



**ADOPTED**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2012 - 2013**

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**CITY OF ROLLING HILLS**

**2012 - 2013**

**CITY COUNCIL**

<b>James Black, M.D.</b>	<b>Mayor</b>
<b>Frank E. Hill</b>	<b>Mayor Pro Tem</b>
<b>Thomas F. Heinsheimer</b>	<b>Councilmember</b>
<b>B. Allen Lay</b>	<b>Councilmember</b>
<b>Godfrey Pernell, D.D.S.</b>	<b>Councilmember</b>

**CITY STAFF**

<b>Anton Dahlerbruch</b>	<b>City Manager</b>
<b>Heidi Luce</b>	<b>Deputy City Clerk/ Executive Assistant</b>
<b>Ewa Nikodem</b>	<b>Administrative Assistant</b>
<b>Yolanta Schwartz</b>	<b>Planning Director</b>
<b>Terry Shea</b>	<b>Finance Director</b>

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BUDGET 2012-2013  
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**INTRODUCTORY SECTION**  
**AND**  
**BUDGET MESSAGE**

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## **CITY OF ROLLING HILLS**

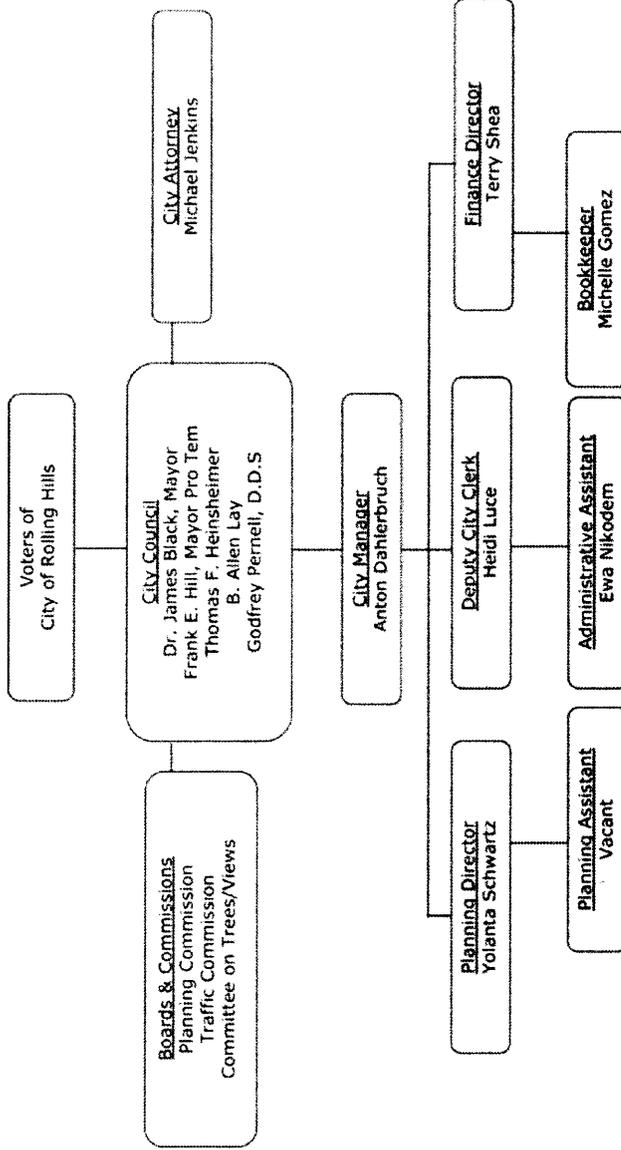
### **THE COMMUNITY**

The City of Rolling Hills is a beautiful, wooded area with deep canyons and rolling hills laced with approximately 50 miles of bridle trails and overlooking the Los Angeles basin and the Pacific Ocean. The City is a residential community characterized by large lots, one-story ranch style homes and white rail fences.

From its inception in 1936, Rolling Hills has been guided by deed restrictions established by the original developer, A. E. Hansen and administered by the Rolling Hills Community Association. With the incorporation of the City on January 24, 1957, governmental activities have been managed through the Council-Manager form of government.

Through the Rolling Hills Community Association and its Architectural Committee in conjunction with the City's Municipal Code and City Council policies, adherence to the community's original equestrian and rural design characteristics has been maintained. The City and the Association, as separate entities, work side-by-side for the betterment of the community.

# CITY OF ROLLING HILLS ORGANIZATION CHART



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## **CITY OF ROLLING HILLS**

### **ORGANIZATIONAL OVERVIEW**

City Councilmembers are residents of the City of Rolling Hills, who are elected to serve in a voluntary capacity to establish policy, allocate resources and represent the community. In upholding the Constitution of the State of California in discharging their duties, they approve budgets and oversee the financial condition and needs of the City; award contracts for City services, uphold goals of the General Plan and set the direction of the Planning and Traffic Commissions and Committee on Trees and Views. They attend bi-monthly council meetings, serve on various committees, and participate in functions related to their position governing the City. The City Council also appoints members of the City's Commissions and Committees who also serve in a voluntary capacity.

The City Manager serves at the pleasure of the City Council to implement City Council policies and administer the day-to-day operations of the City inclusive of presenting a balanced budget to the City Council, managing City services, implementing City Council direction and responding to the public. The City Manager performs these functions with a team of staff consisting of a full-time Deputy City Clerk/Executive Assistant, Planning Director, and Administrative Assistant and a part-time Finance Director and Bookkeeper who represent the City's staff. The Deputy City Clerk prepares agendas, prepares information for Councilmembers and the public, sends notices of hearings, maintains files, makes appointments, composes and types resolutions, handles routine complaints, performs special assignments and coordinates municipal elections. The Finance Director and Bookkeeper perform the tasks required in bookkeeping, accounting, financial reporting, budgeting, investing, cash management and maintaining personnel records. The Planning Director oversees and perform planning, zoning, code enforcement and environmental activities including revising the General Plan; review permits and applications; conduct research; and prepare reports and resolutions. The Administrative Assistant prepares

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letters and reports, generates computerized reports, greets the public, handles City purchasing and provides technology assistance.

### **The Relationship Between the Organizational Units and Programs**

As illustrated in the organizational chart, the voters elect the City Councilmembers who are responsible for the policy and resource allocation pertaining to the City of Rolling Hills. The City Council appoints members to Planning Commission and Traffic Commission. These Boards are advisory to the City Council with regard to building, construction, and subdivision; and traffic safety respectively.

The City Manager is the chief executive responsible for business operations under the policy direction of the City Council. The City Manager oversees all of the various programs and funds, and is responsible for all facets of the business of the municipality.



*City of Rolling Hills*

INCORPORATED JANUARY 24, 1957

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NO. 2 PORTUGUESE BEND ROAD  
ROLLING HILLS, CA 90274  
(310) 377-1521  
FAX (310) 377-7288

**TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**FROM: ANTON DAHLERBRUCH, CITY MANAGER**

**SUBJECT: 2012/13 FISCAL YEAR BUDGET**

**DATE: JUNE 20, 2012**

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For the past 3 years, with the slowing economy resulting in stagnating/lowering property values and less construction activity in the City, combined with increasing costs, staff budgeted for the use of reserves to maintain service levels. However, fortunately, due to the careful management of expenses, cost cutting, strategic decisions and conservative revenue forecasting, it has not been necessary to rely on reserves. Fiscal year (FY) 2012/13 may, on the other hand, may finally necessitate it primarily due to one-time expenditures.

In projecting revenues for fiscal year (FY) 2012/13, it is not anticipated there will be a strong resurgence of property values and, along with it, a high turn-over in property ownership. There are a number of properties for sale in the community and it appears they are staying in the market for some time. Construction activity (e.g., remodels and new home construction) appears to be increasing but again, not to the levels seen several years ago. As such, the budget includes modest increases in both property taxes and building fees commensurate with the increases seen in FY 2011/12. Concurrently, FY 2012/13 expenses are projected to be higher as a result of both one-time expenses and contractual increases.

### **GENERAL FUND**

The FY 2012/13 budget projects \$1,510,000 in revenues in relation to \$1,527,600 in expenses before transfers and \$1,557,850 in expenses after transfers. After transfers, the amount of funds necessary from Reserves is \$47,850.

FY 2012/13 revenues are based on three primary assumptions. First, like the 1.5% increase in property taxes from FY 2010/11 to FY 2011/12, FY 2012/13 property taxes are projected to be 1.5% higher than FY 2011/12 projection. In other words, the budget forecasts the same rate of

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growth as last year, which is hopefully conservative. Second, it is projected that building activity will be greater than FY 2011/12 although it is not expected to match or exceed the high levels of prior years; there are already indications of more construction with over-the-counter and site plan review cases being submitted to the City. Finally, the budget contains an exchange of \$60,000 in Proposition A (transit) funds at a rate of \$0.75/\$1.00 generating \$45,000 in revenue for the General Fund.

FY 2012/13 expenditures before transfers and without the FY 2011/12 one-time funding of the OPEB Trust Fund of \$391,100 is 8.79% (\$123,390) higher than the FY 2011/12 budget for a variety of reasons as follows.

The budget includes operational cost increases for Sheriff Services (\$40,300) and employee benefits (\$25,400). The contract with the Sheriff increased a total of 6.23% of which 2.23% is their operational cost increase and 4% represents renewed contributions into the countywide Liability Trust Fund. Contract cities have enjoyed a 2-year holiday from contributions into the Liability Trust Fund; the contributions resume in the new fiscal year. This funding also includes 350 supplemental hours for Traffic Enforcement consistent with FY 2011/12 and in the amount of \$26,000. There is one additional small change to the contract as a result of being a partner in a regional services contract with the Cities of Rancho Palos Verdes and Rolling Hills Estates; one of the three Traffic Deputy position was changed to “non-relief” which means that the traffic enforcement position is not filled when the Deputy is on scheduled leave. The position will work 1,789 hours a year rather than 2,086 hours a year. For Rolling Hills, the cost saving is approximately \$2,300. The increase cost in employee benefits represents both a change in plan participation (employee enrollment level) as well as higher costs of healthcare – medical, dental, and vision at current benefit levels.

The budget also includes several one-time projects and expenses that are necessary from time to time. They total \$93,700 as follows but the actual cost could be less.

\$60,000	Two elections (\$30,000 each) – a Special Election in the Fall and the General Election in the Spring
\$12,000	5-year update of the Hazard Mitigation Plan (State-mandated)
\$12,000	5-year update of Housing Element (State-mandated)
\$ 2,500	New/replacement landscaping and gate around the City Hall, if necessary.
\$ 3,200	Two desktop computers
\$ 4,000	Update of the City’s zoning maps (if RHCA participates, cost will be ½)

\$12,000 is additionally included in the budget for a variety of significant programs - the Sheriff Department “Night Owl” program (\$3,000) for supplemental patrol services, document imaging / records retention (\$5,000) and community organizations that provide a specific benefit to residents that is typically provided by a Recreation Department (\$4,000). In consultation with the Finance / Budget Subcommittee, funds were not budgeted at this time for a consultant to develop a program to comply with new State septic regulations; this will be addressed at a later time.

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Finally, the budget includes a cost of living adjustment (COLA) for staff, in accordance with the approved Personnel Manual, of 2% (\$5,450). No other merit or exceptional performance recognition is budgeted pending the direction of the City Council.

### **OTHER FUNDS**

The other City Funds are similar to prior years. Of note:

1. Annually, the City asks Caballeros, the Tennis Club and the Women's Club if it has programs for which it would like to request City funding. The invitation is made for programs that in other cities might be provided by its Recreation Department; the City cannot fund capital improvements to City facilities through grants to them. For the past several years, Caballeros and the Tennis Club have not used any City funds and this year, none of the clubs have requested funding. In speaking with representatives of the clubs over the years, they have been advised that they can request funding at anytime. Seeing that no requests have been made, staff budgeted in the Community Facilities Fund: \$3,500 (Caballeros), \$4,500 (Tennis Club) and \$2,500 (Women's Club) for programs if, mid year, requests are submitted. (Page 27)
2. \$5,000 has been budgeted in the Community Facilities Fund for extra landscape maintenance, removal and replacement if needed. The budget is based on an order-of-magnitude estimate provided by the City's volunteer landscape designer. (Page 27)
3. \$70,000 is budgeted in the Municipal Insurance Fund for estimated costs associated with the view complaint lawsuit filed against the City. (Page 28)
4. \$9,000 accumulated in Construction and Demolition Permit fees over the past three years in the Refuse Fund are being transferred into the General Fund to cover staff time and costs associated with administering the program. Similarly, revenue collected for the administration of refuse services (\$12,000) is transferred into the General Fund. (Page 29)
5. The Traffic Safety Fund includes \$46,000 for restriping all roadways in the City. The source of these funds is the General Fund and, the transfer is a significant reason for the use of Reserves. A decision to not stripe in FY 2012/13 would eliminate the need for the transfer (and reliance on Reserves). Per the Finance / Budget Subcommittee, staff will critically evaluate if – and where – striping is necessary before commencing with a project. (Page 30)
6. Along with the Proposition A (transportation funding) exchange, staff proposes to gift Proposition C and Measure R transit funding to neighboring cities. (Page 31, 32 and 33)
7. Nothing is being appropriated in the Utility Fund at this time. Staff will request the City Council approve funding at such time a project is identified. The Fund Balance, as such, remains at \$1,033,962. (Page 36)

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## **FISCAL IMPACT**

The FY 2012/13 proposed General Fund budget projects a total of \$1,510,000 in revenue and \$1,527,600 in expenditures before fund transfers. FY 2012/13 expenditures are \$1,527,600 in comparison to the FY 2011/12 year-end projection of \$1,360,166 excluding the \$391,100 one-time funding of the OPEB Trust Fund. The increase of \$167,434 (12.3%) is primarily related to, one-time projects totally \$93,700, a \$40,300 increase in Sheriff's Department costs and \$25,400 in employee benefits. The FY 2012/13 proposed revenues are 8.73% above FY 2011/12 year-end revenue projections of \$1,388,741 recognizing, primarily, that the City has a Proposition A Transit Funds to exchange with another agency in FY 2012/13. Excluding the revenue generated from the Proposition A exchange (\$45,000); FY 2012/13 revenues in total are projected to increase \$76,259 or 5.49% higher.

## **CONCLUSION**

The overall financial position of the City's General Fund remains strong with a projected year end Fund Balance of \$2,934,504 at June 30, 2013. While the FY 2012/13 Budget has a projected deficit of \$17,600 before transfers and \$47,850 after transfers, it includes onetime expenditures totaling \$93,700 as detailed above.

AD:hl

RESOLUTION NO. 1120

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2012-13 CITY OF ROLLING HILLS BUDGET INCLUDING THE ANNUAL REPORT ON: GENERAL FUND; COMMUNITY FACILITIES FUND; MUNICIPAL SELF INSURANCE FUND; OPEB FUND, REFUSE COLLECTION FUND; SOLID WASTE CHARGES; TRAFFIC SAFETY FUND; TRANSIT FUND-MEASURE R; TRANSIT FUND-PROPOSITION A; TRANSIT FUND-PROPOSITION C; COPS AND CLEEP FUND; UTILITY FUND; AND CAPITAL PROJECT FUND FOR FISCAL YEAR 2012-13.

WHEREAS, members of the Rolling Hills City Council opened a public hearing on Monday, June 11, 2012 to consider the recommended Fiscal Year 2012-13 City of Rolling Hills Proposed Budget; and

WHEREAS, following the public hearing on the Fiscal Year 2012-13 City of Rolling Hills Proposed Budget, members of the Rolling Hills City Council desire to adopt said document.

NOW, THEREFORE, BE IT RESOLVED BY MEMBERS OF THE ROLLING HILLS CITY COUNCIL AS FOLLOWS:

Section 1. Members of the City Council hereby adopt the Fiscal Year 2012-13 City of Rolling Hills Budget.

Section 2. Appropriations in the amount not to exceed \$1,557,850 (Budget and Budget Contingency) are authorized in the Fiscal Year 2012-13 General Fund Budget for the purpose of carrying on the business of the City for General Government, Public Safety, Public Service, and other items.

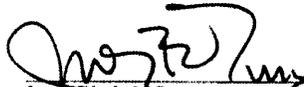
Section 3. Appropriations in the amount not to exceed \$1,136,100 are authorized in the various funds: Community Facilities Fund, Municipal Self Insurance Fund, Refuse Collection Fund, Traffic Safety Fund, CLEEP Fund and Utility Fund, for the purpose of carrying on the business of the City.

Section 4. The City Manager may transfer appropriations between and among all departments, as defined in the Fiscal Year 2012-13 budget in order to ensure revenue and expenditures correspond to the intent of the City Council.

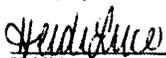
The legal level of appropriated budgetary control, that is the level at which expenditures may not exceed appropriations, is at the fund level for any one fund. Supplemental appropriations during the year must be approved by the City Council. All unexpended budgetary appropriations lapse at the end of the fiscal year.

Section 5. The Mayor is hereby directed to sign this Resolution, and the City Clerk, or duly authorized Deputy, is directed to attest thereto.

PASSED, APPROVED AND ADOPTED this 11<sup>th</sup> day of June, 2012.

  
James Black, M.D.  
Mayor

ATTEST:

  
Heidi Luce  
Deputy City Clerk

Resolution No. 1120

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STATE OF CALIFORNIA        )  
COUNTY OF LOS ANGELES    )    SS  
CITY OF ROLLING HILLS       )

The foregoing Resolution No. 1120 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2012-13 CITY OF ROLLING HILLS BUDGET INCLUDING THE ANNUAL REPORT ON: GENERAL FUND; COMMUNITY FACILITIES FUND; MUNICIPAL SELF INSURANCE FUND; OPEB FUND, REFUSE COLLECTION FUND; SOLID WASTE CHARGES; TRAFFIC SAFETY FUND; TRANSIT FUND-MEASURE R; TRANSIT FUND-PROPOSITION A; TRANSIT FUND-PROPOSITION C; COPS AND CLEEP FUND; UTILITY FUND; AND CAPITAL PROJECT FUND FOR FISCAL YEAR 2012-13.

was approved and adopted at a regular meeting of the City Council on June 11, 2012, by the following roll call vote:

AYES:        Councilmembers Heinsheimer, Hill, Pernell, Mayor Pro Tem Hill and Mayor Lay.  
NOES:        None.  
ABSENT:     None.  
ABSTAIN:    None.



\_\_\_\_\_  
Heidi Luce  
Deputy City Clerk

RESOLUTION NO. 1121

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
ROLLING HILLS ESTABLISHING THE 2012-13 FISCAL YEAR  
APPROPRIATION LIMIT FOR THE CITY OF ROLLING HILLS.

WHEREAS, the City of Rolling Hills has heretofore established its Base Year Appropriations Limit as \$256,941; and

WHEREAS, to the best of this City's knowledge and belief, the State Department of Finance figures reflect the following statistics relevant to the calculation of the 2012-13 Fiscal Year Appropriations Limit:

California per capita personal income, 3.77% (plus three point seven seven percent).

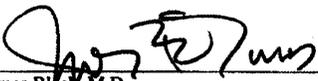
Population Adjustments for County of Los Angeles for FY 2012-13, 0.38% (plus zero point three eight percent).

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

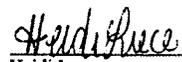
Section 1. Based on the foregoing figures and the provision of Article XIII B of the Constitution of the State of California, the following figure accurately represents the 2012-13 Fiscal Year Appropriation Limit of the City of Rolling Hills: \$1,286,767

Section 2. The City Clerk shall certify to the passage of Resolution No. 1121.

PASSED, APPROVED AND ADOPTED this 11<sup>th</sup> day of June 2012.

  
James Black, M.D.  
Mayor

ATTEST:

  
Heidi Luce  
Deputy City Clerk

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STATE OF CALIFORNIA       )  
COUNTY OF LOS ANGELES   )    SS  
CITY OF ROLLING HILLS     )

The foregoing Resolution No. 1121 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
ROLLING HILLS ESTABLISHING THE 2012-13 FISCAL YEAR  
APPROPRIATION LIMIT FOR THE CITY OF ROLLING HILLS.

was approved and adopted at a regular meeting of the City Council on June 11, 2012, by the following  
roll call vote:

AYES:       Councilmembers Heinsheimer, Hill, Pernell, Mayor Pro Tem Hill and Mayor Lay.

NOES:       None.

ABSENT:     None.

ABSTAIN:    None.

  
\_\_\_\_\_  
HEIDI LUCE  
DEPUTY CITY CLERK

**ANNUAL BUDGET PROCESS**  
**AND**  
**POLICY DOCUMENT SECTION**

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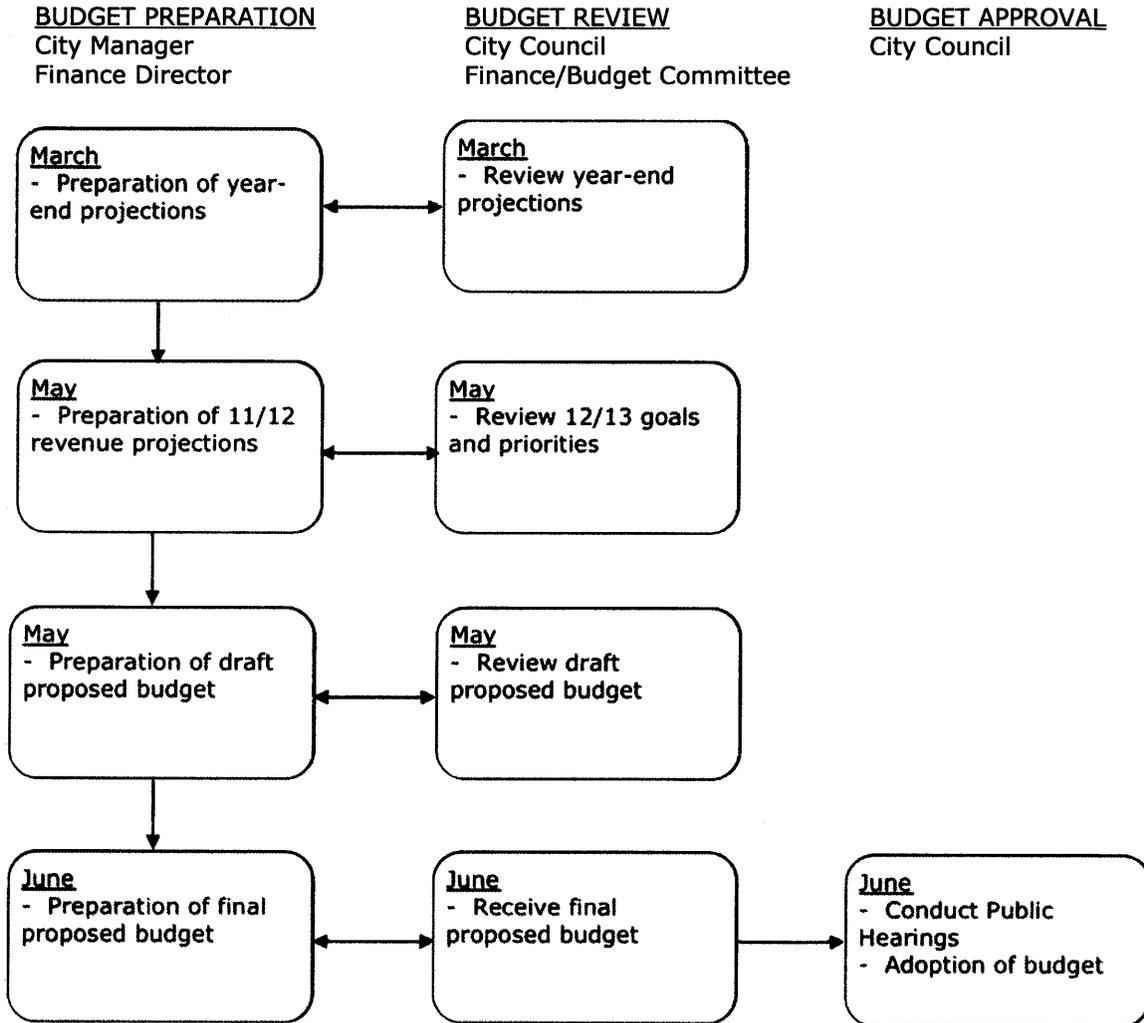
**BUDGET CALENDAR**  
**FISCAL YEAR 2012/2013**

- November 28, 2011      Finance/Budget Committee meeting with Auditor to review 2010/11 Comprehensive Annual Financial Report (CAFR), Reserve Policy and investment strategy.
- January 9, 2012        City Council receive/review 2012/2013 budget calendar.
- January 23, 2012      City Council receive/review 2010/2011 Comprehensive Annual Financial Report (CAFR).
- March 26, 2012        City Council receive/review 2011/2012 mid-year budget report and appropriations.
- April 23, 2012        Finance/Budget Committee & City Council review Financial and Investment Policies, Capitalization Policy and review/discuss Schedule of Fees and Charges.
- April 27, 2012        If the annualized CPI exceeds 3.5% as of March 2012, public notice sent to all property owners advertising a public hearing for an increase in the solid waste collection fee. Also, as directed, public notice to include update(s) to Schedule of Fees and Charges.*
- May 14, 2012        City Council review of 2011/2012 year-end revenue projections and discussion of 2012/2013 priorities.
- May 14, 2012        Finance/Budget Committee review of 2012/2013 proposed budget.
- June 11, 2012        City Council budget public hearing, adoption of 2012/2013 fiscal year budget, and approval of Gann Limit. *If necessary, City Council public hearing on proposed update(s) to solid waste collection fee and/or Schedule of Fees and Charges.*

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CITY OF ROLLING HILLS

ANNUAL BUDGET PREPARATION PROCESS



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**CITY OF ROLLING HILLS**  
**BUDGET 2012-13**  
**THE BUDGET AS A POLICY DOCUMENT**

On behalf of its' residents, the City Council strives to maintain the unique characteristics of the community inclusive of the privacy of residents, neighborhood cohesiveness and the natural landscape. This resolve encourages consistency and maintenance of the status quo and it drives the nature of policy and organizational decisions. The City may also adjust to changes in the environment as its practices and procedures become dated or obsolete. Based on this, the main thrust of the Fiscal Year 2012-13 budget is balancing internal priorities and community initiatives with available funds, given the current and future fiscal limitations resulting from a depressed economy.

Throughout the fiscal year, monthly financial reports comparing actual figures with budget figures are prepared, reviewed and presented to the City Council for oversight of the City's finances. As these reports are evaluated, attention is drawn to variations between budgeted amounts and actual amounts for success of accomplishing established goals and objectives within the budget.

The "Modified Accrual" method of accounting is used in preparing the budget and in financial reporting.

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## **BUDGET PREPARATION, EXPENDITURES AND REPORTING**

### **I. BUDGET PREPARATION**

#### **A. Background**

Information gathering for the preparation of the budget is an ongoing activity. Throughout the year as material comes in which relates to revenues, expenditures, projects, activities or events, it is filed for future reference in the Finance office.

Approximately three months before the new fiscal year begins, the City Manager informs the City Council that the budget is being prepared.

Preliminary worksheets are compiled by the Finance Director. These worksheets contain historical information, year-end projections and future year estimates as well as initial figures for the budget being prepared.

#### **B. Public Hearings/Meetings**

In May, the City Council Budget/Finance Sub-committee meets publicly and reviews the proposed budget. In June, the City Council holds a public hearing during which the proposed budget are reviewed and discussed.

#### **C. Council Adoption**

In June, the City Council approves and adopts the final proposed budget at a public hearing.

### **II. AUTHORIZATION TO EXCEED BUDGETED EXPENDITURES & LEGAL LEVEL OF APPROPRIATED BUDGETARY CONTROL**

#### **A. City Manager**

The City Manager may transfer appropriations between and among all departments in order to ensure revenue and expenditures correspond to the intent of the City Council. The City Manager is required to request an additional appropriation from the City Council if a Funds budget is going to be exceeded.

#### **B. Legal Level of Appropriated Budgetary Control**

The legal level of appropriated budgetary control, that is the level at which expenditures may not exceed appropriations, is at the fund level for any fund. Supplemental appropriations during the year must be approved by the City Council. All unexpended budgetary appropriations lapse at the end of the fiscal year.

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### **III. REPORTS**

#### **A. Monthly Financial Statements**

Monthly financial statements are prepared for the City Council. They present actual expenditures and revenues with budget figures for the month and year to date. This facilitates oversight of City finances and provides for management of significant variances.

#### **B. Quarterly Budget Comparison**

In the month following the end of each quarter, a report is prepared for the City Manager showing:

1. Actual revenues and expenditures to date.
2. The adopted budget for the remainder of the year.
3. Year-end budget projections.
4. The adopted budget for the full year.
5. Budget variances (differences).

The purpose of this report is to enable the City Manager to analyze and evaluate the impact of budget variances for the year. Some variances will be the result of timing; that is, a revenue or expenditure which occurs in a month different than expected. The City Manager uses this report to address year-end budget projections.

#### **C. Mid-Year Review**

In the month following the end of the mid-year, a report is prepared for the City Council showing:

1. Actual mid-year revenues and expenditures current year.
2. Actual prior year mid-year revenues and expenditures.
3. Adjusted six month budget current year.
4. Adjusted annual budget current year.
5. Actual prior year and current year actual variances.
6. Adjusted six month budget percent used, adjusted annual budget percent used.

This report is accompanied by a message from the Finance Director and City Manager analyzing and explaining significant variances especially those which will affect the excess of revenues over expenditures. This report also includes recommendations for approval by the City Council of increases in expenditure categories.

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**BUDGETARY ACCOUNTING POLICIES  
RESERVES, ALLOCATIONS AND TRANSFERS**

**RESERVES**

Reserves are intended to provide a safeguard for unforeseeable future events.

**General Fund Reserve Definitions**

Nonspendable Fund Balance – consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted Fund Balance – consists of funds that are mandated for specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – consists of funds that are set aside for a specific purpose by the city’s highest level of decision making authority (City Council). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance – consists of funds that are set aside with the intent to be used for a specific purpose by the city’s highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned Fund Balance – consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

**Community Facilities Fund**

**Reserve for Quimby Act.** The reserve for Quimby Act represents money which is being set aside to purchase parklands.

**Municipal Self Insurance Fund**

The entire Municipal Self Insurance Fund is a reserve established for the purpose of providing for anticipated expense for recurring fire and flood damage, land movement investigation, or other emergency situations.

- A. The MSIF reserve has been established through transfers from the General Fund. The City Council approves the amount to transfer each fiscal year. The City’s policy is to strive to maintain a Fund Balance of approximately \$500,000. No transfer is proposed for FY 2012-13.

- 
- B. The reserve expenditures are for certain items that the City is unable to insure, such as investigation of land movement.
  - C. Once the Fund Balance has been reached, it is the City's policy to maintain the Fund balance through transfers from the General Fund.

## **ALLOCATIONS**

Allocations are divisions of lump sum appropriations into specific parts.

### **Community Facilities Fund**

**Interest Income Allocation** - An amount is budgeted to allow interest to be transferred from the General Fund to the Community Facilities Fund.

### **Transit Fund**

**Interest Income** - An amount is budgeted to allow interest to be transferred from the General Fund to the Transit Fund.

### **Refuse Collection Fund**

The City collects \$12,000 for administrative costs that is transferred into the General Fund.

## **TRANSFERS**

Transfers are movement of resources between funds.

### **General Fund**

Transfers are budgeted to and from the General Fund as indicated below. For FY 2012-13, a transfer out of \$51,250 to the Traffic Safety Fund and \$21,00 transfer in from the Refuse Collection Fund is budgeted.

### **Municipal Self Insurance Fund**

Transfers from the General Fund are budgeted in an amount established by the City Council.

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### **Traffic Safety Fund**

Transfers from the General Fund are budgeted to provide for expense which exceeds revenue. For FY 2012-13, a transfer of \$51,250 from the General Fund is budgeted.

### **Refuse Collection Fund**

Transfers are budgeted to the General Fund of \$12,000 for administrative costs and \$9,000 for the last three years Construction & Demo Permits revenue.

### **Utility Fund**

Transfers from the General Fund are budgeted for utility projects such as electrical undergrounding, sewer implementation and other projects as determined by the City Council.

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## **CITY OF ROLLING HILLS**

### **REVENUE ASSUMPTIONS**

#### **GENERAL FUND**

##### **Taxes**

The City of Rolling Hills does not levy a property tax; however, money is received from the Los Angeles County Tax Assessor based on the City's share of the one percent distribution of General Levy collections by the County. Information is received from the Los Angeles County Tax Assessor's Office which indicates an estimated valuation of the property tax rolls for the year. By taking into consideration the valuation, relating it to current actual revenues from this source, and taking other relevant information into account, a figure is computed for the estimated revenue.

Property Tax revenues are projected to increase by 1.55% or \$11,409 from FY 11/12 projections for FY 12/13.

##### **Other Agencies**

The Los Angeles County Auditor-Controller and State Controller provide other tax revenue estimates, including the Motor Vehicle in Lieu (VLF) Tax estimate, which are used in the preliminary budget figures.

##### **Licenses and Permits**

Revenue is estimated based upon current information as to anticipate building activity. Licenses and Permits revenues are projected to increase by 14.42% or \$49,891 from FY 11/12 projections for FY 12/13.

##### **Fines and Traffic Violations**

Revenue is estimated based upon a historical comparison and taking into consideration any relevant information.

##### **Use of Money and Property and Charges for Services**

Revenues are set by agreement with the Rolling Hills Community Association. Interest income is estimated based upon interest rates and estimated cash available for deposit. The City's interest will be significantly lower than in prior years; and estimated to be 0.50%.

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**Exchange Funds**

Revenue of \$45,000 is budgeted for FY 12/13 for Proposition A Exchange.

**Other Revenue**

Revenue is estimated based upon historical comparisons and current information.

**MUNICIPAL SELF INSURANCE FUND**

No revenue is anticipated for this fund in FY 2012-13.

**REFUSE COLLECTION FUND**

Revenues are estimated to cover all expenditures in FY 2012-13.

**TRAFFIC SAFETY FUND**

Revenue is estimated based upon historical data.

**TRANSIT FUND**

Revenue is based upon information received from the Los Angeles County Transportation Commission. Fund sources include Proposition A, C and Measure R revenues.

**BUDGET  
SUMMARY  
SECTION**

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**CITY OF ROLLING HILLS  
BUDGET 2012-2013**

**CITY OF ROLLING HILLS  
PROJECTED - REVENUES & EXPENDITURES**

All Funds

FY 2011/2012

Year ending June 30, 2012

	GENERAL	COMMUNITY FACILITIES	SELF INSURANCE	REFUSE	TRAFFIC SAFETY	PROP A, C & MEASURE R	COPS & CLEEP	UTILITY FUND	CAPITAL PROJECT	TOTAL
REVENUES	\$ 1,388,741	\$ 350	\$ -	\$ 726,000	\$ 10	\$ 67,500	\$ 100,425	\$ -	\$ -	\$ 2,283,026
EXPENDITURES	<u>1,751,266</u>	<u>10,000</u>	<u>26,000</u>	<u>701,000</u>	<u>65,450</u>	<u>-</u>	<u>104,500</u>	<u>-</u>	<u>-</u>	<u>2,658,216</u>
NET REVENUE BEFORE TRANSFERS	(362,525)	(9,650)	(26,000)	25,000	(65,440)	67,500	(4,075)	-	-	(375,190)
TRANSFERS IN/(OUT)										
GENERAL FUND	-	-	-	(12,000)	18,150	-	-	-	(29,900)	(23,750)
CAPITAL PROJECT FUND	29,900	-	-	-	47,290	-	-	-	-	77,190
TRAFFIC SAFETY FUND	(18,150)	-	-	-	-	-	-	-	(47,290)	(65,440)
REFUSE FUND	12,000	-	-	-	-	-	-	-	-	12,000
TOTAL TRANSFERS	<u>23,750</u>	<u>-</u>	<u>-</u>	<u>(12,000)</u>	<u>65,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,190)</u>	<u>-</u>
NET REVENUE AFTER TRANSFERS	(338,775)	(9,650)	(26,000)	13,000	-	67,500	(4,075)	-	(77,190)	(375,190)
UNASSIGNED FUND BALANCE BEGINNING	3,321,129	56,075	595,103	202,161	-	72,905	62,128	1,033,962	77,268	5,420,731
UNASSIGNED FUND BALANCE ENDING	\$ 2,982,354	\$ 46,425	\$ 569,103	\$ 215,161	\$ -	\$ 140,405	\$ 58,053	\$ 1,033,962	\$ 78	\$ 5,045,541
LESS SUBDIVISION QUIMBY ACT	\$ -	\$ (23,348)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,348)
LESS ACCOUNTS RECEIVABLE - #1 POPPY TRAIL	\$ -	\$ -	\$ (222,332)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (222,332)
UNASSIGNED FUND BALANCE ENDING	\$ 23,077	\$ 346,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,799,861

CITY OF ROLLING HILLS  
GENERAL FUND  
YEAR-END PROJECTED REVENUES  
FY 2011/2012  
JULY 1, 2011 to JUNE 30, 2012

REVENUES	PROJECTED PERCENT OF TOTAL	PROJECTED FY 2011/2012 AMOUNT	FY 2011/2012 ADJUSTED BUDGET	DOLLAR INCREASE (DECREASE) FROM BUDGET	PERCENT INCREASE (DECREASE) FROM BUDGET
TAXES	55.08%	\$ 764,917	\$ 805,500	\$ (40,583)	-5.04%
MOTOR VEHICLE IN LIEU	10.95%	152,071	150,000	2,071	1.38%
LICENSES & PERMITS	25.41%	352,909	359,800	(6,891)	-1.92%
FINES & VIOLATIONS	1.01%	14,086	12,500	1,586	12.69%
USE OF PROPERTY & MONEY	5.59%	77,674	78,950	(1,276)	-1.62%
CHARGES FOR SERVICES	1.23%	17,071	18,800	(1,729)	-9.20%
EXCHANGE FUNDS - PROPOSITION A	0.00%	-	-	-	0.00%
OTHER REVENUE	0.72%	10,012	9,600	412	4.29%
<b>TOTAL REVENUES</b>	<b>100.00%</b>	<b>\$ 1,388,741</b>	<b>\$ 1,435,150</b>	<b>\$ (46,409)</b>	<b>-3.23%</b>

CITY OF ROLLING HILLS  
GENERAL FUND  
YEAR-END PROJECTED EXPENDITURES  
FY 2011/2012  
JULY 1, 2011 to JUNE 30, 2012

EXPENDITURES	PROJECTED PERCENT OF TOTAL	PROJECTED FY 2011/2012 AMOUNT	FY 2011/2012 ADJUSTED BUDGET	DOLLAR INCREASE (DECREASE) FROM BUDGET	PERCENT INCREASE (DECREASE) FROM BUDGET
CITY ADMINISTRATION	54.51%	\$ 954,547	\$ 972,500	\$ (17,953)	-1.85%
FINANCE	5.78%	101,293	104,500	(3,207)	-3.07%
PLANNING & DEVELOPMENT	23.65%	414,244	419,500	(5,256)	-1.25%
LAW ENFORCEMENT	8.10%	141,843	151,510	(9,667)	-6.38%
NON-DEPARTMENT	4.86%	85,076	85,300	(224)	-0.26%
CITY PROPERTIES	3.10%	54,264	62,000	(7,736)	-12.48%
<b>TOTAL EXPENDITURES</b>	<b>100.00%</b>	<b>\$ 1,751,266</b>	<b>\$ 1,795,310</b>	<b>\$ (44,044)</b>	<b>-2.45%</b>
<b>FUND TRANSFERS IN/(OUT)</b>					
CAPITAL PROJECTS FUND		\$ 29,900	\$ 29,900	\$ -	-
TRAFFIC SAFETY FUND		(18,150)	(18,150)	-	-
REFUSE FUND		12,000	12,000	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>		<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ -</b>	<b>0.00%</b>

**CITY OF ROLLING HILLS  
ADOPTED REVENUES & EXPENDITURES**

**ALL FUNDS  
FY 2012/2013  
Year ending June 30, 2013**

	GENERAL	COMMUNITY	SELF	REFUSE	TRAFFIC	PROP A, C &	COPS	UTILITY	CAPITAL	TOTAL
	REVENUES	FACILITIES	INSURANCE	SAFETY	MEASURE R	& CLEEP	FUND	PROJECT		
REVENUES	\$ 1,510,000	\$ 325	\$ -	\$ 745,950	\$ 50	\$ 69,720	\$ 100,415	\$ -	\$ -	\$ 2,426,460
EXPENDITURES	1,527,600	20,500	90,000	718,800	51,300	130,000	104,500	-	-	2,642,700
NET REVENUE BEFORE TRANSFERS	(17,600)	(20,175)	(90,000)	27,150	(51,250)	(60,280)	(4,085)	-	-	(216,240)
TRANSFERS IN/(OUT)										
GENERAL FUND FUND				(21,000)						(21,000)
CAPITAL PROJECT FUND					51,250					51,250
TRAFFIC SAFETY FUND	(51,250)									(51,250)
REFUSE FUND	21,000									21,000
TOTAL TRANSFERS	(30,250)	-	-	(21,000)	51,250	-	-	-	-	-
NET REVENUE AFTER TRANSFERS	(47,850)	(20,175)	(90,000)	6,150	-	(60,280)	(4,085)	-	-	(216,240)
UNASSIGNED FUND BALANCE BEGINNING	2,982,354	46,425	569,103	215,161	-	140,405	58,053	1,033,962	78	5,045,541
UNASSIGNED FUND BALANCE ENDING	\$ 2,934,504	\$ 26,250	\$ 479,103	\$ 221,311	\$ -	\$ 80,125	\$ 53,968	\$ 1,033,962	\$ 78	\$ 4,829,301
LESS SUBDIVISION QUIMBY ACT	\$ (23,348)									(23,348)
LESS ACCOUNTS RECEIVABLE - #1 POPPY TRAIL										(222,332)
UNASSIGNED FUND BALANCE ENDING	\$ 2,902	\$ 256,771								\$ 4,583,621

**GENERAL FUND  
ADOPTED REVENUES  
FY 2012/2013 BUDGET  
JULY 1, 2012 to JUNE 30, 2013**

REVENUES	ADOPTED FY 2012/2013 % OF TOTAL	ADOPTED FY 2012/2013 BUDGET	PROJECTED FY 2011/2012 AMOUNT	DOLLAR INCREASE (DECREASE) FROM FY 11/12	PERCENT INCREASE (DECREASE) FROM FY 11/12
TAXES	51.62%	\$ 779,500	\$ 764,917	\$ 14,583	1.91%
MOTOR VEHICLE IN LIEU	10.40%	157,000	152,071	4,929	3.24%
LICENSES & PERMITS	26.74%	403,800	352,909	50,891	14.42%
FINES & VIOLATIONS	0.93%	14,000	14,086	(86)	-0.61%
USE OF PROPERTY & MONEY	5.16%	77,950	77,674	276	0.36%
CHARGES FOR SERVICES	0.65%	9,800	17,071	(7,271)	-42.59%
EXCHANGE FUNDS - PROPOSITION A	2.98%	45,000	-	45,000	N/A
OTHER REVENUE	1.52%	22,950	10,012	12,938	129.22%
<b>TOTAL REVENUES</b>	<b>100.00%</b>	<b>\$ 1,510,000</b>	<b>\$ 1,388,741</b>	<b>\$ 121,259</b>	<b>8.73%</b>

**GENERAL FUND  
ADOPTED EXPENDITURES  
FY 2012/2013 BUDGET  
JULY 1, 2012 to JUNE 30, 2013**

EXPENDITURES	ADOPTED FY 2012/2013 % OF TOTAL	ADOPTED FY 2012/2013 BUDGET	PROJECTED FY 2011/2012 AMOUNT	DOLLAR INCREASE (DECREASE) FROM FY 11/12	PERCENT INCREASE (DECREASE) FROM FY 11/12
CITY ADMINISTRATION	43.16%	\$ 659,300	\$ 954,547	\$ (295,247)	-30.93%
FINANCE	6.69%	102,250	101,293	957	0.94%
PLANNING & DEVELOPMENT	29.56%	451,600	414,244	37,356	9.02%
LAW ENFORCEMENT	12.43%	189,875	141,843	48,032	33.86%
NON-DEPARTMENT	4.85%	74,075	85,076	(11,001)	-12.93%
CITY PROPERTIES	3.31%	50,500	54,264	(3,764)	-6.94%
<b>TOTAL EXPENDITURES</b>	<b>100.00%</b>	<b>\$ 1,527,600</b>	<b>\$ 1,751,266</b>	<b>\$ (223,666)</b>	<b>-12.77%</b>
<b>FUND TRANSFERS IN/(OUT)</b>					
CAPITAL PROJECTS FUND		\$ -	\$ 29,900	\$ (29,900)	-100.00%
TRAFFIC SAFETY FUND		(51,250)	(18,150)	(33,100)	182.37%
REFUSE FUND		21,000	12,000	9,000	75.00%
<b>TOTAL TRANSFERS IN/(OUT)</b>		<b>\$ (30,250)</b>	<b>\$ 23,750</b>	<b>\$ (54,000)</b>	<b>-227.37%</b>

**CITY OF ROLLING HILLS**  
**SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS**  
**ADOPTED FY 2012/2013 BUDGET VS PROJECTED FY 2011/2012**

FUND	FUND #	ADOPTED FY 2012/2013 BUDGET	PROJECTED FY 2011/2012 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 11/12	PERCENT INCREASE (DECREASE) FROM FY 11/12
<b>GENERAL FUND</b>					
	<b>01</b>				
REVENUES		\$ 1,510,000	\$ 1,388,741	\$ 121,259	8.73%
EXPENDITURES		1,527,600	1,751,266	223,666	-12.77%
NET REVENUE BEFORE TRANSFERS		(17,600)	(362,525)	344,925	-95.15%
TRANSFERS IN/(OUT)		(30,250)	23,750	(54,000)	-227.37%
NET REVENUE AFTER TRANSFERS		<u>\$ (47,850)</u>	<u>\$ (338,775)</u>	<u>\$ 290,925</u>	<u>-85.88%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 2,934,504</u>	<u>\$ 2,982,354</u>	<u>\$ (47,850)</u>	<u>-1.60%</u>
<b>COMMUNITY FACILITIES</b>					
	<b>12</b>				
REVENUES		\$ 325	\$ 350	\$ (25)	-7.14%
EXPENDITURES		20,500	10,000	(10,500)	-105.00%
NET REVENUE BEFORE TRANSFERS		(20,175)	(9,650)	(10,525)	-109.07%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (20,175)</u>	<u>\$ (9,650)</u>	<u>\$ (10,525)</u>	<u>-109.07%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 2,902</u>	<u>\$ 23,077</u>	<u>\$ (20,175)</u>	<u>-87.42%</u>
<b>MUNICIPAL SELF-INSURANCE</b>					
	<b>60</b>				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		90,000	26,000	(64,000)	-246.15%
NET REVENUE BEFORE TRANSFERS		(90,000)	(26,000)	(64,000)	-246.15%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (90,000)</u>	<u>\$ (26,000)</u>	<u>\$ (64,000)</u>	<u>-246.15%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 256,771</u>	<u>\$ 346,771</u>	<u>\$ (90,000)</u>	<u>-25.95%</u>
<b>REFUSE COLLECTION</b>					
	<b>50</b>				
REVENUES		\$ 745,950	\$ 726,000	\$ 19,950	2.75%
EXPENDITURES		718,800	701,000	(17,800)	2.54%
NET REVENUE BEFORE TRANSFERS		27,150	25,000	2,150	-8.60%
TRANSFERS IN/(OUT)		(21,000)	(12,000)	(9,000)	75.00%
NET REVENUE AFTER TRANSFERS		<u>\$ 6,150</u>	<u>\$ 13,000</u>	<u>\$ (6,850)</u>	<u>-52.69%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 221,311</u>	<u>\$ 215,161</u>	<u>\$ 6,150</u>	<u>2.86%</u>
<b>TRAFFIC SAFETY</b>					
	<b>13</b>				
REVENUES		\$ 50	\$ 10	\$ 40	400.00%
EXPENDITURES		51,300	65,450	14,150	21.62%
NET REVENUE BEFORE TRANSFERS		(51,250)	(65,440)	14,190	21.68%
TRANSFERS IN/(OUT)		51,250	65,440	(14,190)	-21.68%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

**CITY OF ROLLING HILLS**  
**SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS**  
**ADOPTED FY 2012/2013 BUDGET VS PROJECTED FY 2011/2012**

FUND	FUND #	ADOPTED FY 2012/2013 BUDGET	PROJECTED FY 2011/2012 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 11/12	PERCENT INCREASE (DECREASE) FROM FY 11/12
<b>TRANSIT - PROPOSITION A, C &amp; M</b>					
	25,26,27				
REVENUES		\$ 69,720	\$ 67,500	\$ 2,220	3.29%
EXPENDITURES		130,000	-	(130,000)	0.00%
NET REVENUE BEFORE TRANSFERS		(60,280)	67,500	(127,780)	-189.30%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (60,280)</u>	<u>\$ 67,500</u>	<u>\$ (127,780)</u>	<u>-189.30%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 80,125</u>	<u>\$ 140,405</u>	<u>\$ (60,280)</u>	<u>-42.93%</u>
<b>COPS &amp; CLEEP</b>					
	10,11				
REVENUES		\$ 100,415	\$ 100,425	\$ (10)	-0.01%
EXPENDITURES		104,500	104,500	-	0.00%
NET REVENUE BEFORE TRANSFERS		(4,085)	(4,075)	(10)	-0.25%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (4,085)</u>	<u>\$ (4,075)</u>	<u>\$ (10)</u>	<u>-0.25%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 53,968</u>	<u>\$ 58,053</u>	<u>\$ (4,085)</u>	<u>-7.04%</u>
<b>UTILITY FUND</b>					
	41				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		-	-	-	0.00%
NET REVENUE BEFORE TRANSFERS		0	-	-	0.00%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 1,033,962</u>	<u>\$ 1,033,962</u>	<u>\$ -</u>	<u>0.00%</u>
<b>CAPITAL PROJECTS FUND</b>					
	40				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		-	-	-	0.00%
NET REVENUE BEFORE TRANSFERS		\$ -	\$ -	\$ -	0.00%
TRANSFERS IN/(OUT)		-	(77,190)	77,190	-100.00%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ (77,190)</u>	<u>\$ 77,190</u>	<u>-100.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 78</u>	<u>\$ 78</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL ALL FUNDS</b>					
REVENUES		\$ 2,426,460	\$ 2,283,026	\$ 143,434	6.28%
EXPENDITURES		2,642,700	2,658,216	15,516	-0.58%
NET REVENUE BEFORE TRANSFERS		(216,240)	(375,190)	158,950	-42.37%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (216,240)</u>	<u>\$ (375,190)</u>	<u>\$ 158,950</u>	<u>-42.37%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 4,583,621</u>	<u>\$ 4,799,861</u>	<u>\$ (216,240)</u>	<u>-4.51%</u>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2008/09 to FY 2010/11  
CURRENT TREND - FY 2011-2012  
ADOPTED BUDGET - FY2012/13**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	

**GENERAL FUND REVENUES SUMMARY**

BEGINNING FUND BALANCE	\$ 3,645,167	3,160,286	3,221,894	\$ 3,321,129	\$ 3,321,129		\$ 2,982,354
<b>GENERAL FUND REVENUES</b>							
TAXES	\$ 772,103	\$ 813,478	\$ 788,501	\$ 805,500	\$ 764,917	\$ (40,583)	\$ 779,500
OTHER AGENCIES	155,755	158,205	159,599	150,000	152,071	2,071	157,000
LICENSES & PERMITS	463,530	404,312	470,550	359,800	352,909	(6,891)	403,800
USE OF PROPERTY & MONEY	120,111	71,186	78,855	78,950	77,674	(1,276)	77,950
EXCHANGE FUNDS	-	-	48,750	-	-	-	45,000
OTHER REVENUES	70,093	55,356	74,541	40,900	41,169	269	46,750
<b>TOTAL REVENUES</b>	<b>\$ 1,581,592</b>	<b>\$ 1,502,538</b>	<b>\$ 1,620,797</b>	<b>\$ 1,435,150</b>	<b>\$ 1,388,741</b>	<b>\$ (46,409)</b>	<b>\$ 1,510,000</b>

**TOTAL GENERAL FUND REVENUES**

**GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT**

**01 CITY ADMINISTRATION**

EMPLOYEE SALARIES	\$ 339,105	\$ 271,373	\$ 269,124	\$ 278,500	\$ 275,500	\$ 3,000	\$ 277,500
EMPLOYEE BENEFITS	159,187	140,152	314,968	557,600	559,371	(1,771)	192,400
TOTAL PERSONNEL	498,292	411,525	584,091	836,100	834,871	1,229	469,900
MATERIALS & SUPPLIES	77,171	67,452	93,326	64,050	57,896	6,154	69,300
CONTRACTUAL SERVICES	74,500	81,738	68,598	71,000	60,435	10,565	120,100
CAPITAL OUTLAY	-	3,428	-	1,350	1,345	5	-
<b>01 TOTAL CITY ADMINISTRATION</b>	<b>\$ 649,963</b>	<b>\$ 564,143</b>	<b>\$ 746,015</b>	<b>\$ 972,500</b>	<b>\$ 954,547</b>	<b>\$ 17,953</b>	<b>\$ 659,300</b>

**05 FINANCE**

EMPLOYEE SALARIES	\$ 36,560	\$ 75,603	\$ 80,333	\$ 54,050	\$ 52,546	\$ 1,504	\$ -
EMPLOYEE BENEFITS	2,617	5,775	6,145	5,500	5,033	467	-
TOTAL PERSONNEL	39,177	81,378	86,478	59,550	57,579	1,971	-
MATERIALS & SUPPLIES	410	790	875	1,850	688	1,162	150
CONTRACTUAL SERVICES	10,261	13,750	14,133	43,100	43,026	74	100,500
CAPITAL OUTLAY	-	-	-	-	-	-	1,600
<b>05 TOTAL FINANCE</b>	<b>\$ 49,848</b>	<b>\$ 95,918</b>	<b>\$ 101,486</b>	<b>\$ 104,500</b>	<b>\$ 101,293</b>	<b>\$ 3,207</b>	<b>\$ 102,250</b>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2008/09 to FY 2010/11  
CURRENT TREND - FY 2011-2012  
ADOPTED BUDGET - FY2012/13**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	
<b>15 PLANNING &amp; DEVELOPMENT</b>							
EMPLOYEE SALARIES	\$ 109,535	\$ 116,263	\$ 108,321	\$ 96,250	\$ 93,406	\$ 2,844	\$ 96,500
EMPLOYEE BENEFITS	52,569	49,968	58,653	56,600	57,786	(1,186)	61,600
TOTAL PERSONNEL	162,104	166,231	166,974	152,850	151,192	1,658	158,100
MATERIALS & SUPPLIES	3,642	2,748	1,803	6,950	3,155	3,795	7,000
CONTRACTUAL SERVICES	295,578	258,572	248,431	259,700	259,897	(197)	284,900
CAPITAL OUTLAY	-	-	-	-	-	-	1,600
<b>15 TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$ 461,323</b>	<b>\$ 427,550</b>	<b>\$ 417,208</b>	<b>\$ 419,500</b>	<b>\$ 414,244</b>	<b>\$ 5,256</b>	<b>\$ 451,600</b>
<b>25 LAW ENFORCEMENT</b>	<b>\$ 257,354</b>	<b>\$ 276,558</b>	<b>\$ 187,735</b>	<b>\$ 151,510</b>	<b>\$ 141,843</b>	<b>\$ 9,667</b>	<b>\$ 189,875</b>
<b>65 NON-DEPARTMENT</b>	<b>\$ 33,909</b>	<b>\$ 27,450</b>	<b>\$ 79,928</b>	<b>\$ 85,300</b>	<b>\$ 85,076</b>	<b>\$ 224</b>	<b>\$ 74,075</b>
<b>75 CITY PROPERTIES</b>	<b>\$ 45,034</b>	<b>\$ 45,580</b>	<b>\$ 46,190</b>	<b>\$ 62,000</b>	<b>\$ 54,264</b>	<b>\$ 7,736</b>	<b>\$ 50,500</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,497,431</b>	<b>\$ 1,437,199</b>	<b>\$ 1,578,562</b>	<b>\$ 1,795,310</b>	<b>\$ 1,751,266</b>	<b>\$ 44,044</b>	<b>\$ 1,527,600</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>\$ 84,162</b>	<b>\$ 65,339</b>	<b>\$ 42,235</b>	<b>\$ (360,160)</b>	<b>\$ (362,525)</b>	<b>\$ (2,365)</b>	<b>\$ (17,600)</b>
<b>TRANSFERS</b>	<b>\$ (569,043)</b>	<b>\$ (3,731)</b>	<b>\$ 57,000</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ -</b>	<b>\$ (30,250)</b>
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ (484,881)</b>	<b>\$ 61,608</b>	<b>\$ 99,235</b>	<b>\$ (336,410)</b>	<b>\$ (338,775)</b>	<b>\$ (2,365)</b>	<b>\$ (47,850)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,160,286</b>	<b>\$ 3,221,894</b>	<b>\$ 3,321,129</b>	<b>\$ 2,984,719</b>	<b>\$ 2,982,354</b>		<b>\$ 2,934,504</b>

**GENERAL FUND EXPENDITURES SUMMARY BY ACCOUNT CATEGORY**

	HISTORICAL ACTUAL			CURRENT TREND			PROPOSED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	
EMPLOYEE SALARIES	\$ 485,200	\$ 463,239	\$ 457,777	\$ 428,800	\$ 421,452	\$ 7,348	\$ 374,000
EMPLOYEE BENEFITS	214,373	195,895	379,766	619,700	622,190	(2,490)	254,000
TOTAL PERSONNEL	699,573	659,134	837,544	1,048,500	1,043,642	4,858	628,000
MATERIALS & SUPPLIES	49,242	64,954	104,658	86,850	75,739	11,111	90,450
CONTRACTUAL SERVICES	471,821	416,551	439,729	491,500	473,976	17,524	606,000
LAW ENFORCEMENT	257,354	276,558	187,735	151,510	141,843	9,667	189,875
COMMUNITY PROMOTIONS	19,440	16,574	8,896	15,600	14,721	879	10,075
CAPITAL OUTLAY	-	3,428	-	1,350	1,345	5	3,200
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,497,431</b>	<b>\$ 1,437,199</b>	<b>\$ 1,578,562</b>	<b>\$ 1,795,310</b>	<b>\$ 1,751,266</b>	<b>\$ 44,044</b>	<b>\$ 1,527,600</b>

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**BUDGET**

**DETAIL**

**SECTION**

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2008/09 to FY 2010/11  
CURRENT TREND - FY 2011-2012  
ADOPTED BUDGET - FY2012/13**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	

**GENERAL FUND REVENUES DETAIL**

**GENERAL FUND REVENUES**

<b>4001 TAXES:</b>							
401 Property Taxes	\$ 741,297	\$ 775,091	\$ 752,653	\$ 780,500	\$ 737,091	\$ (43,409)	\$ 748,500
405 Sales Tax	6,564			2,000	2,000	(0)	2,000
410 Real Estate Transfer Tax	24,242	38,387	35,848	23,000	25,827	2,827	29,000
<b>4001 Total</b>	<b>772,103</b>	<b>813,478</b>	<b>788,501</b>	<b>805,500</b>	<b>764,917</b>	<b>(40,583)</b>	<b>779,500</b>
<b>4030 OTHER AGENCIES</b>							
420 Motor Vehicle in Lieu Tax-VLF	155,755	158,205	159,599	150,000	152,071	2,071	157,000
<b>4050 LICENSES &amp; PERMITS</b>							
440 Building & Other Permit Fees	408,811	356,680	426,565	310,000	310,000	0	355,000
445 Subdivision Fees							
450 Variance, Planning & Zoning Fees	41,100	30,721	25,575	34,000	25,125	(8,875)	29,000
455 Animal Control Fees	-	1,848	1,903	1,800	1,319	(481)	1,800
460 Franchise Fees	13,619	15,064	16,507	14,000	16,465	2,465	18,000
<b>4050 Total</b>	<b>463,530</b>	<b>404,312</b>	<b>470,550</b>	<b>359,800</b>	<b>352,909</b>	<b>(6,891)</b>	<b>403,800</b>
<b>4060 FINES &amp; VIOLATIONS</b>							
480 Fines & Traffic Violations	11,882	10,221	13,228	12,500	14,086	1,586	14,000
<b>5000 USE OF PROPERTY &amp; MONEY</b>							
600 City Hall Leasehold RHCA	60,948	60,948	60,948	60,950	60,948	(2)	60,950
670 Interest Earned	59,163	10,238	17,907	18,000	16,726	(1,274)	17,000
<b>5000 Total</b>	<b>120,111</b>	<b>71,186</b>	<b>78,855</b>	<b>78,950</b>	<b>77,674</b>	<b>(1,276)</b>	<b>77,950</b>
<b>6000 CHARGES FOR SERVICES</b>							
Personnel Charges - RHCA	41,627						
601 Reimbursement GA M&O - RHCA							
602 Reimbursement PW M&O - RHCA	7,205	10,645	7,810	18,800	17,071	(1,729)	9,800
<b>6000 Total</b>	<b>48,833</b>	<b>10,645</b>	<b>7,810</b>	<b>18,800</b>	<b>17,071</b>	<b>(1,729)</b>	<b>9,800</b>
<b>6500 EXCHANGE FUNDS</b>							
620 Proposition A	-	-	48,750	-	-	-	45,000
<b>6700 OTHER REVENUE</b>							
650 Public Safety Augmentation Fund	729	661	690	300	297	(3)	750
655 Burglar Alarm Responses	800	-	2,200	1,800	1,550	(250)	700
675 Miscellaneous	7,849	33,829	50,613	7,500	8,165	665	21,500
<b>6700 Total</b>	<b>9,378</b>	<b>34,490</b>	<b>53,503</b>	<b>9,600</b>	<b>10,012</b>	<b>412</b>	<b>22,950</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,581,592</b>	<b>\$ 1,502,538</b>	<b>\$ 1,620,797</b>	<b>\$ 1,435,150</b>	<b>\$ 1,388,741</b>	<b>\$ (46,409)</b>	<b>\$ 1,510,000</b>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2008/09 to FY 2010/11  
CURRENT TREND - FY 2011-2012  
ADOPTED BUDGET - FY2012/13**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	

**GENERAL FUND EXPENDITURES DETAIL BY DEPARTMENT**

**GENERAL FUND EXPENDITURES  
01 CITY ADMINISTRATION**

<b>7001</b>	<b>Employee Salaries</b>							
702	Salaries Full Time	\$ 327,624	\$ 271,373	\$ 269,124	\$ 278,500	\$ 275,500	\$ 3,000	\$ 277,500
703	Salaries Part Time	11,482						
<b>7001</b>	<b>Total</b>	<b>339,105</b>	<b>271,373</b>	<b>269,124</b>	<b>278,500</b>	<b>275,500</b>	<b>3,000</b>	<b>277,500</b>
<b>7005</b>	<b>Employee Benefits</b>							
710	Retirement CalPERS - Employer	29,425	24,261	178,142	20,000	23,760	(3,760)	22,500
711	Retirement CalPERS - Employee	19,216	15,664	17,940	19,000	19,680	(680)	19,100
715	Workers Compensation Insurance	3,068	4,832	3,935	3,800	3,800	(0)	6,100
716	Group Insurance	60,468	46,984	59,157	64,500	65,100	(600)	84,100
717	Retiree Medical	16,516	18,746	20,500	410,600	410,175	425	19,500
718	Employer Payroll Taxes	23,294	18,527	19,289	22,000	19,379	2,621	22,200
719	Deferred Compensation	-	3,938	8,804	10,500	10,277	223	11,700
720	Auto Allowance	7,200	7,200	7,200	7,200	7,200	-	7,200
<b>7005</b>	<b>Total</b>	<b>159,187</b>	<b>140,152</b>	<b>314,968</b>	<b>557,600</b>	<b>559,371</b>	<b>(1,771)</b>	<b>192,400</b>
<b>7500</b>	<b>Materials &amp; Supplies</b>							
740	Office Supplies & Expense	34,303	30,172	23,261	14,000	12,980	1,020	13,000
745	Equipment Leasing Costs	6,277	7,785	6,634	8,000	7,229	771	9,300
750	Dues & Subscriptions	11,099	10,377	9,796	9,950	9,959	(9)	9,950
755	Conference Expense	3,910	2,390	3,567	2,000	1,589	411	2,000
757	Meeting Expense	1,947	771	986	900	870	30	900
759	Training & Education	4,490	1,390	-	1,500	1,480	20	1,500
761	Auto Mileage	405	555	407	500	459	41	650
765	Postage	-	-	-	12,000	12,000	-	15,000
770	Telephone	7,768	6,336	6,342	7,000	4,674	2,326	5,500
775	City Council Expense	1,235	110	621	500	247	253	500
780	Minutes Clerk Meetings	1,695	1,572	903	1,700	778	922	1,000
785	Codification	3,055	231	4,109	-	-	-	-
790	Advertising	686	-	-	-	-	-	-
795	Other General Administrative Expense	300	5,762	36,700	6,000	5,631	369	10,000
<b>7500</b>	<b>Total</b>	<b>77,171</b>	<b>67,452</b>	<b>93,326</b>	<b>64,050</b>	<b>57,896</b>	<b>6,154</b>	<b>69,300</b>
<b>8000</b>	<b>Contractual Services</b>							
801	City Attorney	43,523	64,475	37,022	48,000	41,651	6,349	47,000
802	Legal Expenses - Other	1,572	2,755	-	2,000	1,500	500	2,000
820	Website	17,525	3,680	4,164	5,000	5,129	(129)	5,100
850	Election Expense City Council	2,791	-	21,148	-	-	-	60,000
890	Consulting Fees	9,089	10,829	6,265	16,000	12,155	3,845	6,000
<b>8000</b>	<b>Total</b>	<b>74,500</b>	<b>81,738</b>	<b>68,598</b>	<b>71,000</b>	<b>60,435</b>	<b>10,565</b>	<b>120,100</b>
<b>9000</b>	<b>Capital Outlay</b>							
950	Capital Outlay - Equipment	-	3,428	-	1,350	1,345	5	-
955	Disaster Emergency - Equipment	-	-	-	-	-	-	-
<b>9000</b>	<b>Total</b>	<b>-</b>	<b>3,428</b>	<b>-</b>	<b>1,350</b>	<b>1,345</b>	<b>5</b>	<b>-</b>
<b>01</b>	<b>TOTAL CITY ADMINISTRATION</b>	<b>\$ 649,963</b>	<b>\$ 564,143</b>	<b>\$ 746,015</b>	<b>\$ 972,500</b>	<b>\$ 954,547</b>	<b>\$ 17,953</b>	<b>\$ 659,300</b>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2008/09 to FY 2010/11  
CURRENT TREND - FY 2011-2012  
ADOPTED BUDGET - FY2012/13**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	
<b>05 FINANCE</b>							
<b>7001 Employee Salaries</b>							
703 Salaries Part Time	\$ 36,560	\$ 75,603	\$ 80,333	\$ 54,050	\$ 52,546	\$ 1,504	\$ -
7001 Total	36,560	75,603	80,333	54,050	52,546	1,504	-
<b>7005 Employee Benefits</b>							
715 Workers Compensation Insurance	-	-	-	1,100	1,100	(0)	-
718 Employer Payroll Taxes	2,617	5,775	6,145	4,400	3,933	467	-
7005 Total	2,617	5,775	6,145	5,500	5,033	467	-
<b>7500 Materials &amp; Supplies</b>							
750 Dues & Subscriptions	260	270	270	300	270	30	150
755 Conference Expense	-	370	387	1,200	180	1,020	-
757 Meeting Expense	150	150	218	200	88	112	-
759 Training & Education	-	-	-	150	150	-	-
7500 Total	410	790	875	1,850	688	1,162	150
<b>8000 Contractual Services</b>							
810 Annual Audit	10,261	13,750	14,133	14,600	14,526	74	16,000
890 Consulting Fees	-	-	-	28,500	28,500	-	84,500
8000 Total	10,261	13,750	14,133	43,100	43,026	74	100,500
<b>9000 Capital Outlay</b>							
950 Capital Outlay - Equipment	-	-	-	-	-	-	1,600
9000 Total	-	-	-	-	-	-	1,600
<b>05 TOTAL FINANCE</b>	<b>\$ 49,848</b>	<b>\$ 95,918</b>	<b>\$ 101,486</b>	<b>\$ 104,500</b>	<b>\$ 101,293</b>	<b>\$ 3,207</b>	<b>\$ 102,250</b>
<b>15 PLANNING &amp; DEVELOPMENT</b>							
<b>7001 Employee Salaries</b>							
702 Salaries Full Time	\$ 94,500	\$ 94,823	\$ 92,458	\$ 96,250	\$ 93,406	\$ 2,844	\$ 96,500
703 Salaries Part Time	15,035	21,439	15,863	-	-	-	-
7001 Total	109,535	116,263	108,321	96,250	93,406	2,844	96,500
<b>7005 Employee Benefits</b>							
710 Retirement CalPERS - Employer	9,789	7,832	9,420	7,000	8,251	(1,251)	7,900
711 Retirement CalPERS - Employee	6,188	5,394	6,287	6,500	7,202	(702)	6,700
715 Workers Compensation Insurance	780	787	1,312	1,700	1,700	(0)	2,100
716 Group Insurance	24,848	21,777	27,163	27,500	27,454	46	30,900
718 Employer Payroll Taxes	8,564	9,078	8,471	7,500	7,000	500	7,700
719 Deferred Compensation	-	2,700	3,600	4,000	3,778	222	3,900
720 Auto Allowance	2,400	2,400	2,400	2,400	2,400	-	2,400
7005 Total	52,569	49,968	58,653	56,600	57,786	(1,186)	61,600
<b>7500 Materials &amp; Supplies</b>							
758 Planning Commission Meeting	2,847	2,620	1,727	2,650	1,149	1,501	1,500
776 Miscellaneous Expenses	795	128	76	4,300	2,006	2,294	5,500
7500 Total	3,642	2,748	1,803	6,950	3,155	3,795	7,000
<b>8000 Contractual Services</b>							
802 Legal Expenses Other	-	-	-	5,700	5,700	-	5,700
872 Property Development - Legal Expense	23,936	28,842	26,599	39,000	39,000	-	27,000
876 Building & Fire Ordinance Service	2,900	-	-	-	-	-	-
878 Build Inspection LA County/Wildan	226,327	184,346	174,700	175,000	175,000	(0)	180,000
881 Storm Water Management	29,553	35,792	43,845	37,000	37,000	(0)	45,000
882 Variance & CUP Expense	2,722	3,113	3,287	3,000	3,197	(197)	3,200
884 Special Project Study & Consultant	10,140	6,479	-	-	-	-	24,000
8000 Total	295,578	258,572	248,431	259,700	259,897	(197)	284,900
<b>9000 Capital Outlay</b>							
950 Capital Outlay - Equipment	-	-	-	-	-	-	1,600
9000 Total	-	-	-	-	-	-	1,600
<b>15 TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$ 461,323</b>	<b>\$ 427,550</b>	<b>\$ 417,208</b>	<b>\$ 419,500</b>	<b>\$ 414,244</b>	<b>\$ 5,256</b>	<b>\$ 451,600</b>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2008/09 to FY 2010/11  
CURRENT TREND - FY 2011-2012  
ADOPTED BUDGET - FY2012/13**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	
<b>25 LAW ENFORCEMENT</b>							
8200 Law Enforcement							
830 Law Enforcement	\$ 204,964	\$ 235,606	\$ 176,485	\$ 134,500	\$ 126,875	\$ 7,625	\$ 174,800
831 Traffic Enforcement	16,189	22,927	-	-	-	-	-
832 Parking Citation	15	9	23	10	85	(75)	75
833 Other Law Enforcement Expenses	20,143	1,516	2,804	3,000	3,000	0	3,000
834 Grant Deputies	-	-	-	-	-	-	-
837 Wild Life Management & Pest Control	5,491	6,273	2,468	7,000	7,000	0	7,000
838 Animal Control Expense	10,553	10,228	5,955	7,000	4,883	2,117	5,000
8200 Total	<u>257,354</u>	<u>276,558</u>	<u>187,735</u>	<u>151,510</u>	<u>141,843</u>	<u>9,667</u>	<u>189,875</u>
<b>25 TOTAL LAW ENFORCEMENT</b>	<b>\$ 257,354</b>	<b>\$ 276,558</b>	<b>\$ 187,735</b>	<b>\$ 151,510</b>	<b>\$ 141,843</b>	<b>\$ 9,667</b>	<b>\$ 189,875</b>
<b>65 NON-DEPARTMENT</b>							
7500 Materials & Supplies							
901 South Bay Community Organization	\$ 3,540	\$ 7,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
980 Allocation of Administrative Expense	(35,520)	(35,520)	-	-	-	-	-
985 Contingency	-	22,485	4,655	10,000	10,000	-	10,000
7500 Total	<u>(31,980)</u>	<u>(6,035)</u>	<u>8,655</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>14,000</u>
8000 Contractual Services							
895 Insurance & Bond Expense	46,449	16,911	62,377	55,700	56,354	(654)	50,000
8500 Community Promotion							
915 Community Recognition	14,488	6,186	5,897	8,500	7,622	878	7,000
916 Civil Defense Expense	1,500	1,500	1,500	1,500	1,500	-	75
917 Emergency Preparedness	3,453	8,888	1,499	5,600	5,600	0	3,000
8500 Total	<u>19,440</u>	<u>16,574</u>	<u>8,896</u>	<u>15,600</u>	<u>14,721</u>	<u>879</u>	<u>10,075</u>
<b>65 TOTAL NON-DEPARTMENT</b>	<b>\$ 33,909</b>	<b>\$ 27,450</b>	<b>\$ 79,928</b>	<b>\$ 85,300</b>	<b>\$ 85,076</b>	<b>\$ 224</b>	<b>\$ 74,075</b>
<b>75 CITY PROPERTIES</b>							
8000 Contractual Services							
925 Utilities	\$ 19,008	\$ 19,114	\$ 20,936	\$ 20,000	\$ 19,370	\$ 630	\$ 19,000
930 Repairs & Maintenance	7,952	9,367	11,373	27,000	19,893	7,107	14,000
932 Area Landscaping	18,074	17,099	13,881	15,000	15,000	-	17,500
8000 Total	<u>45,034</u>	<u>45,580</u>	<u>46,190</u>	<u>62,000</u>	<u>54,264</u>	<u>7,736</u>	<u>50,500</u>
9000 Capital Outlay							
946 Building & Equipment	-	-	-	-	-	-	-
9000 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>75 TOTAL CITY PROPERTIES</b>	<b>\$ 45,034</b>	<b>\$ 45,580</b>	<b>\$ 46,190</b>	<b>\$ 62,000</b>	<b>\$ 54,264</b>	<b>\$ 7,736</b>	<b>\$ 50,500</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,497,431</b>	<b>\$ 1,437,199</b>	<b>\$ 1,578,562</b>	<b>\$ 1,795,310</b>	<b>\$ 1,751,266</b>	<b>\$ 44,044</b>	<b>\$ 1,527,600</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>\$ 84,162</b>	<b>\$ 65,339</b>	<b>\$ 42,235</b>	<b>\$ (360,160)</b>	<b>\$ (362,525)</b>	<b>\$ (2,365)</b>	<b>\$ (17,600)</b>
<b>699 Fund Transfers (OUT) IN</b>							
Traffic Safety Fund	\$ (4,043)	\$ (3,731)	\$ -	\$ (18,150)	\$ (18,150)	\$ -	\$ (51,250)
Capital Improvement Fund	(90,000)	-	45,000	29,900	29,900	-	-
Municipal Self Insurance Fund	(225,000)	-	-	-	-	-	-
Underground Utility Fund	(250,000)	-	-	-	-	-	-
Community Facilities Fund	-	-	-	-	-	-	-
Refuse Collection Fund	-	-	12,000	12,000	12,000	-	21,000
699 Total	<u>(569,043)</u>	<u>(3,731)</u>	<u>57,000</u>	<u>23,750</u>	<u>23,750</u>	<u>-</u>	<u>(30,250)</u>
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ (484,881)</b>	<b>\$ 61,608</b>	<b>\$ 99,235</b>	<b>\$ (336,410)</b>	<b>\$ (338,775)</b>	<b>\$ (2,365)</b>	<b>\$ (47,850)</b>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2008/09 to FY 2010/11  
CURRENT TREND - FY 2011-2012  
ADOPTED BUDGET - FY2012/13**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) BUDGET FY 11/12	
<b>FUND BALANCE</b>							
Total to begin	\$ 3,582,194	\$ 3,160,286	\$ 3,221,894	\$ 3,321,129	\$ 3,321,129		\$ 2,982,354
Total to begin - Adjustment	62,973						
Total to end	<u>\$ 3,160,286</u>	<u>\$ 3,221,894</u>	<u>\$ 3,321,129</u>	<u>\$ 2,984,719</u>	<u>\$ 2,982,354</u>		<u>\$ 2,934,504</u>
Less reserves:							
Working capital	257,652	-	-	-	-		-
Budget contingency	154,591	-	-	-	-		-
390 Prepays	22,116	75,880	55,931	-	-		65,500
392 Committed	-	-	-	-	-		-
393 Assigned	-	-	-	-	-		-
Total reserves	<u>434,359</u>	<u>75,880</u>	<u>55,931</u>	<u>-</u>	<u>-</u>		<u>65,500</u>
398 UNASSIGNED FUND BALANCE	<u>\$ 2,725,927</u>	<u>\$ 3,146,014</u>	<u>\$ 3,265,198</u>	<u>\$ 2,984,719</u>	<u>\$ 2,982,354</u>		<u>\$ 2,869,004</u>

**CITY OF ROLLING HILLS  
COMMUNITY FACILITIES FUND  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>12 COMMUNITY FACILITIES FUND</b>							
<b>4000 REVENUES</b>							
446 Subdivision-Quimby Act	\$ 23,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	1,156	179	336	350	350	-	325
<b>Total Revenues</b>	<b>\$ 24,504</b>	<b>\$ 179</b>	<b>\$ 336</b>	<b>\$ 350</b>	<b>\$ 350</b>	<b>\$ -</b>	<b>\$ 325</b>
<b>7000 EXPENDITURES</b>							
933 Equestrian Facilities Maintenance	909	-	-	5,000	-	5,000	3,500
934 Equestrian Facilities Improvement	-	4,565	-	5,000	5,000	-	5,000
935 Tennis Facilities Improvement	2,790	3,640	-	8,000	-	8,000	4,500
936 Riding Ring & Storm Hill Park	-	-	-	-	-	-	-
937 Storm Hill Park	-	-	-	-	-	-	-
938 Tennis Maintenance Expense	-	-	-	-	-	-	5,000
943 Women's Club	-	-	2,175	2,500	-	2,500	2,500
944 WPC - Habitat & Misc Project	910	-	1,195	-	-	-	-
951 PV Peninsula HS Swimming Pool	-	-	-	5,000	5,000	-	-
<b>Total Expenditures</b>	<b>\$ 4,609</b>	<b>\$ 8,205</b>	<b>\$ 3,370</b>	<b>\$ 25,500</b>	<b>\$ 10,000</b>	<b>\$ 15,500</b>	<b>\$ 20,500</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>19,895</b>	<b>(8,026)</b>	<b>(3,034)</b>	<b>(25,150)</b>	<b>(9,650)</b>	<b>15,500</b>	<b>(20,175)</b>
618 Operating Transfer in/out General Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 19,895</b>	<b>\$ (8,026)</b>	<b>\$ (3,034)</b>	<b>\$ (25,150)</b>	<b>\$ (9,650)</b>	<b>\$ 15,500</b>	<b>\$ (20,175)</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 47,240	\$ 67,135	\$ 59,109	\$ 56,075	\$ 56,075		\$ 46,425
398 Unassigned Fund Balance Ending	67,135	59,109	56,075	30,925	46,425		26,250
<b>Less Reserves:</b>							
392 Subdivision Quimby Act	-	-	23,348	23,348	23,348		23,348
398 Unassigned Fund Balance Ending	\$ 67,135	\$ 59,109	\$ 32,727	\$ 7,577	\$ 23,077		\$ 2,902

**CITY OF ROLLING HILLS  
MUNICIPAL SELF INSURANCE FUND  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>60 MUNICIPAL SELF INSURANCE FUND</b>							
<b>4000 REVENUES</b>							
505 Disaster Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506 Refund - PERMA	471	-	-	-	-	-	-
510 Settlements	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7000 EXPENDITURES</b>							
926 Slide Maintenance	\$ -	\$ 1,810	\$ -	\$ -	\$ -	\$ -	\$ -
801 City Attorney	62,961	28,509	15,170	10,000	1,000	9,000	80,000
945 Geology & Engineering Expense	-	-	-	-	-	-	-
909 Reimbursement - RHCA	-	-	-	-	-	-	-
910 Land Movement	300	-	-	-	-	-	-
911 AR-1 Poppy Trail Expense	2,205	9,898	48,402	25,000	25,000	-	10,000
912 Reimbursement - Poppy Trail	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 65,466</b>	<b>\$ 40,217</b>	<b>\$ 63,572</b>	<b>\$ 35,000</b>	<b>\$ 26,000</b>	<b>\$ 9,000</b>	<b>\$ 90,000</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>(64,995)</b>	<b>(40,217)</b>	<b>(63,572)</b>	<b>(35,000)</b>	<b>(26,000)</b>	<b>9,000</b>	<b>(90,000)</b>
618 Operating Transfer in/out General Fund	225,000	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 160,005</b>	<b>\$ (40,217)</b>	<b>\$ (63,572)</b>	<b>\$ (35,000)</b>	<b>\$ (26,000)</b>	<b>\$ 9,000</b>	<b>\$ (90,000)</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 538,888	\$ 698,892	\$ 658,675	\$ 595,103	\$ 595,103		\$ 569,103
398 Unassigned Fund Balance Ending	\$ 698,892	\$ 658,675	\$ 595,103	\$ 560,103	\$ 569,103		\$ 479,103
Less: A/R: #1 Poppy Trail Expense				(222,332)	(222,332)		(222,332)
398 Unassigned Fund Balance Ending				<b>\$ 337,771</b>	<b>\$ 346,771</b>		<b>\$ 256,771</b>

**CITY OF ROLLING HILLS  
REFUSE COLLECTION FUND  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>50 REFUSE COLLECTION FUND</b>							
<b>4000 REVENUES</b>							
665 Service Charges	\$ 722,265	\$ 716,743	\$ 718,441	\$ 722,000	722,000	\$ -	\$ 742,450
441 Construction & Demo Permits		\$ 2,575	\$ 2,650	2,500	4,000	1,500	3,500
<b>Total Revenues</b>	<b>\$ 722,265</b>	<b>\$ 719,318</b>	<b>\$ 721,091</b>	<b>\$ 724,500</b>	<b>\$ 726,000</b>	<b>\$ 1,500</b>	<b>\$ 745,950</b>
<b>7000 EXPENDITURES</b>							
815 Refuse Service Contract	\$ 679,085	\$ 663,840	\$ 694,062	\$ 701,000	\$ 701,000	\$ -	\$ 718,500
776 Miscellaneous Expense	9,694	18,174	-	300	-	300	300
999 Operating Transfer Out - General Fund	35,520	35,520	12,000	12,000	12,000	-	21,000
<b>Total Expenditures</b>	<b>\$ 724,298</b>	<b>\$ 717,534</b>	<b>\$ 706,062</b>	<b>\$ 713,300</b>	<b>\$ 713,000</b>	<b>\$ 300</b>	<b>\$ 739,800</b>
<b>NET REVENUES (DEFICIT)</b>	<b>\$ (2,034)</b>	<b>\$ 1,784</b>	<b>\$ 15,029</b>	<b>\$ 11,200</b>	<b>\$ 13,000</b>	<b>\$ 1,200</b>	<b>\$ 6,150</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 187,382	\$ 185,348	\$ 187,132	\$ 202,161	\$ 202,161		\$ 215,161
398 Unassigned Fund Balance Ending	185,348	187,132	202,161	213,361	215,161		221,311
<b>Reserves</b>							
392 Committed Fund Balance	175,000	175,000	175,000	175,000	175,000		175,000
398 Unassigned Fund Balance Ending	\$ 10,348	\$ 12,132	\$ 27,161	\$ 38,361	\$ 40,161		\$ 46,311

**CITY OF ROLLING HILLS  
TRAFFIC SAFETY FUND  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>13 TRAFFIC SAFETY FUND</b>							
<b>4000 REVENUES</b>							
481 Fines & Forfeitures	\$ 89	\$ 83	\$ 61	\$ 100	\$ 10	\$ (90)	\$ 50
504 STPL Exchange - LACMTA	28,078	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 28,167</b>	<b>\$ 83</b>	<b>\$ 61</b>	<b>\$ 100</b>	<b>\$ 10</b>	<b>\$ (90)</b>	<b>\$ 50</b>
<b>7000 EXPENDITURES</b>							
927 Road Striping - Delineators - Paving	\$ 21,181	\$ -	\$ 45,622	\$ 57,150	\$ 57,150	\$ -	\$ 46,000
928 Traffic Engineering & Survey	7,523	1,931	3,589	6,600	6,600	-	3,500
929 Road Signs & Miscellaneous Expense	3,505	1,883	2,082	2,060	1,700	360	1,800
<b>Total Expenditures</b>	<b>\$ 32,209</b>	<b>\$ 3,813</b>	<b>\$ 51,293</b>	<b>\$ 65,810</b>	<b>\$ 65,450</b>	<b>\$ 360</b>	<b>\$ 51,300</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>(4,043)</b>	<b>(3,731)</b>	<b>-</b>	<b>(65,710)</b>	<b>(65,440)</b>	<b>270</b>	<b>(51,250)</b>
699 Transfers fr (to) General Fund	4,043	3,731	51,232	18,150	18,150	-	51,250
699 Transfers fr (to) Capital Projects Fund	-	-	-	47,560	47,290	(270)	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
398 Unassigned Fund Balance Ending	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

**CITY OF ROLLING HILLS  
TRANSIT FUND - PROPOSITION A  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>25 TRANSIT FUND - PROPOSITION A</b>							
<b>4000 REVENUES</b>							
500 Grant Revenue - Proposition A	\$ 28,445	\$ 25,026	\$ 26,630	\$ 27,200	\$ 27,200	\$ -	\$ 28,300
670 Interest Earned	574	158	165	300	300	-	120
<b>Total Revenues</b>	<b>\$ 29,018</b>	<b>\$ 25,183</b>	<b>\$ 26,795</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ 28,420</b>
<b>7000 EXPENDITURES</b>							
905 Proposition A Exchange	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 60,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>
699 Transfers to General Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 29,018</b>	<b>\$ 25,183</b>	<b>\$ (38,205)</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ (31,580)</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 14,490	\$ 43,508	\$ 68,691	\$ 30,486	\$ 30,486		\$ 57,986
398 Unassigned Fund Balance Ending	\$ 43,508	\$ 68,691	\$ 30,486	\$ 57,986	\$ 57,986		\$ 26,406

**CITY OF ROLLING HILLS  
TRANSIT FUND - PROPOSITION C  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>26 TRANSIT FUND - PROPOSITION C</b>							
<b>4000 REVENUES</b>							
501 Grant Revenue - Proposition C	\$ 23,717	\$ 20,760	\$ 22,130	\$ 22,600	\$ 22,600	\$ -	\$ 23,450
670 Interest Earned	1,374	59	117	200	200	-	140
Total Revenues	<u>\$ 25,091</u>	<u>\$ 20,819</u>	<u>\$ 22,247</u>	<u>\$ 22,800</u>	<u>\$ 22,800</u>	<u>\$ -</u>	<u>\$ 23,590</u>
<b>7000 EXPENDITURES</b>							
905 Proposition C Gifted	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 40,000
Maintenance & Operation	76,348						
Total Expenditures	<u>\$ 76,348</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<u>\$ (51,257)</u>	<u>\$ 20,819</u>	<u>\$ (7,753)</u>	<u>\$ 22,800</u>	<u>\$ 22,800</u>	<u>\$ -</u>	<u>\$ (16,410)</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 61,514	\$ 10,257	\$ 31,078	\$ 23,325	\$ 23,325		\$ 46,125
398 Unassigned Fund Balance Ending	<u>\$ 10,257</u>	<u>\$ 31,078</u>	<u>\$ 23,325</u>	<u>\$ 46,125</u>	<u>\$ 46,125</u>		<u>\$ 29,715</u>

**CITY OF ROLLING HILLS  
TRANSIT FUND - MEASURE R  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>27 TRANSIT FUND - MEASURE R</b>							
<b>4000 REVENUES</b>							
501 Grant Revenue - Measure R	\$ -	\$ 12,491	\$ 16,511	\$ 17,000	\$ 17,000	\$ -	\$ 17,600
670 Interest Earned	-	13	79	200	200	-	110
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 12,504</b>	<b>\$ 16,590</b>	<b>\$ 17,200</b>	<b>\$ 17,200</b>	<b>\$ -</b>	<b>\$ 17,710</b>
<b>7000 EXPENDITURES</b>							
907 Measure R Gifted	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 30,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>
699 Transfers to General Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ -</b>	<b>\$ 12,504</b>	<b>\$ 6,590</b>	<b>\$ 17,200</b>	<b>\$ 17,200</b>	<b>\$ -</b>	<b>\$ (12,290)</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ -	\$ -	\$ 12,504	\$ 19,094	\$ 19,094		\$ 36,294
398 Unassigned Fund Balance Ending	\$ -	\$ 12,504	\$ 19,094	\$ 36,294	\$ 36,294		\$ 24,004

**CITY OF ROLLING HILLS**  
**Citizens' Option for Public Safety (COPS)**  
**HISTORICAL ACTUAL - FY 2008/09 to 2010/11**  
**CURRENT TREND - FY 2011/12**  
**ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>10 CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)</b>							
<b>4000 REVENUES</b>							
570 COPS Allocation	\$ 75,106	\$ 124,894	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
670 Interest Earned	14,220	2,024	2,979	75	75	-	90
<b>Total Revenues</b>	<u>\$ 89,326</u>	<u>\$ 126,918</u>	<u>\$ 102,979</u>	<u>\$ 100,075</u>	<u>\$ 100,075</u>	<u>\$ -</u>	<u>\$ 100,090</u>
<b>7000 EXPENDITURES</b>							
840 COPS Program Expenditures	\$ 44,085	\$ 29,193	\$ 871,949	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
776 Miscellaneous Expenses	-	-	-	-	-	-	-
1209 Total expenditures	<u>\$ 44,085</u>	<u>\$ 29,193</u>	<u>\$ 871,949</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<b>NET REVENUES (DEFICIT)</b>	<u>\$ 45,241</u>	<u>\$ 97,725</u>	<u>\$ (768,970)</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 90</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 636,280	\$ 681,522	\$ 779,247	\$ 10,277	\$ 10,277		\$ 10,352
398 Unassigned Fund Balance Ending	<u>\$ 681,522</u>	<u>\$ 779,247</u>	<u>\$ 10,277</u>	<u>\$ 10,352</u>	<u>\$ 10,352</u>		<u>\$ 10,442</u>

**CITY OF ROLLING HILLS**  
**Supplemental Law Enforcement Services Fund (CLEEP)**  
**HISTORICAL ACTUAL - FY 2008/09 to 2010/11**  
**CURRENT TREND - FY 2011/12**  
**ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>11 Supplemental Law Enforcement Services Fund - CLEEP</b>							
<b>4000 REVENUES</b>							
580 CLEEP - Technology Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	1,160	149	312	350	350	-	325
<b>Total Revenues</b>	<u>\$ 1,160</u>	<u>\$ 149</u>	<u>\$ 312</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ 325</u>
<b>7000 EXPENDITURES</b>							
840 CLEEP - Technology Program	\$ 774	\$ -	\$ 2,550	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
776 Miscellaneous Expenses	-	-	-	500	500	-	500
1209 Total expenditures	<u>\$ 774</u>	<u>\$ -</u>	<u>\$ 2,550</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ -</u>	<u>\$ 4,500</u>
<b>NET REVENUES (DEFICIT)</b>	<u>\$ 386</u>	<u>\$ 149</u>	<u>\$ (2,238)</u>	<u>\$ (4,150)</u>	<u>\$ (4,150)</u>	<u>\$ -</u>	<u>\$ (4,175)</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 53,554	\$ 53,940	\$ 54,090	\$ 51,851	\$ 51,851		\$ 47,701
398 Unassigned Fund Balance Ending	<u>\$ 53,940</u>	<u>\$ 54,090</u>	<u>\$ 51,851</u>	<u>\$ 47,701</u>	<u>\$ 47,701</u>		<u>\$ 43,526</u>

**CITY OF ROLLING HILLS  
UTILITY FUND  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>41 UTILITY FUND</b>							
<b>4000 REVENUES</b>							
550 Underground Utility	\$ 9,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>7000 EXPENDITURES</b>							
886 Underground Utility Project	\$ -	\$ 2,074	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
887 Sewer Feasibility Project	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 2,074</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>9,192</b>	<b>(2,074)</b>	<b>-</b>	<b>(250,000)</b>	<b>-</b>	<b>250,000</b>	<b>-</b>
699 Transfers fr (to) General Fund	250,000	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 259,192</b>	<b>\$ (2,074)</b>	<b>\$ -</b>	<b>\$ (250,000)</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 776,844	\$ 1,036,036	\$ 1,033,962	\$ 1,033,962	\$ 1,033,962		\$ 1,033,962
398 Unassigned Fund Balance Ending	<u>\$ 1,036,036</u>	<u>\$ 1,033,962</u>	<u>\$ 1,033,962</u>	<u>\$ 783,962</u>	<u>\$ 1,033,962</u>		<u>\$ 1,033,962</u>

**CITY OF ROLLING HILLS  
CAPITAL PROJECT FUND  
HISTORICAL ACTUAL - FY 2008/09 to 2010/11  
CURRENT TREND - FY 2011/12  
ADOPTED BUDGET - FY 2012/13**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	Favorable (unfavorable) FY 11/12	ADOPTED BUDGET FY 12/13
	FY 08/09	FY 09/10	FY 10/11				
<b>40 CAPITAL PROJECT FUND</b>							
<b>4000 REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Building Improvements							
<b>7000 EXPENDITURES</b>							
947 Non-Building Improvements	\$ -	\$ 5,960	\$ -	\$ -	\$ -	\$ -	\$ -
948 City Hall Improvements	8,099						
949 Office Technology Equipment	5,661						
Total expenditures	\$ 13,760	\$ 5,960	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES BEFORE TRANSFERS	(13,760)	(5,960)	-	-	-	-	-
999 Transfers fr (to) General Fund	90,000	-	(45,000)	(29,900)	(29,900)	-	-
999 Transfers fr (to) Traffic Safety Fund			(51,232)	(47,560)	(47,290)	270	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 76,240</b>	<b>\$ (5,960)</b>	<b>\$ (96,232)</b>	<b>\$ (77,460)</b>	<b>\$ (77,190)</b>	<b>\$ 270</b>	<b>\$ -</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 103,220	\$ 179,460	\$ 173,500	\$ 77,268	\$ 77,268		\$ 78
398 Unassigned Fund Balance Ending	\$ 179,460	\$ 173,500	\$ 77,268	\$ (192)	\$ 78		\$ 78

**FIVE YEAR  
FINANCIAL FORECAST  
SECTION**

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**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2012-2013 TO 2016-2017**

AUDITED ACTUAL FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	ADOPTED BUDGET FY 12/13	VARIANCE FAVORABLE (UNFAVORABLE)		ASSUMPTIONS						FY 2016	FY 2017	FY 2014-2015	FY 2015-2016	FY 2016-2017	
				PROPOSED VS	PROJECTED	2013	2014	2015	2016	2017							
	3,321,129 \$	3,321,129 \$	2,982,354											2,934,504 \$	2,934,621 \$	2,981,765 \$	3,016,943
TAXES	788,501 \$	805,500 \$	764,917 \$	779,500	1,91%	2,25%	2,25%	2,49%	2,97%	2,97%	2,97%	2,97%	2,97%	797,066 \$	815,030 \$	835,355 \$	860,200
OTHER AGENCIES	159,599	150,000	152,071	157,000	3,24%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	1,00%	158,570	160,156	161,757	163,375
LICENSES & PERMITS	470,550	359,800	352,909	403,800	14,42%	6,61%	5,21%	3,47%	3,71%	3,71%	3,71%	3,71%	3,71%	430,496	452,934	468,635	486,006
USE OF PROPERTY & MONEY EXCHANGE FUNDS	78,855	78,950	77,674	77,950	0,36%	4,75%	30,52%	9,99%	9,08%	9,08%	9,08%	9,08%	9,08%	81,650	106,566	117,207	127,854
OTHER REVENUES	48,750	-	-	45,000	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	-	45,000	-	45,000
	74,540	40,900	41,169	46,750	13,56%	-16,99%	27,98%	-18,34%	26,94%	26,94%	26,94%	26,94%	26,94%	38,805	49,662	40,552	51,478
<b>TOTAL REVENUES</b>	<b>1,620,796 \$</b>	<b>1,435,150 \$</b>	<b>1,388,741 \$</b>	<b>1,510,000</b>	<b>8,73%</b>	<b>-0,23%</b>	<b>8,15%</b>	<b>-0,36%</b>	<b>6,80%</b>	<b>6,80%</b>	<b>6,80%</b>	<b>6,80%</b>	<b>6,80%</b>	<b>1,506,587 \$</b>	<b>1,629,346 \$</b>	<b>1,623,507 \$</b>	<b>1,733,912</b>

**TOTAL GENERAL FUND REVENUES**

**01 CITY ADMINISTRATION**

EMPLOYEE SALARIES	269,124 \$	278,500 \$	275,500 \$	277,500	0,73%	1,75%	2,00%	2,25%	2,50%	2,50%	2,50%	2,50%	2,50%	282,356 \$	288,003 \$	294,483 \$	301,846
EMPLOYEE BENEFITS	314,968	557,600	559,371	192,400	-65,60%	3,11%	3,24%	3,38%	3,52%	3,52%	3,52%	3,52%	3,52%	196,390	204,822	211,738	219,182
TOTAL PERSONNEL	584,092	836,100	834,871	469,900	-43,72%	2,31%	2,51%	2,72%	2,92%	2,92%	2,92%	2,92%	2,92%	480,746	492,826	506,222	521,028
MATERIALS & SUPPLIES	93,326	64,050	57,896	69,300	19,70%	0,10%	3,02%	1,57%	-3,93%	-3,93%	-3,93%	-3,93%	-3,93%	69,370	71,464	72,584	69,730
CONTRACTUAL SERVICES	68,598	71,000	60,435	120,100	98,73%	-48,36%	51,57%	-29,73%	48,62%	48,62%	48,62%	48,62%	48,62%	62,023	94,010	66,062	98,183
CAPITAL OUTLAY	-	1,350	1,345	-	-100,00%	0,00%	-62,50%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	4,000	1,500	1,500	1,500
<b>TOTAL CITY ADMINISTRATION</b>	<b>746,015 \$</b>	<b>972,500 \$</b>	<b>954,547 \$</b>	<b>659,300</b>	<b>-30,93%</b>	<b>-6,55%</b>	<b>7,09%</b>	<b>-2,04%</b>	<b>6,82%</b>	<b>6,82%</b>	<b>6,82%</b>	<b>6,82%</b>	<b>6,82%</b>	<b>616,138</b>	<b>659,799</b>	<b>646,568</b>	<b>690,441</b>

**05 FINANCE**

EMPLOYEE SALARIES	80,333 \$	54,050 \$	52,546 \$	-	-100,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	-	-	-	-
EMPLOYEE BENEFITS	6,145	5,500	5,033	-	-100,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	-	-	-	-
TOTAL PERSONNEL	86,478	59,550	57,579	-	-100,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	-	-	-	-
MATERIALS & SUPPLIES	875	1,850	688	150	-78,20%	3,00%	3,00%	3,00%	3,00%	3,00%	3,00%	3,00%	3,00%	155	159	164	169
CONTRACTUAL SERVICES	14,133	43,100	43,026	100,500	133,58%	-0,40%	2,05%	-3,33%	2,13%	2,13%	2,13%	2,13%	2,13%	100,100	102,150	98,750	100,850
CAPITAL OUTLAY	-	-	-	1,600	150,00%	-100,00%	0,00%	-100,00%	-100,00%	-100,00%	-100,00%	-100,00%	-100,00%	4,000	-	-	1,600
<b>TOTAL FINANCE</b>	<b>101,486 \$</b>	<b>104,500 \$</b>	<b>101,293 \$</b>	<b>102,250</b>	<b>0,94%</b>	<b>1,96%</b>	<b>-1,87%</b>	<b>-1,75%</b>	<b>0,50%</b>	<b>0,50%</b>	<b>0,50%</b>	<b>0,50%</b>	<b>0,50%</b>	<b>104,255 \$</b>	<b>102,309 \$</b>	<b>100,514 \$</b>	<b>101,018</b>

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2012-2013 TO 2016-2017**

	AUDITED ACTUAL FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	ADOPTED BUDGET FY 12/13	ASSUMPTIONS						VARIANCE									
					2013	2014	2015	2016	2017	2013-2014	2014-2015	2015-2016	2016-2017	FAVORABLE (UNFAVORABLE)						
														PROPOSED VS PROJECTED	PROPOSED VS PROJECTED					
<b>15 PLANNING &amp; DEVELOPMENT</b>																				
EMPLOYEE SALARIES	\$ 108,321	\$ 96,250	\$ 93,406	\$ 96,500	3.31%	1.75%	2.00%	2.25%	2.50%	2.50%	\$ 98,189	\$ 100,153	\$ 102,406	\$ 104,966						
EMPLOYEE BENEFITS	58,653	56,600	57,786	61,600	6.60%	3.15%	3.56%	3.52%	3.68%	3.68%	63,542	65,679	67,990	70,489						
TOTAL PERSONNEL	166,974	152,850	151,192	158,100	4.57%	2.30%	2.54%	2.75%	2.97%	2.97%	161,730	165,832	170,396	175,455						
MATERIALS & SUPPLIES	1,803	6,950	3,155	7,000	121.87%	-57.14%	0.00%	0.00%	0.00%	0.00%	3,000	3,000	3,000	3,000						
CONTRACTUAL SERVICES	248,431	259,700	259,897	284,900	9.62%	-5.68%	4.38%	3.00%	4.39%	4.39%	268,777	280,497	288,912	301,589						
CAPITAL OUTLAY	-	-	-	1,600	0.00%	-100.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-						
<b>15 TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$ 417,208</b>	<b>\$ 419,500</b>	<b>\$ 414,244</b>	<b>\$ 451,600</b>	<b>9.02%</b>	<b>-4.02%</b>	<b>3.66%</b>	<b>2.89%</b>	<b>4.18%</b>	<b>4.18%</b>	<b>\$ 433,457</b>	<b>\$ 449,329</b>	<b>\$ 462,308</b>	<b>\$ 481,644</b>						
<b>25 LAW ENFORCEMENT</b>	<b>\$ 187,735</b>	<b>\$ 151,510</b>	<b>\$ 141,843</b>	<b>\$ 189,875</b>	<b>33.86%</b>	<b>2.31%</b>	<b>2.31%</b>	<b>2.31%</b>	<b>2.31%</b>	<b>2.31%</b>	<b>\$ 194,258</b>	<b>\$ 198,743</b>	<b>\$ 203,332</b>	<b>\$ 208,029</b>						
<b>65 NON-DEPARTMENT</b>	<b>\$ 79,928</b>	<b>\$ 85,300</b>	<b>\$ 85,076</b>	<b>\$ 74,075</b>	<b>-12.93%</b>	<b>2.99%</b>	<b>3.01%</b>	<b>3.04%</b>	<b>3.06%</b>	<b>3.06%</b>	<b>\$ 76,287</b>	<b>\$ 78,586</b>	<b>\$ 80,974</b>	<b>\$ 83,456</b>						
<b>75 CITY PROPERTIES</b>	<b>\$ 46,190</b>	<b>\$ 62,000</b>	<b>\$ 54,264</b>	<b>\$ 50,500</b>	<b>-6.94%</b>	<b>2.62%</b>	<b>2.63%</b>	<b>2.63%</b>	<b>2.63%</b>	<b>2.63%</b>	<b>\$ 51,825</b>	<b>\$ 53,186</b>	<b>\$ 54,584</b>	<b>\$ 56,020</b>						
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,578,562</b>	<b>\$ 1,795,310</b>	<b>\$ 1,751,266</b>	<b>\$ 1,527,600</b>	<b>-12.77%</b>	<b>-3.36%</b>	<b>4.45%</b>	<b>4.40%</b>	<b>4.69%</b>	<b>4.69%</b>	<b>\$ 1,476,220</b>	<b>\$ 1,541,952</b>	<b>\$ 1,548,080</b>	<b>\$ 1,620,608</b>						
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>\$ 42,234</b>	<b>\$ (360,160)</b>	<b>\$ (362,525)</b>	<b>\$ (17,600)</b>	<b>-95.15%</b>	<b>-272.54%</b>	<b>187.79%</b>	<b>-13.69%</b>	<b>50.22%</b>	<b>50.22%</b>	<b>\$ 30,367</b>	<b>\$ 87,394</b>	<b>\$ 75,427</b>	<b>\$ 113,304</b>						
<b>TRANSFERS</b>	<b>\$ 57,000</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ (30,250)</b>	<b>-227.37%</b>	<b>0.00%</b>	<b>33.06%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ (30,250)</b>	<b>\$ (40,250)</b>	<b>\$ (40,250)</b>	<b>\$ (40,250)</b>						
<b>NET REVENUE/(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 99,234</b>	<b>\$ (336,410)</b>	<b>\$ (338,775)</b>	<b>\$ (47,850)</b>	<b>-85.88%</b>	<b>-100.24%</b>	<b>40194.28%</b>	<b>-25.38%</b>	<b>107.67%</b>	<b>107.67%</b>	<b>\$ 117</b>	<b>\$ 47,144</b>	<b>\$ 35,177</b>	<b>\$ 73,054</b>						
<b>ENDING FUND BALANCE</b>	<b>\$ 3,321,129</b>	<b>\$ 2,984,719</b>	<b>\$ 2,982,354</b>	<b>\$ 2,934,504</b>							<b>\$ 2,934,621</b>	<b>\$ 2,981,765</b>	<b>\$ 3,016,943</b>	<b>\$ 3,089,997</b>						

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2012-2013 TO 2016-2017**

	AUDITED ACTUAL FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	ADOPTED BUDGET FY 12/13	VARIANCE FAVORABLE (UNFAVORABLE)		ASSUMPTIONS					FY 2015-2016	FY 2016-2017	
					PROPOSED VS PROJECTED	PROJECTED	2013 2014	2014 2015	2015 2016	2016 2017	FY 2013-2014			FY 2014-2015
<b>GENERAL FUND REVENUES</b>														
<b>TAXES:</b>														
4001 Property Taxes	\$ 752,653	\$ 780,500	\$ 737,091	\$ 748,500	1,559%		2.25%	2.25%	2.50%	3.00%	\$ 765,341	\$ 782,561	\$ 802,125	\$ 826,189
401 Sales Tax	-	2,000	2,000	2,000	0.00%		0.00%	0.00%	0.00%	0.00%	2,000	2,000	2,000	2,000
410 Real Estate Transfer Tax	35,848	23,000	25,827	29,000	12.29%		2.50%	2.50%	2.50%	2.50%	29,725	30,468	31,230	32,011
4001 Total	788,501	805,500	764,917	779,500	1.91%						797,066	815,030	835,355	860,200
<b>OTHER AGENCIES</b>														
4030 Motor Vehicle in Lien Tax-VLF	159,599	150,000	152,071	157,000	3.24%		1.00%	1.00%	1.00%	1.00%	158,570	160,156	161,757	163,375
<b>LICENSES &amp; PERMITS</b>														
4050 Building & Other Permit Fees	426,565	310,000	310,000	355,000	14.57%		7.00%	5.50%	3.50%	3.75%	379,850	400,742	414,768	430,322
450 Variance, Planning & Zoning Fees	25,575	34,000	25,125	29,000	15.42%		5.00%	3.75%	4.00%	4.25%	30,450	31,592	32,856	34,252
455 Animal Control Fees	1,903	1,800	1,319	1,800	36.47%		2.00%	2.00%	2.00%	2.00%	1,836	1,873	1,910	1,948
460 Franchise Fees	16,507	14,000	16,465	18,000	9.32%		2.00%	2.00%	2.00%	2.00%	18,360	18,727	19,102	19,484
4050 Total	470,550	359,800	352,909	403,800	14.42%						430,496	452,934	468,635	486,006
<b>FINES &amp; VIOLATIONS</b>														
4060 Fines & Traffic Violations	13,228	12,500	14,086	14,000	-0.61%		2.00%	2.00%	2.00%	2.00%	14,280	14,566	14,857	15,154
<b>USE OF PROPERTY &amp; MONEY</b>														
5000 City Hall Leasehold RHCA	60,948	60,950	60,948	60,950	0.00%		0.00%	0.00%	0.00%	0.00%	60,950	60,950	60,950	60,950
670 Interest Earned	17,907	18,000	16,726	17,000	1.64%		0.50%	0.75%	1.00%	1.25%	20,700	31,050	41,400	51,750
5000 Total	78,855	78,950	77,674	77,950	0.36%						81,650	106,566	117,207	127,854
<b>CHARGES FOR SERVICES</b>														
6000 Reimbursement PW M&O - RHCA	7,810	18,800	17,071	9,800	-42.59%		5.00%	5.00%	5.00%	5.00%	10,290	10,805	11,345	11,912
6000 Total	7,810	18,800	17,071	9,800	-42.59%						10,290	10,805	11,345	11,912

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2012-2013 TO 2016-2017**

	AUDITED ACTUAL FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	ADOPTED BUDGET FY 12/13	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS					FY 2015-2016	FY 2016-2017	
						2013	2014	2015	2016	2017			
6500 EXCHANGE FUNDS													
620 Proposition A	48,750	-	-	45,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45,000	-	45,000
6700 OTHER REVENUE													
650 Public Safety Augmentation Fund	690	300	297	750	152.53%	2.00%	2.00%	2.00%	2.00%	2.00%	1,020	1,040	1,061
655 Burglar Alarm Responses	2,200	1,800	1,550	700	-54.84%	5.00%	5.00%	5.00%	5.00%	5.00%	772	810	851
675 Miscellaneous	50,613	7,500	8,165	21,500	163.32%	0.00%	0.00%	0.00%	0.00%	0.00%	22,500	12,500	22,500
6700 Total	53,503	9,600	10,012	22,950	129.22%						24,292	14,351	24,412
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,620,797</b>	<b>\$ 1,435,150</b>	<b>\$ 1,388,741</b>	<b>\$ 1,510,000</b>	<b>8.73%</b>						<b>\$ 1,623,346</b>	<b>\$ 1,623,507</b>	<b>\$ 1,733,912</b>
<b>GENERAL FUND EXPENDITURES</b>													
<b>CITY ADMINISTRATION</b>													
7001 Employee Salaries	269,124	278,500	275,500	277,500	0.73%	1.75%	2.00%	2.25%	2.50%	2.50%	288,003	294,483	301,846
702 Salaries Fall Time													
703 Salaries Part Time													
7001 Total	269,124	278,500	275,500	277,500	0.73%						288,003	294,483	301,846
7005 Employee Benefits													
710 Retirement CalPERS - Employer	178,142	20,000	23,760	22,500	-6.30%	2.00%	2.00%	2.00%	2.00%	2.00%	23,409	23,877	24,355
711 Retirement CalPERS - Employee	17,940	19,000	19,680	19,100	-2.95%	2.00%	2.00%	2.00%	2.00%	2.00%	19,482	20,269	20,674
715 Workers Compensation Insurance	3,935	3,800	3,800	6,100	60.53%	5.00%	5.00%	5.00%	5.00%	5.00%	6,405	7,062	7,415
716 Group Insurance	59,157	64,500	65,100	84,100	29.19%	4.50%	4.75%	5.00%	5.25%	5.00%	87,885	92,059	96,662
717 Retiree Medical	20,500	410,600	410,175	19,500	-95.25%	2.00%	2.00%	2.00%	2.00%	2.00%	19,890	20,288	21,107
718 Employer Payroll Taxes	19,289	22,000	19,379	22,200	14.56%	2.00%	2.00%	2.00%	2.00%	2.00%	22,644	23,097	23,559
719 Deferred Compensation	8,804	10,500	10,277	11,700	13.85%	2.00%	2.00%	2.00%	2.00%	2.00%	11,934	12,173	12,416
720 Auto Allowance	7,200	7,200	7,200	7,200	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,200	7,200	7,200
7005 Total	314,968	557,600	559,371	192,400	-65.60%						198,390	204,822	211,738
7500 Materials & Supplies													
740 Office Supplies & Expense	23,261	14,000	12,980	13,000	0.15%	2.00%	2.00%	2.00%	2.00%	2.00%	13,260	13,796	14,072
745 Equipment Leasing Costs	6,634	8,000	7,229	9,300	28.65%	0.00%	0.00%	0.00%	0.00%	0.00%	9,300	9,300	9,300
750 Dues & Subscriptions	9,796	9,950	9,959	9,950	-0.09%	2.00%	2.00%	2.00%	2.00%	2.00%	10,149	10,352	10,559
755 Conference Expense	3,567	2,000	1,589	2,000	25.87%	2.00%	2.00%	2.00%	2.00%	2.00%	2,040	2,081	2,122
757 Meeting Expense	986	900	870	900	3.45%	2.00%	2.00%	2.00%	2.00%	2.00%	918	936	955
759 Training & Education	-	1,500	1,480	1,500	1.35%	5.00%	5.00%	5.00%	5.00%	5.00%	1,575	1,654	1,736
761 Auto Mileage	407	500	459	650	41.61%	5.00%	5.00%	5.00%	5.00%	5.00%	683	717	752
765 Postage	-	12,000	12,000	15,000	25.00%	2.00%	2.00%	2.00%	2.00%	2.00%	15,300	15,606	15,918
770 Telephone	6,342	7,000	4,674	5,500	17.67%	2.00%	2.00%	2.00%	2.00%	2.00%	5,610	5,722	5,837
775 City Council Expense	621	500	247	500	102.43%	1.00%	1.00%	1.00%	1.00%	1.00%	505	510	515

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2012-2013 TO 2016-2017**

	AUDITED ACTUAL FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	ADOPTED BUDGET FY 12/13	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS					FY 2015-2016	FY 2015-2016	FY 2016-2017	
						2013	2014	2015	2016	2017				
780	903	1,700	778	1,000	28,533%	3.00%	3.00%	3.00%	3.00%	3.00%	1,030	1,061	1,093	1,126
785	4,109	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
790	36,700	6,000	5,631	10,000	77,599%	0.00%	0.00%	0.00%	0.00%	0.00%	9,000	10,000	10,000	6,000
795	93,326	64,050	57,896	69,300	19,709%	0.00%	0.00%	0.00%	0.00%	0.00%	69,370	71,464	72,584	69,730
7500														
8000														
801	37,022	48,000	41,651	47,000	12,844%	3.00%	3.00%	3.00%	3.00%	3.00%	48,410	49,862	51,358	52,899
802	-	2,000	1,500	2,000	33,333%	3.00%	3.00%	3.00%	3.00%	3.00%	2,060	2,122	2,185	2,251
820	4,164	5,000	5,129	5,100	-0,579%	3.00%	3.00%	3.00%	3.00%	3.00%	5,253	5,411	5,573	5,740
850	21,148	-	-	60,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	30,000	-	30,000
890	6,265	16,000	12,155	6,000	-50,644%	5.00%	5.00%	5.00%	5.00%	5.00%	6,300	6,615	6,946	7,293
8000	68,598	71,000	60,435	120,100	98,733%	3.00%	3.00%	3.00%	3.00%	3.00%	62,023	94,010	66,062	98,183
9000														
950	-	1,350	1,345	-	-100.00%						4,000	1,500	1,500	1,500
955	-	-	-	-	-						-	-	-	-
9000	-	1,350	1,345	-	-100.00%						4,000	1,500	1,500	1,500
01	\$ 746,015	\$ 972,500	\$ 954,547	\$ 659,300	-30,933%						\$ 616,138	\$ 659,799	\$ 646,368	\$ 690,441
05														
7001														
703	\$ 80,333	\$ 54,050	\$ 52,546	-	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
7001	80,333	54,050	52,546	-	-100.00%						-	-	-	-
7005														
715	-	1,100	1,100	-	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
718	6,145	4,400	3,933	-	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
7005	6,145	5,500	5,033	-	-100.00%						-	-	-	-
7500														
750	270	300	270	150	-44.44%	3.00%	3.00%	3.00%	3.00%	3.00%	155	159	164	169
755	387	1,200	180	-	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
757	218	200	88	-	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
759	-	150	150	-	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
7500	875	1,850	688	150	-78.20%	0.00%	0.00%	0.00%	0.00%	0.00%	155	159	164	169
8000														
810	14,133	14,600	14,526	16,000	10.15%	0.00%	0.00%	0.00%	0.00%	0.00%	16,000	16,450	16,450	16,950
890	-	28,500	28,500	84,500	196.49%	0.00%	0.00%	0.00%	0.00%	0.00%	84,100	85,700	82,900	83,900
7005	14,133	43,100	43,026	100,500	133.58%	0.00%	0.00%	0.00%	0.00%	0.00%	100,100	102,150	98,750	100,850
9000														
950	-	-	-	1,600	0.00%						4,000	-	1,600	-
9000	-	-	-	1,600	0.00%						4,000	-	1,600	-
05	\$ 101,486	\$ 104,500	\$ 101,293	\$ 102,250	0.94%						\$ 104,255	\$ 102,309	\$ 100,514	\$ 101,018

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2012-2013 TO 2016-2017**

	AUDITED ACTUAL FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	ADOPTED BUDGET FY 12/13	VARIANCE FAVORABLE (UNFAVORABLE)		ASSUMPTIONS												
					PROPOSED VS PROJECTED		2013	2014	2015	2016	2017	2013-2014	2014-2015	2015-2016	2016-2017				
<b>15 PLANNING &amp; DEVELOPMENT</b>																			
7001 Employee Salaries	\$ 92,458	\$ 96,250	\$ 93,406	\$ 96,500	\$ 96,500	3.31%	1.75%	2.00%	2.25%	2.50%	\$ 98,189	\$ 100,153	\$ 102,406	\$ 104,966					
702 Salaries Full Time	15,863	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-					
703 Salaries Part Time	108,321	96,250	93,406	96,500	96,500	3.31%	0.00%	0.00%	0.00%	0.00%	98,189	100,153	102,406	104,966					
7001 Total																			
7005 Retirement Benefits	9,420	7,000	8,251	7,900	7,900	-4.25%	2.00%	2.00%	2.00%	2.00%	8,058	8,219	8,384	8,551					
710 Retirement CAIFERS - Employer	6,287	6,500	7,202	6,700	6,700	-6.97%	2.00%	2.00%	2.00%	2.00%	6,834	6,971	7,110	7,252					
711 Retirement CAIFERS - Employee	1,312	1,700	1,700	2,100	2,100	23.53%	5.00%	5.00%	5.00%	5.00%	2,205	2,315	2,431	2,553					
715 Workers Compensation Insurance	27,163	27,500	27,454	30,900	30,900	12.55%	4.50%	4.75%	5.00%	5.25%	32,291	33,824	35,516	37,380					
716 Group Insurance	8,471	7,500	7,000	7,700	7,700	10.00%	2.00%	2.00%	2.00%	2.00%	7,854	8,011	8,171	8,335					
718 Employer Payroll Taxes	3,600	4,000	3,778	3,900	3,900	3.22%	0.00%	1.00%	1.00%	1.00%	3,900	3,939	3,978	4,018					
719 Deferred Compensation	2,400	2,400	2,400	2,400	2,400	0.00%	0.00%	0.00%	0.00%	0.00%	2,400	2,400	2,400	2,400					
720 Auto Allowance	58,653	56,600	57,786	61,600	61,600	6.60%	0.00%	0.00%	0.00%	0.00%	63,542	65,679	67,990	70,489					
7005 Total																			
7500 Materials & Supplies	1,727	2,650	1,149	1,500	1,500	30.55%	0.00%	0.00%	0.00%	0.00%	1,500	1,500	1,500	1,500					
758 Planning Commission Meeting	76	4,300	2,006	5,500	5,500	174.18%	0.00%	0.00%	0.00%	0.00%	1,500	1,500	1,500	1,500					
776 Miscellaneous Expenses	1,803	6,950	3,155	7,000	7,000	121.87%	0.00%	0.00%	0.00%	0.00%	3,000	3,000	3,000	3,000					
7500 Total																			
8000 Contractual Services	-	5,700	5,700	5,700	5,700	0.00%	3.00%	3.00%	3.00%	3.00%	5,871	6,047	6,229	6,415					
802 Legal Expenses Other	26,599	39,000	39,000	27,000	27,000	-30.77%	3.00%	3.00%	3.00%	3.00%	27,810	28,644	29,504	30,389					
872 Property Development - Legal Expense	174,700	175,000	175,000	180,000	180,000	2.86%	3.00%	3.00%	3.00%	3.00%	185,400	194,670	200,510	210,536					
878 Build Inspection LA County/Wildlan	43,845	37,000	37,000	45,000	45,000	21.62%	3.00%	3.00%	3.00%	3.00%	46,350	47,741	49,173	50,648					
881 Storm Water Management	3,287	3,000	3,197	3,200	3,200	0.09%	3.00%	3.00%	3.00%	3.00%	3,296	3,395	3,497	3,602					
882 Variance & CUP Expense	-	-	-	24,000	24,000	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-					
884 Special Project Study & Consultant	248,431	259,700	259,897	284,900	284,900	9.62%	0.00%	0.00%	0.00%	0.00%	268,727	280,497	288,912	301,589					
8000 Total																			
9000 Capital Outlay	-	-	-	1,600	1,600	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-					
950 Capital Outlay - Equipment	-	-	-	1,600	1,600	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-					
9000 Total																			
<b>15 TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$ 417,208</b>	<b>\$ 419,500</b>	<b>\$ 414,244</b>	<b>\$ 451,600</b>	<b>\$ 451,600</b>	<b>9.02%</b>					<b>\$ 433,457</b>	<b>\$ 449,329</b>	<b>\$ 462,308</b>	<b>\$ 481,644</b>					

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2012-2013 TO 2016-2017**

	AUDITED FY 10/11	ADJUSTED ANNUAL BUDGET FY 11/12	PROJECTED FY 11/12	ADOPTED BUDGET FY 12/13	VARIANCE FAVORABLE (UNFAVORABLE)	ASSUMPTIONS					FY 2016-2017			
						2013	2014	2015	2016	2017				
<b>25 LAW ENFORCEMENT</b>														
8200 Law Enforcement	\$ 176,485	\$ 134,500	\$ 126,875	\$ 174,800	37.77%	2.25%	2.25%	2.25%	2.25%	2.25%	\$ 178,733	\$ 182,754	\$ 186,866	\$ 191,071
830 Law Enforcement	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
831 Traffic Enforcement	23	10	85	75	-11.76%	0.00%	0.00%	0.00%	0.00%	0.00%	75	75	75	75
832 Parking Citation	2,804	3,000	3,000	3,000	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3,090	3,183	3,278	3,377
833 Other Law Enforcement Expenses	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
834 Grant Deputies	2,468	7,000	7,000	7,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,210	7,426	7,649	7,879
837 Wild Life Management & Pest Control	5,955	7,000	4,883	5,000	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%	5,150	5,305	5,464	5,628
838 Animal Control Expense	187,735	151,510	141,843	189,875	33.86%	3.00%	3.00%	3.00%	3.00%	3.00%	194,258	198,743	203,332	208,029
<b>8200 Total</b>														
<b>25 TOTAL LAW ENFORCEMENT</b>	<b>\$ 187,735</b>	<b>\$ 151,510</b>	<b>\$ 141,843</b>	<b>\$ 189,875</b>	<b>33.86%</b>						<b>\$ 194,258</b>	<b>\$ 198,743</b>	<b>\$ 203,332</b>	<b>\$ 208,029</b>
<b>65 NON-DEPARTMENT</b>														
7500 Materials & Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
901 South Bay Community Organization	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
980 Allocation of Administrative Expense	4,655	10,000	10,000	10,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,000	10,000	10,000	10,000
985 Contingency	8,655	14,000	14,000	14,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14,000	14,000	14,000	14,000
<b>7500 Total</b>														
8000 Contractual Services	62,377	55,700	56,354	50,000	-11.28%	4.00%	4.00%	4.00%	4.00%	4.00%	52,000	54,080	56,243	58,493
895 Insurance & Bond Expense	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
8500 Community Promotion	5,897	8,500	7,622	7,000	-8.16%	3.00%	3.00%	3.00%	3.00%	3.00%	7,210	7,426	7,649	7,879
915 Community Recognition	1,500	1,500	1,500	75	-95.00%	3.00%	3.00%	3.00%	3.00%	3.00%	77	80	82	84
916 Civil Defense Expense	1,499	5,600	5,600	3,000	-46.43%	0.00%	0.00%	0.00%	0.00%	0.00%	3,000	3,000	3,000	3,000
917 Emergency Preparedness	8,896	15,600	14,721	10,075	-31.56%	0.00%	0.00%	0.00%	0.00%	0.00%	10,287	10,506	10,731	10,963
<b>8500 Total</b>														
<b>65 TOTAL NON-DEPARTMENT</b>	<b>\$ 79,928</b>	<b>\$ 85,300</b>	<b>\$ 85,076</b>	<b>\$ 74,075</b>	<b>-12.93%</b>						<b>\$ 76,287</b>	<b>\$ 78,586</b>	<b>\$ 80,974</b>	<b>\$ 83,456</b>





**CASH  
BUDGET  
SECTION**

CITY OF ROLLING HILLS  
CASH BUDGET

FISCAL YEAR 2012-2013 FORECAST (based on average of six years actual) (Actual/Forecast)

Deposits, Credits & Transfers	July	August	September	October	November	December	January	February	March	April	May	June	Totals
	FORECAST												
Cash Deposits OPUS Checking	\$ 93,239	\$ 45,826	\$ 25,765	\$ 60,675	\$ 76,115	\$ 43,152	\$ 121,701	\$ 89,277	\$ 57,487	\$ 38,629	\$ 52,511	\$ 87,602	\$ 791,974
Cash Deposits OPUS Money Market	45,924	51,152	56,749	50,265	73,187	54,740	232,940	164,029	14,582	333,838	225,583	22,395	1,827,384
Cash Transfers In	101,667	162,900	210,000	216,333	75,000	112,167	20,833	20,833	173,000	74,667	112,500	37,500	1,296,167
Cash Transfers Out	(35,833)	(107,500)	(65,744)	(134,848)	(45,520)	(306,499)	(205,618)	(103,820)	(22,250)	(239,858)	(125,000)	-	(1,352,490)
Total Cash Received OPUS	\$ 204,997	\$ 151,978	\$ 226,770	\$ 192,425	\$ 178,782	\$ 403,560	\$ 149,023	\$ 172,314	\$ 222,819	\$ 207,276	\$ 265,594	\$ 147,497	\$ 2,523,035
Cash Disbursements													
Council Approved Expenditures Mtg. #1	\$ 119,262	\$ 74,736	\$ 119,928	\$ 125,549	\$ 65,496	\$ 159,116	\$ 54,835	\$ 92,383	\$ 176,806	\$ 98,064	\$ 114,251	\$ 98,806	\$ 98,806
Council Approved Expenditures Mtg. #2	54,098	57,083	85,515	54,975	56,096	220,667	109,260	65,589	93,056	97,981	116,042	129,017	129,017
Total Disbursements	\$ 173,360	\$ 131,820	\$ 205,443	\$ 180,524	\$ 121,592	\$ 379,783	\$ 164,095	\$ 157,972	\$ 269,862	\$ 196,045	\$ 230,293	\$ 227,823	\$ 2,438,621
Cash Increase (Decrease)	31,637	20,149	21,327	11,901	57,190	23,777	(15,072)	14,342	(47,043)	11,231	35,301	(80,326)	84,414
Cash Balance at Beginning of Month	164,691	\$ 160,876	\$ 199,605	\$ 259,457	\$ 161,860	\$ 219,277	\$ 341,364	\$ 243,443	\$ 257,055	\$ 178,569	\$ 243,551	\$ 276,960	\$ 276,960
Cash Balance at End of Month	\$ 160,876	\$ 199,605	\$ 259,457	\$ 161,860	\$ 219,277	\$ 341,364	\$ 243,443	\$ 257,055	\$ 178,569	243,551	276,960	195,445	195,445

FISCAL YEAR 2011-2012 (Actual/Forecast)

Deposits, Credits & Transfers	ACTUAL												
	ACTUAL												
Cash Deposits OPUS Checking	\$ 256,251	\$ 33,826	\$ 21,032	\$ 34,143	\$ 44,405	\$ 25,363	\$ 6,602	\$ 46,300	\$ 56,299	\$ 7,349	\$ 50,591	\$ 87,701	\$ 670,161
Cash Deposits OPUS Money Market	71,603	49,031	10,433	47,155	29,360	582,002	268,103	142,599	12,755	405,424	221,782	24,058	1,864,105
Cash Transfers In	-	140,000	140,000	250,000	100,000	350,000	-	-	-	-	25,000	25,000	890,000
Cash Transfers Out	(215,000)	-	-	(310,000)	-	(100,000)	(160,000)	(75,000)	(75,000)	(320,000)	(100,000)	-	(1,355,000)
Total Cash Received OPUS	\$ 113,154	\$ 82,858	\$ 171,465	\$ 212,298	\$ 173,765	\$ 857,365	\$ 114,706	\$ 113,700	\$ (5,947)	\$ 92,773	\$ 197,373	\$ 136,759	\$ 2,069,267
Cash Disbursements													
Council Approved Expenditures Mtg. #1	\$ 66,114	\$ 54,356	\$ 55,350	\$ 69,213	\$ 91,917	\$ 437,650	\$ 49,114	\$ 53,644	\$ -	\$ 51,595	\$ 97,059	\$ 96,123	\$ 96,123
Council Approved Expenditures Mtg. #2	55,845	49,425	49,157	42,094	48,559	390,060	50,369	39,714	83,244	16,894	58,787	136,558	136,558
Total Disbursements	\$ 121,959	\$ 103,781	\$ 104,507	\$ 111,307	\$ 140,476	\$ 827,710	\$ 99,483	\$ 93,359	\$ 83,244	\$ 68,399	\$ 155,846	\$ 232,681	\$ 2,142,750
Cash Increase (Decrease)	(8,805)	(20,923)	66,958	(90,009)	33,289	29,655	15,222	20,341	(89,191)	24,374	41,527	(95,922)	(73,484)
Cash Balance at Beginning of Month	349,215	\$ 257,550	\$ 227,722	\$ 319,281	\$ 232,928	\$ 286,808	\$ 288,600	\$ 258,256	\$ 375,475	\$ 281,184	\$ 273,777	\$ 209,644	\$ 209,644
Cash Balance at End of Month	\$ 257,550	\$ 227,722	\$ 319,281	\$ 232,928	\$ 286,808	\$ 288,600	\$ 258,256	\$ 375,475	\$ 281,184	273,777	209,644	164,691	164,691

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**STATISTICAL  
INFORMATION  
SECTION**

**CITY OF ROLLING HILLS, CALIFORNIA**  
**ALL FUND BALANCES**  
**July 1, 1990 to June 30, 2013**

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>COPS, CLEEP &amp; TRAFFIC</u>	<u>COMMUNITY FACILITY</u>	<u>SELF INSURANCE</u>	<u>REFUSE COLLECTION</u>	<u>TRANSIT FUND</u>	<u>UTILITY FUND</u>	<u>CAPITAL PROJECTS</u>	<u>ALL FUNDS</u>
90/91	523,072		174,225	408,689	108,164	145,094			\$ 1,359,244
91/92	540,832		192,873	390,576	141,968	188,325			\$ 1,454,574
92/93	524,729		145,437	437,362	171,034	35,545			\$ 1,314,107
93/94	458,506		81,648	409,800	177,754	39,899			\$ 1,167,607
94/95	646,204		87,252	409,687	198,795	77,436			\$ 1,419,374
95/96	852,816		79,717	402,364	141,354	62,726			\$ 1,538,977
96/97	1,134,037		75,538	419,974	140,636	81,041			\$ 1,851,226
97/98	1,453,980		48,606	473,245	209,558	42,673			\$ 2,228,062
98/99	1,836,083		43,043	500,773	185,614	26,297			\$ 2,591,810
99/00	2,144,136		39,480	514,316	124,177	73,745			\$ 2,895,854
00/01	2,566,844	182,291	25,923	510,210	157,919	127,962			\$ 3,571,149
01/02	2,972,476	244,145	37,325	521,837	150,831	97,308			\$ 4,023,922
02/03	3,410,486	283,832	36,146	515,853	202,083	53,828			\$ 4,502,228
03/04	3,699,071	358,117	43,837	504,034	178,092	103,818			\$ 4,886,969
04/05	3,959,281	434,286	91,976	339,705	178,092	70,945	37,857		\$ 5,112,142
05/06	3,940,480	519,955	77,304	17,437	173,358	50,539	281,778		\$ 5,060,851
06/07	3,758,602	609,900	40,242	256,826	178,609	112,578	561,069		\$ 5,517,826
07/08	3,645,167	689,839	47,240	538,888	187,382	76,005	776,844	103,216	\$ 6,064,581
08/09	3,160,286	735,466	67,135	698,894	185,348	53,767	1,036,036	179,460	\$ 6,116,391
09/10	3,221,894	833,337	59,109	658,675	187,132	112,271	1,033,962	173,500	\$ 6,279,880
10/11	3,321,129	62,129	56,075	595,103	202,161	53,811	1,033,962	77,268	\$ 5,401,638
11/12*	2,982,354	58,053	46,425	569,103	215,161	140,405	1,033,962	78	\$ 5,045,541
12/13**	<u>\$ 2,934,504</u>	<u>\$ 53,968</u>	<u>\$ 26,250</u>	<u>\$ 479,103</u>	<u>\$ 221,311</u>	<u>\$ 80,125</u>	<u>\$ 1,033,962</u>	<u>\$ 78</u>	<u>\$ 4,829,301</u>

\*Estimated Actual Amount - FY 11/12

Source: Finance Department

\*\* Adopted Budget - FY 2012/13

**CITY OF ROLLING HILLS, CALIFORNIA**  
**General Governmental Revenues by Sources**  
**July 1, 1990 to June 30, 2013**

<b>Fiscal Year</b>	<b>Taxes</b>	<b>Other Agencies</b>	<b>Licenses &amp; Permit</b>	<b>Interest &amp; Rent</b>	<b>Service Charges</b>	<b>Fines &amp; Other</b>	<b>Total Revenue</b>
90/91	236,457	73,418	125,724	164,705	58,418	11,618	\$670,340
91/92	273,390	65,712	164,185	147,356	59,546	12,353	\$722,542
92/93	250,311	68,574	106,309	131,860	60,446	9,035	\$626,535
93/94	247,967	66,699	95,446	125,339	44,618	13,627	\$593,696
94/95	337,905	69,786	132,187	152,916	39,881	7,626	\$740,301
95/96	359,657	75,150	129,473	146,726	39,114	12,292	\$762,412
96/97	379,540	79,595	204,276	162,555	41,592	14,469	\$882,027
97/98	439,225	86,855	192,603	172,232	43,547	7,811	\$942,273
98/99	449,515	92,429	138,610	186,106	44,739	10,229	\$921,628
99/00	483,016	103,583	145,936	215,192	43,258	20,254	\$1,011,239
00/01	539,253	111,564	213,664	241,457	45,194	16,352	\$1,167,484
01/02	551,427	108,994	156,409	179,947	48,785	9,843	\$1,055,405
02/03	577,753	123,730	316,762	142,797	55,110	17,180	\$1,233,332
03/04	622,574	91,562	459,551	99,722	58,869	14,903	\$1,347,181
04/05	665,235	130,704	553,258	151,202	62,309	67,346	\$1,630,054
05/06	726,599	178,322	429,131	228,414	66,561	15,135	\$1,644,162
06/07	771,747	147,277	473,090	284,731	70,260	20,432	\$1,767,537
07/08	865,306	152,680	596,710	236,605	72,452	87,544	\$2,011,297
08/09	772,103	155,755	463,530	120,111	48,833	21,260	\$1,581,592
09/10	813,478	158,205	404,312	71,186	10,645	44,712	\$1,502,538
10/11	788,501	159,599	470,550	78,855	7,810	115,482	\$1,620,797
11/12*	764,917	152,071	352,909	77,674	17,071	24,099	\$1,388,741
12/13**	<u>\$ 779,500</u>	<u>\$ 157,000</u>	<u>\$ 403,800</u>	<u>\$ 77,950</u>	<u>\$ 9,800</u>	<u>\$ 81,950</u>	<u>\$1,510,000</u>

\*Estimated Actual Amount FY 11/12

\*\* Adopted Budget - FY 2012/13

Source: Finance Department

**CITY OF ROLLING HILLS, CALIFORNIA**  
**General Governmental Expenditures by Function**  
**July 1, 1990 to June 30, 2013**

Fiscal Year	General Administ.	Develop. & Maint.	Public Safety	Misc. Expenses	Capital Expenditures	Special Project	Total Expenditures
90/91	287,325	169,432	130,975	8,688	9,200		\$605,620
91/92	277,880	173,753	137,555	12,673	24,077		\$625,938
92/93	292,854	128,157	145,983	8,036	97,922		\$672,952
93/94	259,147	129,184	140,406	6,734	132,396		\$667,867
94/95	250,974	114,594	120,082	7,107	23,530		\$516,287
95/96	259,657	121,017	138,352	12,032	1,212		\$532,270
96/97	272,998	146,210	129,456	6,568	2,297		\$557,529
97/98	298,512	143,215	129,972	11,492	49,132		\$632,323
98/99	284,087	128,724	91,633	15,314	4,612		\$524,370
99/00	332,012	146,189	151,283	8,034	20,640		\$658,158
00/01	359,901	170,033	155,700	7,563	53,600		\$746,797
01/02	332,638	122,300	171,258	8,510	37,071		\$671,777
02/03	457,790	136,142	179,215	9,945	3,134		\$786,226
03/04	477,765	346,060	183,081	14,998	-		\$1,021,904
04/05	552,065	341,441	186,760	7,390	1,412	11,223	\$1,100,291
05/06	650,084	336,375	175,613	7,666	6,892	300	\$1,176,930
06/07	707,245	352,432	195,304	40,993	10,049	5,294	\$1,311,317
07/08	757,338	401,011	222,798	15,049	-	-	\$1,396,196
08/09	756,792	474,397	246,801	19,441	-	-	\$1,497,431
09/10	686,133	445,677	266,330	39,059	-	-	\$1,437,199
	<b>City Administration</b>	<b>City Finance</b>	<b>Planning &amp; Development</b>	<b>Law Enforcement</b>	<b>Non-Department</b>	<b>City Properties</b>	<b>Total Expenditures</b>
10/11	746,015	101,486	417,208	187,735	79,928	46,192	\$1,578,562
11/12*	954,547	101,293	414,244	141,843	85,076	54,265	\$1,751,266
12/13**	\$ 659,300	\$ 102,250	\$ 451,600	\$ 189,875	\$ 74,075	\$ 50,500	\$1,527,600

\* Estimated Actual Amount - FY 11/12  
 \*\* Proposed Budget - FY 2012/13

Source: Finance Department

**CITY OF ROLLING HILLS**  
**Assessed and Estimated Actual Value of Taxable Property**  
**July 1, 1985 to June 30, 2012**

<b>Fiscal Year</b>	<b>Secured Valuations</b>	<b>Unsecured Valuations</b>	<b>Homeowner Exemption</b>	<b>Assessed Valuations</b>	<b>Amount of Change</b>	<b>Amount of % Change</b>
85/86	\$ 249,507,533	\$ 318,595	\$ 3,717,000	\$ 246,109,128		
86/87	260,325,679	535,304	3,715,600	257,145,383	\$ 11,036,255	4.48%
87/88	295,221,950	636,797	3,647,000	292,211,747	35,066,364	13.64%
88/89	327,284,529	969,497	3,603,600	324,650,426	32,438,679	11.10%
89/90	368,578,881	1,411,504	3,539,242	366,451,143	41,800,717	12.88%
90/91	421,033,342	1,992,511	3,404,842	419,621,011	53,169,868	14.51%
91/92	477,758,206	1,904,409	3,353,000	476,309,615	56,688,604	13.51%
92/93	505,492,704	1,693,457	3,477,600	503,708,561	27,398,946	5.75%
93/94	507,483,587	789,048	3,623,200	504,649,435	940,874	0.19%
94/95	532,422,571	435,702	3,766,000	529,092,273	24,442,838	4.84%
95/96	553,404,404	391,285	3,767,400	550,028,289	20,936,016	3.96%
96/97	572,504,112	1,148,204	3,767,400	569,884,916	19,856,627	3.61%
97/98	595,400,396	836,753	3,764,600	592,472,549	22,587,633	3.96%
98/99	630,517,886	840,539	3,745,000	627,613,425	35,140,876	5.93%
99/00	668,156,402	732,421	3,673,600	665,215,223	37,601,798	5.99%
00/01	713,551,371	779,383	3,665,200	710,665,554	45,450,331	6.83%
01/02	765,789,484	976,369	3,645,600	763,120,253	52,454,699	7.38%
02/03	801,436,461	793,422	3,626,000	798,603,883	35,483,630	4.65%
03/04	859,497,733	589,279	3,537,800	856,549,212	57,945,329	7.26%
04/05	918,841,842	582,407	3,599,400	915,824,849	59,275,637	6.92%
05/06	987,616,221	710,276	3,568,600	984,757,897	68,933,048	7.53%
06/07	1,051,613,972	565,381	3,497,200	1,048,682,153	63,924,256	6.49%
07/08	1,125,640,859	616,227	3,498,600	1,122,758,486	74,076,333	7.06%
08/09	1,176,579,553	930,545	3,518,200	1,173,991,898	51,233,412	4.56%
09/10	1,194,907,285	592,512	3,554,600	1,191,945,197	17,953,299	1.53%
10/11	\$ 1,169,245,525	\$ 389,106	\$ 3,511,200	\$ 1,166,123,431	\$ (25,821,766)	-2.17%
11/12	<u>\$ 1,193,632,866</u>	<u>\$ 556,061</u>	<u>\$ 3,481,800</u>	<u>\$ 1,190,707,127</u>	<u>\$ 24,583,696</u>	<u>2.11%</u>

Source: Roll Release, Los Angeles County Assessor

**CITY OF ROLLING HILLS**  
**Property Tax Trends**  
**July 1, 1990 to June 30, 2013**

<b>Fiscal Year</b>	<b>Property Taxes</b>	<b>Growth Rate</b>
90/91	\$212,057	
91/92	240,494	13.41%
92/93	225,038	-6.43%
93/94	214,426	-4.72%
94/95	296,438	38.25%
95/96	327,414	10.45%
96/97	353,119	7.85%
97/98	406,172	15.02%
98/99	414,178	1.97%
99/00	441,654	6.63%
00/01	469,099	6.21%
01/02	505,954	7.86%
02/03	535,262	5.79%
03/04	584,529	9.20%
04/05	615,662	5.33%
05/06	665,146	8.04%
06/07	710,473	6.81%
07/08	751,076	5.71%
08/09	741,297	-1.30%
09/10	775,091	4.56%
10/11	752,653	-2.89%
<b>11/12*</b>	<b>737,091</b>	<b>-2.07%</b>
<b>12/13*</b>	<b>748,500</b>	<b>1.55%</b>
	<u>\$751,442</u> (1)	<u>0.80%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 07/08 to FY 11/12)

\* Estimated Actual Amount FY 11/12

\*\* Adopted Budget - FY 2012/13

Source Finance Department

**CITY OF ROLLING HILLS**  
**Real Property Transfer Tax Trends**  
**July 1, 1990 to June 30, 2013**

<b>Fiscal Year</b>	<b>Real Property Transfer Taxes</b>	<b>Growth Rate</b>
90/91	\$ 44,057	
91/92	22,484	-48.97%
92/93	22,345	-0.62%
93/94	32,820	46.88%
94/95	27,866	-15.09%
95/96	27,790	-0.27%
96/97	26,421	-4.93%
97/98	33,053	25.10%
98/99	32,332	-2.18%
99/00	35,486	9.76%
00/01	53,231	50.01%
01/02	34,609	-34.98%
02/03	40,939	18.29%
03/04	38,045	-7.07%
04/05	46,730	22.83%
05/06	49,193	5.27%
06/07	46,347	-5.79%
07/08	37,011	-20.14%
08/09	24,242	-34.50%
09/10	38,387	58.35%
10/11	35,848	-6.61%
11/12*	<b>25,827</b>	<b>-27.95%</b>
12/13**	<b>29,000</b>	<b>12.29%</b>
	<b><u>\$ 32,263</u></b>	<b>(1) <u>-6.17%</u></b>

(1) 5 Years Average - Last 4 years + Current Year (FY 07/08 to FY 11/12)

\* Estimated Actual Amount FY 11/12

\*\* Adopted Budget - FY 2012/13

Source Finance Department

**CITY OF ROLLING HILLS**  
**Motor Vehicle In Lieu Tax Trends**  
**July 1, 1990 to June 30, 2013**

<b>Fiscal Year</b>	<b>Motor Vehicle In Lieu</b>	<b>Growth Rate</b>
90/91	73,418	
91/92	65,712	-10.50%
92/93	68,574	4.36%
93/94	66,699	-2.73%
94/95	69,786	4.63%
95/96	75,150	7.69%
96/97	79,595	5.91%
97/98	86,855	9.12%
98/99	92,429	6.42%
99/00	103,583	12.07%
00/01	111,564	7.70%
01/02	108,994	-2.30%
02/03	123,730	13.52%
03/04	91,562	-26.00%
04/05	130,704	42.75%
05/06	178,322	36.43%
06/07	147,277	-17.41%
07/08	152,680	3.67%
08/09	155,755	2.01%
09/10	158,205	1.57%
10/11	159,599	0.88%
11/12*	<b>152,071</b>	<b>-4.72%</b>
12/13**	<b>157,000</b>	<b>3.24%</b>
	<u>\$155,662</u> (1)	<u>0.68%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 07/08 to FY 11/12)

\* Estimated Actual Amount FY 11/12

\*\* Adopted Budget - FY 2012/13

Source Finance Department

**CITY OF ROLLING HILLS**  
**Building Permits Trends**  
**July 1, 2003 to June 30, 2013**

<b>Fiscal Year</b>	<b>Building Permits</b>	<b>Growth Rate</b>
03/04	373,706	
04/05	492,770	31.86%
05/06	370,967	-24.72%
06/07	430,405	16.02%
07/08	543,681	26.32%
08/09	408,811	-24.81%
09/10	356,680	-12.75%
10/11	426,565	19.59%
<b>11/12*</b>	<b>310,000</b>	<b>-27.33%</b>
<b>12/13**</b>	<b>355,000</b>	<b>14.52%</b>
	<u><b>\$409,147</b></u> (1)	<u><b>-3.79%</b></u>

(1) 5 Years Average - Last 4 years + Current Year (FY 07/08 to FY 11/12)

In FY 2003/04, the city implemented Governmental Accounting Standard Board (GASB) Statement No. 34. According to GASB 34 rules, the Finance Department separated Building Permits revenues and expenditures rather than applying the "net" fiscal impact to both revenues and expenditures, therefore, comparative information of revenues and expenditures prior to FY 2003/04 are not available.

\* Estimated Actual Amount FY 11/12

\*\* Adopted Budget - FY 2012/13

Source Finance Department

**CITY OF ROLLING HILLS**  
**Subdivision, Planning & Zoning Fees Trends**  
**July 1, 1990 to June 30, 2013**

<b>Fiscal Year</b>	<b>Planning &amp; Zoning Fees</b>	<b>Growth Rate</b>
90/91	43,333	
91/92	43,207	-0.29%
92/93	42,804	-0.93%
93/94	75,638	76.71%
94/95	33,204	-56.10%
95/96	41,077	23.71%
96/97	46,528	13.27%
97/98	43,437	-6.64%
98/99	30,134	-30.63%
99/00	38,316	27.15%
00/01	57,625	50.39%
01/02	40,330	-30.01%
02/03	51,148	26.82%
03/04	72,498	41.74%
04/05	48,310	-33.36%
05/06	44,819	-7.23%
06/07	28,649	-36.08%
07/08	41,350	44.33%
08/09	41,100	-0.60%
09/10	30,721	-25.25%
10/11	25,575	-16.75%
<b>11/12*</b>	25,125	-1.76%
<b>12/13**</b>	29,000	15.42%
	<u>\$ 32,774</u> (1)	<u>-0.01%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 07/08 to FY 11/12)

\* Estimated Actual Amount FY 11/12

\*\* Adopted Budget - FY 2012/13

Source Finance Department

**CITY OF ROLLING HILLS**  
**RHCA Rent & Interest Earned Trends**  
**July 1, 1990 to June 30, 2013**

<b>Fiscal Year</b>	<b>Total</b>	<b>Interest</b>	<b>Rents</b>
90/91	164,705	84,185	80,520
91/92	147,356	66,836	80,520
92/93	131,860	51,340	80,520
93/94	125,339	44,819	80,520
94/95	152,916	72,396	80,520
95/96	146,726	66,206	80,520
96/97	162,555	82,035	80,520
97/98	162,322	81,802	80,520
98/99	186,106	105,586	80,520
99/00	215,192	134,672	80,520
00/01	241,457	160,937	80,520
01/02	179,947	99,427	80,520
02/03	144,898	64,378	80,520
03/04	99,722	40,405	59,317
04/05	151,202	90,254	60,948
05/06	228,414	167,466	60,948
06/07	284,731	223,783	60,948
07/08	236,605	175,657	60,948
08/09	120,111	59,163	60,948
09/10	71,186	10,238	60,948
10/11	78,855	17,907	60,948
11/12*	77,674	16,726	60,948
12/13*	77,948	17,000	60,948

\$116,886 (1)    \$ 55,938 (1)

(1) 5 Years Average - Last 4 years + Current Year (FY 07/08 to FY 11/12)

\* Estimated Actual Amount FY 11/12

\*\* Adopted Budget - FY 2012/13

Source Finance Department

# **APPENDICES**

**A - Fund Descriptions**

**B - Fund Balance Chart of Accounts Summary**

**C - Budget Line Item Descriptions**

**D - Budget Glossary**

**APPENDIX A**  
**CITY OF ROLLING HILLS**  
**FUND DESCRIPTIONS**  
**MAJOR GOVERNMENTAL FUNDS**  
**GENERAL FUND**

The General Fund accounts for all financial resources that are not restricted as to their use. These include property taxes, sales tax, real estate transfer tax, motor vehicle in lieu tax, building permits, subdivision fees, variance, planning and zoning fees, franchise fees, animal control license fees, fines and forfeitures, interest earnings, leasehold Rolling Hills Community Association, and other miscellaneous revenues.

The General Fund supports General Government (Elected Officials; City Administration, City Manager, City Clerk and Finance), Finance, Planning and Development, Law Enforcement, Non-Department and City Properties.

**COPS FUND**

The Supplemental Law Enforcement Funds of Citizens Option for Public Safety Program (COPS) provides funding for community based law enforcement programs.

**CAPITAL PROJECTS FUND – UTILITY FUND**

The Capital Projects – Utility Fund provides funds for consultant and construction services for underground utilities projects and other infrastructure improvements. This fund is supported by transfers from the General Fund.

**PROPRIETARY FUNDS**

**BUSINESS –TYPE ACTIVITIES**

**ENTERPRISE FUND**

**REFUSE COLLECTION FUND**

The Refuse Collection Fund costs are recovered through user charges. Revenue is derived from fees collected to cover the costs paid to a private refuse collection company for trash pick-up and to cover an administrative allocation. These fees are a lien onto the property owner and are collected through the Los Angeles County Tax Assessor.

## **GOVERNMENTAL ACTIVITIES**

### **INTERNAL SERVICE FUND**

### **MUNICIPAL SELF INSURANCE FUND**

The Municipal Self Insurance Fund was established to build a reserve to deal with possible emergency situations such as landslides, fires, and floods. The reserve is built from transfers from the General Fund.

### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### **COMMUNITY FACILITIES FUND**

The Community Facilities Fund accounts for revenues derived from fees collected by Los Angeles County for a Parks and Recreation Fund Fee when residents pay for Building Permits.

### **TRANSIT FUND**

The Transit Fund is made up of Proposition A & C revenue which is derived from the ½% Sales Tax collected by Los Angeles County and returned to the City under Local Return Guidelines. The Proposition A & C monies must be used for transit related expense within three years of receipt. Proposition C differs from Proposition A in that Proposition C funds may be used for actual roadway improvements on heavy carrier routes where Proposition A funds are limited to transit related programs such as Dial-a-Ride.

### **MEASURE R FUND**

The Measure R Fund accounts for revenues derived from the ½% Sales Tax collected by Los Angeles County and returned to the City under Local Return Guidelines. The Measure R monies must be used for transit related expense within five years of receipt.

### **TRAFFIC SAFETY FUND**

The Traffic Safety Fund accounts for revenues from fines and forfeitures collected by Torrance and Los Angeles Superior Courts for violations within the City of Rolling Hills. The expenditures are specifically related to traffic safety such as road striping, road signs and traffic engineering. At the end of the fiscal year the fund balance is zeroed out by a transfer to/from the Capital Projects Fund.

### **CLEEP FUND**

The California Law Enforcement Equipment Program (CLEEP) provides funding to improve County-wide law enforcement equipment.

## **NONMAJOR GOVERNMENTAL FUNDS**

### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is funded by transfers from the General Fund. The expenditures are for specific projects such as City Hall Remodel, Building Improvements, Re-Landscaping, Office Technology Equipment etc.

### **DEBT MANAGEMENT**

The City of Rolling Hills has had no debt and there is no debt contemplated in the future. Expenditures have been met on a cash basis.

### **FIDUCIARY FUNDS**

#### **TRUST & AGENCY FUNDS**

##### **DEPOSIT FUND**

The Deposit Fund accounts for assets held by the City in a Trustee capacity or as an agent for individuals, private organizations and other governments.

##### **OPEB – GASB 45 FUND**

The OPEB GASB 45 Fund accounts for retiree medical insurance assets held by the City in a Trustee custodial capacity.

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**APPENDIX B**

**CITY OF ROLLING HILLS**

**FUND BALANCE SYSTEM CHART OF ACCOUNTS SUMMARY**

**GENERAL FUND**

**REVENUE & EXPENDITURE ACCOUNT SUMMARY**

**GENERAL FUND - REVENUE ACCOUNT SUMMARY**

<b>4001</b>	<b>TAXES:</b>
401	Property Taxes
405	Sales Tax
410	Real Estate Transfer Tax
415	Other Taxes
<b>4030</b>	<b>OTHER AGENCIES</b>
420	Motor Vehicle in Lieu Tax-VLF
<b>4050</b>	<b>LICENSES &amp; PERMITS</b>
440	Building & Other Permit Fees
445	Subdivision Fees
450	Variance, Planning & Zoning Fees
455	Animal Control Fees
460	Franchise Fees
<b>4060</b>	<b>FINES &amp; VIOLATIONS</b>
480	Fines & Traffic Violations
<b>5000</b>	<b>USE OF PROPERTY &amp; MONEY</b>
600	City Hall Leasehold RHCA
670	Interest Earned
<b>6000</b>	<b>CHARGES FOR SERVICES</b>
601	Reimbursement GA M&O - RHCA
602	Reimbursement PW M&O - RHCA
<b>6500</b>	<b>EXCHANGE FUNDS</b>
620	Proposition A
	<b>OTHER REVENUE</b>
<b>6000</b>	<b>CHARGES FOR SERVICES</b>
601	Reimbursement GA M&O - RHCA
602	Reimbursement PW M&O - RHCA
<b>6700</b>	<b>OTHER REVENUE</b>
650	PSAF & COPS
655	Burglar Alarm Responses
675	Miscellaneous
	<b>INTERFUND TRANSFERS IN/(OUT)</b>
699	Operating Transfers In
999	Operating Transfers Out

**GENERAL FUND - EXPENDITURE ACCOUNT SUMMARY****CITY ADMINISTRATION - DEPARTMENT 01****7001 EMPLOYEE SALARIES**

702 Salaries Full Time  
703 Salaries Part Time

**7005 EMPLOYEE BENEFITS**

710 Retirement CalPERS - Employer  
711 Retirement CalPERS - Employee  
715 Workers Compensation Insurance  
716 Group Insurance  
717 Retiree Medical  
718 Employer Payroll Taxes  
719 Deferred Compensation  
720 Auto Allowance

**7500 MATERIALS & SUPPLIES**

740 Office Supplies & Expense  
745 Equipment Leasing Costs  
750 Dues & Subscriptions  
755 Conference Expense  
757 Meeting Expense  
759 Training & Education  
761 Auto Mileage  
765 Postage  
770 Telephone  
775 City Council Expense  
776 Miscellaneous Expenses  
780 Minutes Clerk Meetings  
785 Codification  
790 Advertising  
795 Other General Administrative Expense

**8000 CONTRACTUAL SERVICES**

801 City Attorney  
802 Legal Expenses - Other  
803 Legal Other & Outside Council  
820 Website  
850 Election Expense City Council  
890 Consulting Fees

**9000 CAPITAL OUTLAY**

950 Capital Outlay - Equipment  
955 Disaster Emergency - Equipment

**FINANCE - DEPARTMENT 05**

**7001 EMPLOYEE SALARIES**

703 Salaries Part Time

**7005 EMPLOYEE BENEFITS**

715 Workers Compensation Insurance

718 Employer Payroll Taxes

**7500 MATERIALS & SUPPLIES**

750 Dues & Subscriptions

755 Conference Expense

757 Meeting Expense

759 Training & Education

761 Auto Mileage

776 Miscellaneous Expenses

**8000 CONTRACTUAL SERVICES**

810 Annual Audit

890 Consulting Fees

**9000 CAPITAL OUTLAY**

950 Capital Outlay - Equipment

**PLANNING & DEVELOPMENT - DEPARTMENT 15**

**7001 EMPLOYEE SALARIES**

702 Salaries Full Time

703 Salaries Part Time

**7005 EMPLOYEE BENEFITS**

710 Retirement CalPERS - Employer

711 Retirement CalPERS - Employee

715 Workers Compensation Insurance

716 Group Insurance

718 Employer Payroll Taxes

719 Deferred Compensation

720 Auto Allowance

**7500 MATERIALS & SUPPLIES**

758 Planning Commission Meeting

776 Miscellaneous Expenses

**8000 CONTRACTUAL SERVICES**

- 870 Regional Planning - LA County
- 872 Property Development - Legal Expense
- 874 Subdivision/Review LAC/Willdan
- 876 Building & Fire Ordinance Service
- 878 Build Inspection LA County/Willdan
- 880 Subdivision Expense
- 881 Storm Water Management
- 882 Variance & CUP Expense
- 883 Sewer Feasibility Study
- 884 Special Project Study & Consultant

**9000 CAPITAL OUTLAY**

- 950 Capital Outlay - Equipment

**LAW ENFORCEMENT - DEPARTMENT 25**

**8200 LAW ENFORCEMENT**

- 830 Law Enforcement
- 831 Traffic Enforcement
- 832 Parking Citation
- 833 Other Law Enforcement Expenses
- 834 Grant Deputies
- 837 Wild Life Management & Pest Control
- 838 Animal Control Expense

**NON-DEPARTMENT - DEPARTMENT 65**

**7500 MATERIALS & SUPPLIES**

- 901 South Bay Community Organization
- 980 Allocation of Administrative Expense
- 985 Contingency

**8000 CONTRACTUAL SERVICES**

- 895 Insurance & Bond Expense
- 896 Insurance Other

**8500 COMMUNITY PROMOTIONS**

- 915 Community Recognition
- 916 Civil Defense Expense
- 917 Emergency Preparedness

**CITY PROPERTIES - DEPARTMENT 75**

**8000 CONTRACTUAL SERVICES**

- 925 Utilities
- 930 Repairs & Maintenance
- 931 Area Maintenance
- 932 Area Landscaping

**9000 Capital Outlay**

- 946 Building & Equipment

---

# APPENDIX C

## CITY OF ROLLING HILLS

### BUDGET LINE ITEM DESCRIPTIONS

#### GENERAL FUND - 01

#### REVENUES

#### TAXES: (4001)

##### Property Tax (401)

Receipts from Los Angeles County for property tax. The City does not levy a tax; however, money is received from Los Angeles County based upon the City's share of the General Levy collections received by the County. (The basis for the apportionment ratio was established per State Assembly Bill 8, in 1977-78, and takes into consideration revenues received in 1975, 1976 and 1977, and other factors, according to Revenue and Taxation Codes. The ratio changes each year considering growth or changes in assessments.)

##### Sales Tax (405)

Receipts from the State Board of Equalization for Sales Tax.

##### Real Estate Transfer Tax (410)

Receipts from Los Angeles County for tax on the transfer of home ownership (authority is Ordinance No. 72).

#### OTHER AGENCIES: (4030)

##### Motor Vehicle in Lieu Tax (420)

Receipts from the County of Los Angeles and the State Controller for vehicle license fees (VLF).

#### LICENSES AND PERMITS: (4050)

##### Building and Other Permit Fees (440)

Receipts from the County of Los Angeles or Willdan Engineering that are collected for building inspection and permit issuance fees. These revenues are used to offset charges and City incurred in-house planning costs associated with local development.

---

**Subdivision Fees (445)**

Receipts collected by the City of Rolling Hills for subdivision activity, filing and reviewing.

**Planning and Zoning Fees (450)**

Receipts collected by the City of Rolling Hills for filing Site Plan Review, Variances or Conditional Use Permits. These revenues are used to offset City incurred in-house planning costs associated with local development.

**Animal Control Fees (455)**

Receipts from the contract animal control agency for licenses and fees they have collected. These revenues are used to offset administrative expenses associated with coordination of the animal control contract and related services.

**Franchise Fees (460)**

Receipts collected for administration of services equaling 2 1/2% of total fees collected by operator.

**FINES AND TRAFFIC VIOLATIONS (480): (4060)**

Receipts from the Torrance and Los Angeles Superior Courts for miscellaneous fines.

**USE OF MONEY AND PROPERTY: (5000)**

**RHCA Rent (600)**

Receipts from the Rolling Hills Community Association per Lease Agreement dated 6/03 for a ten-year term. Lease is for space used in Administration/Maintenance Building, Tennis Courts and Riding Rings.

**Interest Earned (670)**

Receipts from agencies/institutions for interest on investments. Money from all funds is pooled for investments.

**CHARGES FOR SERVICES: (6000)**

**RHCA Personnel Charges**

Receipts from the Rolling Hills Community Association were for the reimbursement of one-half of the salary and benefits of the accounting personnel. This practice was discontinued in FY 08-09.

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**RHCA Public Works Charges (602)**

Receipts from the Rolling Hills Community Association to reimburse for one-half of the costs of electricity, outside lighting, and public telephone.

**EXCHANGE FUNDS - PROPOSITION A (620): (6500)**

Receipts from the exchange of Proposition A funds.

**OTHER REVENUE: (6700)**

**Public Safety Augmentation Fund (PSAF) (650)**

Receipts from Proposition 172 (Public Safety Sales Tax).

**Burglar Alarm Responses (655)**

Receipts from residents to fund Los Angeles County Sheriff's Department responses to false burglary alarms.

**Miscellaneous (675)**

Receipts from sources other than those specified elsewhere.

**GENERAL FUND EXPENDITURES - 01**

**CITY ADMINISTRATION: (Department 01)**

**EMPLOYEE SALARIES: (7001)**

**Salaries Full Time (702)**

Provides funds to compensate full-time employees including City Manager/City Clerk, Deputy City Clerk/Executive Assistant and Administrative Assistant.

**Salaries Part Time (703)**

Provides funds to compensate part-time employees.

**EMPLOYEE BENEFITS: (7005)**

**Retirement CalPers -Employer (710)**

Provides funds for active full-time employees – employer portion of CalPers retirement expenses.

---

**Retirement CalPers -Employee (711)**

Provides funds for active full-time employees – employee portion of CalPers retirement expenses.

**Workers Compensation Insurance (715)**

Provides funds allocated based on salary for active full-time and part-time workers compensation insurance expense.

**Group Insurance (716)**

Provides funds for active full-time employees: CalPers Health, Vision, Dental & Group Life insurance expense.

**Retiree Medical (717)**

Provides funds for City's portion of retired full-time employees CalPers health insurance expense.

**Employer Payroll Taxes (718)**

Provides funds for full-time & part-time employee's employer payroll taxes including: social security, medicare, federal & state unemployment and state training tax expense.

**Deferred Compensation (719)**

Provides funds by contract for City Manager deferred compensation and employees deferred compensation matching up to the IRS limit (per employee handbook).

**Auto Allowance (720)**

Provides funds for City Manager's allowance.

**MATERIALS AND SUPPLIES: (7500)**

**Office Supplies and Expenses (740)**

Provides funds for office supplies and expenses including paper and other clerical supplies.

**Equipment Leasing Costs (745)**

Provides funds for copier lease and maintenance, burglar alarm system, mail machine, and other expenses.

---

**Dues (750)**

Provides funds for membership expense.

**Conference Expense (755)**

Provides funds for conferences including registration fees, materials, transportation, lodging and related expenses.

**Meeting Expense (757)**

Provides funds for meetings including registration fees, materials, transportation, lodging and related expenses.

**Training & Education (759)**

Provides funds for workshops and classes including registration, materials, transportation, lodging and related expenses.

**Auto Mileage (761)**

Provides funds for employees' personal automobile mileage expenses.

**Telephone (770)**

Provides funds for City Administration Facility and cellular telephone expenses.

**City Council Expense (775)**

Provides funds for Council meetings, and any reimbursable expense by Council members in connection with their duties.

**Minutes Clerk Meetings (780)**

Provides funds for in-house minute taking for all City Clerk required meetings.

**Codification (785)**

Provides funds for Municipal Code codification and twice yearly revisions.

**Advertising (790)**

Provides funds for miscellaneous advertising services.

**Other General and Administrative Expense (795)**

Provides funds for any miscellaneous expense not elsewhere reflected.

---

**CONTRACTUAL SERVICES: (8000)**

**City Attorney (801)**

Provides funds for general City Attorney Contract Services.

**Legal Expenses – Other (802)**

Provides funds for legal fees beyond the services provided by the City Attorney.

**Website (820)**

Provides funds for contract oversight of the City's website information.

**Election Expense City Council (850)**

Provides funds for materials and charges for elections.

**Consulting Fees (890)**

Provides funds for contract oversight of the City's information technology systems and equipment, and other professional consulting services.

**CAPITAL OUTLAY (9000)**

**Capital Outlay - Equipment (950)**

Provides funds for the purchase of equipment.

**Disaster Emergency Equipment (955)**

Provides funds for emergency equipment.

**FINANCE: (Department 05)**

**EMPLOYEE SALARIES: (7001)**

**Salaries Part Time (703)**

Provides funds to compensate part-time employees including Finance Director and Bookkeeper.

**EMPLOYEE BENEFITS: (7005)**

---

**Workers Compensation Insurance (715)**

Provides funds allocated based on salary for active full-time and part-time workers compensation insurance expense.

**Employer Payroll Taxes (718)**

Provides funds for full-time & part-time employee's employer payroll taxes including: social security, Medicare, federal & state unemployment and state training tax expense.

**MATERIALS AND SUPPLIES: (7500)**

**Dues (750)**

Provides funds for membership expense.

**Conference Expense (755)**

Provides funds for conferences including registration fees, materials, transportation, lodging and related expenses.

**Meeting Expense (757)**

Provides funds for meetings including registration fees, materials, transportation, lodging and related expenses.

**Training & Education (759)**

Provides funds for workshops and classes including registration, materials, transportation, lodging and related expenses.

**CONTRACTUAL SERVICES: (8000)**

**Annual Audit (810)**

Provides funds for expense for annual audit by an independent Auditor.

**Consulting Fees (890)**

Provides funds for accounting/finance professional consulting services, Fundbalance annual maintenance fee, HDL CAFR Statistical Reference and GFOA CAFR fee.

**CAPITAL OUTLAY (9000)**

**Capital Outlay - Equipment (950)**

Provides funds for the purchase of equipment.

---

**PLANNING & DEVELOPMENT: (Department 15)**

**EMPLOYEE SALARIES: (7001)**

**Salaries Full Time (702)**

Provides funds to compensate full-time employees including Planning Director.

**Salaries Part Time (703)**

Provides funds to compensate part-time employees.

**EMPLOYEE BENEFITS: (7005)**

**Retirement CalPers -Employer (710)**

Provides funds for active full-time employees – employer portion of CalPers retirement expenses.

**Retirement CalPers -Employee (711)**

Provides funds for active full-time employees – employee portion of CalPers retirement expenses.

**Workers Compensation Insurance (715)**

Provides funds allocated based on salary for active full-time and part-time workers compensation insurance expense.

**Group Insurance (716)**

Provides funds for active full-time employees: CalPers Health, Vision, Dental & Group Life insurance expense.

**Employer Payroll Taxes (718)**

Provides funds for full-time & part-time employee's employer payroll taxes including: social security, Medicare, federal & state unemployment and state training tax expense.

**Deferred Compensation (719)**

Provides funds by contract for City Manager deferred compensation and employees deferred compensation matching up to the IRS limit (per employee handbook).

**Auto Allowance (720)**

Provides funds for Planning Director's allowance.

---

**MATERIALS AND SUPPLIES: (7500)**

**Planning Commission Meetings (758)**

Provides funds for in-house minute taking at Planning Commission meetings.

**Miscellaneous Expenses (776)**

Provides funds for any miscellaneous expense not elsewhere reflected. Also, update City's Zoning & Parcel Map.

**CONTRACTUAL SERVICES: (8000)**

**Legal Expenses – Other (802)**

Provides funds for View Mediation.

**Property Development – Legal Expense (872)**

Provides funds for legal advice through the City Attorney's Office related to planning matters.

**Building & Fire Ordinance Service (876)**

Provides funds for building & fire ordinance compliance matters.

**Building Inspection LA County/Willdan (878)**

Provides funds for Los Angeles County/Willdan building inspection service charges.

**Storm Water Management (881)**

Provides funds for consultant services for NPDES compliance and required storm water monitoring programs.

**Variance and CUP Expense (882)**

Provides funds for expenses relative to Site Plan Review, Variances and Conditional Use Permits, such as publication. These costs are recovered through fees collected by the City.

**Special Project Study & Consultant (884)**

Provides funds for Housing Element \$12,000 and Hazard Mitigation Plan \$12,000.

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**CAPITAL OUTLAY (9000)**

**Capital Outlay - Equipment (950)**

Provides funds for the purchase of equipment.

**LAW ENFORCEMENT: (Department 25)**

**LAW ENFORCEMENT: (8200)**

**Law Enforcement (830)**

Provides funds for Los Angeles County for Regional Law Enforcement Services.

**Traffic Enforcement Services (831)**

Provides funds for the Specialized Traffic Enforcement Program.

**Parking Citation (832)**

Provides funds for processing of parking citations.

**Other Law Enforcement Expenses (833)**

Provides funds to L.A. County for special dedicated law enforcement programs such as Operation Night Owl, DUI Checkpoints, radar repair and other minor law enforcement needs.

**Grant Deputies (834)**

Expenditures for two Grant Deputies (Special Assignment "CORE" Deputies).

**Wildlife Management & Pest Control (837)**

Provides funds for ongoing wildlife management provided by the Los Angeles County Department of Agriculture and pest control charges.

**Animal Control**

Provides funds for animal control contracting agency for charges.

**NON-DEPARTMENT: (Department 65)**

**MATERIALS AND SUPPLIES: (7500)**

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**South Bay Community Organizations (901)**

Provides funds for South Bay Community Organizations as determined by the City Council, including the Peninsula Symphony, Chamber Orchestra of the South Bay, South Bay Chamber Music Society and Peninsula Seniors.

**Allocation of Administrative Expense (980)**

General & Administration overhead allocated to the Refuse Collection Fund.

**Contingency (985)**

Contingency funds for unexpected expenditures.

**CONTRACTUAL SERVICES: (8000)**

**Insurance & Bond Expense (895)**

Accruals and expense for liability insurance for the City of Rolling Hills through the California JPIA, property damage insurance for the City, and bonding for Council members and employees.

**COMMUNITY PROMOTION: (8500)**

**Community Recognition (915)**

Provides funds for plaques, certificates, and related items for persons or organizations deserving recognition. Also, Holiday Open House, Volunteer Recognition, and Block Captain Event and miscellaneous items.

**Civil Defense Expense (916)**

Provides funds for membership in "Area G" Disaster Services Network.

**Emergency Preparedness (917)**

Provides funds for emergency notification and updating the City's Emergency Preparedness Plan and related expenses for improving the City's Block Captain Program, if needed.

**CITY PROPERTIES: (Department 75)**

**CONTRACTUAL SERVICES: (8000)**

**Utilities (925)**

Provides funds for gas, water and electricity expenses at the City Administration Facility.

---

**Repairs and Maintenance (930)**

Provides funds for exterior painting, interior building maintenance, janitorial services, minor repairs and generator maintenance.

**Area Landscaping (932)**

Provides funds for monthly maintenance charged by private contractor for weekly trimming, edging, cutting and other associated items for City Hall grounds and tennis court area.

**CAPITAL OUTLAY: (9000)**

**Building & Equipment (946)**

Provides funds to purchase building and equipment relating to maintenance of City Hall.

**FUND TRANSFERS (OUT) IN: (699)**

**Transfers from the Traffic Safety Fund**

Fund transfers to the Traffic Safety Fund from the General Fund.

**Transfers from Capital Projects Fund**

Transfers funds to General Fund from Capital Project Fund for capital improvement projects.

**Transfers to the Municipal Self Insurance Fund**

Fund transfers to/from the Self-Insurance Fund from/to the General Fund as determined by the City Council.

**Transfers to Utility Fund**

Fund transfers from the General Fund to the Utility Fund.

**Transfers to the Refuse Collection Fund**

Fund transfers between the Refuse Collection Fund and the General Fund.

**Transfers to Community Facilities Fund**

Fund transfers to the Community Facilities Fund from the General Fund.

---

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Beginning – Adjustment (398)**

Adjust the beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

**Less Reserves:**

**Prepays (390)**

Funds that cannot be spent due to their form (inventories & prepaids).

**Committed (392)**

Funds that are set aside for a specific purpose by City Council.

**Assigned (393)**

Funds that are set aside with the intent to be used for a specific purpose by City Council.

**Unassigned Fund Balance (398)**

Excess funds that have no specific classification (spendable resources).

**COMMUNITY FACILITIES FUND - 12**

**REVENUES**

**Grant Revenue**

Revenue collected by Los Angeles County from permit fees the County collects from building permits.

**Subdivisions-Quimby Act (446)**

Section 16.28.150 of the Rolling Hills Municipal Code and California Government Code Section 66477 (the Quimby Act) require the payment of fees or dedications of land as a condition of subdivision approval and to use the fees and dedications for recreational purposes.

---

**Interest Earned (670)**

Interest allocated from the General Fund to this fund at year-end.

**EXPENDITURES**

**Equestrian Facilities Maintenance (933)**

Riding Rings - Provides funds for Caballeros maintenance of riding facilities and other expenses at the riding rings.

**Equestrian Facilities Improvement (934)**

Provides funds for improvements at riding rings and Caballeros programs for the community.

**Tennis Facilities Improvement (935)**

Provides funds for minor improvements and projects for Tennis Club Programs/Activities/Equipment to be determined.

**Women's Club (943)**

Provides funds for Women's Club Programs/Activities to be determined.

**WPC – Habitat & Misc. Projects (944)**

Provides funds for the Natural Environment and Sustainability Committee programs.

**PV Peninsula High School Swimming Pool (951)**

Provides funds for the PV Peninsula High School Swimming Pool.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

---

**Less Reserves:**

**Subdivision Quimby Act (392)**

Section 16.28.150 of the Rolling Hills Municipal Code and California Government Code Section 66477 (the Quimby Act) require the payment of fees or dedications of land as a condition of subdivision approval and to use the fees and dedications for recreational purposes.

**Unassigned Fund Balance (398)**

Excess funds that have no specific classification (spendable resources).

**MUNICIPAL SELF-INSURANCE FUND - 60**

**REVENUES**

**Disaster Grants (505)**

Receipts from Federal Emergency Management Agency (FEMA) and State Governor's Office of Emergency Services (OES).

**Refund – Public Entity Risk Management Authority (PERMA) (506)**

Receipts from PERMA return of contributions – Liability Program.

**Settlements (510)**

Provided for receipt of settlement revenue.

**EXPENDITURES**

**MATERIALS AND SUPPLIES: (7500)**

**Slide Maintenance (926)**

Provides funds for monitoring services.

**CONTRACTUAL SERVICES: (8000)**

**City Attorney (801)**

Provides funds for unforeseen litigation defense costs or legal expense specific to land movement or other catastrophic event.

---

**Geology & Engineering Expense (945)**

Provides funds for geology & engineering services.

**OTHER EXPENSES: (8800)**

**Reimbursement from RHCA (909)**

Provides funds for reimbursement of land movement expenses from RHCA.

**Land Movement (910)**

Provides funds for land movement expenses.

**AR-1 Poppy Trail Expense (911)**

Provides funds for AR-1 Poppy Trail land movement expenses.

**Reimbursement - Poppy Trail (912)**

Provides funds for Poppy Trail land movement expenses.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

**Less Reserves:**

**Less: A/R-1 Poppy Trail Expense**

This reduces the ending unassigned fund balance by the amount of the uncollected Accounts Receivable from Poppy Trail.

**Unassigned Fund Balance (398)**

Excess funds that have no specific classification (spendable)

---

**REFUSE COLLECTION FUND - 50**

**REVENUES**

**LICENSES AND PERMITS: (4050)**

**Construction & Demo Permits (441)**

This revenue represents receipts collected for issuance of construction & demolition hauling permits.

**CHARGES FOR SERVICES: (6000)**

**Service Charges (665)**

This revenue represents the total figure necessary to offset annual refuse collected expense and is the amount billed to residents.

**EXPENDITURES**

**MATERIALS AND SUPPLIES: (7500)**

**Miscellaneous Expenses (776)**

Provides funds for any miscellaneous expenses not reflected elsewhere. Anticipated expenses to comply with AB 939, if needed.

**CONTRACTUAL SERVICES: (8000)**

**Refuse Service Contract (815)**

This expense is the annual figure charged by the refuse collection contractor to the City.

**FUND TRANSFERS (OUT) IN: (699)**

**Allocated General and Administrative Expense**

That portion of General Fund Administrative Expense allocated to the Refuse Collection Fund.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

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**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

**TRAFFIC SAFETY FUND- 13**

**REVENUES**

**FINES AND TRAFFIC VIOLATIONS (480): (4060)**

Receipts for Traffic Fines received from Torrance Superior Court.

**USE OF MONEY AND PROPERTY: (5000)**

**Interest Earned (670)**

Interest allocated from the General Fund to this fund at year-end.

**STPL EXCHANGE - LACMTA (504): (6500)**

Receipts from the exchange of Surface Transportation Program Local (STP-L) from LA County MTA.

**EXPENDITURES**

**MATERIALS AND SUPPLIES: (7500)**

**Road Signs & Miscellaneous Expense (929)**

Provides funds for new, or replacement of traffic signs, posts, reflectors, flasher lights, barricades, etc., as necessary.

**CONTRACTUAL SERVICES: (8000)**

**Road Striping and Delineators (927)**

Provides funds for road striping of roadways, street marking, delineator replacing, etc.

**Traffic Engineering and Survey (928)**

Provides funds for contract traffic engineering services.

**FUND TRANSFERS (OUT) IN: (699)**

**Transfers to/from the Capital Projects Fund**

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The difference between the revenue and expense of the Traffic Safety Fund.

**Transfers to/from the General Fund**

The difference between the revenue and expense of the Traffic Safety Fund.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income

**TRANSIT FUNDS (PROP A, C & Measure R) – 25,26,27**

**REVENUES**

**GRANT REVENUE: (5500)**

**Grant Revenue – Proposition A (500)**

Receipts from sales tax earmarked for transit use Proposition A.

**Grant Revenue – Proposition C (501)**

Receipts from sales tax earmarked for transit use Proposition C.

**Grant Revenue – Measure R (502)**

Receipts from sales tax earmarked for transit use Measure R.

**USE OF MONEY AND PROPERTY: (5000)**

**Interest Earned (670)**

Interest allocated from the General Fund to this fund at year-end.

**EXPENDITURES**

**EXCHANGE FUNDS: (6500)**

**Proposition A Exchange (905)**

Expense to generate revenue via a Proposition A fund conversion.

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**GRANT EXPENSES: (8100)**

**Proposition C – Gifted (906)**

Expense to gift Proposition C program dollars.

**Measure R – Gifted (907)**

Expense to gift Measure R program dollars.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

**CITIZENS OPTION FOR PUBLIC SAFETY (COPS) - 10**

**REVENUES**

**OTHER AGENCIES: (4030)**

**COPS Allocation (570)**

Receipts from Community Oriented Policing Funds for public safety activities.

**CLEEP-Technology Fund**

Funds allocated to the City for public safety-technology equipment.

**Interest Earned (670)**

Interest allocated from the General Fund to this fund at year-end.

**EXPENDITURES**

**MATERIALS AND SUPPLIES: (7500)**

**Miscellaneous Expenses (776)**

Miscellaneous expenses.

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**CONTRACTUAL SERVICES: (8000)**

**COPS Program Expenditures (840)**

Expenditures for two Community Resource (Special Assignment "CORE" Deputies), Traffic and Patrol Deputies.

**CLEEP - Technology Program**

Expenditures for yet to be determined public safety-technology equipment.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

**SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (CLEEP) - 11**

**REVENUES**

**GRANT REVENUE: (5500)**

**CLEEP-Technology Fund (580)**

Funds allocated to the City for public safety-technology equipment.

**Interest Earned (670)**

Interest allocated from the General Fund to this fund at year-end.

**EXPENDITURES**

**MATERIALS AND SUPPLIES: (7500)**

**Miscellaneous Expenses (776)**

Miscellaneous expenses.

**GRANT EXPENSES: (8100)**

**CLEEP - Technology Program (845)**

Expenditures for yet to be determined public safety-technology equipment.

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**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

**UTILITY FUND - 41**

Provides funds for consultant & construction services for Rule 20A underground utilities projects and other infrastructure improvements. Funds transferred from the General fund to the Utility Fund.

**REVENUES:**

**OTHER REVENUE: (6700)**

**Underground Utility (550)**

Receipts collected by the City of Rolling Hills for Underground Utility Projects.

**EXPENDITURES**

**CONTRACTUAL SERVICES: (8000)**

**Sewer Feasibility Study (883)**

Provides funds for sewer feasibility study to be determined by the City Council.

**CAPITAL OUTLAY: (9000)**

**Underground Utility Projects (886)**

Provides funds for support of the undergrounding of utilities or projects to be determined by the City Council.

**Sewer Feasibility Projects (887)**

Provides funds for sewer feasibility projects to be determined by the City Council.

**FUND TRANSFERS (OUT) IN: (699)**

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**Transfers to/from the General Fund**

Transfers to/from the General Fund.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

**CAPITAL PROJECT FUND - 40**

**REVENUES**

Receipts collected by the City of Rolling Hills for land sales.

**EXPENDITURES**

**CAPITAL OUTLAY: (9000)**

**Non-Building Improvements (947)**

Provides funds to make improvements surrounding the exterior of City Hall building.

**City Hall Improvements (948)**

Provides funds for the construction costs related to City Hall improvements.

**Office Technology Equipment (949)**

Provides funds to update computer equipment, telephone system, and to replace current printer.

**FUND TRANSFERS (OUT) IN: (999)**

**Transfers to Traffic Safety Fund**

Funds transferred to the Traffic Safety Fund.

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**Transfers to General Fund**

Funds transferred to the General Fund.

**FUND BALANCE: (3000)**

**Unassigned Fund Balance Beginning (398)**

The beginning unassigned fund balance.

**Unassigned Fund Balance Ending (398)**

The total of the beginning unassigned fund balance and the net income.

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**APPENDIX D**  
**CITY OF ROLLING HILLS**  
**BUDGET GLOSSARY**

To help the reader understand budget documents, a glossary has been included.

**BUDGET CALENDAR** A written timetable for the preparation and adoption of the budget.

**BUDGET DOCUMENT** The financial plan for a fiscal year beginning July 1 and ending June 30. It is prepared by the accounting office with instruction from the City Manager, and City Council Budget/Finance Subcommittee members. The City Manager presents the budget to the City Council for their approval.

**BUDGET MESSAGE** The written message prepared by the City Manager to explain the proposed budget.

**CAPITAL OUTLAY** Expenditure for acquisition of major items.

**CONTINGENCY** Amounts set aside for possible errors in budget estimates, and expenses related to potential litigation.

**CONTRACT SERVICES** Services rendered to the City by private firms, individuals, or other government agencies.

**ENCUMBRANCES** Obligations to pay for commitments made prior to the current fiscal year. They cease to exist when the bill has been paid, or the obligation has been lifted.

**ENTERPRISE FUND** A fund established to account for operations financed in a manner similar to a private business, where the costs of providing goods and services are recovered through user charges.

**EXPENDITURES** The cost of goods received or services rendered. The cash basis of accounting, which recognizes expenditures when they are paid is used. Exceptions are refuse collection expenditures, Sheriff's service and legal retainers which are accounted for when they occur.

**FISCAL YEAR** The twelve-month period designated as the operating year for an entity. (7/1 - 6/30)

**FUND** An independent fiscal and accounting entity established for a specific purpose and having a self balancing set of accounts. Assets, liabilities, fund balances, and revenue and expenditures are recorded.

**FUND BALANCE** The accumulated differences between revenue and expenditures from prior years, plus the difference for the current year.

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## **FUND BALANCE DEFINITIONS**

**Nonspendable Fund Balance** - consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

**Restricted Fund Balance** - consists of funds that are mandated for specific purpose by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** - consists of funds that are set aside for a specific purpose by the city's highest level of decision making authority (City Council). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

**Assigned Fund Balance** - consists of funds that are set aside with the intent to be used for a specific purpose by the city's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

**Unassigned Fund Balance** - consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

**MODIFIED ACCRUAL BASIS** The basis of accounting under which expenditures are recorded when incurred and revenues are recorded when received in cash unless they are material.

**MUNICIPAL SELF INSURANCE FUND** The fund established for the purpose of self insurance with regard to natural disasters.

**PERSONAL (or PERSONNEL) SERVICES** The costs of salaries, wages and employee support costs.

**PRELIMINARY BUDGET** The budget document before it is adopted.

**RECREATION FUND** A capital improvement fund for the purpose of recreation.

**REFUSE COLLECTION FUND** The Proprietary Fund (Enterprise Fund) set up to account for refuse collection financial activity.

**RESERVE** An increase to a fund's assets. (It is not proceeds from a loan, repayment of an

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expenditure, cancellation of a liability, or contributed capital.) An example would be cash received from taxes, user charges and other sources.

**TAXES** The City of Rolling Hills does not levy an ad valorem tax. However, the County returns to the City a portion of the property tax it collects. Real estate transfer taxes are also received from the State or County.

**TRAFFIC SAFETY FUND** The fund set up to show receipt of traffic fines and expenditure for traffic signs, barricades, striping, etc.

**TRANSFER** Transfer of expense or revenue from one fund to another. An example would be Traffic Safety Fund Revenue or Expense which is transferred to the General Fund.

**TRANSIT FUND** The fund which reflects receipts and expenditures for public transit.

**UNDERGROUND UTILITY FUND** The fund setup for municipal underground utility projects and for financial assistance for private underground utility projects.

**WORKING CAPITAL** The major revenue source is property tax which is not realized until December. Therefore an amount is set aside to cover expenses during that part of the fiscal year when revenue is low.

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