



**ADOPTED**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2016 - 2017**

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**CITY OF ROLLING HILLS**

**2016 - 2017**

**CITY COUNCIL**

<b>Bea Dieringer</b>	<b>Mayor</b>
<b>James Black, M.D.</b>	<b>Mayor Pro Tem</b>
<b>Jeff Pieper</b>	<b>Councilmember</b>
<b>Leah Mirsch</b>	<b>Councilmember</b>
<b>Patrick Wilson</b>	<b>Councilmember</b>

**CITY STAFF**

<b>Raymond R. Cruz</b>	<b>City Manager</b>
<b>Heidi Luce</b>	<b>City Clerk/ Executive Assistant</b>
<b>Ewa Nikodem</b>	<b>Administrative Assistant</b>
<b>Yolanta Schwartz</b>	<b>Planning Director</b>
<b>Wendy Starks</b>	<b>Associate Planner</b>
<b>Terry Shea</b>	<b>Finance Director</b>

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BUDGET 2016-2017  
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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 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.

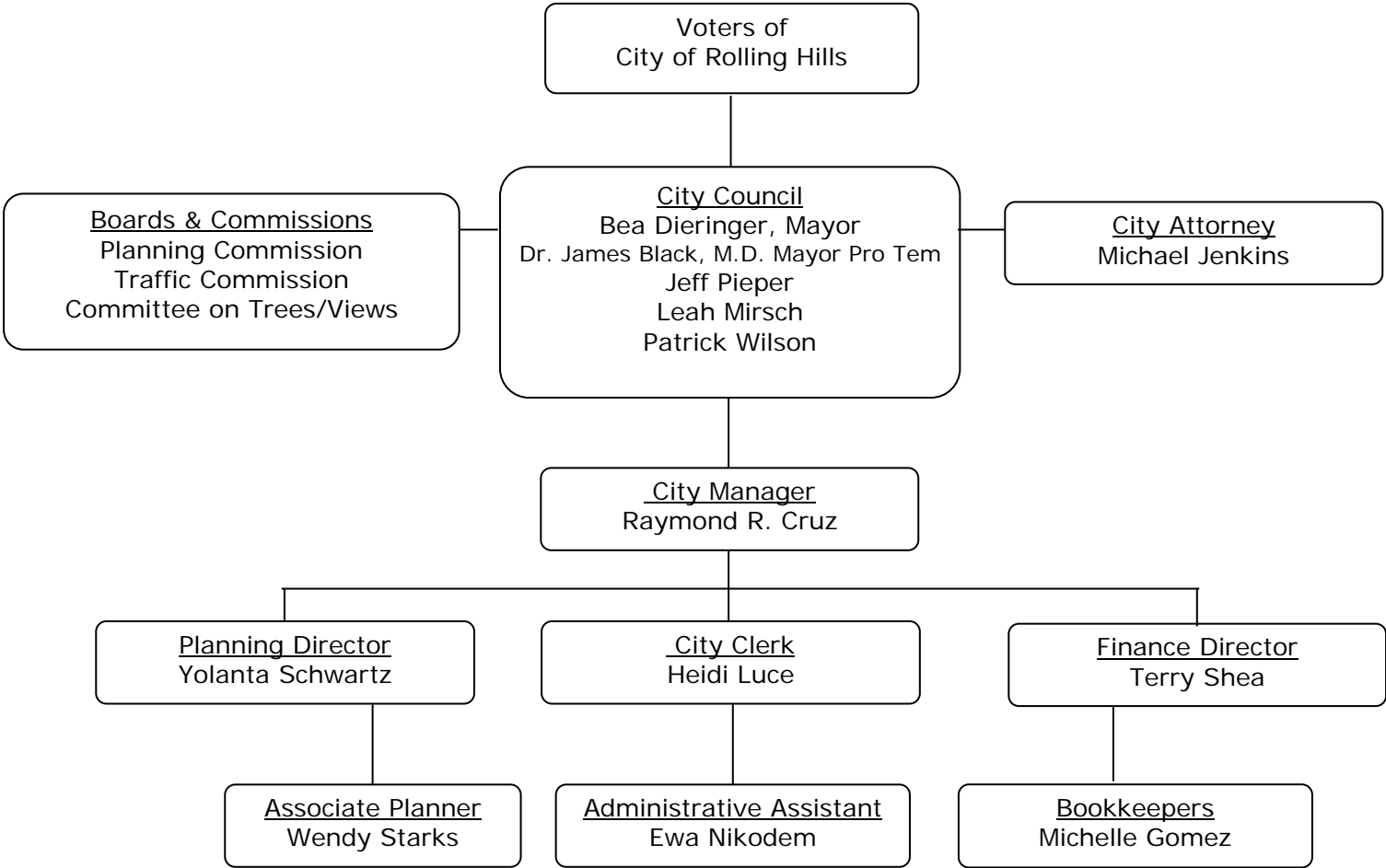
From its inception in 1936, Rolling Hills has been guided by deed restrictions established by the original developer, A. E. Hansen and administered by the Rolling Hills Community Association. With the incorporation of the City on January 24, 1957, governmental activities have been managed through the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



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**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 City Clerk/Executive Assistant, Planning Director, Associate Planner and Administrative Assistant and a part-time Finance Director and Bookkeepers who represent the City's staff. The 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 Bookkeepers perform the tasks required in bookkeeping, accounting, financial reporting, budgeting, investing, cash management and maintaining personnel records. The Planning Director oversees the Principal Planner and performs planning, zoning, code enforcement and environmental activities including revising the General Plan; review permits and applications; conduct research; and prepare reports and resolutions. The

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Administrative Assistant prepares 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 CITY COUNCIL**  
**FROM: RAYMOND R. CRUZ, CITY MANAGER**  
**SUBJECT: 2016/17 FISCAL YEAR BUDGET**  
**DATE: JUNE 23, 2016**

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Presented herein are the City Council Adopted FY 2016/17 Operating and Capital Budget.

### **OVERVIEW**

The City Council's adopted Fiscal Year (FY) 2016/17 budget represents the hard work completed by the City Manager in collaboration with the entire City staff and the City Council Finance/Budget/Audit Committee members. They put this budget together with the objective of maintaining Rolling Hills' history of financial stability and service delivery excellence. With the improving economy resulting in higher property values and more construction activity in the City, staff has been able to keep up with increasing costs in order to maintain municipal service levels. Due to the careful management of expenses, strategic decisions and conservative revenue forecasting, staff has been able to accommodate the need for more resources to pay for unfunded State and Federal mandates associated with Storm Water Management and other service cost increases. The Storm Water Management costs for Fiscal year FY 2016/17 is \$141,500 and leaves the City financially vulnerable with more onerous testing requirements. Furthermore, the City Council has established a new Stormwater Management Ad Hoc Subcommittee to evaluate potential mitigation projects that will be very expensive. With the City of Rolling Hills' financial limitations, this fiscal unknown is daunting.

In projecting revenues for fiscal year (FY) 2016/17, staff anticipates the continued resurgence of property values and significant construction activity (e.g., remodels, new barns, new pools, new out structures and new home construction) will maintain at a level that was trending over the last 30 months. As such, staff is projecting increases in both property taxes and building fees over FY 2015/16. Concurrently, FY 2016/17

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expenses are projected to be higher as a result of one-time expenses, contractual increases and the first full year of the Associate Planner's salary and benefits. Finally, the City Council's recommendations for the FY 2016/17 Budget Priorities are built within the budget with the exception of fully funding CalPERS Retirement Liability.

The annual budget is the City's resource allocation plan and serves as the blueprint for what will be accomplished by the City over the upcoming 12 months. It allocates resources, primarily staff time, to the priorities established by the City Council for which the City to accomplish. Rolling Hills, as a very small City with few and constrained revenue sources, is significantly limited to maintaining current services and current service levels over the long term. Therefore, without more resources in the form of staff and funding, there is little if any opportunity to initiate new services and programs.

### **General Fund**

The FY 2016/17 budget projects \$1,931,600 in revenues in relation to \$1,842,793 in expenses resulting in a surplus of \$88,807 before transfers and a deficit of \$255,243 after transfers. FY 2016/17 revenues are based on three primary assumptions.

FY 2016/17 property taxes are projected to be 7.4% higher than FY 2015/16. Staff is budgeting a 5.40% growth over last year. Second, it is projected that building activity will be 5.0% greater than FY 2015/16; there are already indications of more construction with over-the-counter and site plan review cases being submitted to the City. The budget contains an exchange of \$75,000 in Proposition A (Transit) funds at a rate of \$0.75/\$1.00 generating \$56,250 in revenue for the General Fund. Finally, the City will be providing its residents a reprieve from the annual COLA it imposes each July 1<sup>st</sup> for its Refuse Collection. This will equate to an \$11.69 reduction for each parcel in its annual rate and cost the City \$8,171 from its Refuse Collection Fund. Furthermore, in July the City Council will evaluate Building Permit revenues to determine if a reduction in the Building Permit Fees is warranted.

FY 2016/17 expenditures before transfers are 4.30% (\$76,013) higher than the FY 2015/16 budget for a variety of reasons as follows.

The budget includes operational cost increases for the Sheriff Budget. It increase by 8.5%(\$21,042) to accommodate a 3.5% increase for deputy salaries and 5% to accommodate the Sheriff Liability Trust Fund costs that are on the rise for higher awards for jury verdicts.

As follows, \$100,800 is additionally included in the budget as capital outlay, projects, one-time projects and services for if/when the need arises.

\$20,000	Financial System Upgrade
\$ 7,000	Phase two replacement of City Hall Drapes with Shutters

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\$ 4,800	50% of Budget Consultant's FY 17/18 Budget Preparation Fee
\$15,000	Civic Center Landscaping/Hardscaping Replacement Repair
\$19,000	5-year update of the Hazard Mitigation Plan (State-mandated)
\$35,000	Election Expense

Finally, the budget includes an estimated cost of living adjustment (COLA), in accordance with the approved Personnel Manual, of 2% (\$9,881). This is in addition to \$6,873 salary and benefits increases for three staff members City Council approved on April 24, 2016.

## **OTHER FUNDS**

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

- ❖ Community Facilities Fund - 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. Each club gave a formal request and staff budgeted in the Community Facilities Fund the following: \$5,000 (Caballeros), and \$2,700 (Women's Club) for programs. The Tennis Club has asked for \$50,000 to fund ADA accessibility to the courts (this amount can increase if the scope of work is expanded) and help improve the common area between the courts that includes a shed and \$5,000 for annual Tennis Maintenance Expense. The General Fund is transferring \$62,600 to the Community Facilities Fund in FY 2016/17.
- ❖ The Refuse Fund includes a transfer to the General Fund of (\$24,000). This transfer includes (\$12,000) for the administration of refuse services and (\$12,000) to cover staff time and costs associated with administering the storm water management program. Also, the City will be providing its residents a reprieve from the annual COLA it imposes each July 1<sup>st</sup> for its Refuse Collection. This will equate to a \$11.69 reduction for each parcel in its annual rate and cost the City \$8,171.
- ❖ The Traffic Safety Fund includes \$47,000 for restriping for only roadways that are determined necessary after a citywide assessment.
- ❖ The Utility Fund includes \$150,000 for Underground Utility Projects. Also, includes a \$250,000 transfer from the General Fund.
- ❖ The COPS Fund allocation was increased by \$15,000 to \$115,000. This fund includes \$99,500 for LA Sheriff's Contract and \$15,500 for 175 supplemental hours for Traffic Enforcement.
- ❖ The CLEEP Fund includes \$49,000 for the City's portion of the Peninsula Cities Automated License Plate Recognition (ALPR) Camera Project.

- 
- ❖ The Transit Funds include a Proposition A (transportation funding) exchange of \$75,000, staff proposes to gift \$65,000 in Proposition C and \$50,000 Measure R transit funding to neighboring cities.

## CONCLUSION

The budget preparation process is one of the most important tasks that the City performs each year. It is a collaborative process where all the City staff and members of the City Council Finance/Budget/Audit Committee work together until a quality final budget is prepared to present to the City Council. After completing my third budget for Rolling Hills, I am amazed how our small finance team and administrative staff provide the quality services they do each year for the community with very few resources. Without their assistance, this prudent and balanced budget would not have been possible to complete accurately and on time. I believe the residents of Rolling Hills are in good hands with the present City Council and City staff because they are responsible stewards of the community's resources. They are committed to make sure the municipal services provided are outstanding and result in a higher quality of life for its residents.

Respectfully,



Raymond R. Cruz  
City Manager

RRC:hl  
*2016-17 Budget Message.docx*

RESOLUTION NO. 1184

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2016-17 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 2016-17.

WHEREAS, members of the Rolling Hills City Council opened a public hearing on Monday, June 13, 2016 to consider the recommended Fiscal Year 2016-17 City of Rolling Hills Proposed Budget; and

WHEREAS, following the public hearing on the Fiscal Year 2016-17 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 2016-17 City of Rolling Hills Budget.

Section 2. Appropriations in the amount not to exceed \$2,210,843 (Budget and Budget Contingency) are authorized in the Fiscal Year 2016-17 General Fund Budget for the purpose of carrying on the business of the City for General Government, Public Safety, Public Service, and other items.

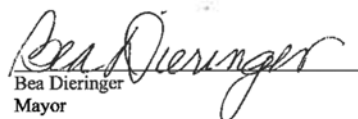
Section 3. Appropriations in the amount not to exceed \$1,413,708 are authorized in the various funds: Community Facilities Fund, Municipal Self Insurance Fund, Refuse Collection Fund, Traffic Safety Fund, CLEEP Fund and Utility Fund, for the purpose of carrying on the business of the City.

Section 4. The City Manager may transfer appropriations between and among all departments, as defined in the Fiscal Year 2016-17 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 13<sup>th</sup> day of June, 2016.

  
Bea Dieringer  
Mayor

ATTEST:

  
Heidi Luce  
City Clerk



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

The foregoing Resolution No. 1184 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2016-17 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 CLEP FUND; UTILITY FUND; AND CAPITAL PROJECT FUND FOR FISCAL YEAR 2016-17.

was approved and adopted at a regular meeting of the City Council on June 13, 2016, by the following roll call vote:

AYES:        Councilmembers Mirsch, Pieper, Wilson and Mayor Dieringer.

NOES:        None.

ABSENT:     Mayor Pro Tem Black.

ABSTAIN:    None.



Heidi Luce  
City Clerk

RESOLUTION NO. 1185

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
ROLLING HILLS ESTABLISHING THE 2016-17 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 2016-17 Fiscal Year Appropriations Limit:

California per capita personal income, 5.37% (plus five point three seven percent).


Population Adjustments for County of Los Angeles for FY 2016-17, 0.85% (plus zero point eight five 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 2016-17 Fiscal Year Appropriation Limit of the City of Rolling Hills: \$1,523,234.

Section 2. The City Clerk shall certify to the passage of Resolution No. 1185.

PASSED, APPROVED AND ADOPTED this 13<sup>th</sup> day of June, 2016.

  
Bea Dieringer  
Mayor

ATTEST:

  
Heidi Luce  
City Clerk

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

The foregoing Resolution No. 1185 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
ROLLING HILLS ESTABLISHING THE 2016-17 FISCAL YEAR  
APPROPRIATION LIMIT FOR THE CITY OF ROLLING HILLS.


was approved and adopted at a regular meeting of the City Council on June 13, 2016, by the following  
roll call vote:

AYES:        Councilmembers Mirsch, Pieper, Wilson and Mayor Dieringer.

NOES:        None.

ABSENT:     Mayor Pro Tem Black.

ABSTAIN:    None.

  
HEIDI LUCE  
CITY CLERK

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

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**BUDGET CALENDAR  
FISCAL YEAR 2016/2017**

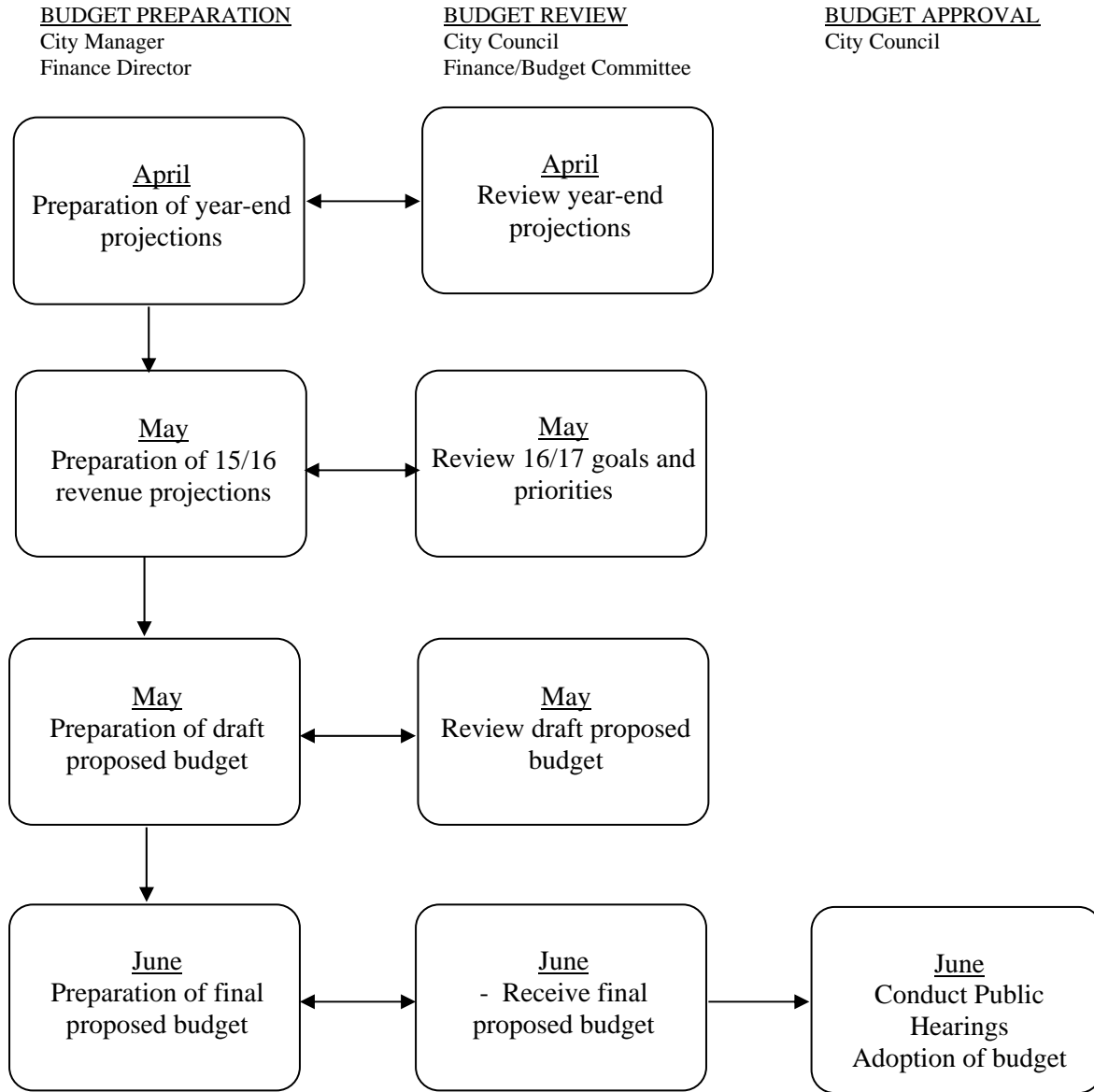
December 17, 2015	Finance/Budget/Audit Committee meeting with Auditor to review 2014/15 Comprehensive Annual Financial Report (CAFR).
January 11, 2016	City Council receive, review and approve 2016/2017 budget calendar.
January 11, 2016	City Council receive and review 2014/2015 Comprehensive Annual Financial Report (CAFR).
March 14, 2016	City Council receive and review 2015/2016 mid-year budget report and appropriations.
March 28, 2016	Finance/ Budget/ Audit Committee review Financial and Investment Policies and review and discuss Schedule of Fees and Charges.
April 11, 2016	City Council discussion of 2016/2017 priorities.
<i>April 21, 2016</i>	<i>If the annualized CPI exceeds 4.5% as of March 2016, 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 (by June 2, 2016).</i>
April 25, 2016	City Council review of FY 2015/2016 year-end revenue and expenditure projections, Schedule of Fees and Charges, annual CPI projections, and Financial and Investment Policies.
May 9, 2016	Finance/Budget Committee review of 2016/2017 thru 2020/2021 (5-year) revenue and expenditure projections including staff proposed 2016/2017 budget.
June 13, 2016	City Council budget public hearing, adoption of 2016/2017 fiscal year budget, and approval of Gann Limit. <i>If necessary, City Council public hearing on proposed update(s) to solid waste collection fee and/or Schedule of Fees and Charges.</i>

\*Approved 1/11/16

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**CITY OF ROLLING HILLS**

**ANNUAL BUDGET PREPARATION PROCESS**



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**CITY OF ROLLING HILLS**  
**BUDGET 2016-17**  
**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 2016-17 budget is balancing internal priorities and community initiatives with available funds, given the current and future fiscal limitations.

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 budgets 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 any 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 16/17.

- 
- 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.

Transfers are budgeted from the General Fund of \$62,600 to cover FY 16-17 community requests and ADA Tennis Facility Improvements.

### **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**

Transfers are budgeted to the General Fund of \$24,000 to cover \$12,000 for administrative costs and an additional \$12,000 to cover staff time and costs associated with administering the Storm Water Management Program.

## **TRANSFERS**

Transfers are movement of resources between funds.

### **General Fund**

Transfers are budgeted to and from the General Fund as indicated below. For FY 16/17, transfers out of \$55,450 to the Traffic Safety Fund, \$62,600 to the Community Fund, \$250,000 to the Utility Fund and a transfer in of \$24,000 from the Refuse Collection Fund.

### **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 16/17, a transfer of \$55,450 from the General Fund is budgeted.

**Refuse Collection Fund**

Transfers are budgeted to the General Fund of \$12,000 for administrative cost and \$12,000 to cover staff time and costs associated with administering the Storm Water Management Program.

**Utility Fund**

Transfers from the General Fund of \$250,000 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 be \$17,947 higher from FY 15/16 projections for FY 16/17.

##### **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 be up from FY 15/16 projections for FY 16/17.

##### **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 down from FY 15/16 projections for FY 16/17 the yield is estimated to be 0.31%.

##### **Exchange Funds**

Revenue of \$56,250 is budgeted for FY 16/17 for Proposition A Exchange.



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**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 16/17.

**REFUSE COLLECTION FUND**

Revenues are estimated to cover all expenditures in FY 16/17.

**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.

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**CITY OF ROLLING HILLS  
BUDGET 2016-2017**

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**BUDGET  
SUMMARY  
SECTION**

**CITY OF ROLLING HILLS**  
**PROJECTED - REVENUES & EXPENDITURES**  
**All Funds**  
**Year ending June 30, 2016**

	GENERAL	COMMUNITY FACILITIES	SELF INSURANCE	REFUSE	TRAFFIC SAFETY	PROP A, C & MEASURE R	COPS & CLEEP	UTILITY FUND	CAPITAL PROJECT	TOTAL
REVENUES	\$ 1,864,915	\$ 100	\$ -	769,900	\$ 50	\$ 85,720	\$114,850	\$ -	\$ -	\$ 2,835,535
EXPENDITURES	1,611,602	57,500	225,332	755,980	37,000	-	101,500	150,000	-	2,938,914
NET REVENUE BEFORE TRANSFERS	253,312	(57,400)	(225,332)	13,920	(36,950)	85,720	13,350	(150,000)	-	(103,379)
TRANSFERS IN/(OUT)										
GENERAL FUND	-	62,400	-	(24,000)	55,500	-	-	250,000	(10,957)	332,943
COMMUNITY FACILITIES	(62,400)	-	-	-	-	-	-	-	-	(62,400)
TRAFFIC SAFETY FUND	(55,500)	-	-	-	-	-	-	-	-	(55,500)
CAPITAL IMPROVEMENT FUND	10,957	-	-	-	-	-	-	-	-	10,957
UTILITY FUND	(250,000)	-	-	-	-	-	-	-	-	(250,000)
REFUSE FUND	24,000	-	-	-	-	-	-	-	-	24,000
TOTAL TRANSFERS	(332,943)	62,400	-	(24,000)	55,500	-	-	250,000	(10,957)	-
NET REVENUE AFTER TRANSFERS	(79,631)	5,000	(225,332)	(10,080)	18,550	85,720	13,350	100,000	(10,957)	(103,379)
UNASSIGNED FUND BALANCE BEGINNING	4,372,689	46,884	482,942	264,479	(0)	55,265	89,568	1,020,306	10,957	6,343,090
UNASSIGNED FUND BALANCE ENDING	\$ 4,293,058	\$ 51,884	\$ 257,610	\$ 254,399	\$ 18,550	\$ 140,985	\$102,918	\$ 1,120,306	\$ -	\$ 6,239,711
LESS SUBDIVISION QUIMBY ACT		\$ (23,348)								\$ (23,348)
LESS ACCTS RECEIVABLE - #1 POPPY TRAIL			\$ -							\$ -
UNASSIGNED FUND BALANCE ENDING		\$ 28,536	\$ 257,610							\$ 6,216,363

**CITY OF ROLLING HILLS  
GENERAL FUND  
YEAR-END PROJECTED REVENUES  
FY 2015/2016  
JULY 1, 2015 to JUNE 30, 2016**

<b>REVENUES</b>	<b>PROJECTED PERCENT OF TOTAL</b>	<b>PROJECTED FY 2015/2016 AMOUNT</b>	<b>FY 2015/2016 ADJUSTED BUDGET</b>	<b>DOLLAR INCREASE (DECREASE) FROM BUDGET</b>	<b>PERCENT INCREASE (DECREASE) FROM BUDGET</b>
TAXES	51.29%	\$ 956,436	\$ 899,600	\$ 56,836	6.32%
MOTOR VEHICLE IN LIEU	10.02%	186,817	180,000	6,817	3.79%
LICENSES & PERMITS	30.92%	576,551	572,300	4,251	0.74%
FINES & VIOLATIONS	0.97%	18,076	12,300	5,776	46.96%
USE OF PROPERTY & MONEY	4.15%	77,451	74,950	2,501	3.34%
CHARGES FOR SERVICES	0.46%	8,640	9,000	(360)	-4.00%
EXCHANGE FUNDS - PROP A	0.00%	-	-	-	0.00%
OTHER REVENUE	2.20%	40,944	41,400	(456)	-1.10%
<b>TOTAL REVENUES</b>	<b>100.00%</b>	<b>\$ 1,864,915</b>	<b>\$ 1,789,550</b>	<b>\$ 75,365</b>	<b>4.21%</b>

**CITY OF ROLLING HILLS  
GENERAL FUND  
YEAR-END PROJECTED EXPENDITURES  
FY 2015/2016  
JULY 1, 2015 to JUNE 30, 2016**

<b>EXPENDITURES</b>	<b>PROJECTED PERCENT OF TOTAL</b>	<b>PROJECTED FY 2015/2016 AMOUNT</b>	<b>FY 2015/2016 ADJUSTED BUDGET</b>	<b>DOLLAR INCREASE (DECREASE) FROM BUDGET</b>	<b>PERCENT INCREASE (DECREASE) FROM BUDGET</b>
CITY ADMINISTRATION	37.51%	\$ 604,505	\$ 626,600	\$ (22,095)	-3.53%
FINANCE	6.55%	105,481	119,280	(13,799)	-11.57%
PLANNING & DEVELOPMENT	37.30%	601,200	673,300	(72,100)	-10.71%
LAW ENFORCEMENT	13.54%	218,270	230,400	(12,130)	-5.26%
NON-DEPARTMENT	2.39%	38,477	64,600	(26,123)	-40.44%
CITY PROPERTIES	2.71%	43,669	52,600	(8,931)	-16.98%
<b>TOTAL EXPENDITURES</b>	<b>100.00%</b>	<b>\$ 1,611,602</b>	<b>\$ 1,766,780</b>	<b>\$ (155,178)</b>	<b>-8.78%</b>
<b>FUND TRANSFERS IN/(OUT)</b>					
COMMUNITY FUND		\$ (62,400)	\$ (62,400)	\$ -	-
TRAFFIC SAFETY FUND		(55,500)	(55,500)	-	-
CAPITAL IMPROVEMENT FUND		10,957	10,957	-	-
UTILITY FUND		(250,000)	(250,000)	-	-
REFUSE FUND		24,000	24,000	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>		<b>\$ (332,943)</b>	<b>\$ (332,943)</b>	<b>\$ -</b>	<b>0.00%</b>

**CITY OF ROLLING HILLS  
ADOPTED REVENUES & EXPENDITURES  
ALL FUNDS  
Year ending June 30, 2017**

	GENERAL	COMM. FACILITIES	SELF INSURANCE	REFUSE	TRAFFIC SAFETY	PROP A, C & MEAS R	COPS & CLEEP	UTILITY FUND	CAPITAL PROJECT	TOTAL
REVENUES	\$ 1,931,600	\$ 100	\$ -	\$ 771,900	\$ 50	\$ 85,786	\$ 115,125	\$ -	\$ -	\$ 2,904,561
EXPENDITURES	1,842,793	62,700	6,000	761,508	55,500	190,000	164,000	150,000	-	3,232,500
NET REVENUE BEFORE TRANSFERS	88,807	(62,600)	(6,000)	10,392	(55,450)	(104,214)	(48,875)	(150,000)	-	(327,939)
TRANSFERS IN/(OUT)										
GENERAL FUND	-	62,600	-	(24,000)	55,450	-	-	250,000	-	344,050
COMMUNITY FACILITIES FUND	(62,600)	-	-	-	-	-	-	-	-	(62,600)
CAPITAL PROJECT FUND	-	-	-	-	-	-	-	-	-	-
TRAFFIC SAFETY FUND	(55,450)	-	-	-	-	-	-	-	-	(55,450)
UTILITY FUND	(250,000)	-	-	-	-	-	-	-	-	(250,000)
REFUSE FUND	24,000	-	-	-	-	-	-	-	-	24,000
TOTAL TRANSFERS	(344,050)	62,600	-	(24,000)	55,450	-	-	250,000	-	-
NET REVENUE AFTER TRANSFERS	(255,243)	-	(6,000)	(13,608)	-	(104,214)	(48,875)	100,000	-	(327,939)
UNASSIGNED FUND BALANCE BEGINNING	4,293,058	51,884	257,610	254,399	18,550	140,985	102,918	1,120,306	-	6,239,710
UNASSIGNED FUND BALANCE ENDING	\$ 4,037,815	\$ 51,884	\$ 251,610	\$ 240,792	\$ 18,550	\$ 36,771	\$ 54,043	\$ 1,220,306	\$ -	\$ 5,911,770
LESS SUBDIVISION QUIMBY ACT		\$ (23,348)								(23,348)
LESS ACCOUNTS RECEIVABLE - #1 POPPY TRAIL			\$ -							-
UNASSIGNED FUND BALANCE ENDING		\$ 28,536	\$ 251,610							\$ 5,888,422

**GENERAL FUND  
ADOPTED REVENUES  
FY 2016/2017 BUDGET  
JULY 1, 2016 to JUNE 30, 2017**

<b>REVENUES</b>	<b>ADOPTED FY 2016/2017 % OF TOTAL</b>	<b>ADOPTED FY 2016/2017 BUDGET</b>	<b>PROJECTED FY 2015/2016 AMOUNT</b>	<b>DOLLAR INCREASE (DECREASE) FROM FY 15/16</b>	<b>PERCENT INCREASE (DECREASE) FROM FY 15/16</b>
TAXES	50.05%	\$ 966,800	\$ 956,436	\$ 10,364	1.08%
MOTOR VEHICLE IN LIEU	9.68%	187,000	186,817	183	0.10%
LICENSES & PERMITS	31.16%	601,900	576,551	25,349	4.40%
FINES & VIOLATIONS	0.69%	13,300	18,076	(4,776)	-26.42%
USE OF PROPERTY & MONEY	3.93%	75,950	77,451	(1,501)	-1.94%
CHARGES FOR SERVICES	0.47%	9,000	8,640	360	4.17%
EXCHANGE FUNDS - PROPOSITION	2.91%	56,250	-	56,250	0.00%
OTHER REVENUE	1.11%	21,400	40,944	(19,544)	-47.73%
<b>TOTAL REVENUES</b>	<b>100%</b>	<b>\$ 1,931,600</b>	<b>\$ 1,864,915</b>	<b>\$ 66,685</b>	<b>3.58%</b>

**GENERAL FUND  
PROPOSED EXPENDITURES  
FY 2016/2017 BUDGET  
JULY 1, 2016 to JUNE 30, 2017**

<b>EXPENDITURES</b>	<b>ADOPTED FY 2016/2017 % OF TOTAL</b>	<b>ADOPTED FY 2016/2017 BUDGET</b>	<b>PROJECTED FY 2015/2016 AMOUNT</b>	<b>DOLLAR INCREASE (DECREASE) FROM FY 15/16</b>	<b>PERCENT INCREASE (DECREASE) FROM FY 15/16</b>
CITY ADMINISTRATION	34.04%	\$ 627,283	\$ 604,505	\$ 22,778	3.77%
FINANCE	7.08%	130,560	105,481	25,079	23.78%
PLANNING & DEVELOPMENT	39.09%	720,350	601,200	119,150	19.82%
LAW ENFORCEMENT	13.00%	239,600	218,270	21,330	9.77%
NON-DEPARTMENT	3.41%	62,900	38,477	24,423	63.47%
CITY PROPERTIES	3.37%	62,100	43,669	18,431	42.21%
<b>TOTAL EXPENDITURES</b>	<b>100%</b>	<b>\$ 1,842,793</b>	<b>\$ 1,611,602</b>	<b>\$ 231,191</b>	<b>14.35%</b>
<b>FUND TRANSFERS IN/(OUT)</b>					
COMMUNITY FACILITIES FUND		\$ (62,600)	\$ (62,400)	\$ (200)	0.32%
TRAFFIC SAFETY FUND		(55,450)	(55,500)	50	-0.09%
UTILITY FUND		(250,000)	(250,000)	-	0.00%
CAPITAL PROJECTS FUND		-	10,957	(10,957)	0.00%
REFUSE FUND		24,000	24,000	-	0.00%
<b>TOTAL TRANSFERS IN/(OUT)</b>		<b>\$ (344,050)</b>	<b>\$ (332,943)</b>	<b>\$ (11,107)</b>	<b>3.34%</b>



**CITY OF ROLLING HILLS**  
**SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS**  
**ADOPTED FY 2016/2017 BUDGET VS PROJECTED FY 2015/2016**

FUND	FUND #	ADOPTED FY 2016/2017 BUDGET	PROJECTED FY 2015/2016 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 15/16	PERCENT INCREASE (DECREASE) FROM FY 15/16
<b>GENERAL FUND</b>					
	<b>01</b>				
REVENUES		\$ 1,931,600	\$ 1,864,915	\$ 66,685	3.58%
EXPENDITURES		1,842,793	1,611,602	(231,191)	14.35%
NET REVENUE BEFORE TRANSFERS		88,807	253,313	(164,506)	-64.94%
TRANSFERS IN/(OUT)		(344,050)	(332,943)	(11,107)	3.34%
NET REVENUE AFTER TRANSFERS		<u>\$ (255,243)</u>	<u>\$ (79,629)</u>	<u>\$ (175,613)</u>	<u>220.54%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 4,037,815</u>	<u>\$ 4,293,058</u>	<u>\$ (255,243)</u>	<u>-5.95%</u>
<b>COMMUNITY FACILITIES</b>					
	<b>12</b>				
REVENUES		\$ 100	\$ 100	\$ -	0.00%
EXPENDITURES		62,700	57,500	(5,200)	-9.04%
NET REVENUE BEFORE TRANSFERS		(62,600)	(57,400)	(5,200)	-9.06%
TRANSFERS IN/(OUT)		62,600	62,400	200	-0.32%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ (5,000)</u>	<u>100.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 28,536</u>	<u>\$ 28,536</u>	<u>\$ (0)</u>	<u>0.00%</u>
<b>MUNICIPAL SELF-INSURANCE</b>					
	<b>60</b>				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		6,000	225,332	219,332	97.34%
NET REVENUE BEFORE TRANSFERS		(6,000)	(225,332)	219,332	97.34%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (6,000)</u>	<u>\$ (225,332)</u>	<u>\$ 219,332</u>	<u>97.34%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 251,610</u>	<u>\$ 257,610</u>	<u>\$ (6,000)</u>	<u>-2.33%</u>
<b>REFUSE COLLECTION</b>					
	<b>50</b>				
REVENUES		\$ 771,900	\$ 769,900	\$ 2,000	0.26%
EXPENDITURES		761,508	779,980	18,472	-2.37%
NET REVENUE BEFORE TRANSFERS		10,392	(10,080)	20,472	203.10%
TRANSFERS IN/(OUT)		(24,000)	(24,000)	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (13,608)</u>	<u>\$ (34,080)</u>	<u>\$ 20,472</u>	<u>-60.07%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 240,792</u>	<u>\$ 254,399</u>	<u>\$ (13,607)</u>	<u>-5.35%</u>
<b>TRAFFIC SAFETY</b>					
	<b>13</b>				
REVENUES		\$ 50	\$ 50	\$ -	0.00%
EXPENDITURES		55,500	37,000	(18,500)	-50.00%
NET REVENUE BEFORE TRANSFERS		(55,450)	(36,950)	(18,500)	-50.07%
TRANSFERS IN/(OUT)		55,450	55,500	(50)	-0.09%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ 18,550</u>	<u>\$ (18,550)</u>	<u>-100.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 18,550</u>	<u>\$ 18,550</u>	<u>\$ -</u>	<u>0.00%</u>

**CITY OF ROLLING HILLS**  
**SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS**  
**ADOPTED FY 2016/2017 BUDGET VS PROJECTED FY 2015/2016**

FUND	FUND #	ADOPTED FY 2016/2017 BUDGET	PROJECTED FY 2015/2016 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 15/16	PERCENT INCREASE (DECREASE) FROM FY 15/16
REVENUES		\$ 85,786	\$ 85,720	\$ 66	0.08%
EXPENDITURES		190,000	-	(190,000)	0.00%
NET REVENUE BEFORE TRANSFERS		(104,214)	85,720	(189,934)	-221.57%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (104,214)</u>	<u>\$ 85,720</u>	<u>\$ (189,934)</u>	<u>-221.57%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 36,771</u>	<u>\$ 140,985</u>	<u>\$ (104,214)</u>	<u>-73.92%</u>
<b>COPS &amp; CLEEP</b>					
	10,11				
REVENUES		\$ 115,125	\$ 114,850	\$ 275	0.24%
EXPENDITURES		164,000	101,500	62,500	61.58%
NET REVENUE BEFORE TRANSFERS		(48,875)	13,350	62,775	-470.22%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (48,875)</u>	<u>\$ 13,350</u>	<u>\$ 62,775</u>	<u>-470.22%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 54,043</u>	<u>\$ 102,918</u>	<u>\$ (48,875)</u>	<u>-47.49%</u>
<b>UTILITY FUND</b>					
	41				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		150,000	150,000	-	0.00%
NET REVENUE BEFORE TRANSFERS		(150,000)	(150,000)	-	0.00%
TRANSFERS IN/(OUT)		250,000	250,000	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 1,220,306</u>	<u>\$ 1,120,306</u>	<u>\$ 100,000</u>	<u>8.93%</u>
<b>CAPITAL PROJECTS FUND</b>					
	40				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		-	-	-	0.00%
NET REVENUE BEFORE TRANSFERS		\$ -	\$ -	\$ -	0.00%
TRANSFERS IN/(OUT)		-	(10,956)	10,956	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ (10,956)</u>	<u>\$ 10,956</u>	<u>0.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>TOTAL ALL FUNDS</b>					
REVENUES		\$ 2,904,561	\$ 2,835,535	\$ 69,026	2.43%
EXPENDITURES		3,232,500	2,962,914	(269,586)	9.10%
NET REVENUE BEFORE TRANSFERS		(327,939)	(127,379)	(200,560)	157.45%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (327,939)</u>	<u>\$ (127,379)</u>	<u>\$ (200,560)</u>	<u>157.45%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 5,888,422</u>	<u>\$ 6,216,363</u>	<u>\$ (327,941)</u>	<u>-5.28%</u>

CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2012/13 to FY 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) BUDGET FY 15/16	
<b>GENERAL FUND REVENUES SUMMARY</b>							
BEGINNING FUND BALANCE	\$ 3,110,058	\$ 3,340,499	\$ 3,831,115	\$ 4,372,689	\$ 4,372,689	-	\$ 4,293,058
<b>GENERAL FUND REVENUES</b>							
TAXES	\$ 867,252	\$ 908,058	\$ 979,478	\$ 899,600	\$ 956,436	\$ 56,836	\$ 966,800
OTHER AGENCIES	162,288	169,795	175,370	180,000	186,817	6,817	187,000
LICENSES & PERMITS	554,136	775,121	671,990	572,300	576,551	4,251	601,900
USE OF PROPERTY & MONEY	75,893	75,852	76,991	74,950	77,451	2,501	75,950
EXCHANGE FUNDS	45,000	-	56,250	-	-	-	56,250
OTHER REVENUES	36,177	43,356	63,040	62,700	67,660	4,960	43,700
<b>TOTAL REVENUES</b>	<b>\$ 1,740,746</b>	<b>\$ 1,972,181</b>	<b>\$ 2,023,119</b>	<b>\$ 1,789,550</b>	<b>\$ 1,864,915</b>	<b>\$ 75,365</b>	<b>\$ 1,931,600</b>
<b>TOTAL GENERAL FUND REVENUES</b>							
<b>GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT</b>							
01	<b>CITY ADMINISTRATION</b>						
	EMPLOYEE SALARIES	\$ 292,670	\$ 220,505	\$ 300,319	\$ 311,500	\$ 307,952	\$ 314,300
	EMPLOYEE BENEFITS	185,563	111,009	126,575	134,600	132,649	100,783
	TOTAL PERSONNEL	478,233	331,514	426,894	446,100	440,601	415,083
	MATERIALS & SUPPLIES	80,925	73,491	69,822	88,200	77,724	85,400
	CONTRACTUAL SERVICES	117,409	99,051	103,113	81,800	75,679	116,800
	CAPITAL OUTLAY	-	-	7,683	10,500	10,500	10,000
01	<b>TOTAL CITY ADMINISTRATION</b>	<b>\$ 676,567</b>	<b>\$ 504,056</b>	<b>\$ 607,512</b>	<b>626,600</b>	<b>604,505</b>	<b>\$ 627,283</b>
05	<b>FINANCE</b>						
	EMPLOYEE SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	EMPLOYEE BENEFITS	-	-	-	-	-	-
	TOTAL PERSONNEL	-	-	-	-	-	-
	MATERIALS & SUPPLIES	160	160	160	160	200	160
	CONTRACTUAL SERVICES	101,310	100,468	101,870	116,120	104,844	110,400
	CAPITAL OUTLAY	-	1,276	1,239	3,000	437	20,000
05	<b>TOTAL FINANCE</b>	<b>\$ 101,470</b>	<b>\$ 101,904</b>	<b>\$ 103,269</b>	<b>\$ 119,280</b>	<b>\$ 105,481</b>	<b>\$ 130,560</b>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2012/13 to FY 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) BUDGET FY 15/16	
15 PLANNING & DEVELOPMENT							
EMPLOYEE SALARIES	\$ 99,660	\$ 111,169	\$ 138,048	\$ 177,200	\$ 176,687	\$ 513	\$ 197,400
EMPLOYEE BENEFITS	57,871	49,286	41,023	66,200	52,634	13,566	79,950
TOTAL PERSONNEL	157,531	160,456	179,071	243,400	229,321	14,079	277,350
MATERIALS & SUPPLIES	6,020	2,020	3,653	8,200	2,521	5,679	10,000
CONTRACTUAL SERVICES	285,259	361,836	292,612	421,700	369,358	52,342	433,000
CAPITAL OUTLAY	-	1,276	2,144	-	-	-	-
15 TOTAL PLANNING & DEVELOPMENT	\$ 448,810	\$ 525,588	\$ 477,479	\$ 673,300	\$ 601,200	\$ 72,100	\$ 720,350
25 LAW ENFORCEMENT	\$ 203,617	\$ 247,623	\$ 219,598	\$ 230,400	\$ 218,270	\$ 12,130	\$ 239,600
65 NON-DEPARTMENT	\$ 19,234	\$ 60,390	\$ 45,715	\$ 64,600	\$ 38,477	\$ 26,123	\$ 62,900
75 CITY PROPERTIES	\$ 52,410	\$ 42,422	\$ 49,303	\$ 52,600	\$ 43,669	\$ 8,931	\$ 62,100
TOTAL GENERAL FUND EXPENDITURES	\$ 1,502,108	\$ 1,481,983	\$ 1,502,876	\$ 1,766,780	\$ 1,611,602	\$ 155,178	\$ 1,842,793
NET REVENUES BEFORE TRANSFERS	\$ 238,638	\$ 490,199	\$ 520,243	\$ 22,770	\$ 253,312	\$ 230,543	\$ 88,807
TRANSFERS	\$ (8,200)	\$ 417	\$ 21,332	\$ (332,943)	\$ (332,943)	\$ -	\$ (344,050)
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ 230,438	\$ 490,616	\$ 541,574	\$ (310,173)	\$ (79,631)	\$ 230,543	\$ (255,243)
ENDING FUND BALANCE	\$ 3,340,499	\$ 3,831,115	\$ 4,372,689	\$ 4,062,516	\$ 4,293,058		\$ 4,037,815

**GENERAL FUND EXPENDITURES SUMMARY BY ACCOUNT CATEGORY**

	HISTORICAL ACTUAL			CURRENT TREND			BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) BUDGET FY 15/16	
EMPLOYEE SALARIES	\$ 392,330	\$ 331,674	\$ 438,367	\$ 488,700	\$ 484,639	\$ 4,061	\$ 511,700
EMPLOYEE BENEFITS	243,434	160,295	167,598	200,800	185,283	15,517	180,733
TOTAL PERSONNEL	635,764	491,969	605,965	689,500	669,922	19,578	692,433
MATERIALS & SUPPLIES	98,555	83,811	82,235	125,660	94,676	30,984	124,660
CONTRACTUAL SERVICES	557,006	640,258	570,984	692,220	607,163	85,057	740,600
LAW ENFORCEMENT	203,617	247,623	219,598	230,400	218,270	12,130	239,600
COMMUNITY PROMOTIONS	7,166	15,769	13,027	15,500	10,634	4,866	15,500
CAPITAL OUTLAY	-	2,553	11,066	13,500	10,937	2,563	30,000
TOTAL GENERAL FUND EXPENDITURES	\$ 1,502,108	\$ 1,481,983	\$ 1,502,876	\$ 1,766,780	\$ 1,611,603	\$ 155,178	\$ 1,842,793

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**BUDGET  
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**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2012/13 to FY 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

		HISTORICAL ACTUAL			CURRENT TREND			ADOPTED
		FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) BUDGET FY 15/16	BUDGET FY 16/17
<b>GENERAL FUND REVENUES DETAIL</b>								
<b>GENERAL FUND REVENUES</b>								
4001	<b>TAXES:</b>							
401	Property Taxes	\$ 820,735	\$ 872,587	\$ 914,179	\$ 853,300	\$ 898,753	\$ 45,453	\$ 916,700
405	Sales Tax	4,438	3,178	7,544	3,900	2,460	(1,440)	3,300
410	Real Estate Transfer Tax	42,079	32,292	57,756	42,400	55,223	12,823	46,800
4001	<b>Total</b>	<u>867,252</u>	<u>908,057</u>	<u>979,478</u>	<u>899,600</u>	<u>956,436</u>	<u>56,836</u>	<u>966,800</u>
4030	<b>OTHER AGENCIES</b>							
420	Motor Vehicle in Lieu Tax-VLF	162,288	169,795	175,370	180,000	186,817	6,817	187,000
4050	<b>LICENSES &amp; PERMITS</b>							
440	Building & Other Permit Fees	502,387	712,214	595,976	512,000	507,317	(4,683)	537,600
450	Variance, Planning & Zoning Fees	31,762	41,656	54,416	40,000	48,772	8,772	44,000
455	Animal Control Fees	1,383	1,740	1,806	1,300	921	(379)	1,300
460	Franchise Fees	18,604	19,510	19,792	19,000	19,542	542	19,000
4050	<b>Total</b>	<u>554,136</u>	<u>775,120</u>	<u>671,990</u>	<u>572,300</u>	<u>576,551</u>	<u>4,251</u>	<u>601,900</u>
4060	<b>FINES &amp; VIOLATIONS</b>							
480	Fines & Traffic Violations	12,088	31,272	10,748	12,300	18,076	5,776	13,300
5000	<b>USE OF PROPERTY &amp; MONEY</b>							
600	City Hall Leasehold RHCA	60,948	60,948	60,948	60,950	60,950	-	60,950
670	Interest Earned	14,945	14,904	16,043	14,000	16,501	2,501	15,000
5000	<b>Total</b>	<u>75,893</u>	<u>75,852</u>	<u>76,991</u>	<u>74,950</u>	<u>77,451</u>	<u>2,501</u>	<u>75,950</u>
6000	<b>CHARGES FOR SERVICES</b>							
601	Personnel Charges - RHCA	-	-	-	-	-	-	-
602	Reimbursement GA M&O - RHCA	8,998	9,383	9,129	9,000	8,640	(360)	9,000
6000	<b>Total</b>	<u>8,998</u>	<u>9,383</u>	<u>9,129</u>	<u>9,000</u>	<u>8,640</u>	<u>(360)</u>	<u>9,000</u>
6500	<b>EXCHANGE FUNDS</b>							
620	Proposition A	45,000	-	56,250	-	-	-	56,250
6700	<b>OTHER REVENUE</b>							
650	Public Safety Augmentation Fund	605	840	887	800	773	(27)	800
655	Burglar Alarm Responses	400	1,700	1,000	600	450	(150)	600
675	Miscellaneous	14,086	161	41,276	40,000	39,721	(279)	20,000
6700	<b>Total</b>	<u>15,091</u>	<u>2,701</u>	<u>43,163</u>	<u>41,400</u>	<u>40,944</u>	<u>(456)</u>	<u>21,400</u>
	<b>TOTAL GENERAL FUND REVENUES</b>	<u>\$ 1,740,746</u>	<u>\$ 1,972,182</u>	<u>\$ 2,023,119</u>	<u>\$ 1,789,550</u>	<u>\$ 1,864,915</u>	<u>\$ 75,365</u>	<u>\$ 1,931,600</u>



CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2012/13 to FY 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17

		HISTORICAL ACTUAL			CURRENT TREND			ADOPTED
		FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) BUDGET FY 15/16	BUDGET FY 16/17
<b>GENERAL FUND EXPENDITURES DETAIL BY DEPARTMENT</b>								
<b>GENERAL FUND EXPENDITURES</b>								
01	CITY ADMINISTRATION							
7001	Employee Salaries							
702	Salaries Full Time	\$ 292,670	\$ 220,505	\$ 300,319	\$ 311,500	\$ 307,952	\$ 3,548	\$ 314,300
703	Salaries Part Time	-	-	-	-	-	-	-
7001	Total	292,670	220,505	300,319	311,500	307,952	3,548	314,300
7005	Employee Benefits							
710	Retirement CalPERS - Employer	22,166	19,317	25,459	32,200	29,987	2,213	34,950
711	Retirement CalPERS - Employee	18,787	2,686	-	-	-	-	-
715	Workers Compensation Insurance	6,100	8,387	7,890	6,400	6,559	(159)	6,600
716	Group Insurance	83,833	46,850	53,140	48,000	50,606	(2,606)	43,900
717	Retiree Medical	17,485	15,528	16,139	18,000	17,585	415	(17,467)
718	Employer Payroll Taxes	19,754	16,656	20,367	24,900	21,892	3,008	25,100
719	Deferred Compensation	10,838	1,585	2,080	2,700	3,620	(920)	5,300
720	Auto Allowance	6,600	-	1,500	2,400	2,400	-	2,400
7005	Total	185,563	111,009	126,575	134,600	132,649	1,951	100,783
7500	Materials & Supplies							
740	Office Supplies & Expense	20,709	19,242	17,906	18,000	17,290	710	18,000
745	Equipment Leasing Costs	23,134	2,247	2,247	2,500	2,752	(252)	2,800
750	Dues & Subscriptions	7,132	9,081	9,148	11,000	10,512	488	11,300
755	Conference Expense	2,812	3,657	3,892	8,200	6,794	1,406	9,150
757	Meeting Expense	568	1,953	1,498	2,000	526	1,474	1,300
759	Training & Education	110	-	-	1,500	-	1,500	3,500
761	Auto Mileage	381	841	470	650	400	250	500
765	Postage	9,549	9,493	14,194	15,000	11,588	3,412	13,000
770	Telephone	4,310	4,670	5,726	5,200	5,778	(578)	5,800
775	City Council Expense	869	35	4,658	10,500	8,876	1,624	6,000
780	Minutes Clerk Meetings	3,549	2,606	4,870	3,500	4,877	(1,377)	4,800
785	Codification	5,562	2,647	1,663	6,050	1,986	4,064	6,050
790	Advertising	175	1,907	-	600	490	110	-
795	Other General Administrative Expense	2,065	15,112	3,550	3,500	5,855	(2,355)	3,200
7500	Total	80,925	73,491	69,822	88,200	77,724	10,476	85,400
8000	Contractual Services							
801	City Attorney	54,682	27,839	59,395	65,000	62,756	2,244	65,000
802	Legal Expenses - Other	3,988	41	-	3,000	-	3,000	3,000
820	Website	6,520	4,239	5,946	6,000	5,505	495	6,000
850	Election Expense City Council	30,532	(11,080)	28,516	-	(105)	105	35,000
890	Consulting Fees	21,687	78,012	9,256	7,800	7,523	277	7,800
8000	Total	117,409	99,051	103,113	81,800	75,679	6,121	116,800
9000	Capital Outlay							
950	Capital Outlay - Equipment	-	-	7,683	2,500	2,500	-	3,000
948	Capital Outlay - City Hall Improvement	-	-	-	8,000	8,000	-	7,000
9000	Total	-	-	7,683	10,500	10,500	-	10,000
01	TOTAL CITY ADMINISTRATION	\$ 676,567	\$ 504,056	\$ 607,512	\$ 626,600	\$ 604,505	\$ 22,095	\$ 627,283

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2012/13 to FY 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

		HISTORICAL ACTUAL			CURRENT TREND			ADOPTED
		FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) BUDGET FY 15/16	BUDGET FY 16/17
05	<b>FINANCE</b>							
7001	Employee Salaries							
703	Salaries Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7001	Total	-	-	-	-	-	-	-
7005	Employee Benefits							
715	Workers Compensation Insurance	-	-	-	-	-	-	-
718	Employer Payroll Taxes	-	-	-	-	-	-	-
7005	Total	-	-	-	-	-	-	-
7500	Materials & Supplies							
750	Dues & Subscriptions	160	160	160	160	160	-	160
755	Conference Expense	-	-	-	-	-	-	-
757	Meeting Expense	-	-	-	-	-	-	-
776	Miscellaneous Expense	-	-	-	-	40	(40)	-
7500	Total	160	160	160	160	200	(40)	160
8000	Contractual Services							
810	Annual Audit	16,000	16,420	16,420	17,000	16,420	580	19,000
890	Consulting Fees	85,310	84,048	85,450	99,120	88,424	10,696	91,400
8000	Total	101,310	100,468	101,870	116,120	104,844	11,276	110,400
9000	Capital Outlay							
950	Capital Outlay - Equipment	-	1,276	1,239	3,000	437	2,563	20,000
9000	Total	-	1,276	1,239	3,000	437	2,563	20,000
05	<b>TOTAL FINANCE</b>	<b>\$ 101,470</b>	<b>\$ 101,904</b>	<b>\$ 103,269</b>	<b>\$ 119,280</b>	<b>\$ 105,481</b>	<b>\$ 13,799</b>	<b>\$ 130,560</b>
15	<b>PLANNING &amp; DEVELOPMENT</b>							
7001	Employee Salaries							
702	Salaries Full Time	\$ 98,955	\$ 105,107	\$ 108,909	\$ 147,700	\$ 147,221	\$ 479	\$ 193,800
703	Salaries Part Time	705	6,063	29,138	29,500	29,466	34	3,600
7001	Total	99,660	111,169	138,048	177,200	176,687	513	197,400
7005	Employee Benefits							
710	Retirement CalPERS - Employer	8,008	9,018	9,193	17,500	16,165	1,335	21,550
711	Retirement CalPERS - Employee	6,790	2,351	-	-	-	-	-
715	Workers Compensation Insurance	2,100	2,887	2,716	3,400	2,306	1,094	4,100
716	Group Insurance	26,836	19,064	9,796	21,200	11,792	9,408	28,300
718	Employer Payroll Taxes	7,959	8,667	10,695	14,200	13,442	758	15,500
719	Deferred Compensation	3,778	4,799	6,223	6,600	6,329	271	6,900
720	Auto Allowance	2,400	2,500	2,400	3,300	2,600	700	3,600
7005	Total	57,871	49,286	41,023	66,200	52,634	13,566	79,950
7500	Materials & Supplies							
758	Planning Commission Meeting	1,547	1,889	3,524	3,500	2,421	1,079	3,500
776	Miscellaneous Expenses	4,473	131	129	4,700	100	4,600	2,200
750	Dues & Subscriptions	-	-	-	-	-	-	150
755	Conference Expense	-	-	-	-	-	-	1,400
759	Training & Education	-	-	-	-	-	-	2,750
7500	Total	6,020	2,020	3,653	8,200	2,521	5,679	10,000
8000	Contractual Services							
802	Legal Expenses Other	-	-	833	3,000	572	2,428	3,000
872	Property Development - Legal Expense	12,905	27,994	30,559	45,000	43,554	1,446	35,000
878	Build Inspection LA County/Willdan	205,140	233,011	190,072	215,000	208,527	6,473	221,000
881	Storm Water Management	62,972	86,243	65,305	128,000	98,485	29,515	141,500
882	Variance & CUP Expense	4,242	3,947	5,842	5,200	6,020	(820)	6,000
884	Special Project Study & Consultant	-	10,640	-	25,500	12,200	13,300	26,500
8000	Total	285,259	361,836	292,611	421,700	369,358	52,342	433,000
9000	Capital Outlay							
950	Capital Outlay - Equipment	-	1,276	2,144	-	-	-	-
9000	Total	-	1,276	2,144	-	-	-	-
15	<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$ 448,810</b>	<b>\$ 525,588</b>	<b>\$ 477,479</b>	<b>\$ 673,300</b>	<b>\$ 601,200</b>	<b>\$ 72,100</b>	<b>\$ 720,350</b>

**CITY OF ROLLING HILLS  
GENERAL FUND REVENUES & EXPENDITURES  
HISTORICAL ACTUAL - FY 2012/13 to FY 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

		HISTORICAL ACTUAL			CURRENT TREND			ADOPTED
		FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) BUDGET FY 15/16	BUDGET FY 16/17
25	<b>LAW ENFORCEMENT</b>							
8200	Law Enforcement							
830	Law Enforcement	\$ 173,959	\$ 228,753	\$ 197,882	\$ 204,200	\$ 195,818	\$ 8,382	\$ 211,600
832	Parking Citation	-	-	14	-	-	-	-
833	Other Law Enforcement Expenses	2,174	2,604	2,547	2,700	8,124	(5,424)	8,000
837	Wild Life Management & Pest Control	21,804	10,025	14,306	17,000	9,267	7,733	15,000
838	Animal Control Expense	5,680	6,241	4,849	6,500	5,062	1,438	5,000
8200	Total	203,617	247,623	219,598	230,400	218,270	12,130	239,600
25	<b>TOTAL LAW ENFORCEMENT</b>	\$ 203,617	\$ 247,623	\$ 219,598	\$ 230,400	\$ 218,270	\$ 12,130	\$ 239,600
65	<b>NON-DEPARTMENT</b>							
7500	Materials & Supplies							
901	South Bay Community Organization	\$ 6,500	\$ 3,500	\$ 3,600	\$ 4,100	\$ 3,600	\$ 500	\$ 4,100
985	Contingency	4,950	4,640	5,000	25,000	10,631	14,369	25,000
7500	Total	11,450	8,140	8,600	29,100	14,231	14,869	29,100
8000	Contractual Services							
895	Insurance & Bond Expense	618	36,481	24,088	20,000	13,613	6,387	18,300
8500	Community Promotion							
915	Community Recognition	5,743	13,677	7,441	9,500	7,134	2,366	9,500
916	Civil Defense Expense	75	750	1,500	1,500	1,500	-	1,500
917	Emergency Preparedness	1,348	1,342	4,086	4,500	2,000	2,500	4,500
8500	Total	7,166	15,769	13,027	15,500	10,634	4,866	15,500
65	<b>TOTAL NON-DEPARTMENT</b>	\$ 19,234	\$ 60,390	\$ 45,715	\$ 64,600	\$ 38,477	\$ 26,123	\$ 62,900
75	<b>CITY PROPERTIES</b>							
8000	Contractual Services							
925	Utilities	\$ 22,251	\$ 23,635	\$ 23,080	\$ 22,000	\$ 21,438	\$ 562	\$ 22,000
930	Repairs & Maintenance	15,036	8,082	11,084	14,000	12,772	1,228	14,500
932	Area Landscaping	15,123	10,705	15,138	16,600	9,458	7,142	25,600
8000	Total	52,410	42,422	49,303	52,600	43,669	8,931	62,100
9000	Capital Outlay							
946	Building & Equipment	-	-	-	-	-	-	-
9000	Total	-	-	-	-	-	-	-
75	<b>TOTAL CITY PROPERTIES</b>	\$ 52,410	\$ 42,422	\$ 49,303	\$ 52,600	\$ 43,669	\$ 8,931	\$ 62,100
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	\$ 1,502,108	\$ 1,481,983	\$ 1,502,876	\$ 1,766,780	\$ 1,611,602	\$ 155,178	\$ 1,842,793
	<b>NET REVENUES BEFORE TRANSFERS</b>	\$ 238,638	\$ 490,199	\$ 520,243	\$ 22,770	\$ 253,312	\$ 230,542	\$ 88,807
699	<b>Fund Transfers (OUT) IN</b>							
	Traffic Safety Fund	\$ (19,783)	\$ (12,000)	\$ (2,669)	\$ (55,500)	(55,500)	\$ -	(55,450)
	Transportation Development Act Fund	(417)	417	-	-	-	-	-
	Capital Improvement Fund	-	-	-	10,957	10,957	-	-
	Municipal Self Insurance Fund	-	-	-	-	-	-	-
	Underground Utility Fund	-	-	-	(250,000)	(250,000)	-	(250,000)
	Community Facilities Fund	-	-	-	(62,400)	(62,400)	-	(62,600)
	Refuse Collection Fund	12,000	12,000	24,000	24,000	24,000	-	24,000
699	Total	(8,200)	417	21,332	(332,943)	(332,943)	-	(344,050)
	<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	\$ 230,438	\$ 490,616	\$ 541,574	\$ (310,173)	\$ (79,631)	\$ 230,542	\$ (255,243)

**CITY OF ROLLING HILLS**  
**GENERAL FUND REVENUES & EXPENDITURES**  
**HISTORICAL ACTUAL - FY 2012/13 to FY 2014/15**  
**CURRENT TREND - FY 2015/16**  
**ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			CURRENT TREND		ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16 Favorable (unfavorable) BUDGET FY 15/16	
<b>FUND BALANCE</b>						
Total to begin	\$ 3,110,058	\$ 3,340,499	\$ 3,831,115	\$ 4,372,689	\$ 4,372,689	\$ 4,293,058
Total to begin - Adjustment						
Total to end	\$ 3,340,499	\$ 3,831,115	\$ 4,372,689	\$ 4,062,516	\$ 4,293,058	\$ 4,037,815
<b>Less reserves:</b>						
Working capital	-	-	-	-	-	-
Budget contingency	-	-	-	-	-	-
390 Prepays	56,507	16,187	27,797	-	-	27,797
392 Committed	-	-	-	-	-	-
393 Assigned	36,367	36,367	36,367	-	-	-
Total reserves	92,874	52,554	64,164	-	-	27,797
398 UNASSIGNED FUND BALANCE	\$ 3,247,626	\$ 3,778,562	\$ 4,308,525	\$ 4,062,516	\$ 4,293,058	\$ 4,010,018

**CITY OF ROLLING HILLS  
COMMUNITY FACILITIES FUND  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>12 COMMUNITY FACILITIES FUND</b>							
<b>4000 REVENUES</b>							
446 Subdivision-Quimby Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	103	90	76	100	100	-	100
<b>Total Revenues</b>	<b>\$ 103</b>	<b>\$ 90</b>	<b>\$ 76</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>
<b>7000 EXPENDITURES</b>							
933 Equestrian Facilities Maintenance	-	-	-	5,000	5,000	-	5,000
934 Equestrian Facilities Improvement	-	5,430	-	-	-	-	-
935 Tennis Facilities Improvement	-	-	-	50,000	50,000	-	50,000
936 Riding Ring & Storm Hill Park	-	-	-	-	-	-	-
937 Storm Hill Park	-	-	-	-	-	-	-
938 Tennis Maintenance Expense	-	-	-	-	-	-	5,000
943 Women's Club	3,271	2,150	2,500	2,700	2,500	200	2,700
944 WPC - Habitat & Misc Project	-	-	-	-	-	-	-
951 PV Peninsula HS Swimming Pool	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,271</b>	<b>\$ 7,580</b>	<b>\$ 2,500</b>	<b>\$ 57,700</b>	<b>\$ 57,500</b>	<b>\$ 200</b>	<b>\$ 62,700</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>(3,168)</b>	<b>(7,490)</b>	<b>(2,424)</b>	<b>(57,600)</b>	<b>(57,400)</b>	<b>200</b>	<b>(62,600)</b>
618 Operating Transfer in/out General Fund	-	-	-	62,400	62,400	-	62,600
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ (3,168)</b>	<b>\$ (7,490)</b>	<b>\$ (2,424)</b>	<b>\$ 4,800</b>	<b>\$ 5,000</b>	<b>\$ 200</b>	<b>\$ -</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 59,966	\$ 56,798	\$ 49,308	\$ 46,884	\$ 46,884		\$ 51,884
398 Unassigned Fund Balance Ending	56,798	49,308	46,884	51,684	51,884		51,884
<b>Less Reserves:</b>							
392 Subdivision Quimby Act	23,348	23,348	23,348	23,348	23,348		23,348
398 Unassigned Fund Balance Ending	\$ 33,450	\$ 25,960	\$ 23,536	\$ 28,336	\$ 28,536		\$ 28,536

**CITY OF ROLLING HILLS  
MUNICIPAL SELF INSURANCE FUND  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>60 MUNICIPAL SELF INSURANCE FUND</b>							
<b>4000 REVENUES</b>							
505 Disaster Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506 Refund - PERMA	-	-	-	-	-	-	-
510 Settlements	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>7000 EXPENDITURES</b>							
926 Slide Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801 City Attorney	54,212	5,661	5,483	6,000	3,000	3,000	6,000
945 Geology & Engineering Expense	-	-	-	-	-	-	-
909 Reimbursement - RHCA	-	-	-	-	-	-	-
910 Land Movement	-	-	-	-	-	-	-
911 AR-1 Poppy Trail Expense	7,768	-	-	222,332	222,332	-	-
912 Reimbursement - Poppy Trail	-	-	-	-	-	-	-
Total Expenditures	\$ 61,980	\$ 5,661	\$ 5,483	\$ 228,332	\$ 225,332	\$ 3,000	\$ 6,000
NET REVENUES BEFORE TRANSFERS	(61,980)	(5,661)	(5,483)	(228,332)	(225,332)	3,000	(6,000)
618 Operating Transfer in/out General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (61,980)	\$ (5,661)	\$ (5,483)	\$ (228,332)	\$ (225,332)	\$ 3,000	\$ (6,000)
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 556,064	\$ 494,084	\$ 488,424	\$ 482,942	\$ 482,942		\$ 257,610
398 Unassigned Fund Balance Ending	\$ 494,084	\$ 488,424	\$ 482,942	\$ 254,610	\$ 257,610		\$ 251,610
Less: A/R: #1 Poppy Trail Expense				-	-		-
398 Unassigned Fund Balance Ending				\$ 254,610	\$ 257,610		\$ 251,610

**CITY OF ROLLING HILLS**  
**REFUSE COLLECTION FUND**  
**HISTORICAL ACTUAL - FY 2012/13 to 2014/15**  
**CURRENT TREND - FY 2015/16**  
**ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>50 REFUSE COLLECTION FUND</b>							
<b>4000 REVENUES</b>							
665 Service Charges	\$ 743,296	\$ 755,789	\$ 757,764	\$ 767,800	767,800	\$ -	\$ 768,900
441 Construction & Demo Permits	8,079	2,110	2,250	4,000	2,100	(1,900)	3,000
<b>Total Revenues</b>	<b>\$ 751,375</b>	<b>\$ 757,900</b>	<b>\$ 760,014</b>	<b>\$ 771,800</b>	<b>\$ 769,900</b>	<b>\$ (1,900)</b>	<b>\$ 771,900</b>
<b>7000 EXPENDITURES</b>							
815 Refuse Service Contract	\$ 717,173	\$ 731,313	\$ 728,264	\$ 755,980	\$ 755,980	\$ -	\$ 761,508
776 Miscellaneous Expense	-	-	-	-	-	-	-
999 Operating Transfer Out - General Fund	12,000	12,000	24,000	24,000	24,000	-	24,000
<b>Total Expenditures</b>	<b>\$ 729,173</b>	<b>\$ 743,313</b>	<b>\$ 752,264</b>	<b>\$ 779,980</b>	<b>\$ 779,980</b>	<b>\$ -</b>	<b>\$ 785,508</b>
<b>NET REVENUES (DEFICIT)</b>	<b>\$ 22,202</b>	<b>\$ 14,587</b>	<b>\$ 7,750</b>	<b>\$ (8,180)</b>	<b>\$ (10,080)</b>	<b>\$ (1,900)</b>	<b>\$ (13,608)</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 219,940	\$ 242,142	\$ 256,729	\$ 264,479	\$ 264,479		\$ 254,399
398 Unassigned Fund Balance Ending	242,142	256,729	264,479	256,299	254,399		240,792
<b>Reserves</b>							
392 Committed Fund Balance	175,000	175,000	175,000	175,000	175,000		175,000
398 Unassigned Fund Balance Ending	\$ 67,142	\$ 81,729	\$ 89,479	\$ 81,299	\$ 79,399		\$ 65,792

**CITY OF ROLLING HILLS  
TRAFFIC SAFETY FUND  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>13 TRAFFIC SAFETY FUND</b>							
<b>4000 REVENUES</b>							
481 Fines & Forfeitures	\$ -	\$ 27,697	\$ -	\$ 50	\$ 50	\$ -	\$ 50
504 STPL Exchange - LACMTA	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 27,697</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>7000 EXPENDITURES</b>							
927 Road Striping - Delineators - Paving	\$ 12,912	\$ 19,620	\$ 11,875	\$ 47,000	\$ 28,700	\$ 18,300	\$ 47,000
928 Traffic Engineering & Survey	3,698	3,154	6,247	7,000	4,800	2,200	5,000
929 Road Signs & Miscellaneous Expense	2,561	614	856	1,550	3,500	(1,950)	3,500
<b>Total Expenditures</b>	<b>\$ 19,171</b>	<b>\$ 23,388</b>	<b>\$ 18,978</b>	<b>\$ 55,550</b>	<b>\$ 37,000</b>	<b>\$ 18,550</b>	<b>\$ 55,500</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>(19,171)</b>	<b>4,309</b>	<b>(18,978)</b>	<b>(55,500)</b>	<b>(36,950)</b>	<b>18,550</b>	<b>(55,450)</b>
699 Transfers fr (to) General Fund	19,783	12,000	2,669	55,500	55,500	-	55,450
699 Transfers fr (to) Capital Projects Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 612</b>	<b>\$ 16,309</b>	<b>\$ (16,309)</b>	<b>\$ -</b>	<b>\$ 18,550</b>	<b>\$ 18,550</b>	<b>\$ -</b>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ (612)	\$ -	\$ 16,309	\$ (0)	\$ (0)		\$ 18,550
398 Unassigned Fund Balance Ending	\$ -	\$ 16,309	\$ (0)	\$ (0)	\$ 18,550		\$ 18,550



**CITY OF ROLLING HILLS  
TRANSIT FUND - PROPOSITION A  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>25 TRANSIT FUND - PROPOSITION A</b>							
<b>4000 REVENUES</b>							
500 Grant Revenue - Proposition A	\$ 30,503	\$ 31,975	\$ 33,319	\$ 34,219	\$ 34,625	\$ 406	\$ 34,886
670 Interest Earned	137	139	230	100	120	20	100
Total Revenues	<u>\$ 30,640</u>	<u>\$ 32,114</u>	<u>\$ 33,549</u>	<u>\$ 34,319</u>	<u>\$ 34,745</u>	<u>\$ 426</u>	<u>\$ 34,986</u>
<b>7000 EXPENDITURES</b>							
905 Proposition A Exchange	\$ 60,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Total Expenditures	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<u>\$ (29,360)</u>	<u>\$ 32,114</u>	<u>\$ (41,451)</u>	<u>\$ 34,319</u>	<u>\$ 34,745</u>	<u>\$ 426</u>	<u>\$ (40,014)</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 59,529	\$ 30,169	\$ 62,283	\$ 20,832	\$ 20,832		\$ 55,577
398 Unassigned Fund Balance Ending	<u>\$ 30,169</u>	<u>\$ 62,283</u>	<u>\$ 20,832</u>	<u>\$ 55,151</u>	<u>\$ 55,577</u>		<u>\$ 15,563</u>

**CITY OF ROLLING HILLS  
TRANSIT FUND - PROPOSITION C  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>26 TRANSIT FUND - PROPOSITION C</b>							
<b>4000 REVENUES</b>							
501 Grant Revenue - Proposition C	\$ 25,358	\$ 26,577	\$ 27,697	\$ 28,384	\$ 28,800	\$ 416	\$ 28,950
670 Interest Earned	122	139	201	75	150	75	75
Total Revenues	<u>\$ 25,480</u>	<u>\$ 26,716</u>	<u>\$ 27,898</u>	<u>\$ 28,459</u>	<u>\$ 28,950</u>	<u>\$ 491</u>	<u>\$ 29,025</u>
<b>7000 EXPENDITURES</b>							
905 Proposition C Gifted	\$ 40,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 65,000
Maintenance & Operation	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,000</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<u>\$ (14,520)</u>	<u>\$ 26,716</u>	<u>\$ (42,102)</u>	<u>\$ 28,459</u>	<u>\$ 28,950</u>	<u>\$ 491</u>	<u>\$ (35,975)</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 47,455	\$ 32,935	\$ 59,651	\$ 17,549	\$ 17,549		\$ 46,499
398 Unassigned Fund Balance Ending	<u>\$ 32,935</u>	<u>\$ 59,651</u>	<u>\$ 17,549</u>	<u>\$ 46,008</u>	<u>\$ 46,499</u>		<u>\$ 10,524</u>

**CITY OF ROLLING HILLS  
TRANSIT FUND - MEASURE R  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>27 TRANSIT FUND - MEASURE R</b>							
<b>4000 REVENUES</b>							
501 Grant Revenue - Measure R	\$ 18,953	\$ 19,793	\$ 20,733	\$ 21,288	\$ 21,900	\$ 612	\$ 21,700
670 Interest Earned	96	108	155	75	125	50	75
Total Revenues	<u>\$ 19,049</u>	<u>\$ 19,901</u>	<u>\$ 20,888</u>	<u>\$ 21,363</u>	<u>\$ 22,025</u>	<u>\$ 662</u>	<u>\$ 21,775</u>
<b>7000 EXPENDITURES</b>							
907 Measure R Gifted	\$ 30,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<u>\$ (10,951)</u>	<u>\$ 19,901</u>	<u>\$ (29,112)</u>	<u>\$ 21,363</u>	<u>\$ 22,025</u>	<u>\$ 662</u>	<u>\$ (28,225)</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 37,046	\$ 26,095	\$ 45,996	\$ 16,884	\$ 16,884		\$ 38,909
398 Unassigned Fund Balance Ending	<u>\$ 26,095</u>	<u>\$ 45,996</u>	<u>\$ 16,884</u>	<u>\$ 38,247</u>	<u>\$ 38,909</u>		<u>\$ 10,684</u>

**CITY OF ROLLING HILLS  
 CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)  
 HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
 CURRENT TREND - FY 2015/16  
 ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>10 CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)</b>							
<b>4000 REVENUES</b>							
570 COPS Allocation	\$ 100,000	\$ 100,000	\$ 106,230	\$ 100,000	\$ 114,600	\$ 14,600	\$ 115,000
670 Interest Earned	55	68	128	50	100	50	50
Total Revenues	<u>\$ 100,055</u>	<u>\$ 100,068</u>	<u>\$ 106,358</u>	<u>\$ 100,050</u>	<u>\$ 114,700</u>	<u>\$ 14,650</u>	<u>\$ 115,050</u>
<b>7000 EXPENDITURES</b>							
840 COPS Program Expenditures	\$ 97,079	\$ 98,606	\$ 84,456	\$ 100,000	\$ 100,000	\$ -	\$ 115,000
776 Miscellaneous Expenses	-	-	-	-	-	-	-
1209 Total expenditures	<u>\$ 97,079</u>	<u>\$ 98,606</u>	<u>\$ 84,456</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 115,000</u>
NET REVENUES (DEFICIT)	<u>\$ 2,976</u>	<u>\$ 1,462</u>	<u>\$ 21,902</u>	<u>\$ 50</u>	<u>\$ 14,700</u>	<u>\$ 14,650</u>	<u>\$ 50</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 12,824	\$ 15,800	\$ 17,262	\$ 39,164	\$ 39,164		\$ 53,864
398 Unassigned Fund Balance Ending	<u>\$ 15,800</u>	<u>\$ 17,262</u>	<u>\$ 39,164</u>	<u>\$ 39,214</u>	<u>\$ 53,864</u>		<u>\$ 53,914</u>

**CITY OF ROLLING HILLS**  
**SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (CLEEP)**  
**HISTORICAL ACTUAL - FY 2012/13 to 2014/15**  
**CURRENT TREND - FY 2015/16**  
**ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>11 Supplemental Law Enforcement Services Fund - CLEEP</b>							
<b>4000 REVENUES</b>							
580 CLEEP - Technology Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	156	142	147	150	150	-	75
Total Revenues	<u>\$ 156</u>	<u>\$ 142</u>	<u>\$ 147</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 75</u>
<b>7000 EXPENDITURES</b>							
845 CLEEP - Technology Program	\$ -	\$ 1,969	\$ -	\$ 4,000	\$ 1,500	\$ 2,500	\$ 49,000
776 Miscellaneous Expenses	-	-	-	500	-	500	-
1209 Total expenditures	<u>\$ -</u>	<u>\$ 1,969</u>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 1,500</u>	<u>\$ 3,000</u>	<u>\$ 49,000</u>
NET REVENUES (DEFICIT)	<u>\$ 156</u>	<u>\$ (1,827)</u>	<u>\$ 147</u>	<u>\$ (4,350)</u>	<u>\$ (1,350)</u>	<u>\$ 3,000</u>	<u>\$ (48,925)</u>
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 52,075	\$ 52,231	\$ 50,404	\$ 50,404	\$ 50,404		\$ 49,054
398 Unassigned Fund Balance Ending	<u>\$ 52,231</u>	<u>\$ 50,404</u>	<u>\$ 50,551</u>	<u>\$ 46,054</u>	<u>\$ 49,054</u>		<u>\$ 129</u>

**CITY OF ROLLING HILLS  
UTILITY FUND  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>41 UTILITY FUND</b>							
<b>4000 REVENUES</b>							
550 Underground Utility	\$ 9,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>7000 EXPENDITURES</b>							
886 Underground Utility Project	\$ -	\$ 1,869	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
887 Sewer Feasibility Project	15,210	5,908	-	-	-	-	-
Total expenditures	\$ 15,210	\$ 7,777	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
NET REVENUES BEFORE TRANSFERS	(5,879)	(7,777)	-	(150,000)	(150,000)	-	(150,000)
699 Transfers fr (to) General Fund	-	-	-	250,000	250,000	-	250,000
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (5,879)	\$ (7,777)	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
<b>3000 FUND BALANCE</b>							
398 Unassigned Fund Balance Beginning	\$ 1,033,962	\$ 1,028,083	\$ 1,020,306	\$ 1,020,306	\$ 1,020,306		\$ 1,120,306
398 Unassigned Fund Balance Ending	\$ 1,028,083	\$ 1,020,306	\$ 1,020,306	\$ 1,120,306	\$ 1,120,306		\$ 1,220,306

**CITY OF ROLLING HILLS  
CAPITAL PROJECT FUND  
HISTORICAL ACTUAL - FY 2012/13 to 2014/15  
CURRENT TREND - FY 2015/16  
ADOPTED BUDGET - FY 2016/17**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	Favorable (unfavorable) FY 15/16	ADOPTED BUDGET FY 16/17
	FY 12/13	FY 13/14	FY 14/15				
<b>40 CAPITAL PROJECT FUND</b>							
<b>4000 REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Building Improvements							
<b>7000 EXPENDITURES</b>							
<b>947 Non-Building Improvements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>948 City Hall Improvements</b>	-	-	-	-	-	-	-
<b>949 Office Technology Equipment</b>	1,411	-	-	-	-	-	-
Total expenditures	\$ 1,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES BEFORE TRANSFERS	(1,411)	-	-	-	-	-	-
<b>999 Transfers fr (to) General Fund</b>	-	-	-	(10,956)	(10,956)	-	-
<b>999 Transfers fr (to) Traffic Safety Fund</b>	-	-	-	-	-	-	-
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	\$ (1,411)	\$ -	\$ -	\$ (10,956)	\$ (10,956)	\$ -	\$ -
<b>3000 FUND BALANCE</b>							
<b>398 Unassigned Fund Balance Beginning</b>	\$ 12,368	\$ 10,956	\$ 10,956	\$ 10,956	\$ 10,956		\$ -
<b>398 Unassigned Fund Balance Ending</b>	\$ 10,956	\$ 10,956	\$ 10,956	\$ -	\$ -		\$ -

**FIVE YEAR  
FINANCIAL FORECAST  
SECTION**



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**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2016-2017 TO 2020-2021**

AUDITED ACTUAL FY 14/15	ADJUSTED		ADOPTED BUDGET FY 16/17	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED		ASSUMPTIONS				FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021				
	ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16		2017 2018	2019 2020	2018 2019	2019 2020	2020 2021									
<b>FIVE YEAR FINANCIAL FORECAST SUMMARY</b>																	
<b>BEGINNING FUND BALANCE</b>	3,831,115	\$ 4,372,688	\$ 4,372,688	\$ 4,293,058						\$	4,037,816	\$	3,811,700	\$	3,842,653	\$	3,834,797
<b>GENERAL FUND REVENUES</b>																	
TAXES	\$ 979,478	\$ 899,600	\$ 956,436	\$ 966,800	1.08%	2.07%	2.23%	1.99%	1.98%	\$	986,770	\$	1,008,763	\$	1,028,857	\$	1,049,231
OTHER AGENCIES	175,370	180,000	186,817	187,000	0.10%	2.00%	2.00%	2.00%	2.00%		190,740		194,555		198,446		202,415
LICENSES & PERMITS	671,990	572,300	576,551	601,900	4.40%	3.19%	2.54%	2.54%	2.06%		621,098		636,863		653,029		666,452
USE OF PROPERTY & MONEY	76,991	74,950	77,451	75,950	-1.94%	0.53%	1.44%	1.42%	1.40%		76,350		77,450		78,550		79,650
EXCHANGE FUNDS	56,250	-	-	56,250	0.00%	0.00%	0.00%	0.00%	0.00%		-		56,250		-		56,250
OTHER REVENUES	63,039	62,700	67,660	43,700	-35.41%	7.46%	-19.61%	28.67%	-18.83%		46,962		37,754		48,576		39,431
<b>TOTAL REVENUES</b>	<b>\$ 2,023,119</b>	<b>\$ 1,789,550</b>	<b>\$ 1,864,915</b>	<b>\$ 1,931,600</b>	<b>3.58%</b>	<b>-0.50%</b>	<b>4.67%</b>	<b>-0.21%</b>	<b>4.28%</b>	<b>\$</b>	<b>1,921,920</b>	<b>\$</b>	<b>2,011,634</b>	<b>\$</b>	<b>2,007,459</b>	<b>\$</b>	<b>2,093,429</b>
<b>GENERAL FUND EXPENDITURES</b>																	
<b>01 CITY ADMINISTRATION</b>																	
EMPLOYEE SALARIES	\$ 300,319	\$ 311,500	\$ 307,952	\$ 314,300	2.06%	2.00%	2.00%	2.00%	2.00%	\$	320,586	\$	326,998	\$	333,538	\$	340,208
EMPLOYEE BENEFITS	126,575	134,600	132,649	100,783	-24.02%	39.80%	4.03%	4.34%	4.60%		140,895		146,575		152,931		159,962
TOTAL PERSONNEL	<b>426,894</b>	<b>446,100</b>	<b>440,601</b>	<b>415,083</b>	<b>-5.79%</b>	<b>11.18%</b>	<b>2.62%</b>	<b>2.72%</b>	<b>2.82%</b>		<b>461,481</b>		<b>473,573</b>		<b>486,469</b>		<b>500,171</b>
MATERIALS & SUPPLIES	69,822	88,200	77,724	85,400	9.88%	2.34%	1.99%	2.00%	2.01%		87,395		89,134		90,916		92,745
CONTRACTUAL SERVICES	103,113	81,800	75,679	116,800	54.34%	-27.73%	44.66%	-26.38%	42.14%		84,410		122,106		89,891		127,769
CAPITAL OUTLAY	7,683	10,500	10,500	10,000	-4.76%	-85.00%	-100.00%	0.00%	-100.00%		1,500		-		1,500		-
<b>01 TOTAL CITY ADMINISTRATION</b>	<b>607,512</b>	<b>626,600</b>	<b>604,505</b>	<b>627,283</b>	<b>3.77%</b>	<b>1.20%</b>	<b>7.88%</b>	<b>-2.34%</b>	<b>7.76%</b>		<b>634,786</b>		<b>684,813</b>		<b>668,776</b>		<b>720,683</b>
<b>05 FINANCE</b>																	
EMPLOYEE SALARIES	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%		-		-		-		-
EMPLOYEE BENEFITS	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%		-		-		-		-
TOTAL PERSONNEL	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
MATERIALS & SUPPLIES	160	160	200	160	-20.00%	3.00%	3.00%	3.00%	3.00%		165		170		175		180
CONTRACTUAL SERVICES	101,870	116,120	104,844	110,400	5.30%	1.66%	1.84%	1.84%	1.84%		112,228		114,293		116,394		118,534
CAPITAL OUTLAY	1,239	3,000	437	20,000	0.00%	0.00%	0.00%	0.00%	0.00%		-		3,000		-		3,000
<b>05 TOTAL FINANCE</b>	<b>103,269</b>	<b>119,280</b>	<b>105,481</b>	<b>130,560</b>	<b>23.78%</b>	<b>-13.91%</b>	<b>4.51%</b>	<b>-0.76%</b>	<b>4.41%</b>		<b>112,393</b>		<b>117,462</b>		<b>116,569</b>		<b>121,714</b>

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2016-2017 TO 2020-2021**

	AUDITED FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	ADOPTED BUDGET FY 16/17	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
						2017 2018	2019 2019	2020 2020	2021				
<b>15 PLANNING &amp; DEVELOPMENT</b>													
EMPLOYEE SALARIES	138,048	177,200	176,687	197,400	11.72%	0.14%	2.00%	2.00%	2.00%	197,676	201,630	205,662	209,775
EMPLOYEE BENEFITS	41,023	66,200	52,634	79,950	51.90%	2.72%	3.52%	3.90%	4.16%	82,122	85,009	88,326	91,997
TOTAL PERSONNEL	<b>179,071</b>	<b>243,400</b>	<b>229,320</b>	<b>277,350</b>	<b>20.94%</b>	<b>0.88%</b>	<b>2.45%</b>	<b>2.56%</b>	<b>2.65%</b>	<b>279,798</b>	<b>286,640</b>	<b>293,988</b>	<b>301,773</b>
MATERIALS & SUPPLIES	3,653	8,200	2,521	10,000	296.67%	-1.14%	0.89%	0.90%	0.91%	9,886	9,974	10,063	10,154
CONTRACTUAL SERVICES	292,611	421,700	369,358	433,000	17.23%	-0.92%	3.64%	3.65%	3.66%	429,025	444,642	460,877	477,754
CAPITAL OUTLAY	2,144	-	-	-	0.00%	#DIV/0!	0.00%	0.00%	0.00%	2,100	-	2,100	-
<b>15 TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>477,479</b>	<b>673,300</b>	<b>601,200</b>	<b>720,350</b>	<b>19.82%</b>	<b>0.06%</b>	<b>2.84%</b>	<b>3.48%</b>	<b>2.95%</b>	<b>720,809</b>	<b>741,256</b>	<b>767,028</b>	<b>789,681</b>
<b>25 LAW ENFORCEMENT</b>	<b>219,598</b>	<b>230,400</b>	<b>218,269</b>	<b>239,600</b>	<b>9.77%</b>	<b>4.84%</b>	<b>4.84%</b>	<b>4.84%</b>	<b>4.85%</b>	<b>251,195</b>	<b>263,357</b>	<b>276,115</b>	<b>289,496</b>
<b>65 NON-DEPARTMENT</b>	<b>45,715</b>	<b>64,600</b>	<b>38,475</b>	<b>62,900</b>	<b>63.48%</b>	<b>1.40%</b>	<b>1.42%</b>	<b>1.44%</b>	<b>1.46%</b>	<b>63,779</b>	<b>64,684</b>	<b>65,617</b>	<b>66,577</b>
<b>75 CITY PROPERTIES</b>	<b>49,303</b>	<b>52,600</b>	<b>43,670</b>	<b>62,100</b>	<b>42.20%</b>	<b>16.06%</b>	<b>-8.27%</b>	<b>18.30%</b>	<b>-10.01%</b>	<b>72,073</b>	<b>66,109</b>	<b>78,210</b>	<b>70,378</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,502,876</b>	<b>\$ 1,766,780</b>	<b>\$ 1,611,600</b>	<b>\$ 1,842,793</b>	<b>14.35%</b>	<b>0.66%</b>	<b>4.46%</b>	<b>1.79%</b>	<b>4.37%</b>	<b>\$ 1,855,036</b>	<b>\$ 1,937,682</b>	<b>\$ 1,972,315</b>	<b>\$ 2,058,530</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>520,244</b>	<b>22,770</b>	<b>253,314</b>	<b>88,807</b>	<b>-64.94%</b>	<b>-24.69%</b>	<b>10.57%</b>	<b>-52.48%</b>	<b>-0.70%</b>	<b>66,884</b>	<b>73,953</b>	<b>35,144</b>	<b>34,899</b>
<b>TRANSFERS</b>	<b>21,332</b>	<b>(332,943)</b>	<b>(332,943)</b>	<b>(344,050)</b>	<b>3.34%</b>	<b>-14.84%</b>	<b>-85.32%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>(293,000)</b>	<b>(43,000)</b>	<b>(43,000)</b>	<b>(43,000)</b>
<b>NET REVENUE(DEFICIT) AFTER TRANSFERS</b>	<b>\$ 541,575</b>	<b>\$ (310,173)</b>	<b>\$ (79,629)</b>	<b>\$ (255,243)</b>	<b>220.54%</b>	<b>-11.41%</b>	<b>-113.69%</b>	<b>-125.38%</b>	<b>3.12%</b>	<b>\$ (226,116)</b>	<b>\$ 30,953</b>	<b>\$ (7,856)</b>	<b>\$ (8,101)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,372,688</b>	<b>\$ 4,062,515</b>	<b>\$ 4,293,059</b>	<b>\$ 4,037,816</b>						<b>\$ 3,811,700</b>	<b>\$ 3,842,653</b>	<b>\$ 3,834,797</b>	<b>\$ 3,826,696</b>

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2016-2017 TO 2020-2021**

	AUDITED ACTUAL FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	ADOPTED BUDGET FY 16/17	VARIANCE	ASSUMPTIONS				FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	
					(UNFAVORABLE) PROPOSED VS PROJECTED	2017 2018	2019 2019	2020 2020	2021					
<b>FIVE YEAR FINANCIAL FORECAST DETAIL</b>														
<b>GENERAL FUND REVENUES</b>														
<b>4001 TAXES:</b>														
401 Property Taxes	\$ 914,179	\$ 853,300	\$ 898,753	\$ 916,700	2.00%	2.00%	2.25%	2.00%	2.00%	\$ 935,034	\$ 956,072	\$ 975,194	\$ 994,698	
405 Sales Tax	7,544	3,900	2,460	3,300	34.15%	0.00%	0.00%	0.00%	0.00%	4,000	4,000	4,000	4,000	
410 Real Estate Transfer Tax	57,756	42,400	55,223	46,800	-15.25%	2.00%	2.00%	2.00%	1.75%	47,736	48,691	49,665	50,534	
<b>4001 Total</b>	<b>979,478</b>	<b>899,600</b>	<b>956,436</b>	<b>966,800</b>	<b>1.08%</b>					<b>986,770</b>	<b>1,008,763</b>	<b>1,028,857</b>	<b>1,049,231</b>	
<b>4030 OTHER AGENCIES</b>														
420 Motor Vehicle in Lieu Tax-VLF	175,370	180,000	186,817	187,000	0.10%	2.00%	2.00%	2.00%	2.00%	190,740	194,555	198,446	202,415	
<b>4050 LICENSES &amp; PERMITS</b>														
440 Building & Other Permit Fees	595,976	512,000	507,317	537,600	5.97%	3.25%	2.50%	2.50%	2.00%	555,072	568,949	583,173	594,836	
450 Variance, Planning & Zoning Fees	54,416	40,000	48,772	44,000	-9.78%	3.00%	3.25%	3.25%	2.75%	45,320	46,793	48,314	49,642	
455 Animal Control Fees	1,806	1,300	921	1,300	41.15%	2.00%	2.00%	2.00%	2.00%	1,326	1,353	1,380	1,407	
460 Franchise Fees	19,792	19,000	19,542	19,000	-2.77%	2.00%	2.00%	2.00%	2.00%	19,380	19,768	20,163	20,566	
<b>4050 Total</b>	<b>671,990</b>	<b>572,300</b>	<b>576,552</b>	<b>601,900</b>	<b>4.40%</b>					<b>621,098</b>	<b>636,863</b>	<b>653,029</b>	<b>666,452</b>	
<b>4060 FINES &amp; VIOLATIONS</b>														
480 Fines & Traffic Violations	10,748	12,300	18,076	13,300	-26.42%	2.00%	2.00%	2.00%	2.00%	13,566	13,837	14,114	14,396	
<b>5000 USE OF PROPERTY &amp; MONEY</b>														
600 City Hall Leasehold RHCA	60,948	60,950	60,950	60,950	0.00%	0.00%	0.00%	0.00%	0.00%	60,950	60,950	60,950	60,950	
670 Interest Earned	16,043	14,000	16,501	15,000	-9.10%	NA	NA	NA	NA	15,400	16,500	17,600	18,700	
<b>5000 Total</b>	<b>76,991</b>	<b>74,950</b>	<b>77,451</b>	<b>75,950</b>	<b>-1.94%</b>					<b>76,350</b>	<b>77,450</b>	<b>78,550</b>	<b>79,650</b>	
<b>6000 CHARGES FOR SERVICES</b>														
602 Reimbursement PW M&O - RHCA	9,129	9,000	8,640	9,000	4.17%	5.00%	5.00%	5.00%	5.00%	9,450	9,923	10,419	10,940	
<b>6000 Total</b>	<b>9,129</b>	<b>9,000</b>	<b>8,640</b>	<b>9,000</b>	<b>4.17%</b>					<b>9,450</b>	<b>9,923</b>	<b>10,419</b>	<b>10,940</b>	
<b>6500 EXCHANGE FUNDS</b>														
620 Proposition A	56,250	-	-	56,250	0.00%	0.00%	0.00%	0.00%	0.00%	-	56,250	-	56,250	
<b>6700 OTHER REVENUE</b>														
650 Public Safety Augmentation Fund	887	800	773	800	3.49%	2.00%	2.00%	2.00%	2.00%	816	832	849	866	
655 Burglar Alarm Responses	1,000	600	450	600	33.33%	5.00%	5.00%	5.00%	5.00%	630	662	695	729	
675 Miscellaneous	41,276	40,000	39,721	20,000	-49.65%	0.00%	0.00%	0.00%	0.00%	22,500	12,500	22,500	12,500	
<b>6700 Total</b>	<b>43,162</b>	<b>41,400</b>	<b>40,944</b>	<b>21,400</b>	<b>-47.73%</b>					<b>23,946</b>	<b>13,994</b>	<b>24,044</b>	<b>14,095</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 2,023,119</b>	<b>\$ 1,789,550</b>	<b>\$ 1,864,915</b>	<b>\$ 1,931,600</b>	<b>3.58%</b>					<b>\$ 1,921,920</b>	<b>\$ 2,011,634</b>	<b>\$ 2,007,459</b>	<b>\$ 2,093,429</b>	

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2016-2017 TO 2020-2021**

	AUDITED ACTUAL FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	ADOPTED BUDGET FY 16/17	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	
						2017 2018	2018 2019	2019 2020	2020 2021					
<b>GENERAL FUND EXPENDITURES</b>														
<b>01 CITY ADMINISTRATION</b>														
7001	Employee Salaries													
702	Salaries Full Time	\$ 300,319	\$ 311,500	\$ 307,952	\$ 314,300	2.06%	2.00%	2.00%	2.00%	2.00%	\$ 320,586	\$ 326,998	\$ 333,538	\$ 340,208
703	Salaries Part Time	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>7001</b>	<b>Total</b>	<b>300,319</b>	<b>311,500</b>	<b>307,952</b>	<b>314,300</b>	<b>2.06%</b>					<b>320,586</b>	<b>326,998</b>	<b>333,538</b>	<b>340,208</b>
<b>7005 Employee Benefits</b>														
710	Retirement CalPERS - Employer	25,459	32,200	29,987	34,950	16.55%	3.00%	3.50%	4.00%	4.50%	35,998	37,258	38,749	40,492
711	Retirement CalPERS - Employee	-	-	-	-	-	NA	NA	NA	NA	-	-	-	-
715	Workers Compensation Insurance	7,890	6,400	6,559	6,600	0.63%	5.00%	5.00%	5.00%	5.00%	6,930	7,277	7,640	8,022
716	Group Insurance	53,140	48,000	50,606	43,900	-13.25%	5.00%	5.25%	5.50%	5.75%	46,095	48,515	51,183	54,126
717	Retiree Medical	16,139	18,000	17,585	(17,467)	-199.33%	5.00%	5.25%	5.50%	5.75%	18,464	19,433	20,502	21,681
718	Employer Payroll Taxes	20,367	24,900	21,892	25,100	14.65%	2.00%	2.25%	2.50%	2.50%	25,602	26,178	26,832	27,503
719	Deferred Compensation	2,080	2,700	3,620	5,300	0.00%	2.00%	2.00%	2.00%	2.00%	5,406	5,514	5,624	5,737
720	Auto Allowance	1,500	2,400	2,400	2,400	0.00%	0.00%	0.00%	0.00%	0.00%	2,400	2,400	2,400	2,400
<b>7005</b>	<b>Total</b>	<b>126,575</b>	<b>134,600</b>	<b>132,649</b>	<b>100,783</b>	<b>-24.02%</b>					<b>140,895</b>	<b>146,575</b>	<b>152,931</b>	<b>159,962</b>
<b>7500 Materials &amp; Supplies</b>														
740	Office Supplies & Expense	17,906	18,000	17,290	18,000	4.11%	2.00%	2.00%	2.00%	2.00%	18,360	18,727	19,102	19,484
745	Equipment Leasing Costs	2,247	2,500	2,752	2,800	1.74%	0.00%	0.00%	0.00%	0.00%	2,800	2,800	2,800	2,800
750	Dues & Subscriptions	9,148	11,000	10,512	11,300	7.50%	2.00%	2.00%	2.00%	2.00%	11,526	11,757	11,992	12,231
755	Conference Expense	3,892	8,200	6,794	9,150	34.68%	2.00%	2.00%	2.00%	2.00%	9,333	9,520	9,710	9,904
757	Meeting Expense	1,498	2,000	526	1,300	147.15%	2.00%	2.00%	2.00%	2.00%	1,326	1,353	1,380	1,407
759	Training & Education	-	1,500	-	3,500	0.00%	5.00%	5.00%	5.00%	5.00%	3,675	3,859	4,052	4,254
761	Auto Mileage	470	650	400	500	25.00%	5.00%	5.00%	5.00%	5.00%	525	551	579	608
765	Postage	14,194	15,000	11,588	13,000	12.19%	2.00%	2.00%	2.00%	2.00%	13,260	13,525	13,796	14,072
770	Telephone	5,726	5,200	5,778	5,800	0.38%	2.00%	2.00%	2.00%	2.00%	5,916	6,034	6,155	6,278
775	City Council Expense	4,658	10,500	8,876	6,000	0.00%	3.00%	3.00%	3.00%	3.00%	6,180	6,365	6,556	6,753
780	Minutes Clerk Meetings	4,870	3,500	4,877	4,800	-1.58%	3.00%	3.00%	3.00%	3.00%	4,944	5,092	5,245	5,402
785	Codification	1,663	6,050	1,986	6,050	204.63%	0.00%	0.00%	0.00%	0.00%	6,050	6,050	6,050	6,050
790	Advertising	-	600	490	-	-	0.00%	0.00%	0.00%	0.00%	-	-	-	-
795	Other General Administrative Expense	3,550	3,500	5,855	3,200	-45.35%	0.00%	0.00%	0.00%	0.00%	3,500	3,500	3,500	3,500
<b>7500</b>	<b>Total</b>	<b>69,822</b>	<b>88,200</b>	<b>77,724</b>	<b>85,400</b>	<b>9.88%</b>					<b>87,395</b>	<b>89,134</b>	<b>90,916</b>	<b>92,745</b>
<b>8000 Contractual Services</b>														
801	City Attorney	59,395	65,000	62,756	65,000	3.58%	3.00%	3.00%	3.00%	3.00%	66,950	68,959	71,027	73,158
802	Legal Expenses - Other	-	3,000	-	3,000	-	3.00%	3.00%	3.00%	3.00%	3,090	3,183	3,278	3,377
820	Website	5,946	6,000	5,505	6,000	8.99%	3.00%	3.00%	3.00%	3.00%	6,180	6,365	6,556	6,753
850	Election Expense City Council	28,516	-	(105)	35,000	0.00%	0.00%	0.00%	0.00%	0.00%	-	35,000	-	35,000
890	Consulting Fees	9,256	7,800	7,523	7,800	3.68%	5.00%	5.00%	5.00%	5.00%	8,190	8,600	9,029	9,481
<b>8000</b>	<b>Total</b>	<b>103,113</b>	<b>81,800</b>	<b>75,679</b>	<b>116,800</b>	<b>54.34%</b>					<b>84,410</b>	<b>122,106</b>	<b>89,891</b>	<b>127,769</b>

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2016-2017 TO 2020-2021**

	AUDITED ACTUAL FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	ADOPTED BUDGET FY 16/17	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2017 2018	FY 2019 2020	FY 2020 2021	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
						2018	2019	2020	2021							
<b>9000 Capital Outlay</b>																
950 Capital Outlay - Equipment	-	2,500	2,500	3,000	20.00%								1,500	-	1,500	-
955 Capital Outlay - City Hall Improvements	7,683	8,000	8,000	7,000	-								-	-	-	-
<b>9000 Total</b>	<b>7,683</b>	<b>10,500</b>	<b>10,500</b>	<b>10,000</b>	<b>20%</b>								<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>
<b>01 TOTAL CITY ADMINISTRATION</b>	<b>\$ 607,512</b>	<b>\$ 626,600</b>	<b>\$ 604,505</b>	<b>\$ 627,283</b>	<b>3.77%</b>								<b>\$ 634,786</b>	<b>\$ 684,813</b>	<b>\$ 668,776</b>	<b>\$ 720,683</b>
<b>05 FINANCE</b>																
<b>7001 Employee Salaries</b>																
703 Salaries Part Time	\$ -	\$ -	\$ -	\$ -	N/A	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>7001 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7005 Employee Benefits</b>																
715 Workers Compensation Insurance	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	-	-
718 Employer Payroll Taxes	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	-	-
<b>7005 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7500 Materials &amp; Supplies</b>																
750 Dues & Subscriptions	160	160	160	160	0.00%	3.00%	3.00%	3.00%	3.00%	165	170	175	180			
755 Conference Expense	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-			
757 Meeting Expense	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-			
759 Training & Education	-	-	40	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-			
<b>7500 Total</b>	<b>160</b>	<b>160</b>	<b>200</b>	<b>160</b>	<b>-20.00%</b>					<b>165</b>	<b>170</b>	<b>175</b>	<b>180</b>			
<b>8000 Contractual Services</b>																
810 Annual Audit	16,420	17,000	16,420	19,000	15.71%	0.00%	0.00%	0.00%	0.00%	19,000	19,200	19,400	19,600			
890 Consulting Fees	85,450	99,120	88,424	91,400	3.37%	2.00%	2.00%	2.00%	2.00%	93,228	95,093	96,994	98,934			
<b>7005 Total</b>	<b>101,870</b>	<b>116,120</b>	<b>104,844</b>	<b>110,400</b>	<b>5.30%</b>					<b>112,228</b>	<b>114,293</b>	<b>116,394</b>	<b>118,534</b>			
<b>9000 Capital Outlay</b>																
950 Capital Outlay - Equipment	1,239	3,000	437	20,000	0.00%					-	3,000	-	3,000			
<b>9000 Total</b>	<b>1,239</b>	<b>3,000</b>	<b>437</b>	<b>20,000</b>	<b>0.00%</b>					<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>			
<b>05 TOTAL FINANCE</b>	<b>\$ 103,269</b>	<b>\$ 119,280</b>	<b>\$ 105,481</b>	<b>\$ 130,560</b>	<b>23.78%</b>					<b>\$ 112,393</b>	<b>\$ 117,462</b>	<b>\$ 116,569</b>	<b>\$ 121,714</b>			
<b>15 PLANNING &amp; DEVELOPMENT</b>																
<b>7001 Employee Salaries</b>																
702 Salaries Full Time	\$ 108,909	\$ 147,700	\$ 147,221	\$ 193,800	31.64%	2.00%	2.00%	2.00%	2.00%	197,676	201,630	205,662	209,775			
703 Salaries Part Time	29,138	29,500	29,466	3,600	-87.78%	0.00%	0.00%	0.00%	0.00%	-	-	-	-			
<b>7001 Total</b>	<b>138,048</b>	<b>177,200</b>	<b>176,687</b>	<b>197,400</b>	<b>11.72%</b>					<b>197,676</b>	<b>201,630</b>	<b>205,662</b>	<b>209,775</b>			

**CITY OF ROLLING HILLS  
FIVE YEAR FINANCIAL FORECAST  
GENERAL FUND  
FY 2016-2017 TO 2020-2021**

	AUDITED ACTUAL FY 14/15	ADJUSTED		ADOPTED BUDGET FY 16/17	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	
		ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16			2017 2018	2018 2019	2019 2020	2020 2021					
<b>7005 Employee Benefits</b>														
710 Retirement CalPERS - Employer	9,193	17,500	16,165	21,550	33.31%	3.00%	3.50%	4.00%	4.50%	22,197	22,973	23,892	24,967	
711 Retirement CalPERS - Employee	-	-	-	-	-	NA	NA	NA	NA	-	-	-	-	
715 Workers Compensation Insurance	2,716	3,400	2,306	4,100	77.80%	5.00%	5.00%	5.00%	5.00%	3,900	4,095	4,300	4,515	
716 Group Insurance	9,796	21,200	11,792	28,300	139.99%	5.00%	5.25%	5.50%	5.75%	29,715	31,275	32,995	34,892	
718 Employer Payroll Taxes	10,695	14,200	13,442	15,500	15.31%	2.00%	2.25%	2.50%	2.50%	15,810	16,166	16,570	16,984	
719 Deferred Compensation	6,223	6,600	6,329	6,900	9.02%	0.00%	0.00%	1.00%	1.00%	6,900	6,900	6,969	7,039	
720 Auto Allowance	2,400	3,300	2,600	3,600	38.46%	0.00%	0.00%	0.00%	0.00%	3,600	3,600	3,600	3,600	
<b>7005 Total</b>	<b>41,023</b>	<b>66,200</b>	<b>52,634</b>	<b>79,950</b>	<b>51.90%</b>					<b>82,122</b>	<b>85,009</b>	<b>88,326</b>	<b>91,997</b>	
<b>7500 Materials &amp; Supplies</b>														
758 Planning Commission Meeting	3,524	3,500	2,421	3,500	44.57%	0.00%	0.00%	0.00%	0.00%	3,500	3,500	3,500	3,500	
776 Miscellaneous Expenses	129	4,700	100	2,200	0.00%	0.00%	0.00%	0.00%	0.00%	2,000	2,000	2,000	2,000	
750 Dues & Subscriptions	-	-	-	150	0.00%	2.00%	2.00%	2.00%	2.00%	153	156	159	162	
755 Conference Expense	-	-	-	1,400	0.00%	2.00%	2.00%	2.00%	2.00%	1,428	1,457	1,486	1,515	
759 Training & Education	-	-	-	2,750	0.00%	2.00%	2.00%	2.00%	2.00%	2,805	2,861	2,918	2,977	
<b>7500 Total</b>	<b>3,653</b>	<b>8,200</b>	<b>2,521</b>	<b>10,000</b>	<b>296.67%</b>					<b>9,886</b>	<b>9,974</b>	<b>10,063</b>	<b>10,154</b>	
<b>8000 Contractual Services</b>														
802 Legal Expenses Other	833	3,000	572	3,000	0.00%	3.00%	3.00%	3.00%	3.00%	3,090	3,183	3,278	3,377	
872 Property Development - Legal Expense	30,559	45,000	43,554	35,000	-19.64%	3.00%	3.00%	3.00%	3.00%	36,050	37,132	38,245	39,393	
878 Build Inspection LA County/Willdan	190,072	215,000	208,527	221,000	5.98%	3.00%	3.00%	3.00%	3.00%	227,630	234,459	241,493	248,737	
881 Storm Water Management	65,305	128,000	98,485	141,500	43.68%	5.00%	5.00%	5.00%	5.00%	148,575	156,004	163,804	171,994	
882 Variance & CUP Expense	5,842	5,200	6,020	6,000	-0.33%	3.00%	3.00%	3.00%	3.00%	6,180	6,365	6,556	6,753	
884 Special Project Study & Consultant	-	25,500	12,200	26,500	0.00%	0.00%	0.00%	0.00%	0.00%	7,500	7,500	7,500	7,500	
<b>8000 Total</b>	<b>292,611</b>	<b>421,700</b>	<b>369,358</b>	<b>433,000</b>	<b>17.23%</b>					<b>429,025</b>	<b>444,642</b>	<b>460,877</b>	<b>477,754</b>	
<b>9000 Capital Outlay</b>														
950 Capital Outlay - Equipment	2,144	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	2,100	-	2,100	-	
<b>9000 Total</b>	<b>2,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>					<b>2,100</b>	<b>-</b>	<b>2,100</b>	<b>-</b>	
<b>15 TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$ 477,479</b>	<b>\$ 673,300</b>	<b>\$ 601,200</b>	<b>\$ 720,350</b>	<b>19.82%</b>					<b>\$ 720,809</b>	<b>\$ 741,256</b>	<b>\$ 767,028</b>	<b>\$ 789,681</b>	
<b>25 LAW ENFORCEMENT</b>														
<b>8200 Law Enforcement</b>														
830 Law Enforcement	\$ 197,882	\$ 204,200	\$ 195,818	\$ 211,600	8.06%	5.00%	5.00%	5.00%	5.00%	\$ 222,180	\$ 233,289	\$ 244,953	\$ 257,201	
831 Traffic Enforcement	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
832 Parking Citation	14	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
833 Other Law Enforcement Expenses	2,547	2,700	8,124	8,000	-1.53%	3.00%	3.00%	3.00%	3.00%	8,240	8,487	8,742	9,004	
834 Grant Deputies	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
837 Wild Life Management & Pest Control	14,306	17,000	9,267	15,000	61.86%	3.50%	3.50%	3.50%	3.50%	15,525	16,068	16,631	17,213	
838 Animal Control Expense	4,849	6,500	5,062	5,000	-1.22%	5.00%	5.00%	5.00%	5.00%	5,250	5,513	5,788	6,078	
<b>8200 Total</b>	<b>219,598</b>	<b>230,400</b>	<b>218,270</b>	<b>239,600</b>	<b>9.77%</b>					<b>251,195</b>	<b>263,357</b>	<b>276,115</b>	<b>289,496</b>	
<b>25 TOTAL LAW ENFORCEMENT</b>	<b>\$ 219,598</b>	<b>\$ 230,400</b>	<b>\$ 218,270</b>	<b>\$ 239,600</b>	<b>9.77%</b>					<b>\$ 251,195</b>	<b>\$ 263,357</b>	<b>\$ 276,115</b>	<b>\$ 289,496</b>	

**CITY OF ROLLING HILLS  
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	AUDITED ACTUAL FY 14/15	ADJUSTED ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16	ADOPTED BUDGET FY 16/17	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				2017 2018	2019 2020	2020 2021	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
						2017 2018	2019 2020	2020 2021	FY 2017-2018							
<b>65 NON-DEPARTMENT</b>																
<b>7500 Materials &amp; Supplies</b>																
901 South Bay Community Organization	\$ 3,600	\$ 4,100	\$ 3,600	\$ 4,100	13.89%	0.00%	0.00%	0.00%	0.00%	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
980 Allocation of Administrative Expense	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	-	-
985 Contingency	5,000	25,000	10,631	25,000	135.16%	0.00%	0.00%	0.00%	0.00%	25,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>7500 Total</b>	<b>8,600</b>	<b>29,100</b>	<b>14,231</b>	<b>29,100</b>	<b>104.48%</b>					<b>29,100</b>	<b>29,100</b>	<b>29,100</b>	<b>29,100</b>	<b>29,100</b>	<b>29,100</b>	<b>29,100</b>
<b>8000 Contractual Services</b>																
895 Insurance & Bond Expense	<b>24,088</b>	<b>20,000</b>	<b>13,613</b>	<b>18,300</b>	<b>34.43%</b>	3.00%	3.00%	3.00%	3.00%	18,849	19,414	19,997	20,597	20,597	20,597	20,597
<b>8500 Community Promotion</b>																
915 Community Recognition	7,441	9,500	7,134	9,500	33.17%	3.00%	3.00%	3.00%	3.00%	9,785	10,079	10,381	10,692	10,692	10,692	10,692
916 Civil Defense Expense	1,500	1,500	1,500	1,500	0.00%	3.00%	3.00%	3.00%	3.00%	1,545	1,591	1,639	1,688	1,688	1,688	1,688
917 Emergency Preparedness	4,086	4,500	2,000	4,500	125.00%	0.00%	0.00%	0.00%	0.00%	4,500	4,500	4,500	4,500	4,500	4,500	4,500
<b>8500 Total</b>	<b>13,027</b>	<b>15,500</b>	<b>10,634</b>	<b>15,500</b>	<b>45.76%</b>					<b>15,830</b>	<b>16,170</b>	<b>16,520</b>	<b>16,881</b>	<b>16,881</b>	<b>16,881</b>	<b>16,881</b>
<b>65 TOTAL NON-DEPARTMENT</b>	<b>\$ 45,715</b>	<b>\$ 64,600</b>	<b>\$ 38,477</b>	<b>\$ 62,900</b>	<b>63.47%</b>					<b>\$ 63,779</b>	<b>\$ 64,684</b>	<b>\$ 65,617</b>	<b>\$ 66,577</b>	<b>\$ 66,577</b>	<b>\$ 66,577</b>	<b>\$ 66,577</b>
<b>75 CITY PROPERTIES</b>																
<b>8000 Contractual Services</b>																
925 Utilities	\$ 23,080	\$ 22,000	\$ 21,438	\$ 22,000	2.62%	3.50%	3.50%	3.50%	3.50%	\$ 22,770	\$ 23,567	\$ 24,392	\$ 25,246	\$ 25,246	\$ 25,246	\$ 25,246
930 Repairs & Maintenance	11,084	14,000	12,772	14,500	13.53%	3.00%	3.00%	3.00%	3.00%	14,935	15,383	15,845	16,320	16,320	16,320	16,320
932 Area Landscaping	15,138	16,600	9,458	25,600	170.67%	3.00%	3.00%	3.00%	3.00%	26,368	27,159	27,974	28,813	28,813	28,813	28,813
<b>8000 Total</b>	<b>49,303</b>	<b>52,600</b>	<b>43,669</b>	<b>62,100</b>	<b>42.21%</b>					<b>64,073</b>	<b>66,109</b>	<b>68,210</b>	<b>70,378</b>	<b>70,378</b>	<b>70,378</b>	<b>70,378</b>
<b>9000 Capital Outlay</b>																
946 Building & Equipment	-	-	-	-	-					8,000	-	10,000	-	-	-	-
<b>9000 Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					<b>8,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>75 TOTAL CITY PROPERTIES</b>	<b>\$ 49,303</b>	<b>\$ 52,600</b>	<b>\$ 43,669</b>	<b>\$ 62,100</b>	<b>42.21%</b>					<b>\$ 72,073</b>	<b>\$ 66,109</b>	<b>\$ 78,210</b>	<b>\$ 70,378</b>	<b>\$ 70,378</b>	<b>\$ 70,378</b>	<b>\$ 70,378</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,502,876</b>	<b>\$ 1,766,780</b>	<b>\$ 1,611,602</b>	<b>\$ 1,842,793</b>	<b>14.35%</b>					<b>\$ 1,855,036</b>	<b>\$ 1,937,682</b>	<b>\$ 1,972,315</b>	<b>\$ 2,058,531</b>	<b>\$ 2,058,531</b>	<b>\$ 2,058,531</b>	<b>\$ 2,058,531</b>
<b>NET REVENUES BEFORE TRANSFERS</b>	<b>\$ 520,243</b>	<b>\$ 22,770</b>	<b>\$ 253,312</b>	<b>\$ 88,807</b>	<b>-64.94%</b>					<b>\$ 66,884</b>	<b>\$ 73,953</b>	<b>\$ 35,144</b>	<b>\$ 34,899</b>	<b>\$ 34,899</b>	<b>\$ 34,899</b>	<b>\$ 34,899</b>



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	AUDITED ACTUAL FY 14/15	ADJUSTED		ADOPTED BUDGET FY 16/17	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	
		ANNUAL BUDGET FY 15/16	PROJECTED FY 15/16			2017 2018	2019 2019	2020 2020	2021 2021					
<b>699 Fund Transfers (OUT) IN</b>														
Traffic Safety Fund	(2,669)	\$ (55,500)	\$ (55,500)	\$ (55,450)	-0.09%					\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	
Capital Improvement Fund	-	10,957	10,957	-	0.00%									
Municipal Self Insurance Fund														
Community Facilities Fund	-	(62,400)	(62,400)	(62,600)						(17,000)	(17,000)	(17,000)	(17,000)	
Underground Utility Fund		(250,000)	(250,000)	(250,000)						(250,000)				
Refuse Collection Fund	24,000	24,000	24,000	24,000	0.00%					24,000	24,000	24,000	24,000	
<b>699 Total</b>	<b>21,332</b>	<b>(332,943)</b>	<b>(332,943)</b>	<b>(344,050)</b>	<b>3.34%</b>					<b>(293,000)</b>	<b>(43,000)</b>	<b>(43,000)</b>	<b>(43,000)</b>	
<b>NET REVENUE (DEFICIT) AFTER TRANSFERS</b>	<b>\$ 541,574</b>	<b>\$ (310,173)</b>	<b>\$ (79,631)</b>	<b>\$ (255,243)</b>	<b>220.53%</b>					<b>\$ (226,116)</b>	<b>\$ 30,953</b>	<b>\$ (7,856)</b>	<b>\$ (8,101)</b>	
<b>FUND BALANCE</b>														
Total to begin	\$ 3,831,115	\$ 4,372,689	\$ 4,372,688	\$ 4,293,058						\$ 4,037,815	\$ 3,811,700	\$ 3,842,653	\$ 3,834,797	
Total to end	<u>\$ 4,372,689</u>	<u>\$ 4,062,516</u>	<u>\$ 4,293,058</u>	<u>\$ 4,037,815</u>						<u>\$ 3,811,700</u>	<u>\$ 3,842,653</u>	<u>\$ 3,834,797</u>	<u>\$ 3,826,696</u>	
<b>Less reserves:</b>														
Working capital	-	-	-	-						-	-	-	-	
Budget contingency	-	-	-	-						-	-	-	-	
<b>390</b> Prepays	27,797	-	-	27,797						28,000	28,000	28,000	28,000	
<b>392</b> Committed	-	-	-	-						-	-	-	-	
<b>393</b> Assigned	36,367	-	-	-						-	-	-	-	
<b>Total reserves</b>	<u>64,164</u>	<u>-</u>	<u>-</u>	<u>27,797</u>						<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
<b>398 UNASSIGNED FUND BALANCE</b>	<u>\$ 4,308,526</u>	<u>\$ 4,062,516</u>	<u>\$ 4,293,058</u>	<u>\$ 4,010,018</u>						<u>\$ 3,783,700</u>	<u>\$ 3,814,653</u>	<u>\$ 3,806,797</u>	<u>\$ 3,798,696</u>	

**CASH  
BUDGET  
SECTION**

**CITY OF ROLLING HILLS  
CASH BUDGET**

**FISCAL YEAR 2016-2017 FORECAST (based on average of eight years actual) (Actual/Forecast))**

	July	August	September	October	November	December	January	February	March	April	May	June	Totals
Deposits, Credits & Transfers	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	
Cash Deposits OPUS Checking	\$ 91,047	\$ 39,162	\$ 50,806	\$ 45,805	\$ 66,284	\$ 47,153	\$ 108,827	\$ 85,810	\$ 58,184	\$ 62,153	\$ 53,140	\$ 66,505	\$ 774,877
Cash Deposits OPUS Money Market	44,727	51,952	18,022	32,031	70,231	598,347	250,878	174,960	197,146	365,863	266,855	33,731	2,104,742
Cash Transfers In	85,000	162,500	151,667	216,333	41,667	239,000	-	20,833	139,667	74,667	108,333	16,667	1,256,333
Cash Transfers Out	(35,833)	(107,500)	(65,744)	(134,848)	(16,667)	(256,912)	(304,815)	(103,820)	(218,571)	(203,192)	(108,333)	-	(1,556,236)
<b>Total Cash Received OPUS</b>	<b>184,941</b>	<b>146,115</b>	<b>154,751</b>	<b>159,321</b>	<b>161,515</b>	<b>627,587</b>	<b>54,890</b>	<b>177,783</b>	<b>176,425</b>	<b>299,491</b>	<b>319,995</b>	<b>116,903</b>	<b>2,579,716</b>
<b>Cash Disbursements</b>													
Council Approved Expenditures Mtg. #1	95,658	62,694	73,571	113,028	58,923	229,941	119,654	82,407	150,126	89,742	76,614	100,794	
Council Approved Expenditures Mtg. #2	64,712	59,206	65,883	56,678	68,646	199,145	83,381	66,611	55,693	92,213	100,549	144,544	
<b>Total Disbursements</b>	<b>160,371</b>	<b>121,900</b>	<b>139,454</b>	<b>169,706</b>	<b>127,569</b>	<b>429,086</b>	<b>203,035</b>	<b>149,018</b>	<b>205,819</b>	<b>181,955</b>	<b>177,162</b>	<b>245,338</b>	<b>2,310,412</b>
<b>Cash Increase (Decrease)</b>	<b>24,571</b>	<b>24,215</b>	<b>15,297</b>	<b>(10,385)</b>	<b>33,946</b>	<b>198,501</b>	<b>(148,145)</b>	<b>28,765</b>	<b>(29,395)</b>	<b>117,536</b>	<b>142,833</b>	<b>(128,435)</b>	<b>269,304</b>
<b>Cash Balance at Beginning of Month</b>	<b>\$ 287,666</b>	<b>\$ 338,126</b>	<b>\$ 373,267</b>	<b>\$ 384,924</b>	<b>\$ 326,836</b>	<b>\$ 371,051</b>	<b>\$ 608,737</b>	<b>\$ 504,731</b>	<b>\$ 544,771</b>	<b>\$ 473,149</b>	<b>\$ 678,194</b>	<b>\$ 498,456</b>	
<b>Cash Balance at End of Month</b>	<b>\$ 338,126</b>	<b>\$ 373,267</b>	<b>\$ 384,924</b>	<b>\$ 326,836</b>	<b>\$ 371,051</b>	<b>\$ 608,737</b>	<b>\$ 504,731</b>	<b>\$ 544,771</b>	<b>\$ 473,149</b>	<b>\$ 678,194</b>	<b>\$ 498,456</b>	<b>\$ 225,178</b>	

**FISCAL YEAR 2015-2016 (Actual & Forecast)**

Deposits, Credits & Transfers	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	FORECAST	FORECAST	
Cash Deposits OPUS Checking	\$ 124,433	\$ 38,825	\$ 70,676	\$ 7,219	\$ 35,476	\$ 82,109	\$ 16,209	73,009	\$ 127,078	\$ 115,137	\$ 49,216	\$ 61,564	\$ 800,951
Cash Deposits OPUS Money Market	27,176	48,595	6,716	41,057	55,546	690,136	292,161	190,692	1,470,563	425,403	392,799	101,407	3,742,253
Cash Transfers In	-	-	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000
Cash Transfers Out	-	-	-	-	-	-	(1,000,000)	-	(1,455,000)	-	(1,000,000)	-	(3,455,000)
<b>Total Cash Received OPUS</b>	<b>\$ 151,609</b>	<b>\$ 87,421</b>	<b>\$ 77,392</b>	<b>\$ 48,276</b>	<b>\$ 91,022</b>	<b>\$1,772,245</b>	<b>\$ (691,630)</b>	<b>\$ 263,702</b>	<b>\$ 142,640</b>	<b>\$ 540,540</b>	<b>(557,985)</b>	<b>162,971</b>	<b>\$ 2,088,204</b>
<b>Cash Disbursements</b>													
Council Approved Expenditures Mtg. #1	\$ 57,208	\$ 24,670	\$ 70,610	\$ 57,236	\$ 44,460	\$ 92,557	\$ 22,795	\$ 72,691	\$ 111,252	\$ 46,335	43,222	34,731	
Council Approved Expenditures Mtg. #2	87,262	74,321	67,176	59,319	\$ 98,616	458,672	49,674	61,683	56,950	61,976	75,538	69,794	
<b>Total Disbursements</b>	<b>\$ 144,470</b>	<b>\$ 98,991</b>	<b>\$ 137,787</b>	<b>\$ 116,555</b>	<b>\$ 143,076</b>	<b>\$ 551,229</b>	<b>\$ 72,469</b>	<b>\$ 134,374</b>	<b>\$ 168,203</b>	<b>\$ 108,311</b>	<b>118,760</b>	<b>104,526</b>	<b>\$ 1,898,750</b>
<b>Cash Increase (Decrease)</b>	<b>7,139</b>	<b>(11,571)</b>	<b>(60,394)</b>	<b>(68,279)</b>	<b>(52,053)</b>	<b>1,221,016</b>	<b>(764,099)</b>	<b>129,328</b>	<b>(25,563)</b>	<b>432,229</b>	<b>(676,744)</b>	<b>58,446</b>	<b>189,454</b>
<b>Cash Balance at Beginning of Month</b>	<b>130,001</b>	<b>\$ 570,198</b>	<b>\$ 653,790</b>	<b>\$ 685,697</b>	<b>\$ 638,478</b>	<b>\$ 694,025</b>	<b>\$1,736,989</b>	<b>\$ 815,532</b>	<b>\$ 905,542</b>	<b>\$1,048,182</b>	<b>\$ 1,378,696</b>	<b>\$ 553,539</b>	
<b>Cash Balance at End of Month</b>	<b>\$ 570,198</b>	<b>\$ 653,790</b>	<b>\$ 685,697</b>	<b>\$ 638,478</b>	<b>\$ 694,025</b>	<b>\$1,736,989</b>	<b>\$ 815,532</b>	<b>\$ 905,542</b>	<b>\$ 1,048,182</b>	<b>1,378,696</b>	<b>553,539</b>	<b>646,510</b>	

**STATISTICAL  
INFORMATION  
SECTION**

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**CITY OF ROLLING HILLS  
ALL FUND BALANCES  
JULY 1, 1990 TO JUNE 30, 2017**

<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	72,905	1,033,962	77,268	5,420,732
11/12	3,110,058	64,287	36,618	556,064	219,940	144,030	1,033,962	12,368	5,177,327
12/13	3,340,499	68,031	33,450	494,085	242,142	89,199	1,028,083	10,957	5,306,446
13/14	3,831,115	83,975	25,960	488,424	256,729	167,930	1,020,306	10,957	5,885,397
14/15	4,372,689	89,715	23,536	482,942	264,479	55,265	1,020,306	10,956	6,319,889
15/16	* 4,293,058	121,468	28,536	257,610	254,399	140,985	1,120,306	-	6,216,363
16/17	** 4,037,815	72,593	28,536	251,610	240,792	36,771	1,220,306	-	5,888,422

\* Estimated Actual Amount - FY 15/16

\*\* Adopted Budget - FY 2016/17

Source: Finance Department

**CITY OF ROLLING HILLS  
GENERAL GOVERNMENTAL REVENUES BY SOURCES  
JULY 1, 1990 TO JUNE 30, 2017**

<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	798,802	153,161	386,731	80,899	16,779	26,748	\$ 1,463,120
12/13	867,252	162,288	554,136	75,893	8,998	72,179	\$ 2,294,882
13/14	908,058	169,795	775,121	75,852	9,383	33,973	\$ 1,972,182
14/15	979,478	175,370	671,990	76,991	9,129	110,161	\$ 2,023,119
15/16	* 956,436	186,817	576,551	77,451	8,640	59,020	1,864,915
16/17	** <u>966,800</u>	<u>187,000</u>	<u>601,900</u>	<u>75,950</u>	<u>9,000</u>	<u>90,950</u>	<u>1,931,600</u>

\* Estimated Actual Amount FY 15/16

\*\* Adopted Budget - FY 2016/17

Source: Finance Department

**CITY OF ROLLING HILLS**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION**  
**JULY 1, 1990 TO JUNE 30, 2017**

<u>FISCAL YEAR</u>	<u>GENERAL ADMINIST.</u>	<u>DEVELOP. &amp; MAINT.</u>	<u>PUBLIC SAFETY</u>	<u>MISC. EXPENSES</u>	<u>CAPITAL EXPENDITURES</u>	<u>SPECIAL PROJECT</u>	<u>TOTAL EXPENDITURES</u>
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

<u>FISCAL YEAR</u>	<u>CITY ADMINISTRATION</u>	<u>FINANCE</u>	<u>PLANNING &amp; DEVELOPMENT</u>	<u>LAW ENFORCEMENT</u>	<u>NON-DEPARTMENT</u>	<u>CITY PROPERTIES</u>	<u>TOTAL EXPENDITURES</u>
10/11	\$ 746,015	\$ 101,486	\$ 417,208	\$ 187,735	\$ 79,928	\$ 46,192	\$ 1,578,562
11/12	917,825	100,378	426,062	129,834	70,391	53,451	1,697,941
12/13	676,565	101,470	448,810	203,617	19,235	52,410	1,502,107
13/14	504,056	101,904	525,588	247,623	60,390	42,422	1,481,983
14/15	607,512	103,269	477,479	219,598	45,715	49,303	1,502,876
15/16	* 604,505	105,481	601,200	218,270	38,477	43,669	1,611,602
16/17	** 627,283	130,560	720,350	239,600	62,900	62,100	1,842,793

\* Estimated Actual Amount - FY 15/16

\*\* Adopted Budget - FY 2016/17

Source: Finance Department



**CITY OF ROLLING HILLS**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**JULY 1, 1985 TO JUNE 30, 2017**

<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	1,193,632,866	556,061	3,481,800	1,190,707,127	24,583,696	2.11%
12/13	1,265,106,223	432,946	3,386,600	1,262,152,569	71,445,442	5.99%
13/14	1,325,556,515	271,008	3,364,200	1,322,463,323	60,310,754	5.17%
14/15	1,369,321,782	474,589	3,266,200	1,366,530,171	44,066,848	3.70%
15/16	<u>1,460,127,054</u>	<u>239,502</u>	<u>3,162,600</u>	<u>1,457,203,956</u>	<u>90,673,785</u>	<u>7.18%</u>

Source: Roll Release, Los Angeles County Assessor

**CITY OF ROLLING HILLS  
PROPERTY TAX TRENDS  
JULY 1, 1990 TO JUNE 30, 2017**

<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%
11/12	763,950	1.50%
12/13	820,735	7.43%
13/14	872,587	6.32%
<b>14/15</b>	<b>914,179</b>	<b>4.77%</b>
<b>15/16</b>	* <b>898,753</b>	<b>-1.69%</b>
<b>16/17</b>	** <b>916,700</b>	<b>2.00%</b>
	<b><u>\$ 854,041</u></b> (1)	<b><u>3.67%</u></b>

(1) 5 Years Average - Last 4 years + Current Year (FY 11/12 to FY 15/16)

\* Estimated Actual Amount FY 15/16

\*\* Adopted Budget - FY 2016/17

Source Finance Department

**CITY OF ROLLING HILLS  
REAL PROPERTY TRANSFER TAX TRENDS  
JULY 1, 1990 TO JUNE 30, 2017**

<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	29,962	-16.42%
12/13	42,079	40.44%
13/14	32,292	-23.26%
<b>14/15</b>	<b>57,756</b>	<b>78.86%</b>
<b>15/16</b>	* <b>55,223</b>	<b>-4.39%</b>
<b>16/17</b>	** <b>46,800</b>	<b>-15.25%</b>
	<b><u>\$ 43,462</u></b>	<b>(1)</b>
		<b><u>14.60%</u></b>

(1) 5 Years Average - Last 4 years + Current Year (FY 11/12 to FY 15/16)

\* Estimated Actual Amount FY 15/16

\*\* Adopted Budget - FY 2016/17

Source Finance Department

**CITY OF ROLLING HILLS  
MOTOR VEHICLE IN LIEU TAX TRENDS  
JULY 1, 1990 TO JUNE 30, 2017**

<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	153,161	-4.03%
12/13	162,288	5.96%
13/14	169,795	4.63%
<b>14/15</b>	<b>175,370</b>	<b>3.28%</b>
<b>15/16</b>	* <b>186,817</b>	<b>6.53%</b>
<b>16/17</b>	** <b>187,000</b>	<b>0.10%</b>
	<b><u>\$ 169,486</u></b> (1)	<b><u>3.27%</u></b>

(1) 5 Years Average - Last 4 years + Current Year (FY 11/12 to FY 15/16)

\* Estimated Actual Amount FY 15/16

\*\* Adopted Budget - FY 2016/17

Source Finance Department

**CITY OF ROLLING HILLS  
BUILDING PERMITS TRENDS  
JULY 1, 2003 TO JUNE 30, 2017**

<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%
11/12	339,496	-20.41%
12/13	502,387	47.98%
13/14	712,214	41.77%
14/15	595,976	-16.32%
<b>15/16</b>	* <b>507,317</b>	<b>-14.88%</b>
<b>16/17</b>	** <b>537,600</b>	<b>5.97%</b>
	<u>\$ 531,478</u> (1)	<u>7.63%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 11/12 to FY 15/16)

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 15/16

\*\* Adopted Budget - FY 2016/17

Source Finance Department

**CITY OF ROLLING HILLS  
VARIANCE, PLANNING & ZONING FEES TRENDS  
JULY 1, 1990 TO JUNE 30, 2017**

<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%
11/12	28,283	10.59%
12/13	31,762	12.30%
13/14	41,656	31.15%
14/15	54,416	30.63%
<b>15/16</b>	* <b>48,772</b>	<b>-10.37%</b>
<b>16/17</b>	** <b>44,000</b>	<b>-9.78%</b>
	<b>\$ 40,978 (1)</b>	<b>14.86%</b>

(1) 5 Years Average - Last 4 years + Current Year (FY 11/12 to FY 15/16)

\* Estimated Actual Amount FY 15/16

\*\* Adopted Budget - FY 2016/17

Source Finance Department

**CITY OF ROLLING HILLS  
RHCA RENT & INTEREST EARNED TRENDS  
JULY 1, 1990 TO JUNE 30, 2017**

<b>FISCAL</b>				
<b>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		80,899	19,951	60,948
12/13		75,893	14,945	60,948
13/14		75,852	14,904	60,948
<b>14/15</b>		<b>76,991</b>	<b>16,043</b>	<b>60,948</b>
<b>15/16</b>	*	<b>77,449</b>	<b>16,501</b>	<b>60,948</b>
<b>16/17</b>	**	<b>75,948</b>	<b>15,000</b>	<b>60,948</b>
		<u>\$ 77,417</u> (1)	<u>\$ 16,469</u> (1)	<u>\$ 60,948</u> (1)

(1) 5 Years Average - Last 4 years + Current Year (FY 11/12 to FY 15/16)

\* Estimated Actual Amount FY 15/16

\*\* Adopted Budget - FY 2016/17

Source Finance Department

# **APPENDICES**

**A - Fund Descriptions**

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

**C - Budget Line Item Descriptions**

**D - Budget Glossary**



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**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.

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## **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.

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## **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

##### **4001 TAXES:**

401 Property Taxes  
405 Sales Tax  
410 Real Estate Transfer Tax  
415 Other Taxes

##### **4030 OTHER AGENCIES**

420 Motor Vehicle in Lieu Tax-VLF

##### **4050 LICENSES & PERMITS**

440 Building & Other Permit Fees  
445 Subdivision Fees  
450 "Variance, Planning & Zoning Fees"  
455 Animal Control Fees  
460 Franchise Fees

##### **4060 FINES & VIOLATIONS**

480 Fines & Traffic Violations

##### **5000 USE OF PROPERTY & MONEY**

600 City Hall Leasehold RHCA  
670 Interest Earned

##### **6000 CHARGES FOR SERVICES**

601 Reimbursement GA M&O - RHCA  
602 Reimbursement PW M&O - RHCA

##### **6500 EXCHANGE FUNDS**

620 Proposition A

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**OTHER REVENUE**

**6000 CHARGES FOR SERVICES**

601 Reimbursement GA M&O - RHCA  
602 Reimbursement PW M&O - RHCA

**6700 OTHER REVENUE**

650 PSAF & COPS  
655 Burglar Alarm Responses  
675 Miscellaneous

**INTERFUND TRANSFERS IN/(OUT)**

699 Operating Transfers In  
999 Operating Transfers Out

**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

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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 Capital Outlay – City Hall Improvement

**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



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## **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  
750 Dues & Subscriptions  
755 Conference Expense  
759 Training & Education  
860 Planning Code Enforcement  
861 Weekend Code Enforcement  
865 User Fee/Compensation Study

### **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

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**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**

776 Miscellaneous Expenses  
901 South Bay Community Organization  
970 Interest Expense  
975 Depreciation Expense  
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

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# 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.

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**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.

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**Retirement CalPers -Employee (711)**

Provides funds for active full-time employees – employee portion of CalPers retirement expenses. Effective October 30, 2013 all employees pay 100% of normal member contributions to CalPERS.

**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. Effective January 1, 2016 the City capped contributions to medical insurance premiums up to the maximum monthly family premium for the Anthem Traditional HMO plan.

**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.

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**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.

**Postage (765)**

Provides funds for postage and postal machine 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.



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**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.

**Capital Outlay – City Hall Improvements (955)**

Provides funds for building improvements.

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**FINANCE: (Department 05)**

**EMPLOYEE SALARIES: (7001)**

**Salaries Part Time (703)**

Provides funds to compensate part-time employees. Effective March 1, 2012 the City outsourced the Finance Department functions to RAMS, CPA's.

**EMPLOYEE BENEFITS: (7005)**

**Workers Compensation Insurance (715)**

Provides funds allocated based on salary for active full-time and part-time workers compensation insurance expense. Effective March 1, 2012 the City outsourced the Finance Department functions to RAMS, CPA's.

**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. Effective March 1, 2012 the City outsourced the Finance Department functions to RAMS, CPA's.

**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. Effective March 1, 2012 the City outsourced the Finance Department functions to RAMS, CPA's.

**Meeting Expense (757)**

Provides funds for meetings including registration fees, materials, transportation, lodging and related expenses. Effective March 1, 2012 the City outsourced the Finance Department functions to RAMS, CPA's.

**Training & Education (759)**

Provides funds for workshops and classes including registration, materials, transportation, lodging and related expenses. Effective March 1, 2012 the City outsourced the Finance Department functions to RAMS, CPA's.

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**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, Fund balance annual maintenance fee, HDL CAFR Statistical Reference and GFOA CAFR fee. Effective March 1, 2012 the City outsourced the Finance Department functions to RAMS, CPA's.

**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. Effective October 30, 2013 all employees pay 100% of normal member contributions to CalPERS.

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**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. Effective January 1, 2016 the City capped contributions to medical insurance premiums up to the maximum monthly family premium for the Anthem Traditional HMO plan.

**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 for employees deferred compensation matching up to the IRS limit (per employee handbook).

**Auto Allowance (720)**

Provides funds for 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.

**Dues (750)**

Provides funds for membership expense.

**Conference Expense (755)**

Provides funds for conferences 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)**

**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 Planning Special Project Study & Consultants.

**CAPITAL OUTLAY (9000)**

**Capital Outlay - Equipment (950)**

Provides funds for the purchase of equipment.

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**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)**

**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.

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**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.

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**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)**



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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.

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**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).

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**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.

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**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.

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## **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.

#### **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.

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**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**

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**

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**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.

**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.

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**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.

**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.



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**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.

**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:**

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**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)**

**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.

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**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.

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

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**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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