



ADOPTED
ANNUAL BUDGET
FISCAL YEAR 2015 - 2016

CITY OF ROLLING HILLS

2015 - 2016

CITY COUNCIL

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

CITY STAFF

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

**CITY OF ROLLING HILLS
BUDGET 2015-2016
TABLE OF CONTENTS**

	Page
<i>Introductory Section and Budget Message</i>	
The Community	i
Organizational Chart	ii
Organizational Overview	iii
City Manager’s Budget Message	v
Budget Adoption FY 2015/16 Resolution No. 1177	ix
Appropriations Limit FY 2015/16 Resolution No. 1178	xi
 <i>Annual Budget Process and Policy Document Section</i>	
Budget Calendar	1
Annual Budget Preparation Process	2
Budget as a Policy Document	3
Budget Preparation, Expenditures and Reporting	5
Budgetary Accounting Policies, Reserves, Allocations and Transfers	7
 Revenue Assumptions	 11
 <i>Budget Summary Section</i>	
Projected – Revenues & Expenditures	14
Adopted Revenues & Expenditures	16
Summary Statement Adopted FY 15/16 vs Projected FY 14/15	18
General Fund Revenues & Expenditures Summary	20
General Fund Expenditures Summary by Department	20
General Fund Expenditures by Account Category	21
 <i>Budget Detail Section</i>	
General Fund Revenues Detail	22
General Fund Expenditures Detail by Department	23

Budget Detail Section (continued)

Community Facilities Fund	27
Municipal Self Insurance Fund	28
Refuse Collection Fund	29
Traffic Safety Fund	30
Transit Funds – Proposition A	31
Transit Funds – Proposition C	32
Transit Funds – Measure R	33
Citizens’ Option for Public Safety (COPS)	34
Supplemental Law Enforcement Services Fund (CLEEP)	35
Utility Fund	36
Capital Projects Fund	37

Five Year Financial Forecast Section

Five Year Financial Forecast Summary	38
Five Year Financial Forecast Detail	40

Cash Budget Section

Cash Budget	46
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Statistical Information Section 47

Appendices

A – Fund Descriptions	
B – Fund Balance System Chart of Accounts Summary	
C – Budget Line Item Descriptions	
D - Budget Glossary	

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INTRODUCTORY SECTION

AND

BUDGET MESSAGE

CITY OF ROLLING HILLS

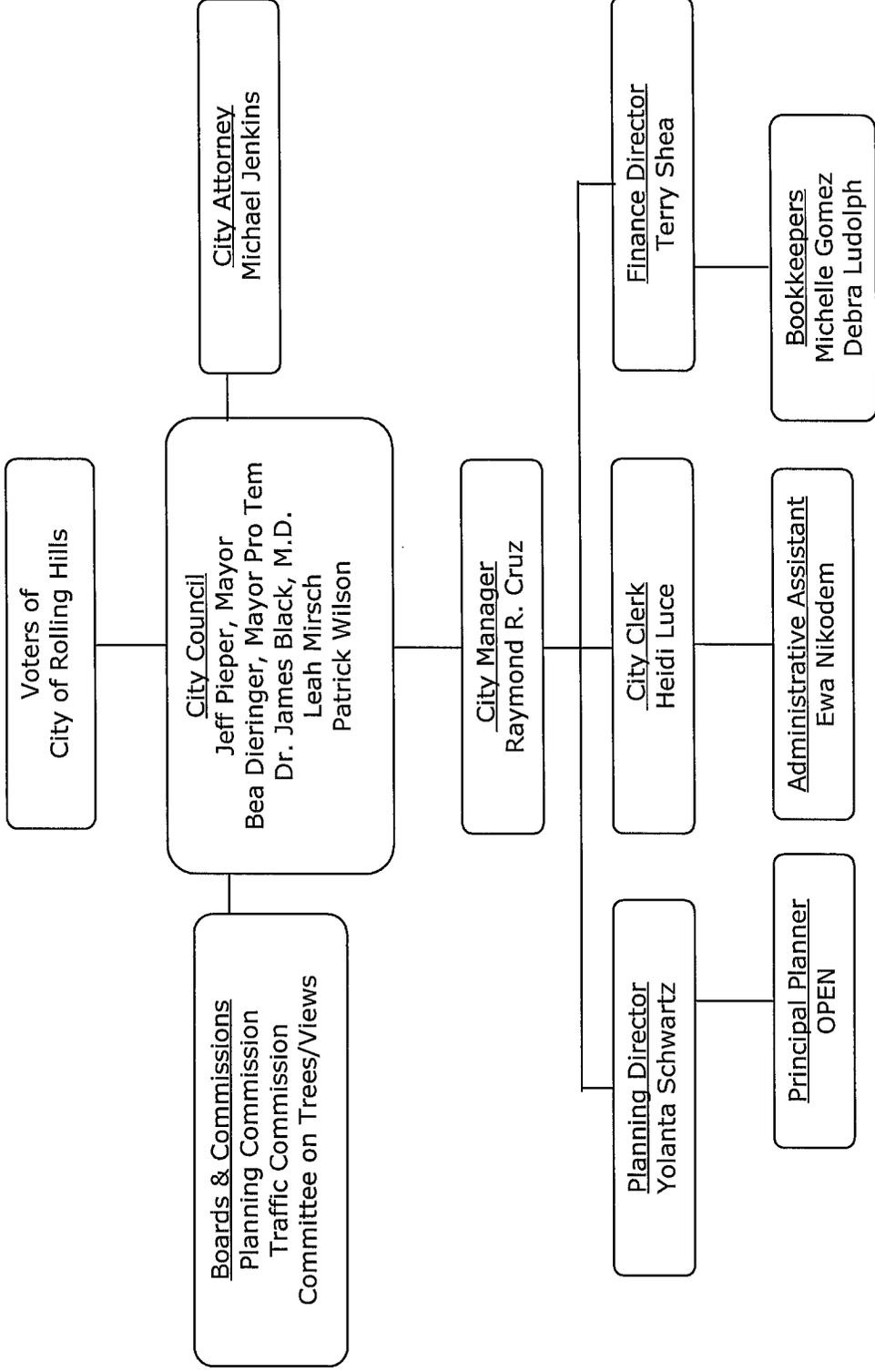
THE COMMUNITY

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, Principal 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: 2015/16 FISCAL YEAR BUDGET
DATE: JUNE 30, 2015

Presented herein are the City Council Adopted FY 2015/16 Operating and Capital Budget.

OVERVIEW

The City Council's adopted Fiscal Year (FY) 2015/16 budget represents the first budget reviewed by the new Finance/Budget/Audit Committee (Budget Committee). The City Manager in collaboration with the entire City staff and the Budget Committee members put this budget together with the objective of maintaining Rolling Hills' history of financial stability and service delivery excellence. With the improving economy resulting in higher property values and more construction activity in the City, staff has been able to keep up with increasing costs in order to maintain excellent municipal service levels. Due to the careful management of expenditures, strategic decisions and conservative revenue forecasting, staff has been able to accommodate the need for more resources to fund a much-needed new position--a Principal Planner. The amount of work associated to new development, as built construction, code enforcement, complicated projects, and Storm Water Management has more than doubled during the last four fiscal years. Therefore, hiring a Principal Planner is vital to keep up with the demands of the workload in planning activities and maintain the level of customer service that Rolling Hills' community expects.

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. In projecting revenues for fiscal year (FY) 2015/16, staff anticipates the continued resurgence of property values and significant construction activity (e.g., remodels and new home construction) will maintain at a level that was trending over the last 2.5 years. As such, staff is projecting increases in both property taxes and building fees commensurate with the increases seen in FY 2014/15. Concurrently, FY 2015/16 expenditures are projected to be higher as a result of both one-time expenditures and contractual increases. There is also an increase personnel costs due to converting the hours for the part time Assistant Planner to a full time Principal Planner.

GENERAL FUND

The FY 2015/16 budget projects \$1,779,550 in revenues and \$34,957 in transfers in, in relation to \$1,756,780 in expenditures and \$367,900 in transfers out. The overall financial position of the City's General Fund remains strong with a projected year-end Fund Balance of \$3,795,457 on June 30, 2016. FY 2015/16 revenues are based on two primary assumptions.

First, FY 2015/16 property taxes are projected to be 2.0% higher than FY 2014/15. In other words, staff is budgeting the same rate of growth as last year, which is believed to be conservative. Second, it is projected that building activity will be 4.5% greater than FY 2014/15; there are already indications of more construction with over-the-counter and site plan review cases being submitted to the City.

The FY 2015/16 budget provides for the City's historical municipal services with expenditures before transfers being 3.62% (\$59,650) higher than the FY 2014/15 budget for a variety of reasons. The budget will fund 175 supplemental hours for Traffic Enforcement which are half the hours as FY 14/15 and provide deputy patrols consistent with FY 2014/15. The budget also includes new staff, one-time projects, capital improvement projects, services and expenses that are necessary from time to time. They total \$126,000 as follows but the actual cost could be less:

\$12,000	Financial System Upgrade
\$ 8,000	Replacement of City Hall Drapes with Shutters
\$82,000	Full Time Principal Planner (9 month Salary, Benefits & Employer costs)
\$ 6,000	Civic Center Landscaping/Hardscaping Replacement Repair
\$18,000	5-year update of the Hazard Mitigation Plan (State-mandated)

The cost for the core Sheriff related services decreased after the Peninsula Regional Law Enforcement Committee for FY 14/15 decided to change the Los Angeles County Sheriff's Department Regional Contract Formula. The formula was amended from a combined fixed/variable rate formula to a "smoothed" fixed formula. The objective of the change was to provide the three cities that have this unique joint contract with the Sheriff Department to have more predicable changes with its annual contract to make it easier to budget from year to year. Therefore, this year the cost of law enforcement services increased by 3.5% (\$9,905) to accommodate a 2.5% percent increase for deputy salaries and 1% increase to accommodate the Sheriff Liability Trust Fund costs.

The Budget Committee will re-evaluate revenues and expenditures at the beginning of 2016 to determine if a reduction in the Building Permit fees are warranted to be reduced. Furthermore, the budget includes an estimated cost of living adjustment (COLA), in accordance with the approved Personnel Manual, of 2% (\$9,343). The staff has not received a salary adjustment in several years and it is believed that the City's salaries and benefits are not competitive with the nearby comparable cities. Within a reasonable and prudent framework, the City Council as part of the FY 15/16 Budget Work Plan

approved that the Budget and Personnel Committees properly review the compensation of the employees and consider providing a salary to each employee that is commensurate to each employee's responsibilities and be competitive with our local municipalities.

OTHER FUNDS

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

1. Community Facilities Fund - annually, the City asks Caballeros, the Tennis Club and the Women's Club if it has programs for which it would like to request City funding. Each club gave a formal request and staff budgeted in the Community Facilities Fund the following: \$5,000 (Caballeros), and \$2,700 (Women's Club) for programs. The Tennis Club has asked for \$50,000 to fund ADA accessibility to the courts and help improve the common area between the courts that includes an outdoor kitchen, shade structure and storage unit. The General Fund is transferring \$62,400 to the Community Facilities Fund in FY 2015/16.
2. 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 \$3.62 reduction for each resident in its annual rate and cost the City \$2,527
3. The Traffic Safety Fund includes \$47,000 for restriping for only roadways that are determined necessary after a citywide assessment.
4. The Utility Fund includes \$150,000 for Underground Utility Projects, \$103,000 for approved projects and \$47,000 for projected projects. Also, includes a \$250,000 transfer from the General Fund.
5. The Municipal Self Insurance Fund includes a write down of \$222,332 for uncollectable Accounts Receivable for 2007 Poppy Trail - Nuisance Abatement costs.
6. The Capital Projects Fund includes a transfer to the General Fund of (\$10,957).

CONCLUSION

The budget preparation process for FY 15/16 was conducted in a productive and methodical way with the new Budget Committee members making decisions with the City's best interest at heart. It was a collaborative process where all the City staff and members of the City Council Budget Committee took the time to understand the financial issues and needs facing the organization and the community in order to prepare a comprehensive budget to present to the City Council. As Rolling Hills's City Manager, I feel very blessed to have a finance team and administrative staff that are hard working and ethical professionals that truly care in providing quality services to the community in the most efficient way possible. With their assistance, we present a prudent and balanced budget that was completed accurately and on time. The residents of Rolling Hills should

know that their taxes are in great hands with the present City Council and City staff because they are honorable stewards of the community's resources. They are committed to making sure that the municipal services provided are outstanding and result in a high quality of life that is expected by the residents of the City of Rolling Hills.

Respectfully,

A handwritten signature in purple ink that reads "Raymond R. Cruz". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Raymond R. Cruz
City Manager

RRC:hl
2015-16 Budget Message.docx

RESOLUTION NO. 1177

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2015-16 CITY OF ROLLING HILLS BUDGET INCLUDING THE ANNUAL REPORT ON: GENERAL FUND; COMMUNITY FACILITIES FUND; MUNICIPAL SELF INSURANCE FUND; OPEB FUND, REFUSE COLLECTION FUND; SOLID WASTE CHARGES; TRAFFIC SAFETY FUND; TRANSIT FUND-MEASURE R; TRANSIT FUND-PROPOSITION A; TRANSIT FUND-PROPOSITION C; COPS AND CLEBP FUND; UTILITY FUND; AND CAPITAL PROJECT FUND FOR FISCAL YEAR 2015-16.

WHEREAS, members of the Rolling Hills City Council opened a public hearing on Monday, June 8, 2015 to consider the recommended Fiscal Year 2015-16 City of Rolling Hills Proposed Budget; and

WHEREAS, following the public hearing on the Fiscal Year 2015-16 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 2015-16 City of Rolling Hills Budget.

Section 2. Appropriations in the amount not to exceed \$2,124,680 (Budget and Budget Contingency) are authorized in the Fiscal Year 2015-16 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 \$1,376,062 are authorized in the various funds: Community Facilities Fund, Municipal Self Insurance Fund, Refuse Collection Fund, Traffic Safety Fund, CLBEP Fund and Utility Fund, for the purpose of carrying on the business of the City.

Section 4. The City Manager may transfer appropriations between and among all departments, as defined in the Fiscal Year 2015-16 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 8th day of June, 2015.



Jeff Pieper
Mayor

ATTEST:



Heidi Luce
City Clerk

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

The foregoing Resolution No. 1177 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROLLING HILLS ADOPTING THE FY 2015-16 CITY OF ROLLING HILLS BUDGET INCLUDING THE ANNUAL REPORT ON: GENERAL FUND; COMMUNITY FACILITIES FUND; MUNICIPAL SELF INSURANCE FUND; OPEB FUND, REFUSE COLLECTION FUND; SOLID WASTE CHARGES; TRAFFIC SAFETY FUND; TRANSIT FUND-MEASURE R; TRANSIT FUND-PROPOSITION A; TRANSIT FUND-PROPOSITION C; COPS AND CLEEP FUND; UTILITY FUND; AND CAPITAL PROJECT FUND FOR FISCAL YEAR 2015-16.

was approved and adopted at a regular meeting of the City Council on June 8, 2015, by the following roll call vote:

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

NOES: None.

ABSENT: Councilmember Black.

ABSTAIN: None.



Heidi Luce
City Clerk

RESOLUTION NO. 1178

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ROLLING HILLS ESTABLISHING THE 2015-16 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 \$256,942; 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 2015-16 Fiscal Year Appropriations Limit:

California per capita personal income, 3.82% (plus three point eight two percent).

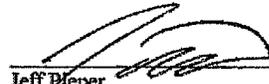
Population Adjustments for County of Los Angeles for FY 2015-16, 0.82% (plus zero point eight two percent).

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 2015-16 Fiscal Year Appropriation Limit of the City of Rolling Hills: \$1,433,421.

Section 2. The City Clerk shall certify to the passage of Resolution No. 1178.

PASSED, APPROVED AND ADOPTED this 8th day of June, 2015.



Jeff Pleper
Mayor

ATTEST:



Heidi Luce
City Clerk

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

The foregoing Resolution No. 1178 entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ROLLING HILLS ESTABLISHING THE 2015-16 FISCAL YEAR
APPROPRIATION LIMIT FOR THE CITY OF ROLLING HILLS.

was approved and adopted at a regular meeting of the City Council on June 8, 2015, by the following
roll call vote:

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

NOES: None.

ABSENT: Councilmember Black.

ABSTAIN: None.



HEIDI LUCE
CITY CLERK

ANNUAL BUDGET PROCESS
AND
POLICY DOCUMENT SECTION

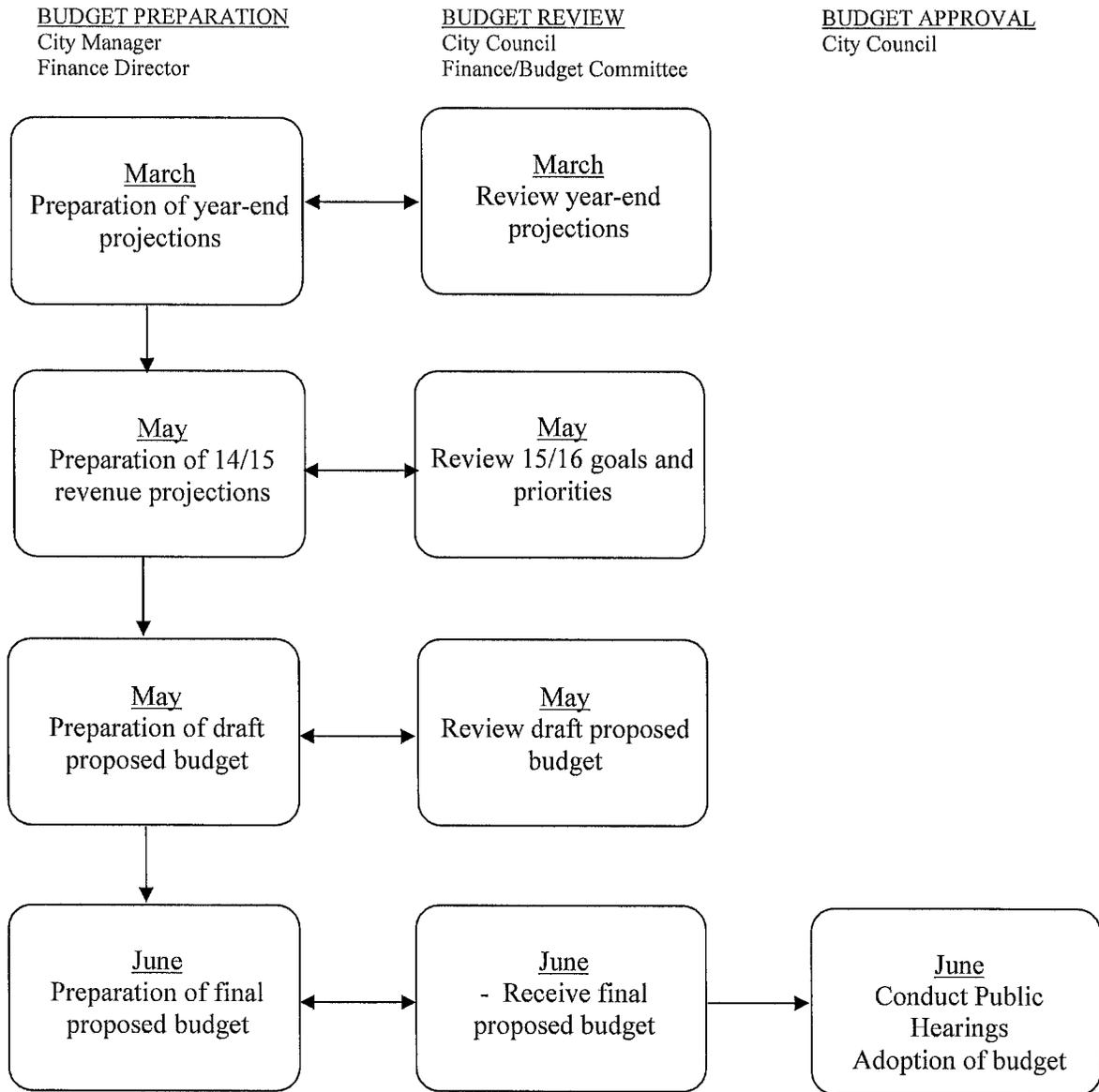
**BUDGET CALENDAR
FISCAL YEAR 2015/2016**

December 17, 2014	Finance/Budget/Audit Committee meeting with Auditor to review 2013/14 Comprehensive Annual Financial Report (CAFR).
January 12, 2015	City Council receive, review and approve 2015/2016 budget calendar.
January 12, 2015	City Council receive and review 2013/2014 Comprehensive Annual Financial Report (CAFR).
March 9, 2015	City Council receive and review 2014/2015 mid-year budget report and appropriations.
March 30, 2015	Finance/ Budget/ Audit Committee review Financial and Investment Policies and review and discuss Schedule of Fees and Charges.
April 13, 2015	City Council discussion of 2015/2016 priorities.
<i>April 23, 2015</i>	<i>If the annualized CPI exceeds 4.5% as of March 2015, public notice sent to all property owners advertising a public hearing for an increase in the solid waste collection fee. Also, as directed, public notice to include update(s) to Schedule of Fees and Charges (by May 22, 2015).</i>
April 27, 2015	City Council review of FY 2014/2015 year-end revenue and expenditure projections, Schedule of Fees and Charges, annual CPI projections, and Financial and Investment Policies.
May 11, 2015	Finance/Budget Committee review of 2015/2016 thru 2019/2020 (5-year) revenue and expenditure projections including staff proposed 2015/2016 budget.
June 8, 2015	City Council budget public hearing, adoption of 2015/2016 fiscal year budget, and approval of Gann Limit. <i>If necessary, City Council public hearing on proposed update(s) to solid waste collection fee and/or Schedule of Fees and Charges.</i>

*Approved 1/12/15

CITY OF ROLLING HILLS

ANNUAL BUDGET PREPARATION PROCESS



CITY OF ROLLING HILLS
BUDGET 2015-16
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 2015-16 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 15/16.

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

ALLOCATIONS

Allocations are divisions of lump sum appropriations into specific parts.

Community Facilities Fund

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

Transfers are budgeted from the General Fund of \$62,400 to cover FY 15-16 community requests and ADA Tennis Facility Improvements.

Transit Fund

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

Refuse Collection Fund

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

TRANSFERS

Transfers are movement of resources between funds.

General Fund

Transfers are budgeted to and from the General Fund as indicated below. For FY 15/16, transfers out of \$55,500 to the Traffic Safety Fund, \$62,400 to the Community Fund, \$250,000 to the Utility Fund, a transfer in of \$24,000 from the Refuse Collection Fund and \$10,957 from the Capital Projects 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 15/16, a transfer of \$55,500 from the General Fund is budgeted.

Refuse Collection Fund

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

Utility Fund

Transfers from the General Fund of \$250,000 are budgeted for utility projects such as electrical undergrounding, sewer implementation and other projects as determined by the City Council.

Capital Projects Fund

Transfers to the General Fund of \$10,957 are budgeted to zero the Fund Balance until specific Capital Projects are identified.

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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 flat or \$5,313 higher from FY 14/15 projections for FY 15/16.

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 down from FY 14/15 projections for FY 15/16.

Fines and Traffic Violations

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

Use of Money and Property and Charges for Services

Revenues are set by agreement with the Rolling Hills Community Association. Interest income is estimated based upon interest rates and estimated cash available for deposit. The City's interest will be down from FY 14/15 projections for FY 15/16 the yield is estimated to be 0.31%.

Exchange Funds

No revenue is budgeted for FY 15/16 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 15/16.

REFUSE COLLECTION FUND

Revenues are estimated to cover all expenditures in FY 15/16.

TRAFFIC SAFETY FUND

Revenue is estimated based upon historical data.

TRANSIT FUND

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

**BUDGET
SUMMARY
SECTION**

**CITY OF ROLLING HILLS
BUDGET 2015-2016**

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

All Funds

Year ending June 30, 2015

	GENERAL	COMMUNITY FACILITIES	SELF INSURANCE	REFUSE	TRAFFIC SAFETY	PROP A, C & MEASURER	COPS & CLEEP	UTILITY FUND	CAPITAL PROJECT	TOTAL
REVENUES	\$ 1,866,570	\$ 100	\$ -	\$ 770,009	\$ 50	\$ 78,274	\$ 106,470	\$ -	\$ -	\$ 2,821,473
EXPENDITURES	1,548,005	7,150	5,630	754,296	19,400	195,000	102,000	6,300	-	2,637,781
NET REVENUE BEFORE TRANSFERS	318,565	(7,050)	(5,630)	15,713	(19,350)	(116,726)	4,470	(6,300)	-	183,692
TRANSFERS IN/(OUT)										
GENERAL FUND	-	17,100	-	(24,000)	50,950	-	-	-	-	44,050
COMMUNITY FACILITIES	(17,100)	-	-	-	-	-	-	-	-	(17,100)
TRAFFIC SAFETY FUND	(50,950)	-	-	-	-	-	-	-	-	(50,950)
REFUSE FUND	24,000	-	-	-	-	-	-	-	-	24,000
TOTAL TRANSFERS	(44,050)	17,100	-	(24,000)	50,950	-	-	-	-	-
NET REVENUE AFTER TRANSFERS	274,515	10,050	(5,630)	(8,287)	31,600	(116,726)	4,470	(6,300)	-	183,692
UNASSIGNED FUND BALANCE BEGINNING	3,831,115	25,960	488,424	256,729	16,309	167,930	67,666	1,020,306	10,957	5,885,397
UNASSIGNED FUND BALANCE ENDING	\$ 4,105,630	\$ 36,010	\$ 482,794	\$ 248,442	\$ 47,909	\$ 51,204	\$ 72,136	\$ 1,014,006	\$ 10,957	\$ 6,069,089
LESS SUBDIVISION QUIMBY ACT	\$ (23,348)									\$ (23,348)
LESS ACCTS RECEIVABLE - #1 POPPY TRAIL										\$ (222,332)
UNASSIGNED FUND BALANCE ENDING	\$ 12,662	\$ 260,462								\$ 5,823,409

**CITY OF ROLLING HILLS
GENERAL FUND
YEAR-END PROJECTED REVENUES
FY 2014/2015
JULY 1, 2014 to JUNE 30, 2015**

REVENUES	PROJECTED PERCENT OF TOTAL	PROJECTED FY 2014/2015 AMOUNT	FY 2014/2015 ADJUSTED BUDGET	DOLLAR INCREASE (DECREASE) FROM BUDGET	PERCENT INCREASE (DECREASE) FROM BUDGET
TAXES	47.41%	\$ 884,998	\$ 883,100	\$ 1,898	0.21%
MOTOR VEHICLE IN LIEU	9.33%	174,092	174,500	(408)	-0.23%
LICENSES & PERMITS	33.40%	623,386	540,300	83,086	15.38%
FINES & VIOLATIONS	0.62%	11,640	12,300	(660)	-5.37%
USE OF PROPERTY & MONEY	4.09%	76,394	73,950	2,444	3.30%
CHARGES FOR SERVICES	0.50%	9,280	9,000	280	3.11%
EXCHANGE FUNDS - PROP A	3.01%	56,250	56,250	-	0.00%
OTHER REVENUE	1.64%	30,530	30,100	430	1.43%
TOTAL REVENUES	100.00%	\$ 1,866,570	\$ 1,779,500	\$ 87,070	4.89%

**CITY OF ROLLING HILLS
GENERAL FUND
YEAR-END PROJECTED EXPENDITURES
FY 2014/2015
JULY 1, 2014 to JUNE 30, 2015**

EXPENDITURES	PROJECTED PERCENT OF TOTAL	PROJECTED FY 2014/2015 AMOUNT	FY 2014/2015 ADJUSTED BUDGET	DOLLAR INCREASE (DECREASE) FROM BUDGET	PERCENT INCREASE (DECREASE) FROM BUDGET
CITY ADMINISTRATION	38.91%	\$ 602,284	\$ 631,650	\$ (29,366)	-4.65%
FINANCE	6.57%	101,765	104,880	(3,115)	-2.97%
PLANNING & DEVELOPMENT	35.68%	552,288	624,450	(72,162)	-11.56%
LAW ENFORCEMENT	13.12%	203,144	209,200	(6,056)	-2.89%
NON-DEPARTMENT	2.89%	44,748	72,850	(28,102)	-38.58%
CITY PROPERTIES	2.83%	43,776	54,100	(10,324)	-19.08%
TOTAL EXPENDITURES	100.00%	\$ 1,548,004	\$ 1,697,130	\$ (149,125)	-8.79%
FUND TRANSFERS IN/(OUT)					
COMMUNITY FUND		\$ (17,100)	\$ (17,100)	\$ -	-
TRAFFIC SAFETY FUND		(50,950)	(50,950)	-	-
REFUSE FUND		24,000	24,000	-	-
TOTAL TRANSFERS IN/(OUT)		\$ (44,050)	\$ (44,050)	\$ -	0.00%

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

ALL FUNDS

Year ending June 30, 2016

	GENERAL	COMM. FACILITIES	SELF INSURANCE	REFUSE	TRAFFIC SAFETY	PROP A, C & MEASR	COPS & CLEEP	UTILITY FUND	CAPITAL PROJECT	TOTAL
REVENUES	\$ 1,779,550	\$ 100	\$ -	\$ 771,800	\$ 50	\$ 84,141	\$ 100,200	\$ -	\$ -	\$ 2,735,841
EXPENDITURES	1,756,780	57,700	228,332	755,980	55,550	-	104,500	150,000	-	3,108,842
NET REVENUE BEFORE TRANSFERS	22,770	(57,600)	(228,332)	15,820	(55,500)	84,141	(4,300)	(150,000)	-	(373,001)
TRANSFERS IN/(OUT)										
GENERAL FUND	-	62,400	-	(24,000)	55,500	-	-	-	(10,957)	82,943
COMMUNITY FACILITIES FUND	(62,400)	-	-	-	-	-	-	-	-	(62,400)
CAPITAL PROJECT FUND	10,957	-	-	-	-	-	-	-	-	10,957
TRAFFIC SAFETY FUND	(55,500)	-	-	-	-	-	-	-	-	(55,500)
UTILITY FUND	(250,000)	-	-	-	-	-	-	250,000	-	-
REFUSE FUND	24,000	-	-	-	-	-	-	-	-	24,000
TOTAL TRANSFERS	(332,943)	62,400	-	(24,000)	55,500	-	-	250,000	(10,957)	-
NET REVENUE AFTER TRANSFERS	(310,173)	4,800	(228,332)	(8,180)	-	84,141	(4,300)	100,000	(10,957)	(373,001)
UNASSIGNED FUND BALANCE BEGINNING	4,105,630	36,010	482,794	248,442	47,909	51,204	72,136	1,014,006	10,957	6,069,089
UNASSIGNED FUND BALANCE ENDING	\$ 3,795,457	\$ 40,810	\$ 254,462	\$ 240,262	\$ 47,909	\$ 135,345	\$ 67,836	\$ 1,114,006	\$ -	\$ 5,696,088
LESS SUBDIVISION QUIMBY ACT	\$ (23,348)									(23,348)
LESS ACCOUNTS RECEIVABLE - #1 POPPY TRAIL										-
UNASSIGNED FUND BALANCE ENDING	\$ 17,462	\$ 254,462								\$ 5,672,740

**GENERAL FUND
ADOPTED REVENUES
FY 2015/2016 BUDGET
JULY 1, 2015 to JUNE 30, 2016**

REVENUES	PROPOSED FY 2015/2016 % OF TOTAL	PROPOSED FY 2015/2016 BUDGET	PROJECTED FY 2014/2015 AMOUNT	DOLLAR INCREASE (DECREASE) FROM FY 14/15	PERCENT INCREASE (DECREASE) FROM FY 14/15
TAXES	49.99%	\$ 889,600	\$ 884,998	\$ 4,602	0.52%
MOTOR VEHICLE IN LIEU	10.11%	180,000	174,092	5,908	3.39%
LICENSES & PERMITS	32.16%	572,300	623,386	(51,086)	-8.19%
FINES & VIOLATIONS	0.69%	12,300	11,640	660	5.67%
USE OF PROPERTY & MONEY	4.21%	74,950	76,394	(1,444)	-1.89%
CHARGES FOR SERVICES	0.51%	9,000	9,280	(280)	-3.02%
EXCHANGE FUNDS - PROPOSITION	0.00%	-	56,250	(56,250)	0.00%
OTHER REVENUE	2.33%	41,400	30,530	10,870	35.60%
TOTAL REVENUES	100%	\$ 1,779,550	\$ 1,866,570	\$ (87,020)	-4.66%

**GENERAL FUND
ADOPTED EXPENDITURES
FY 2015/2016 BUDGET
JULY 1, 2015 to JUNE 30, 2016**

EXPENDITURES	PROPOSED FY 2015/2016 % OF TOTAL	PROPOSED FY 2015/2016 BUDGET	PROJECTED FY 2014/2015 AMOUNT	DOLLAR INCREASE (DECREASE) FROM FY 14/15	PERCENT INCREASE (DECREASE) FROM FY 14/15
CITY ADMINISTRATION	35.67%	\$ 626,600	\$ 602,284	\$ 24,316	4.04%
FINANCE	6.79%	119,280	101,765	17,515	17.21%
PLANNING & DEVELOPMENT	36.86%	663,300	552,288	111,012	20.10%
LAW ENFORCEMENT	13.11%	230,400	203,144	27,256	13.42%
NON-DEPARTMENT	3.68%	64,600	44,748	19,852	44.36%
CITY PROPERTIES	2.99%	52,600	43,776	8,824	20.16%
TOTAL EXPENDITURES	99%	\$ 1,756,780	\$ 1,548,005	\$ 208,775	13.49%
FUND TRANSFERS IN/(OUT)					
COMMUNITY FACILITIES FUND		\$ (62,400)	\$ (17,100)	\$ (45,300)	264.91%
TRAFFIC SAFETY FUND		(55,500)	(50,950)	(4,550)	8.93%
UTILITY FUND		(250,000)	-	(250,000)	0.00%
CAPITAL PROJECTS FUND		10,957	-	10,957	0.00%
REFUSE FUND		24,000	24,000	-	0.00%
TOTAL TRANSFERS IN/(OUT)		\$ (332,943)	\$ (44,050)	\$ (288,893)	655.83%

CITY OF ROLLING HILLS
SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS
ADOPTED FY 2015/2016 BUDGET VS PROJECTED FY 2014/2015

FUND	FUND #	ADOPTED FY 2015/2016 BUDGET	PROJECTED FY 2014/2015 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 14/15	PERCENT INCREASE (DECREASE) FROM FY 14/15
GENERAL FUND					
	01				
REVENUES		\$ 1,779,550	\$ 1,866,570	\$ (87,020)	-4.66%
EXPENDITURES		1,756,780	1,548,005	(208,775)	13.49%
NET REVENUE BEFORE TRANSFERS		22,770	318,565	(295,795)	-92.85%
TRANSFERS IN/(OUT)		(332,943)	(44,050)	(288,893)	655.83%
NET REVENUE AFTER TRANSFERS		\$ (310,173)	\$ 274,515	\$ (584,688)	-212.99%
UNASSIGNED FUND BALANCE ENDING		\$ 3,795,457	\$ 4,105,630	\$ (310,173)	-7.55%
COMMUNITY FACILITIES					
	12				
REVENUES		\$ 100	\$ 100	\$ -	0.00%
EXPENDITURES		57,700	7,150	(50,550)	-706.99%
NET REVENUE BEFORE TRANSFERS		(57,600)	(7,050)	(50,550)	-717.02%
TRANSFERS IN/(OUT)		62,400	17,100	45,300	-264.91%
NET REVENUE AFTER TRANSFERS		\$ 4,800	\$ 10,050	\$ (5,250)	52.24%
UNASSIGNED FUND BALANCE ENDING		\$ 17,462	\$ 12,662	\$ 30,124	237.91%
MUNICIPAL SELF-INSURANCE					
	60				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		228,332	5,630	(222,702)	-3955.64%
NET REVENUE BEFORE TRANSFERS		(228,332)	(5,630)	(222,702)	-3955.64%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		\$ (228,332)	\$ (5,630)	\$ (222,702)	-3955.64%
UNASSIGNED FUND BALANCE ENDING		\$ 254,462	\$ 260,462	\$ (6,000)	-2.30%
REFUSE COLLECTION					
	50				
REVENUES		\$ 771,800	\$ 770,009	\$ 1,791	0.23%
EXPENDITURES		755,980	754,296	(1,684)	0.22%
NET REVENUE BEFORE TRANSFERS		15,820	15,713	107	-0.68%
TRANSFERS IN/(OUT)		(24,000)	(24,000)	-	0.00%
NET REVENUE AFTER TRANSFERS		\$ (8,180)	\$ (8,287)	\$ 107	-1.29%
UNASSIGNED FUND BALANCE ENDING		\$ 240,262	\$ 248,442	\$ (8,180)	-3.29%
TRAFFIC SAFETY					
	13				
REVENUES		\$ 50	\$ 50	\$ -	0.00%
EXPENDITURES		55,550	19,400	(36,150)	-186.34%
NET REVENUE BEFORE TRANSFERS		(55,500)	(19,350)	(36,150)	-186.82%
TRANSFERS IN/(OUT)		55,500	50,950	4,550	8.93%
NET REVENUE AFTER TRANSFERS		\$ -	\$ 31,600	\$ (31,600)	-100.00%
UNASSIGNED FUND BALANCE ENDING		\$ 47,909	\$ 47,909	\$ -	0.00%

CITY OF ROLLING HILLS
SUMMARY STATEMENT REVENUES & EXPENDITURES ALL FUNDS
ADOPTED FY 2015/2016 BUDGET VS PROJECTED FY 2014/2015

FUND	FUND #	ADOPTED FY 2015/2016 BUDGET	PROJECTED FY 2014/2015 AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE) FROM FY 14/15	PERCENT INCREASE (DECREASE) FROM FY 14/15
TRANSIT - PROP A, C & MEASURE R					
	25,26,27				
REVENUES		\$ 84,141	\$ 78,274	\$ 5,867	7.50%
EXPENDITURES		-	195,000	195,000	0.00%
NET REVENUE BEFORE TRANSFERS		84,141	(116,726)	200,867	-172.08%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		\$ 84,141	\$ (116,726)	\$ 200,867	-172.08%
UNASSIGNED FUND BALANCE ENDING		\$ 135,345	\$ 51,204	\$ 84,141	164.33%
COPS & CLEEP					
	10,11				
REVENUES		\$ 100,200	\$ 106,470	\$ (6,270)	-5.89%
EXPENDITURES		104,500	102,000	2,500	2.45%
NET REVENUE BEFORE TRANSFERS		(4,300)	4,470	(3,770)	84.34%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		\$ (4,300)	\$ 4,470	\$ (3,770)	84.34%
UNASSIGNED FUND BALANCE ENDING		\$ 67,836	\$ 72,136	\$ (4,300)	-5.96%
UTILITY FUND					
	41				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		150,000	6,300	143,700	2280.95%
NET REVENUE BEFORE TRANSFERS		(150,000)	(6,300)	143,700	-2280.95%
TRANSFERS IN/(OUT)		250,000	-	250,000	0.00%
NET REVENUE AFTER TRANSFERS		\$ 100,000	\$ (6,300)	\$ 393,700	-6249.21%
UNASSIGNED FUND BALANCE ENDING		\$ 1,114,006	\$ 1,014,006	\$ 100,000	9.86%
CAPITAL PROJECTS FUND					
	40				
REVENUES		\$ -	\$ -	\$ -	0.00%
EXPENDITURES		-	-	-	0.00%
NET REVENUE BEFORE TRANSFERS		\$ -	\$ -	\$ -	0.00%
TRANSFERS IN/(OUT)		(10,957)	-	(10,957)	0.00%
NET REVENUE AFTER TRANSFERS		\$ (10,957)	\$ -	\$ (10,957)	0.00%
UNASSIGNED FUND BALANCE ENDING		\$ -	\$ 10,957	\$ (10,957)	-100.00%
TOTAL ALL FUNDS					
REVENUES		\$ 2,735,841	\$ 2,821,473	\$ (85,632)	-3.04%
EXPENDITURES		3,108,842	2,637,781	(471,061)	17.86%
NET REVENUE BEFORE TRANSFERS		(373,001)	183,692	(556,693)	-303.06%
TRANSFERS IN/(OUT)		-	-	-	0.00%
NET REVENUE AFTER TRANSFERS		\$ (373,001)	\$ 183,692	\$ (556,693)	-303.06%
UNASSIGNED FUND BALANCE ENDING		\$ 5,672,740	\$ 5,823,409	\$ (150,669)	-2.59%

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2011/12 to FY 2013/14

ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 15/16	
	FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) BUDGET FY 14/15		
GENERAL FUND REVENUES SUMMARY								
BEGINNING FUND BALANCE	\$ 3,321,129	\$ 3,110,058	\$ 3,340,499	\$ 3,831,115	\$ 3,831,115	-	\$ 4,105,630	
GENERAL FUND REVENUES								
TAXES	\$ 798,802	\$ 867,252	\$ 908,058	\$ 883,100	\$ 884,998	\$ 1,898	\$ 889,600	
OTHER AGENCIES	153,161	162,288	169,795	174,500	174,092	(408)	180,000	
LICENSES & PERMITS	386,731	554,136	775,121	540,300	623,386	83,086	572,300	
USE OF PROPERTY & MONEY	80,899	75,893	75,852	73,950	76,394	2,444	74,950	
EXCHANGE FUNDS	-	45,000	-	56,250	56,250	-	-	
OTHER REVENUES	43,527	36,177	43,356	51,400	51,451	51	62,700	
TOTAL REVENUES	\$ 1,463,120	\$ 1,740,746	\$ 1,972,181	\$ 1,779,500	\$ 1,866,570	\$ 87,070	\$ 1,779,550	
TOTAL GENERAL FUND REVENUES								
GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT								
01	CITY ADMINISTRATION							
	EMPLOYEE SALARIES	\$ 275,072	\$ 292,670	\$ 220,505	\$ 301,400	\$ 301,277	\$ 123	\$ 311,500
	EMPLOYEE BENEFITS	528,077	185,563	111,009	127,100	125,159	1,941	134,600
	TOTAL PERSONNEL	803,149	478,233	331,514	428,500	426,436	2,064	446,100
	MATERIALS & SUPPLIES	56,220	80,925	73,491	83,650	63,832	19,818	88,200
	CONTRACTUAL SERVICES	57,111	117,409	99,051	113,100	105,105	7,995	81,800
	CAPITAL OUTLAY	1,345	-	-	6,400	6,911	(511)	10,500
01	TOTAL CITY ADMINISTRATION	\$ 917,825	\$ 676,567	\$ 504,056	\$ 631,650	\$ 602,284	\$ 29,366	\$ 626,600
05	FINANCE							
	EMPLOYEE SALARIES	\$ 52,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	EMPLOYEE BENEFITS	5,048	-	-	-	-	-	-
	TOTAL PERSONNEL	57,594	-	-	-	-	-	-
	MATERIALS & SUPPLIES	758	160	160	160	160	-	160
	CONTRACTUAL SERVICES	42,026	101,310	100,468	104,720	101,605	3,115	116,120
	CAPITAL OUTLAY	-	-	1,276	-	-	-	3,000
05	TOTAL FINANCE	\$ 100,378	\$ 101,470	\$ 101,904	\$ 104,880	\$ 101,765	\$ 3,115	\$ 119,280

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2011/12 to FY 2013/14

ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) BUDGET FY 14/15	
15 PLANNING & DEVELOPMENT							
EMPLOYEE SALARIES	\$ 94,157	\$ 99,660	\$ 111,169	\$ 144,800	\$ 139,319	\$ 5,481	\$ 177,200
EMPLOYEE BENEFITS	59,073	57,871	49,286	41,800	40,783	1,017	66,200
TOTAL PERSONNEL	153,230	157,531	160,456	186,600	180,102	6,498	243,400
MATERIALS & SUPPLIES	3,023	6,020	2,020	7,250	3,678	3,572	8,200
CONTRACTUAL SERVICES	269,809	285,259	361,836	428,500	366,364	62,136	411,700
CAPITAL OUTLAY	-	-	1,276	2,100	2,144	(44)	-
15 TOTAL PLANNING & DEVELOPMENT	\$ 426,062	\$ 448,810	\$ 525,588	\$ 624,450	\$ 552,288	\$ 72,162	\$ 663,300
25 LAW ENFORCEMENT	\$ 129,834	\$ 203,617	\$ 247,623	\$ 209,200	\$ 203,144	\$ 6,056	\$ 230,400
65 NON-DEPARTMENT	\$ 70,391	\$ 19,234	\$ 60,390	\$ 72,850	\$ 44,748	\$ 28,102	\$ 64,600
75 CITY PROPERTIES	\$ 53,451	\$ 52,410	\$ 42,422	\$ 54,100	\$ 43,776	\$ 10,324	\$ 52,600
TOTAL GENERAL FUND EXPENDITURES	\$ 1,697,941	\$ 1,502,108	\$ 1,481,983	\$ 1,697,130	\$ 1,548,005	\$ 149,125	\$ 1,756,780
NET REVENUES BEFORE TRANSFERS	\$ (234,821)	\$ 238,638	\$ 490,199	\$ 82,370	\$ 318,565	\$ 236,195	\$ 22,770
TRANSFERS	\$ 23,750	\$ (8,200)	\$ 417	\$ (44,050)	\$ (44,050)	\$ -	\$ (332,943)
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (211,071)	\$ 230,438	\$ 490,616	\$ 38,320	\$ 274,515	\$ 236,195	\$ (310,173)
ENDING FUND BALANCE	\$ 3,110,058	\$ 3,340,499	\$ 3,831,115	\$ 3,869,435	\$ 4,105,630		\$ 3,795,457

GENERAL FUND EXPENDITURES SUMMARY BY ACCOUNT CATEGORY

	HISTORICAL ACTUAL			CURRENT TREND			BUDGET FY 14/15
	FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 13/14	PROJECTED FY 13/14	Favorable (unfavorable) BUDGET FY 13/14	
EMPLOYEE SALARIES	\$ 421,775	\$ 392,330	\$ 331,674	\$ 446,200	\$ 440,596	\$ 5,604	\$ 488,700
EMPLOYEE BENEFITS	592,198	243,434	160,295	168,900	165,942	2,958	200,800
TOTAL PERSONNEL	1,013,973	635,764	491,969	615,100	606,538	8,562	689,500
MATERIALS & SUPPLIES	64,045	98,555	83,811	123,960	75,270	48,690	125,660
CONTRACTUAL SERVICES	478,752	557,006	640,258	724,870	640,971	83,899	682,220
LAW ENFORCEMENT	129,834	203,617	247,623	209,200	203,144	6,056	230,400
COMMUNITY PROMOTIONS	9,992	7,166	15,769	15,500	13,027	2,473	15,500
CAPITAL OUTLAY	1,345	-	-	8,500	9,055	(555)	13,500
TOTAL GENERAL FUND EXPENDITURES	\$ 1,697,941	\$ 1,502,108	\$ 1,479,430	\$ 1,697,130	\$ 1,548,005	\$ 149,125	\$ 1,756,780

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**BUDGET
DETAIL
SECTION**

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2011/12 to FY 2013/14

ADOPTED BUDGET - FY 2015/16

		HISTORICAL ACTUAL			CURRENT TREND			ADOPTED
		FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) BUDGET FY 14/15	BUDGET FY 15/16
GENERAL FUND REVENUES DETAIL								
GENERAL FUND REVENUES								
4001	TAXES:							
401	Property Taxes	\$ 763,950	\$ 820,735	\$ 872,587	\$ 836,600	\$ 847,987	\$ 11,387	\$ 853,300
405	Sales Tax	4,890	4,438	3,178	4,500	4,270	(230)	3,900
410	Real Estate Transfer Tax	29,962	42,079	32,292	42,000	32,740	(9,260)	32,400
4001	Total	798,802	867,252	908,057	883,100	884,998	1,898	889,600
4030	OTHER AGENCIES							
420	Motor Vehicle in Lieu Tax-VLF	153,161	162,288	169,795	174,500	174,092	(408)	180,000
4050	LICENSES & PERMITS							
440	Building & Other Permit Fees	339,496	502,387	712,214	490,000	550,427	60,427	512,000
450	Variance, Planning & Zoning Fees	28,283	31,762	41,656	31,000	52,298	21,298	40,000
455	Animal Control Fees	1,387	1,383	1,740	1,300	1,265	(35)	1,300
460	Franchise Fees	17,565	18,604	19,510	18,000	19,397	1,397	19,000
4050	Total	386,731	554,136	775,120	540,300	623,386	83,086	572,300
4060	FINES & VIOLATIONS							
480	Fines & Traffic Violations	15,335	12,088	31,272	12,300	11,640	(660)	12,300
5000	USE OF PROPERTY & MONEY							
600	City Hall Leasehold RHCA	60,948	60,948	60,948	60,950	60,950	-	60,950
670	Interest Earned	19,951	14,945	14,904	13,000	15,444	2,444	14,000
5000	Total	80,899	75,893	75,852	73,950	76,394	2,444	74,950
6000	CHARGES FOR SERVICES							
Personnel Charges - RHCA								
601	Reimbursement GA M&O - RHCA	-	-	-	-	-	-	-
602	Reimbursement PW M&O - RHCA	16,779	8,998	9,383	9,000	9,280	280	9,000
6000	Total	16,779	8,998	9,383	9,000	9,280	280	9,000
6500	EXCHANGE FUNDS							
620	Proposition A	-	45,000	-	56,250	56,250	-	-
6700	OTHER REVENUE							
650	Public Safety Augmentation Fund	297	605	840	800	788	(12)	800
655	Burglar Alarm Responses	3,450	400	1,700	600	700	100	600
675	Miscellaneous	7,666	14,086	161	28,700	29,043	343	40,000
6700	Total	11,413	15,091	2,701	30,100	30,531	431	41,400
TOTAL GENERAL FUND REVENUES		\$ 1,463,120	\$ 1,740,746	\$ 1,972,182	\$ 1,779,500	\$ 1,866,570	\$ 87,070	\$ 1,779,550

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2011/12 to FY 2013/14

ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 15/16	
	FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) BUDGET FY 14/15		
GENERAL FUND EXPENDITURES DETAIL BY DEPARTMENT								
01	GENERAL FUND EXPENDITURES							
	CITY ADMINISTRATION							
7001	Employee Salaries							
702	Salaries Full Time	\$ 275,072	\$ 292,670	\$ 220,505	\$ 301,400	\$ 301,277	\$ 123	\$ 311,500
703	Salaries Part Time	-	-	-	-	-	-	-
7001	Total	275,072	292,670	220,505	301,400	301,277	123	311,500
7005	Employee Benefits							
710	Retirement CalPERS - Employer	23,760	22,166	19,317	25,700	23,279	2,421	32,200
711	Retirement CalPERS - Employee	19,680	18,787	2,686	-	-	-	-
715	Workers Compensation Insurance	3,804	6,100	8,387	7,100	7,890	(790)	6,400
716	Group Insurance	70,808	83,833	46,850	55,200	55,019	181	48,000
717	Retiree Medical	373,737	17,485	15,528	15,500	16,150	(650)	18,000
718	Employer Payroll Taxes	18,366	19,754	16,656	23,600	19,421	4,179	24,900
719	Deferred Compensation	10,722	10,838	1,585	-	2,000	(2,000)	2,700
720	Auto Allowance	7,200	6,600	-	-	1,400	(1,400)	2,400
7005	Total	528,077	185,563	111,009	127,100	125,159	1,941	134,600
7500	Materials & Supplies							
740	Office Supplies & Expense	14,959	20,709	19,242	18,000	16,151	1,849	18,000
745	Equipment Leasing Costs	6,522	23,134	2,247	2,500	2,285	215	2,500
750	Dues & Subscriptions	9,830	7,132	9,081	9,800	9,893	(93)	11,000
755	Conference Expense	1,259	2,812	3,657	8,850	3,136	5,714	8,200
757	Meeting Expense	1,190	568	1,953	1,600	1,984	(384)	2,000
759	Training & Education	1,280	110	-	1,500	-	1,500	1,500
761	Auto Mileage	382	381	841	650	650	-	650
765	Postage	11,190	9,549	9,493	15,000	13,194	1,806	15,000
770	Telephone	4,254	4,310	4,670	5,200	5,819	(619)	5,200
775	City Council Expense	742	869	35	6,000	2,478	3,522	10,500
780	Minutes Clerk Meetings	1,059	3,549	2,606	3,500	3,283	217	3,500
785	Codification	-	5,562	2,647	6,050	1,693	4,357	6,050
790	Advertising	-	175	1,907	-	-	-	600
795	Other General Administrative Expense	3,553	2,065	15,112	5,000	3,266	1,734	3,500
7500	Total	56,220	80,925	73,491	83,650	63,832	19,818	88,200
8000	Contractual Services							
801	City Attorney	39,988	54,682	27,839	65,000	65,065	(65)	65,000
802	Legal Expenses - Other	574	3,988	41	4,500	-	4,500	3,000
820	Website	5,129	6,520	4,239	5,500	5,945	(445)	6,000
850	Election Expense City Council	-	30,532	(11,080)	30,000	25,362	4,638	-
890	Consulting Fees	11,420	21,687	78,012	8,100	8,732	(632)	7,800
8000	Total	57,111	117,409	99,051	113,100	105,105	7,995	81,800
9000	Capital Outlay							
950	Capital Outlay - Equipment	1,345	-	-	6,400	6,911	(511)	2,500
955	Capital Outlay - City Hall Improvements	-	-	-	-	-	-	8,000
9000	Total	1,345	-	-	6,400	6,911	(511)	10,500
01	TOTAL CITY ADMINISTRATION	\$ 917,825	\$ 676,567	\$ 504,056	\$ 631,650	\$ 602,284	\$ 29,366	\$ 626,600

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2011/12 to FY 2013/14

ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) BUDGET FY 14/15	
05 FINANCE							
7001 Employee Salaries							
703 Salaries Part Time	\$ 52,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7001 Total	52,546	-	-	-	-	-	-
7005 Employee Benefits							
715 Workers Compensation Insurance	1,115	-	-	-	-	-	-
718 Employer Payroll Taxes	3,933	-	-	-	-	-	-
7005 Total	5,048	-	-	-	-	-	-
7500 Materials & Supplies							
750 Dues & Subscriptions	270	160	160	160	160	-	160
755 Conference Expense	180	-	-	-	-	-	-
757 Meeting Expense	158	-	-	-	-	-	-
759 Training & Education	150	-	-	-	-	-	-
7500 Total	758	160	160	160	160	-	160
8000 Contractual Services							
810 Annual Audit	14,526	16,000	16,420	16,420	16,420	-	17,000
890 Consulting Fees	27,500	85,310	84,048	88,300	85,185	3,115	99,120
8000 Total	42,026	101,310	100,468	104,720	101,605	3,115	116,120
9000 Capital Outlay							
950 Capital Outlay - Equipment	-	-	1,276	-	-	-	3,000
9000 Total	-	-	1,276	-	-	-	3,000
05 TOTAL FINANCE	\$ 100,378	\$ 101,470	\$ 101,904	\$ 104,880	\$ 101,765	\$ 3,115	\$ 119,280
15 PLANNING & DEVELOPMENT							
7001 Employee Salaries							
702 Salaries Full Time	\$ 94,157	\$ 98,955	\$ 105,107	\$ 108,800	\$ 108,390	\$ 410	\$ 169,300
703 Salaries Part Time	-	705	6,063	36,000	30,929	5,071	7,900
7001 Total	94,157	99,660	111,169	144,800	139,319	5,481	177,200
7005 Employee Benefits							
710 Retirement CalPERS - Employer	8,249	8,008	9,018	9,200	8,353	847	17,500
711 Retirement CalPERS - Employee	7,202	6,790	2,351	-	-	-	-
715 Workers Compensation Insurance	1,640	2,100	2,887	3,500	2,716	784	3,400
716 Group Insurance	28,535	26,836	19,064	11,000	10,684	316	21,200
718 Employer Payroll Taxes	7,269	7,959	8,667	10,400	10,408	(8)	14,200
719 Deferred Compensation	3,778	3,778	4,799	5,300	6,223	(923)	6,600
720 Auto Allowance	2,400	2,400	2,500	2,400	2,400	-	3,300
7005 Total	59,073	57,871	49,286	41,800	40,783	1,017	66,200
7500 Materials & Supplies							
758 Planning Commission Meeting	980	1,547	1,889	3,500	3,449	51	3,500
776 Miscellaneous Expenses	2,043	4,473	131	3,750	229	3,521	4,700
7500 Total	3,023	6,020	2,020	7,250	3,678	3,572	8,200
8000 Contractual Services							
802 Legal Expenses Other	6,875	-	-	5,000	833	4,167	3,000
872 Property Development - Legal Expense	44,625	12,905	27,994	35,000	35,674	(674)	35,000
878 Build Inspection LA County/Wildan	173,582	205,140	233,011	220,000	219,214	786	215,000
881 Storm Water Management	39,927	62,972	86,243	140,800	98,445	42,355	128,000
882 Variance & CUP Expense	4,800	4,242	3,947	5,200	5,198	2	5,200
884 Special Project Study & Consultant	-	-	10,640	22,500	7,000	15,500	25,500
8000 Total	269,809	285,259	361,836	428,500	366,364	62,136	411,700
9000 Capital Outlay							
950 Capital Outlay - Equipment	-	-	1,276	2,100	2,144	(44)	-
9000 Total	-	-	1,276	2,100	2,144	(44)	-
15 TOTAL PLANNING & DEVELOPMENT	\$ 426,062	\$ 448,810	\$ 525,588	\$ 624,450	\$ 552,288	\$ 72,162	\$ 663,300

CITY OF ROLLING HILLS
GENERAL FUND REVENUES & EXPENDITURES
HISTORICAL ACTUAL - FY 2011/12 to FY 2013/14

ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			CURRENT TREND			ADOPTED BUDGET FY 15/16	
	FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) BUDGET FY 14/15		
25	LAW ENFORCEMENT							
8200	Law Enforcement							
830	Law Enforcement	\$ 117,562	\$ 173,959	\$ 228,753	\$ 183,000	\$ 183,000	\$ -	\$ 204,200
832	Parking Citation	117	-	-	-	-	-	-
833	Other Law Enforcement Expenses	437	2,174	2,604	2,700	2,555	145	2,700
837	Wild Life Management & Pest Control	7,489	21,804	10,025	17,000	12,828	4,172	17,000
838	Animal Control Expense	4,229	5,680	6,241	6,500	4,762	1,738	6,500
8200	Total	129,834	203,617	247,623	209,200	203,144	6,056	230,400
25	TOTAL LAW ENFORCEMENT	\$ 129,834	\$ 203,617	\$ 247,623	\$ 209,200	\$ 203,144	\$ 6,056	\$ 230,400
65	NON-DEPARTMENT							
7500	Materials & Supplies							
901	South Bay Community Organization	\$ 4,000	\$ 6,500	\$ 3,500	\$ 7,900	\$ 3,600	\$ 4,300	\$ 4,100
985	Contingency	44	4,950	4,640	25,000	4,000	21,000	25,000
7500	Total	4,044	11,450	8,140	32,900	7,600	25,300	29,100
8000	Contractual Services							
895	Insurance & Bond Expense	56,355	618	36,481	24,450	24,121	329	20,000
8500	Community Promotion							
915	Community Recognition	6,829	5,743	13,677	9,500	7,441	2,059	9,500
916	Civil Defense Expense	1,500	75	750	1,500	1,500	-	1,500
917	Emergency Preparedness	1,663	1,348	1,342	4,500	4,086	414	4,500
8500	Total	9,992	7,166	15,769	15,500	13,027	2,473	15,500
65	TOTAL NON-DEPARTMENT	\$ 70,391	\$ 19,234	\$ 60,390	\$ 72,850	\$ 44,748	\$ 28,102	\$ 64,600
75	CITY PROPERTIES							
8000	Contractual Services							
925	Utilities	\$ 20,001	\$ 22,251	\$ 23,635	\$ 21,500	\$ 19,960	\$ 1,540	\$ 22,000
930	Repairs & Maintenance	16,140	15,036	8,082	14,000	11,168	2,832	14,000
932	Area Landscaping	17,310	15,123	10,705	18,600	12,648	5,952	16,600
8000	Total	53,451	52,410	42,422	54,100	43,776	10,324	52,600
9000	Capital Outlay							
946	Building & Equipment	-	-	-	-	-	-	-
9000	Total	-	-	-	-	-	-	-
75	TOTAL CITY PROPERTIES	\$ 53,451	\$ 52,410	\$ 42,422	\$ 54,100	\$ 43,776	\$ 10,324	\$ 52,600
TOTAL GENERAL FUND EXPENDITURES		\$ 1,697,941	\$ 1,502,108	\$ 1,481,983	\$ 1,697,130	\$ 1,548,005	\$ 149,125	\$ 1,756,780
NET REVENUES BEFORE TRANSFERS		\$ (234,821)	\$ 238,638	\$ 490,199	\$ 82,370	\$ 318,565	\$ 236,195	\$ 22,770
699	Fund Transfers (OUT) IN							
	Traffic Safety Fund	\$ (18,150)	\$ (19,783)	\$ (12,000)	\$ (50,950)	(50,950)	\$ -	(55,500)
	Transportation Development Act Fund	-	(417)	417	-	-	-	-
	Capital Improvement Fund	29,900	-	-	-	-	-	10,957
	Municipal Self Insurance Fund	-	-	-	-	-	-	-
	Underground Utility Fund	-	-	-	-	-	-	(250,000)
	Community Facilities Fund	-	-	-	(17,100)	(17,100)	-	(62,400)
	Refuse Collection Fund	12,000	12,000	12,000	24,000	24,000	-	24,000
699	Total	23,750	(8,200)	417	(44,050)	(44,050)	-	(332,943)
NET REVENUE(DEFICIT) AFTER TRANSFERS		\$ (211,071)	\$ 230,438	\$ 490,616	\$ 38,320	\$ 274,515	\$ 236,195	\$ (310,173)

CITY OF ROLLING HILLS
 GENERAL FUND REVENUES & EXPENDITURES
 HISTORICAL ACTUAL - FY 2011/12 to FY 2013/14

ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			CURRENT TREND		ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15 Favorable (unfavorable) BUDGET FY 14/15	
FUND BALANCE						
Total to begin	\$ 3,321,129	\$ 3,110,058	\$ 3,340,499	\$ 3,831,115	\$ 3,831,115	\$ 4,105,630
Total to begin - Adjustment						
Total to end	<u>\$ 3,110,058</u>	<u>\$ 3,340,499</u>	<u>\$ 3,831,115</u>	<u>\$ 3,869,435</u>	<u>\$ 4,105,630</u>	<u>\$ 3,795,457</u>
Less reserves:						
Working capital	-	-	-	-	-	-
Budget contingency	-	-	-	-	-	-
390 Prepaids	68,545	56,507	16,187	-	-	16,187
392 Committed	-	-	-	-	-	-
393 Assigned	36,367	36,367	36,367	-	-	-
Total reserves	<u>104,912</u>	<u>92,874</u>	<u>52,554</u>	<u>-</u>	<u>-</u>	<u>16,187</u>
398 UNASSIGNED FUND BALANCE	<u>\$ 3,005,146</u>	<u>\$ 3,247,626</u>	<u>\$ 3,778,562</u>	<u>\$ 3,869,435</u>	<u>\$ 4,105,630</u>	<u>\$ 3,779,270</u>

**CITY OF ROLLING HILLS
COMMUNITY FACILITIES FUND
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
12 COMMUNITY FACILITIES FUND							
4000 REVENUES							
446 Subdivision-Quimby Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	222	103	90	100	100	-	100
Total Revenues	\$ 222	\$ 103	\$ 90	\$ 100	\$ 100	\$ -	\$ 100
7000 EXPENDITURES							
933 Equestrian Facilities Maintenance	5,000	-	-	5,000	5,000	-	5,000
934 Equestrian Facilities Improvement	5,000	-	5,430	-	-	-	-
935 Tennis Facilities Improvement	-	-	-	-	-	-	50,000
936 Riding Ring & Storm Hill Park	-	-	-	-	-	-	-
937 Storm Hill Park	-	-	-	-	-	-	-
938 Tennis Maintenance Expense	2,737	-	-	5,000	-	5,000	-
943 Women's Club	1,942	3,271	2,150	2,700	2,150	550	2,700
944 WPC - Habitat & Misc Project	-	-	-	-	-	-	-
951 PV Peninsula HS Swimming Pool	5,000	-	-	-	-	-	-
Total Expenditures	\$ 19,679	\$ 3,271	\$ 7,580	\$ 12,700	\$ 7,150	\$ 5,550	\$ 57,700
NET REVENUES BEFORE TRANSFERS	(19,457)	(3,168)	(7,490)	(12,600)	(7,050)	5,550	(57,600)
618 Operating Transfer in/out General Fund	-	-	-	17,100	17,100	-	62,400
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (19,457)	\$ (3,168)	\$ (7,490)	\$ 4,500	\$ 10,050	\$ 5,550	\$ 4,800
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 56,075	\$ 36,618	\$ 33,450	\$ 25,960	\$ 25,960		\$ 36,010
398 Unassigned Fund Balance Ending	36,618	33,450	25,960	30,460	36,010		40,810
Less Reserves:							
392 Subdivision Quimby Act	23,348	23,348	23,348	23,348	23,348		23,348
398 Unassigned Fund Balance Ending	\$ 13,270	\$ 10,102	\$ 2,612	\$ 7,112	\$ 12,662		\$ 17,462

**CITY OF ROLLING HILLS
MUNICIPAL SELF INSURANCE FUND
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
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	10,412	54,212	5,661	-	5,630	(5,630)	6,000
945 Geology & Engineering Expense	-	-	-	-	-	-	-
909 Reimbursement - RHCA	-	-	-	-	-	-	-
910 Land Movement	-	-	-	-	-	-	-
911 AR-1 Poppy Trail Expense	28,627	7,768	-	-	-	-	222,332
912 Reimbursement - Poppy Trail	-	-	-	-	-	-	-
Total Expenditures	\$ 39,039	\$ 61,980	\$ 5,661	\$ -	\$ 5,630	\$ (5,630)	\$ 228,332
NET REVENUES BEFORE TRANSFERS	(39,039)	(61,980)	(5,661)	-	(5,630)	(5,630)	(228,332)
618 Operating Transfer in/out General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (39,039)	\$ (61,980)	\$ (5,661)	\$ -	\$ (5,630)	\$ (5,630)	\$ (228,332)
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 595,103	\$ 556,064	\$ 494,084	\$ 488,424	\$ 488,424		\$ 482,794
398 Unassigned Fund Balance Ending	<u>\$ 556,064</u>	<u>\$ 494,084</u>	<u>\$ 488,424</u>	<u>\$ 488,424</u>	<u>\$ 482,794</u>		<u>\$ 254,462</u>
Less: A/R: #1 Poppy Trail Expense				(222,332)	(222,332)		-
398 Unassigned Fund Balance Ending				<u>\$ 266,092</u>	<u>\$ 260,462</u>		<u>\$ 254,462</u>

**CITY OF ROLLING HILLS
REFUSE COLLECTION FUND
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
50 REFUSE COLLECTION FUND							
4000 REVENUES							
665 Service Charges	\$ 726,546	\$ 743,296	\$ 755,789	\$ 767,009	767,009	\$ -	\$ 767,800
441 Construction & Demo Permits	4,200	8,079	2,110	4,500	3,000	(1,500)	4,000
Total Revenues	\$ 730,746	\$ 751,375	\$ 757,900	\$ 771,509	\$ 770,009	\$ (1,500)	\$ 771,800
7000 EXPENDITURES							
815 Refuse Service Contract	\$ 700,967	\$ 717,173	\$ 731,313	\$ 754,296	\$ 754,296	\$ -	\$ 755,980
776 Miscellaneous Expense	-	-	-	300	-	300	-
999 Operating Transfer Out - General Fund	12,000	12,000	12,000	24,000	24,000	-	24,000
Total Expenditures	\$ 712,967	\$ 729,173	\$ 743,313	\$ 778,596	\$ 778,296	\$ 300	\$ 779,980
NET REVENUES (DEFICIT)	\$ 17,779	\$ 22,202	\$ 14,587	\$ (7,087)	\$ (8,287)	\$ (1,200)	\$ (8,180)
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 202,161	\$ 219,940	\$ 242,142	\$ 256,729	\$ 256,729		\$ 248,442
398 Unassigned Fund Balance Ending	219,940	242,142	256,729	249,642	248,442		240,262
Reserves							
392 Committed Fund Balance	175,000	175,000	175,000	175,000	175,000		175,000
398 Unassigned Fund Balance Ending	\$ 44,940	\$ 67,142	\$ 81,729	\$ 74,642	\$ 73,442		\$ 65,262

**CITY OF ROLLING HILLS
TRAFFIC SAFETY FUND
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
13 TRAFFIC SAFETY FUND							
4000 REVENUES							
481 Fines & Forfeitures	\$ 43	\$ -	\$ 27,697	\$ 50	\$ 50	\$ -	\$ 50
504 STPL Exchange - LACMTA	-	-	-	-	-	-	-
Total Revenues	\$ 43	\$ -	\$ 27,697	\$ 50	\$ 50	\$ -	\$ 50
7000 EXPENDITURES							
927 Road Striping - Delineators - Paving	\$ 45,471	\$ 12,912	\$ 19,620	\$ 47,000	\$ 11,300	\$ 35,700	\$ 47,000
928 Traffic Engineering & Survey	6,394	3,698	3,154	2,500	7,000	(4,500)	7,000
929 Road Signs & Miscellaneous Expense	1,940	2,561	614	1,500	1,100	400	1,550
Total Expenditures	\$ 53,805	\$ 19,171	\$ 23,388	\$ 51,000	\$ 19,400	\$ 31,600	\$ 55,550
NET REVENUES BEFORE TRANSFERS	(53,762)	(19,171)	4,309	(50,950)	(19,350)	31,600	(55,500)
699 Transfers fr (to) General Fund	53,150	19,783	12,000	50,950	50,950	-	55,500
699 Transfers fr (to) Capital Projects Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (612)	\$ 612	\$ 16,309	\$ -	\$ 31,600	\$ 31,600	\$ -
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ -	\$ -	\$ -	\$ 16,309	\$ 16,309		\$ 47,909
398 Unassigned Fund Balance Ending	\$ (612)	\$ -	\$ 16,309	\$ 16,309	\$ 47,909		\$ 47,909

CITY OF ROLLING HILLS
TRANSIT FUND - PROPOSITION A
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
25 TRANSIT FUND - PROPOSITION A							
4000 REVENUES							
500 Grant Revenue - Proposition A	\$ 28,846	\$ 30,503	\$ 31,975	\$ 33,000	\$ 31,818	\$ (1,182)	\$ 34,219
670 Interest Earned	197	137	139	100	120	20	100
Total Revenues	<u>\$ 29,043</u>	<u>\$ 30,640</u>	<u>\$ 32,114</u>	<u>\$ 33,100</u>	<u>\$ 31,938</u>	<u>\$ (1,162)</u>	<u>\$ 34,319</u>
7000 EXPENDITURES							
905 Proposition A Exchange	\$ -	\$ 60,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 60,000</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>\$ 29,043</u>	<u>\$ (29,360)</u>	<u>\$ 32,114</u>	<u>\$ (41,900)</u>	<u>\$ (43,062)</u>	<u>\$ (1,162)</u>	<u>\$ 34,319</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 30,485	\$ 59,529	\$ 30,169	\$ 62,283	\$ 62,283		\$ 19,221
398 Unassigned Fund Balance Ending	<u>\$ 59,529</u>	<u>\$ 30,169</u>	<u>\$ 62,283</u>	<u>\$ 20,383</u>	<u>\$ 19,221</u>		<u>\$ 53,540</u>

**CITY OF ROLLING HILLS
TRANSIT FUND - PROPOSITION C
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
26 TRANSIT FUND - PROPOSITION C							
4000 REVENUES							
501 Grant Revenue - Proposition C	\$ 23,975	\$ 25,358	\$ 26,577	\$ 27,400	\$ 26,448	\$ (952)	\$ 28,384
670 Interest Earned	155	122	139	75	90	15	75
Total Revenues	<u>\$ 24,130</u>	<u>\$ 25,480</u>	<u>\$ 26,716</u>	<u>\$ 27,475</u>	<u>\$ 26,538</u>	<u>\$ (937)</u>	<u>\$ 28,459</u>
7000 EXPENDITURES							
905 Proposition C Gifted	\$ -	\$ 40,000	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -
Maintenance & Operation	-	-	-	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ -</u>
699 Transfers to General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	<u>\$ 24,130</u>	<u>\$ (14,520)</u>	<u>\$ 26,716</u>	<u>\$ (42,525)</u>	<u>\$ (43,462)</u>	<u>\$ (937)</u>	<u>\$ 28,459</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 23,325	\$ 47,455	\$ 32,935	\$ 59,651	\$ 59,651		\$ 16,189
398 Unassigned Fund Balance Ending	<u>\$ 47,455</u>	<u>\$ 32,935</u>	<u>\$ 59,651</u>	<u>\$ 17,126</u>	<u>\$ 16,189</u>		<u>\$ 44,648</u>

CITY OF ROLLING HILLS
TRANSIT FUND - MEASURE R
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
27 TRANSIT FUND - MEASURE R							
4000 REVENUES							
501 Grant Revenue - Measure R	\$ 17,829	\$ 18,953	\$ 19,793	\$ 20,550	\$ 19,718	\$ (832)	\$ 21,288
670 Interest Earned	123	96	108	75	80	5	75
Total Revenues	\$ 17,952	\$ 19,049	\$ 19,901	\$ 20,625	\$ 19,798	\$ (827)	\$ 21,363
7000 EXPENDITURES							
907 Measure R Gifted	\$ -	\$ 30,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
Total Expenditures	\$ -	\$ 30,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
699 Transfers to General Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ 17,952	\$ (10,951)	\$ 19,901	\$ (29,375)	\$ (30,202)	\$ (827)	\$ 21,363
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 19,094	\$ 37,046	\$ 26,095	\$ 45,996	\$ 45,996		\$ 15,794
398 Unassigned Fund Balance Ending	\$ 37,046	\$ 26,095	\$ 45,996	\$ 16,621	\$ 15,794		\$ 37,157

CITY OF ROLLING HILLS
Citizens' Option for Public Safety (COPS)
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
10 CITIZENS' OPTION FOR PUBLIC SAFETY (COPS)							
4000 REVENUES							
570 COPS Allocation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 106,230	\$ 6,230	\$ 100,000
670 Interest Earned	87	55	68	50	90	40	50
Total Revenues	<u>\$ 100,087</u>	<u>\$ 100,055</u>	<u>\$ 100,068</u>	<u>\$ 100,050</u>	<u>\$ 106,320</u>	<u>\$ 6,270</u>	<u>\$ 100,050</u>
7000 EXPENDITURES							
840 COPS Program Expenditures	\$ 97,540	\$ 97,079	\$ 98,606	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
776 Miscellaneous Expenses	-	-	-	-	-	-	-
1209 Total expenditures	<u>\$ 97,540</u>	<u>\$ 97,079</u>	<u>\$ 98,606</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>
NET REVENUES (DEFICIT)	<u>\$ 2,547</u>	<u>\$ 2,976</u>	<u>\$ 1,462</u>	<u>\$ 50</u>	<u>\$ 6,320</u>	<u>\$ 6,270</u>	<u>\$ 50</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 10,277	\$ 12,824	\$ 15,800	\$ 17,262	\$ 17,262		\$ 23,582
398 Unassigned Fund Balance Ending	<u>\$ 12,824</u>	<u>\$ 15,800</u>	<u>\$ 17,262</u>	<u>\$ 17,312</u>	<u>\$ 23,582</u>		<u>\$ 23,632</u>

CITY OF ROLLING HILLS
Supplemental Law Enforcement Services Fund (CLEEP)
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
11 Supplemental Law Enforcement Services Fund - CLEEP							
4000 REVENUES							
580 CLEEP - Technology Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
670 Interest Earned	223	156	142	150	150	-	150
Total Revenues	<u>\$ 223</u>	<u>\$ 156</u>	<u>\$ 142</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 150</u>
7000 EXPENDITURES							
845 CLEEP - Technology Program	\$ -	\$ -	\$ 1,969	\$ 4,000	\$ 2,000	\$ 2,000	\$ 4,000
776 Miscellaneous Expenses	-	-	-	500	-	500	500
1209 Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,969</u>	<u>\$ 4,500</u>	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ 4,500</u>
NET REVENUES (DEFICIT)	<u>\$ 223</u>	<u>\$ 156</u>	<u>\$ (1,827)</u>	<u>\$ (4,350)</u>	<u>\$ (1,850)</u>	<u>\$ 2,500</u>	<u>\$ (4,350)</u>
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 51,851	\$ 52,075	\$ 52,231	\$ 50,404	\$ 50,404		\$ 48,554
398 Unassigned Fund Balance Ending	<u>\$ 52,075</u>	<u>\$ 52,231</u>	<u>\$ 50,404</u>	<u>\$ 46,054</u>	<u>\$ 48,554</u>		<u>\$ 44,204</u>

**CITY OF ROLLING HILLS
UTILITY FUND
HISTORICAL ACTUAL - FY 2011/12 to 2013/14
CURRENT TREND - FY 2014/15
ADOPTED BUDGET - FY 2015/16**

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
41 UTILITY FUND							
4000 REVENUES							
550 Underground Utility	\$ -	\$ 9,331	\$ -	\$ -	\$ -	\$ -	\$ -
7000 EXPENDITURES							
886 Underground Utility Project	\$ -	\$ -	\$ 1,869	\$ 100,000	\$ 300	\$ 99,700	\$ 150,000
887 Sewer Feasibility Project	-	15,210	5,908	-	6,000	(6,000)	-
Total expenditures	\$ -	\$ 15,210	\$ 7,777	\$ 100,000	\$ 6,300	\$ 93,700	\$ 150,000
NET REVENUES BEFORE TRANSFERS	-	(5,879)	(7,777)	(100,000)	(6,300)	93,700	(150,000)
699 Transfers fr (to) General Fund	-	-	-	-	-	-	250,000
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ -	\$ (5,879)	\$ (7,777)	\$ (100,000)	\$ (6,300)	\$ 93,700	\$ 100,000
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 1,033,962	\$ 1,033,962	\$ 1,028,083	\$ 1,020,306	\$ 1,020,306		\$ 1,014,006
398 Unassigned Fund Balance Ending	<u>\$ 1,033,962</u>	<u>\$ 1,028,083</u>	<u>\$ 1,020,306</u>	<u>\$ 920,306</u>	<u>\$ 1,014,006</u>		<u>\$ 1,114,006</u>

CITY OF ROLLING HILLS
 CAPITAL PROJECT FUND
 HISTORICAL ACTUAL - FY 2011/12 to 2013/14
 CURRENT TREND - FY 2014/15
 ADOPTED BUDGET - FY 2015/16

	HISTORICAL ACTUAL			ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	Favorable (unfavorable) FY 14/15	ADOPTED BUDGET FY 15/16
	FY 11/12	FY 12/13	FY 13/14				
40 CAPITAL PROJECT FUND							
4000 REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Building Improvements							
7000 EXPENDITURES							
947 Non-Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
948 City Hall Improvements	-	-	-	-	-	-	-
949 Office Technology Equipment	-	1,411	-	-	-	-	-
Total expenditures	\$ -	\$ 1,411	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES BEFORE TRANSFERS	-	(1,411)	-	-	-	-	-
999 Transfers fr (to) General Fund	(64,900)	-	-	-	-	-	(10,957)
999 Transfers fr (to) Traffic Safety Fund	-	-	-	-	-	-	-
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ (64,900)	\$ (1,411)	\$ -	\$ -	\$ -	\$ -	\$ (10,957)
3000 FUND BALANCE							
398 Unassigned Fund Balance Beginning	\$ 77,268	\$ 12,368	\$ 10,957	\$ 10,957	\$ 10,957		\$ 10,957
398 Unassigned Fund Balance Ending	\$ 12,368	\$ 10,957	\$ 10,957	\$ 10,957	\$ 10,957		\$ -

**FIVE YEAR
FINANCIAL FORECAST
SECTION**

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ACTUAL FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	ADOPTED BUDGET FY 15/16	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS					2019 2020	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
						2016	2017	2018	2019	2020					
BEGINNING FUND BALANCE	\$ 3,340,499	\$ 3,831,115	\$ 3,831,115	\$ 4,105,630								\$ 3,795,457	\$ 3,817,004	\$ 3,800,215	\$ 3,804,732
GENERAL FUND REVENUES															
TAXES	\$ 908,057	\$ 883,100	\$ 884,998	\$ 889,600	0.52%	2.00%	2.23%	1.99%	1.98%	1.98%	\$ 907,414	\$ 927,658	\$ 946,130	\$ 964,888	
OTHER AGENCIES	169,795	174,500	174,092	180,000	3.39%	2.00%	2.00%	2.00%	2.00%	2.00%	183,600	187,272	191,017	194,838	
LICENSES & PERMITS	775,120	540,300	623,387	572,300	-8.20%	3.19%	2.53%	2.54%	2.05%	2.05%	590,546	605,516	620,866	633,613	
USE OF PROPERTY & MONEY	75,852	73,950	76,394	74,950	-1.89%	1.87%	1.44%	1.42%	1.40%	1.40%	76,350	77,450	78,550	79,650	
EXCHANGE FUNDS	-	56,250	56,250	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	56,250	-	56,250	-	
OTHER REVENUES	43,355	51,400	51,451	62,700	21.86%	-26.73%	-20.09%	29.42%	-19.29%	-19.29%	45,942	36,713	47,515	38,349	
TOTAL REVENUES	\$ 1,972,181	\$ 1,779,500	\$ 1,866,570	\$ 1,779,550	-4.66%	4.53%	-1.37%	5.76%	-1.49%	-1.49%	\$ 1,860,102	\$ 1,834,610	\$ 1,940,330	\$ 1,911,538	

GENERAL FUND EXPENDITURES

01 CITY ADMINISTRATION	\$ 220,505	\$ 301,400	\$ 301,277	\$ 311,500	3.39%	2.00%	2.00%	2.00%	2.00%	2.00%	\$ 317,730	\$ 324,085	\$ 330,566	\$ 337,178
EMPLOYEE SALARIES	111,009	127,100	125,159	134,600	7.54%	3.42%	3.69%	3.97%	4.20%	4.20%	139,198	144,334	150,058	156,357
EMPLOYEE BENEFITS	331,514	428,500	426,436	446,100	4.61%	2.43%	2.51%	2.61%	2.69%	2.69%	456,928	468,419	480,624	493,535
TOTAL PERSONNEL	73,491	83,650	83,832	88,200	38.18%	1.60%	1.96%	1.97%	1.98%	1.98%	89,616	91,374	93,173	95,018
MATERIALS & SUPPLIES	99,051	113,100	105,105	81,800	-22.17%	33.75%	-20.39%	31.90%	-19.26%	-19.26%	109,410	87,106	114,891	92,769
CONTRACTUAL SERVICES	-	6,400	6,911	10,500	51.93%	-85.71%	-100.00%	0.00%	-100.00%	-100.00%	1,500	-	1,500	-
CAPITAL OUTLAY	504,056	631,650	602,284	626,600	4.04%	4.92%	-1.61%	6.69%	-1.28%	-1.28%	657,453	646,899	690,188	681,320
01 TOTAL CITY ADMINISTRATION														
05 FINANCE	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
EMPLOYEE SALARIES	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-
TOTAL PERSONNEL	160	160	160	160	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	165	170	175	180
MATERIALS & SUPPLIES	100,468	104,720	101,605	116,120	14.29%	-10.01%	-0.48%	-0.27%	0.75%	0.75%	104,500	104,000	103,720	104,500
CONTRACTUAL SERVICES	1,276	-	-	3,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	3,000	-	3,000
CAPITAL OUTLAY	101,904	104,880	101,765	119,280	17.21%	-12.25%	2.39%	-3.06%	3.64%	3.64%	107,170	103,895	103,895	107,680
05 TOTAL FINANCE														

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ACTUAL FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	ADOPTED BUDGET FY 15/16	VARIABLE FAVORABLE		ASSUMPTIONS					FY 2017-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	
					UNFAVORABLE PROPOSED VS PROJECTED	PROPOSED VS PROJECTED	2016	2017	2018	2019	2020					
15 PLANNING & DEVELOPMENT																
EMPLOYEE SALARIES	111,169	144,800	139,319	177,200	27.19%	5.70%	2.00%	2.00%	2.00%	2.00%	187,300	191,046	194,867	198,764		
EMPLOYEE BENEFITS	49,286	41,800	40,784	66,200	62.32%	11.46%	3.52%	3.90%	4.14%	73,789	76,383	79,361	82,650			
TOTAL PERSONNEL	160,455	186,600	180,102	243,400	35.15%	7.27%	2.43%	2.54%	2.62%	261,089	267,430	274,228	281,414			
MATERIALS & SUPPLIES	2,020	7,250	3,678	8,200	122.95%	-32.93%	0.00%	0.00%	0.00%	5,500	5,500	5,500	5,500			
CONTRACTUAL SERVICES	361,836	428,500	366,364	411,700	12.37%	-0.15%	3.24%	3.24%	3.25%	411,066	424,369	438,125	452,348			
CAPITAL OUTLAY	1,276	2,100	2,143	-	0.00%	#DIV/0!	0.00%	0.00%	0.00%	2,100	-	2,100	-			
15 TOTAL PLANNING & DEVELOPMENT	575,588	624,450	552,288	663,300	20.10%	2.48%	2.58%	3.25%	2.68%	679,755	697,500	719,953	739,263			
25 LAW ENFORCEMENT	247,623	209,200	203,144	230,400	13.42%	3.50%	3.50%	3.50%	3.50%	238,463	246,810	255,452	264,398			
65 NON-DEPARTMENT	60,390	72,850	44,748	64,600	44.36%	-18.07%	2.38%	2.41%	2.44%	52,930	54,190	55,497	56,852			
75 CITY PROPERTIES	42,422	54,100	43,776	52,600	20.16%	18.42%	-10.05%	21.06%	-12.01%	62,288	56,030	67,829	59,686			
TOTAL GENERAL FUND EXPENDITURES	\$ 1,481,983	\$ 1,697,130	\$ 1,548,005	\$ 1,756,780	13.49%	2.21%	0.72%	4.67%	0.87%	\$ 1,795,555	\$ 1,808,399	\$ 1,892,814	\$ 1,909,199			
NET REVENUES BEFORE TRANSFERS	490,198	82,370	318,565	22,770	-92.85%	183.47%	-59.39%	81.28%	-95.50%	64,547	26,211	47,516	2,138			
TRANSFERS	417	(44,050)	(44,050)	(332,943)	655.83%	-87.08%	0.00%	0.00%	0.00%	(43,000)	(43,000)	(43,000)	(43,000)			
NET REVENUE(DEFICIT) AFTER TRANSFERS	\$ 490,615	\$ 38,320	\$ 274,515	\$ (310,173)	-212.99%	-106.95%	-177.92%	-156.90%	-1004.84%	\$ 21,547	\$ (16,789)	\$ 4,516	\$ (40,862)			
ENDING FUND BALANCE	\$ 3,831,115	\$ 3,869,435	\$ 4,105,630	\$ 3,795,457						\$ 3,817,004	\$ 3,800,215	\$ 3,804,732	\$ 3,765,870			

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ACTUAL FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	ADOPTED BUDGET FY 15/16	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS					FY 2019-2020									
						2016	2017	2018	2019	2020										
GENERAL FUND REVENUES																				
TAXES:																				
401 Property Taxes	\$ 872,587	\$ 836,600	\$ 847,987	\$ 853,300	0.63%	2.00%	2.25%	2.00%	2.00%	2.00%	\$ 870,366	\$ 889,949	\$ 907,748	\$ 925,903						
405 Sales Tax	3,178	4,500	4,270	3,900	-8.67%	0.00%	0.00%	0.00%	0.00%	0.00%	4,000	4,000	4,000	4,000						
410 Real Estate Transfer Tax	32,292	42,000	32,740	32,400	-1.04%	2.00%	2.00%	2.00%	2.00%	1.75%	33,048	33,709	34,383	34,985						
4001 Total	908,057	883,100	884,998	889,600	0.52%						907,414	927,658	946,130	964,888						
OTHER AGENCIES																				
420 Motor Vehicle in Lieu Tax-VLF	169,795	174,500	174,092	180,000	3.39%	2.00%	2.00%	2.00%	2.00%	2.00%	183,600	187,272	191,017	194,838						
LICENSES & PERMITS																				
440 Building & Other Permit Fees	712,214	490,000	550,427	512,000	-6.98%	3.25%	2.50%	2.50%	2.00%	2.00%	528,640	541,856	555,402	566,510						
450 Variance, Planning & Zoning Fees	41,656	31,000	52,298	40,000	-23.52%	3.00%	3.25%	3.25%	3.25%	3.25%	41,200	42,539	43,922	45,129						
455 Animal Control Fees	1,740	1,300	1,265	1,300	2.77%	2.00%	2.00%	2.00%	2.00%	2.00%	1,326	1,353	1,380	1,407						
460 Franchise Fees	19,510	18,000	19,397	19,000	-2.05%	2.00%	2.00%	2.00%	2.00%	2.00%	19,380	19,768	20,163	20,566						
4050 Total	775,120	540,300	623,387	572,300	-8.20%						590,546	605,516	620,866	633,613						
FINES & VIOLATIONS																				
480 Fines & Traffic Violations	31,272	12,300	11,640	12,300	5.67%	2.00%	2.00%	2.00%	2.00%	2.00%	12,546	12,797	13,053	13,314						
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%	0.00%	60,950	60,950	60,950	60,950						
670 Interest Earned	14,904	13,000	15,444	14,000	-9.35%	NA	NA	NA	NA	NA	15,400	16,500	17,600	18,700						
5000 Total	75,852	73,950	76,394	74,950	-1.89%						76,350	77,450	78,550	79,650						
CHARGES FOR SERVICES																				
600 Reimbursement PW M&O - RHCA	9,383	9,000	9,280	9,000	-3.02%	5.00%	5.00%	5.00%	5.00%	5.00%	9,450	9,923	10,419	10,940						
6000 Total	9,383	9,000	9,280	9,000	-3.02%						9,450	9,923	10,419	10,940						
EXCHANGE FUNDS																				
620 Proposition A	-	56,250	56,250	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	56,250	-	56,250	-						
OTHER REVENUE																				
650 Public Safety Augmentation Fund	840	800	788	800	1.52%	2.00%	2.00%	2.00%	2.00%	2.00%	816	832	849	866						
655 Burglar Alarm Responses	1,700	600	700	600	-14.29%	5.00%	5.00%	5.00%	5.00%	5.00%	650	662	695	729						
675 Miscellaneous	161	28,700	29,043	40,000	37.73%	0.00%	0.00%	0.00%	0.00%	0.00%	22,500	12,500	22,500	12,500						
6700 Total	2,700	30,100	30,531	41,400	35.60%						23,946	13,994	24,044	14,095						
TOTAL GENERAL FUND REVENUES	\$ 1,972,182	\$ 1,779,500	\$ 1,866,572	\$ 1,779,550	-4.66%						\$ 1,860,102	\$ 1,834,611	\$ 1,940,331	\$ 1,911,338						

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ACTUAL FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	ADOPTED BUDGET FY 15/16	VARIANCE		ASSUMPTIONS		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
					FAVORABLE (UNFAVORABLE)	PROPOSED VS PROJECTED	2016	2017				
01 CITY ADMINISTRATION												
Employee Salaries												
7001 Salaries Full Time	\$ 220,505	\$ 301,400	\$ 301,277	\$ 311,500	3.39%	2.00%	2.00%	2.00%	\$ 317,750	\$ 324,085	\$ 330,566	\$ 337,178
7003 Salaries Part Time	-	-	-	-	-	-	-	-	-	-	-	-
7001 Total	220,505	301,400	301,277	311,500	3.39%				317,750	324,085	330,566	337,178
7005 Employee Benefits												
710 Retirement CalPERS - Employer	19,317	25,700	23,279	32,200	38.32%	3.00%	3.50%	4.00%	33,166	34,326	35,700	37,306
711 Retirement CalPERS - Employee	2,686	-	-	-	-	NA	NA	NA	-	-	-	-
715 Workers Compensation Insurance	8,387	7,100	7,890	6,400	-18.88%	5.00%	5.00%	5.00%	6,720	7,056	7,409	7,779
716 Group Insurance	46,850	55,200	55,019	48,000	-12.76%	5.00%	5.25%	5.00%	50,400	53,046	55,964	59,181
717 Retiree Medical	15,528	15,500	16,150	18,000	11.46%	2.00%	2.00%	2.00%	18,360	18,727	19,102	19,484
718 Employer Payroll Taxes	16,656	23,600	19,421	24,900	28.21%	2.00%	2.25%	2.50%	25,398	25,969	26,619	27,284
719 Deferred Compensation	1,585	-	2,000	2,700	0.00%	2.00%	2.00%	2.00%	2,754	2,809	2,865	2,923
720 Auto Allowance	-	-	1,400	2,400	0.00%	0.00%	0.00%	0.00%	2,400	2,400	2,400	2,400
7005 Total	111,009	127,100	125,159	134,600	7.54%				139,198	144,334	150,058	156,357
7500 Materials & Supplies												
740 Office Supplies & Expense	19,242	18,000	16,151	18,000	11.45%	2.00%	2.00%	2.00%	18,360	18,727	19,102	19,484
745 Equipment Leasing Costs	2,247	2,500	2,285	2,500	9.41%	0.00%	0.00%	0.00%	2,500	2,500	2,500	2,500
750 Dues & Subscriptions	9,081	9,800	9,893	11,000	11.19%	2.00%	2.00%	2.00%	11,220	11,444	11,673	11,907
755 Conference Expense	3,657	8,850	3,136	8,200	161.48%	2.00%	2.00%	2.00%	8,364	8,531	8,702	8,876
757 Meeting Expense	1,953	1,600	1,984	2,000	0.81%	2.00%	2.00%	2.00%	2,040	2,081	2,122	2,165
759 Training & Education	-	1,500	-	1,500	0.00%	5.00%	5.00%	5.00%	1,575	1,654	1,736	1,823
761 Auto Mileage	841	650	650	650	0.00%	5.00%	5.00%	5.00%	683	717	752	790
765 Postage	9,493	15,000	13,194	15,000	13.69%	2.00%	2.00%	2.00%	15,300	15,606	15,918	16,236
770 Telephone	4,670	5,200	5,819	5,200	-10.64%	2.00%	2.00%	2.00%	5,304	5,410	5,518	5,629
775 City Council Expense	35	6,000	2,478	10,500	0.00%	3.00%	3.00%	3.00%	10,815	11,139	11,474	11,818
780 Minutes Clerk Meetings	2,606	3,500	3,283	3,500	6.61%	3.00%	3.00%	3.00%	3,605	3,713	3,825	3,939
785 Codification	2,647	6,050	1,693	6,050	257.35%	0.00%	0.00%	0.00%	6,050	6,050	6,050	6,050
790 Advertising	1,907	-	-	600	-	0.00%	0.00%	0.00%	300	300	300	300
795 Other General Administrative Expense	15,112	5,000	3,266	3,500	7.16%	0.00%	0.00%	0.00%	3,500	3,500	3,500	3,500
7500 Total	73,491	83,650	65,832	88,200	38.18%				89,616	91,374	93,173	95,018
8000 Contractual Services												
801 City Attorney	27,839	65,000	65,065	65,000	-0.10%	3.00%	3.00%	3.00%	66,950	68,959	71,027	73,158
802 Legal Expenses - Other	41	4,500	-	3,000	-	3.00%	3.00%	3.00%	3,090	3,183	3,278	3,377
820 Website	4,239	5,500	5,945	6,000	0.92%	3.00%	3.00%	3.00%	6,180	6,365	6,556	6,753
850 Election Expense City Council	(11,080)	30,000	25,362	-	-100.00%	0.00%	0.00%	0.00%	25,000	-	25,000	-
890 Consulting Fees	78,012	8,100	8,732	7,800	-10.67%	5.00%	5.00%	5.00%	8,190	8,600	9,029	9,481
8000 Total	99,051	113,100	105,105	81,800	-22.17%				109,410	87,106	114,891	92,769

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ACTUAL FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	ADOPED BUDGET FY 15/16	VARIANCE FAVORABLE (UNFAVORABLE) PROPOSED VS PROJECTED	ASSUMPTIONS					FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	
						2016	2017	2018	2019	2020					
9000 Capital Outlay															
950 Capital Outlay - Equipment	-	6,400	6,911	2,500	-63.83%								1,500	-	
955 Capital Outlay - City Hall Improvements	-	-	-	8,000	-								-	-	
9000 Total		6,400	6,911	10,500	-64%								1,500	-	
01 TOTAL CITY ADMINISTRATION	\$ 504,956	\$ 631,650	\$ 602,284	\$ 626,600	4.04%								\$ 657,453	\$ 690,188	\$ 681,321
05 FINANCE															
7001 Employee Salaries															
703 Salaries Part Time	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
7001 Total															
7005 Employee Benefits															
715 Workers Compensation Insurance	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
718 Employer Payroll Taxes	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
7005 Total															
7500 Materials & Supplies															
750 Dues & Subscriptions	160	160	160	160	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	165	170	175
755 Conference Expense	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
757 Meeting Expense	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
759 Training & Education	-	-	-	-	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
7500 Total	160	160	160	160	0.00%								165	170	175
8000 Contractual Services															
810 Annual Audit	16,420	16,420	16,420	17,000	3.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17,200	17,400	17,600
890 Consulting Fees	84,048	88,300	85,185	99,120	16.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	87,300	86,600	86,120
8005 Total	100,468	104,720	101,605	116,120	14.29%								104,500	104,000	103,720
9000 Capital Outlay															
950 Capital Outlay - Equipment	1,276	-	-	3,000	0.00%									3,000	3,000
9000 Total	1,276	-	-	3,000	0.00%									3,000	3,000
05 TOTAL FINANCE	\$ 101,904	\$ 104,880	\$ 101,765	\$ 119,280	17.21%								\$ 104,665	\$ 107,170	\$ 103,895
15 PLANNING & DEVELOPMENT															
7001 Employee Salaries															
702 Salaries Full Time	\$ 105,107	\$ 108,800	\$ 108,390	\$ 169,300	56.20%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	\$ 187,300	\$ 191,046	\$ 194,867
703 Salaries Part Time	6,063	36,000	30,929	7,900	-74.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
7001 Total	111,169	144,800	139,319	177,200	27.19%								187,300	191,046	194,867

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ANNUAL BUDGET		ADJUSTED ANNUAL BUDGET		ADOPTED BUDGET		VARIANCE FAVORABLE		ASSUMPTIONS					FY			
	FY 13/14		FY 14/15		FY 15/16		UNFAVORABLE		2016	2017	2018	2019	2020	2016-2017	2017-2018	2018-2019	2019-2020
	ACTUAL	BUDGET	PROJECTED	PROJECTED	FY 15/16	FY 16/17	PROPOSED VS	PROJECTED	2016	2017	2018	2019	2020	FY	FY	FY	FY
7005 Employee Benefits																	
710 Retirement CAPERS - Employer	9,018	9,200	8,353	17,500	109.51%		3.00%	3.00%	3.50%	4.00%	4.50%	4.50%	18,025	18,656	19,402	20,275	
711 Retirement CAPERS - Employee	2,351	-	-	-			NA	NA	NA	NA	NA	NA	-	-	-	-	-
715 Workers Compensation Insurance	2,887	3,500	2,716	3,400	25.18%		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	3,900	4,095	4,300	4,515	
716 Group Insurance	19,064	11,000	10,684	21,200	98.43%		5.00%	5.00%	5.25%	5.50%	5.75%	5.75%	27,480	28,923	30,513	32,268	
718 Employer Payroll Taxes	8,667	10,400	10,408	14,200	36.43%		2.00%	2.00%	2.25%	2.50%	2.50%	2.50%	14,484	14,810	15,180	15,560	
719 Deferred Compensation	4,799	5,300	6,223	6,600	6.06%		0.00%	0.00%	0.00%	1.00%	1.00%	1.00%	6,600	6,600	6,666	6,733	
720 Auto Allowance	2,500	2,400	2,400	3,300	37.50%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,300	3,300	3,300	3,300	
7005 Total	49,286	41,800	40,784	66,200	62.37%								73,789	76,383	79,361	82,650	
7500 Materials & Supplies																	
758 Planning Commission Meeting	1,889	3,500	3,449	3,500	1.48%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,500	3,500	3,500	3,500	
776 Miscellaneous Expenses	131	3,750	229	4,700	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,000	2,000	2,000	2,000	
7500 Total	2,020	7,250	3,678	8,200	122.95%								5,500	5,500	5,500	5,500	
8000 Contractual Services																	
802 Legal Expenses Other	-	5,000	833	3,000	0.00%		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3,090	3,183	3,278	3,377	
872 Property Development - Legal Expense	27,994	35,000	35,674	35,000	-1.89%		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	36,050	37,132	38,245	39,393	
878 Build Inspection LA County/Wildlan	233,011	220,000	219,214	215,000	-1.92%		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	221,450	228,094	234,936	241,984	
881 Storm Water Management	86,243	140,800	98,445	128,000	30.02%		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	133,120	138,445	143,983	149,742	
882 Variance & CUP Expense	3,947	5,200	5,198	5,200	0.04%		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	5,200	5,517	5,682	5,853	
884 Special Project Study & Consultant	10,640	22,500	7,000	25,500	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12,000	12,000	12,000	12,000	
8000 Total	361,836	428,500	366,364	411,700	12.37%								411,066	424,369	438,125	452,348	
9000 Capital Outlay																	
950 Capital Outlay - Equipment	1,276	2,100	2,144	-	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,100	-	2,100	-	
9000 Total	1,276	2,100	2,144	-	0.00%								2,100	-	2,100	-	
15 TOTAL PLANNING & DEVELOPMENT	\$ 525,588	\$ 624,450	\$ 552,289	\$ 663,300	20.10%								\$ 679,755	\$ 697,299	\$ 719,953	\$ 739,263	
25 LAW ENFORCEMENT																	
8200 Law Enforcement	\$ 228,753	\$ 183,000	\$ 183,000	\$ 204,200	11.58%		3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	211,347	\$ 218,744	\$ 226,400	\$ 234,324	
830 Law Enforcement	-	-	-	-	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
831 Traffic Enforcement	-	-	-	-	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
832 Parking Citation	-	-	-	-	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
833 Other Law Enforcement Expenses	2,604	2,700	2,555	2,700	5.68%		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	2,781	2,864	2,950	3,039	
834 Grant Deputies	-	-	-	-	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	
837 Wild Life Management & Pest Control	10,025	17,000	12,828	17,000	32.52%		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	17,510	18,035	18,576	19,134	
838 Animal Control Expense	6,241	6,500	4,762	6,500	36.50%		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	6,825	7,166	7,525	7,901	
8200 Total	247,623	209,200	203,145	230,400	13.42%								238,463	246,810	255,452	264,398	
25 TOTAL LAW ENFORCEMENT	\$ 247,623	\$ 209,200	\$ 203,145	\$ 230,400	13.42%								\$ 238,463	\$ 246,810	\$ 255,452	\$ 264,398	

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ACTUAL FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	ADOPTED BUDGET FY 15/16	VARIANCE FAVORABLE		ASSUMPTIONS					FY 2019-2020		
					ADDED	(UNFAVORABLE)	2016	2017	2018	2019	2020		FY 2017-2018	FY 2018-2019
65 NON-DEPARTMENT														
7500 Materials & Supplies														
901 South Bay Community Organization	\$ 3,500	\$ 7,900	\$ 3,600	\$ 4,100	13.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$ 4,100	\$ 4,100	\$ 4,100
980 Allocation of Administrative Expense	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-
985 Contingency	4,640	25,000	4,000	25,000	525.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,000	10,000	10,000
7500 Total	8,140	32,900	7,600	29,100	282.89%							14,100	14,100	14,100
8000 Contractual Services														
895 Insurance & Bond Expense	36,481	24,450	24,121	20,000	-17.08%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	23,000	23,920	24,877
8500 Community Promotion														
915 Community Recognition	13,677	9,500	7,441	9,500	27.67%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	9,785	10,079	10,381
916 Civil Defense Expense	750	1,500	1,500	1,500	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	1,545	1,591	1,639
917 Emergency Preparedness	1,542	4,500	4,086	4,500	10.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4,500	4,500	4,500
8500 Total	15,769	15,500	13,027	15,500	18.98%							15,830	16,170	16,520
65 TOTAL NON-DEPARTMENT	\$ 60,590	\$ 72,850	\$ 44,749	\$ 64,600	44.56%							\$ 52,930	\$ 54,190	\$ 55,497
75 CITY PROPERTIES														
8000 Contractual Services														
925 Utilities	\$ 23,635	\$ 21,500	\$ 19,960	\$ 22,000	10.22%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	\$ 22,770	\$ 23,567	\$ 24,392
930 Repairs & Maintenance	8,082	14,000	11,168	14,000	25.36%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	14,420	14,853	15,298
932 Area Landscaping	10,705	18,600	12,648	16,600	31.25%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	17,098	17,611	18,139
8000 Total	42,422	54,100	43,776	52,600	20.16%							54,288	56,030	57,829
9000 Capital Outlay														
946 Building & Equipment	-	-	-	-	-	-	-	-	-	-	-	8,000	-	10,000
9000 Total	-	-	-	-	-							8,000	-	10,000
75 TOTAL CITY PROPERTIES	\$ 42,422	\$ 54,100	\$ 43,776	\$ 52,600	20.16%							\$ 62,288	\$ 56,030	\$ 67,829
TOTAL GENERAL FUND EXPENDITURES	\$ 1,481,983	\$ 1,697,130	\$ 1,548,005	\$ 1,756,780	13.49%							\$ 1,795,554	\$ 1,808,398	\$ 1,892,814
NET REVENUES BEFORE TRANSFERS	\$ 490,199	\$ 82,370	\$ 318,565	\$ 22,770	-92.85%							\$ 64,548	\$ 26,213	\$ 47,517

**CITY OF ROLLING HILLS
FIVE YEAR FINANCIAL FORECAST
GENERAL FUND
FY 2015-2016 TO 2019-2020**

	AUDITED ACTUAL FY 13/14	ADJUSTED ANNUAL BUDGET FY 14/15	PROJECTED FY 14/15	ADOPTED BUDGET FY 15/16	VARIANCE		ASSUMPTIONS												
					FAVORABLE		2016	2017	2018	2019	2018-2019	FY 2019-2020							
					UNFAVORABLE	PROPOSED VS PROJECTED							2018	2019	2017-2018	2018-2019	FY 2019-2020		
699 Fund Transfers (OUT) IN																			
Traffic Safety Fund	(12,000)	\$ (50,950)	\$ (50,950)	\$ (55,500)		8.93%													
Capital Improvement Fund	417	-	-	10,957		0.00%													
Municipal Self Insurance Fund	-	(17,100)	(17,100)	(62,400)															
Community Facilities Fund				(250,000)															
Underground Utility Fund	12,000	24,000	24,000	24,000		0.00%													
Refuse Collection Fund	417	(44,050)	(44,050)	(332,943)		655.83%													
Total																			
	\$ 490,616	\$ 38,320	\$ 274,515	\$ (310,173)		-212.99%													

NET REVENUE (DEFICIT) AFTER TRANSFERS

FUND BALANCE																			
Total to begin	\$ 3,340,499	\$ 3,831,115	\$ 3,831,115	\$ 4,105,630															
Total to end	\$ 3,831,115	\$ 3,869,435	\$ 4,105,630	\$ 3,795,457															
Less reserves:																			
Working capital	-	-	-	-															
Budget contingency	-	-	-	-															
Prepays	16,187	-	-	16,187															
Committed	-	-	-	-															
Assigned	36,367	-	-	-															
Total reserves	52,554	-	-	16,187															
UNASSIGNED FUND BALANCE																			
	\$ 3,778,562	\$ 3,869,435	\$ 4,105,630	\$ 3,779,270															

**CASH
BUDGET
SECTION**

**CITY OF ROLLING HILLS
CASH BUDGET**

FISCAL YEAR 2015-2016 FORECAST (based on average of seven years actual) (Actual/Forecast)

Deposits, Credits & Transfers	July	August	September	October	November	December	January	February	March	April	May	June	Totals
	FORECAST	Totals											
Cash Deposits OPUS Checking	\$ 86,278	\$ 39,211	\$ 47,967	\$ 51,318	\$ 70,685	\$ 42,159	\$ 122,058	\$ 87,638	\$ 48,341	\$ 54,584	\$ 43,878	\$ 59,427	\$ 753,545
Cash Deposits OPUS Money Market	47,234	52,432	19,637	30,741	72,328	585,234	244,980	172,713	15,229	357,357	247,643	33,656	1,879,186
Cash Transfers In	85,000	162,500	151,667	216,333	41,667	112,167	-	20,833	139,667	74,667	108,333	16,667	1,129,500
Cash Transfers Out	(35,833)	(107,500)	(65,744)	(134,848)	(16,667)	(256,912)	(188,951)	(103,820)	(12,500)	(203,192)	(108,333)	-	(1,234,301)
Total Cash Received OPUS	182,679	146,643	153,527	163,544	168,014	482,648	178,088	177,364	190,737	283,416	291,520	109,750	2,527,930
Cash Disbursements													
Council Approved Expenditures Mtg. #1	101,151	68,126	73,994	120,998	60,989	249,567	133,491	83,795	155,680	95,943	81,399	78,140	781,440
Council Approved Expenditures Mtg. #2	61,491	57,046	65,699	56,301	64,364	162,070	88,197	67,315	55,513	96,532	104,341	101,961	1,011,961
Total Disbursements	162,642	125,172	139,692	177,299	125,353	411,637	221,687	151,110	211,193	192,475	185,739	180,101	2,284,102
Cash Increase (Decrease)	20,037	21,470	13,835	(13,755)	42,661	71,010	(43,600)	26,254	(20,456)	90,941	105,781	(70,351)	243,828
Cash Balance at Beginning of Month	\$ 310,190	\$ 304,973	\$ 333,192	\$ 341,957	\$ 282,315	\$ 324,912	\$ 447,559	\$ 460,331	\$ 493,233	\$ 391,001	\$ 578,123	\$ 490,587	\$ 490,587
Cash Balance at End of Month	\$ 304,973	\$ 333,192	\$ 341,957	\$ 282,315	\$ 324,912	\$ 447,559	\$ 460,331	\$ 493,233	\$ 391,001	\$ 578,123	\$ 490,587	\$ 164,988	\$ 164,988

FISCAL YEAR 2014-2015 (Actual & Forecast)

Deposits, Credits & Transfers	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast										
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST										
Cash Deposits OPUS Checking	\$ 56,324	\$ 79,030	\$ 112,677	\$ 21,446	\$ 43,884	\$ 30,802	\$ 92,479	47,059	\$ 32,911	\$ 115,137	\$ 19,216	\$ 11,564	\$ 662,530	\$ 19,216	\$ 11,564	\$ 11,564	\$ 11,564	\$ 11,564	\$ 11,564	\$ 11,564		
Cash Deposits OPUS Money Market	18,021	52,060	7,097	22,405	63,950	667,388	281,405	186,770	23,742	425,403	302,799	81,407	2,132,448	302,799	81,407	81,407	81,407	81,407	81,407	81,407		
Cash Transfers In	-	-	-	55,000	60,000	-	-	-	-	-	-	-	115,000	-	-	-	-	-	-	-	-	
Cash Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-	-	-	-	-	-	
Total Cash Received OPUS	\$ 74,345	\$ 131,090	\$ 119,775	\$ 98,852	\$ 167,834	\$ 698,191	\$ 373,884	\$ 233,829	\$ 56,653	\$ 540,540	(677,985)	92,971	\$ 1,909,978	(677,985)	92,971	(677,985)	(677,985)	(677,985)	(677,985)	(677,985)	(677,985)	
Cash Disbursements																						
Council Approved Expenditures Mtg. #1	\$ 16,585	\$ 48,575	\$ 52,563	\$ 90,445	\$ 50,116	\$ 421,926	\$ 88,642	\$ 38,904	\$ 57,750	\$ 71,563	\$ 37,822	\$ 36,062	662,530	\$ 37,822	\$ 36,062	\$ 36,062	\$ 36,062	\$ 36,062	\$ 36,062	\$ 36,062	\$ 36,062	
Council Approved Expenditures Mtg. #2	77,085	58,261	50,017	59,522	65,235	-	61,649	70,171	62,946	71,205	59,708	69,794	2,132,448	59,708	69,794	69,794	69,794	69,794	69,794	69,794	69,794	
Total Disbursements	\$ 93,670	\$ 106,835	\$ 102,580	\$ 149,967	\$ 115,350	\$ 421,926	\$ 150,291	\$ 109,075	\$ 120,696	\$ 142,768	97,530	105,856	\$ 1,716,545	97,530	105,856							
Cash Increase (Decrease)	(19,324)	24,254	17,195	(51,115)	52,484	276,264	223,593	124,753	(64,043)	397,772	(775,515)	(12,885)	193,433	(775,515)	(12,885)							
Cash Balance at Beginning of Month	130,001	\$ 666,917	\$ 655,764	\$ 596,979	\$ 556,045	\$ 563,684	\$ 706,107	\$ 946,410	\$ 1,056,580	\$ 971,196	\$ 1,378,696	\$ 553,539	\$ 553,539	\$ 1,378,696	\$ 553,539							
Cash Balance at End of Month	\$ 666,917	\$ 655,764	\$ 596,979	\$ 556,045	\$ 563,684	\$ 706,107	\$ 946,410	\$ 1,056,580	\$ 971,196	1,378,696	553,539	130,001	\$ 1,909,978	1,378,696	553,539							

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**STATISTICAL
INFORMATION
SECTION**

**CITY OF ROLLING HILLS
ALL FUND BALANCES
JULY 1, 1990 TO JUNE 30, 2016**

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>COPS, CLEEF & 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	* 4,105,630	120,045	36,010	482,794	248,442	51,204	1,014,006	10,957	6,069,089
15/16	** 3,795,457	115,745	40,810	254,462	240,262	135,345	1,114,006	-	5,696,088

* Estimated Actual Amount - FY 14/15

** Adopted Budget - FY 2015/16

Source: Finance Department

CITY OF ROLLING HILLS
GENERAL GOVERNMENTAL REVENUES BY SOURCES
JULY 1, 1990 TO JUNE 30, 2016

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	* 884,998	174,092	623,386	76,394	9,280	98,421	\$ 1,866,570
15/16	** 889,600	180,000	572,300	74,950	9,000	53,700	1,779,550

* Estimated Actual Amount FY 14/15

** Adopted Budget - FY 2015/16

Source: Finance Department

**CITY OF ROLLING HILLS
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
JULY 1, 1990 TO JUNE 30, 2016**

<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	* 602,284	101,765	552,288	203,144	44,748	43,776	1,548,005
15/16	** 626,600	119,280	663,300	230,400	64,600	52,600	1,756,780

* Estimated Actual Amount - FY 14/15

** Adopted Budget - FY 2015/16

Source: Finance Department

CITY OF ROLLING HILLS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
JULY 1, 1985 TO JUNE 30, 2016

<u>FISCAL YEAR</u>	<u>SECURED VALUATIONS</u>	<u>UNSECURED VALUATIONS</u>	<u>HOMEOWNER EXEMPTION</u>	<u>ASSESSED VALUATIONS</u>	<u>AMOUNT OF CHANGE</u>	<u>AMOUNT OF % CHANGE</u>
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	70,207,372	5.89%
13/14	1,325,556,515	271,008	3,364,200	1,322,463,323	156,339,892	13.41%
14/15	1,369,321,782	474,589	3,266,200	1,366,530,171	175,823,044	14.77%

Source: Roll Release, Los Angeles County Assessor

**CITY OF ROLLING HILLS
PROPERTY TAX TRENDS
JULY 1, 1990 TO JUNE 30, 2016**

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	* 847,987	-2.82%
15/16	** 853,300	0.63%
	<u>\$ 811,582</u> (1)	<u>1.91%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 10/11 to FY 14/15)

* Estimated Actual Amount FY 14/15

** Adopted Budget - FY 2015/16

Source Finance Department

**CITY OF ROLLING HILLS
REAL PROPERTY TRANSFER TAX TRENDS
JULY 1, 1990 TO JUNE 30, 2016**

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	* 32,740	1.39%
15/16	** 32,400	-1.04%
	<u>\$ 34,584</u> (1)	<u>-0.89%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 10/11 to FY 14/15)

* Estimated Actual Amount FY 14/15

** Adopted Budget - FY 2015/16

Source Finance Department

**CITY OF ROLLING HILLS
MOTOR VEHICLE IN LIEU TAX TRENDS
JULY 1, 1990 TO JUNE 30, 2016**

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	* 174,092	2.53%
15/16	** 180,000	3.39%
	<u>\$ 163,787</u> (1)	<u>1.99%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 10/11 to FY 14/15)

* Estimated Actual Amount FY 14/15

** Adopted Budget - FY 2015/16

Source Finance Department

**CITY OF ROLLING HILLS
BUILDING PERMITS TRENDS
JULY 1, 2003 TO JUNE 30, 2016**

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	* 550,427	-22.72%
15/16	** 512,000	-6.98%
	<u>\$ 506,218</u> (1)	<u>13.24%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 10/11 to FY 14/15)

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 14/15

** Adopted Budget - FY 2015/16

Source Finance Department

**CITY OF ROLLING HILLS
SUBDIVISION, PLANNING & ZONING FEES TRENDS
JULY 1, 1990 TO JUNE 30, 2016**

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	* 52,298	25.55%
15/16	** 40,000	-23.52%
	\$ <u>35,915</u> (1)	<u>13.80%</u>

(1) 5 Years Average - Last 4 years + Current Year (FY 10/11 to FY 14/15)

* Estimated Actual Amount FY 14/15

** Adopted Budget - FY 2015/16

Source Finance Department

**CITY OF ROLLING HILLS
RHCA RENT & INTEREST EARNED TRENDS
JULY 1, 1990 TO JUNE 30, 2016**

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	* 76,392	15,444	60,948
15/16	** 74,948	14,000	60,948
	<u>\$ 77,578</u> (1)	<u>\$ 16,630</u> (1)	<u>\$ 60,948</u> (1)

(1) 5 Years Average - Last 4 years + Current Year (FY 10/11 to FY 14/15)

* Estimated Actual Amount FY 14/15

** Adopted Budget - FY 2015/16

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.

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
860 Planning Code Enforcement
861 Weekend Code Enforcement
865 User Fee/Compensation Study

8000 CONTRACTUAL SERVICES

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

9000 CAPITAL OUTLAY

950 Capital Outlay - Equipment

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, 2014 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, 2014 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.

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) – 25,26,27

REVENUES

GRANT REVENUE: (5500)

Grant Revenue – Proposition A (500)

Receipts from sales tax earmarked for transit use Proposition A.

Grant Revenue – Proposition C (501)

Receipts from sales tax earmarked for transit use Proposition C.

Grant Revenue – Measure R (502)

Receipts from sales tax earmarked for transit use Measure R.

USE OF MONEY AND PROPERTY: (5000)

Interest Earned (670)

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

EXPENDITURES

EXCHANGE FUNDS: (6500)

Proposition A Exchange (905)

Expense to generate revenue via a Proposition A fund conversion.

GRANT EXPENSES: (8100)

Proposition C – Gifted (906)

Expense to gift Proposition C program dollars.

Measure R – Gifted (907)

Expense to gift Measure R program dollars.

FUND BALANCE: (3000)

Unassigned Fund Balance Beginning (398)

The beginning unassigned fund balance.

Unassigned Fund Balance Ending (398)

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

CITIZENS OPTION FOR PUBLIC SAFETY (COPS) - 10

REVENUES

OTHER AGENCIES: (4030)

COPS Allocation (570)

Receipts from Community Oriented Policing Funds for public safety activities.

CLEEP-Technology Fund

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

Interest Earned (670)

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

EXPENDITURES

MATERIALS AND SUPPLIES: (7500)

Miscellaneous Expenses (776)

Miscellaneous expenses.

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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