



ADOPTED
ANNUAL BUDGET
FISCAL YEAR 2017 - 2018

CITY OF ROLLING HILLS

2017 - 2018

CITY COUNCIL

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

CITY STAFF

Raymond R. Cruz	City Manager
Heidi Luce	City Clerk/ Executive Assistant
Ewa Nikodem	Administrative Assistant
Yolanta Schwartz	Planning Director
Julia Stewart	Assistant Planner
Terry Shea	Finance Director

**CITY OF ROLLING HILLS
BUDGET 2017-2018
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INTRODUCTORY SECTION
AND
BUDGET MESSAGE

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CITY OF ROLLING HILLS

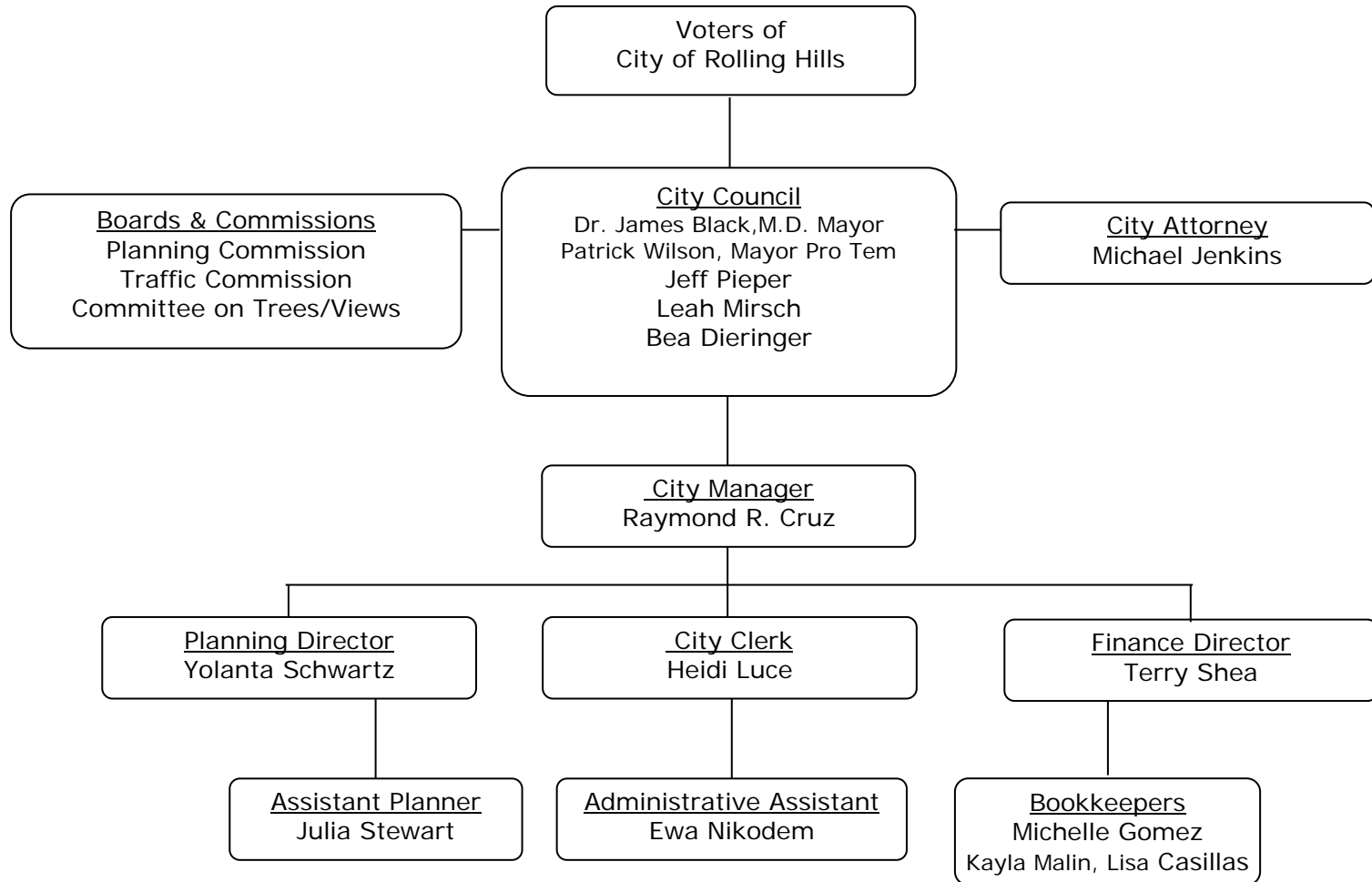
THE COMMUNITY

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.

CITY OF ROLLING HILLS ORGANIZATION CHART



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, Assistant 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

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

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: 2017/18 FISCAL YEAR BUDGET
DATE: JUNE 28, 2017

Presented herein are the City Council Adopted FY 2017/18 Operating and Capital Budget.

OVERVIEW

The City Council's adopted Fiscal Year (FY) 2017/18 budget represents the collaboration of the City staff and the City Council Budget Committee members. They put this budget together with the objective of maintaining Rolling Hills' history of good financial planning, prudent expenditures and service delivery excellence. With the economy growing the last five years, this has resulted in higher property values and steady construction activity in the City. This has allowed staff to be able to manage increasing costs in order to maintain municipal service levels. The continuance of careful management of expenses, strategic financial 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.

In projecting revenues for fiscal year (FY) 2017/18, staff anticipates the continued resurgence of property values and continued levels of 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 40 months. As such, staff is projecting increases in property taxes over FY 2016/17 amounts and keeping building fees at the same amount as FY 2016/17. Concurrently, FY 2017/18 expenses are projected to be higher as a result of one-time expenses for election services, financial software upgrade and funding of 50% of the City's unfunded pension liability. Finally, the City Council's recommendations for the FY 2017/18 Budget Priorities are built within the budget.

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,

needs to be very strategic on taking on new projects or programs. Two of these new projects include making the City owned tennis courts ADA compliant and to start design work to re-construct the City Hall parking lot with pervious materials in order to assist in meeting Federal and State storm water management requirements.

General Fund

The FY 2017/18 budget projects \$1,935,250 in revenues in relation to \$2,097,250 in expenditures resulting in a deficit of \$162,000 before transfers and a deficit of \$374,450 after transfers.

FY 2017/18 revenues are based on three primary assumptions. FY 2017/18 property taxes are projected to be 4.7% higher than FY 2016/17. Staff is budgeting a 5.26% growth over last year. Second, it is projected that building activity will be 2.9% lower than the FY 2016/17 amount, and staff is budgeting the same level of building activity as last year; there are already indications of continued construction activity, with over-the-counter and site plan review cases being submitted to the City. Third, it is projected the Real Estate Transfer Tax will be 22.8% lower than FY 2016/17 amount, and staff is budgeting a 10.7% decrease. Finally, the City will be providing its residents a reprieve from the annual COLA it imposes each July 1st for its Refuse Collection. This will equate to a \$19.36 reduction for each parcel in its annual rate and cost the City \$13,533 from its Refuse Collection Fund. Furthermore, in July the Metropolitan Transportation Authority (MTA) will be allocating \$24,205 to the City regarding Measure M funded by a half-cent sales tax increase in Los Angeles County. The guidelines for the management and spending of Measure M revenues are still being developed.

FY 2017/18 expenditures before transfers are \$231,523 higher than FY 2016/17 budget. Adjusting for the \$185,000 to establish a trust to fund 50% of the CalPERS retirement liability, the expenditures are 2.49% (\$46,523) higher than the FY 2016/17 budget for a variety of reasons. The most significant ones are an increase of \$25,000 in election costs and \$20,000 for an upgrade in financial software.

The budget will also fund 275 supplemental hours for Traffic Enforcement at a cost of \$25,000 that is fully paid out of the COPS fund, and will provide deputy patrols at the same level as FY 2016/17.

As follows, \$117,700 is additionally included in the budget as capital outlay, projects, one-time projects and services for if/when the need arises.

\$30,000	Financial System Upgrade
\$13,700	Purchase of EasiFile cabinets for the Planning Department
\$15,000	Civil Engineering Plans for Parking Lot Replacement Project
\$15,000	Civic Center Landscaping/Hardscaping Replacement Repair
\$14,000	Finalize the Hazard Mitigation Plan (State-mandated)
\$30,000	Special Election Expense

Finally, the budget includes up to a 5% salary increase \$16,388 which is made up of an estimated cost of living adjustment (COLA), of 2.7% increase (\$8,849) and a 2.3% (\$7,539) for Exceptional Performance Salary Bonus Pool in accordance with the approved Personnel Manual.

OTHER FUNDS

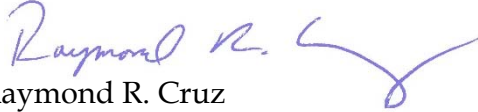
The other City Funds are similar to prior years. Of note:

- ❖ 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 and \$5,000 for annual Tennis Maintenance Expense. The Tennis Court improvements will be moved to the Capital Projects Fund for FY 2017/18. The General Fund will not be transferring monies to the Community Facilities Fund in FY 2017/18.
- ❖ 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 1st for its Refuse Collection. This will equate to a \$19.36 reduction for each parcel in its annual rate and cost the City \$13,533.
- ❖ The Traffic Safety Fund includes \$35,000 for restriping for only roadways that are determined necessary after a citywide assessment and \$4,000 to conduct a Traffic Speed Survey that allows the Sheriff Department to utilize radar for traffic enforcement.
- ❖ The Utility Fund includes \$150,000 for Underground Utility Projects. Due to the budgeted deficit in FY 2017/18 the General Fund will not transfer monies to the Utility Fund.
- ❖ The COPS Fund will increase its allocation to \$140,000 to cover the 2017/18 Los Angeles County Sheriff's Department increase of 5% (\$15,500) for law enforcement services and will cover 275 supplemental hours for Traffic Enforcement services estimated to be \$25,000 for FY 2017/18.
- ❖ In FY 2017/18 Staff will create a new Transit Fund for Measure M, with expected revenues to be \$24,250.
- ❖ The Capital Projects Fund will budget \$195,000 for tennis court ADA compliance improvements and the General Fund will transfer the \$195,000 to the Capital Projects Funds for the project.

CONCLUSION

The City's financial condition continues to be very strong going into FY 17/18. The City presently maintains a very healthy reserve in case of a natural disaster and/or fiscal emergency so government and public services can continue. It is equal to fund all the municipal government services within the General Fund budget for over 2 ½ years. Due to the City's strong financial position, the City covered the residents' COLA increase scheduled for refuse collection for a third year in a row. The City is also taking a proactive stance in dealing with its unfunded CalPERS pension liability by establishing a trust to fund 50% of it in FY 17/18, and the rest in FY 18/19. These types of prudent and fiscally responsible decisions are the reason why Rolling Hills is in such great fiscal shape. The City's residents can be confident that City staff and City Council will continue to be great stewards of their precious fiscal resources while maintaining its outstanding municipal services.

Respectfully,


Raymond R. Cruz
City Manager

RRC:hl

2017-18 BudgetMessage.docx

RESOLUTION NO. 1207

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2017-18 CITY OF ROLLING HILLS BUDGET INCLUDING THE ANNUAL REPORT ON: GENERAL FUND; COMMUNITY FACILITIES FUND; MUNICIPAL SELF INSURANCE FUND; REFUSE COLLECTION FUND; SOLID WASTE CHARGES; TRAFFIC SAFETY FUND; TRANSIT FUND-MEASURE R; TRANSIT FUND-MEASURE M; TRANSIT FUND-PROPOSITION A; TRANSIT FUND-PROPOSITION C; COPS AND CLEEP FUND; UTILITY FUND; AND CAPITAL PROJECT FUND FOR FISCAL YEAR 2017-18.

WHEREAS, members of the Rolling Hills City Council opened a public hearing on Monday, June 12, 2017 to consider the recommended Fiscal Year 2017-18 City of Rolling Hills Proposed Budget; and

WHEREAS, following the public hearing on the Fiscal Year 2017-18 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 2017-18 City of Rolling Hills Budget.

Section 2. Appropriations in the amount not to exceed \$2,333,700 (Budget and Budget Contingency) are authorized in the Fiscal Year 2017-18 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 \$1,333,500 are authorized in the various funds: Community Facilities Fund, Municipal Self Insurance Fund, Refuse Collection Fund, Traffic Safety Fund, CLEEP Fund, Utility Fund and Capital Project 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 2017-18 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.

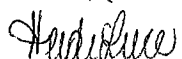
Section 5. The Mayor is hereby directed to sign this Resolution, and the City Clerk, or duly authorized Deputy, is directed to attest thereto.

PASSED, APPROVED AND ADOPTED this 12th day of June, 2017.



Patrick Wilson
Mayor Pro Tem

ATTEST:



Heidi Luce
City Clerk

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

The foregoing Resolution No. 1207 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2017-18 CITY OF ROLLING HILLS BUDGET INCLUDING THE ANNUAL REPORT ON: GENERAL FUND; COMMUNITY FACILITIES FUND; MUNICIPAL SELF INSURANCE FUND; REFUSE COLLECTION FUND; SOLID WASTE CHARGES; TRAFFIC SAFETY FUND; TRANSIT FUND-MEASURE R; TRANSIT FUND-MEASURE M; TRANSIT FUND-PROPOSITION A; TRANSIT FUND-PROPOSITION C; COPS AND CLEEP FUND; UTILITY FUND; AND CAPITAL PROJECT FUND FOR FISCAL YEAR 2017-18.

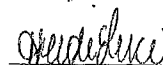
was approved and adopted at a regular meeting of the City Council on June 12, 2017, by the following roll call vote:

A YES: Councilmembers Dieringer, Mirsch, Pieper and Mayor Pro Tem Wilson.

NOES: None.

ABSENT: Mayor Black.

ABSTAIN: None.



Heidi Luce
City Clerk

RESOLUTION NO. 1208

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ROLLING HILLS ESTABLISHING THE 2017-18 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 2017-18 Fiscal Year Appropriations Limit:

California per capita personal income, 3.69% (plus three point six nine percent).


Population Adjustments for County of Los Angeles for FY 2017-18, 0.57% (plus zero point five seven percent).

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

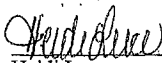
Section 1. Based on the foregoing figures and the provision of Article XIII B of the Constitution of the State of California, the following figure accurately represents the 2017-18 Fiscal Year Appropriation Limit of the City of Rolling Hills: \$1,588,444.

Section 2. The City Clerk shall certify to the passage of Resolution No. 1208.

PASSED, APPROVED AND ADOPTED this 12th day of June, 2017.


Patrick Wilson
Mayor Pro Tem

ATTEST:


Heidi Luce
City Clerk

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

The foregoing Resolution No. 1208 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ESTABLISHING THE 2017-18 FISCAL YEAR APPROPRIATION LIMIT FOR THE CITY OF ROLLING HILLS.

was approved and adopted at a regular meeting of the City Council on June 12, 2017, by the following roll call vote:

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

NOES: None.

ABSENT: Mayor Black.

ABSTAIN: None.



HEIDI LUCE
CITY CLERK

ANNUAL BUDGET PROCESS
AND
POLICY DOCUMENT SECTION

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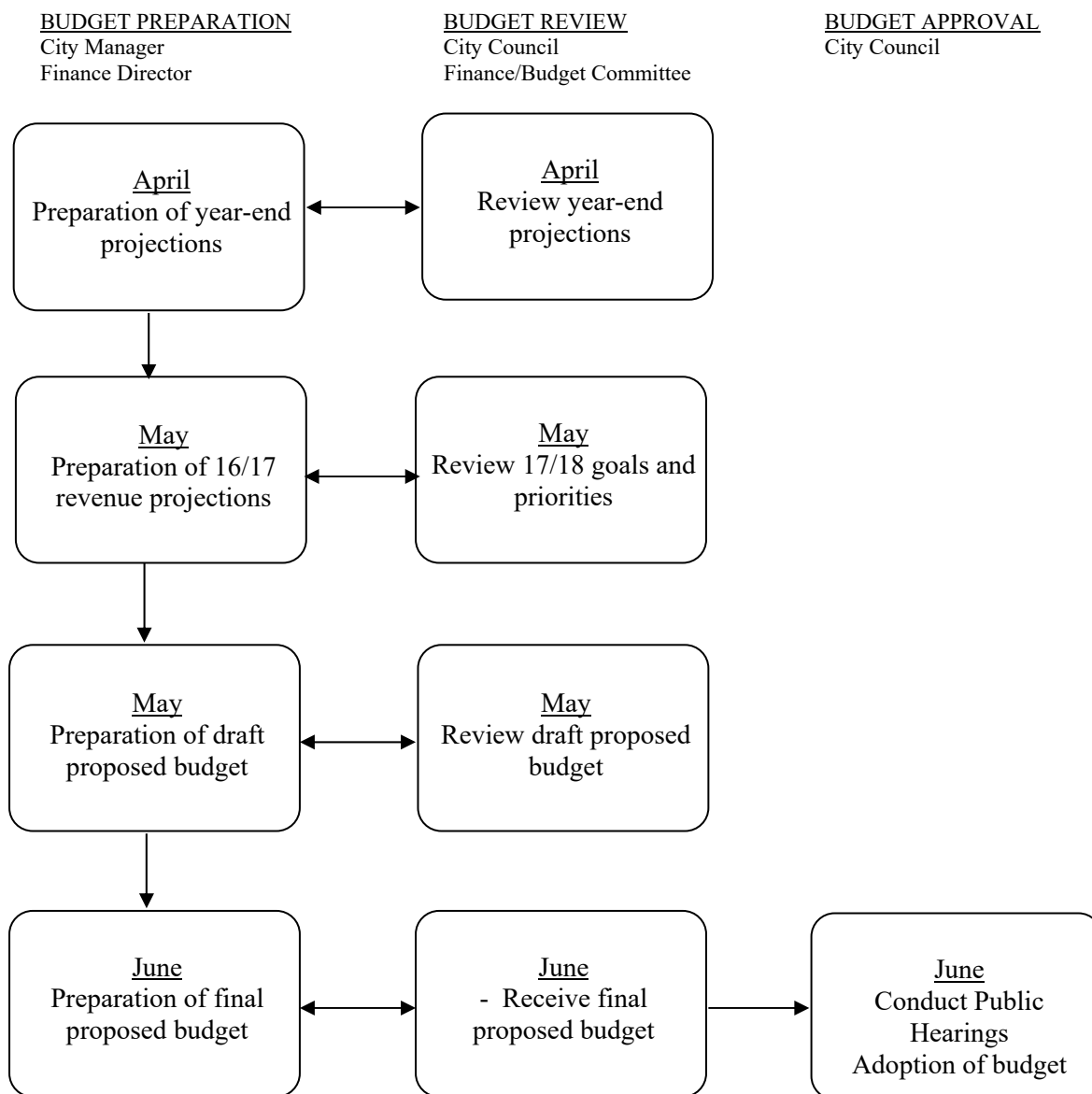
**BUDGET CALENDAR
FISCAL YEAR 2017/2018**

December 19, 2016	Finance/Budget/ Audit Committee meeting with Auditor to review FY 2015/16 Audited Financial Statements.
January 9, 2017	City Council receive, review and approve FY 2017/2018 budget calendar.
January 23, 2017	City Council receive and review FY 2015/2016 Audited Financial Statements.
March 13, 2017	City Council receive and review FY 2016/2017 mid-year budget report and appropriations.
March 27, 2017	Finance/Budget/ Audit Committee review Financial and Investment Policies; and review and discuss Schedule of Fees and Charges.
April 10, 2017	City Council discussion of FY 2017/2018 priorities.
April 20, 2017	<i>If the annualized CPI exceeds 4.5% as of March 2017, 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 is required for updates to Schedule of Fees & Charges (by June 7, 2017).</i>
April 24, 2017	City Council review of FY 2016/2017 year-end revenue and expenditure projections, Schedule of Fees and Charges, annual CPI projections, and Financial and Investment Policies.
May 16, 2017	Finance/Budget/ Audit Committee review of FY 2017/2018 proposed budget.
June 12, 2017	City Council budget public hearing, adoption of FY 2017/2018 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 1/19/17

CITY OF ROLLING HILLS

ANNUAL BUDGET PREPARATION PROCESS



CITY OF ROLLING HILLS
BUDGET 2017-18
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 2017-18 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.

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.

**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 17/18.

-
- 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.

No transfers are budgeted from the General Fund for FY 17-18.

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 17/18, transfers out of \$41,450 to the Traffic Safety Fund, \$195,000 to the Capital Projects 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.

Traffic Safety Fund

Transfers from the General Fund are budgeted to provide for expense which exceeds revenue. For FY 17/18, a transfer of \$41,450 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 are budgeted for utility projects such as electrical undergrounding, sewer implementation and other projects as determined by the City Council.

Capital Projects Fund

Transfers from the General Fund are budgeted for \$195,000 for Tennis Court Improvements.

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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 \$4,895 higher from FY 16/17 projections for FY 17/18.

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 16/17 projections for FY 17/18.

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 up from FY 16/17 projections for FY 17/18 the yield is estimated to be 1.50%.

Exchange Funds

No Revenue is budgeted for FY 17/18 for Proposition A Exchange.

Other Revenue

Revenue is estimated based upon historical comparisons and current information.

MUNICIPAL SELF INSURANCE FUND

No revenue is anticipated for this fund in FY 17/18.

REFUSE COLLECTION FUND

Revenues are estimated to cover all expenditures in FY 17/18.

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, Measure R and Measure M revenues.

**CITY OF ROLLING HILLS
BUDGET 2017-2018**

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**BUDGET
SUMMARY
SECTION**

**CITY OF ROLLING HILLS
PROJECTED - REVENUES & EXPENDITURES
All Funds
Year ending June 30, 2017**

	GENERAL	COMMUNITY FACILITIES	SELF INSURANCE	REFUSE	TRAFFIC SAFETY	PROP A, C & MEASURE R	COPS & CLEEP	UTILITY FUND	CAPITAL PROJECT	TOTAL
REVENUES	\$ 1,964,067	\$ 100	\$ -	771,000	\$ 32,982	\$ 86,295	\$129,550	\$ -	\$ -	\$ 2,983,994
EXPENDITURES	1,736,630	62,100	3,000	761,508	39,200	190,000	154,200	150,000	-	3,096,638
NET REVENUE BEFORE TRANSFERS	227,437	(62,000)	(3,000)	9,492	(6,218)	(103,705)	(24,650)	(150,000)	-	(112,644)
TRANSFERS IN/(OUT)										
GENERAL FUND	-	62,600	-	(24,000)	55,450	-	-	250,000	-	344,050
COMMUNITY FACILITIES	(62,600)	-	-	-	-	-	-	-	-	(62,600)
TRAFFIC SAFETY FUND	(55,450)	-	-	-	-	-	-	-	-	(55,450)
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	-	-	-
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	(116,613)	600	(3,000)	(14,508)	49,232	(103,705)	(24,650)	100,000	-	(112,644)
UNASSIGNED FUND BALANCE BEGINNING	4,600,994	41,630	260,374	256,514	0	139,619	94,396	1,236,507	-	6,630,034
UNASSIGNED FUND BALANCE ENDING	\$ 4,484,381	\$ 42,230	\$ 257,374	\$ 242,006	\$ 49,232	\$ 35,914	\$ 69,746	\$ 1,336,507	\$ -	\$ 6,517,390
LESS SUBDIVISION QUIMBY ACT		\$ (23,348)								\$ (23,348)
UNASSIGNED FUND BALANCE ENDING		\$ 18,882	\$ 257,374							\$ 6,494,042

**CITY OF ROLLING HILLS
GENERAL FUND
YEAR-END PROJECTED REVENUES
FY 2016/2017
JULY 1, 2016 to JUNE 30, 2017**

REVENUES	PROJECTED PERCENT OF TOTAL	PROJECTED FY 2016/2017 AMOUNT	FY 2016/2017 ADJUSTED BUDGET	DOLLAR INCREASE (DECREASE) FROM BUDGET	PERCENT INCREASE (DECREASE) FROM BUDGET
TAXES	51.21%	\$ 1,005,858	\$ 966,800	\$ 39,058	4.04%
MOTOR VEHICLE IN LIEU	10.03%	196,984	197,000	(16)	-0.01%
LICENSES & PERMITS	29.31%	575,574	601,900	(26,326)	-4.37%
FINES & VIOLATIONS	0.72%	14,134	13,300	834	6.27%
USE OF PROPERTY & MONEY	4.53%	88,939	90,950	(2,011)	-2.21%
CHARGES FOR SERVICES	0.45%	8,933	9,000	(67)	-0.74%
EXCHANGE FUNDS - PROP A	2.86%	56,250	56,250	-	0.00%
OTHER REVENUE	0.89%	17,395	21,400	(4,005)	-18.71%
TOTAL REVENUES	100.00%	\$ 1,964,067	\$ 1,956,600	\$ 7,467	0.38%

**CITY OF ROLLING HILLS
GENERAL FUND
YEAR-END PROJECTED EXPENDITURES
FY 2016/2017
JULY 1, 2016 to JUNE 30, 2017**

EXPENDITURES	PROJECTED PERCENT OF TOTAL	PROJECTED FY 2016/2017 AMOUNT	FY 2016/2017 ADJUSTED BUDGET	DOLLAR INCREASE (DECREASE) FROM BUDGET	PERCENT INCREASE (DECREASE) FROM BUDGET
CITY ADMINISTRATION	35.78%	\$ 621,333	\$ 632,217	\$ (10,884)	-1.72%
FINANCE	7.33%	127,273	130,560	(3,287)	-2.52%
PLANNING & DEVELOPMENT	38.31%	665,252	730,350	(65,098)	-8.91%
LAW ENFORCEMENT	13.35%	231,789	247,600	(15,811)	-6.39%
NON-DEPARTMENT	2.30%	39,938	62,900	(22,962)	-36.51%
CITY PROPERTIES	2.94%	51,045	62,100	(11,055)	-17.80%
TOTAL EXPENDITURES	100.00%	\$ 1,736,630	\$ 1,865,727	\$ (129,097)	-6.92%
FUND TRANSFERS IN/(OUT)					
COMMUNITY FUND		\$ (62,600)	\$ (62,600)	\$ -	-
TRAFFIC SAFETY FUND		(55,450)	(55,450)	-	-
CAPITAL IMPROVEMENT FUND		-	-	-	-
UTILITY FUND		(250,000)	(250,000)	-	-
REFUSE FUND		24,000	24,000	-	-
TOTAL TRANSFERS IN/(OUT)		\$ (344,050)	\$ (344,050)	\$ -	0.00%

CITY OF ROLLING HILLS
ADOPTED REVENUES & EXPENDITURES
ALL FUNDS
Year ending June 30, 2018

	GENERAL	COMM. FACILITIES	SELF INSURANCE	REFUSE	TRAFFIC SAFETY	PROP A, C & MEAS R & M	COPS & CLEEP	UTILITY FUND	CAPITAL PROJECT	TOTAL
REVENUES	\$ 1,935,250	\$ 100	\$ -	\$ 771,100	\$ 50	\$ 113,275	\$ 140,125	\$ -	\$ -	\$ 2,959,900
EXPENDITURES	2,097,250	12,700	3,000	774,800	41,500	-	156,500	150,000	195,000	3,430,750
NET REVENUE BEFORE TRANSFERS	(162,000)	(12,600)	(3,000)	(3,700)	(41,450)	113,275	(16,375)	(150,000)	(195,000)	(470,850)
TRANSFERS IN/(OUT)										
GENERAL FUND	-	-	-	(24,000)	41,450	-	-	-	195,000	212,450
COMMUNITY FACILITIES FUND	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECT FUND	(195,000)	-	-	-	-	-	-	-	-	(195,000)
TRAFFIC SAFETY FUND	(41,450)	-	-	-	-	-	-	-	-	(41,450)
UTILITY FUND	-	-	-	-	-	-	-	-	-	-
REFUSE FUND	24,000	-	-	-	-	-	-	-	-	24,000
TOTAL TRANSFERS	(212,450)	-	-	(24,000)	41,450	-	-	-	195,000	-
NET REVENUE AFTER TRANSFERS	(374,450)	(12,600)	(3,000)	(27,700)	-	113,275	(16,375)	(150,000)	-	(470,850)
UNASSIGNED FUND BALANCE BEGINNING	4,484,381	42,230	257,374	242,006	49,232	35,914	69,746	1,336,507	-	6,517,390
UNASSIGNED FUND BALANCE ENDING	\$ 4,109,931	\$ 29,630	\$ 254,374	\$ 214,306	\$ 49,232	\$ 149,189	\$ 53,371	\$ 1,186,507	\$ -	\$ 6,046,540
LESS SUBDIVISION QUIMBY ACT		\$ (23,348)								(23,348)
UNASSIGNED FUND BALANCE ENDING		\$ 6,282	\$ 254,374							\$ 6,023,192

**GENERAL FUND
ADOPTED REVENUES
FY 2017/2018 BUDGET
JULY 1, 2017 to JUNE 30, 2018**

REVENUES	PROPOSED FY 2017/2018 % OF TOTAL	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2016/2017 AMOUNT	DOLLAR INCREASE (DECREASE) FROM FY 16/17	PERCENT INCREASE (DECREASE) FROM FY 16/17
TAXES	52.43%	\$ 1,014,700	\$ 1,005,858	\$ 8,842	0.88%
MOTOR VEHICLE IN LIEU	10.33%	200,000	196,984	3,016	1.53%
LICENSES & PERMITS	30.90%	597,900	575,574	22,326	3.88%
FINES & VIOLATIONS	0.74%	14,300	14,134	166	1.17%
USE OF PROPERTY & MONEY	4.80%	92,950	88,939	4,011	4.51%
CHARGES FOR SERVICES	0.47%	9,000	8,933	67	0.75%
EXCHANGE FUNDS - PROPOSITION	0.00%	-	56,250	(56,250)	0.00%
OTHER REVENUE	0.33%	6,400	17,395	(10,995)	-63.21%
TOTAL REVENUES	100%	\$ 1,935,250	\$ 1,964,067	\$ (28,817)	-1.47%

**GENERAL FUND
PROPOSED EXPENDITURES
FY 2017/2018 BUDGET
JULY 1, 2017 to JUNE 30, 2018**

EXPENDITURES	PROPOSED FY 2017/2018 % OF TOTAL	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2016/2017 AMOUNT	DOLLAR INCREASE (DECREASE) FROM FY 16/17	PERCENT INCREASE (DECREASE) FROM FY 16/17
CITY ADMINISTRATION	41.03%	\$ 860,600	\$ 621,333	\$ 239,267	38.51%
FINANCE	6.89%	144,450	127,273	17,177	13.50%
PLANNING & DEVELOPMENT	34.31%	719,550	665,252	54,298	8.16%
LAW ENFORCEMENT	11.57%	242,600	231,789	10,811	4.66%
NON-DEPARTMENT	3.15%	66,150	39,938	26,212	65.63%
CITY PROPERTIES	3.05%	63,900	51,045	12,855	25.18%
TOTAL EXPENDITURES	100%	\$ 2,097,250	\$ 1,736,630	\$ 360,620	20.77%
FUND TRANSFERS IN/(OUT)					
COMMUNITY FACILITIES FUND		\$ -	\$ (62,600)	\$ 62,600	-100.00%
TRAFFIC SAFETY FUND		(41,450)	(55,450)	14,000	-25.25%
UTILITY FUND		-	(250,000)	250,000	0.00%
CAPITAL PROJECTS FUND		(195,000)	-	(195,000)	0.00%
REFUSE FUND		24,000	24,000	-	0.00%
TOTAL TRANSFERS IN/(OUT)		\$ (212,450)	\$ (344,050)	\$ 131,600	-38.25%

CITY OF ROLLING HILLS
SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS
ADOPTED FY 2017/2018 BUDGET VS PROJECTED FY 2016/2017

FUND	FUND #	ADOPTED FY 2017/2018 BUDGET	PROJECTED FY 2016/2017 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 16/17	PERCENT INCREASE (DECREASE) FROM FY 16/17
GENERAL FUND					
	01				
REVENUES		\$ 1,935,250	\$ 1,964,067	\$ (28,817)	-1.47%
EXPENDITURES		2,097,250	1,736,630	(360,620)	20.77%
NET REVENUE BEFORE TRANSFERS		(162,000)	227,437	(389,437)	-171.23%
TRANSFERS IN/(OUT)		(212,450)	(344,050)	131,600	-38.25%
NET REVENUE AFTER TRANSFERS		<u>\$ (374,450)</u>	<u>\$ (116,613)</u>	<u>\$ (257,837)</u>	<u>221.10%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 4,109,931</u>	<u>\$ 4,484,381</u>	<u>\$ (374,450)</u>	<u>-8.35%</u>
COMMUNITY FACILITIES					
	12				
REVENUES		\$ 100	\$ 100	\$ -	0.00%
EXPENDITURES		12,700	62,100	49,400	79.55%
NET REVENUE BEFORE TRANSFERS		(12,600)	(62,000)	49,400	79.68%
TRANSFERS IN/(OUT)		0	62,600	(62,600)	100.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (12,600)</u>	<u>\$ 600</u>	<u>\$ (13,200)</u>	<u>2200.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 6,282</u>	<u>\$ 18,882</u>	<u>\$ (12,600)</u>	<u>-66.73%</u>
MUNICIPAL SELF-INSURANCE					
	60				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		3,000	3,000	0	0.00%
NET REVENUE BEFORE TRANSFERS		(3,000)	(3,000)	0	0.00%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ -</u>	<u>0.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 254,374</u>	<u>\$ 257,374</u>	<u>\$ (3,000)</u>	<u>-1.17%</u>
REFUSE COLLECTION					
	50				
REVENUES		\$ 771,100	\$ 771,000	\$ 100	0.01%
EXPENDITURES		774,800	761,508	(13,292)	1.75%
NET REVENUE BEFORE TRANSFERS		(3,700)	9,492	(13,192)	138.98%
TRANSFERS IN/(OUT)		(24,000)	(24,000)	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (27,700)</u>	<u>\$ (14,508)</u>	<u>\$ (13,192)</u>	<u>90.93%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 214,306</u>	<u>\$ 242,006</u>	<u>\$ (27,700)</u>	<u>-11.45%</u>
TRAFFIC SAFETY					
	13				
REVENUES		\$ 50	\$ 32,982	\$ (32,932)	-99.85%
EXPENDITURES		41,500	39,200	(2,300)	-5.87%
NET REVENUE BEFORE TRANSFERS		(41,450)	(6,218)	(35,232)	-566.61%
TRANSFERS IN/(OUT)		41,450	55,450	(14,000)	-25.25%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ 49,232</u>	<u>\$ (49,232)</u>	<u>-100.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 49,232</u>	<u>\$ 49,232</u>	<u>\$ -</u>	<u>0.00%</u>

CITY OF ROLLING HILLS
SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS
ADOPTED FY 2017/2018 BUDGET VS PROJECTED FY 2016/2017

FUND	FUND #	ADOPTED FY 2017/2018 BUDGET	PROJECTED FY 2016/2017 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 16/17	PERCENT INCREASE (DECREASE) FROM FY 16/17
TRANSIT - PROP A, C & MEASURE R 25,26,27,29					
REVENUES		\$ 113,275	\$ 86,295	\$ 26,980	31.26%
EXPENDITURES		-	190,000	190,000	0.00%
NET REVENUE BEFORE TRANSFERS		113,275	(103,705)	216,980	-209.23%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ 113,275</u>	<u>\$ (103,705)</u>	<u>\$ 216,980</u>	<u>-209.23%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 149,189</u>	<u>\$ 35,914</u>	<u>\$ 113,275</u>	<u>315.41%</u>
COPS & CLEEP					
	10,11				
REVENUES		\$ 140,125	\$ 129,550	\$ 10,575	8.16%
EXPENDITURES		156,500	154,200	2,300	1.49%
NET REVENUE BEFORE TRANSFERS		(16,375)	(24,650)	12,875	52.23%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (16,375)</u>	<u>\$ (24,650)</u>	<u>\$ 12,875</u>	<u>52.23%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 53,371</u>	<u>\$ 69,746</u>	<u>\$ (16,375)</u>	<u>-23.48%</u>
UTILITY FUND					
	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>\$ (150,000)</u>	<u>\$ 100,000</u>	<u>\$ (250,000)</u>	<u>-250.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 1,186,507</u>	<u>\$ 1,336,507</u>	<u>\$ (150,001)</u>	<u>-11.22%</u>
CAPITAL PROJECTS FUND					
	40				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		195,000	-	195,000	0.00%
NET REVENUE BEFORE TRANSFERS		\$ (195,000)	\$ -	\$ 195,000	0.00%
TRANSFERS IN/(OUT)		195,000	-	195,000	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 390,000</u>	<u>0.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL ALL FUNDS					
REVENUES		\$ 2,959,900	\$ 2,983,994	\$ (24,094)	-0.81%
EXPENDITURES		3,430,750	3,096,638	(334,112)	10.79%
NET REVENUE BEFORE TRANSFERS		(470,850)	(112,644)	(358,206)	318.00%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		<u>\$ (470,850)</u>	<u>\$ (112,644)</u>	<u>\$ (358,206)</u>	<u>318.00%</u>
UNASSIGNED FUND BALANCE ENDING		<u>\$ 6,023,192</u>	<u>\$ 6,494,042</u>	<u>\$ (470,850)</u>	<u>-7.25%</u>

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2013/14 to FY 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			CURRENT TREND			Favorable (unfavorable) BUDGET FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17		
GENERAL FUND REVENUES SUMMARY								
BEGINNING FUND BALANCE	\$ 3,340,499	\$ 3,831,115	\$ 4,372,689	\$ 4,600,994		\$ 4,600,994	-	\$ 4,484,381
GENERAL FUND REVENUES								
TAXES	\$ 908,058	\$ 979,478	\$ 1,044,370	\$ 966,800	60.13%	\$ 1,005,858	\$ 39,058	\$ 1,014,700
OTHER AGENCIES	169,795	175,370	186,866	197,000	50.25%	196,984	(16)	200,000
LICENSES & PERMITS	775,121	671,990	628,801	601,900	35.51%	575,574	(26,326)	597,900
USE OF PROPERTY & MONEY	75,852	76,991	87,137	90,950	65.55%	88,939	(2,011)	92,950
EXCHANGE FUNDS	-	56,250	-	56,250	-	56,250	-	-
OTHER REVENUES	43,356	63,040	72,583	43,700	34.35%	40,462	(3,238)	29,700
TOTAL REVENUES	\$ 1,972,181	\$ 2,023,119	\$ 2,019,757	\$ 1,956,600	49.51%	\$ 1,964,067	\$ 7,467	\$ 1,935,250
TOTAL GENERAL FUND REVENUES								
GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT								
01 CITY ADMINISTRATION								
EMPLOYEE SALARIES	\$ 220,505	\$ 300,319	\$ 307,385	\$ 314,300	62.11%	\$ 308,218	\$ 6,082	\$ 324,200
EMPLOYEE BENEFITS	111,009	126,575	136,616	135,717	72.89%	145,419	(9,702)	335,050
TOTAL PERSONNEL	331,514	426,894	444,001	450,017	65.36%	453,637	(3,620)	659,250
MATERIALS & SUPPLIES	73,491	69,822	75,283	85,400	54.52%	78,026	7,374	87,550
CONTRACTUAL SERVICES	99,051	103,113	58,728	86,800	55.32%	80,901	5,899	113,800
CAPITAL OUTLAY	-	7,683	6,723	10,000	-	8,768	1,232	-
01 TOTAL CITY ADMINISTRATION	\$ 504,056	\$ 607,512	\$ 584,736	\$ 632,217	62.87%	\$ 621,333	\$ 10,884	\$ 860,600
05 FINANCE								
EMPLOYEE SALARIES	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
EMPLOYEE BENEFITS	-	-	212	-	-	-	-	-
TOTAL PERSONNEL	-	-	212	-	-	-	-	-
MATERIALS & SUPPLIES	160	160	450	160	383.75%	614	(454)	650
CONTRACTUAL SERVICES	100,468	101,870	105,169	110,400	82.84%	106,659	3,741	113,800
CAPITAL OUTLAY	1,276	1,239	437	20,000	-	20,000	-	30,000
05 TOTAL FINANCE	\$ 101,904	\$ 103,269	\$ 106,268	\$ 130,560	46.13%	\$ 127,273	\$ 3,287	\$ 144,450

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2013/14 to FY 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			CURRENT TREND				ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17	Favorable (unfavorable) BUDGET FY 16/17	
15 PLANNING & DEVELOPMENT								
EMPLOYEE SALARIES	\$ 111,169	\$ 138,048	\$ 179,267	\$ 197,400	61.89%	\$ 191,218	\$ 6,182	\$ 204,400
EMPLOYEE BENEFITS	49,286	41,023	55,602	79,950	63.43%	77,027	2,923	87,200
TOTAL PERSONNEL	160,456	179,071	234,869	277,350	62.33%	268,245	9,105	291,600
MATERIALS & SUPPLIES	2,020	3,653	2,308	10,000	28.34%	3,584	6,416	10,850
CONTRACTUAL SERVICES	361,836	292,612	309,403	443,000	37.75%	393,423	49,577	403,400
CAPITAL OUTLAY	1,276	2,144	-	-	-	-	-	13,700
15 TOTAL PLANNING & DEVELOPMENT	\$ 525,588	\$ 477,479	\$ 546,580	\$ 730,350	46.95%	\$ 665,252	\$ 65,098	\$ 719,550
25 LAW ENFORCEMENT	\$ 247,623	\$ 219,598	\$ 214,891	\$ 247,600	48.64%	\$ 231,789	\$ 15,811	\$ 242,600
65 NON-DEPARTMENT	\$ 60,390	\$ 45,715	\$ 37,822	\$ 62,900	35.51%	\$ 39,938	\$ 22,962	\$ 66,150
75 CITY PROPERTIES	\$ 42,422	\$ 49,303	\$ 50,104	\$ 62,100	47.58%	\$ 51,045	\$ 11,055	\$ 63,900
TOTAL GENERAL FUND EXPENDITURES	\$ 1,481,983	\$ 1,502,876	\$ 1,540,402	\$ 1,865,727	52.15%	\$ 1,736,630	\$ 129,097	\$ 2,097,250
NET REVENUES BEFORE TRANSFERS	\$ 490,199	\$ 520,243	\$ 479,355	\$ 90,873		\$ 227,437	\$ 136,564	\$ (162,000)
TRANSFERS	\$ 417	\$ 21,332	\$ (251,050)	\$ (344,050)	-4.65%	\$ (344,050)	\$ -	\$ (212,450)
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ 490,616	\$ 541,574	\$ 228,305	\$ (253,177)		\$ (116,613)	\$ 136,564	\$ (374,450)
ENDING FUND BALANCE	\$ 3,831,115	\$ 4,372,689	\$ 4,600,994	\$ 4,347,817		\$ 4,484,381		\$ 4,109,931

GENERAL FUND EXPENDITURES SUMMARY BY ACCOUNT CATEGORY

	HISTORICAL ACTUAL			CURRENT TREND				BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17	Favorable (unfavorable) BUDGET FY 16/17	
EMPLOYEE SALARIES	\$ 331,674	\$ 438,367	\$ 486,652	\$ 511,700	62.02%	\$ 499,436	\$ 12,264	\$ 528,600
EMPLOYEE BENEFITS	160,295	167,598	192,431	215,667	69.38%	222,446	(6,779)	422,250
TOTAL PERSONNEL	491,969	605,965	679,083	727,367	64.21%	721,882	5,485	950,850
MATERIALS & SUPPLIES	83,811	82,235	85,068	124,660	42.12%	94,324	30,336	128,150
CONTRACTUAL SERVICES	640,258	570,984	542,406	720,600	43.91%	650,059	70,541	717,200
LAW ENFORCEMENT	247,623	219,598	214,891	247,600	48.64%	231,789	15,811	242,600
COMMUNITY PROMOTIONS	15,769	13,027	11,568	15,500	50.37%	9,807	5,693	14,750
CAPITAL OUTLAY	2,553	11,066	7,384	30,000	0.00%	28,768	1,232	43,700
TOTAL GENERAL FUND EXPENDITURES	\$ 1,481,983	\$ 1,502,876	\$ 1,540,402	\$ 1,865,727	52.15%	\$ 1,736,630	\$ 129,097	\$ 2,097,250

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**BUDGET
DETAIL
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CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2013/14 to FY 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			CURRENT TREND			Favorable (unfavorable) BUDGET FY 16/17	ADOPTED BUDGET FY 17/18	
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17			
GENERAL FUND REVENUES DETAIL									
GENERAL FUND REVENUES									
4001	TAXES:								
401	Property Taxes	\$ 872,587	\$ 914,179	\$ 964,914	\$ 916,700	60.54%	\$ 960,005	\$ 43,305	\$ 964,900
405	Sales Tax	3,178	7,544	14,082	3,300	158.67%	9,736	6,436	8,000
410	Real Estate Transfer Tax	32,292	57,756	65,374	46,800	45.12%	36,118	(10,682)	41,800
4001	Total	908,057	979,478	1,044,370	966,800	60.13%	1,005,858	39,058	1,014,700
4030	OTHER AGENCIES								
420	Motor Vehicle in Lieu Tax-VLF	169,795	175,370	186,866	197,000	50.25%	196,984	(16)	200,000
4050	LICENSES & PERMITS								
440	Building & Other Permit Fees	712,214	595,976	550,697	537,600	33.83%	521,852	(15,748)	537,600
450	Variance, Planning & Zoning Fees	41,656	54,416	56,772	44,000	48.84%	33,491	(10,509)	40,000
455	Animal Control Fees	1,740	1,806	1,338	1,300	39.23%	860	(440)	1,300
460	Franchise Fees	19,510	19,792	19,995	19,000	51.95%	19,371	371	19,000
4050	Total	775,120	671,990	628,801	601,900	35.51%	575,574	(26,326)	597,900
4060	FINES & VIOLATIONS								
480	Fines & Traffic Violations	31,272	10,748	18,247	13,300	57.40%	14,134	834	14,300
5000	USE OF PROPERTY & MONEY								
600	City Hall Leasehold RHCA	60,948	60,948	60,948	60,950	66.66%	60,950	-	60,950
670	Interest Earned	14,904	16,043	26,189	30,000	63.30%	27,989	(2,011)	32,000
5000	Total	75,852	76,991	87,137	90,950	65.55%	88,939	(2,011)	92,950
6000	CHARGES FOR SERVICES								
Personnel Charges - RHCA									
601	Reimbursement GA M&O - RHCA	-	-	-	-	-	-	-	-
602	Reimbursement PW M&O - RHCA	9,383	9,129	8,815	9,000	61.48%	8,933	(67)	9,000
6000	Total	9,383	9,129	8,815	9,000	61.48%	8,933	(67)	9,000
6500	EXCHANGE FUNDS								
620	Proposition A	-	56,250	-	56,250	-	56,250	-	-
6700	OTHER REVENUE								
650	Public Safety Augmentation Fund	840	887	881	800	74.13%	793	(7)	800
655	Burglar Alarm Responses	1,700	1,000	1,600	600	83.33%	850	250	600
675	Miscellaneous	161	41,276	43,041	20,000	3.76%	15,752	(4,248)	5,000
6700	Total	2,701	43,163	45,521	21,400	8.62%	17,395	(4,005)	6,400
TOTAL GENERAL FUND REVENUES		\$ 1,972,182	\$ 2,023,119	\$ 2,019,757	\$ 1,956,600	49.51%	\$ 1,964,067	\$ 7,467	\$ 1,935,250

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2013/14 to FY 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 17/18		
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17		Favorable (unfavorable) BUDGET FY 16/17	
GENERAL FUND EXPENDITURES DETAIL BY DEPARTMENT									
01	GENERAL FUND EXPENDITURES								
	CITY ADMINISTRATION								
7001	Employee Salaries								
702	Salaries Full Time	\$ 220,505	\$ 300,319	\$ 307,385	\$ 314,300	62.11%	\$ 308,218	\$ 6,082	\$ 324,200
703	Salaries Part Time	-	-	-	-	-	-	-	-
7001	Total	220,505	300,319	307,385	314,300	62.11%	308,218	6,082	324,200
7005	Employee Benefits								
710	Retirement CalPERS - Employer	19,317	25,459	32,150	34,950	74.95%	34,196	754	39,250
710	Retirement CalPERS - Employer Unfunded Liab.	-	-	-	-	-	-	-	185,000
711	Retirement CalPERS - Employee	2,686	-	-	-	-	-	-	-
715	Workers Compensation Insurance	8,387	7,890	7,250	6,600	66.52%	6,590	10	6,800
716	Group Insurance	46,850	53,140	51,230	43,900	85.06%	54,842	(10,942)	49,500
717	Retiree Medical	15,528	16,139	17,598	17,467	76.68%	19,393	(1,926)	18,700
718	Employer Payroll Taxes	16,656	20,367	20,637	25,100	46.67%	21,713	3,387	25,900
719	Deferred Compensation	1,585	2,080	5,252	5,300	0.00%	6,286	(986)	7,500
720	Auto Allowance	-	1,500	2,500	2,400	0.00%	2,400	-	2,400
7005	Total	111,009	126,575	136,616	135,717	72.89%	145,419	(9,702)	335,050
7500	Materials & Supplies								
740	Office Supplies & Expense	19,242	17,906	16,467	18,000	62.99%	18,839	(839)	19,000
745	Equipment Leasing Costs	2,247	2,247	3,309	2,800	99.96%	2,949	(149)	3,350
750	Dues & Subscriptions	9,081	9,148	11,301	11,300	90.50%	10,727	573	11,300
755	Conference Expense	3,657	3,892	6,778	9,150	13.04%	8,193	957	7,550
757	Meeting Expense	1,953	1,498	95	1,300	165.38%	2,250	(950)	1,300
759	Training & Education	-	-	-	3,500	0.00%	2,500	1,000	4,750
761	Auto Mileage	841	470	228	500	24.40%	247	253	500
765	Postage	9,493	14,194	13,643	13,000	34.62%	11,500	1,500	13,000
770	Telephone	4,670	5,726	6,023	5,800	49.78%	4,887	913	5,800
775	City Council Expense	35	4,658	5,956	6,000	57.68%	4,461	1,539	6,000
776	Miscellaneous Expenses	-	-	-	-	0.00%	-	-	-
780	Minutes Clerk Meetings	2,606	4,870	5,098	4,800	66.92%	4,812	(12)	4,800
785	Codification	2,647	1,663	1,661	6,050	6.60%	1,550	4,500	5,000
790	Advertising	1,907	-	490	-	-	451	(451)	-
795	Other General Administrative Expense	15,112	3,550	4,235	3,200	114.41%	4,661	(1,461)	5,200
7500	Total	73,491	69,822	75,283	85,400	54.52%	78,026	7,374	87,550
8000	Contractual Services								
801	City Attorney	27,839	59,395	44,339	65,000	56.97%	67,030	(2,030)	67,000
802	Legal Expenses - Other	41	-	-	3,000	1.90%	557	2,443	3,000
820	Website	4,239	5,946	5,703	6,000	69.12%	5,529	471	6,000
850	Election Expense City Council	(11,080)	28,516	(105)	5,000	6.01%	1,017	3,983	30,000
890	Consulting Fees	78,012	9,256	8,792	7,800	73.95%	6,768	1,032	7,800
8000	Total	99,051	103,113	58,728	86,800	55.32%	80,901	5,899	113,800
9000	Capital Outlay								
950	Capital Outlay - Equipment	-	7,683	6,723	3,000	-	-	3,000	-
948	Capital Outlay - City Hall Improvements	-	-	-	7,000	-	8,768	(1,768)	-
955	Disaster Emergency - Equipment	-	-	-	-	-	-	-	-
9000	Total	-	7,683	6,723	10,000	-	8,768	1,232	-
01	TOTAL CITY ADMINISTRATION	\$ 504,056	\$ 607,512	\$ 584,736	\$ 632,217	62.87%	\$ 621,333	\$ 10,884	\$ 860,600

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2013/14 to FY 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			CURRENT TREND			Favorable (unfavorable) BUDGET FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17		
05	FINANCE							
7001	Employee Salaries							
703	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
7001	Total							
7005	Employee Benefits							
715	-	-	212	-	-	-	-	-
718	-	-	-	-	-	-	-	-
7005	Total							
7500	Materials & Supplies							
750	160	160	160	160	383.75%	614	(454)	650
755	-	-	-	-	-	-	-	-
757	-	-	-	-	-	-	-	-
776	-	-	290	-	-	-	-	-
7500	Total							
8000	Contractual Services							
810	16,420	16,420	16,420	19,000	82.84%	16,780	2,220	16,800
890	84,048	85,450	88,749	91,400	48.01%	89,879	1,521	97,000
8000	Total							
9000	Capital Outlay							
950	1,276	1,239	437	20,000	0.00%	20,000	-	30,000
9000	Total							
05	\$ 101,904	\$ 103,269	\$ 106,268	\$ 130,560	46.13%	\$ 127,273	\$ 3,287	\$ 144,450
15	PLANNING & DEVELOPMENT							
7001	Employee Salaries							
702	\$ 105,107	\$ 108,909	\$ 150,650	\$ 178,400	57.89%	\$ 172,328	\$ 6,072	\$ 204,400
703	6,063	29,138	28,616	19,000	37.89%	18,890	110	-
7001	Total							
7005	Employee Benefits							
710	9,018	9,193	14,265	21,550	59.71%	23,168	(1,618)	24,850
711	2,351	-	-	-	0.00%	-	-	-
715	2,887	2,716	2,335	4,100	66.51%	4,091	9	4,400
716	19,064	9,796	15,981	28,300	61.07%	25,932	2,368	32,000
718	8,667	10,695	14,192	15,500	65.52%	15,256	244	16,400
719	4,799	6,223	6,329	6,900	88.12%	6,080	820	7,150
720	2,500	2,400	2,500	3,600	44.44%	2,500	1,100	2,400
7005	Total							
7500	Materials & Supplies							
758	1,889	3,524	2,284	3,500	23.83%	1,484	2,016	3,000
776	131	129	23	2,200	90.91%	2,100	100	2,000
750	-	-	-	150	-	-	-	600
755	-	-	-	1,400	-	-	-	2,750
759	-	-	-	2,750	-	-	-	2,500
7500	Total							
8000	Contractual Services							
802	-	833	5,563	13,000	67.09%	12,722	278	13,000
872	27,994	30,559	34,017	35,000	48.77%	37,070	(2,070)	37,000
878	233,011	190,072	190,793	221,000	19.46%	193,004	27,996	195,000
881	86,243	65,305	69,976	141,500	67.03%	134,852	6,648	123,400
882	3,947	5,842	6,005	6,000	59.58%	5,775	225	6,000
884	10,640	-	3,050	26,500	0.00%	10,000	16,500	29,000
8000	Total							
9000	Capital Outlay							
950	1,276	2,144	-	-	-	-	-	13,700
9000	Total							
15	\$ 525,588	\$ 477,479	\$ 546,580	\$ 730,350	46.95%	\$ 665,252	\$ 65,098	\$ 719,550

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2013/14 to FY 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 17/18	
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17		Favorable (unfavorable) BUDGET FY 16/17
25	LAW ENFORCEMENT							
8200	Law Enforcement							
830	\$ 228,753	\$ 197,882	\$ 194,978	\$ 211,600	47.95%	\$ 202,956	\$ 8,644	\$ 211,600
832	-	14	-	-	-	-	-	-
833	2,604	2,547	2,960	8,000	12.14%	3,971	4,029	3,000
837	10,025	14,306	12,939	23,000	67.75%	20,082	2,918	23,000
838	6,241	4,849	4,013	5,000	48.58%	4,779	221	5,000
8200	<u>247,623</u>	<u>219,598</u>	<u>214,891</u>	<u>247,600</u>	<u>48.64%</u>	<u>231,789</u>	<u>15,811</u>	<u>242,600</u>
25	<u>\$ 247,623</u>	<u>\$ 219,598</u>	<u>\$ 214,891</u>	<u>\$ 247,600</u>	<u>48.64%</u>	<u>\$ 231,789</u>	<u>\$ 15,811</u>	<u>\$ 242,600</u>
65	NON-DEPARTMENT							
7500	Materials & Supplies							
901	\$ 3,500	\$ 3,600	\$ 2,600	\$ 4,100	60.98%	\$ 4,100	\$ -	\$ 4,100
985	4,640	5,000	4,427	25,000	0.00%	8,000	17,000	25,000
7500	<u>8,140</u>	<u>8,600</u>	<u>7,027</u>	<u>29,100</u>	<u>8.59%</u>	<u>12,100</u>	<u>17,000</u>	<u>29,100</u>
8000	Contractual Services							
895	36,481	24,088	19,226	18,300	65.74%	18,031	269	22,300
8500	Community Promotion							
915	13,677	7,441	7,133	9,500	-	7,094	2,406	9,500
916	750	1,500	1,500	1,500	47.53%	713	787	750
917	1,342	4,086	2,935	4,500	0.00%	2,000	2,500	4,500
8500	<u>15,769</u>	<u>13,027</u>	<u>11,568</u>	<u>15,500</u>	<u>50.37%</u>	<u>9,807</u>	<u>5,693</u>	<u>14,750</u>
65	<u>\$ 60,390</u>	<u>\$ 45,715</u>	<u>\$ 37,822</u>	<u>\$ 62,900</u>	<u>35.51%</u>	<u>\$ 39,938</u>	<u>\$ 22,962</u>	<u>\$ 66,150</u>
75	CITY PROPERTIES							
8000	Contractual Services							
925	\$ 23,635	\$ 23,080	\$ 23,555	\$ 22,000	73.02%	\$ 24,065	\$ (2,065)	\$ 23,800
930	8,082	11,084	12,396	14,500	51.34%	12,444	2,056	14,500
932	10,705	15,138	13,928	25,600	23.58%	14,536	11,064	25,600
8000	<u>42,422</u>	<u>49,303</u>	<u>49,879</u>	<u>62,100</u>	<u>47.58%</u>	<u>51,045</u>	<u>11,055</u>	<u>63,900</u>
9000	Capital Outlay							
946	-	-	225	-	-	-	-	-
9000	<u>-</u>	<u>-</u>	<u>225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
75	<u>\$ 42,422</u>	<u>\$ 49,303</u>	<u>\$ 50,104</u>	<u>\$ 62,100</u>	<u>47.58%</u>	<u>\$ 51,045</u>	<u>\$ 11,055</u>	<u>\$ 63,900</u>
	<u>\$ 1,481,983</u>	<u>\$ 1,502,876</u>	<u>\$ 1,540,402</u>	<u>\$ 1,865,727</u>	<u>52.15%</u>	<u>\$ 1,736,630</u>	<u>\$ 129,097</u>	<u>\$ 2,097,250</u>
	<u>\$ 490,199</u>	<u>\$ 520,243</u>	<u>\$ 479,355</u>	<u>\$ 90,873</u>	<u>-4.70%</u>	<u>\$ 227,437</u>	<u>\$ 136,564</u>	<u>\$ (162,000)</u>
699	Fund Transfers (OUT) IN							
	\$ (12,000)	\$ (2,669)	\$ (36,007)	\$ (55,450)	0.00%	(55,450)	\$ -	(41,450)
	417	-	-	-	-	-	-	-
	-	-	10,957	-	-	-	-	(195,000)
	-	-	-	-	-	-	-	-
	-	-	(250,000)	(250,000)	0.00%	(250,000)	-	-
	-	-	-	(62,600)	0.00%	(62,600)	-	-
	12,000	24,000	24,000	24,000	66.67%	24,000	-	24,000
699	<u>417</u>	<u>21,332</u>	<u>(251,050)</u>	<u>(344,050)</u>	<u>-4.65%</u>	<u>(344,050)</u>	<u>-</u>	<u>(212,450)</u>
	<u>\$ 490,616</u>	<u>\$ 541,574</u>	<u>\$ 228,305</u>	<u>\$ (253,177)</u>	<u>-4.63%</u>	<u>\$ (116,613)</u>	<u>\$ 136,564</u>	<u>\$ (374,450)</u>

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2013/14 to FY 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	YTD % BUDGET USED	PROJECTED FY 16/17	
FUND BALANCE							
Total to begin	\$ 3,340,499	\$ 3,831,115	\$ 4,372,689	\$ 4,600,994		\$ 4,600,994	\$ 4,484,381
Total to begin - Adjustment							
Total to end	\$ 3,831,115	\$ 4,372,689	\$ 4,600,994	\$ 4,347,817		\$ 4,484,381	\$ 4,109,931
Less reserves:							
Working capital	-	-	-	-		-	-
Budget contingency	-	-	-	-		-	-
390 Prepaids	16,187	27,797	37,436	-		-	37,436
392 Committed	-	-	-	-		-	-
393 Assigned	36,367	36,367	-	-		-	-
Total reserves	52,554	64,164	37,436	-		-	37,436
398 UNASSIGNED FUND BALANCE	\$ 3,778,562	\$ 4,308,525	\$ 4,563,558	\$ 4,347,817		\$ 4,484,381	\$ 4,072,495

**CITY OF ROLLING HILLS
COMMUNITY FACILITIES FUND
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
12 COMMUNITY FACILITIES FUND							
4000 REVENUES							
446 Subdivision-Quimby Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	90	76	100	100	100	-	100
Total Revenues	\$ 90	\$ 76	\$ 100	\$ 100	\$ 100	\$ -	\$ 100
7000 EXPENDITURES							
933 Equestrian Facilities Maintenance	-	-	5,000	5,000	5,000	-	5,000
934 Equestrian Facilities Improvement	5,430	-	-	-	-	-	-
935 Tennis Facilities Improvement	-	-	-	50,000	50,000	-	-
936 Riding Ring & Storm Hill Park	-	-	-	-	-	-	-
937 Storm Hill Park	-	-	-	-	-	-	-
938 Tennis Maintenance Expense	-	-	354	5,000	5,000	-	5,000
943 Women's Club	2,150	2,500	-	2,700	2,100	600	2,700
944 WPC - Habitat & Misc Project	-	-	-	-	-	-	-
951 PV Peninsula HS Swimming Pool	-	-	-	-	-	-	-
Total Expenditures	\$ 7,580	\$ 2,500	\$ 5,354	\$ 62,700	\$ 62,100	\$ 600	\$ 12,700
NET REVENUES BEFORE TRANSFERS	(7,490)	(2,424)	(5,254)	(62,600)	(62,000)	600	(12,600)
618 Operating Transfer in/out General Fund	-	-	-	62,600	62,600	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (7,490)	\$ (2,424)	\$ (5,254)	\$ -	\$ 600	\$ 600	\$ (12,600)
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 56,798	\$ 49,308	\$ 46,884	\$ 41,630	\$ 41,630		\$ 42,230
398 Unassigned Fund Balance Ending	49,308	46,884	41,630	41,630	42,230		29,630
Less Reserves:							
392 Subdivision Quimby Act	23,348	23,348	23,348	23,348	23,348		23,348
398 Unassigned Fund Balance Ending	\$ 25,960	\$ 23,536	\$ 18,282	\$ 18,282	\$ 18,882		\$ 6,282

**CITY OF ROLLING HILLS
MUNICIPAL SELF INSURANCE FUND
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
60 MUNICIPAL SELF INSURANCE FUND							
4000 REVENUES							
505 Disaster Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506 Refund - PERMA	-	-	-	-	-	-	-
510 Settlements	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 EXPENDITURES							
926 Slide Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801 City Attorney	5,661	5,483	235	6,000	3,000	3,000	3,000
945 Geology & Engineering Expense	-	-	-	-	-	-	-
909 Reimbursement - RHCA	-	-	-	-	-	-	-
910 Land Movement	-	-	-	-	-	-	-
911 AR-1 Poppy Trail Expense	-	-	-	-	-	-	-
912 Reimbursement - Poppy Trail	-	-	-	-	-	-	-
Total Expenditures	\$ 5,661	\$ 5,483	\$ 235	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000
NET REVENUES BEFORE TRANSFERS	(5,661)	(5,483)	(235)	(6,000)	(3,000)	3,000	(3,000)
618 Operating Transfer in/out General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (5,661)	\$ (5,483)	\$ (235)	\$ (6,000)	\$ (3,000)	\$ 3,000	\$ (3,000)
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 494,084	\$ 488,424	\$ 482,942	\$ 260,374	\$ 260,374		\$ 257,374
398 Unassigned Fund Balance Ending	<u>\$ 488,424</u>	<u>\$ 482,942</u>	<u>\$ 482,707</u>	<u>\$ 254,374</u>	<u>\$ 257,374</u>		<u>\$ 254,374</u>
Less: A/R: #1 Poppy Trail Expense			(222,332)	-	-		-
398 Unassigned Fund Balance Ending			<u>\$ 260,374</u>	<u>\$ 254,374</u>	<u>\$ 257,374</u>		<u>\$ 254,374</u>

**CITY OF ROLLING HILLS
REFUSE COLLECTION FUND
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
50 REFUSE COLLECTION FUND							
4000 REVENUES							
665 Service Charges	\$ 755,789	\$ 757,764	\$ 770,040	\$ 768,900	768,900	\$ -	\$ 768,900
441 Construction & Demo Permits	2,110	2,250	1,975	3,000	2,100	(900)	2,200
Total Revenues	\$ 757,900	\$ 760,014	\$ 772,015	\$ 771,900	\$ 771,000	\$ (900)	\$ 771,100
7000 EXPENDITURES							
815 Refuse Service Contract	\$ 731,313	\$ 728,264	\$ 755,980	\$ 761,508	\$ 761,508	\$ (0)	\$ 774,800
776 Miscellaneous Expense	-	-	-	-	-	-	-
999 Operating Transfer Out - General Fund	12,000	24,000	24,000	24,000	24,000	-	24,000
Total Expenditures	\$ 743,313	\$ 752,264	\$ 779,980	\$ 785,508	\$ 785,508	\$ (0)	\$ 798,800
NET REVENUES (DEFICIT)	\$ 14,587	\$ 7,750	\$ (7,965)	\$ (13,608)	\$ (14,508)	\$ (900)	\$ (27,700)
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 242,142	\$ 256,729	\$ 264,479	\$ 256,514	\$ 256,514		\$ 242,006
398 Unassigned Fund Balance Ending	256,729	264,479	256,514	242,906	242,006		214,306
Reserves							
392 Committed Fund Balance	175,000	175,000	175,000	175,000	175,000		175,000
398 Unassigned Fund Balance Ending	\$ 81,729	\$ 89,479	\$ 81,514	\$ 67,906	\$ 67,006		\$ 39,306

**CITY OF ROLLING HILLS
TRAFFIC SAFETY FUND
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
13 TRAFFIC SAFETY FUND							
4000 REVENUES							
481 Fines & Forfeitures	\$ 27,697	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50
504 STPL Exchange - LACMTA	-	-	-	-	32,932	32,932	-
Total Revenues	\$ 27,697	\$ -	\$ -	\$ 50	\$ 32,982	\$ 32,932	\$ 50
7000 EXPENDITURES							
927 Road Striping - Delineators - Paving	\$ 19,620	\$ 11,875	\$ 28,920	\$ 47,000	\$ 32,700	\$ 14,300	\$ 35,000
928 Traffic Engineering & Survey	3,154	6,247	3,699	5,000	4,000	1,000	4,000
929 Road Signs & Miscellaneous Expense	614	856	3,388	3,500	2,500	1,000	2,500
Total Expenditures	\$ 23,388	\$ 18,978	\$ 36,007	\$ 55,500	\$ 39,200	\$ 16,300	\$ 41,500
NET REVENUES BEFORE TRANSFERS	4,309	(18,978)	(36,007)	(55,450)	(6,218)	49,232	(41,450)
699 Transfers fr (to) General Fund	12,000	2,669	36,007	55,450	55,450	-	41,450
699 Transfers fr (to) Capital Projects Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ 16,309	\$ (16,309)	\$ -	\$ -	\$ 49,232	\$ 49,232	\$ -
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ -	\$ 16,309	\$ 0	\$ 0	\$ 0		\$ 49,232
398 Unassigned Fund Balance Ending	\$ 16,309	\$ 0	\$ 0	\$ 0	\$ 49,232		\$ 49,232

**CITY OF ROLLING HILLS
TRANSIT FUND - PROPOSITION A
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
25 TRANSIT FUND - PROPOSITION A							
4000 REVENUES							
500 Grant Revenue - Proposition A	\$ 31,975	\$ 33,319	\$ 34,205	\$ 34,886	\$ 34,900	\$ 14	\$ 36,200
670 Interest Earned	139	230	170	100	120	20	100
Total Revenues	<u>\$ 32,114</u>	<u>\$ 33,549</u>	<u>\$ 34,375</u>	<u>\$ 34,986</u>	<u>\$ 35,020</u>	<u>\$ 34</u>	<u>\$ 36,300</u>
7000 EXPENDITURES							
905 Proposition A Exchange	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	<u>\$ 32,114</u>	<u>\$ (41,451)</u>	<u>\$ 34,375</u>	<u>\$ (40,014)</u>	<u>\$ (39,980)</u>	<u>\$ 34</u>	<u>\$ 36,300</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 30,169	\$ 62,283	\$ 20,832	\$ 55,207	\$ 55,207		\$ 15,227
398 Unassigned Fund Balance Ending	<u>\$ 62,283</u>	<u>\$ 20,832</u>	<u>\$ 55,207</u>	<u>\$ 15,193</u>	<u>\$ 15,227</u>		<u>\$ 51,527</u>

**CITY OF ROLLING HILLS
TRANSIT FUND - PROPOSITION C
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
26 TRANSIT FUND - PROPOSITION C							
4000 REVENUES							
501 Grant Revenue - Proposition C	\$ 26,577	\$ 27,697	\$ 28,422	\$ 28,950	\$ 29,000	\$ 50	\$ 30,000
670 Interest Earned	139	201	142	75	150	75	75
Total Revenues	<u>\$ 26,716</u>	<u>\$ 27,898</u>	<u>\$ 28,564</u>	<u>\$ 29,025</u>	<u>\$ 29,150</u>	<u>\$ 125</u>	<u>\$ 30,075</u>
7000 EXPENDITURES							
905 Proposition C Gifted	\$ -	\$ 70,000	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ -
Maintenance & Operation	-	-	-	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	<u>\$ -</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	<u>\$ 26,716</u>	<u>\$ (42,102)</u>	<u>\$ 28,564</u>	<u>\$ (35,975)</u>	<u>\$ (35,850)</u>	<u>\$ 125</u>	<u>\$ 30,075</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 32,935	\$ 59,651	\$ 17,549	\$ 46,113	\$ 46,113		\$ 10,263
398 Unassigned Fund Balance Ending	<u>\$ 59,651</u>	<u>\$ 17,549</u>	<u>\$ 46,113</u>	<u>\$ 10,138</u>	<u>\$ 10,263</u>		<u>\$ 40,338</u>

**CITY OF ROLLING HILLS
TRANSIT FUND - MEASURE R
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
27 TRANSIT FUND - MEASURE R							
4000 REVENUES							
502 Grant Revenue - Measure R	\$ 19,793	\$ 20,733	\$ 21,292	\$ 21,700	\$ 22,000	\$ 300	\$ 22,500
670 Interest Earned	108	155	123	75	125	50	75
Total Revenues	<u>\$ 19,901</u>	<u>\$ 20,888</u>	<u>\$ 21,415</u>	<u>\$ 21,775</u>	<u>\$ 22,125</u>	<u>\$ 350</u>	<u>\$ 22,575</u>
7000 EXPENDITURES							
907 Measure R Gifted	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	<u>\$ 19,901</u>	<u>\$ (29,112)</u>	<u>\$ 21,415</u>	<u>\$ (28,225)</u>	<u>\$ (27,875)</u>	<u>\$ 350</u>	<u>\$ 22,575</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 26,095	\$ 45,996	\$ 16,884	\$ 38,299	\$ 38,299		\$ 10,424
398 Unassigned Fund Balance Ending	<u>\$ 45,996</u>	<u>\$ 16,884</u>	<u>\$ 38,299</u>	<u>\$ 10,074</u>	<u>\$ 10,424</u>		<u>\$ 32,999</u>

**CITY OF ROLLING HILLS
TRANSIT FUND - MEASURE M
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET	PROJECTED	Favorable (unfavorable)	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
29 TRANSIT FUND - MEASURE M							
4000 REVENUES							
504 Grant Revenue - Measure M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,250
670 Interest Earned	-	-	-	-	-	-	75
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,325
7000 EXPENDITURES							
909 Measure M Gifted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699 Transfers to General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,325</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
398 Unassigned Fund Balance Ending	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 24,325

CITY OF ROLLING HILLS
Citizens' Option for Public Safety (COPS)
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
10 CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)							
4000 REVENUES							
570 COPS Allocation	\$ 100,000	\$ 106,230	\$ 114,618	\$ 115,000	\$ 129,300	\$ 14,300	\$ 140,000
670 Interest Earned	68	128	237	50	100	50	50
Total Revenues	<u>\$ 100,068</u>	<u>\$ 106,358</u>	<u>\$ 114,856</u>	<u>\$ 115,050</u>	<u>\$ 129,400</u>	<u>\$ 14,350</u>	<u>\$ 140,050</u>
7000 EXPENDITURES							
840 COPS Program Expenditures	\$ 98,606	\$ 84,456	\$ 110,394	\$ 123,600	\$ 124,600	\$ (1,000)	\$ 140,000
776 Miscellaneous Expenses	-	-	-	-	-	-	-
1209 Total expenditures	<u>\$ 98,606</u>	<u>\$ 84,456</u>	<u>\$ 110,394</u>	<u>\$ 123,600</u>	<u>\$ 124,600</u>	<u>\$ (1,000)</u>	<u>\$ 140,000</u>
NET REVENUES (DEFICIT)	<u>\$ 1,462</u>	<u>\$ 21,902</u>	<u>\$ 4,462</u>	<u>\$ (8,550)</u>	<u>\$ 4,800</u>	<u>\$ 13,350</u>	<u>\$ 50</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 15,800	\$ 17,262	\$ 39,164	\$ 43,626	\$ 43,626		\$ 48,426
398 Unassigned Fund Balance Ending	<u>\$ 17,262</u>	<u>\$ 39,164</u>	<u>\$ 43,626</u>	<u>\$ 35,076</u>	<u>\$ 48,426</u>		<u>\$ 48,476</u>

CITY OF ROLLING HILLS
Supplemental Law Enforcement Services Fund (CLEEP)
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
11 Supplemental Law Enforcement Services Fund - CLEEP							
4000 REVENUES							
580 CLEEP - Technology Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	142	147	219	75	150	75	75
Total Revenues	<u>\$ 142</u>	<u>\$ 147</u>	<u>\$ 219</u>	<u>\$ 75</u>	<u>\$ 150</u>	<u>\$ 75</u>	<u>\$ 75</u>
7000 EXPENDITURES							
845 CLEEP - Technology Program	\$ 1,969	\$ -	\$ -	\$ 49,000	\$ 29,600	\$ 19,400	\$ 16,500
776 Miscellaneous Expenses	-	-	-	-	-	-	-
1209 Total expenditures	<u>\$ 1,969</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,000</u>	<u>\$ 29,600</u>	<u>\$ 19,400</u>	<u>\$ 16,500</u>
NET REVENUES (DEFICIT)	<u>\$ (1,827)</u>	<u>\$ 147</u>	<u>\$ 219</u>	<u>\$ (48,925)</u>	<u>\$ (29,450)</u>	<u>\$ 19,475</u>	<u>\$ (16,425)</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 52,231	\$ 50,404	\$ 50,551	\$ 50,770	\$ 50,770		\$ 21,320
398 Unassigned Fund Balance Ending	<u>\$ 50,404</u>	<u>\$ 50,551</u>	<u>\$ 50,770</u>	<u>\$ 1,845</u>	<u>\$ 21,320</u>		<u>\$ 4,895</u>

**CITY OF ROLLING HILLS
UTILITY FUND
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
41 UTILITY FUND							
4000 REVENUES							
550 Underground Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 EXPENDITURES							
886 Underground Utility Project	\$ 1,869	\$ -	\$ 33,800	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
887 Sewer Feasibility Project	5,908	-	-	-	-	-	-
Total expenditures	\$ 7,777	\$ -	\$ 33,800	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
NET REVENUES BEFORE TRANSFERS	(7,777)	-	(33,800)	(150,000)	(150,000)	-	(150,000)
699 Transfers fr (to) General Fund	-	-	250,000	250,000	250,000	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (7,777)	\$ -	\$ 216,201	\$ 100,000	\$ 100,000	\$ -	\$ (150,000)
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 1,028,083	\$ 1,020,306	\$ 1,020,306	\$ 1,236,507	\$ 1,236,507		\$ 1,336,507
398 Unassigned Fund Balance Ending	\$ 1,020,306	\$ 1,020,306	\$ 1,236,507	\$ 1,336,507	\$ 1,336,507		\$ 1,186,507

**CITY OF ROLLING HILLS
CAPITAL PROJECT FUND
HISTORICAL ACTUAL - FY 2013/14 to 2015/16
CURRENT TREND - FY 2016/17
ADOPTED BUDGET - FY 2017/18**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	Favorable (unfavorable) FY 16/17	ADOPTED BUDGET FY 17/18
	FY 13/14	FY 14/15	FY 15/16				
40 CAPITAL PROJECT FUND							
4000 REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Building Improvements							
7000 EXPENDITURES							
947 Non-Building Improvements - Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,000
948 City Hall Improvements	-	-	-	-	-	-	-
949 Office Technology Equipment	-	-	-	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,000
NET REVENUES BEFORE TRANSFERS	-	-	-	-	-	-	(195,000)
999 Transfers fr (to) General Fund	-	-	(10,956)	-	-	-	195,000
999 Transfers fr (to) Traffic Safety Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ -	\$ -	\$ (10,956)	\$ -	\$ -	\$ -	\$ -
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 10,956	\$ 10,956	\$ 10,956	\$ -	\$ -		\$ -
398 Unassigned Fund Balance Ending	\$ 10,956	\$ 10,956	\$ -	\$ -	\$ -		\$ -

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**FIVE YEAR
FINANCIAL FORECAST
SECTION**

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**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED ACTUAL FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	ADOPTED BUDGET FY 17/18	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
						2018 2019	2019 2020	2020 2021	2021 2022				
FIVE YEAR FINANCIAL FORECAST SUMMARY													
BEGINNING FUND BALANCE	4,372,689	\$ 4,600,994	\$ 4,600,994	\$ 4,484,381						\$ 4,109,931	\$ 3,981,365	\$ 4,006,458	\$ 4,004,482
GENERAL FUND REVENUES													
TAXES	\$ 1,044,370	\$ 966,800	\$ 1,005,859	\$ 1,014,700	0.88%	1.80%	1.95%	1.97%	1.98%	\$ 1,032,998	\$ 1,053,100	\$ 1,073,810	\$ 1,095,040
OTHER AGENCIES	186,866	197,000	196,984	200,000	1.53%	2.00%	2.00%	2.00%	2.00%	204,000	208,080	212,242	216,486
LICENSES & PERMITS	628,801	601,900	575,573	597,900	3.88%	1.03%	1.52%	1.76%	2.00%	604,082	613,248	624,031	636,512
USE OF PROPERTY & MONEY	87,137	90,950	88,939	92,950	4.51%	2.15%	2.11%	2.06%	2.02%	94,950	96,950	98,950	100,950
EXCHANGE FUNDS	-	56,250	56,250	-	0.00%	0.00%	0.00%	0.00%	0.00%	56,250	-	56,250	-
OTHER REVENUES	72,583	43,700	40,462	29,700	-26.60%	2.63%	19.07%	-11.45%	18.28%	30,482	36,294	32,137	38,014
TOTAL REVENUES	\$ 2,019,757	\$ 1,956,600	\$ 1,964,067	\$ 1,935,250	-1.47%	4.52%	-0.75%	4.47%	-0.50%	\$ 2,022,762	\$ 2,007,672	\$ 2,097,421	\$ 2,087,002
GENERAL FUND EXPENDITURES													
01 CITY ADMINISTRATION													
EMPLOYEE SALARIES	\$ 307,385	\$ 314,300	\$ 308,218	\$ 324,200	5.19%	2.00%	2.00%	2.00%	2.00%	\$ 330,684	\$ 337,298	\$ 344,044	\$ 350,925
EMPLOYEE BENEFITS	136,616	135,717	145,420	335,050	130.40%	1.32%	-48.25%	9.65%	-1.19%	339,474	175,692	192,649	190,350
TOTAL PERSONNEL	444,001	450,017	453,637	659,250	45.33%	1.65%	-23.45%	4.62%	0.85%	670,158	512,989	536,693	541,274
MATERIALS & SUPPLIES	75,283	85,400	78,026	87,550	12.21%	3.48%	1.98%	1.99%	2.00%	90,596	92,388	94,226	96,115
CONTRACTUAL SERVICES	58,728	86,800	80,901	113,800	40.67%	2.35%	-23.39%	36.81%	-22.16%	116,470	89,228	122,077	95,020
CAPITAL OUTLAY	6,723	10,000	8,768	-	-100.00%	0.00%	-100.00%	0.00%	-100.00%	2,500	-	2,500	-
01 TOTAL CITY ADMINISTRATION	584,736	632,217	621,333	860,600	38.51%	2.22%	-21.04%	8.77%	-3.06%	879,724	694,605	755,495	732,408
05 FINANCE													
EMPLOYEE SALARIES	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
EMPLOYEE BENEFITS	212	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
TOTAL PERSONNEL	212	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
MATERIALS & SUPPLIES	450	160	614	650	5.86%	3.00%	3.00%	3.00%	3.00%	670	690	710	732
CONTRACTUAL SERVICES	105,169	110,400	106,659	113,800	6.70%	1.70%	2.00%	2.00%	2.00%	115,740	118,055	120,416	122,824
CAPITAL OUTLAY	437	20,000	20,000	30,000	0.00%	0.00%	0.00%	0.00%	0.00%	2,500	-	2,500	-
05 TOTAL FINANCE	106,268	130,560	127,273	144,450	13.50%	-17.68%	-0.14%	4.11%	-0.06%	118,910	118,744	123,626	123,556

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	ADOPTED BUDGET FY 17/18	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
						2018 2019	2019 2020	2020 2021	2021 2022				
15 PLANNING & DEVELOPMENT													
EMPLOYEE SALARIES	179,267	197,400	191,218	204,400	6.89%	2.00%	2.00%	2.00%	2.00%	208,488	212,658	216,911	221,249
EMPLOYEE BENEFITS	55,602	79,950	77,027	87,200	13.21%	2.49%	3.62%	4.00%	4.27%	89,374	92,605	96,313	100,424
TOTAL PERSONNEL	234,869	277,350	268,244	291,600	8.71%	2.15%	2.49%	2.61%	2.70%	297,862	305,263	313,224	321,673
MATERIALS & SUPPLIES	2,308	10,000	3,584	10,850	202.73%	1.08%	1.09%	1.10%	1.11%	10,967	11,086	11,208	11,332
CONTRACTUAL SERVICES	309,403	443,000	393,423	403,400	2.54%	-0.07%	3.53%	3.54%	3.56%	403,100	417,334	432,125	447,496
CAPITAL OUTLAY	-	-	-	13,700	0.00%	-81.75%	0.00%	0.00%	0.00%	2,500	-	2,500	-
15 TOTAL PLANNING & DEVELOPMENT	546,580	730,350	665,252	719,550	8.16%	-0.71%	2.70%	3.46%	2.83%	714,429	733,684	759,058	780,501
25 LAW ENFORCEMENT	214,891	247,600	231,789	242,600	4.66%	4.69%	4.70%	4.71%	4.71%	253,980	265,913	278,429	291,551
65 NON-DEPARTMENT	37,822	62,900	39,938	66,150	65.63%	1.81%	1.85%	1.88%	1.92%	67,350	68,594	69,885	71,224
75 CITY PROPERTIES	50,104	62,100	51,045	63,900	25.18%	15.71%	-21.50%	20.45%	-11.55%	73,936	58,037	69,906	61,835
TOTAL GENERAL FUND EXPENDITURES	\$ 1,540,402	\$ 1,865,727	\$ 1,736,630	\$ 2,097,250	20.77%	0.53%	-8.00%	6.02%	0.23%	\$ 2,108,328	\$ 1,939,578	\$ 2,056,398	\$ 2,061,075
NET REVENUES BEFORE TRANSFERS	479,355	90,873	227,437	(162,000)	-171.23%	-47.18%	-179.58%	-39.76%	-36.80%	(85,566)	68,093	41,023	25,927
TRANSFERS	(251,050)	(344,050)	(344,050)	(212,450)	-38.25%	-79.76%	0.00%	0.00%	0.00%	(43,000)	(43,000)	(43,000)	(43,000)
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ 228,305	\$ (253,177)	\$ (116,613)	\$ (374,450)	221.10%	-65.67%	-119.52%	-107.88%	763.50%	\$ (128,566)	\$ 25,093	\$ (1,977)	\$ (17,073)
ENDING FUND BALANCE	\$ 4,600,994	\$ 4,347,817	\$ 4,484,381	\$ 4,109,931						\$ 3,981,365	\$ 4,006,458	\$ 4,004,482	\$ 3,987,409

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED ACTUAL FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	ADOPTED BUDGET FY 17/18	VARIANCE	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	
					(UNFAVORABLE) PROPOSED VS PROJECTED	2018 2019	2020 2020	2021 2021	2022					
FIVE YEAR FINANCIAL FORECAST DETAIL														
GENERAL FUND REVENUES														
4001 TAXES:														
401 Property Taxes	\$ 964,914	\$ 916,700	\$ 960,005	\$ 964,900	0.51%	2.00%	2.00%	2.00%	2.00%	\$ 984,198	\$ 1,003,882	\$ 1,023,960	\$ 1,044,439	
405 Sales Tax	14,082	3,300	9,736	8,000	-17.83%	0.00%	0.00%	0.00%	0.00%	7,000	7,000	7,000	7,000	
410 Real Estate Transfer Tax	65,374	46,800	36,118	41,800	15.73%	0.00%	1.00%	1.50%	1.75%	41,800	42,218	42,851	43,601	
4001 Total	1,044,370	966,800	1,005,859	1,014,700	0.88%					1,032,998	1,053,100	1,073,810	1,095,040	
4030 OTHER AGENCIES														
420 Motor Vehicle in Lieu Tax-VLF	186,866	197,000	196,984	200,000	1.53%	2.00%	2.00%	2.00%	2.00%	204,000	208,080	212,242	216,486	
4050 LICENSES & PERMITS														
440 Building & Other Permit Fees	550,697	537,600	521,852	537,600	3.02%	1.00%	1.50%	1.75%	2.00%	542,976	551,121	560,765	571,981	
450 Variance, Planning & Zoning Fees	56,772	44,000	33,491	40,000	19.44%	1.00%	1.50%	1.75%	2.00%	40,400	41,006	41,724	42,558	
455 Animal Control Fees	1,338	1,300	860	1,300	51.16%	2.00%	2.00%	2.00%	2.00%	1,326	1,353	1,380	1,407	
460 Franchise Fees	19,995	19,000	19,371	19,000	-1.92%	2.00%	2.00%	2.00%	2.00%	19,380	19,768	20,163	20,566	
4050 Total	628,801	601,900	575,574	597,900	3.88%					604,082	613,248	624,031	636,512	
4060 FINES & VIOLATIONS														
480 Fines & Traffic Violations	18,247	13,300	14,134	14,300	1.17%	2.00%	2.00%	2.00%	2.00%	14,586	14,878	15,175	15,479	
5000 USE OF PROPERTY & MONEY														
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	26,189	30,000	27,989	32,000	14.33%	NA	NA	NA	NA	34,000	36,000	38,000	40,000	
5000 Total	87,137	90,950	88,939	92,950	4.51%					94,950	96,950	98,950	100,950	
6000 CHARGES FOR SERVICES														
602 Reimbursement PW M&O - RHCA	8,815	9,000	8,933	9,000	0.75%	5.00%	5.00%	5.00%	5.00%	9,450	9,923	10,419	10,940	
6000 Total	8,815	9,000	8,933	9,000	0.75%					9,450	9,923	10,419	10,940	
6500 EXCHANGE FUNDS														
620 Proposition A	-	56,250	56,250	-	0.00%	0.00%	0.00%	0.00%	0.00%	56,250	-	56,250	-	
6700 OTHER REVENUE														
650 Public Safety Augmentation Fund	881	800	793	800	0.88%	2.00%	2.00%	2.00%	2.00%	816	832	849	866	
655 Burglar Alarm Responses	1,600	600	850	600	-29.41%	5.00%	5.00%	5.00%	5.00%	630	662	695	729	
675 Miscellaneous	43,041	20,000	15,752	5,000	-68.26%	0.00%	0.00%	0.00%	0.00%	5,000	10,000	5,000	10,000	
6700 Total	45,520	21,400	17,395	6,400	-63.21%					6,446	11,494	6,544	11,595	
TOTAL GENERAL FUND REVENUES	\$ 2,019,758	\$ 1,956,600	\$ 1,964,067	\$ 1,935,250	-1.47%					\$ 2,022,762	\$ 2,007,672	\$ 2,097,421	\$ 2,087,002	

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED ACTUAL FY 15/16	ADJUSTED		ADOPTED BUDGET FY 17/18	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	
		ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17			2018 2019	2020 2021	2021 2022						
GENERAL FUND EXPENDITURES														
01 CITY ADMINISTRATION														
7001	Employee Salaries													
702	Salaries Full Time	\$ 307,385	\$ 314,300	\$ 308,218	\$ 324,200	5.19%	2.00%	2.00%	2.00%	2.00%	\$ 330,684	\$ 337,298	\$ 344,044	\$ 350,925
703	Salaries Part Time	-	-	-	-	-					-	-	-	-
7001	Total	307,385	314,300	308,218	324,200	5.19%					330,684	337,298	344,044	350,925
7005 Employee Benefits														
710	Retirement CalPERS - Employer	32,150	34,950	34,196	39,250	14.78%	3.00%	3.50%	4.00%	4.50%	40,427	41,842	43,516	45,474
710	Retirement CalPERS - Employer Unfunded Liab.	-	-	-	185,000	0.00%					185,000	15,000	25,000	15,000
711	Retirement CalPERS - Employee	-	-	-	-	-	NA	NA	NA	NA	-	-	-	-
715	Workers Compensation Insurance	7,250	6,600	6,590	6,800	3.19%	5.00%	5.00%	5.00%	5.00%	7,140	7,497	7,872	8,265
716	Group Insurance	51,230	43,900	54,842	49,500	-9.74%	5.00%	5.25%	5.50%	5.75%	51,975	54,704	57,712	61,031
717	Retiree Medical	17,598	17,467	19,393	18,700	-3.57%	5.00%	5.25%	5.50%	5.75%	18,464	19,433	20,502	21,681
718	Employer Payroll Taxes	20,637	25,100	21,713	25,900	19.28%	2.00%	2.25%	2.50%	2.50%	26,418	27,012	27,688	28,380
719	Deferred Compensation	5,252	5,300	6,286	7,500	0.00%	2.00%	2.00%	2.00%	2.00%	7,650	7,803	7,959	8,118
720	Auto Allowance	2,500	2,400	2,400	2,400	0.00%	0.00%	0.00%	0.00%	0.00%	2,400	2,400	2,400	2,400
7005	Total	136,616	135,717	145,420	335,050	130.40%					339,474	175,692	192,649	190,350
7500 Materials & Supplies														
740	Office Supplies & Expense	16,467	18,000	18,839	19,000	0.85%	2.00%	2.00%	2.00%	2.00%	19,380	19,768	20,163	20,566
745	Equipment Leasing Costs	3,309	2,800	2,949	3,350	13.60%	0.00%	0.00%	0.00%	0.00%	3,350	3,350	3,350	3,350
750	Dues & Subscriptions	11,301	11,300	10,727	11,300	5.34%	2.00%	2.00%	2.00%	2.00%	11,526	11,757	11,992	12,231
755	Conference Expense	6,778	9,150	8,193	7,550	-7.85%	2.00%	2.00%	2.00%	2.00%	7,701	7,855	8,012	8,172
757	Meeting Expense	95	1,300	2,250	1,300	-42.22%	2.00%	2.00%	2.00%	2.00%	1,326	1,353	1,380	1,407
759	Training & Education	-	3,500	2,500	4,750	0.00%	5.00%	5.00%	5.00%	5.00%	4,988	5,237	5,499	5,774
761	Auto Mileage	228	500	247	500	102.43%	5.00%	5.00%	5.00%	5.00%	525	551	579	608
765	Postage	13,643	13,000	11,500	13,000	13.04%	2.00%	2.00%	2.00%	2.00%	13,260	13,525	13,796	14,072
770	Telephone	6,023	5,800	4,887	5,800	18.68%	2.00%	2.00%	2.00%	2.00%	5,916	6,034	6,155	6,278
775	City Council Expense	5,956	6,000	4,461	6,000	0.00%	3.00%	3.00%	3.00%	3.00%	6,180	6,365	6,556	6,753
780	Minutes Clerk Meetings	5,098	4,800	4,812	4,800	-0.25%	3.00%	3.00%	3.00%	3.00%	4,944	5,092	5,245	5,402
785	Codification	1,661	6,050	1,550	5,000	222.58%	0.00%	0.00%	0.00%	0.00%	5,000	5,000	5,000	5,000
790	Advertising	490	-	451	-		0.00%	0.00%	0.00%	0.00%	-	-	-	-
795	Other General Administrative Expense	4,235	3,200	4,661	5,200	11.56%	0.00%	0.00%	0.00%	0.00%	6,500	6,500	6,500	6,500
7500	Total	75,283	85,400	78,027	87,550	12.20%					90,596	92,388	94,226	96,115
8000 Contractual Services														
801	City Attorney	44,339	65,000	67,030	67,000	-0.04%	3.00%	3.00%	3.00%	3.00%	69,010	71,080	73,213	75,409
802	Legal Expenses - Other	-	3,000	557	3,000	438.60%	3.00%	3.00%	3.00%	3.00%	3,090	3,183	3,278	3,377
820	Website	5,703	6,000	5,529	6,000	8.52%	3.00%	3.00%	3.00%	3.00%	6,180	6,365	6,556	6,753
850	Election Expense City Council	(105)	5,000	1,017	30,000	0.00%	0.00%	0.00%	0.00%	0.00%	30,000	-	30,000	-
890	Consulting Fees	8,792	7,800	6,768	7,800	15.25%	5.00%	5.00%	5.00%	5.00%	8,190	8,600	9,029	9,481
8000	Total	58,728	86,800	80,901	113,800	40.67%					116,470	89,228	122,077	95,020

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED ACTUAL FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	ADOPTED BUDGET FY 17/18	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
						2018 2019	2019 2020	2020 2021	2021 2022				
9000 Capital Outlay													
950 Capital Outlay - Equipment	6,723	3,000	-	-	0.00%					2,500	-	2,500	-
955 Capital Outlay - City Hall Improvements	-	7,000	8,768	-	-					-	-	-	-
9000 Total	6,723	10,000	8,768	-	0%					2,500	-	2,500	-
01 TOTAL CITY ADMINISTRATION	\$ 584,736	\$ 632,217	\$ 621,335	\$ 860,600	38.51%					\$ 879,724	\$ 694,605	\$ 755,495	\$ 732,408
05 FINANCE													
7001 Employee Salaries													
703 Salaries Part Time	\$ -	\$ -	\$ -	\$ -	N/A	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -
7001 Total	-	-	-	-	N/A					-	-	-	-
7005 Employee Benefits													
715 Workers Compensation Insurance	212	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
718 Employer Payroll Taxes	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
7005 Total	212	-	-	-	N/A					-	-	-	-
7500 Materials & Supplies													
750 Dues & Subscriptions	160	160	614	650	5.86%	3.00%	3.00%	3.00%	3.00%	670	690	710	732
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	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
776 Miscellaneous Expenses	290	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	-	-	-	-
7500 Total	450	160	614	650	5.86%					670	690	710	732
8000 Contractual Services													
810 Annual Audit	16,420	19,000	16,780	16,800	0.12%	0.00%	2.00%	2.00%	2.00%	16,800	17,136	17,479	17,828
890 Consulting Fees	88,749	91,400	89,879	97,000	7.92%	2.00%	2.00%	2.00%	2.00%	98,940	100,919	102,937	104,996
7005 Total	105,169	110,400	106,659	113,800	6.70%					115,740	118,055	120,416	122,824
9000 Capital Outlay													
950 Capital Outlay - Equipment	437	20,000	20,000	30,000	0.00%					2,500	-	2,500	-
9000 Total	437	20,000	20,000	30,000	0.00%					2,500	-	2,500	-
05 TOTAL FINANCE	\$ 106,268	\$ 130,560	\$ 127,273	\$ 144,450	13.50%					\$ 118,910	\$ 118,744	\$ 123,626	\$ 123,556
15 PLANNING & DEVELOPMENT													
7001 Employee Salaries													
702 Salaries Full Time	\$ 150,650	\$ 178,400	\$ 172,328	\$ 204,400	18.61%	2.00%	2.00%	2.00%	2.00%	208,488	212,658	216,911	221,249
703 Salaries Part Time	28,616	19,000	18,890	-	-100.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
7001 Total	179,267	197,400	191,218	204,400	6.89%					208,488	212,658	216,911	221,249

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED ACTUAL FY 15/16	ADJUSTED		ADOPTED BUDGET FY 17/18	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	
		ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17			2018 2019	2020 2021	2021 2022						
7005 Employee Benefits														
710 Retirement CalPERS - Employer	14,265	21,550	23,168	24,850	7.26%	3.00%	3.50%	4.00%	4.50%	25,596	26,491	27,551	28,791	
711 Retirement CalPERS - Employee	-	-	-	-	-	NA	NA	NA	NA	-	-	-	-	
715 Workers Compensation Insurance	2,335	4,100	4,091	4,400	7.55%	5.00%	5.00%	5.00%	5.00%	3,900	4,095	4,300	4,515	
716 Group Insurance	15,981	28,300	25,932	32,000	23.40%	5.00%	5.25%	5.50%	5.75%	33,600	35,364	37,309	39,454	
718 Employer Payroll Taxes	14,192	15,500	15,256	16,400	7.50%	2.00%	2.25%	2.50%	2.50%	16,728	17,104	17,532	17,970	
719 Deferred Compensation	6,329	6,900	6,080	7,150	17.60%	0.00%	0.00%	1.00%	1.00%	7,150	7,150	7,222	7,294	
720 Auto Allowance	2,500	3,600	2,500	2,400	-4.00%	0.00%	0.00%	0.00%	0.00%	2,400	2,400	2,400	2,400	
7005 Total	55,602	79,950	77,027	87,200	13.21%					89,374	92,605	96,313	100,424	
7500 Materials & Supplies														
758 Planning Commission Meeting	2,284	3,500	1,484	3,000	102.16%	0.00%	0.00%	0.00%	0.00%	3,000	3,000	3,000	3,000	
776 Miscellaneous Expenses	23	2,200	2,100	2,000	0.00%	0.00%	0.00%	0.00%	0.00%	2,000	2,000	2,000	2,000	
750 Dues & Subscriptions	-	150	-	600	0.00%	2.00%	2.00%	2.00%	2.00%	612	624	637	649	
755 Conference Expense	-	1,400	-	2,750	0.00%	2.00%	2.00%	2.00%	2.00%	2,805	2,861	2,918	2,977	
759 Training & Education	-	2,750	-	2,500	0.00%	2.00%	2.00%	2.00%	2.00%	2,550	2,601	2,653	2,706	
7500 Total	2,308	10,000	3,584	10,850	202.73%					10,967	11,086	11,208	11,332	
8000 Contractual Services														
802 Legal Expenses Other	5,563	13,000	12,722	13,000	0.00%	3.00%	3.00%	3.00%	3.00%	13,390	13,792	14,205	14,632	
872 Property Development - Legal Expense	34,017	35,000	37,070	37,000	-0.19%	3.00%	3.00%	3.00%	3.00%	38,110	39,253	40,431	41,644	
878 Build Inspection LA County/Willdan	190,793	221,000	193,004	195,000	1.03%	3.00%	3.00%	3.00%	3.00%	200,850	206,876	213,082	219,474	
881 Storm Water Management	69,976	141,500	134,852	123,400	-8.49%	5.00%	5.00%	5.00%	5.00%	129,570	136,049	142,851	149,993	
882 Variance & CUP Expense	6,005	6,000	5,775	6,000	3.90%	3.00%	3.00%	3.00%	3.00%	6,180	6,365	6,556	6,753	
884 Special Project Study & Consultant	3,050	26,500	10,000	29,000	0.00%	0.00%	0.00%	0.00%	0.00%	15,000	15,000	15,000	15,000	
8000 Total	309,403	443,000	393,423	403,400	2.54%					403,100	417,334	432,125	447,496	
9000 Capital Outlay														
950 Capital Outlay - Equipment	-	-	-	13,700	0.00%	0.00%	0.00%	0.00%	0.00%	2,500	-	2,500	-	
9000 Total	-	-	-	13,700	0.00%					2,500	-	2,500	-	
15 TOTAL PLANNING & DEVELOPMENT	\$ 546,580	\$ 730,350	\$ 665,252	\$ 719,550	8.16%					\$ 714,429	\$ 733,684	\$ 759,058	\$ 780,501	
25 LAW ENFORCEMENT														
8200 Law Enforcement														
830 Law Enforcement	\$ 194,978	\$ 211,600	\$ 202,956	\$ 211,600	4.26%	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	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
833 Other Law Enforcement Expenses	2,960	8,000	3,971	3,000	-24.45%	3.00%	3.00%	3.00%	3.00%	3,090	3,183	3,278	3,377	
834 Grant Deputies	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
837 Wild Life Management & Pest Control	12,939	23,000	20,082	23,000	14.53%	2.00%	2.00%	2.00%	2.00%	23,460	23,929	24,408	24,896	
838 Animal Control Expense	4,013	5,000	4,779	5,000	4.62%	5.00%	5.00%	5.00%	5.00%	5,250	5,513	5,788	6,078	
8200 Total	214,891	247,600	231,787	242,600	4.67%					253,980	265,913	278,429	291,551	
25 TOTAL LAW ENFORCEMENT	\$ 214,891	\$ 247,600	\$ 231,787	\$ 242,600	4.67%					\$ 253,980	\$ 265,913	\$ 278,429	\$ 291,551	

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED ACTUAL FY 15/16	ADJUSTED ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17	ADOPTED BUDGET FY 17/18	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
						2018 2019	2019 2020	2020 2021	2021 2022				
65 NON-DEPARTMENT													
7500 Materials & Supplies													
901 South Bay Community Organization	\$ 2,600	\$ 4,100	\$ 4,100	\$ 4,100	0.00%	0.00%	0.00%	0.00%	0.00%	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
980 Allocation of Administrative Expense	-	-	-	-		0.00%	0.00%	0.00%	0.00%	-	-	-	-
985 Contingency	4,427	25,000	8,000	25,000	212.50%	0.00%	0.00%	0.00%	0.00%	25,000	25,000	25,000	25,000
7500 Total	7,027	29,100	12,100	29,100	140.50%					29,100	29,100	29,100	29,100
8000 Contractual Services													
895 Insurance & Bond Expense	19,226	18,300	18,031	22,300	23.68%	4.00%	4.00%	4.00%	4.00%	23,192	24,120	25,084	26,088
8500 Community Promotion													
915 Community Recognition	7,133	9,500	7,094	9,500	33.92%	3.00%	3.00%	3.00%	3.00%	9,785	10,079	10,381	10,692
916 Civil Defense Expense	1,500	1,500	713	750	5.19%	3.00%	3.00%	3.00%	3.00%	773	796	820	844
917 Emergency Preparedness	2,935	4,500	2,000	4,500	125.00%	0.00%	0.00%	0.00%	0.00%	4,500	4,500	4,500	4,500
8500 Total	11,568	15,500	9,807	14,750	50.40%					15,058	15,374	15,700	16,036
65 TOTAL NON-DEPARTMENT	\$ 37,822	\$ 62,900	\$ 39,937	\$ 66,150	65.64%					\$ 67,350	\$ 68,594	\$ 69,885	\$ 71,224
75 CITY PROPERTIES													
8000 Contractual Services													
925 Utilities	\$ 23,555	\$ 22,000	\$ 24,065	\$ 23,800	-1.10%	3.50%	3.50%	3.50%	3.50%	\$ 24,633	\$ 25,495	\$ 26,387	\$ 27,311
930 Repairs & Maintenance	12,396	14,500	12,444	14,500	16.52%	3.00%	3.00%	3.00%	3.00%	14,935	15,383	15,845	16,320
932 Area Landscaping	13,928	25,600	14,536	25,600	76.11%	3.00%	3.00%	3.00%	3.00%	26,368	17,159	17,674	18,204
8000 Total	49,879	62,100	51,046	63,900	25.18%					65,936	58,037	59,906	61,835
9000 Capital Outlay													
946 Building & Equipment	225	-	-	-	-					8,000	-	10,000	-
9000 Total	225	-	-	-	-					8,000	-	10,000	-
75 TOTAL CITY PROPERTIES	\$ 50,104	\$ 62,100	\$ 51,046	\$ 63,900	25.18%					\$ 73,936	\$ 58,037	\$ 69,906	\$ 61,835
TOTAL GENERAL FUND EXPENDITURES	\$ 1,540,402	\$ 1,865,727	\$ 1,736,630	\$ 2,097,250	20.77%					\$ 2,108,328	\$ 1,939,578	\$ 2,056,398	\$ 2,061,076
NET REVENUES BEFORE TRANSFERS	\$ 479,355	\$ 90,873	\$ 227,436	\$ (162,000)	-171.23%					\$ (85,566)	\$ 68,093	\$ 41,023	\$ 25,927

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2017-2018 TO 2021-2022**

	AUDITED ACTUAL FY 15/16	ADJUSTED		ADOPTED BUDGET FY 17/18	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS				FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	
		ANNUAL BUDGET FY 16/17	PROJECTED FY 16/17			2018 2019	2020 2021	2021 2022						
699 Fund Transfers (OUT) IN														
Traffic Safety Fund	(36,007)	\$ (55,450)	\$ (55,450)	\$ (41,450)	-25.25%					\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	
Capital Improvement Fund	10,957	-	-	(195,000)	0.00%									
Municipal Self Insurance Fund				-										
Community Facilities Fund	-	(62,600)	(62,600)	-						(17,000)	(17,000)	(17,000)	(17,000)	
Underground Utility Fund	(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	
699 Total	(251,050)	(344,050)	(344,050)	(212,450)	-38.25%					(43,000)	(43,000)	(43,000)	(43,000)	
NET REVENUE (DEFICIT) AFTER TRANSFERS	\$ 228,305	\$ (253,177)	\$ (116,614)	\$ (374,450)	221.10%					\$ (128,566)	\$ 25,093	\$ (1,977)	\$ (17,073)	
FUND BALANCE														
Total to begin	\$ 4,372,689	\$ 4,600,994	\$ 4,600,994	\$ 4,484,381						\$ 4,109,931	\$ 3,981,366	\$ 4,006,459	\$ 4,004,483	
Total to end	\$ 4,600,994	\$ 4,347,817	\$ 4,484,381	\$ 4,109,931						\$ 3,981,366	\$ 4,006,459	\$ 4,004,483	\$ 3,987,410	
Less reserves:														
Working capital	-	-	-	-						-	-	-	-	
Budget contingency	-	-	-	-						-	-	-	-	
390 Prepays	37,436	-	-	37,436						37,500	37,500	37,500	37,500	
392 Committed	-	-	-	-						-	-	-	-	
393 Assigned	-	-	-	-						-	-	-	-	
Total reserves	37,436	-	-	37,436						37,500	37,500	37,500	37,500	
398 UNASSIGNED FUND BALANCE	\$ 4,563,558	\$ 4,347,817	\$ 4,484,381	\$ 4,072,495						\$ 3,943,866	\$ 3,968,959	\$ 3,966,983	\$ 3,949,910	

**CASH
BUDGET
SECTION**

**CITY OF ROLLING HILLS
CASH BUDGET**

FISCAL YEAR 2017-2018 FORECAST (based on average of nine years actual) (Actual/Forecast))

Deposits, Credits & Transfers	July FORECAST	August FORECAST	September FORECAST	October FORECAST	November FORECAST	December FORECAST	January FORECAST	February FORECAST	March FORECAST	April FORECAST	May FORECAST	June FORECAST	Totals
Cash Deposits OPUS Checking	\$ 91,963	\$ 37,263	\$ 49,830	\$ 42,335	\$ 64,106	\$ 55,245	\$ 98,401	\$ 79,171	\$ 55,667	\$ 65,540	\$ 49,781	\$ 62,524	\$ 751,827
Cash Deposits OPUS Money Market	95,511	52,395	44,762	38,173	68,592	610,930	256,951	177,199	176,615	376,913	272,141	31,538	2,201,722
Cash Transfers In	72,857	139,286	130,000	185,429	35,714	96,143	-	17,857	119,714	64,000	92,857	14,286	968,143
Cash Transfers Out	(66,429)	(156,429)	(56,352)	(115,584)	(14,286)	(220,210)	(161,958)	(88,989)	(10,714)	(174,164)	(92,857)	-	(1,157,972)
Total Cash Received OPUS	193,902	72,516	168,241	150,353	154,127	542,108	193,394	185,239	341,282	332,288	321,922	108,348	2,763,719
Cash Disbursements													
Council Approved Expenditures Mtg. #1	92,115	61,289	72,725	109,444	61,069	209,607	109,942	81,857	159,902	84,587	71,349	98,918	
Council Approved Expenditures Mtg. #2	110,430	65,444	65,006	57,886	70,183	228,261	81,966	71,138	56,446	96,444	104,140	136,877	
Total Disbursements	202,545	126,732	137,732	167,330	131,252	437,868	191,908	152,995	216,348	181,031	175,490	235,795	2,357,026
Cash Increase (Decrease)	(8,643)	(54,217)	30,509	(16,978)	22,874	104,241	1,487	32,243	124,934	151,257	146,433	(127,447)	406,693
Cash Balance at Beginning of Month	\$ 271,460	\$ 363,718	\$ 345,563	\$ 372,908	\$ 309,937	\$ 356,874	\$ 602,418	\$ 530,419	\$ 580,294	\$ 478,373	\$ 690,142	\$ 496,347	
Cash Balance at End of Month	\$ 363,718	\$ 345,563	\$ 372,908	\$ 309,937	\$ 356,874	\$ 602,418	\$ 530,419	\$ 580,294	\$ 478,373	\$ 690,142	\$ 496,347	\$ 215,915	

FISCAL YEAR 2016-2017 (Actual & Forecast)

Deposits, Credits & Transfers	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	FORECAST	
Cash Deposits OPUS Checking	\$ 99,286	\$ 22,071	\$ 42,029	\$ 14,574	\$ 46,682	\$ 119,986	\$ 14,994	26,062	\$ 35,534	\$ 152,121	\$ 49,216	\$ 61,564	\$ 684,120
Cash Deposits OPUS Money Market	501,779	55,938	258,684	87,311	55,483	711,599	305,537	195,111	12,371	446,641	392,799	101,407	3,124,661
Cash Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Transfers Out	(250,000)	(450,000)	-	-	-	-	-	-	-	-	-	-	(700,000)
Total Cash Received OPUS	\$ 351,066	\$ (371,991)	\$ 300,713	\$ 101,885	\$ 102,165	\$ 831,585	\$ 320,531	\$ 221,173	\$ 47,905	\$ 598,762	442,015	162,971	\$ 3,108,781
Cash Disbursements													
Council Approved Expenditures Mtg. #1	\$ 63,772	\$ 50,045	\$ 65,963	\$ 80,779	\$ 78,238	\$ 46,934	\$ 32,247	\$ 77,457	\$ 238,104	\$ 43,350	29,234	34,731	
Council Approved Expenditures Mtg. #2	476,169	115,349	57,992	67,547	82,486	461,186	70,643	107,356	62,472	130,293	132,873	69,794	
Total Disbursements	\$ 539,940	\$ 165,395	\$ 123,955	\$ 148,326	\$ 160,724	\$ 508,120	\$ 102,891	\$ 184,813	\$ 300,576	\$ 173,643	162,107	104,526	\$ 2,675,015
Cash Increase (Decrease)	(188,875)	(537,386)	176,759	(46,441)	(58,559)	323,465	217,640	36,360	(252,671)	425,119	279,908	58,446	433,766
Cash Balance at Beginning of Month	141,812	\$ 568,458	\$ 123,933	\$ 276,774	\$ 174,744	\$ 243,459	\$ 551,863	\$ 735,924	\$ 864,479	\$ 520,168	\$ 1,012,743	\$ 553,539	
Cash Balance at End of Month	\$ 568,458	\$ 123,933	\$ 276,774	\$ 174,744	\$ 243,459	\$ 551,863	\$ 735,924	\$ 864,479	\$ 520,168	1,012,743	553,539	646,510	

**STATISTICAL
INFORMATION
SECTION**

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**CITY OF ROLLING HILLS
ALL FUND BALANCES
JULY 1, 1990 TO JUNE 30, 2018**

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>COPS, CLEEP & 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	4,600,994	94,396	18,282	260,374	256,514	139,619	1,236,507	-	6,606,687
16/17	* 4,484,381	118,978	18,882	257,374	242,006	35,914	1,336,507	-	6,494,042
17/18	** 4,109,931	102,603	6,282	254,374	214,306	149,189	1,186,507	-	6,023,192

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source: Finance Department

**CITY OF ROLLING HILLS
GENERAL GOVERNMENTAL REVENUES BY SOURCES
JULY 1, 1990 TO JUNE 30, 2018**

FISCAL YEAR	TAXES	OTHER AGENCIES	LICENSES & PERMIT	INTEREST & RENT	SERVICE CHARGES	FINES & OTHER	TOTAL REVENUE
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	1,044,370	186,866	628,801	87,137	8,815	63,768	\$ 2,019,757
16/17	* 1,005,858	196,984	575,574	88,939	8,933	87,779	\$ 1,964,067
17/18	** 1,014,700	200,000	597,900	92,950	9,000	20,700	\$ 1,935,250

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source: Finance Department

**CITY OF ROLLING HILLS
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
JULY 1, 1990 TO JUNE 30, 2018**

<u>FISCAL YEAR</u>	<u>GENERAL ADMINIST.</u>	<u>DEVELOP. & 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 & 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	584,736	106,268	546,580	214,891	37,822	50,104	1,540,401
16/17	* 621,333	127,273	665,252	231,789	39,938	51,045	1,736,630
17/18	** 860,600	144,450	719,550	242,600	66,150	63,900	2,097,250

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source: Finance Department

CITY OF ROLLING HILLS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
JULY 1, 1985 TO JUNE 30, 2018

FISCAL YEAR	SECURED VALUATIONS	UNSECURED VALUATIONS	HOMEOWNER EXEMPTION	ASSESSED VALUATIONS	AMOUNT OF CHANGE	AMOUNT OF % CHANGE
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	1,460,127,054	239,502	3,162,600	1,457,203,956	90,673,785	7.18%
16/17	1,539,421,644	444,078	3,043,600	1,536,822,122	79,618,166	6.02%

Source: Roll Release, Los Angeles County Assessor

**CITY OF ROLLING HILLS
PROPERTY TAX TRENDS
JULY 1, 1990 TO JUNE 30, 2018**

FISCAL YEAR	PROPERTY TAXES	GROWTH RATE
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%
14/15	914,179	4.77%
15/16	964,914	5.55%
16/17	* 960,005	-0.51%
17/18	** 964,900	0.51%
	<u>\$ 906,484</u> (1)	<u>4.71%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 12/13 to FY 16/17)

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source Finance Department

**CITY OF ROLLING HILLS
REAL PROPERTY TRANSFER TAX TRENDS
JULY 1, 1990 TO JUNE 30, 2018**

FISCAL YEAR	REAL PROPERTY TRANSFER TAXES	GROWTH RATE
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%
14/15	57,756	78.86%
15/16	65,374	13.19%
16/17	* 36,118	-44.75%
17/18	** 41,800	15.73%
	<u>\$ 46,724</u> (1)	<u>12.90%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 12/13 to FY 16/17)

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source Finance Department

**CITY OF ROLLING HILLS
MOTOR VEHICLE IN LIEU TAX TRENDS
JULY 1, 1990 TO JUNE 30, 2018**

FISCAL YEAR	MOTOR VEHICLE IN LIEU	GROWTH RATE
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%
14/15	175,370	3.28%
15/16	186,866	6.56%
16/17	* 196,984	5.41%
17/18	** 200,000	1.53%
	<u>\$ 178,261</u>	<u>(1)</u>
		<u>5.17%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 12/13 to FY 16/17)

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source Finance Department

**CITY OF ROLLING HILLS
BUILDING PERMITS TRENDS
JULY 1, 2003 TO JUNE 30, 2018**

FISCAL YEAR	BUILDING PERMITS	GROWTH RATE
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%
15/16	550,697	-7.60%
16/17	* 521,852	-5.24%
17/18	** 537,600	3.02%
	<u>\$ 576,625</u> (1)	<u>12.12%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 12/13 to FY 16/17)

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 16/17

** Adopted Budget - FY 2017/18

Source Finance Department

**CITY OF ROLLING HILLS
VARIANCE, PLANNING & ZONING FEES TRENDS
JULY 1, 1990 TO JUNE 30, 2018**

FISCAL YEAR	PLANNING & ZONING FEES	GROWTH RATE
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%
15/16	56,772	4.33%
16/17	* 33,491	-41.01%
17/18	** 40,000	19.44%
	<u>\$ 43,619</u> (1)	<u>7.48%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 12/13 to FY 16/17)

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source Finance Department

**CITY OF ROLLING HILLS
RHCA RENT & INTEREST EARNED TRENDS
JULY 1, 1990 TO JUNE 30, 2018**

FISCAL YEAR		TOTAL		INTEREST		RENTS
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
14/15		76,991		16,043		60,948
15/16		87,137		26,189		60,948
16/17	*	88,939		27,989		60,950
17/18	**	92,950		32,000		60,950
		<u>\$ 717,799</u>	(1)	<u>\$ 20,014</u>	(1)	<u>\$ 60,948</u>
						(1)

(1) 5 Years Average - Last 4 years + Current Year (FY 12/13 to FY 16/17)

0

* Estimated Actual Amount - FY 16/17

** Adopted Budget - FY 2017/18

Source Finance Department

APPENDICES

A - Fund Descriptions

B - Fund Balance System Chart of Accounts Summary

C - Budget Line Item Descriptions

D - Budget Glossary

APPENDIX A
CITY OF ROLLING HILLS
FUND DESCRIPTIONS
MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

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

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

COPS FUND

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

CAPITAL PROJECTS FUND – UTILITY FUND

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

PROPRIETARY FUNDS

BUSINESS –TYPE ACTIVITIES

ENTERPRISE FUND

REFUSE COLLECTION FUND

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

GOVERNMENTAL ACTIVITIES

INTERNAL SERVICE FUND

MUNICIPAL SELF INSURANCE FUND

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

SPECIAL REVENUE FUNDS

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

COMMUNITY FACILITIES FUND

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

TRANSIT FUND

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

MEASURE R FUND

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

MEASURE M FUND

The Measure M 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 M monies must be used for transit related expense within five years of receipt.

TRAFFIC SAFETY FUND

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

CLEEP FUND

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

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUND

The Capital Projects Fund is funded by transfers from the General Fund. The expenditures are for specific projects such as City Hall remodel, building improvements, re-landscaping, office technology equipment etc.

DEBT MANAGEMENT

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

FIDUCIARY FUNDS

TRUST & AGENCY FUNDS

DEPOSIT FUND

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

OPEB – GASB 45 FUND

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

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

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

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

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

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

9000 CAPITAL OUTLAY

950 Capital Outlay - Equipment

LAW ENFORCEMENT - DEPARTMENT 25

8200 LAW ENFORCEMENT

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

NON-DEPARTMENT - DEPARTMENT 65

7500 MATERIALS & SUPPLIES

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.

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.

RHCA Public Works Charges (602)

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

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

Receipts from the exchange of Proposition A funds.

OTHER REVENUE: (6700)

Public Safety Augmentation Fund (PSAF) (650)

Receipts from Proposition 172 (Public Safety Sales Tax).

Burglar Alarm Responses (655)

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

Miscellaneous (675)

Receipts from sources other than those specified elsewhere.

GENERAL FUND EXPENDITURES - 01

CITY ADMINISTRATION: (Department 01)

EMPLOYEE SALARIES: (7001)

Salaries Full Time (702)

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

Salaries Part Time (703)

Provides funds to compensate part-time employees.

EMPLOYEE BENEFITS: (7005)

Retirement CalPers -Employer (710)

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

Retirement CalPers -Employee (711)

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

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.

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.

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.

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.

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.

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.

Contingency (985)

Contingency funds for unexpected expenditures.

CONTRACTUAL SERVICES: (8000)

Insurance & Bond Expense (895)

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

COMMUNITY PROMOTION: (8500)

Community Recognition (915)

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

Civil Defense Expense (916)

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

Emergency Preparedness (917)

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

CITY PROPERTIES: (Department 75)

CONTRACTUAL SERVICES: (8000)

Utilities (925)

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

Repairs and Maintenance (930)

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

Area Landscaping (932)

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

CAPITAL OUTLAY: (9000)

Building & Equipment (946)

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

FUND TRANSFERS (OUT) IN: (699)

Transfers from the Traffic Safety Fund

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

Transfers from Capital Projects Fund

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

Transfers to the Municipal Self Insurance Fund

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

Transfers to Utility Fund

Fund transfers from the General Fund to the Utility Fund.

Transfers to the Refuse Collection Fund

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

Transfers to Community Facilities Fund

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

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Beginning – Adjustment (398)

Adjust the beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

Less Reserves:

Prepays (390)

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

Committed (392)

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

Assigned (393)

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

Unassigned Fund Balance (398)

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

COMMUNITY FACILITIES FUND - 12

REVENUES

Grant Revenue

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

Subdivisions-Quimby Act (446)

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

Interest Earned (670)

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

EXPENDITURES

Equestrian Facilities Maintenance (933)

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

Equestrian Facilities Improvement (934)

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

Tennis Facilities Improvement (935)

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

Women's Club (943)

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

WPC – Habitat & Misc. Projects (944)

Provides funds for the Natural Environment and Sustainability Committee programs.

PV Peninsula High School Swimming Pool (951)

Provides funds for the PV Peninsula High School Swimming Pool.

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

Less Reserves:

Subdivision Quimby Act (392)

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

Unassigned Fund Balance (398)

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

MUNICIPAL SELF-INSURANCE FUND - 60

REVENUES

Disaster Grants (505)

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

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

Receipts from PERMA return of contributions – Liability Program.

Settlements (510)

Provided for receipt of settlement revenue.

EXPENDITURES

MATERIALS AND SUPPLIES: (7500)

Slide Maintenance (926)

Provides funds for monitoring services.

CONTRACTUAL SERVICES: (8000)

City Attorney (801)

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

Geology & Engineering Expense (945)

Provides funds for geology & engineering services.

OTHER EXPENSES: (8800)

Reimbursement from RHCA (909)

Provides funds for reimbursement of land movement expenses from RHCA.

Land Movement (910)

Provides funds for land movement expenses.

AR-1 Poppy Trail Expense (911)

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

Reimbursement - Poppy Trail (912)

Provides funds for Poppy Trail land movement expenses.

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

Less Reserves:

Less: A/R-1 Poppy Trail Expense

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

Unassigned Fund Balance (398)

Excess funds that have no specific classification (spendable).

REFUSE COLLECTION FUND - 50

REVENUES

LICENSES AND PERMITS: (4050)

Construction & Demo Permits (441)

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

CHARGES FOR SERVICES: (6000)

Service Charges (665)

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

EXPENDITURES

MATERIALS AND SUPPLIES: (7500)

Miscellaneous Expenses (776)

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

CONTRACTUAL SERVICES: (8000)

Refuse Service Contract (815)

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

FUND TRANSFERS (OUT) IN: (699)

Allocated General and Administrative Expense

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

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

TRAFFIC SAFETY FUND- 13

REVENUES

FINES AND TRAFFIC VIOLATIONS (480): (4060)

Receipts for Traffic Fines received from Torrance Superior Court.

USE OF MONEY AND PROPERTY: (5000)

Interest Earned (670)

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

STPL EXCHANGE - LACMTA (504): (6500)

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

EXPENDITURES

MATERIALS AND SUPPLIES: (7500)

Road Signs & Miscellaneous Expense (929)

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

CONTRACTUAL SERVICES: (8000)

Road Striping and Delineators (927)

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

Traffic Engineering and Survey (928)

Provides funds for contract traffic engineering services.

FUND TRANSFERS (OUT) IN: (699)

Transfers to/from the Capital Projects Fund

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 & Measure M) – 25,26,27,29

REVENUES

GRANT REVENUE: (5500)

Grant Revenue – Proposition A (500)

Receipts from sales tax earmarked for transit use Proposition A.

Grant Revenue – Proposition C (501)

Receipts from sales tax earmarked for transit use Proposition C.

Grant Revenue – Measure R (502)

Receipts from sales tax earmarked for transit use Measure R.

Grant Revenue – Measure M (504)

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.

Measure M – Gifted (909)

Expense to gift Measure M program dollars.

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

CITIZENS OPTION FOR PUBLIC SAFETY (COPS) - 10

REVENUES

OTHER AGENCIES: (4030)

COPS Allocation (570)

Receipts from Community Oriented Policing Funds for public safety activities.

CLEEP-Technology Fund

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

Interest Earned (670)

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

EXPENDITURES

MATERIALS AND SUPPLIES: (7500)

Miscellaneous Expenses (776)

Miscellaneous expenses.

CONTRACTUAL SERVICES: (8000)

COPS Program Expenditures (840)

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

CLEEP - Technology Program

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

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (CLEEP) - 11

REVENUES

GRANT REVENUE: (5500)

CLEEP-Technology Fund (580)

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

Interest Earned (670)

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

EXPENDITURES

MATERIALS AND SUPPLIES: (7500)

Miscellaneous Expenses (776)

Miscellaneous expenses.

GRANT EXPENSES: (8100)

CLEEP - Technology Program (845)

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

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

UTILITY FUND - 41

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

REVENUES:

OTHER REVENUE: (6700)

Underground Utility (550)

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

EXPENDITURES

CONTRACTUAL SERVICES: (8000)

Sewer Feasibility Study (883)

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

CAPITAL OUTLAY: (9000)

Underground Utility Projects (886)

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

Sewer Feasibility Projects (887)

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

FUND TRANSFERS (OUT) IN: (699)

Transfers to/from the General Fund

Transfers to/from the General Fund.

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

CAPITAL PROJECT FUND - 40

REVENUES

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

EXPENDITURES

CAPITAL OUTLAY: (9000)

Non-Building Improvements (947)

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

City Hall Improvements (948)

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

Office Technology Equipment (949)

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

FUND TRANSFERS (OUT) IN: (999)

Transfers to Traffic Safety Fund

Funds transferred to the Traffic Safety Fund.

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.

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.

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.

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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