMPROVEMENTS Includes development and integration of SCADA with new and existing equipment.	Water Capital	50,000			25,000			25,000
	Total	\$ 50,000			\$ 25,000			\$ 25,000
CITY YARD RESERVOIR ASSESSMENT - Condition assessment and recommendations to rehabilitate the City Yard Reservoir as it approaches 50 year service life.	Water Capital	25,000		25,000				
	Total	\$ 25,000		\$ 25,000				
CITY YARD RESERVOIR REHAB Rehabilitation based on recommendations from condition assessment.	Water Capital	100,000			100,000			
	Total	\$ 100,000			\$ 100,000			
WATER TREATMENT PRELIMINARY DESIGN Preliminary design to define footprint and costs and 30% designs and specifications.	Water Capital	75,000			75,000			
	Total	\$ 75,000			\$ 75,000			



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
WATER TREATMENT ENGINEERING Development of plans and specifications for Water Treatment Plant construction at City Yard facility.	Water Capital	150,000				150,000	
	Total	\$ 150,000				\$ 150,000	
CITY YARD WELL PUMP REPLACEMENT 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		
	Total	\$ 75,000			\$ 75,000		
WALKER WELL PUMP REPLACEMENT Replacement of deep well pump and motor, historically we average every 5 years. Last performed in FY 11/12. #055-900-7100-00000	Water Capital	75,000	75,000				
	Total	\$ 75,000	\$ 75,000				
PIPELINE CONDITION ASSESSMENT Condition assessment of water mains in the distribution system to determine replacement schedule, to be performed before Water Master Plan update. #055-900-8432-00000	Water Capital	75,000	75,000				
	Total	\$ 75,000	\$ 75,000				
RESERVOIR COATING 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		
	Total	\$ 70,000			\$ 70,000		



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
RESERVOIR MIXERS 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		
	Total	\$ 60,000			\$ 60,000		
CITY YARD PAVEMENT 50% portion for the pavement repairs at the City Yard including a complete rebuild in FY 16/17 and an overlay in FY 22/23. #055-900-8434-00000	Water Capital	53,500	53,500				
	Total	\$ 53,500	\$ 53,500				
CITY YARD STORAGE BUNKER W/ROOF 50% portion of outdoor storage bunker for trash and other raw materials. The roof is necessary to meet NPDES requirements. #055-900-8434-00000	Water Capital	19,500	\$ 19,500				
		\$ 19,500	\$ 19,500				
CITY YARD STORM DRAINS 50% portion of the installation of new storm drain interceptors and clarifiers at the City Yard. #055-900-8434-00000	Water Capital	46,000	46,000				
	Total	\$ 46,000	\$ 46,000				
CITY YARD INTERIOR IMPROVEMENTS ADA, Redesign, paint, restrooms, flooring, kitchen, offices (includes FY 15/16 carryover)	Water Capital Fund	103,500		103,500			
	Total	\$ 103,500		\$ 103,500			



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
WATER VALVES & SEWER MANHOLES Raise and repair water valves and sewer manholes (In conjunction with the residential pavement management program) #055-900-8130-00000	Water Capital	100,000	20,000	20,000	20,000	20,000	20,000
	Total	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
WATER MASTER PLAN Engineering report to develop an update for the Water System Master Plan.	Water Capital	125,000		125,000			
	Total	\$ 125,000		\$ 125,000			
URBAN WATER MASTER PLAN Required by Department of Water Resources.	Water Capital	55,000					55,000
	Total	\$ 55,000					\$ 55,000
WATER RATE STUDY Study to determine if current rates are structured to fund operations and CIP budgets properly. Typically performed every 5 years.	Water Capital	90,000		90,000			
	Total	\$ 90,000		\$ 90,000			
WATER BILLING 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			
	Total	\$ 70,000		\$ 70,000			



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
WATER SYSTEM INVENTORY & VALUATION Inventory and valuation study in conjunction with the Master Plan and GIS for integration into SEDARU water management software.	Water Capital	35,000	35,000				
	Total	\$ 35,000	\$ 35,000				
WATER LOSS AUDIT Mandated study to audit water loss in the system. #055-900-9342-00000	Water Capital	52,000	30,000	22,000			
	Total	\$ 52,000	\$ 30,000	\$ 22,000			
183rd STREET WATER REPAIR Permanent repairs to the emergency temporary repairs conducted in Dec. 2015. #055-900-9131-00000	Water Capital	100,000	100,000				
	Total	\$ 100,000	\$ 100,000				
TOTAL WATER SYSTEM IMPROVEMENTS		\$ 1,664,500	\$ 479,000	\$ 490,500	\$ 425,000	\$ 170,000	\$ 100,000



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
SEWER DEFICIENCY REPAIRS Repair identified deficiencies via spot repairs, CIPP or replacement, as necessary, per Sewer Master Plan (Ongoing) #056-900-9050-00000	Sewer Capital	730,000	250,000	120,000	120,000	120,000	120,000
Total		\$ 730,000	\$ 250,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
WATER VALVES & SEWER MANHOLES Raise and repair water valves and sewer manholes (In conjunction with the residential pavement management program) #056-900-8130-00000	Sewer Capital	150,000	30,000	30,000	30,000	30,000	30,000
Total		\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
GREASE & ENCRUSTATION REMOVAL Clean sewer lines, as necessary, to remove encrustation from sewer pipes per Sewer Master Plan (Ongoing) #056-900-9060-00000	Sewer Capital	375,000	75,000	75,000	75,000	75,000	75,000
Total		\$ 375,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
SEWER SYSTEM EVALUATION & CCTV REVIEW (Ongoing) #056-900-9062-00000	Sewer Capital	300,000	60,000	60,000	60,000	60,000	60,000
Total		\$ 300,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
SEDARU UTILITY MANAGEMENT SOFTWARE To complete project with inclusion of the City's sewer infrastructure. #056-900-9172-00000	Sewer Capital	35,000	35,000				
Total		\$ 35,000	\$ 35,000				
CITY YARD STORAGE BUNKER W/ROOF 10% portion of outdoor storage bunker for trash and other raw materials. The roof is necessary to meet NPDES requirements. #056-900-8434-00000	Sewer Capital	3,900	3,900				
Total		\$ 3,900	\$ 3,900				



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
CITY YARD INTERIOR IMPROVEMENTS ADA, Redesign, paint, restrooms, flooring, kitchen, offices (includes FY 15/16 carryover)	Sewer Capital	20,700		20,700			
	Total	\$ 20,700		\$ 20,700			
SEWER SYSTEM INVENTORY & VALUATION Inventory and valuation study in conjunction with the Master Plan and GIS for integration into SEDARU water management software.	Sewer Capital	20,700		30,000			
	Total	\$ 20,700		\$ 30,000			
TOTAL SEWER SYSTEM IMPROVEMENTS		\$ 1,644,600	\$ 453,900	\$ 335,700	\$ 285,000	\$ 285,000	\$ 285,000



Capital Improvement Plan 5 Year Project Summary Facilities Improvements

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated				
			Fiscal Year 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
CITY YARD							
CITY YARD PAVEMENT 50% portion for the pavement repairs at the City Yard including a complete rebuild in FY 16/17 and an overlay in FY 22/23. #035-900-8434-00000	Capital Outlay Reserve	53,500	53,500				
	Total	\$ 53,500	\$ 53,500				
CITY YARD STORAGE BUNKER W/ROOF 50% portion of outdoor storage bunker for trash and other raw materials. The roof is necessary to meet NPDES requirements. #035-900-8434-00000	Capital Outlay Reserve	19,500	19,500				
	Total	\$ 19,500	\$ 19,500				
CITY YARD STORM DRAINS 50% portion of the installation of new storm drain interceptors and clarifiers at the City Yard. #035-900-8434-00000	Capital Outlay Reserve	46,000	46,000				
	Total	\$ 46,000	\$ 46,000				
CITY YARD INTERIOR IMPROVEMENTS ADA, Redesign, paint, restrooms, flooring, kitchen, offices (includes FY 15/16 carryover)	Capital Outlay Reserve	82,800		82,800			
	Total	\$ 82,800		\$ 82,800			
TOTAL CITY YARD		\$ 201,800	\$ 119,000	\$ 82,800			



Capital Improvement Plan 5 Year Project Summary Facilities Improvements

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Fiscal Year 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
CITY HALL							
CITY COUNCIL CHAMBERS REHABILITATION Replace and update electrical, voting, & sound systems; and ADA improvements. Carryover from FY 15/16 #035-900-8866-00000	Capital Outlay Reserve	60,000		60,000			
	Total	\$ 60,000		\$ 60,000			
FLOORING Replace carpet and tile work at City Hall (throughout)	Capital Outlay Reserve	40,000			40,000		
	Total	\$ 40,000			\$ 40,000		
ROOF - Reroof Civic Center #035-900-9250-00000	Capital Outlay Reserve Fund	250,000	250,000				
	Total	\$ 250,000	\$ 250,000				
OUTSIDE CONCRETE Replace concrete outside of buildings (ADA Ramp, Southside perimeter, & front entry)	Capital Outlay Reserve	100,000			100,000		
	Total	\$ 100,000			\$ 100,000		
RESTROOMS Refurbish restrooms per ADA compliance #035-900-8865-00000	Capital Outlay Reserve	120,000	120,000				
	Total	\$ 120,000	\$ 120,000				
AC UNITS Replace Air Conditioning Units (5 total @ \$20,000 each) pending energy projects #035-900-8750-00000	Capital Outlay Reserve	100,000	100,000				
	Total	\$ 100,000	\$ 100,000				
PARKING LOT Pavement Replacement	Capital Outlay Reserve	200,000			200,000		
	Total	\$ 200,000			\$ 200,000		



Capital Improvement Plan 5 Year Project Summary Facilities Improvements

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed / Estimated					
			Fiscal Year 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated	
ELECTRICAL Exterior & Interior Improvements #035-900-8866-00000	Capital Outlay Reserve Total	250,000 \$ 250,000	250,000 \$ 250,000					
ADA Prioritized improvements annually (10 Years) #035-900-8865-00000	Capital Outlay Reserve Total	375,000 \$ 375,000	75,000 \$ 75,000	75,000 \$ 75,000	75,000 \$ 75,000	75,000 \$ 75,000	75,000 \$ 75,000	75,000 \$ 75,000
TOTAL CITY HALL		\$ 1,435,000	\$ 795,000	\$ 75,000	\$ 415,000	\$ 75,000	\$ 75,000	\$ 75,000
POLICE								
RESTROOMS Refurbish lobby restrooms	Capital Outlay Reserve Total	30,000 \$ 30,000			30,000 \$ 30,000			
TOTAL POLICE		\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
5410-14 LA PALMA AVE.								
HAVAC & COOL ROOF Replace 2, 5-ton HVAC units and cool roof to comply with Title 24	Capital Outlay Reserve Fund Total	25,000 \$ 25,000				25,000 \$ 25,000		
TOTAL 5410-14 LA PALMA AVE.		\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
TOTAL FACILITIES IMPROVEMENTS		\$ 1,691,800	\$ 914,000	\$ 157,800	\$ 445,000	\$ 100,000	\$ 75,000	\$ 75,000



Capital Improvement Plan 5 Year Project Summary Residential Street Rehabilitation

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Fiscal Year 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
Residential Pavement Management Program - 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.							
ZONE 1 Area north of La Palma Ave., South of Houston, West of Moody St. (2009)	Measure M Gas Tax/Huta Total	218,900 31,100 \$ 250,000			218,900 31,100 \$ 250,000		
ZONE 2 Area north of Houston Ave., West of Moody St. (2010)	Measure M Gas Tax/Huta Total	168,300 31,700 \$ 200,000				168,300 31,700 \$ 200,000	
ZONE 3 Area east of Walker St. (2011)	Measure M Gas Tax/Huta Total	167,700 32,300 \$ 200,000					167,700 32,300 \$ 200,000
ZONE 4 Area west of Walker St., East of Moody St., South of Houston Avenue, North of Edison ROW (2015)	Measure M Gas Tax/Huta Total	- - \$ -					
ZONE 5 Area south of Moody Creek (2012)	Measure M Gas Tax/Huta Total	- - \$ -					
ZONE 6 Area south of La Palma Ave., West of Moody St. (2013)	Measure M Gas Tax/Huta Total	- - \$ -					



Capital Improvement Plan 5 Year Project Summary Residential Street Rehabilitation

Proposed / Estimated

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
			2016-17 Proposed	2017-18 Estimated	2018-19 Estimated	2019-20 Estimated	2020-21 Estimated
ZONE 7 Area east of Moody St., west of Walker St., south of Edison ROW, north of Moody Creek (2014)	Measure M Gas Tax/Huta Total	- \$ -					
WATER VALVES & SEWER MANHOLES 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.	Capital Outlay Reserve	\$ -					
CURB & GUTTER Repair and replace broken/settled curb & gutter #035-900-8040-00000	Capital Outlay Reserve	\$ 625,000	125,000	125,000	125,000	125,000	125,000
RESIDENTIAL PAVEMENT MANAGEMENT PLAN Every 5 Years	Capital Outlay Reserve	\$ 30,000					30,000
TOTAL RESIDENTIAL STREET REHABILITATION		\$ 1,275,000	\$ 125,000	\$ 125,000	\$ 375,000	\$ 325,000	\$ 325,000



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
CRESCENT AVE. W.C.L. TO E.C.L. (2013)	Capital Outlay Reserve Total	100,000 \$ 100,000					100,000 \$ 100,000
HOUSTON AVE. Walker St. to Moody St. (2010)	Measure M Capital Outlay Reserve Total	324,200 100,800 \$ 425,000					324,200 100,800 \$ 425,000
LA PALMA AVE. Moody St. to Walker (2000) Coyote Creek Channel to Moody St. (2013) #XXX-900-8131-00000 & #012-900-8131-00000	OCTA Grant Measure M Capital Outlay Reserve Total	500,000 650,000 150,000 \$ 1,300,000	500,000 650,000				150,000 \$ 150,000
MOODY ST. S.C.L. to La Palma Avenue (2012) La Palma Ave. to Houston Ave. (2011) Houston Ave. to Orangethorpe Ave. (2012)	Measure M Measure M Measure M Total	150,000 200,000 100,000 \$ 450,000			200,000		150,000 100,000 \$ 200,000 \$ 250,000
ORANGETHORPE AVE. Moody St. to Walker St. (2002) #011-900-8131-00000 & #012-900-8131-00000 Walker St. to 91 Frwy (2007)	Gas Tax/HUTA Measure M Capital Outlay Reserve Gas Tax/HUTA Measure M	28,200 30,500 119,500	28,200 521,800		30,500		



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
ORANGETHORPE AVE. (cont'd)							
91 Frwy to Valley View St. (2010)	Measure M	100,000		100,000			
	Total	\$ 800,000	\$ 550,000	\$ 250,000			
VALLEY VIEW ST.							
S.C.L. to Thelma Ave (2007)	Measure M	200,000	200,000				
#012-900-8131-00000	Total	\$ 200,000	\$ 200,000				
WALKER ST.							
Crescent Ave. to La Palma Ave. (2012)	Measure M	59,100				59,100	
	Capital Outlay Reserve	90,900				90,900	
La Palma Ave. to 183rd St. (2011)	Measure M	156,500			156,500		
	Capital Outlay Reserve	93,500			93,500		
	Total	\$ 400,000			\$ 250,000	\$ 150,000	
FRESCA/MARLIN							
Walker to Valley View	Capital Outlay Reserve						
	Total	\$ -					
ARTERIAL PAVEMENT MANAGEMENT PLAN							
Every 2 Years to be eligible for OC Measure M2 funding.	Capital Outlay Reserve	30,000		15,000		15,000	
	Total	\$ 30,000		\$ 15,000		\$ 15,000	



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
THERMAL STRIPING Repaint all arterial lane striping in thermal for increased visibility and longevity (4-6 years). Currently painted with roadway paint which has limited life (1-2 years). #012-900-8131-00000 #035-900-8131-00000	Measure M Capital Outlay Reserve Total	170,500 29,500 \$ 200,000	170,500 29,500 \$ 200,000				
ARTERIAL BLOCK WALL PAINTING Repaint all arterial street block walls in the City. #035-900-9120-00000	Capital Outlay Reserve Total	190,000 \$ 190,000	- \$	90,000 \$ 90,000	- \$	- \$	100,000 \$ 100,000
HIGHWAY BRIDGE PREVENTATIVE MAINTENANCE Joint project with Cerritos to conduct preventative maintenance at Walker Street and Orangethorpe Bridges. Net Cost \$33,000 after HBP - BPMP Reimbursement. #035-900-8992-00000	Capital Outlay Reserve Total	33,000 \$ 33,000	33,000 \$ 33,000				
DEL AMO BRIDGE La Palma's share of Design, Engineering, & Environmental in anticipation of federal funding. Cerritos is the lead agency. #035-900-8990-00000 #012-900-8990-00000	Capital Outlay Reserve Measure M Total	325,000 975,000 \$ 1,300,000	125,000 375,000 \$ 500,000	200,000 600,000 \$ 800,000			
TOTAL ARTERIAL STREET REHABILITATION		\$ 5,338,000	\$ 2,633,000	\$ 1,065,000	\$ 450,000	\$ 415,000	\$ 775,000



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 2016-17 Proposed	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated	
ARTERIAL ADA RAMP IMPROVEMENTS Major arterial pedestrian ramp replacements to adhere to ADA standards (\$42,000 Match in Arterial Street Curb & Gutter) #014-900-8865-00000	CDBG Grant	200,000	200,000					
	Total	\$ 200,000	\$ 200,000					
STREET LIGHTS Improve new City owned street lights with LED lighting (carryover from FY 14/15) #035-900-8755-00000	Capital Outlay Reserve	781,800	781,800					
	Total	\$ 781,800	\$ 781,800					
TOTAL STREET LIGHT & INTERSECTION IMPROVEMENTS		\$ 981,800	\$ 981,800					



Other Projects 5 Year Project Summary

About Other Projects

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

	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)	137,200	278,600	-	-
Economic Development Fund	35,400	35,400	35,400	35,400
Total Other Projects Funds	\$ 172,600	\$ 314,000	\$ 35,400	\$ 35,400

FUNDING SOURCE	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)	137,200	278,600	-	-
Economic Development Fund	35,400	35,400	35,400	35,400
Total Other Projects Funds	\$ 172,600	\$ 314,000	\$ 35,400	\$ 35,400

Other Projects 5 Year Project Summary Projects

PROJECT	FUNDING SOURCE	Total Project Cost (5 Year Estimate)	Proposed/Estimated				
			Fiscal Year 2016-17 Estimated	Fiscal Year 2017-18 Estimated	Fiscal Year 2018-19 Estimated	Fiscal Year 2019-20 Estimated	Fiscal Year 2020-21 Estimated
800 MHz Countywide Coordinated Communications System (CCCS)							
800 MHz - Partnership Cost	One Time Projects	\$ 160,200	\$ 48,500	\$ 111,700			
800 MHz - Console Equipment	Fund s (800 MHz	\$ 166,900		\$ 166,900			
800 MHz -Radio Equipment	CCCS)	\$ 88,700	\$ 88,700				
	Total	\$ 415,800	\$ 137,200	\$ 278,600	\$ -	\$ -	\$ -
Economic Development Costs - Annual							
Chamber Membership	Economic Development Fund	\$ 2,000	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Economic Development Consulting/Incentives		\$ 175,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	Total	\$ 177,000	\$ 35,400				
One Time Projects Fund		\$ 415,800	\$ 137,200	\$ 278,600	\$ -	\$ -	\$ -
Economic Development Fund		\$ 177,000	\$ 35,400	\$ 35,400	\$ 35,400	\$ 35,400	\$ 35,400
TOTAL OTHER PROJECTS		\$ 592,800	\$ 172,600	\$ 314,000	\$ 35,400	\$ 35,400	\$ 35,400



Appendix A – Staffing Plan

	FY 2013-14 Adopted	FY 2014-15 Adopted	FY 2015-16 Adopted	FY 2016-17 Proposed	Change from prior year	FY 2017-18 Estimated
General Government - General Fund						
City Manager	1.00	1.00	1.00	1.00	-	1.00
Executive Assistant	1.00	0.50	0.50	0.00	-0.50	0.00
Executive Assistant / Deputy City Clerk	0.00	0.00	0.00	1.00	1.00	1.00
Management Analyst	0.00	0.00	0.00	0.50	0.50	0.50
	2.00	1.50	1.50	2.50	1.00	2.50
Administrative Services - General Fund						
Administrative Services Director	0.00	0.90	0.90	0.85	-0.05	0.85
Administrative Services Manager	1.00	0.00	0.00	0.00	-	0.00
Accounting Supervisor	0.00	0.65	0.65	0.65	-	0.65
Accountant	1.00	0.00	0.00	0.00	-	0.00
Executive Assistant	0.00	0.50	0.50	0.00	-0.50	0.00
Management Analyst	1.00	0.95	1.00	0.50	-0.50	0.50
Administrative Secretary	1.00	0.95	0.95	0.00	-0.95	0.00
Accounting Technician	0.00	0.00	0.00	0.80	0.80	0.80
Sr. Accounting Technician	0.80	0.80	0.80	0.00	-0.80	0.00
Account Clerk	0.25	0.25	0.25	0.25	-	0.25
Human Resources Specialist	0.00	0.00	0.00	1.00	1.00	1.00
Finance Director	0.60	0.00	0.00	0.00	-	0.00
	5.65	5.00	5.05	4.05	-1.00	4.05
Community Development - General Fund						
Community Development Director	0.30	0.47	0.48	0.48	-	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
	2.30	2.47	2.48	2.48	-	2.48
Police - General Fund						
Police Chief	1.00	1.00	1.00	1.00	-	1.00
Captain	2.00	2.00	2.00	2.00	-	2.00
Sergeant	5.00	4.00	4.00	4.00	-	4.00
Police Officer	13.00	13.00	11.27	11.50	0.23	11.50
Civilian Investigator	1.00	1.00	1.00	1.00	-	1.00
Dispatcher	4.00	4.00	4.00	4.00	-	4.00
Records Clerk	1.00	1.00	0.00	0.00	-	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
	28.00	27.00	24.27	24.50	0.23	24.50
Community Services - General Fund						
Community Services Director	0.60	0.50	0.50	0.60	0.10	0.60
Community Services Supervisor	1.00	1.00	1.00	1.00	-	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00	-	1.00
Sr. Office Assistant	2.00	2.00	2.00	2.00	-	2.00
Maintenance Supervisor	0.30	0.30	0.35	0.35	-	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	0.00	0.40	0.60	0.60	-	0.60
Maintenance Worker	1.80	1.40	0.55	0.55	-	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
	7.30	7.20	6.60	6.70	0.10	6.70
TOTAL GENERAL FUND FULL TIME POSITIONS:	45.25	43.17	39.90	40.23	0.33	40.23

Appendix A – Staffing Plan

	FY 2013-14 Adopted	FY 2014-15 Adopted	FY 2015-16 Adopted	FY 2016-17 Proposed	Change from prior year	FY 2017-18 Estimated
Administrative Services - Non-General Fund						
Administrative Services Director	0.00	0.10	0.10	0.15	0.05	0.15
Accounting Supervisor	0.00	0.35	0.35	0.35	-	0.35
Management Analyst	0.00	0.05	0.00	0.00	-	0.00
Administrative Secretary	0.00	0.05	0.05	0.00	-0.05	0.00
Accounting Technician	0.00	0.00	0.00	0.20	0.20	0.20
Sr. Accounting Technician	0.20	0.20	0.20	0.00	-0.20	0.00
Account Clerk	0.75	0.75	0.75	0.75	-	0.75
Finance Director	0.40	0.00	0.00	0.00	-	0.00
	1.35	1.50	1.45	1.45	-	1.45
Community Development - Non-General Fund						
Community Development Director	0.70	0.53	0.52	0.52	-	0.52
	0.70	0.53	0.52	0.52	-	0.52
Police - Non-General Fund						
Police Officer	2.00	2.00	2.73	2.50	-0.23	2.50
	2.00	2.00	2.73	2.50	-0.23	2.50
Community Services - Non-General Fund						
Community Services Director	0.40	0.50	0.50	0.40	-0.10	0.40
Maintenance Supervisor	0.70	0.70	0.65	0.65	-	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	0.00	0.60	0.40	0.40	-	0.40
Maintenance Worker	1.20	0.60	0.45	0.45	-	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
	7.70	7.80	7.40	7.30	-0.10	7.30
TOTAL NON-GENERAL FUND FULL TIME POSITIONS:	11.750	11.830	12.100	11.770	-0.33	11.770
TOTAL AUTHORIZED FULL TIME FTE, ALL FUNDS:	57.000	55.000	52.000	52.000	0.00	52.000
PART TIME POSITIONS (FULL TIME EQUIVALENT)						
Administrative Services						
Cashier/Office Aide (Water Fund)	0.00	0.40	0.00	0.00	-	0.00
Website Technician (Economic Development Fund)	0.00	0.25	0.00	0.00	-	0.00
	0.00	0.65	0.00	0.00	-	0.00
Police						
Records Clerk	0.00	0.00	0.50	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	0.50	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
	2.66	3.16	3.66	3.66	-	3.66
Community Services - General Fund						
Recreation Specialist (2)	1.99	1.99	1.42	1.42	-	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
	9.44	9.44	8.87	8.87	-	8.87
TOTAL PART TIME POSITIONS (ALL FUNDS):	12.10	13.25	12.53	12.53	-	12.53



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 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 (005): 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.

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.

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.
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 & 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	<u>Unemployment Insurance Claims</u> : 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.
- 5620.00000 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.
- 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.
- 6190.00000 Other Contractual Services: All services rendered to the City not otherwise classified in the 6000 series.
- 6194.00000 Bank Service Charges: Bank and credit card fees charged by the City's banking institution
- 6196.00000 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.
- 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
- 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.
- 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.
- 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.

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

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- 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.



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.

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 Funds 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.

Appendix D – Fee Schedules



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

No.	Service	Adopted 2016-17 Amount
Building Permit Fees		
1	Building Permit and Plan Check Fee Table, Project Valuation Based on Current ICC Building Valuation Data or Bid	Per Table
2	Tenant Improvements \$32.00/s.f. = Valuation	Per Table
3	Patio Cover \$15.00/s.f. = Valuation	Per Table
4	Patio Enclosure \$18.00/s.f. = Valuation	Per Table
5	Block Wall (6 foot or less) \$32.00/l.f. = Valuation	Per Table
6	Block Wall (Over 6 foot) \$60.00/l.f. = Valuation	Per Table
7	Retaining Wall \$60.00/l.f. = Valuation	Per Table
8	Re-roof \$120.00/square = Valuation	Per Table
9	Swimming Pool/Spa \$50.00/s.f. = Valuation	Per Table
10	Swimming Pool Demolition By Valuation	Per Table
11	Special Sign Permit	\$ 46.80
12	Permit Issuance Fee - Building	\$ 24.00
13	Special Building Inspection	\$ 176.80
14	Building Demolition Permit	\$ 235.00
15	Building Relocation Inspection	\$ 235.00
16	Sign Face Replacement	\$ 88.40
17	Signs-Wall or Fascia	\$ 205.90
18	Signs-Monument/Freestanding	\$ 205.90
19	Reinspection Fee (LPCC Sec 10-99)	\$ 41.60
20	Temporary C of O (LPCC Sec 10-99)	\$ 67.60
21	Building Plan Check Fee 65% of Total Permit Fee	Per Table
22	Energy Plan Check Fee 20% of Total Permit Fee	Per Table
23	General Plan Maintenance Fee 5% of Permit Fee	Per Table
24	Microfilm Fee 8.5" x 11"	\$ 0.30
25	Microfilm Fee 11" x 17" or larger	\$ 1.50
^ Valuation Table Attached to Schedule No 1 and Incorporated by Reference		

No.	Service	Adopted 2016-17 Amount
Electrical Permit Fees		
26	Permit Issuance Fee - Electrical	\$ 24.00
27	Electrical Services (200 amp)	\$ 154.00
28	Electrical - New Residential (Per Square Foot)	\$ 0.20
29	Electrical - New Commercial (Per Square Foot)	\$ 0.20
30	Electrical - New Warehousing (Per Square Foot)	\$ 0.20
31	Electrical - Motor 0 - 1 hp	\$ 5.30
32	Electrical - Motor >1 - 5 hp	\$ 7.40
33	Electrical - Motor >5 - 15 hp	\$ 9.50
34	Electrical - Motor >15 - 50 hp	\$ 18.80
35	Alternate Electrical Fees - 5 Lighting Fixtures = 1 Unit	\$ 59.30
36	Alternate Electrical Fees - Multi-outlet Assembly, each 20 Fixtures = 1 Unit	\$ 59.30



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

No.	Service	Adopted 2016-17 Amount
37	Temporary or Construction Electrical Service	\$ 59.30
38	Temporary Use of Permanent Service	\$ 59.30
39	Each Additional Supporting Pole	\$ 10.50
40	Area Lighting Standards	\$ 24.00
41	Private Residential Swimming Pool - Electrical	\$ 88.40
42	Commercial Swimming Pool - Electrical	\$ 146.70
43	Portable Spa - Electrical	\$ 34.40
44	Spa - Electrical	\$ 59.30
45	Inspection of Reinstalled Meter	\$ 46.80
46	Miscellaneous Electrical Work	\$ 46.80
47	Illuminated Sign	\$ 59.30
48	Solar Rack: <1,500 cf	\$ 41.60
49	Solar Rack: each additional 1,500 cf	\$ 41.60
50	Other Solar Equipment	\$ 41.60
51	PV Solar Panels	\$ 195.50
52	PV Solar Plan Check	\$ 114.40
53	Electric Vehicle Charging Station w/dedicated service	\$ 154.00
54	Generators, Transformers, Battery Storage Device	\$ 46.80
55	Electrical Plan Check Fee	65% of Permit Fee

Mechanical Permit Fees		
56	Permit Issuance Fee - Mechanical	\$ 24.00
57	Fireplace Permit	\$ 88.40
58	Fireplace Plan Check	\$ 46.80
59	Mechanical Permit - Furnace	\$ 81.20
60	Installation/Relocation of Swimming Pool Heater	\$ 70.80
61	Installation/Relocation/Replacement of Vent not Included in Appliance Permit	\$ 31.30
62	Mechanical Permit - Heat/Cool	\$ 88.40
63	Installation/Relocation/Replacement of Boiler or Compressor System (per unit)	\$ 88.40
64	Air Handling Unit	\$ 31.30
65	Each Heating Coil/Cooling Coil	\$ 31.30
66	Each Cooling Tower	\$ 118.60
67	Ventilating Fan Connected to a Single Duct	\$ 29.20
68	Installation of Hood Including Fans and Ducts	\$ 70.80
69	Other Appliance/Equipment Fee	\$ 70.80
70	Incidental Gas Piping of Mechanical Equipment	\$ 34.40
71	Miscellaneous Duct Work (5 = 1 Unit)	\$ 31.30
72	Miscellaneous Gas system up to 5 outlets	\$ 31.30
73	Mechanical Plan Check Fee	65% of Permit Fee



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

No.	Service	Adopted 2016-17 Amount
Plumbing Permit Fees		
74	Permit Issuance Fee - Plumbing	\$ 24.00
75	Plumbing Permit - Each Fixture or Trap	\$ 29.20
76	Building Sewer	\$ 106.10
77	Water Heater & Vent	\$ 24.00
78	Gas Piping System	\$ 46.80
79	Commercial/Industrial Water Pre-Treatment Interceptor	\$ 59.30
80	Repair/Alteration of Drainage or Vent Piping or Water Treating Equipment	\$ 59.30
81	Vacuum Breaker or Backflow Protection Devices	\$ 53.10
82	Other Plumbing Fees	\$ 70.80
83	Solar Water Tanks: <750 gallons	\$ 41.60
84	Solar Water Tanks: each additional 750 gallons	\$ 41.60
85	House Repipe (\$45 + \$2 per fixture)	\$ 46.80
86	Fire Sprinkler System (\$45 + \$2 per head)	\$ 46.80
87	Jacuzzi (above ground)	\$ 46.80
88	Plumbing Plan Check Fee	65% of Permit Fee
Grading Permit Fees		
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
90	Geotechnical Report Review	\$110.00/hr * \$ 1,500.00
91	WQMP Plan Check	\$110.00/hr * \$ 1,500.00
92	SWPPP Plan Check	\$110.00/hr * \$ 1,500.00
	* Minimum Deposit Amount	
Deposit		
A	Temporary Electrical Meter	\$ 78.10
B	Swimming Pool Bond	\$ 779.60
C	Arterial Block Wall	\$ 779.60
D	Access Edison Right-of-Way	\$ 2,078.80



**Schedule No. 2
Planning Fees**

No.	Service	Adopted 2016-17 Amount
1	Administrative Review and Approval (Sec 44-4 &5)	\$78.10
2	Conditional Use Permit (CUP)	\$1,000.00 *
3	Conditional Use Permit Amendment (CUPA)	\$800.00 *
4	Artificial Turf Permit	\$0.00
5	Precise Plan (PP)	\$1,000.00 *
6	Precise Plan Amendment (PPA) - Commercial	\$1,000.00 *
7	Precise Plan Amendment (PPA) - Residential	\$623.70
8	Temporary Use Permit	\$207.90
9	Applicant Appeal to City Council	\$311.90
10	Categorical Exemption	\$223.60
11	Environmental Assessment	\$498.90
12	Mitigated Negative Declaration (MND)	\$1,746.20
13	Environmental Impact Report Review	Actual Cost +10%
14	Lot Line Adjustment	\$623.70
15	Tentative Parcel Map (TPM)	\$700.00 *
16	Tentative Tract Map (TTM)	\$700.00 *
17	Entitlement Extension	\$519.70
18	Final Parcel or Tract Map Check	\$727.60
19	General Plan Amendment (GPA)	\$1,500.00 *
20	Zone Change (ZC)	\$1,500.00 *
21	Residential Remodel (Level A and B)	\$274.50
	Residential Remodel (Level C)	\$600.00 *
22	Temporary Banner/Sign Review	\$26.10
23	Sign Plan Review	\$124.80
	Master Sign Plan (MSP)	\$600.00 *
24	Non Residential Real Estate Sign	\$52.10
25	Print Zoning Maps - Large	\$24.00
26	Print Zoning Maps - Small	\$31.30
27	Special Map Fee - Hourly	\$78.10
28	Variance	\$1,000.00 *
29	Community Event and Special Permit Review	\$156.00
30	General Plan and Zoning Update Surcharge Fee	5% **

* Minimum Mandatory Fee + Direct Labor Cost (DLC)

** Surcharge on Building Permits



**Schedule No. 3
Administration Fees**

No.	Service	Adopted 2016-17 Amount
1	Special Business Permit Application/Renewal	\$165.30
2	Special Permit Committee Procedure and Renewal of Special Permit	\$170.50
3	Appeal to City Council - Special Permit, Business License, or Home Business License Determination (Non-Resident)	\$37.50
4	Appeal to City Council - Special Permit, Business License, or Home Business License Determination (Resident)	\$37.50
5	Agenda Subscription (annual)	\$17.00
6	Minutes Subscription (annual)	\$16.70
7	Code Books (Initial)	\$163.30
8	Code Books (Updates)	\$28.20
9	Council/Commission/Advisory Committee Meeting (Listening or Taping) - TAPES	\$28.20
10	Council/Commission/Advisory Committee Meeting (Listening or Taping) - CD	\$28.20
11	Duplicate Business License	\$5.30
12	Returned Checks	Actual Cost + \$22 Bank Charge
13	Transcript of Council/Commission/Advisory Committee Meeting Tapes	Direct Labor Cost (DLC)
14	Photocopies (Base Fee of \$1.70 + \$.05 for Each Additional Page)	\$1.85/1st page + \$.06 each page after
15	Notary Fees (Charge State Allowed Charge of \$10 per signature)	10.00

* Minimum Mandatory Fee + Direct Labor Cost (DLC)

No.	Service	Adopted 2016-17 Amount
<i>Facilities and Parks Individual Fees: (per hour)</i>		
1	Community Center Rental (Royal Palm - Entire Building) Capacity: 150 Banquet 225 Theater	\$103/hr Non-Resident:\$145/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: \$78.00/hr Others: \$62/hr Non-Resident: \$103/hr Others: \$81/hr
3	Fan Palm (Conference Room) Capacity: 30 Classroom	\$32/hr Non-Resident: \$41.00/hr
4	Gazebo Rental	\$17/hr
5	Pavilion Rental	\$27/hr
6	Softball Field - No Lights - 2 hour increments	\$17/hr
7	Softball Field - Lights - 2 hour increments	\$23/hr
8	Softball Field Preparation	\$52/hr
9	Tennis Courts - 2 hour increments	\$12/hr



Tiny Tots

13	Monday/Wednesday/Friday 7 weeks, 3 hours/day	\$145
		Non-Resident: \$160
14	Tuesday/Thursday	\$102
		Non-Resident: \$118

Day Camps

15	Day Camp with Excursion	\$133
		Non-Resident: \$169
16	Teen Dances	\$10 both pre-sale and day-of

Mosaic Advertising

17	Business Card	\$90
18	Quarter Page	\$180
19	Half Page	\$400

Non-Resident Fee

20	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
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Deposit

21	Beverage and Single Snack	\$100
		Non-Resident \$200
22	Beverage and Multiple Snack	\$200
		Non-Resident \$400
23	Full Meal/Buffer	\$250
		Non-Resident \$400

Deposit		
24	Full Meal/Buffer w/ Alcohol	\$300
		Non-Resident \$500
25	Portable Stage	\$250
26	Pavilion - 50 + People	\$150
27	Pavilion - 1 - 49 People	\$50
28	Gazebo 1 - 50 People	\$50

Public Works		
S-219	Improvement Plan Check and Inspection: \$5,000 - \$25,000	\$1,231 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater
S-220	Improvement Plan Check and Inspection: \$25,000 and above	\$2,564 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater
S-203	Right-of-Way Encroachment Plan Check/Inspection - Residential	\$323 minimum + Hourly Inspection Fee for all inspections requiring more than 2 hours
S-211	Right-of-Way Encroachment Plan Check/Inspection - Commercial	\$323 minimum + Hourly Inspection Fee for all inspections requiring more than 2 hours
	Inspection Fee (Hourly)	\$42
	Miscellaneous Blueprints Copies	\$5 material charge + Direct Labor Cost (DLC)
S-244	Disconnection of Water Service	\$66
	Special Requests for Work Crew	Direct Labor Cost (DLC) Based on Total Billed Hours
	Trash Bins in Right-of-Way (+ \$100 refundable bond, total fee includes \$50 Inspection fee)	\$92
S-217	Improvement Plan Check and Inspection: Less than \$5,000	\$616 Minimum Fee + Direct Labor Cost (DLC), Whichever is Greater



Public Works		
S-290	Storm Drainage NPDES	Direct Labor Cost (DLC)
S-248	Connection and Meter Charges - Labor and Material: 5/8 x 3/4"	\$124 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-253	Connection and Meter Charges - Labor and Material: 1"	\$283 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-255	Connection and Meter Charges - Labor and Material: 1-1/2"	\$329 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-257	Connection and Meter Charges - Labor and Material: 2"	\$965 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
S-259	Connection and Meter Charges - Labor and Material: 2" and Larger	\$1,149 min fee + Actual Material Cost of Meter + Direct Labor Cost (DLC)
	Sewer Connection (unit)	\$283
	Sewer Connection (acre)	\$1,689
	Refund Handling Charge	\$61
S-233	Banner	\$319
S-262	Temporary Construction Meter	\$62
S-292	Fats, Oils & Grease Program (Annual Permit Charge)	\$232
	Water Service Delinquent Account Penalty	\$22
S-242	Water Service to Turn Water Off and On	\$51
S-242	After Hours Reconnection of Water	\$149
S-246	Testing Water Meters	\$109

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.

Water Service Delinquent Accounty Penalty is assessed to discourage utility bill delinquency.

Development Impact Fee subject to AB 1600 requirements.

No.	Service	Adopted 2016-17 Amount
1	Accident, Incident, and Crime Report (per report)	\$2.10
2	Visa, Passport Clearance Letters	\$20.50
3	Towing or Storing Vehicles from Private Property (Permit)	\$97.30
4	Loud Party Service Fee (hourly)	Direct Labor Cost * (DLC) of Police Officer(s) Involved
5	Emergency Response to DUI Caused Traffic Collisions	Direct Labor Cost * (DLC) of Police Officer(s) Involved
6	False Alarm Prevention (each after three/year)	Direct Labor Cost * (DLC) of Police Officer(s) Involved
7	Police Extra Duty (hourly)	Direct Labor Cost * (DLC) of Police Officer(s) Involved
8	Vehicle Identification Number (VIN) Verification	\$24.60
9	Non-Resident Equipment, C.D.L. and Registration Sign-off	\$23.60
10	Police Photos (12)	\$78.90
11	Subpoena Duces Tecum	\$0.00
12	Alarm Permit - Business, Commercial, and Residential	\$16.40
13	Non-Response/Compliance	\$106.50
14	Records Clerk	\$73.80
15	Code Enforcement (hourly)	\$106.50
16	Fingerprinting (per card)	\$25.60
17	Releasing Stored and/or Impounded Vehicles	\$44.10

NOTES:

* 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 Charge the maximum allowed by the Public Records Act Fee established by external regulatory agency

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.

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.

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.