

City of Rolling Hills Estates Budget

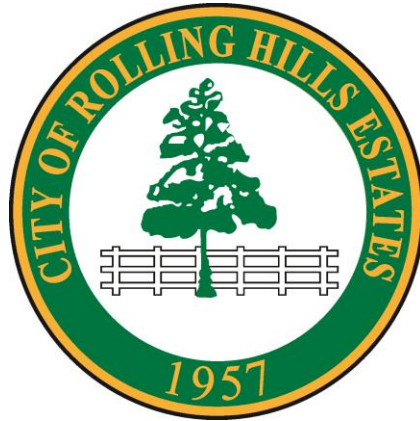
**Estimated
Fiscal Year 2014 - 2015
&
Adopted
Fiscal Year 2015 - 2016**



Prepared by
Administrative Services Department



City of Rolling Hills Estates



RollingHillsEstatesCA.gov

**Estimated Budget
FY 2014 – 2015**

**Adopted Budget
FY 2015 – 2016**

**BRITT HUFF
Council Member**

**STEVEN ZUCKERMAN
Mayor Pro Tem**



**JUDITH M. MITCHELL
Council Member**

**JOHN C. ADDLEMAN
Mayor**

**FRANK V. ZERUNYAN
Council Member**



ROLLING HILLS ESTATES

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MEMORANDUM

CITY OF ROLLING HILLS ESTATES

DATE: JUNE 16, 2015

TO: MAYOR AND CITY COUNCIL

FROM: DOUGLAS R. PRICHARD,
CITY MANAGER
MICHAEL C. WHITEHEAD,
ADMINISTRATIVE SERVICES DIRECTOR

SUBJECT: PROPOSED FY2015-16 AND FY2016-17 BUDGET

This memorandum will serve to transmit the proposed budget for Fiscal Year 2015-16 for discussion at the June 16 City Council Budget Study Session. The budget document incorporates direction and decisions from Budget Subcommittee, which met on June 8. This document also includes projected year-end budget numbers for FY 2014-15.

OPERATING REVENUES

Total General Fund operating revenues and expenditures for FY 2014-15 are projected to be \$7,185,145 and \$6,335,448 respectively, with an estimated net positive operating result for FY 2014-15 of \$849,697 (12%). This is better than the projected 8% surplus estimated when the budget was adopted in June of 2014. Total General Fund operating revenues and expenditures for FY 2015-16 are proposed at \$8,893,515 and \$7,014,725 respectively leading to an estimated year-end net positive operating result of \$1,943,992 or 22%.

General Fund undesignated, unreserved balance is projected to be \$1,225,874 at June 30, 2015, and \$1,391,066 at June 30, 2016, while several other designated reserves have been increased to reflect budget priorities.

Major revenue assumptions come from conservative estimates based on actual revenues received in FY2014-15. Sales tax continues to be flat as projected by MuniServices, however the "triple flip," a complex, decade-old mechanism affecting state and local finances in California, is ending. As such, all of sales tax revenue will be reported in the Sales Tax (01-3120) account and the Property Tax in lieu of Sales Tax – State (3308) will be eliminated completely in FY 2016-17. Sales tax may see some improvement late in FY2016-17 as tenants should begin to occupy the spaces currently under remodel at the Peninsula Shopping Center.

Property tax is expected to increase based on calculations provided by the Assessor's office and MuniServices. Building Permit revenues are expected to increase considerably for next few years based on actual and anticipated developments over the next few years. Specifically, building permit fees, which will total approximately \$1,200,000 in FY 2014-15, are expected to total \$3,000,000 in FY 2015-16 and \$4,000,000 in FY 2016-17. Further, planning fees are anticipated to total \$400,000 in each of the next two fiscal years. New construction tax (\$500/residential dwelling unit) will generate approximately \$70,000, which includes the construction of new units in approved residential projects along Deep Valley Drive.

The loss of the landfill regulations revenue from the closure of Chandler Sand and Gravel will be offset by the increase in property tax from the new development of the property as detailed by MuniServices and staff estimates.

It appears that the State will continue to fund the COPS Grant of \$100,000 for FY2015-16, which will continue to fund our CORE Deputies. Investment interest rates remain at all-time lows (below 1% return) in LAIF and Certificate of Deposits. However, competitive grants and special fund revenues continue to remain strong, funding the recently awarded Silver Spur walk path renovation and improvements to the recreation path that circles Howlett Park.

The FY 2014-15 and FY 2015-16 budgets include revenue received from the operation of the stables by the City's concessionaire. This revenue is paying down the Equestrian Fund's negative fund balance over the next few years. When completely paid down, the Equestrian Fund will be eliminated and the concessionaire fees will be credited to the General Fund. Progress toward paying down the negative balance in the Equestrian Fund can be charted on the Fund Balance Exhibit G in the line Advance to Other Funds.

Quimby Fees are expected to generate \$1,000,000 or more in each of the next two fiscal years that will allow for citywide park improvements. Revenue for equestrian improvements will come from the Special Chandler Contribution whereby the City will receive \$800,000 at issuance of the project grading permit. Projects proposed for these special funds can be found in the Capital Budget for the next two years.

OPERATING EXPENDITURES

Expenditure assumptions include maintaining existing service levels in most major expenditure categories.

Sheriff's costs are set to increase by 3.0% due to overall unit cost increases within the department along with the return of the Liability Trust Fund Surcharge to the historical level of 6% after many years of reduced contribution levels. The City's regional cost percentage is 28%, with Rancho Palos Verdes' share at 68% and Rolling Hills' share at 4%. FY 2014-15 was the first year in which the highly complex regional cost sharing formula was eliminated in favor of the set percentages mentioned here.

The line item for watering of our parks and parkways has been cut back due to elimination of turf watering in the City's medians in response to the Governor's executive order.

FY 2016-17 will see the first steps toward update of the City's General Plan as specified revenues will start to be received from development projects subject to the surcharge levied for that purpose.

Funding for tree trimming projects over the next two years will be increased by approximately fifty percent to accelerate the City-wide maintenance cycle. Similarly, the City's street striping budget reflects an attempt at a more regular maintenance cycle.

PERSONNEL

The FY 2015-16 Budget reflects reclassification of the Principle Planner's position to Senior Planner and adding a full-time Planning Technician-Zoning and Code Administrator position in place of the part-time Zoning and Code Administrator. This will increase the City's full-time staff to 20, still well below the high of 32 employees in 2006. The City continues to reap on-going cost savings of over \$1,000,000 annually as a result of down-sizing over the past decade.

PERS FY 2014-15 contributions for Tier I employees (those hired prior to July 1, 2011) was 12.330% which will be reduced in FY 2015-16 to 9.353% in FY 2015-16 9.353% resulting in a savings of over \$32,000 in that line item. Contribution rates Tier II employees (those hired after July 2011) will be 7.51% in FY 2015-16.

Salary administration reflects a proposed Hybrid Merit System whereby all staff will receive a 1% standard salary adjustment and employees will be eligible for a performance bonus at the City Manager's discretion. Cost of the proposed system is approximately \$57,000 for FY 2015-16. Only the \$17,000 associated with the 1% standard salary adjustment will carry over into FY 2016-17 at which time Council may reconsider what if any bonus or additional standard salary adjustment would be awarded for FY 2016-17. Details of this salary administration program will be discussed by Council as part of negotiations with the City's Employees' Association prior to implementation.

CAPITAL PROJECTS

On the capital side, we have again proposed a fairly aggressive capital projects budget for FY 2015-16. The Peter Weber Equestrian Center Improvement Project, again funded by special and grant revenues, is scheduled to be completed within the next several weeks.

The upgrading and replacement of the City's I.T. equipment and software will continue for the next couple of years. Moving the City's financial accounting system to an off-site host completed in FY 2014-15. The City's PEG fees will be utilized to upgrade and replace the audio, visual, and broadcast systems located in the Council Chambers and server room in the early part of FY 2015-16.

Two turf utility vehicles for Ernie Howlett and Highridge Parks are proposed to be purchased in FY 2015-16 with Air Quality Funds at an estimated cost of \$40,000. Additionally, \$60,000 from the equipment reserve has been budgeted for a new tractor to replace the existing worn-out tractor.

The Howlett Park Pathways project has funds available through a Proposition A Competitive Grant (\$249,500), and new race timing equipment for the Hills Are Alive Race, along with a new portable public address system, will be purchased by the Pepper Tree Foundation.

The Quimby Fees and Chandler Contribution Fund will allow for park and equestrian improvements over the next several years. For FY 2015-16, the Quimby Fees proposed expenditures are: repaving the off-street recreational asphalt path adjacent to Palos Verdes Drive North and a portion of Silver Spur Road (\$300,000); Pepperwood ADA access & initial park development (\$20,000); Chandler Park/Pepperwood Park parking lot paving and new lights (\$50,000); a new storage container adjacent to Chandler Park (\$70,000); replacement of the Howlett Park maintenance building roof (\$40,000); sewer line repair at Howlett Park (\$30,000); Howlett Park maintenance yard repaving and security lights (\$63,000); and repaving of Highridge Park's parking lot (\$50,000).

The Special Chandler Contribution Fund, which can only be used for equestrian related projects, is proposed to provide improvements at Howlett Park, including: new arena base (\$75,000); warmup arena (\$40,000); new booths (\$36,000); and a new show office (\$25,000). Additionally, this fund may provide a new restroom facility (\$50,000), and a capital projects match (\$25,000) and/or meet project revenue shortfall needs at the Peter Weber Equestrian Center. Lastly, three rail fencing replacement along the City's bridle trails (\$100,000) is also proposed for this funding source.

The Public Works Capital Improvements includes \$725,000 for Major and Minor Street Maintenance as identified in the 2014 Pavement Management System (PMS) Report, and \$240,770 in Proposition C and Measure R funds from the City of Rolling Hills for traffic signal improvements at the intersection of Palos Verdes Drive North and Rolling Hills Road/Portuguese Bend Road.

Curb, gutter and sidewalk repair, utilizing CDBG and General Funds, is proposed in the amount of \$50,000. We have also programmed \$250,000 for storm drain inspection and repairs within the Capital Budget.

FUND BALANCES

Various fund balances have been revised to reflect our best understanding of future obligations. The Undesignated, Unreserved Fund Balance is projected to remain above \$1,200,000, which is consistent with the current fund balance policy. The Fund 02 Capital Projects Designation has been increased to \$530,000 for new roofs on the City Hall and Council Chambers, and City Hall office upgrades. The Future Operating Expenditures reserve has been increased to its historical level of \$800,000. It had previously been reduced to account for the Advance to Other Funds (Equestrian Fund negative balance) line item as required by our auditors. The Advance to Other Funds designated reserve is projected to decrease to \$164,506 with the quarterly payments from the Peter Weber Equestrian Center's concessionaire. Also, the CLEEP Grant reserve will be depleted with the ASAP unit purchase for the Sheriff's Department.

The CIP Other Than Streets designation has a total of \$250,000 in reserve each for each of the next two fiscal years. This is to account for unknown storm drain capital expenditures which are currently under study by Willdan. Additionally, the CIP Streets designation has an additional \$250,000 in reserve for additional street repairs. These reserves will be reconsidered at mid-year and if the revenue projections are on target, we will recommend additional storm drain inspection and maintenance and street resurfacing projects above and beyond the projects already programmed in the Capital Budget.

FISCAL FUTURE

With Building Permit fees strong both this year and the next several budget cycles, it may seem that the worst of the recent economic times is behind us. Even so, the large development projects we may see coming on the horizon will provide a revenue stream of limited duration. Building Permits and Planning related fees, although recurring revenues, will fluctuate dramatically with the local economy. The other recurring revenue that is subject to fluctuation is sales tax. With the struggles at The Promenade continuing, sales tax remains stagnant even though the overall state and regional economy has substantially recovered. Renovations at the Peninsula Shopping Center, which will provide short term revenue on the Building Permit side, may also help to provide longer term improvement in the sales tax picture. Taking these fluctuations into account will help the City to maintain a solid financial position.

As for long term capital asset maintenance, we have been to this point and expect in the foreseeable future to continue to keep pace with the recommendations of our most recent Pavement Management System report. During these flush times we hope to be able to get ahead of schedule on maintenance of this, our most costly, capital asset. We will also be able to undertake repairs to the most severely damaged curbs, gutters and sidewalks as identified by the survey conducted in FY2013-14, and begin the assessment of the condition of our storm drains through a video survey and repairs as determined by those inspections. Over the years we have maintained our capital infrastructure through a combination of grant funds and utilization of operating revenue in excess of expenditures. However, a long term plan to maximize the effectiveness of maintenance efforts and minimize future costs as we address the maintenance needs of these major assets will likely require a new funding source, if not in the near term then over the long term as revenues again fluctuate with the next economic downturn. At the direction of Council, staff prepared a preliminary model budget to simulate average revenues and expenditures, net of extraordinary conditions, for consideration by the Budget Committee. In response to input from the Committee, staff will further refine this model with the Committee to incorporate both operating and capital needs and make a presentation to the full Council at the First Quarter Budget Study Session in the fall.

SUMMARY

Certain key revenues will be at historical highs over the next several budget cycles, allowing an opportunity for increased capital investment, replenishment of critical reserves and reinstatement of a merit based system of employee compensation. Even so, there are long-term projects and programs for which the Council may wish to consider identifying dedicated funding sources in the not too distant future, particularly in the area of capital infrastructure maintenance as well as the much needed update of the City's General Plan.

CITY OF ROLLING HILLS ESTATES



FUND BALANCE POLICY

INTRODUCTION

The purpose of this document is to state the policies regarding the Fund Balance of the General Fund of the City of Rolling Hills Estates and the budgeting practices that maintain such policies.

These policies are intended to provide guidelines for budget decisions as to the appropriate use of General Fund resources and the maintenance of adequate reserves and designations for contingencies, emergencies, capital improvements, and other such uses as determined by the City Council.

After reservations and designations of the General Fund Fund Balance are authorized, the remaining amount is defined as the Unreserved/Undesignated Fund Balance.

Although there is no formula that defines a completely adequate Fund Balance, a conservative approach would enable the City to finance its operations without having to incur short-term debt or raise new revenues.

STATEMENT OF FUND BALANCE POLICY

1. Operating revenues will sufficiently fund current year operating expenditures. (Operating deficits are normally contrary to City policy as well as reasonable financial prudence.) All unreserved Fund Balance designations are eligible for use at the discretion of the City Council at a time of an unforeseen fiscal crisis. Such determinations will be handled by the City Council on a case-by-case basis. Operating revenues are defined as both (a) current year revenues and (b) revenues generated in prior fiscal years and designated for specific operating uses in future years.
2. Special projects expenditures are projects that by nature go beyond on-going operational expenditures but are not capital in nature. (Examples of such expenditures are General Plan revision costs, mediation costs, CEQA costs, and website design costs.) This category of expenditures shall be specifically excluded when computing the operating surplus of a given fiscal year. In the annual budget and Comprehensive Annual Financial Report (CAFR) documents, a schedule showing the operating surplus computation will be made a part of both those publications.

3. Capital improvements will be funded by current year operating surpluses and reserves. (The pay-as-you-go principle for capital project expenditures is the most efficient use of City resources.)
4. A designation of Fund Balance of no greater than \$876,500 to provide for contingencies is prudent.
5. Specified grant revenues in Special Revenue Funds shall be used to minimize the cost to the General Fund of both qualifying operating and capital expenditures.
6. The Enterprise Funds of the City shall be essentially self-supporting, without need of General Fund resources.
7. Designations of portions of unreserved fund balance for insurance expenditures shall be made.
8. Designations of portions of the unreserved fund balances for City owned vehicle purchases, and capital projects for City Hall complex.
9. The Unreserved, Undesignated Fund Balance of the General Fund will be no less than \$1,200,000 at any time.

FOR APPROVAL: JUNE 23, 2015

CITY OF ROLLING HILLS ESTATES

FY 2015-2016



INVESTMENT POLICY

INTRODUCTION

The purpose of this document is to identify policies and procedures, which enhance opportunities for prudent and systematic investment of City funds, and to organize and formalize investment-related activities.

Activities, which comprise good cash management, include accurate cash projections, expeditious collection and deposit of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, which coordinates cash requirements and investment opportunity.

STATEMENT OF INVESTMENT POLICY

This policy shall cover all funds and investments under the direct authority of the City of Rolling Hills Estates.

The primary objective of the City's investment function shall be safety, since the safeguarding of City assets is of paramount importance. Most investments will be highly liquid with maturities selected to anticipate cash needs and avoid the need for forced liquidations. Yield shall be a consideration only after the basic requirements of safety and liquidity have been met.

The City shall strive to achieve a market-average rate of return throughout budgetary and economic cycles. Available cash balances are consolidated for maximum investment. Investment earnings are allocated based on average monthly cash balances. Authorized investment mechanisms for the City of Rolling Hills Estates, in accordance with the California Government Code, shall include the following:

- * LAIF (Sec. 16429.1)
- * Savings Passbook (53632)
- * Treasury Issues (53601 b)
- * Certificates of Deposit (53635)

More detailed descriptions of these vehicles are in the Appendix.

Collateral, as necessary in excess of federally insured limits or as applicable, shall be maintained as specified by the Government Code. All purchased securities shall be physically delivered to a safekeeping account at Bank of America Nationsbank, N.A.

Except as otherwise restricted by the Government Code, the City shall strive to maintain no more than 90% of excess funds in any one-investment mechanism. However, when LAIF yields exceed those of other allowable investment vehicles, the City is permitted to maintain up to 100% of excess funds in LAIF. A maximum of 25% of the total investment portfolio may be invested for a period exceeding five years with City Council approval.

All participants in the investment process shall act as custodians of the public trust. The investment program shall be managed with a degree of professionalism that is worthy of the public trust. The City Treasurer shall be responsible for the management and investment of excess funds. However, all purchases or sales shall require signatures of two City officials, at least one being the City Manager or Assistant City Manager.

Investments shall be disclosed in a schedule of cash and investment report, which is presented to the City Manager and City Council, as part of monthly financial statements. This report shall include the type of investment, a description of the investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the City. Also, included shall be the market value of the investment and the source of market value, a statement of compliance with the investment policy established by City Council, and a statement denoting the City's ability to meet all expenditure requirements for the next six months.

Approval: June 23, 2015

CITY OF ROLLING HILLS ESTATES



APPENDIX OF DESCRIPTIONS OF INVESTMENT MECHANISMS

1. LOCAL AGENCY INVESTMENT FUND (LAIF) is a special fund of the State Treasury which local agencies may use to deposit excess funds. There is no minimum investment period and the minimum investment is \$5,000 with a maximum of \$50 million per agency. Funds are available on a same day basis with no loss of interest. Interest is distributed quarterly, based on the agency's proportionate share of deposits and length of deposit. (16429.1)

2. U.S. TREASURY ISSUES (T-BILLS, NOTES, BONDS) are direct obligations of the U.S. Government. Maturities range from 13 to 52 weeks for T-Bills, 1 to 10 years for Notes and 10 to 30 years for T-Bonds. They are highly liquid and considered the safest investment security. (53601 b)

3. CERTIFICATES OF DEPOSIT (CDs) are investments for inactive funds issued by banks, savings and loans and credit unions. Investments of \$250,000 are insured by the following respective insurance agencies (FDIC, FSLIC and NCUFIC). Deposits can be from 14 days to several years. Deposits exceeding \$250,000 can be collateralized with government securities. (53635)

City of Rolling Hills Estates

Budget Revenues 2015- 2016 (General Fund)

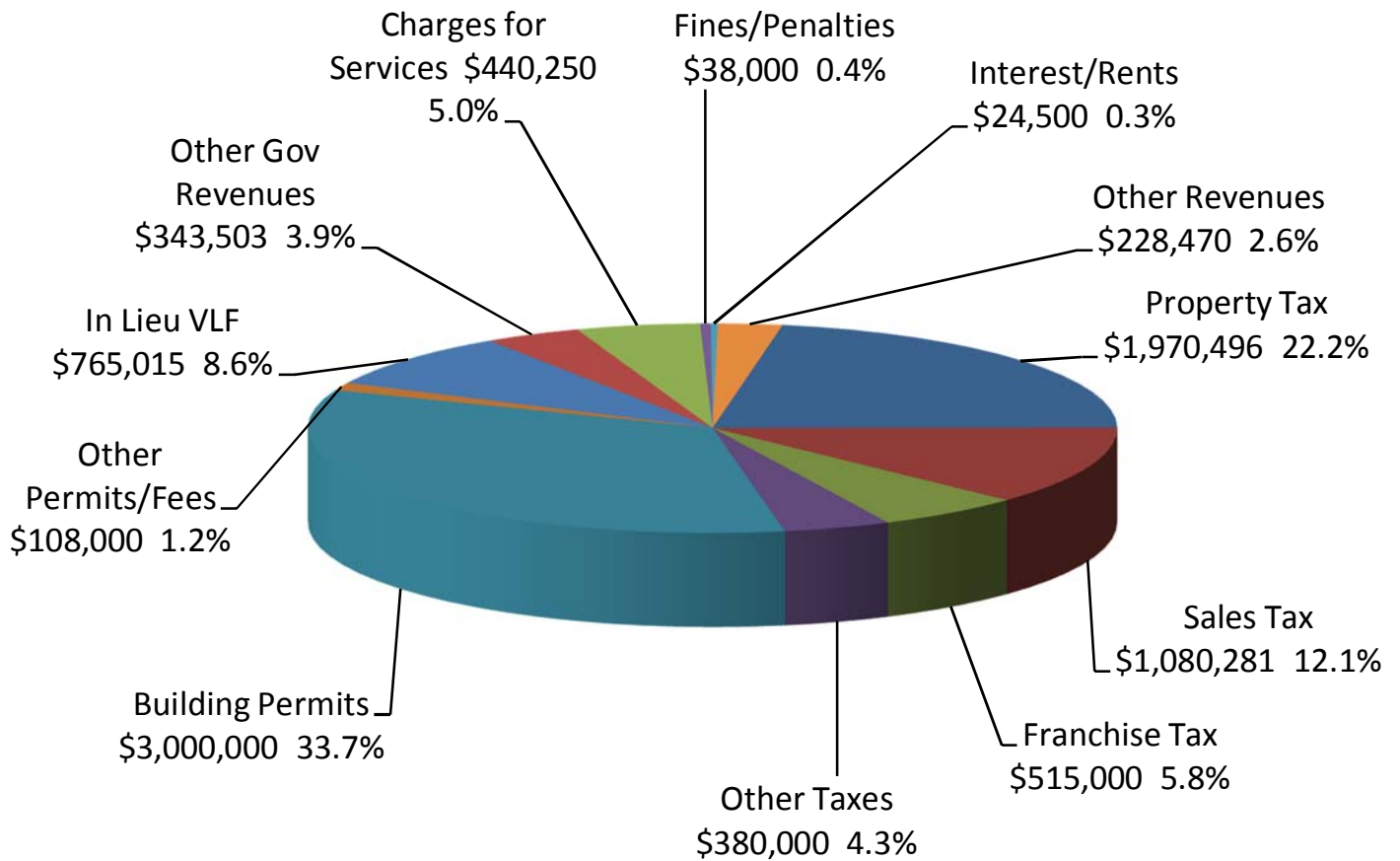


EXHIBIT A
City of Rolling Hills Estates
Revenue Summary
 (by fund within fund type)

REVENUE SUMMARY		2012-13	2013-14	2014-15	2015-16	2016-17
		Actual	Actual	Estimated	Adopted	Proposed
GENERAL FUND						
LOCAL TAXES						
Property Tax	3110	1,607,287	1,746,847	1,933,173	1,970,496	2,009,906
Sales Tax	3120	893,871	902,838	908,399	1,080,281	1,308,512
Franchise Tax	3130	508,991	558,571	571,972	515,000	515,000
Business License	3140	250,668	247,188	236,503	240,000	240,000
Property Transfer Tax	3160	157,310	85,328	105,140	70,000	70,000
New Construction Tax	3170	500	1,500	1,000	70,000	50,000
TOTAL		3,418,627	3,542,272	3,756,187	3,945,777	4,193,418
LICENSES & PERMITS						
Landfill Regulation Fees	3210	284,332	382,081	535,208		
Animal Licenses	3220	8,138	9,377	8,820	8,000	8,000
Building Permits	3230	765,472	1,153,319	1,367,428	3,000,000	4,000,000
Street Permits	3240		84,177	162,905	100,000	100,000
TOTAL		1,057,942	1,628,954	2,074,361	3,108,000	4,108,000
INTERGOVERNMENTAL REVENUES						
Property Tax in lieu of Sales Tax - State	3308	279,944	306,554	305,100	243,503	
Property Tax in lieu of VLF Fees - State	3309	644,009	671,472	714,967	765,015	765,015
COPS Grant (Policing)	3311	100,000	100,000	106,230	100,000	100,000
Sale of CDBG Grants	3320	14,324				
Traffic Safety OTS State Grant	3322					
Highway Through Cities Grant	3324		100,000			
TOTAL		1,038,277	1,178,026	1,126,297	1,108,518	865,015
CHARGES FOR SERVICES						
Planning Fees	3410	163,670	325,241	287,500	400,000	400,000
GIS Fees	3420	4,350	6,300	3,600	4,000	4,000
City Celebration & Holiday Parade	3430	1,375	2,529	1,260	1,250	1,250
Recreation Fees	3440	43,297	36,843	45,498	35,000	35,000
TOTAL		212,692	370,913	337,858	440,250	440,250
FINES & FORFEITURES						
Misc. Fines and Forfeitures	3510	12,039	11,183	15,320	15,000	15,000
False Alarm Fines	3520	10,875	15,821	15,207	13,000	13,000
Business License Penalties	3530	9,127	6,309	8,561	10,000	10,000
TOTAL		32,041	33,313	39,088	38,000	38,000
USE OF MONEY & PROPERTY						
Interest Income (Funds 01 & 02)	3610	3,118	1,008	2,524	3,500	3,500
Rents and Concessions	3620	19,394	24,250	18,882	21,000	20,000
TOTAL		22,512	25,258	21,406	24,500	23,500
OTHER REVENUES						
State SB 1186	3705	46	51	334	70	70
Refunds/Rebates/Reimbursements	3710	23,096	5,764	40,369	10,000	10,000
SB 90 Reimb. of State Mandated Costs	3715			27,731		
AB 939/Infrastructure Fees	3720	181,759	183,788	186,577	193,400	196,800
Prior Year Adjustments	3725		(201)			
Miscellaneous Revenues	3730	11,459	9,734	38,887	15,000	15,000
Curbside Recycling/Oil	3740	6,587		5,000	5,000	5,000
Litter Abatement/Recycling	3750	5,000	5,000		5,000	5,000
TOTAL		227,947	204,136	298,898	228,470	231,870
TOTALS, GENERAL FUND	01	6,010,038	6,982,872	7,654,095	8,893,515	9,900,053

EXHIBIT A
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Revenue Summary
 (by fund within fund type)

REVENUE SUMMARY		2012-13	2013-14	2014-15	2015-16	2016-17
		Actual	Actual	Estimated	Adopted	Proposed
EXHIBIT A						
SPECIAL REVENUE FUNDS						
QUIMBY FEES						
Quimby Fees	3180		15,000	1,016,082	1,000,000	1,000,000
Interest Income	3610	954	337		2,000	2,000
QUIMBY FEES	10	954	15,337	1,016,082	1,002,000	1,002,000
HIGHWAY USERS TAX						
Section 2103	3329	71,235	108,429	86,670	115,936	115,936
Section 2105	3330	36,013	53,842	48,554	38,264	38,264
Section 2106	3340	29,802	29,638	33,424	30,166	30,166
Section 2107	3350	57,116	57,290	62,526	56,970	56,970
Section 2107.5	3360	2,000	2,000	4,000	2,000	2,000
Traffic Congestion Relief Grant	3370					
Prior Year Adjustment	3725					
HUT SUBTOTAL		196,166	251,199	235,174	243,336	243,336
Interest Income	3610	391	235	147	150	150
HIGHWAY USERS TAX FUND	11	196,557	251,434	235,321	243,486	243,486
LOCAL TRANSPORTATION FUND						
TDA Article 3 Funds	3121	5,250	15,900	(7,293)	5,000	5,000
Interest Income	3610	8	1	3		
LOCAL TRANS FUND	13	5,258	15,901	(7,290)	5,000	5,000
TRAFFIC SAFETY						
Traffic Safety Fines	3540	54,831	55,648	37,445	42,000	42,000
Interest Income	3610		21	49		
TRAFFIC SAFETY FUND	14	54,831	55,669	37,494	42,000	42,000
PEG FEES						
Cox PEG Fees	3760	26,086	27,656	22,280	25,600	25,600
Interest Income	3610	94	93	156	100	100
PEG FUND	16	26,180	27,749	22,436	25,700	25,700
COMMUNITY DEVELOPMENT BLOCK GRANT						
CDBG	3320				25,000	25,000
Interest Income	3610					
CDBG FUND	17				25,000	25,000
TRANSIT						
PROP A - Transit Improvement	3121	126,046	138,167	143,976	137,545	142,554
Interest Income	3610	85	96	88	100	100
TRANSIT FUND	18	126,131	138,263	144,064	137,645	142,654
PROP C						
PROP C - Transit Tax	3122	144,816	114,516	189,356	118,245	118,245
Interest Income	3610	336	198	117	100	100
PROP C FUND	19	145,152	114,714	189,473	118,345	118,345
AQMD						
Air Quality Funds AB 2766	3390	9,768	7,339	12,777	9,100	9,100
Interest Income	3610	42	33	75	50	50
AQMD FUND	20	9,810	7,372	12,852	9,150	9,150
STPL GRANT						
STPL Fund Exchange	3328		117,653			
Interest Income	3610		94			
STPL GRANT	21		117,747			
MEASURE R						
Residential Street Resurfacing	3371	108,320	85,530	139,589	85,567	88,685
Interest Income	3610	124	126	143	50	50
MEASURE R	23	108,444	85,656	139,732	85,617	88,735
FEDERAL STIP						
PVDN Bike Lane Project	3327	326,242	1,803,000			
Interest Income	3610					
FEDERAL STIP	24	326,242	1,803,000			
STATE SR2S						
PVDN Bike Lane & Silver Spur Pathway	3372	34,585	489,188	84,173	328,700	
Interest Income	3610					
STATE SR2S	25	34,585	489,188	84,173	328,700	

EXHIBIT A
City of Rolling Hills Estates
Revenue Summary
 (by fund within fund type)

REVENUE SUMMARY		2012-13	2013-14	2014-15	2015-16	2016-17
		Actual	Actual	Estimated	Adopted	Proposed
CALRECYCLE ASPHALT						
PVDN Bike Lane Project	3378		198,500			
Interest Income	3610					
GRANT	28		198,500			
PROP 84 STATE PARK GRANT EQUESTRIAN						
Peter Weber Equestrian Center	3387			263,981	829,299	
Interest Income	3610			179		
STATE PARK GRANT	30			264,160	829,299	
PROP 12 PARKS GRANT						
Prop. 12 Riparian Grant (Nature Preserve)	3396					
Interest Income	3610	138	85	102		
PROP 12 PARKS GRANT FUND	31	138	85	102		
PROP A COUNTY PARKS						
PROP A - Maintenance/Service	3392	21,000	42,000		14,000	14,000
PROP A - Howlett Park Pathways	3393				249,500	
PROP A - Specified	3394				950,000	
PROP A CNTY PARKS FUND	32	21,000	42,000		1,213,500	14,000
PROP A 4TH DISTRICT GRANT						
3 Rail Fencing	3399	119,220				
4TH DISTRICT GRANT	34	119,220				
PEPPER TREE FOUNDATION						
Donations	3440	42,406	45,227	25,782	30,000	30,000
Interest Income	3610		9	28		
PEPPER TREE FUND	95	42,406	45,236	25,810	30,000	30,000
CHANDLER CONTRIBUTION FUND						
Donations/Match	3780			900,000	800,000	
Interest Income	3610	64		78	1,000	500
CHANDLER CONTRIBUTION FUND	97	64		900,078	801,000	500
TOTALS, SPECIAL REVENUE FUNDS		1,216,972	3,407,851	3,064,487	4,896,442	1,746,570
EXHIBIT A						
ENTERPRISE FUNDS						
STABLES						
Stable Rental & Concessionaire	3450	65,332	101,524	104,389	100,000	100,000
CHARGES FOR SERVICES		65,332	101,524	104,389	100,000	100,000
STABLES FUND	50					
TENNIS						
Tennis court fees	3460	55,543	52,484	64,514	67,800	67,800
Tennis membership dues	3461	13,064	16,370	13,065	16,000	16,000
CHARGES FOR SERVICES		68,607	68,854	77,579	83,800	83,800
Interest Income	3610	206	53	18	55	25
TENNIS FUND	51	68,813	68,907	77,597	83,855	83,825
TOTALS, ENTERPRISE FUNDS		134,145	170,431	181,986	183,855	183,825
GRAND TOTALS, ALL FUNDS		7,361,155	10,561,154	10,900,568	13,973,812	11,830,448



City of Rolling Hills Estates

Budget Expenditures 2015-2016 (All Funds)

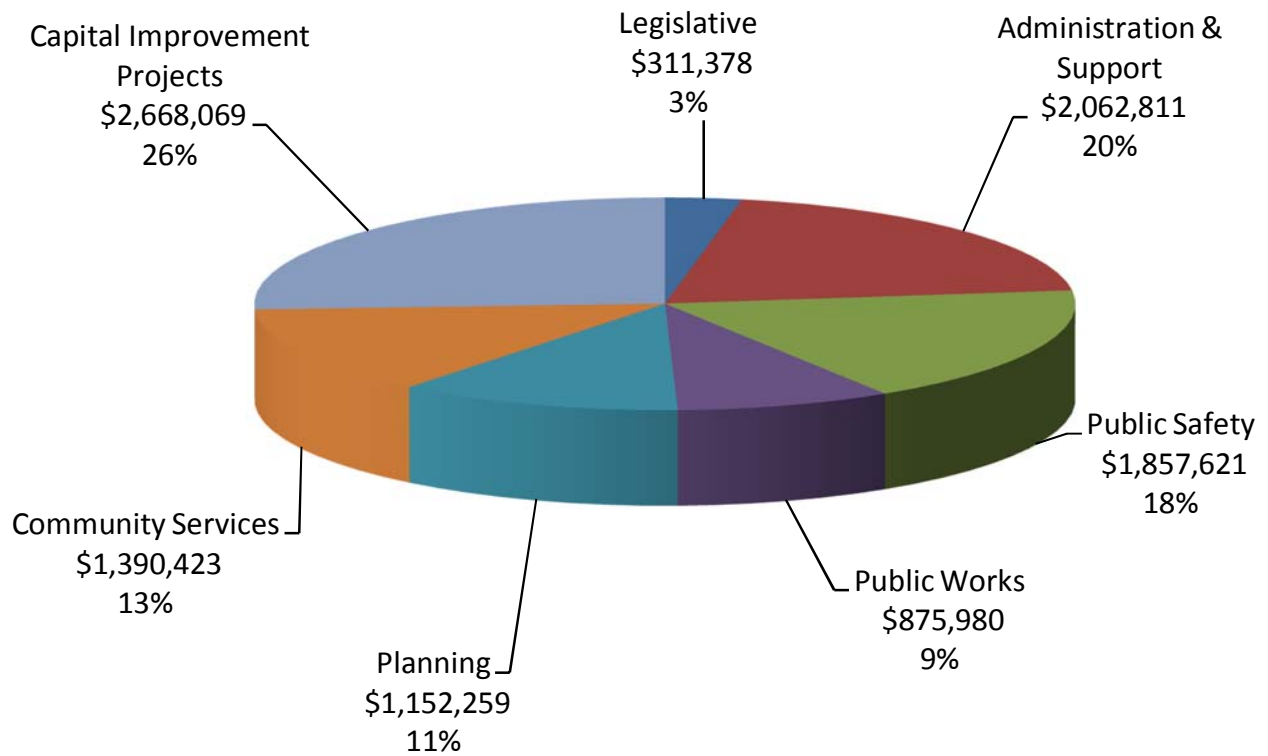


EXHIBIT B
City of Rolling Hills Estates
Expenditures/Expenses Budget Summary

EXPENDITURES/EXPENSES SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
GENERAL FUND OPERATING EXPENDITURES					
LEGISLATIVE					
CITY COUNCIL	4110	38,907	50,682	63,426	64,268
PLANNING COMMISSION	4120	46,696	49,511	46,205	52,367
P&A COMMISSION	4130	46,504	47,920	45,585	42,171
CITY ATTORNEY	4140	79,077	86,590	113,559	99,000
ELECTION	4150	611	50,994	575	55,000
TOTAL		211,795	285,697	269,350	311,378
ADMINISTRATION & SUPPORT					
CITY MANAGER	4210	668,911	645,794	704,227	690,458
CENTRAL SERVICES	4220	521,963	504,583	453,748	589,860
FINANCE	4230	453,124	472,468	465,178	507,695
PERSONNEL	4240	93,506	87,314	72,870	102,075
PUBLIC INFORMATION	4250	21,738	22,550	24,157	17,513
OVERHEAD	4270	(13,000)	(14,000)	(14,057)	(14,000)
EQUIPMENT	4279	50,970	62,850	56,743	118,774
TOTAL		1,797,212	1,781,559	1,762,866	2,022,811
PUBLIC SAFETY					
PATROL SERVICES	4310	1,707,122	1,773,789	1,742,152	1,798,791
ANIMAL CONTROL	4330	14,781	26,478	25,422	20,000
CROSSING GUARDS - GENERAL FUND	4343				20,000
EMERGENCY MANAGEMENT	4350	225	9,140	6,282	4,830
TOTAL		1,722,128	1,809,407	1,773,856	1,823,621
PUBLIC WORKS					
SIGNALS & STRIPING	4451	17,748	115,686	108,977	111,000
STORMWATER PERMIT	4460	185,567	215,292	255,465	328,213
SOLID WASTE/RECYCLING	4625	18,772	19,198	18,991	19,870
TOTAL		222,087	350,176	383,433	458,811
PLANNING					
PLANNING ADMINISTRATION	4510	623,085	709,404	808,227	990,475
ADVANCED PLANNING	4520	51,257	69,816	51,262	51,475
CODE ADMINISTRATION	4530	147,278	67,815	83,201	110,308
TOTAL		821,620	847,035	942,690	1,152,259
COMMUNITY SERVICES					
PARKS MAINTENANCE	4610	806,221	859,378	798,936	877,766
TREE TRIMMING	4615	141,905	156,691	161,581	164,780
BRIDLE TRAILS	4630	97,253	84,485	92,351	72,017
RECREATION PROGRAMS	4640	30,915	32,462	37,877	30,640
SPECIAL EVENTS	4670	65,250	72,286	63,201	69,589
PEPPERTREE	4674	8,419	8,634	8,532	8,945
NATURE CENTER	4676	22,643	21,789	25,121	29,200
TOTAL		1,172,606	1,235,725	1,187,599	1,245,846
TOTAL OPERATING EXPENDITURES					
		5,947,448	6,309,599	6,319,794	7,014,725
					7,114,220

EXHIBIT B
City of Rolling Hills Estates
Expenditures/Expenses Budget Summary

EXPENDITURES/EXPENSES SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
<u>GENERAL FUND CAPITAL IMPROVEMENT EXPENDITURES</u>					
PUBLIC WORKS					
STREET RESURFACING & CURB IMPR. 5103	264,565	394,541	92,430	600,000	550,000
CURB/GUTTER/SIDEWALK IMPR. 5140		673	151,255	25,000	25,000
STORM DRAIN REPAIRS/IMPROVEMENTS 5145			26,366	250,000	250,000
BUS SHELTERS 5155			14,388		
TRAFFIC SIGNAL IMPROVEMENTS 5180					
ADV. STREET SIGNS REPAINTING 5186					
TOTAL STREETS	264,565	395,214	284,439	875,000	825,000
PARKS & RECREATION					
BRUSH CLEARANCE 5201	26,560		7,160	7,000	7,000
THREE RAIL FENCING 5221		21,167	36,240		
TOTAL PARKS & RECREATION	26,560	21,167	43,400	7,000	7,000
PUBLIC IMPROVEMENTS					
SHERIFF'S ASAP UNIT 5302				1,799	
COMPUTER NETWORK UPGRADE 5307		4,442	35,486	35,000	35,000
TOTAL PUBLIC IMPROVEMENTS		4,442	35,486	36,799	35,000
<hr/>					
TOTAL CAPITAL PROJECTS	291,125	420,823	363,325	918,799	867,000
TOTAL GEN. FUND EXPEND.	6,238,573	6,730,422	6,683,119	7,933,524	7,981,220
<u>FUND 02 DESIGNATION EXPENDITURES</u>					
TOTAL FUND 02 DESIGNATION					
TOTAL GENERAL FUNDS 01 & 02	6,238,573	6,730,422	6,683,119	7,933,524	7,981,220

EXHIBIT B
City of Rolling Hills Estates
Expenditures/Expenses Budget Summary

EXPENDITURES/EXPENSES SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
SPECIAL REVENUE FUND TYPE EXPENDITURES					
<u>QUIMBY FEES FUND 10</u>					
PVDN/SILVER SPUR PATHWAYS	5130			300,000	
PVDN BIKE LANE	5261	288,320			
PEPPERWOOD PARK/CIVIC CENTER	5262	46,780	2,529	20,000	
CHANDLER PARK & CIVIC CENTER	5263			70,000	20,000
HOWLETT PARK IMPROVEMENTS	5264	240,175	54,250	100,000	
HIGHRIDGE PARK IMPROVEMENTS	5265	23,995	10,000	50,000	
NATURE & COMMUNITY CENTERS	5267				20,000
PV PENINSULA HIGH POOL	5268	73,000			
BUTCHER PARK DEVELOPMENT	5269				100,000
TOTAL		383,950	355,099	540,000	140,000
<u>HIGHWAY USERS TAX FUND 11</u>					
STREET REPAIR	4410	58,515	122,731	42,912	65,000
SIGNALS & STRIPING	4454	108,777	225,753	182,814	200,000
TOTAL		167,292	348,484	225,726	265,000
<u>TDA FUND 13</u>					
TRANSIT TDA ARTICLE 3	5113		15,900	5,000	5,000
<u>TRAFFIC SAFETY FUND 14</u>					
CROSSING GUARDS - TRAFFIC FINES	4340	32,120	34,232	34,337	34,000
<u>PEG FEES FUND 16</u>					
PEG FEES UPGRADES & IMPROVEMENTS	5322		687	10,248	
<u>COMM. DEVELOPMENT BLOCK GRANT FUND 17</u>					
CDBG	5190			25,000	25,000
<u>TRAFFIC SAFETY FUND 18</u>					
PV TRANSIT	4450	132,610	138,678	142,732	152,169
TOTAL		132,610	138,678	142,732	152,525
<u>TRANSIT PROP C FUND 19</u>					
PVDN BIKE LANE PROJECT	5119	1,566	336,253		
STREET RESURFACING	5120	200,000		50,000	100,000
TRAFFIC SIGNAL IMPROVEMENTS	5182			135,000	
TOTAL		201,566	336,253	185,000	100,000
<u>AIR QUALITY FUND 20</u>					
TURF UTILITY VEHICLES	4281			40,000	
COG DUES	4111	6,685			
TOTAL		6,685		40,000	
<u>STP-L FUND 21</u>					
PVDN BIKE LANE PROJECT	5115		117,747		
TOTAL			117,747		
<u>MEASURE R FUND 23</u>					
RESIDENTIAL STREET RESURFACING	5170	61,250	170,000	75,000	75,000
TRAFFIC SIGNAL IMPROVEMENTS	5171			105,770	
TOTAL		61,250	170,000	180,770	75,000
<u>FEDERAL STIP FUND 24</u>					
PVDN BIKE LANE PROJECT	5117	336,315	1,427,393		
TOTAL		336,315	1,427,393		

EXHIBIT B
City of Rolling Hills Estates
Expenditures/Expenses Budget Summary

EXPENDITURES/EXPENSES SUMMARY		2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
<u>STATE SR2S FUND 25</u>						
PVDN BIKE LANE PROJECT	5118	82,234	443,488			
SILVER SPUR PEDESTRIAN PROJECT	5125		104,300			
TOTAL		82,234	547,788			
<u>CALRECYCLE ASPHALT GRANT 28</u>						
PVDN BIKE LANE PROJECT	5116		198,500			
TOTAL			198,500			
<u>PROP 84 STATE GRANT FUND 30</u>						
PETER WEBER EQUESTRIAN CENTER	5251			758,093		
TOTAL				758,093		
<u>PROP 12 PARKS GRANT FUND 31</u>						
PROP. 12 RIPARIAN GRANT - NATURE PR.	5236					
TOTAL						
<u>PROP A PARKS FUND 32</u>						
HOWLETT PARK PATHWAYS	5232				249,500	
STABLES RENOVATION	5250	101,508	104,407	823,658		
NATURE CENTER	4680	17,453	17,127	13,547	19,000	19,000
TOTAL		118,961	121,534	837,205	268,500	19,000
<u>PROP A 4TH DISTRICT GRANT FUND 34</u>						
THREE RAIL FENCING	5220	81,902				
TOTAL		81,902				
<u>PEPPERTREE FUND 95</u>						
PEPPERTREE FOUNDATION	4675	28,961	25,862	22,605	28,700	28,700
SPECIAL EQUIPMENT	5231				3,000	
TOTAL		28,961	25,862	22,605	31,700	28,700
<u>CHANDLER CONTRIBUTION FUND 97</u>						
PARK IMPROVEMENTS	5255				351,000	120,000
TOTAL					351,000	120,000
TOTAL OPERATIONS		385,121	564,383	438,947	538,869	499,225
TOTAL CAPITAL PROJECTS		1,248,725	3,273,774	1,591,999	1,749,270	465,000
TOTAL SPECIAL FUNDS		1,633,846	3,838,157	2,030,946	2,288,139	964,225
<u>ENTERPRISE FUND TYPE EXPENSES</u>						
<u>STABLES FUND</u>						
STABLES	4650	804	802	802	804	804
<u>TENNIS FUND</u>						
TENNIS	4660	75,536	75,137	75,230	96,073	103,273
TOTAL ENTERPRISE FUNDS		76,340	75,939	76,032	96,877	104,077
GRAND TOTAL, ALL FUNDS		7,948,759	10,644,518	8,790,097	10,318,540	9,049,522

Exhibits

C, D, E, F, G, H, & I



EXHIBIT C				
City of Rolling Hills Estates				
SOURCES and USES				
FY 2012-13	General Fund	Special Revenue Funds	Enterprise Funds	Total
SOURCES				
TAXES	3,418,627			3,418,627
LICENSES/PERMITS	1,057,942			1,057,942
REV FR OTH AGENCIES	1,038,277	1,091,551		2,129,828
CHARGES FOR SVCS	212,692		133,939	346,631
FINES/FORFEITURES	32,041	54,831		86,872
USE OF MONEY/PROPERTY	22,512	2,098	206	24,816
OTHER REVENUES	227,947	68,492		296,439
Total Revenues	6,010,038	1,216,972	134,145	7,361,155
USES				
Legislative	211,795	6,685		218,480
Administration/Support	1,797,212			1,797,212
Public Safety	1,722,128	32,120		1,754,248
Public Works	222,087	299,902		521,989
Planning	821,620			821,620
Community Services	1,172,606	46,414	76,340	1,295,360
Operations Expenditures	5,947,448	385,121	76,340	6,408,909
Capital Projects	291,125	1,248,725		1,539,850
Total Expenditures	6,238,573	1,633,846	76,340	7,948,759
Net Change	(228,535)	(416,874)	57,805	(587,604)
Transfer In/(Out)		64		64
Fund Balance/RE - 7/1/12	2,800,565	758,245	(337,263)	3,221,547
Fund Balance/RE - 6/30/13	2,572,030	341,435	(279,458)	2,634,007
OPERATING RESULTS:				
Total Revenues	6,010,038	1,216,972	134,145	7,361,155
Less: Capital Grant Revenues		(628,981)		(628,981)
Less: Operations Expenditures	(5,947,448)	(385,121)	(76,340)	(6,408,909)
Add Cleep Appropriation	4,250			4,250
RESULTS	66,840	202,870	57,805	327,515
Special Projects UUT	27,500			27,500
SUBTOTALS BEFORE SPECIALS	94,340	202,870	57,805	355,015
Add: Special Project Costs				
NET OPERATING RESULTS (\$)	94,340	202,870	57,805	355,015
Net Operating Results (%) as a % of Revenues	2%	17%	43%	5%

EXHIBIT C City of Rolling Hills Estates SOURCES and USES FY 2012-13	(Continued) Special Funds																		Enterprise Funds					
	Quimby Fees 10	State GT 11	PROP A Local Trans 13	Traffic Safety Fines 14	PEG Fees 16	Transit Imp 18	PROP C 19	AQMD AB 2766 20	Measure R Grant 23	Federal STIP Grant 24	State SR2S 25	ARRA EECBG Grant 27	PROP 12 Parks Grant 31	PROP A Parks Grant 32	PROP 40 Parks Grant 33	PROP A 4th Dist. Grant 34	Pepper Tree 95	Chandler Equestrian 97	Special Revenue TOTAL	Stables 50	Tennis 51	Enterprise Funds TOTAL		
SOURCES																								
TAXES																								
LICENSES/PERMITS																								
REV FR OTH AGENCIES		196,166	5,250			126,046	144,816	9,768	108,320	326,242	34,585		138	21,000		119,220					1,091,551			
CHARGES FOR SVCS																						65,332		
FINES/FORFEITURES				54,831																	54,831	68,607		
USE OF MONEY/PROPERTY	954	391	8		94	85	336	42	124												2,098	206		
OTHER REVENUES					26,086												42,406		64		68,492	206		
Total Revenues	954	196,557	5,258	54,831	26,180	126,131	145,152	9,810	108,444	326,242	34,585		138	21,000		119,220	42,406	64		1,216,972	65,332	68,813	134,145	
USES																								
Legislative									6,685												6,685			
Administration/Support																								
Public Safety				32,120																	32,120			
Public Works		167,292				132,610															299,902			
Planning																								
Community Services															17,453		28,961				46,414	804	75,536	76,340
Operations Expenditures		167,292		32,120		132,610			6,685					17,453		28,961				385,121	804	75,536	76,340	
Capital Projects	383,950						201,566		61,250	336,315	82,234			101,508		81,902				1,248,725				
Total Expenditures	383,950	167,292		32,120		132,610	201,566	6,685	61,250	336,315	82,234			118,961		81,902	28,961			1,633,846	804	75,536	76,340	
Net Change	(382,996)	29,265	5,258	22,711	26,180	(6,479)	(56,414)	3,125	47,194	(10,073)	(47,649)		138	(97,961)		37,318	13,445	64		(416,874)	64,528	(6,723)	57,805	
Transfer In/(Out)	100,355																		(100,291)	64				
Fund Balance/RE - 7/1/12	613,980	125,157	2,028	(17,514)	35,831	57,918	265,000	23,623	61,713	(64,229)	(13,076)	(12,121)	62,070	(368,482)	(53,442)	(39,117)	(21,385)	100,291		758,245	(446,801)	109,538	(337,263)	
Fund Balance/RE - 6/30/13	331,339	154,422	7,286	5,197	62,011	51,439	208,586	26,748	108,907	(74,302)	(60,725)	(12,121)	62,208	(466,443)	(53,442)	(1,799)	(7,940)	64		341,435	(382,273)	102,815	(279,458)	

EXHIBIT D				
City of Rolling Hills Estates SOURCES and USES	General Fund	Special Revenue Funds	Enterprise Funds	Total
FY 2013-14				
SOURCES				
TAXES	3,542,272			3,542,272
LICENSES/PERMITS	1,628,954			1,628,954
REV FR OTH AGENCIES	1,178,026	3,277,992		4,456,018
CHARGES FOR SVCS	370,913		170,378	541,291
FINES/FORFEITURES	33,313	55,648		88,961
USE OF MONEY/PROPERTY	25,258	1,328	53	26,639
OTHER REVENUES	204,136	72,883		277,019
Total Revenues	6,982,872	3,407,851	170,431	10,561,154
	450			
USES				
Legislative	285,697			285,697
Administration/Support	1,781,559			1,781,559
Public Safety	1,809,407	34,232		1,843,639
Public Works	350,176	487,162		837,338
Planning	847,035			847,035
Community Services	1,235,725	42,989	75,939	1,354,653
Operations Expenditures	6,309,599	564,383	75,939	6,949,921
Capital Projects	420,823	3,273,774		3,694,597
Capital Assets				
Total Expenditures	6,730,422	3,838,157	75,939	10,644,518
Net Change	252,450	(430,306)	94,492	(83,364)
Transfer In/(Out)	(20,605)			(20,605)
Fund Balance/RE - 7/1/13	2,570,252	40,066	(279,459)	2,330,859
Fund Balance/RE - 6/30/14	2,802,097	(390,240)	(184,967)	2,226,890
OPERATING RESULTS:				
Total Revenues	6,982,872	3,407,851	170,431	10,561,154
Less: Capital Grant Revenues	(100,000)	(2,576,429)		(2,676,429)
Less: Operations Expenditures	(6,309,599)	(564,383)	(75,939)	(6,949,921)
Add: CLEEP Grant Usage	17,721			17,721
RESULTS	590,994	267,039	94,492	952,525
Add: Note Receivable				
SUBTOTALS BEFORE SPECIALS	590,994	267,039	94,492	952,525
Add: Special Project Costs				
NET OPERATING RESULTS (\$)	590,994	267,039	94,492	952,525
Net Operating Results (%) as a % of Revenues	8%	8%	55%	9%

EXHIBIT D (Continued) Special Funds																									
City of Rolling Hills Estates SOURCES and USES		Quimby	State	PROP A	Traffic	PEG	Transit	PROP	AQMD	STPL	Measure	Federal	State	ARRA	CalRecycle	PROP 12	PROP A	PROP 40	PROP A	Pepper	Special	Stables	Tennis	Enterprise	
FY 2013-14		Fees	GT	Local	Safety	Fees	Imp	C	AB 2766	Grant	R	STIP	SR2S	EECBG	Grant	Grant	Grant	Grant	Grant	Tree	Revenue	50	51	Funds	
		10	11	13	14	16	18	19	20	21	23	24	25	27	28	31	32	33	34	95	TOTAL			TOTAL	
SOURCES																									
TAXES																									
LICENSES/PERMITS																									
REV FR OTH AGENCIES																									
CHARGES FOR SVCS																									
FINES/FORFEITURES																									
USE OF MONEY/PROPERTY																									
OTHER REVENUES																									
Total Revenues		15,337	251,434	15,901	55,669	27,749	138,263	114,714	7,372	117,747	85,656	1,803,000	489,188		198,500	85	42,000			9	3,407,851	101,524	68,907	170,431	
USES																									
Legislative																									
Administration/Support																									
Public Safety																									
Public Works																									
Planning																									
Community Services																									
Operations Expenditures			348,484		34,232		138,678														42,989	802	75,137	75,939	
Capital Projects																					25,862				
Capital Assets		355,099		15,900		687		336,253		117,747	170,000	1,427,393	547,788		198,500		104,407								
Total Expenditures		355,099	348,484	15,900	34,232	687	138,678	336,253		117,747	170,000	1,427,393	547,788		198,500		121,534				25,862	3,838,157	802	156,212	157,014
Net Change		(339,762)	(97,050)	1	21,437	27,062	(415)	(221,539)	7,372	(84,344)	375,607	(58,600)				85	(79,534)			19,374	(430,306)	100,722	(87,305)	13,417	
Transfer In/(Out)		(53,442)							6,685					12,121				53,442	1,799		20,605				
Fund Balance/RE - 7/1/13		331,339	154,422	7,286	5,197	62,011	51,439	208,586	26,748	108,907	(375,607)	(60,725)	(12,121)		62,208	(466,443)	(53,442)	(1,799)	(7,940)		40,066	(382,275)	102,816	(279,459)	
Fund Balance/RE - 6/30/14		(61,865)	57,372	7,287	26,634	89,073	51,024	(12,953)	40,805	24,563		(119,325)			62,293	(545,977)				11,434	(369,635)	(281,553)	15,511	(266,042)	

EXHIBIT E				
City of Rolling Hills Estates				
SOURCES and USES				
FY 2014-15	General Fund	Special Revenue Funds	Enterprise Funds	Total
SOURCES				
TAXES	3,756,187			3,756,187
LICENSES/PERMITS	2,074,361			2,074,361
REV FR OTH AGENCIES	1,126,297	1,061,733		2,188,030
CHARGES FOR SVCS	337,858		181,968	519,826
FINES/FORFEITURES	39,088	37,445		76,533
USE OF MONEY/PROPERTY	21,406	1,165	18	22,589
OTHER REVENUES	298,898	1,964,144		2,263,042
Total Revenues	7,654,095	3,064,487	181,986	10,900,568
USES				
Legislative	269,350			269,350
Administration/Support	1,762,866			1,762,866
Public Safety	1,773,856	34,337		1,808,193
Public Works	383,433	368,458		751,891
Planning	942,690			942,690
Community Services	1,187,599	36,152	76,032	1,299,783
Operations Expenditures	6,319,794	438,947	76,032	6,834,773
Capital Projects	363,325	1,591,999		1,955,324
Total Expenditures	6,683,119	2,030,946	76,032	8,790,097
Net Change	970,976	1,033,541	105,954	2,110,471
Transfer In/(Out)		100,355		100,355
Fund Balance/RE - 7/1/14	2,802,097	(369,633)	(266,042)	2,166,422
Fund Balance/RE - 6/30/15	3,773,073	764,263	(160,088)	4,377,248
OPERATING RESULTS:				
Total Revenues	7,654,095	3,064,487	181,986	10,900,568
Less: Capital Grant Revenues		(224,007)		(224,007)
Less: Operations Expenditures	(6,319,794)	(438,947)	(76,032)	(6,834,773)
RESULTS AFTER ADD-BACKS	1,334,301	2,401,533	105,954	3,841,788
SUBTOTALS BEFORE SPECIALS	1,334,301	2,401,533	105,954	3,841,788
NET OPERATING RESULTS (\$)	1,334,301	2,401,533	105,954	3,841,788
Net Operating Results (%) as a % of Revenues	17%	78%	58%	35%

EXHIBIT E City of Rolling Hills Estates SOURCES and USES FY 2014-15	(Continued) Special Funds																	Enterprise Funds		
	Quimby Fees 10	State GT 11	PROP A Local Trans 13	Traffic Safety 14	PEG Fees 16	CDBG Funds 17	Transit Imp 18	PROP C 19	AQMD AB 2766 20	Measure R 23	State SR25 25	PROP 84 State Grant 30	PROP 12 Parks Grant 31	PROP A Parks Grant 32	Pepper Tree 95	Chandler Equestrian 97	Special Revenue TOTAL	Stables 50	Tennis 51	Enterprise Funds TOTAL
SOURCES																				
TAXES																				
LICENSES/PERMITS																				
REV FR OTH AGENCIES		235,174	(7,293)				143,976	189,356	12,777	139,589	84,173	263,981					1,061,733			
CHARGES FOR SVCS																				
FINES/FORFEITURES				37,445													37,445	104,389	77,579	181,968
USE OF MONEY/PROPERTY		147	3	49	156		88	117	75	143		179	102		28	78	1,165		18	18
OTHER REVENUES	1,016,082				22,280										25,782	900,000	1,964,144			
Total Revenues	1,016,082	235,321	(7,290)	37,494	22,436		144,064	189,473	12,852	139,732	84,173	264,160	102		25,810	900,078	3,064,487	104,389	77,597	181,986
USES																				
Legislative																				
Administration/Support																				
Public Safety				34,337													34,337			
Public Works		225,726						142,732									368,458			
Planning																				
Community Services														13,547	22,605		36,152	802	75,230	76,032
Operations Expenditures		225,726		34,337				142,732						13,547	22,605		438,947	802	75,230	76,032
Capital Projects					10,248						758,093			823,658			1,591,999			
Total Expenditures		225,726		34,337	10,248			142,732			758,093			837,205	22,605		2,030,946	802	75,230	76,032
Net Change	1,016,082	9,595	(7,290)	3,157	12,188		1,332	189,473	12,852	139,732	84,173	(493,933)	102	(837,205)	3,205	900,078	1,033,541	103,587	2,367	105,954
Transfer In/(Out)	100,355																100,355			
Fund Balance/RE - 7/1/14	(61,865)	57,372	7,290	26,635	89,073		51,022	(12,954)	40,805	24,563	(119,325)		62,293	(545,978)	11,436	(369,633)	(281,553)	15,511	(266,042)	
Fund Balance/RE - 6/30/15	1,054,572	66,967	()	29,792	101,261		52,354	176,519	53,657	164,295	(35,152)	(493,933)	62,395	(1,383,183)	14,641	900,078	764,263	(177,966)	17,878	(160,088)

EXHIBIT F				
City of Rolling Hills Estates				
SOURCES and USES	General	Special	Enterprise	
FY 2015-16	Fund	Funds	Funds	Total
SOURCES				
TAXES	3,945,777			3,945,777
LICENSES/PERMITS	3,108,000			3,108,000
REV FR OTH AGENCIES	1,108,518	2,995,292		4,103,810
CHARGES FOR SVCS	440,250		183,800	624,050
FINES/FORFEITURES	38,000	42,000		80,000
USE OF MONEY/PROPERTY	24,500	3,550	55	28,105
OTHER REVENUES	228,470	1,855,600		2,084,070
Total Revenues	8,893,515	4,896,442	183,855	13,973,812
USES				
Legislative	311,378			311,378
Administration/Support	2,022,811			2,022,811
Public Safety	1,823,621	34,000		1,857,621
Public Works	458,811	417,169		875,980
Planning	1,152,259			1,152,259
Community Services	1,245,846	47,700	96,877	1,390,423
Operations Expenditures	7,014,725	498,869	96,877	7,610,471
Capital Projects	918,799	1,749,270		2,668,069
Total Expenditures	7,933,524	2,248,139	96,877	10,278,540
Net Change	959,991	2,648,303	86,978	3,695,272
Transfer In/(Out)				
Fund Balance/RE - 7/1/15	3,773,073	764,263	(160,088)	4,377,248
Fund Balance/RE - 6/30/16	4,733,064	3,412,565	(73,110)	8,072,520
OPERATING RESULTS:				
Total Revenues	8,893,515	4,896,442	183,855	13,973,812
Less: Capital Grant Revenues		(629,889)		(629,889)
Less: Operations Expenditures	(7,014,725)	(498,869)	(96,877)	(7,610,471)
Add: CLEEP Grant Usage	5,201			5,201
RESULTS	1,883,991	3,767,684	86,978	5,743,854
SUBTOTALS BEFORE SPECIALS	1,883,991	3,767,684	86,978	5,743,854
4279-482 Tractor Equipment Reserve	60,000			60,000
NET OPERATING RESULTS (\$)	1,943,991	3,767,684	86,978	5,803,854
Net Operating Results (%) as a % of Revenues	22%	77%	47%	42%

EXHIBIT F (Continued) Special Funds																	Enterprise Funds			
City of Rolling Hills Estates SOURCES and USES	Quimby Fees	State GT	PROP A Local Trans	Traffic Safety	PEG Fees	CDBG Funds	Transit Imp	PROP C	AQMD AB 2766	Measure R Grant	State SR2S Grant	PROP 84 State Grant	PROP 12 Parks Grant	PROP A Parks Grant	Pepper Tree	Chandler Equestrian	Special Revenue TOTAL	Stables	Tennis	Enterprise Funds TOTAL
FY 2015-16	10	11	13	14	16	17	18	19	20	23	25	30	31	32	95	97		50	51	
SOURCES																				
TAXES																				
LICENSES/PERMITS																				
REV FR OTH AGENCIES		243,336	5,000			25,000	137,545	118,245	9,100	85,567	328,700	829,299		1,213,500			2,995,292			
CHARGES FOR SVCS																				
FINES/FORFEITURES				42,000													42,000	100,000	83,800	183,800
USE OF MONEY/PROPERTY	2,000	150			100		100	100	50	50						1,000	3,550		55	55
OTHER REVENUES	1,000,000				25,600										30,000	800,000	1,855,600			
Total Revenues	1,002,000	243,486	5,000	42,000	25,700	25,000	137,645	118,345	9,150	85,617	328,700	829,299		1,213,500	30,000	801,000	4,896,442	100,000	83,855	183,855
USES																				
Legislative																				
Administration/Support									40,000								40,000			
Public Safety				34,000													34,000			
Public Works		265,000					152,169										417,169			
Planning																				
Community Services														19,000	28,700		47,700	804	96,073	96,877
Operations Expenditures		265,000		34,000			152,169		40,000					19,000	28,700		538,869	804	96,073	96,877
Capital Projects	540,000		5,000		210,000	25,000		185,000		180,770				249,500	3,000	351,000	1,749,270			
Total Expenditures	540,000	265,000	5,000	34,000	210,000	25,000	152,169	185,000	40,000	180,770				268,500	31,700	351,000	2,288,139	804	96,073	96,877
Net Change	462,000	(21,514)		8,000	(184,300)		(14,524)	(66,655)	(30,850)	(95,153)	328,700	829,299		945,000	(1,700)	450,000	2,608,303	99,196	(12,218)	86,978
Transfer In/(Out)																				
Fund Balance/RE - 7/1/15	1,054,572	66,967	()	29,792	101,261		52,354	176,519	53,657	164,295	(35,152)	(493,933)	62,395	(1,383,183)	14,641	900,078	764,263	(177,966)	17,878	(160,088)
Fund Balance/RE - 6/30/16	1,516,572	45,453	()	37,792	(83,039)		37,830	109,864	22,807	69,142	293,548	335,366	62,395	(438,183)	12,941	1,350,078	3,372,565	(78,770)	5,660	(73,110)

EXHIBIT G				
City of Rolling Hills Estates				
SOURCES and USES				
FY 2016-17	General Fund	Special Revenue Funds	Enterprise Funds	Total
SOURCES				
TAXES	4,193,418			4,193,418
LICENSES/PERMITS	4,108,000			4,108,000
REV FR OTH AGENCIES	865,015	645,920		1,510,935
CHARGES FOR SVCS	440,250		183,800	624,050
FINES/FORFEITURES	38,000	42,000		80,000
USE OF MONEY/PROPERTY	23,500	3,050	25	26,575
OTHER REVENUES	231,870	1,055,600		1,287,470
Total Revenues	9,900,053	1,746,570	183,825	11,830,448
USES				
Legislative	257,906			257,906
Administration/Support	1,952,952			1,952,952
Public Safety	1,854,232	34,000		1,888,232
Public Works	459,498	417,525		877,023
Planning	1,335,110			1,335,110
Community Services	1,254,522	47,700	104,077	1,406,299
Operations Expenditures	7,114,220	499,225	104,077	7,717,522
Capital Projects	867,000	465,000		1,332,000
Total Expenditures	7,981,220	964,225	104,077	9,049,522
Net Change	1,918,833	782,345	79,748	2,780,926
Transfers In/(Out)				
Fund Balance/RE - 7/1/16	4,733,064	3,372,565	(73,110)	8,032,520
Fund Balance/RE - 6/30/17	6,651,897	4,154,910	6,638	10,813,445
OPERATING RESULTS:				
Total Revenues	9,900,053	1,746,570	183,825	11,830,448
Less: Capital Grant Revenues		(271,530)		(271,530)
Less: Operations Expenditures	(7,114,220)	(499,225)	(104,077)	(7,717,522)
RESULTS	2,785,833	975,815	79,748	3,841,396
SUBTOTALS BEFORE SPECIALS	2,785,833	975,815	79,748	3,841,396
NET OPERATING RESULTS (\$)	2,785,833	975,815	79,748	3,841,396
Net Operating Results (%) as a % of Revenues	28%	56%	43%	32%

EXHIBIT G City of Rolling Hills Estates SOURCES and USES FY 2016-17	(Continued) Special Funds																Enterprise Funds			
	Quimby Fees 10	State GT 11	PROP A Local Trans 13	Traffic Safety 14	PEG Fees 16	CDBG Funds 17	Transit Imp 18	PROP C 19	AQMD AB 2766 20	Measure R Grant 23	State SR2S Grant 25	PROP 84 State Grant 30	PROP 12 Parks Grant 31	PROP A Parks Grant 32	Pepper Tree 95	Chandler Equestrian 97	Special Revenue TOTAL	Stables 50	Tennis 51	Enterprise Funds TOTAL
SOURCES																				
TAXES																				
LICENSES/PERMITS																				
REV FR OTH AGENCIES		243,336	5,000			25,000	142,554	118,245	9,100	88,685			14,000				645,920			
CHARGES FOR SVCS																		100,000	83,800	183,800
FINES/FORFEITURES				42,000													42,000			
USE OF MONEY/PROPERTY	2,000	150			100		100	100	50	50						500	3,050		25	25
OTHER REVENUES	1,000,000				25,600										30,000		1,055,600			
Total Revenues	1,002,000	243,486	5,000	42,000	25,700	25,000	142,654	118,345	9,150	88,735			14,000	30,000	500	1,746,570	100,000	83,825	183,825	
USES																				
Legislative																				
Administration/Support																				
Public Safety				34,000													34,000			
Public Works		265,000					152,525										417,525			
Planning																				
Community Services													19,000	28,700			47,700	804	103,273	104,077
Operations Expenditures		265,000		34,000			152,525						19,000	28,700			499,225	804	103,273	104,077
Capital Projects	140,000		5,000			25,000		100,000		75,000						120,000	465,000			
Total Expenditures	140,000	265,000	5,000	34,000		25,000	152,525	100,000		75,000			19,000	28,700	120,000	964,225	804	103,273	104,077	
Net Change	862,000	(21,514)		8,000	25,700		(9,871)	18,345	9,150	13,735			(5,000)	1,300	(119,500)	782,345	99,196	(19,448)	79,748	
Transfers In/(Out)																				
Fund Balance/RE - 7/1/16	1,516,572	45,453	()	37,792	(83,039)		37,830	109,864	22,807	69,142	293,548	335,366	62,395	(438,183)	12,941	1,350,078	3,372,565	(78,770)	5,660	(73,110)
Fund Balance/RE - 6/30/17	2,378,572	23,939	()	45,792	(57,339)		27,958	128,209	31,957	82,877	293,548	335,366	62,395	(443,183)	14,241	1,230,578	4,154,910	20,426	(13,788)	6,638



CITY OF ROLLING HILLS ESTATES

EXHIBIT H

FUND BALANCE POLICY ANALYSIS
GENERAL FUND ONLY

	EXHIBIT D Actual Year Ending June 30, 2014	EXHIBIT E Estimated Year Ending June 30, 2015	EXHIBIT F Adopted Year Ending June 30, 2016	EXHIBIT G Proposed Year Ending June 30, 2017
FUND BALANCE (per Exhibit)	2,802,089	3,773,073	4,733,064	6,651,897
FUND BALANCE, RESERVED:				
Advance to Other Funds	339,506	264,506	164,506	64,506
CLEEP Grant	5,201	5,201		
Traffic Congestion Grant				
Prepaid Costs				
Inventories	8,797	9,000	9,000	9,000
Maintenance of Hawthorne Canyon	10,000	10,000	10,000	10,000
Fund Balance, Total Reserved	363,504	288,707	183,506	83,506
FUND BALANCE, UNRESERVED:				
DESIGNATED:				
Future Operating Expenditures	350,000	600,000	800,000	800,000
<i>CIP Other than Streets</i>	25,610		250,000	250,000
<i>CIP Streets</i>	395,214		250,000	250,000
Insurance Claims	50,000	50,000	50,000	50,000
Equipment	60,000	60,000	60,000	60,000
Fund 02 Capital Projects	329,284	330,000	530,000	530,000
FUND BALANCE, DESIGNATED:	1,210,108	1,040,000	1,940,000	1,940,000
FUND BALANCE, UNRESERVED, UNDESIGNATED:	1,228,477	2,444,366	2,609,558	4,628,391

NOTE: The Fund Balance Policy requirement that the Unreserved, Undesignated fund balance shall be at least \$1,200,000.



CITY OF ROLLING HILLS ESTATES

EXHIBIT I - NEW FORMAT PER GASB STATEMENT No. 54
FUND TYPE DEFINITIONS

FUND BALANCE POLICY ANALYSIS
GENERAL FUND ONLY

	EXHIBIT D Actual Year Ending June 30, 2014	EXHIBIT E Estimated Year Ending June 30, 2015	EXHIBIT F Adopted Year Ending June 30, 2016	EXHIBIT G Proposed Year Ending June 30, 2017
Fund Balances:	2,802,089	3,773,073	4,733,064	6,651,897
Nonspendable:				
Advance to Other Funds		264,506	164,506	64,506
Inventories	8,797	9,000	9,000	9,000
Restricted for:				
CLEEP Grant	5,201	5,201		
Maintenance of Hawthorne Canyon	10,000	10,000	10,000	10,000
Assigned to:				
Equipment	60,000	60,000	60,000	60,000
Capital Asset Replacement (Fd 02)	329,284	330,000	530,000	530,000
Capital Projects	420,824		500,000	500,000
Insurance Claims	50,000	50,000	50,000	50,000
Unassigned:				
Future Operating Expenditures	350,000	600,000	800,000	800,000
Fund Balance Policy Reserve	1,228,477	2,444,366	2,609,558	4,628,391
Total Fund Balances	2,462,583	3,773,073	4,733,064	6,651,897

NOTE: The Fund Balance Policy requirement that the Fund Balance Unassigned Reserve balance shall be at least \$1,200,000.

City of Rolling Hills Estates



Gann Appropriations Limit 2015 – 2016

This Year's Limit: \$14,572,078
Amount under Limit: \$9,902,294

PURSUANT to Article XIII-B of Proposition 4, as amended by Proposition 111 and Senate Bill 88, the Appropriations Limit (known as the Gann Limit) for the City of Rolling Hills Estates for Fiscal Year 2015-2016 has been calculated to be \$14,572,078, which is \$9,902,294 under the limit.

THE DOCUMENTATION used in determining the City of Rolling Hills Estates' Appropriations Limit is available for inspection on weekdays at Rolling Hills Estates City Hall, 4045 Palos Verdes Drive North, Rolling Hills Estates, California between the hours of 7:30 a.m. and 5:30 p.m. Monday through Thursday, and Friday 7:30 a.m. and 4:30 p.m. except on holidays.

Supporting documents are also available for viewing online at www.RollingHillsEstatesCA.gov under "Your Government" – "Administrative Services" tab.

**City of Rolling Hills Estates
Summary**

Function Legislative					
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
TOTAL PERSONNEL	103,377	105,998	101,620	96,028	97,456
TOTAL MATERIALS & OPS	115,103	179,699	167,730	215,350	160,450
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	218,480	285,697	269,350	311,378	257,906

LEGISLATIVE OVERVIEW

This function includes the activities of City Council, Planning Commission, Park and Activities Commission, City Attorney, and Elections.

City of Rolling Hills Estates

Function Legislative	Activity Title City Council	Activity 4110/4111
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Narrative

This activity provides for the legislative operations of the City and includes funding for (1) a Minutes Recorder who attends all City Council meetings and other special meetings; (2) City membership in various associations and organizations; and (3) Council member attendance at local, regional and State-wide meetings.

Description

- 401 **SALARIES/WAGES FT**
Includes a portion of the Deputy City Clerk’s time for services as a Minutes Recorder for all City Council meetings (regular monthly meetings, special joint meetings with the City’s two Commissions and Homeowners’ Association Presidents).

- 405 **WAGES/OVERTIME**
Provides for City staff to augment Cox Cable crew for broadcast of City Council meetings or to act as a substitute minutes recorder.

- 410 **BENEFITS**
Allocation of employee benefits from the benefit cost center.

- 420 **MATERIALS & SUPPLIES**
Provides for proclamations, awards, and other ceremonial items.

- 463 **MILEAGE**
Includes mileage reimbursement for use of personal automobile while on City related business.

- 470 **MEETINGS/CONFERENCES/TRAVEL**
Includes attendance at various conferences and meetings including the Annual National League of Cities Conference, League of California Cities Conference, California Contract Cities Association Conference, League sponsored Mayors and Council Members Executive Forum, Spring Council Policy Development Session, Legislative Briefings, South Bay Cities Council of Governments Meetings, and other miscellaneous meetings, conferences, and seminars. Funding for the annual Holiday party is also provided in this account.

- 472 **MEMBERSHIPS**
Provides for various City memberships (National League of Cities, League of California Cities, California Contract Cities Association, Local Government Commission, Los Angeles County LAFCO, SBCCOG, and West Basin Water Association), along with other individual Council memberships/affiliations.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Legislative	City Council					4110/4111
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	11,249	11,554	11,318	12,049	12,169	
405 Wages - Overtime						
410 Benefits	2,370	2,368	2,362	2,020	2,099	
TOTAL PERSONNEL	13,619	13,922	13,680	14,069	14,268	
MATERIALS & OPERATIONS						
420 Materials & Supplies	2,163	3,342	4,877	5,000	5,000	
463 Mileage	1,019	1,997	3,163	2,000	2,000	
470 Travel & Meetings	10,493	14,983	26,150	25,000	25,000	
472 Dues & Memberships	11,613	16,438	15,556	18,000	18,000	
472 Dues COG Fund 20	6,685					
TOTAL MATERIALS & OPS	31,973	36,760	49,746	50,000	50,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	45,592	50,682	63,426	64,069	64,268	
FUND SOURCE						
01 General Fund 4110	38,907	50,682	63,426	64,069	64,268	
20 Air Quality 4111	6,685					
TOTAL	45,592	50,682	63,426	64,069	64,268	

DEPARTMENT RESPONSIBLE
City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	Planning Commission	4120

Narrative

This activity provides the policy framework for the Planning Department through the workings of the Planning Commission. Staff support is provided by the Planning Director, who, under the direction of the City Manager, heads the professional staff and coordinates the work of various contract agencies in carrying out the decisions of the Commission and City Council. This activity also funds Planning Commissioner attendance at various annual meetings and conferences.

Description

- 401 SALARIES/WAGES FT
Planning activity devoted to this activity is a portion of the Planning Secretary's salary and a portion of Planning Director's salary.

- 405 WAGES/OVERTIME
Includes overtime for minutes and transcription of regular Planning Commission meetings.

- 410 BENEFITS
Allocation from employee benefit cost center.

- 430 GENERAL CONTRACTUAL
Provides contractual services for minutes and transcription of regular Planning Commission meetings.

- 463 MILEAGE
Includes mileage reimbursement for use of personal automobile while on City related business.

- 470 MEETINGS/CONFERENCES/TRAVEL
Education and training of Commissioners is supported through this account to allow attendance at planning related meetings.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Legislative	Planning Commission					4120
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	34,817	35,643	34,776	37,402	37,764	
405 Wages - Overtime						
410 Benefits	9,052	9,248	9,264	8,778	9,103	
TOTAL PERSONNEL	43,869	44,891	44,040	46,180	46,867	
MATERIALS & OPERATIONS						
430 Contractual Services	2,827	3,620	2,165	3,000	3,000	
463 Mileage						
470 Travel & Meetings		1,000		2,500	2,500	
TOTAL MATERIALS & OPS	2,827	4,620	2,165	5,500	5,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	46,696	49,511	46,205	51,680	52,367	
FUND SOURCE						
01 General Fund	46,696	49,511	46,205	51,680	52,367	
TOTAL	46,696	49,511	46,205	51,680	52,367	

DEPARTMENT RESPONSIBLE
Planning Director

City of Rolling Hills Estates

Function	Activity	Code
Legislative	P&A Commission	4130

Narrative

This activity provides for the operations of the Park and Activities Commission, which advises the City Council on all matters relating to parks, landscaping, signage, recreation and special events. Staff support is provided through the Community Services Department, which is responsible for implementing the recommendations of the Commission through the City Council and City Manager.

Description

- 401 SALARIES/WAGES - FT
Includes a portion of Community Services Director salary.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 430 CONTRACTUAL SERVICES
Provides Minute Secretary services for Park and Activities Commission meetings.

- 470 MEETINGS/CONFERENCE FEES
Provides registration fees and related expenses for the Park and Activities Commission members and the Community Services Director at off-site meetings and conferences.

- 472 MEMBERSHIPS
Provides membership in the California Park and Recreation Society and National Recreation and Park Association for the Community Services Director, and the City's membership in the United States Tennis Association.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity					Code
Legislative	P&A Commission					4130
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	36,315	37,374	35,164	28,427	28,700	
410 Benefits	9,574	9,811	8,736	7,352	7,621	
TOTAL PERSONNEL	45,889	47,185	43,900	35,779	36,321	
MATERIALS & OPERATIONS						
430 Contractual Services				3,000	3,000	
470 Travel & Meetings	257	406	1,328	2,500	2,500	
472 Dues & Memberships	358	329	357	350	350	
TOTAL MATERIALS & OPS	615	735	1,685	5,850	5,850	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	46,504	47,920	45,585	41,629	42,171	
FUND SOURCE						
01 General Fund	46,504	47,920	45,585	41,629	42,171	
TOTAL	46,504	47,920	45,585	41,629	42,171	

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	City Attorney	4140

Narrative

This activity provides funding for legal services to the City. The City Attorney performs work on a retainer basis. This activity also includes funding at a separate rate for added legal services beyond the retainer, such as litigation defense, settlement and real property transactions.

Description

- 430 GENERAL CONTRACTUAL SERVICES
Charges are made here for maintenance of Hawthorne Canyon Landfill, with annual expenditures necessary funded through General Fund Reserve Designation when expenditures are required.

- 431 CITY ATTORNEY RETAINER
Covers costs associated with the monthly retainer fee for the City Attorney's services.

- 436 SPECIAL COUNSEL
Covers costs associated with litigation defense, CEQA compliance, settlement and real property transactions that are outside the scope of the above monthly retainer.

- 470 MEETINGS/CONFERENCES/TRAVEL
City Attorney's attendance at City related meetings, seminars, and conferences.

- 476 ADVERTISING
Provides for legal notices and publications as necessary to meet federal, state or local requirements.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Legislative	City Attorney					4140
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services					
431 City Attorney Retainer	65,972	66,000	66,000	80,000	80,000
436 Special Counsel	6,012	10,912	42,989	10,000	10,000
470 Travel & Meetings					
476 Advertising	7,093	9,678	4,570	9,000	9,000

TOTAL MATERIALS & OPS	79,077	86,590	113,559	99,000	99,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	79,077	86,590	113,559	99,000	99,000
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FUND SOURCE

01 General Fund	79,077	86,590	113,559	99,000	99,000
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TOTAL	79,077	86,590	113,559	99,000	99,000
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DEPARTMENT RESPONSIBLE
City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	Election	4150

Narrative

The general municipal elections are held in November of the odd numbered years (2013, 2015, etc.) and consolidated with the County’s other elections.

Description

430 GENERAL CONTRACTUAL SERVICES
Provides for costs associated with general municipal election, and retainer for an election consultant as needed during off-election year.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Legislative	Election					4150
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
TOTAL PERSONNEL	0	0	0	0	0	0
MATERIALS & OPERATIONS						
430 Contractual Services	611	50,994	575	55,000	100	
TOTAL MATERIALS & OPS	611	50,994	575	55,000	100	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL ACTIVITY	611	50,994	575	55,000	100	
FUND SOURCE						
01 General Fund	611	50,994	575	55,000	100	
TOTAL	611	50,994	575	55,000	100	

DEPARTMENT RESPONSIBLE
City Manager

**City of Rolling Hills Estates
Summary**

Function					
Administration & Support					
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
TOTAL PERSONNEL	1,108,955	1,109,760	1,152,130	1,159,324	1,175,525
TOTAL MATERIALS & OPS	685,117	670,596	609,412	797,487	771,427
TOTAL CAPITAL OUTLAY	3,140	1,203	1,324	106,000	6,000
TOTAL FUNCTION	1,797,212	1,781,559	1,762,866	2,062,811	1,952,952

ADMINISTRATION AND SUPPORT OVERVIEW

This function includes City Manager, Administrative Services, Information Technology, Central Services/Facilities Operations, Finance, Treasury, Personnel, Equipment, Vehicles, and Public Information.

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	City Manager	4210

Narrative

This activity funds the services and activities of the City Manager's Office in carrying out the policies and directions of the City Council and the management of City staff.

Description

- 401 **SALARIES/WAGES FT**
Includes full time salaries for the City Manager, Assistant City Manager, Deputy City Clerk, Records Clerk, and Assistant to the City Manager.

- 410 **BENEFITS**
Allocation of employee benefits from the benefit cost center.

- 420 **MATERIALS & SUPPLIES**
Provides for miscellaneous office supplies. FY 2013-14 provided for Council and Staff Badges/IDs.

- 430 **GENERAL CONTRACTUAL SERVICES**
Special services or projects, as needed.

- 438 **RECORDS MANAGEMENT SERVICES**
Provides for contracted microfilming, file imaging services, and Municipal Code updates and online access.

- 463 **MILEAGE**
Includes mileage reimbursement for use of personal automobile while on City related business.

- 464 **EQUIPMENT ASSESSMENT**
Refer to the Equipment Assessment Schedule in the front of the budget document for details.

- 470 **MEETINGS/CONFERENCES/TRAVEL**
Includes City Manager's, Assistant City Manager's, and Deputy City Clerk's attendance at events as the League of California Cities conferences and the California Contract Cities Association Annual Conference. Also allows for attendance at other seminars/meetings such as the League's City Managers Department meeting, ongoing California Contract Cities Association, and South Bay City Managers' meetings and the annual International City Management Association Conference.

- 472 **MEMBERSHIPS**
Accounts for memberships and participation in organizations such as the City Clerk's Association, South Bay City Managers' Association, International City Management Association, International Institute of Municipal Clerks, and PVP Coordinating Council.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	City Manager					4210
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	505,795	512,834	570,079	561,717	567,202	
410 Benefits	129,013	117,844	122,212	106,878	110,957	
TOTAL PERSONNEL	634,808	630,678	692,291	668,595	678,158	
MATERIALS & OPERATIONS						
420 Materials & Supplies	45	1,610	12	300	300	
430 Contractual Services	27,500			20,000		
438 Records Management Serv	3,705	10,677	6,636	5,000	5,000	
463 Mileage		27	275			
470 Travel & Meetings	1,308	1,257	3,358	5,000	5,000	
472 Dues & Memberships	1,545	1,545	1,655	2,000	2,000	
TOTAL MATERIALS & OPS	34,103	15,116	11,936	32,300	12,300	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	668,911	645,794	704,227	700,895	690,458	
FUND SOURCE						
01 General Fund	668,911	645,794	704,227	700,895	690,458	
TOTAL	668,911	645,794	704,227	700,895	690,458	

DEPARTMENT RESPONSIBLE
City Manager

City of Rolling Hills Estates

Function	Activity	Code
Administration & Support	Central Services/Facilities Ops	4220

Narrative

This program provides for all office and custodial supplies, Information Technology, building and grounds repairs and maintenance, telephone lines, Internet service, water, electric, and postage related to activities at City Hall.

Description

- 402 SALARIES/WAGES PT
Provides for a City Hall proctor during certain evening meetings in the Council Chambers.
- 420 MATERIALS & SUPPLIES
Provides for miscellaneous office supplies, custodial supplies and maintenance supplies used at City Hall.
- 430 CONTRACTUAL SERVICE
Provides for computer consultant assistance, network & server support, website hosting & maintenance.
- 434 REPAIRS AND MAINTENANCE SERVICES
Provides for janitorial services, landscape maintenance, and generator maintenance. Including telephone, fax machine, related equipment, and copier. Copier monthly and overage usage billings too.
- 435 BUILDING MAINTENANCE AND REPAIRS
Provides building repairs and maintenance such as carpet cleaning, HVAC, alarm system, and pest control. Landscaped median lighting in the Commercial District, and property tax for City's house.
- 439 SOFTWARE & TRAINING
Provides for software, software training and software licensing or maintenance fees including GIS.
- 440 PROPERTY INSURANCE
Property insurance costs, including earthquake coverage.
- 441 LIABILITY INSURANCE
General liability insurance costs are premiums paid to the CJPIA insurance pool.
- 443 PUBLIC OFFICIAL & EMPLOYEE BONDS
Covers management errors and omissions insurance and a blanket bond for all other employees.
- 445 PENSION OBLIGATION BOND
Covers the principle.
- 446 PENSION OBLIGATION BOND INTEREST
Covers the interest.
- 450 VOICE & DATA SERVICES
Cost for telephone & Internet services at City Hall and Council Chambers.
- 451 WATER
Cost of water service for City Hall and grounds.
- 452 ELECTRICITY
Cost of Edison's electric services for City Hall, Council Chambers and outside lighting.
- 475 POSTAGE
Provides for all mailing costs (including FED-EX) except for the newsletters and calendars.
- 478 EQUIPMENT RENTAL
Provides for monthly rental of the postage meter on our postage machine.
- 484 OFFICE FURNITURE, ETC.
Includes cost of new office furniture.
- 485 IT & SPECIAL EQUIPMENT
Provides for computer workstations, printers, and related equipment costing less than \$5,000 per item.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Administration & Support	Central Services/Facilities Ops				4220
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
PERSONNEL					
402 Wages - Part Time	112	269	389	350	350
410 Benefits	11	28	38	30	30
TOTAL PERSONNEL	123	297	427	380	380
MATERIALS & OPERATIONS					
420 Materials & Supplies	28,303	25,655	30,462	29,000	29,000
430 Contractual Services	12,904	11,725	13,892	25,000	25,000
434 Repairs & Maint. Services	17,020	18,482	20,645	20,000	20,000
435 Building Maint. & Repair	25,676	17,003	26,246	25,000	25,000
439 Software & Training Serv	10,586	11,008	14,791	15,000	15,000
440 Property Insurance	23,550	24,171	24,805	23,550	23,550
441 Liability Insurance	131,852	110,673	19,788	138,141	138,421
443 Public Official Bonds	1,400	700	700	700	700
445 Pension Obligation Bond	206,335	155,700	168,700	182,000	197,000
446 Pension Bond Interest		58,359	52,707	46,589	39,856
450 Voice & Data Services	20,986	31,161	32,159	29,000	29,000
451 Water Utility	8,718	9,180	7,359	8,500	8,500
452 Electric Utility	20,738	20,459	20,613	23,000	23,000
475 Postage	7,640	5,716	15,164	15,000	15,000
478 Equipment Rental	2,992	3,091	3,966	3,000	3,000
TOTAL MATERIALS & OPS	518,700	503,083	451,997	583,480	592,027
CAPITAL OUTLAY					
484 Office Furniture, Etc.				1,000	1,000
485 IT & Special Equipment	3,140	1,203	1,324	5,000	5,000
TOTAL CAPITAL OUTLAY	3,140	1,203	1,324	6,000	6,000
TOTAL ACTIVITY	521,963	504,583	453,748	589,860	598,407
FUND SOURCE					
01 General Fund	521,963	504,583	453,748	589,860	598,407
TOTAL	521,963	504,583	453,748	589,860	598,407

DEPARTMENT RESPONSIBLE
Administrative Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Administrative Services	4230

Narrative

This activity provides for operations of the Administrative Services Department consisting of the Finance Division, Information Technology Division, and City Treasurer, accounts receivable, accounts payable, payroll, investments, financial reporting, budgeting and data processing.

Description

- 401 SALARIES/WAGES FT
Provides for Administrative Services Director’s salary, Accountant, and Account Clerk positions.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 420 MATERIALS & SUPPLIES
Small equipment and supplies for Administrative Services.

- 430 GENERAL CONTRACTUAL SERVICES
Provides for the annual external audit and accounting temporary services, for the purchase of materials and submission fees related to preparation of budget document, CAFR, and other agency reports.

- 439 COMPUTER SOFTWARE AND TRAINING
Provides for software support and training related to Administrative Services Department accounting system. The annual maintenance contract with Pentamation, the City’s accounting software provider, is also budgeted in this account

- 463 MILEAGE
Includes mileage reimbursement for the Administrative Services Department staff’s use of personal automobiles while on City-related business.

- 470 MEETINGS/CONFERENCES/TRAVEL
Provides for Administrative Services Director and Department Staff attendance at meetings and annual conferences.

- 472 MEMBERSHIPS
Covers Administrative Services Director and Department Staff memberships in the Government Finance Officers Association (GFOA), the California Society of Municipal Finance Officers (CSMFO), the California Municipal Treasurers’ Association (CMTA), California Municipal Revenue & Tax Association (CMRTA), Municipal Information Systems Association of California (MISAC), and other related organizations. Also provides for CAFR awards programs.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Administrative Services					4230
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	272,921	282,293	279,104	294,377	297,234	
402 Wages - Part Time						
405 Wages - Overtime	2,522	3,200	3,275	2,888	3,000	
410 Benefits	86,424	87,348	86,423	81,145	84,104	
TOTAL PERSONNEL	361,867	372,841	368,802	378,410	384,339	
MATERIALS & OPERATIONS						
420 Materials & Supplies	460	349	570	500	500	
430 Contractual Services	65,546	73,276	84,511	95,000	80,000	
439 Software & Training Serv	22,571	23,328	7,787	30,000	30,000	
463 Mileage	173	360	62	100	100	
470 Travel & Meetings	1,242	929	2,336	2,300	2,300	
472 Dues & Memberships	1,265	1,385	1,110	1,385	1,385	
TOTAL MATERIALS & OPS	91,257	99,627	96,376	129,285	114,285	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	453,124	472,468	465,178	507,695	498,624	
FUND SOURCE						
01 General Fund	453,124	472,468	465,178	507,695	498,624	
TOTAL	453,124	472,468	465,178	507,695	498,624	

DEPARTMENT RESPONSIBLE
Administrative Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Personnel Administration	4240

Narrative

This activity provides for all activities related to personnel administration including recruitment, selection, processing and maintenance of personnel records, job-related education and training of City staff

Description

- 401 SALARIES AND WAGES FT
Wages for a portion of the Assistant to the City Manager's time.

- 410 BENEFITS
Allocation of employee benefits from the benefits cost center. Employee benefits allocated to this division include all benefits not directly allocated to other City divisions.

- 420 MATERIALS & SUPPLIES
Purchase of employment applications, employee data calendars and payroll forms.

- 430 GENERAL CONTRACTUAL SERVICES
Pre-employment physical examinations as required as a condition of employment.

- 470 TRAVEL AND MEETINGS
Funding is provided to support staff training activities through attendance at local seminars.

- 471 TUITION REIMBURSEMENT
Funding provided to support continuing education efforts by staff under City guidelines established for eligibility.

- 472 DUES AND MEMBERSHIPS
Provides for Memberships in various professional organizations, such as the South Bay Employment Consortium.

- 476 ADVERTISING
Advertisement of career opportunity announcements in local newspapers, and State and National Municipal publications.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Personnel Administration					4240
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	44,725	46,683	38,841	53,177	53,696	
410 Benefits	48,661	40,062	32,778	45,000	45,000	
TOTAL PERSONNEL	93,386	86,745	71,619	98,177	98,696	
MATERIALS & OPERATIONS						
420 Materials & Supplies		97	67	100	300	
430 Contractual Services	120	360	340	150	400	
470 Travel & Meetings		(30)	31			
471 Tuition Reimbursement						
472 Dues & Memberships				3,148	3,148	
476 Advertising		142	813	500	500	
TOTAL MATERIALS & OPS	120	569	1,251	3,898	4,348	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	93,506	87,314	72,870	102,075	103,044	
FUND SOURCE						
01 General Fund	93,506	87,314	72,870	102,075	103,044	
TOTAL	93,506	87,314	72,870	102,075	103,044	

DEPARTMENT RESPONSIBLE
City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Public Information	4250

Narrative

This activity provides for Public Information duties related to production of City newsletters as well as broadcast of City Council meetings.

Description

- 401 SALARIES AND WAGES FT
Includes a portion of Assistant to the City Manager's salary.

- 410 BENEFITS
Allocation of employee benefits from the Benefit Cost Center.

- 420 MATERIALS & SUPPLIES
Provides for supplies as needed.

- 430 GENERAL CONTRACTUAL SERVICES
Provides contractual service as needed for Public Information, including video production of City Council meetings and quarterly newsletters.

- 475 POSTAGE

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Public Information					4250
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	15,641	16,063	15,851	11,817	11,933	
410 Benefits	3,130	3,136	3,140	1,946	2,020	
TOTAL PERSONNEL	18,771	19,199	18,991	13,763	13,953	
MATERIALS & OPERATIONS						
420 Materials & Supplies						
430 Contractual Services	2,779	3,151	5,166	3,500	3,500	
475 Postage	188	200		250	250	
TOTAL MATERIALS & OPS	2,967	3,351	5,166	3,750	3,750	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	21,738	22,550	24,157	17,513	17,703	
FUND SOURCE						
01 General Fund	21,738	22,550	24,157	17,513	17,703	
TOTAL	21,738	22,550	24,157	17,513	17,703	

DEPARTMENT RESPONSIBLE
Assistant City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Employee Benefits	4260

Narrative

The City provides a full range of employee benefits including retirement contributions, medical insurance, dental insurance, life insurance, and long-term disability insurance. This activity also records the cost of workers' compensation and general liability insurance. Benefit costs are accumulated here and charged back to the operating and general governmental programs in relation to their wage and salary budgets.

Description

- 410 BENEFITS
The negative amount equals the charges to the other programs -- a reimbursement "receipt" here.
- 411, 412 RETIREMENT
Retirement benefits are provided to full-time employees through the Public Employees Retirement System (PERS).
- 413 WORKERS' COMPENSATION
Workers' Compensation insurance cost premiums paid to the CJPIA insurance pool.
- 414 GROUP HEALTH INSURANCE
Medical, dental and prescription premiums are paid at 100% for each full-time employee. 75% of spousal and dependent coverage's are paid by the City while 25% of such coverage's are paid by the employee.
- 415 LIFE INSURANCE
Coverage for employee life insurance.
- 416 DISABILITY INSURANCE
Long-term disability benefits of 60% of salary are paid sixty days after being unable to work. The City self-insures for first 30 days following elimination period, after which coverage is provided by CIGNA.
- 417 UNEMPLOYMENT INSURANCE
The City self-insures for unemployment insurance compensation.
- 418 FICA/MEDICARE
The City's social security contribution for part-time employees and Medicare contributions for full-time employees, as required by federal law.
- 419 AUTO ALLOWANCE
\$300 monthly Auto Allowance each to the Administrative Services, Planning, and Community Services Directors.
- 428 PARS Retirement
A longevity retirement enhancement program, based on years of service.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Employee Benefits					4260
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
410 Benefits	(560,162)	(531,040)	(532,420)	(482,408)	(484,122)	
411 Employee Share Retirement						
412 Employer Share Retirement	233,957	203,509	219,285	175,481	177,195	
413 Worker's Compensation	37,440	44,997	40,188	29,748	29,748	
414 Group Health Insurance	221,283	218,524	208,179	208,179	208,179	
415 Life Insurance	6,846	6,482	6,216	10,000	10,000	
416 Disability Insurance	14,134	13,786	13,856	15,000	15,000	
417 Unemployment Insurance	4,305			4,300	4,300	
418 Medicare	26,597	28,142	29,096	24,100	24,100	
419 Auto Allowance	10,800	10,800	10,800	10,800	10,800	
428 PARS Retirement	4,800	4,800	4,800	4,800	4,800	
TOTAL PERSONNEL	0	0	0	0	0	
MATERIALS & OPERATIONS						
TOTAL MATERIALS & OPS	0	0	0	0	0	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	0	0	0	0	0	
FUND SOURCE						
01 General Fund						
TOTAL	0	0	0	0	0	

DEPARTMENT RESPONSIBLE
Administrative Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Overhead	4270

Narrative

This program represents charges to other funds for general governmental administrative support. Such support includes the administration, personnel, accounting, budgeting, payroll and financial reporting services provided by City Departments to any Enterprise Funds.

Description

467 OVERHEAD ASSESSMENT
Charges for general governmental overhead are credited to the General Fund for expenditures reimbursed by the Tennis Fund. Since FY 2012-13, only the Tennis Fund (no Equestrian Fund 50), and the formula as changed in FY 2014-15 to 21% charge of expenditures.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Overhead					4270
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

467 Overhead Assessment	(13,000)	(14,000)	(14,057)	(14,000)	(14,057)
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TOTAL MATERIALS & OPS	(13,000)	(14,000)	(14,057)	(14,000)	(14,057)
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	(13,000)	(14,000)	(14,057)	(14,000)	(14,057)
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FUND SOURCE

01 General Fund	(13,000)	(14,000)	(14,057)	(14,000)	(14,057)
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TOTAL	(13,000)	(14,000)	(14,057)	(14,000)	(14,057)
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DEPARTMENT RESPONSIBLE
Administrative Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Equipment	4279/4281

Narrative

This fund provides for the purchase and maintenance of the City's vehicles and field equipment.

Description

- 420 MATERIALS & SUPPLIES
Provides for purchase of materials and supplies related to vehicle repairs and related equipment repairs.

- 442 AUTO COMPREHENSIVE/COLLISION INSURANCE
Covers property insurance for vehicles and related equipment as charged by the California Joint Powers Insurance Authority (CJPIA).

- 461 EQUIPMENT & VEHICLE MAINTENANCE
All repair and maintenance costs for the City's fleet and related equipment are charged here, except for gas and oil expenses.

- 462 GAS AND OIL
Reflects costs for petroleum products for city-owned vehicles.

- 482 MOTOR VEHICLES (General Fund)
Provides for the purchase of City owned vehicles from the Assigned Equipment Fund. Tractor replacement budgeted for FY 2015-16.

- 482 MOTOR VEHICLES (Air Quality Fund)
Provides for the purchase of City owned alternative fueled vehicles and propane fueling facility from AB 2766 Funds. Two turf utility vehicles are budgeted for FY 2015-16 for Ernie Howlett and Highridge Parks.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Equipment					4279/4281
	2012-13	2013-14	2014-15	2015-16	2016-17	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies	3,325	7,185	704	2,000	2,000
442 Auto Comp/Coll Insurance	1,774	1,774	1,733	1,774	1,774
461 Vehicle Maintenance	22,761	29,000	33,445	30,000	30,000
462 Gas and Oil	23,110	24,891	20,861	25,000	25,000

TOTAL MATERIALS & OPS	50,970	62,850	56,743	58,774	58,774
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CAPITAL OUTLAY

482 Motor Vehicles				60,000	
482 Motor Vehicles Fund 20				40,000	

TOTAL CAPITAL OUTLAY	0	0	0	100,000	0
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TOTAL ACTIVITY	50,970	62,850	56,743	158,774	58,774
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FUND SOURCE

01 General Fund (4279)	50,970	62,850	56,743	158,774	58,774
20 AQMD Fund (4281)				40,000	

TOTAL	50,970	62,850	56,743	198,774	58,774
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DEPARTMENT RESPONSIBLE
Administrative Services Director

**City of Rolling Hills Estates
Summary**

Function Public Safety					
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
TOTAL PERSONNEL	0	0	0	0	0
TOTAL MATERIALS & OPS	1,749,933	1,825,682	1,808,013	1,852,420	1,888,232
TOTAL CAPITAL OUTLAY	4,315	17,957	180	5,201	0
TOTAL FUNCTION	1,754,248	1,843,639	1,808,193	1,857,621	1,888,232

PUBLIC SAFETY OVERVIEW

This function consists of Police Services, Animal Control, Crossing Guards, and Emergency Management. The Crossing Guards program is funded by Traffic Safety Special Revenue Fund revenues and supplemented by General Fund resources to the extent that the Fund does not cover all program costs.

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	Patrol Services	4310

Narrative

This activity provides for police services under the Regional Policing Agreement between Los Angeles County and the cities of Rolling Hills Estates, Rancho Palos Verdes, and Rolling Hills. In addition to police services provided by the Sheriff's Lomita Station, this activity provides for a commercial vehicle enforcement program; computerized parking citation collection services.

Under the Regional Policing Agreement, this activity covers costs for crime investigation and prevention under the Multi-Jurisdictional Criminal Apprehension Detail (M.C.A.D.), as well as funding for special police services such as the Sobriety Check Point. Also included in this activity are the Dedicated Detective, Community Services Officer, and CORE Deputies (funded primarily through State and Federal grants).

Description

- 430 GENERAL CONTRACTUAL SERVICES
Under the regional policing arrangement, the City contributes approximately 28% of total Regional Service costs. Provides funding for the following: (1) M.C.A.D. operation costs, (2) City's share, including 5% liability insurance, of a Community Services Officer; (3) City's share of CORE Deputies; and (4) costs associated with special services such as Sobriety Check Point.
- 438 RECORDS MANAGEMENT SERVICES
Provides for computerized parking citation collection services and a citation-hearing officer.
- 485 IT & SPECIAL EQUIPMENT
Public Safety computer and equipment technology upgrades constitute the expenditures from this account.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Safety	Patrol Services					4310
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services	1,700,196	1,753,328	1,739,993	1,790,590	1,826,402
438 Records Management Serv	2,611	2,504	1,979	3,000	3,000

TOTAL MATERIALS & OPS	1,702,807	1,755,832	1,741,972	1,793,590	1,829,402
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CAPITAL OUTLAY

484 Office Furniture, Etc.					
485 IT & Special Equipment	4,315	17,957	180	5,201	

TOTAL CAPITAL OUTLAY	4,315	17,957	180	5,201	0
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TOTAL ACTIVITY	1,707,122	1,773,789	1,742,152	1,798,791	1,829,402
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FUND SOURCE

01 General Fund	1,707,122	1,773,789	1,742,152	1,798,791	1,829,402
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TOTAL	1,707,122	1,773,789	1,742,152	1,798,791	1,829,402
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DEPARTMENT RESPONSIBLE
City Manager

City of Rolling Hills Estates

Function	Activity	Code
Public Safety	Animal Control	4330

Narrative

Animal Control services are provided through contract with Los Angeles County and include (1) field services for animal ordinance enforcement, impoundment, cruelty investigations and dead animal pick-up; (2) animal shelter services; (3) and other special programs such as spay and neuter clinics. The costs of services are partially offset through animal license fees and housing shelter revenues. Additionally, pest management is provided by County of Los Angeles Department of Agricultural Commissioner/Weights and Measurements.

Description

430 GENERAL CONTRACTUAL SERVICES
Provides animal control, animal sheltering and collection of all licensing fees through a contract with the Los Angeles County Department of Animal Control. Pest management services with the Los Angeles County Department of Agricultural Commissioner/Weights and Measurements.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity					Code
Public Safety	Animal Control					4330
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Proposed	
PERSONNEL						
TOTAL PERSONNEL						
	0	0	0	0	0	0
MATERIALS & OPERATIONS						
430 Contractual Services	14,781	26,478	25,422	20,000	20,000	
TOTAL MATERIALS & OPS						
	14,781	26,478	25,422	20,000	20,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY						
	0	0	0	0	0	0
TOTAL ACTIVITY						
	14,781	26,478	25,422	20,000	20,000	
FUND SOURCE						
01 General Fund	14,781	26,478	25,422	20,000	20,000	
TOTAL						
	14,781	26,478	25,422	20,000	20,000	

DEPARTMENT RESPONSIBLE
Planning Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	Crossing Guards	4340/4343

Narrative

This activity provides for Crossing Guards to assist schoolchildren at various intersections.

Description

- 402 SALARIES/WAGES PT-Discontinued FY 2011-12- All Contractual Personnel Starting in FY2011-12
Wages for part-time Crossing Guards at various locations throughout the city.

- 410 BENEFITS-Discontinued FY 2011-12
Allocation of employee benefits from the benefits cost center.

- 420 MATERIALS & SUPPLIES
Purchase of miscellaneous safety equipment and supplies.

- 430 CONTRACTUAL SERVICES
Payments for contractual Crossing Guards at various locations throughout the City.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Safety	Crossing Guards					4340/4343
	2012-13	2013-14	2014-15	2015-16	2016-17	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	
PERSONNEL						
402 Wages - Part Time						
410 Benefits						
TOTAL PERSONNEL						
	0	0	0	0	0	0
MATERIALS & OPERATIONS						
420 Materials & Supplies						
430 Contractual Services	32,120	34,232	34,337	34,000	34,000	
TOTAL MATERIALS & OPS						
	32,120	34,232	34,337	34,000	34,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY						
	0	0	0	0	0	0
TOTAL ACTIVITY						
	32,120	34,232	34,337	34,000	34,000	34,000
FUND SOURCE						
01 General Fund (4343)						
14 Traffic Safety Fund (4340)	32,120	34,232	34,337	34,000	34,000	
TOTAL						
	32,120	34,232	34,337	34,000	34,000	34,000

DEPARTMENT RESPONSIBLE
Assistant City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	Emergency Management	4350

Narrative

This activity provides for membership in the Area G Disaster Preparedness program and support of the Neighborhood Watch groups.

Description

- 420 MATERIALS & SUPPLIES
Provides for materials supplies in support of the Neighborhood Watch program, Disaster Preparedness Information, City Hall Emergency Supplies, and miscellaneous emergency supplies.

- 430 CONTRACTUAL SERVICES
Provides for membership in Area G Disaster Preparedness program.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Safety	Emergency Management					4350
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies	109		252	2,500	2,500
430 Contractual Services	116	9,140	6,030	2,330	2,330

TOTAL MATERIALS & OPS	225	9,140	6,282	4,830	4,830
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	225	9,140	6,282	4,830	4,830
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FUND SOURCE

01 General Fund	225	9,140	6,282	4,830	4,830
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TOTAL	225	9,140	6,282	4,830	4,830
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DEPARTMENT RESPONSIBLE
City Manager

**City of Rolling Hills Estates
Summary**

Function Public Works					
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
TOTAL PERSONNEL	61,028	62,524	61,853	73,286	74,329
TOTAL MATERIALS & OPS	460,961	774,814	690,038	802,694	802,694
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	521,989	837,338	751,891	875,980	877,023

PUBLIC WORKS OVERVIEW

This function contains streets related operating activities of the City, including Street Repair, Transit, Signs, Traffic Signals, Traffic Engineering, and Compliance with NPDES. Also included in this function are Solid Waste and recycling programs.

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Street & Sidewalk Repair	4410

Narrative

This activity provides for routine road and sidewalk repairs and scheduled maintenance of various City streets.

Description

434 REPAIRS AND MAINTENANCE SERVICES
Routine road and sidewalk maintenance provided by Los Angeles County Public Works crews as directed by City staff.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Works	Street & Sidewalk Repair					4410
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
TOTAL PERSONNEL						
	0	0	0	0	0	0
MATERIALS & OPERATIONS						
434 Repairs & Maint. Services	58,515	122,731	42,912	65,000	65,000	
TOTAL MATERIALS & OPS						
	58,515	122,731	42,912	65,000	65,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY						
	0	0	0	0	0	0
TOTAL ACTIVITY						
	58,515	122,731	42,912	65,000	65,000	
FUND SOURCE						
11 Highway Users Tax Fund	58,515	122,731	42,912	65,000	65,000	
TOTAL						
	58,515	122,731	42,912	65,000	65,000	

DEPARTMENT RESPONSIBLE
Assistant City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Transit	4450

Narrative

This activity provides for City participation in the Palos Verdes Peninsula Transit Authority that provides general demand transit through PV Transit and demand transit through Dial-a-Ride.

Description

- 401 SALARIES/WAGES FT
Includes a portion of the administration staff time, however, personnel costs cannot exceed 20% of expenditures.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 430 GENERAL CONTRACTUAL SERVICES
Participation in PV Transit and Dial-a-Ride is provided through membership in the Palos Verdes Peninsula Transit Authority.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Works	Transit					4450
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	17,205	17,669	17,436	21,828	22,040	
410 Benefits	3,443	3,449	3,454	3,647	3,791	
TOTAL PERSONNEL	20,648	21,118	20,890	25,475	25,831	
MATERIALS & OPERATIONS						
430 Contractual Services	111,962	117,560	121,842	126,694	126,694	
TOTAL MATERIALS & OPS	111,962	117,560	121,842	126,694	126,694	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	132,610	138,678	142,732	152,169	152,525	
FUND SOURCE						
18 Transit Fund	132,610	138,678	142,732	152,169	152,525	
TOTAL	132,610	138,678	142,732	152,169	152,525	

DEPARTMENT RESPONSIBLE
Assistant City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Signals & Striping	4451/4454

Narrative

This activity provides for operation and installation of street signs, markings, striping and traffic signals as well as professional engineering services.

Description

- 430 ENGINEERING PLAN CHECKING & INSPECTION SERVICES
Professional engineering service for plan checking, permit issuance, and inspections services for public works projects in the right-of-way.
- 432 ENGINEERING/ARCHITECTURAL SERVICES
Professional traffic engineering service is provided by contractual service. Service includes review of existing facilities and proposed projects with reports and recommendations prepared for the City's management staff, Traffic and Safety Committee, and City Council.
- 434 REPAIRS/MAINTENANCE SERVICES
Maintenance and repair of street signs and street striping is provided by County crews and private contractors. Maintenance and repair of traffic signals and overhead safety lights at intersections is provided through a contract with a private contractor.
- 452 ELECTRICITY
Electricity for City operated overhead safety lights throughout the City and electricity for operation of signalized intersections.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Works	Signals & Striping					4451/4454
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services		89,496	88,032	85,000	85,000
432 Eng/Arch Design	38,758	72,157	92,997	90,000	90,000
434 Repairs & Maint. Services	75,250	161,723	94,282	120,000	120,000
452 Electric Utility	12,517	18,063	16,480	16,000	16,000

TOTAL MATERIALS & OPS	126,525	341,439	291,791	311,000	311,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	126,525	341,439	291,791	311,000	311,000
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FUND SOURCE

01 General Fund (4451)	17,748	115,686	108,977	111,000	111,000
11 HUT Fund (4454)	108,777	225,753	182,814	200,000	200,000

TOTAL	126,525	341,439	291,791	311,000	311,000
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DEPARTMENT RESPONSIBLE
Assistant City Manager

City of Rolling Hills Estates

Function	Activity	Code
Public Works	Stormwater Permit Compliance	4460

Narrative

This activity reflects charges related to compliance with state and national storm water requirements.

Description

- 401 **SALARIES/WAGES FT**
Salaries and wages of City personnel, including a portion of the salaries of the Assistant City Manager and maintenance staff wages.

- 410 **BENEFITS**
Allocation of employee benefits from the benefits cost center.

- 430 **GENERAL CONTRACTUAL SERVICES**
To provide contractual services for the implementation of NPDES/TMDL programs, including Program Administration, Water Quality Monitoring, Street Sweeping, Storm Drain Inspection, and Used Oil Recycling.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Public Works	Stormwater Permit Compliance				4460
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
PERSONNEL					
401 Wages - Full Time	17,725	18,267	18,061	23,327	23,557
410 Benefits	3,883	3,941	3,911	4,886	5,071
TOTAL PERSONNEL	21,608	22,208	21,972	28,213	28,628
MATERIALS & OPERATIONS					
430 Contractual Services	163,959	193,084	233,493	300,000	300,000
TOTAL MATERIALS & OPS	163,959	193,084	233,493	300,000	300,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	185,567	215,292	255,465	328,213	328,628
FUND SOURCE					
01 General Fund	185,567	215,292	255,465	328,213	328,628
TOTAL	185,567	215,292	255,465	328,213	328,628

DEPARTMENT RESPONSIBLE
Assistant City Manager

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Solid Waste/Recycling	4625

Narrative

This activity provides for AB 939 administration and promotion of recycling.

Description

- 401 SALARIES/WAGES FT
Includes a portion of the Assistant City Manager’s salary.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 430 GENERAL CONTRACTUAL SERVICES
AB 939 reporting provided by Waste Management at no cost to the City.

- 485 MACHINERY/SPECIAL EQUIPMENT
Provides for materials to promote beverage container recycling (CalRecycle Beverage Container Recycling Grant).

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Works	Solid Waste/Recycling					4625
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	15,641	16,063	15,851	16,791	16,954	
410 Benefits	3,131	3,135	3,140	2,806	2,916	
TOTAL PERSONNEL	18,772	19,198	18,991	19,597	19,870	
MATERIALS & OPERATIONS						
430 Contractual Services						
485 IT & Special Equipment						
TOTAL MATERIALS & OPS	0	0	0	0	0	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	18,772	19,198	18,991	19,597	19,870	
FUND SOURCE						
01 General Fund	18,772	19,198	18,991	19,597	19,870	
TOTAL	18,772	19,198	18,991	19,597	19,870	

DEPARTMENT RESPONSIBLE
Assistant City Manager

**City of Rolling Hills Estates
Summary**

Function Planning					
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
TOTAL PERSONNEL	570,951	512,459	500,314	526,009	533,860
TOTAL MATERIALS & OPS	250,669	334,576	442,376	626,250	801,250
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	821,620	847,035	942,690	1,152,259	1,335,110

PLANNING OVERVIEW

This function contains all of the activities of the Planning Department including Planning Administration, Advanced Planning, Code Administration, and Subdivision Regulation.

City of Rolling Hills Estates

	A	B	C	D	E	F	G
1							
2	CITY OF ROLLING HILLS ESTATES						
3	MID-YEAR BUDGET REVIEW						
4	FY 1996-97						
5							
6	RESPONSIBLE MANAGER: FINANCE DIRECTOR						
7							
8			2012-13	2013-14	2014-15	2015-16	2016-17
9			Actual	Actual	Estimated	Adopted	Proposed
10							

Narrative

This activity represents the majority of Planning Department workload including the review, processing and approval of all planning permits, development regulations and public assistance at the City Hall counter and over the telephone. This function also provides for contracted technical service for building plan checks, permit issuance and inspections throughout the City in conjunction with the administration of the various building codes. This activity also represents staff support to the Planning Commission in zoning administration matters and is self-funded through building and plan check fees.

Description

- 401 **SALARIES/WAGES FT**
Full-time wages for Planning Administration, Building Regulation, and Zoning have been combined into this activity. Portion of the Department’s planning staff salaries are allocated here.

- 410 **BENEFITS FT**
Allocation of employee benefits from the benefit cost center.

- 420 **MATERIALS & SUPPLIES**
Provides funding for resources related to presentation materials, including: graphic supplies, photography, blueprinting, public hearing banners, document reproduction printing, and equipment rental for public hearings.

- 430 **GENERAL CONTRACTUAL SERVICES**
Provides for professional services for special studies as directed by the City Council. Also provides for environmental consultants to perform CEQA related work, including legal counsel review. All such costs are subject to a 21% administrative overhead fee, all of which is paid by the applicant.

- 432 **ENGINEERING/ARCHITECTURAL SERVICES**
Provides for professional engineering services needed from time to time including preparation of legal and boundary descriptions, easement research, traffic analysis, drainage analysis, etc. Also includes traffic and landscape consultant services as required and the review of waste discharge permits issued by the County engineer for compliance with State and County standards. Costs are recovered through permit fees.

- 437 **BUILDING INSPECTION SERVICES**
This provides for plan check and inspection services for both residential and commercial areas in the City. Services are provided by Los Angeles County Building and Safety for general commercial and residential construction and by Willdan Associates for projects related to The Promenade on the Peninsula, The Peninsula Shopping Center, and other projects as assigned. Charges are offset by revenues collected for plan check and building inspection fees.

- 463 **MILEAGE**
Includes mileage reimbursement for use of personal automobile while on City related business.

- 470 **MEETINGS/CONFERENCES/TRAVEL**
Includes funding for attendance for meetings, and semi-monthly South Bay Planning Director’s meetings.

472 DUES AND MEMBERSHIPS
Accounts for Director's membership in American Planning Association.

473 PUBLICATIONS AND SUBSCRIPTIONS
Annual subscriptions to the Journal of American Planning Association, the California Planning Journal and Zoning Bulletin, and other publications as needed.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Planning	Planning Administration				4510
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
PERSONNEL					
401 Wages - Full Time	303,370	310,599	305,912	308,310	311,354
410 Benefits	84,691	86,656	83,427	75,915	78,711
TOTAL PERSONNEL	388,061	397,255	389,339	384,225	390,065
MATERIALS & OPERATIONS					
420 Materials & Supplies	1,122	383	201	2,000	2,000
430 Contractual Services	49,270	100,735	117,032	200,000	200,000
432 Eng/Arch Design					
437 Building Inspection Serv	182,336	208,020	300,392	400,000	500,000
463 Mileage	824	320	288	1,000	1,000
470 Travel & Meetings	262	2,081	355	2,500	2,500
472 Dues & Memberships	1,210	610	620	750	750
473 Publications/Subscriptions					
TOTAL MATERIALS & OPS	235,024	312,149	418,888	606,250	706,250
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	623,085	709,404	808,227	990,475	1,096,315
FUND SOURCE					
01 General Fund	623,085	709,404	808,227	990,475	1,096,315
TOTAL	623,085	709,404	808,227	990,475	1,096,315

DEPARTMENT RESPONSIBLE
Planning Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Planning	Advanced Planning	4520

Narrative

This activity provides consultant support and staff time for advanced planning projects.

Description

- 401 SALARIES/WAGES FT
This account provides the funding necessary for all General Plan amendments and special studies. Allocations to this activity are a portion of planning staff salaries.

- 410 BENEFITS
Allocation of employee benefits from benefit cost center.

- 420 MATERIALS & SUPPLIES
Includes graphic supplies and blueprint costs.

- 430 GENERAL CONTRACTUAL SERVICES
Provides for consultant services related to the preparation of the General Plan revisions. Also includes other special studies as directed by the City Council.

- 432 ENGINEERING/ARCHITECTURAL SERVICES
This account provides for design and technical services as needed for advanced planning studies.

- 477 PRINTING AND BINDING
Provides for the reproduction of reports and special studies.

- 484 FURNITURE/OFFICE EQUIPMENT
This account provides for furniture or office equipment for specific use by the Planning Department.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Planning	Advanced Planning					4520
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	40,355	41,316	40,342	41,387	41,794	
410 Benefits	10,902	11,199	10,920	10,088	10,458	
TOTAL PERSONNEL	51,257	52,515	51,262	51,475	52,252	
MATERIALS & OPERATIONS						
420 Materials & Supplies						
430 Contractual Services		17,301			75,000	
432 Eng/Arch Design						
477 Printing & Binding						
TOTAL MATERIALS & OPS	0	17,301	0	0	75,000	
CAPITAL OUTLAY						
484 Office Furniture, Etc.						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	51,257	69,816	51,262	51,475	127,252	
FUND SOURCE						
01 General Fund	51,257	69,816	51,262	51,475	127,252	
TOTAL	51,257	69,816	51,262	51,475	127,252	

DEPARTMENT RESPONSIBLE
Planning Director

City of Rolling Hills Estates

Function	Activity	Code
Planning	Code Administration	4530

Narrative

This activity includes processing of all Municipal Code violations and includes enforcement of the False Alarm Ordinance and other applicable ordinances in conjunction with the City Prosecutor and County Sheriff's Department.

Description

- 401 SALARIES/WAGES FT
Provides staffing to administer the City's Code Enforcement Program, under the supervision of the Planning Director.

- 410 BENEFITS
Allocation of employee benefits from benefit cost center.

- 420 MATERIALS & SUPPLIES
Includes acquisition of photographic equipment and other related supplies.

- 430 GENERAL CONTRACTUAL SERVICES
Provides for the services of a City Prosecutor who represents the City in criminal violations of the City's Municipal Code, City related surveying contractual work, and a part-time code administrator.

- 463 MILEAGE
Includes mileage reimbursement for use of personal automobile while on City related business.

- 470 TRAVEL AND MEETINGS
Provides for travel and meetings expenses at various conferences.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity					Code
Planning	Code Administration					4530
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	105,482	25,603	24,783	78,769	79,548	
402 Wages - Part Time		27,753	25,893			
410 Benefits	26,151	9,333	9,037	11,539	11,996	
TOTAL PERSONNEL	131,633	62,689	59,713	90,308	91,544	
MATERIALS & OPERATIONS						
420 Materials & Supplies						
430 Contractual Services	15,645	5,126	23,488	20,000	20,000	
463 Mileage						
470 Travel & Meetings						
TOTAL MATERIALS & OPS	15,645	5,126	23,488	20,000	20,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	147,278	67,815	83,201	110,308	111,544	
FUND SOURCE						
01 General Fund	147,278	67,815	83,201	110,308	111,544	
TOTAL	147,278	67,815	83,201	110,308	111,544	

DEPARTMENT RESPONSIBLE
Planning Director

**City of Rolling Hills Estates
Summary**

Function					
Community Services					
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
TOTAL PERSONNEL	591,047	598,993	600,275	621,848	636,410
TOTAL MATERIALS & OPS	704,117	754,300	699,508	767,075	768,388
TOTAL CAPITAL OUTLAY	196	1,362	0	1,500	1,500
TOTAL FUNCTION	1,295,360	1,354,655	1,299,783	1,390,423	1,406,299

COMMUNITY SERVICES OVERVIEW

This function features all of the activities of the Community Services Department including the Maintenance Division, Parks & Landscape Maintenance, Tree Trimming, Bridle Trails, Recreation Programs, Tennis, Special Events, Pepper Tree Foundation, and Nature Center.

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Parks & Landscape Maintenance	4610

Narrative

This activity provides for the maintenance of the seven City parks, and for the maintenance of parkways and medians. Activities are performed by City maintenance staff and contractors according to established maintenance standards.

Description

- 401 **SALARIES/WAGES FT**
Includes an allocation of the maintenance staff's wages and the Maintenance Supervisor's salary, and a portion of the Community Services Director's salary.
- 402 **SALARIES/WAGES PT**
Includes an allocation for summer part-time staff.
- 405 **OVERTIME**
- 410 **BENEFITS**
Allocation of employee benefits from the benefit cost center.
- 420 **MATERIALS & SUPPLIES**
Includes cost of irrigation supplies, welding, safety equipment, fertilizer, herbicide, decomposed granite, tree stakes and fence repair material. Also, provides for purchase of custodial supplies for Howlett Park restrooms and materials needed to maintain sports fields at Highridge and Howlett Parks. Groups using these fields partially reimburse the City for maintenance.
- 430 **GENERAL/CONTRACTUAL SERVICES**
Provides contractual mowing services for City parks, and landscaping maintenance of parkways, medians, & HOA entryways, and flower changes on Silver Spur. Provides for portable restrooms in Highridge, Dapplegray and Chandler Parks. Provides for annual brush clearance in George F. Canyon Nature Preserve.
- 434 **REPAIRS/MAINTENANCE SERVICE**
Includes repair contract for irrigation controllers and flow valves, insect control for the maintenance yard, irrigation controllers, backflow certifications, and herbicide applications. Also, the cleaning of Highridge Park restrooms.
- 450 **VOICE & DATA SERVICES**
Provides for the cost of the maintenance yard's phone, fax, and Internet service.
- 451 **WATER**
Provides for watering of City parks, horse arenas, medians, and parkways
- 452 **ELECTRICITY**
Provides electrical service to irrigation control valves in parks, medians, and parkways
- 453 **REFUSE REMOVAL**
Provides for park & landscape refuse not removed by WM under City franchise agreement, and landfill disposal fees.
- 470 **MEETINGS/CONFERENCE FEES**
Provides registration and related expenses for Maintenance staff to maintain Herbicide Applicator's Licenses, Certified Playground Safety Inspector Certification, and attend safety seminars.
- 474 **GRANTS TO OTHER AGENCIES**
Provides matching grants to Homeowners' Associations for entryway improvements.
- 478 **EQUIPMENT RENTAL**
Provides for the rental of miscellaneous equipment and vehicles such as trucks and concrete finishing tools. Also provides for equipment used to renovate sports fields at Highridge and Howlett Parks.
- 485 **IT & SPECIAL EQUIPMENT**
Budgeted capital outlay includes an irrigation controller (\$800) annually & parks' wireless equip.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Community Services	Parks & Landscape Maintenance				4610
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
PERSONNEL					
401 Wages - Full Time	260,546	257,863	247,953	312,380	315,469
402 Wages - Part Time	1,007	2,826	5,472	3,100	3,100
405 Wages - Overtime	1,992	1,850	1,783	2,000	2,000
410 Benefits	92,274	91,889	87,614	95,602	99,047
TOTAL PERSONNEL	355,819	354,428	342,822	413,082	419,616
MATERIALS & OPERATIONS					
420 Materials & Supplies	27,810	30,515	24,431	35,000	35,000
430 Contractual Services	205,655	213,134	233,816	234,400	234,400
434 Repairs & Maint. Services	5,046	14,004	7,723	9,000	9,000
450 Voice & Data Services	640	702	606	550	550
451 Water Utility	201,904	233,988	177,446	160,000	160,000
452 Electric Utility	7,172	7,392	7,905	7,000	7,000
453 Refuse Removal	314	519	242	500	500
470 Travel & Meetings	338	1,265	662	1,000	1,000
474 Grants to Other Agencies				5,000	5,000
478 Equipment Rental	1,523	2,069	3,283	4,500	4,500
TOTAL MATERIALS & OPS	450,402	503,588	456,114	456,950	456,950
CAPITAL OUTLAY					
485 IT & Special Equipment		1,362		1,200	1,200
TOTAL CAPITAL OUTLAY	0	1,362	0	1,200	1,200
TOTAL ACTIVITY	806,221	859,378	798,936	871,232	877,766
FUND SOURCE					
01 General Fund	806,221	859,378	798,936	871,232	877,766
TOTAL	806,221	859,378	798,936	871,232	877,766

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Tree Trimming	4615

Narrative

The City's public vegetation guidelines provide for trees located in the public right-of-way or City parks to be maintained on a four-year cycle. View preservation and restoration are also a component of the guidelines, which permit the City to respond to resident requests for public right-of-way tree trimming to restore scenic views.

Description

- 401 **SALARIES/WAGES FT**
Includes the cost of full-time personnel to maintain street and parkway trees not completed under private contract. An allocation of 8% of both the City maintenance staff's wages and the Maintenance Superintendent's salary is included in this program.

- 402 **SALARIES/WAGES PT**
Provides an allocation for summer part-time staff.

- 405 **OVERTIME**
Provides for emergency removal of trees after regular work hours.

- 410 **BENEFITS**
Allocation of employee benefits from the benefit cost center.

- 420 **MATERIALS & SUPPLIES**
Provides for the purchase of replacement trees and tree trimming repair supplies such as bar oil, chain saw parts, clipper blades, and deep-root fertilization.

- 427 **STREET TREES**
P&A Commission approved street tree removals that are reimbursed by residents.

- 430 **GENERAL CONTRACTUAL SERVICES**
Includes miscellaneous and emergency tree removals, plantings, and annual contract street tree trimming program. Also, includes "as needed" tree limb raising services.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Services	Tree Trimming					4615
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	39,333	56,289	60,967	26,150	26,409	
402 Wages - Part Time	212			550	550	
405 Wages - Overtime	404	143	497	200	200	
410 Benefits	13,555	19,336	21,286	8,322	8,621	
TOTAL PERSONNEL	53,504	75,768	82,750	35,222	35,780	
MATERIALS & OPERATIONS						
420 Materials & Supplies	10,469	1,534	4,400	4,000	4,000	
427 Street Trees	3,638	2,679	5,626	5,000	5,000	
430 Contractual Services	74,294	76,710	68,805	120,000	120,000	
TOTAL MATERIALS & OPS	88,401	80,923	78,831	129,000	129,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	141,905	156,691	161,581	164,222	164,780	
FUND SOURCE						
01 General Fund	141,905	156,691	161,581	164,222	164,780	
TOTAL	141,905	156,691	161,581	164,222	164,780	

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Bridle Trails	4630

Narrative

This program provides for the maintenance of the over twenty-five miles of City bridle trails, including the trail surfaces and three-rail fencing adjacent to the trails.

Description

- 401 SALARIES/WAGES FT
Includes a 13% allocation of both the maintenance staff's wages and the Maintenance Superintendent's salary.

- 402 SALARIES/WAGES PT
Provides an allocation for summer part-time staff.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 420 MATERIALS & SUPPLIES
Provides for materials and supplies for 3-rail fence repairs and bridle trail maintenance. Includes cost of "as needed" fence repair services.

- 478 EQUIPMENT RENTAL
Provides for rental of brush clearing equipment.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Services	Bridle Trails					4630
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	63,498	56,637	58,127	42,493	42,916	
402 Wages - Part Time						
410 Benefits	23,120	18,479	20,319	13,524	14,007	
TOTAL PERSONNEL	86,618	75,116	78,446	56,017	56,923	
MATERIALS & OPERATIONS						
420 Materials & Supplies	9,991	9,211	12,128	12,000	12,000	
478 Equipment Rental	644	158	1,777	4,000	4,000	
TOTAL MATERIALS & OPS	10,635	9,369	13,905	16,000	16,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	97,253	84,485	92,351	72,017	72,923	
FUND SOURCE						
01 General Fund	97,253	84,485	92,351	72,017	72,923	
TOTAL	97,253	84,485	92,351	72,017	72,923	

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Recreation Programs	4640

Narrative

The activity provides for over twenty-five different recreational programs including sports camps, which are operated using independent contractors on a fee-recovery basis.

Description

- 401 SALARIES/WAGES FT
Includes a portion of the Community Services Director's salary.

- 402 SALARIES/WAGES PT
Includes the cost of City Hall proctor. Wage costs are reimbursed by facility rental fees.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 420 MATERIALS & SUPPLIES
Includes small equipment and supplies for parks and recreation class materials.

- 430 GENERAL CONTRACTUAL SERVICES
Provided for payment of more than 10 independent contractors on a fee recovery basis. Programs include equestrian, sports camps, soccer, basketball, golf, nature, and tennis classes. Also includes State mandated fingerprinting of Recreation staff supervising youth, at a cost of \$72 per employee.

- 477 PRINTING/BINDING
Provided for printing of year-round recreation program and the distribution to all Rolling Hills Estates residents on a quarterly basis (discontinued).

- 478 EQUIPMENT RENTAL
Fees for rental of gymnasiums, classrooms and areas for recreation programs at school facilities.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Services	Recreation Programs					4640
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	13,188	13,500	13,267	14,214	14,350	
402 Wages - Part Time	140			200	200	
410 Benefits	3,664	3,767	3,797	3,676	3,811	
TOTAL PERSONNEL	16,992	17,267	17,064	18,090	18,361	
MATERIALS & OPERATIONS						
420 Materials & Supplies				50	50	
430 Contractual Services	13,923	15,195	20,813	12,000	12,000	
477 Printing & Binding						
478 Equipment Rental				500	500	
TOTAL MATERIALS & OPS	13,923	15,195	20,813	12,550	12,550	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	30,915	32,462	37,877	30,640	30,911	
FUND SOURCE						
01 General Fund	30,915	32,462	37,877	30,640	30,911	
TOTAL	30,915	32,462	37,877	30,640	30,911	

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Stables	4650

Narrative

Peter Weber Equestrian Center - Operated by a Concessionaire as of December 1, 2011

This activity provided for the operation of the Municipal Stables, which are located at 26401 Crenshaw Boulevard.

Description

- 430 GENERAL CONTRACTUAL SERVICES
Rent payments for PWEC to the County.
- 466 DEPRECIATION EXPENSE
Depreciation of Equestrian Fund Fixed Assets to allocate the cost of the assets over their estimated useful lives.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Services	Stables					4650
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
TOTAL PERSONNEL	0	0	0	0	0	0
MATERIALS & OPERATIONS						
430 Contractual Services	2	2		2		2
466 Depreciation Expense	802	802	802	802		802
TOTAL MATERIALS & OPS	804	804	802	804		804
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0		0
TOTAL ACTIVITY	804	804	802	804		804
FUND SOURCE						
50 Equestrian Fund	804	804	802	804		804
TOTAL	804	804	802	804		804

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Tennis	4660

Narrative

This activity provides for operation of the City's Tennis Center located at Ernie Howlett Park. The facility of eight courts is open from 8:00 a.m. to dusk, 363 days per year and includes an instructional program for all skill levels offered by a contract Tennis Pro.

Description

- 401 SALARIES/WAGES FT
Includes a portion of the Community Services Director's salary.

- 402 SALARIES/WAGES PT
Tennis Clerks to staff RHE Tennis Club.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 420 MATERIALS & SUPPLIES
Includes tennis court nets, staff shirts, and office and court maintenance supplies.

- 423 RESALE SUPPLIES
Provides for the purchase of tennis balls that are sold to Tennis Center players.

- 430 GENERAL CONTRACTUAL SERVICES
Provides for promotional flyers to market Tennis Center facilities and services, contractual janitorial services for the Center's restrooms and periodic cash register repairs.

- 441 LIABILITY INSURANCE
General liability insurance costs are premiums paid to the CJPIA insurance pool.

- 450 VOICE & DATA SERVICES
Provides office phone and Internet service.

- 466 DEPRECIATION
Depreciation of Tennis fixed assets to allocate the cost of the assets over their estimated useful lives.

- 467 OVERHEAD ASSESSMENT
The formula was changed in FY 2014-15 to using 21% overhead charges for general governmental administrative support to tennis operations that are paid by General Fund operation.

- 485 IT & SPECIAL EQUIPMENT
Provides for signage improvements (\$300).

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Services	Tennis					4660
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	14,230	14,602	14,371	17,483	17,652	
402 Wages - Part Time	25,733	25,319	27,708	42,525	44,100	
405 Wages - Overtime	90	162	20	200	200	
410 Benefits	8,918	6,731	6,893	8,194	12,336	
TOTAL PERSONNEL	48,971	46,814	48,992	68,402	74,288	
MATERIALS & OPERATIONS						
420 Materials & Supplies	2,874	2,490	1,249	1,800	1,800	
423 Resale Supplies		74		200	200	
430 Contractual Services	4,500	4,675	5,005	5,000	5,000	
441 Liability Insurance	1,601	1,402	226	1,961	1,681	
450 Voice & Data Services	1,334	1,336	1,355	1,350	1,600	
466 Depreciation Expense	3,060	4,346	4,346	3,060	4,346	
467 Overhead Assessment	13,000	14,000	14,057	14,000	14,057	
TOTAL MATERIALS & OPS	26,369	28,323	26,238	27,371	28,684	
CAPITAL OUTLAY						
485 IT & Special Equipment	196			300	300	
TOTAL CAPITAL OUTLAY	196	0	0	300	300	
TOTAL ACTIVITY	75,536	75,137	75,230	96,073	103,273	
FUND SOURCE						
51 Tennis Fund	75,536	75,137	75,230	96,073	103,273	
TOTAL	75,536	75,137	75,230	96,073	103,273	

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Special Events	4670

Narrative

This activity includes the City Celebration, and the Annual Holiday Parade. The Annual Peninsula Holiday Parade supports the City’s Commercial District, drawing thousands of spectators during the peak holiday shopping period.

Description

- 401 SALARIES/WAGES FT
Includes an allocation of a portion of the Community Services Director’s salary.
- 402 SALARIES/WAGES PT
Includes part-time workers to assist with City Events.
- 405 SALARIES/WAGES OVERTIME
Includes the overtime cost for maintenance workers assigned the day of City Celebration and Holiday Parade.
- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.
- 420 MATERIALS & SUPPLIES
Includes City Celebration and Parade supplies.
- 430 GENERAL CONTRACTUAL SERVICES
Provides contract management services, insurance, and Sheriff Services for the Holiday Parade, contractual entertainment services and insurance for the City Celebration, and Holiday Banners in the Commercial District.
- 474 GRANTS TO OTHER AGENCIES
Provides grants to local organizations providing social services to Peninsula residents.
- 476 ADVERTISING
Provides for newspaper ads for the City Celebration and Parade events.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Services	Special Events					4670
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	
PERSONNEL						
401 Wages - Full Time	13,188	13,500	13,338	14,214	14,350	
402 Wages - Part Time		0	0	700	700	
405 Wages - Overtime	2,972	3,540	4,012	3,500	3,500	
410 Benefits	4,564	3,926	4,319	3,675	3,811	
TOTAL PERSONNEL	20,724	20,966	21,669	22,089	22,361	
MATERIALS & OPERATIONS						
420 Materials & Supplies	1,747	1,523	1,681	1,500	1,500	
430 Contractual Services	41,524	49,797	39,300	46,000	46,000	
474 Grants to Other Agencies						
476 Advertising	1,255		551			
TOTAL MATERIALS & OPS	44,526	51,320	41,532	47,500	47,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	65,250	72,286	63,201	69,589	69,861	
FUND SOURCE						
01 General Fund	65,250	72,286	63,201	69,589	69,861	
TOTAL	65,250	72,286	63,201	69,589	69,861	

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity	Code
Community Services	Pepper Tree Foundation	4674,4675

Narrative

This activity provides for special annual recreational events including the Tracy Austin Tennis Tournament, and Cross Country Runs, conducted as fund raising activities of the Pepper Tree Foundation. Personnel costs are funded by the General Fund out of division 4674, while Materials & Operations costs are funded by the Pepper Tree Fund, a special revenue fund, from division 4675.

Description

- 401 SALARIES/WAGES FT
Includes the personnel cost of the Community Services Director associated with administering the Tracy Austin Tennis Tournament, Cross Country Runs and other Pepper Tree Foundation activities.

- 405 SALARIES/WAGES OVERTIME
Includes the cost of overtime for maintenance workers for the Cross Country Runs.

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 420 MATERIALS & SUPPLIES
Provides for awards, t-shirts, resale refreshments, tennis balls, and assorted paper supplies associated with the Cross Country Runs, and tennis tournaments. Also provides for the purchase of resolutions and plaques associated with recognition of citizens and officials.

- 430 GENERAL CONTRACTUAL SERVICES
Includes costs for tennis pro and umpires associated with Tracy Austin Tennis Tournament, and costs of a consultant and other services related to the Cross Country Runs. Additionally, the annual preparation of taxes by Moreland & Associates.

- 476 ADVERTISING
Provides publicity flyers, advertising, and entry forms for the Cross Country Runs and Tracy Austin Tennis Tournament.

- 478 EQUIPMENT RENTAL
Includes the cost of timing equipment on the day of the Cross Country Runs.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Community Services	Pepper Tree Foundation				4674,4675
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
PERSONNEL					
401 Wages - Full Time	6,594	6,750	6,633	7,107	7,175
405 Wages - Overtime					
410 Benefits	1,825	1,884	1,899	1,838	1,905
TOTAL PERSONNEL	8,419	8,634	8,532	8,945	9,080
MATERIALS & OPERATIONS					
420 Materials & Supplies	13,950	12,590	6,926	12,500	12,500
430 Contractual Services	14,633	12,468	15,679	15,000	15,000
476 Advertising	378	804		1,200	1,200
478 Equipment Rental					
TOTAL MATERIALS & OPS	28,961	25,862	22,605	28,700	28,700
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	37,380	34,496	31,137	37,645	37,780
FUND SOURCE					
01 General Fund (4674)	8,419	8,634	8,532	8,945	9,080
95 Pepper Tree Fund (4675)	28,961	25,862	22,605	28,700	28,700
TOTAL	37,380	34,496	31,137	37,645	37,780

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Nature Center Ops/Prop A MTC	4676,4680

Narrative

This activity provides for the anticipated operating costs of the George F. Canyon Nature Center, funded by the General Fund and charged to division 4676. This activity also provides for grant-reimbursable contractual service costs charged to division 4680 of the Proposition A (Parks) Special Revenue Fund. The City has entered into an agreement with the Palos Verdes Peninsula Land Conservancy to provide management services for the Nature Center.

Description

- 420 MATERIALS & SUPPLIES
 Provided by PVPLC, except for minor City repair items.

- 423 RESALE SUPPLIES
 Provided by PVPLC.

- 430 GENERAL CONTRACT SERVICES
 The PVPLC is reimbursed a portion of the annual per year management fee. Contractual service costs of a Naturalist and an Assistant Naturalist, including administrative fees, are charged to the Special Revenue Fund 430 account in division 4680. The Los Angeles County Parks and Open Space District provides a Proposition A – Parks grant to reimburse the City for the costs of these services at the Nature Center. Division 4676, account 430 in the General Fund is charged for the portion of these costs not covered by the grant, as well as other services needed at the Nature Center such as janitorial services and fingerprint check costs.

- 434 REPAIRS/MAINTENANCE SERVICE
 Includes HVAC maintenance contract at the Nature Center.

- 450 VOICE & DATA SERVICES
 Provides for payment of telephone and Internet services at the Nature Center.

- 451 WATER
 Provides for water at the Nature Center and Community Center.

- 452 ELECTRICITY
 Provides for electricity at the Nature Center.

- 470 TRAVEL AND MEETINGS
 Provided by PVPLC.

- 476 ADVERTISING
 Provided by PVPLC.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Services	Nature Center Ops/Prop A MTC					4676,4680
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies	509	2,734	1,644	2,000	2,000
430 Contractual Services	32,005	32,174	31,840	37,500	37,500
434 Repairs & Maint. Services	4,423	780	952	5,000	5,000
450 Voice & Data Services	1,004	1,194	1,919	1,500	1,500
451 Water Utility	675	783	869	800	800
452 Electric Utility	1,480	1,251	1,444	1,400	1,400
470 Travel & Meetings					
476 Advertising					

TOTAL MATERIALS & OPS	40,096	38,916	38,668	48,200	48,200
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	40,096	38,916	38,668	48,200	48,200
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FUND SOURCE

01 General Fund (4676)	22,643	21,789	25,121	29,200	29,200
32 Prop A Fund (4680)	17,453	17,127	13,547	19,000	19,000

TOTAL	40,096	38,916	38,668	48,200	48,200
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DEPARTMENT RESPONSIBLE
Community Services Director

**City of Rolling Hills Estates
Summary**

Function					
Capital Improvements					
Expenditure Classification	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed

TOTAL PERSONNEL

TOTAL MATERIALS & OPS

TOTAL CAPITAL OUTLAY 1,539,850 3,694,597 1,955,324 2,668,069 1,332,000

TOTAL FUNCTION 1,539,850 3,694,597 1,955,324 2,668,069 1,332,000

CAPITAL IMPROVEMENT PROJECTS OVERVIEW

Capital improvement projects are divided into various functions depending on the type of project. This budget includes capital improvement projects for Streets, Parks and Recreation, and Public Improvements. Capital improvement projects projected for FY 2015-16 total \$2,668,069 and a total of \$1,332,000 for FY 2016-17, and the General Fund’s portion is \$918,799 for FY 2015-16 and \$867,000 for FY 2016-17.

City of Rolling Hills Estates

Capital Improvements – Public Works (5100 Capital Projects)

Descriptions

This section contains Capital Improvements related to streets.

FY 2015-16 includes General Fund, Prop C and Measure R expenditures for Major and Minor Street Maintenance (01-5103, 19-430 & 23-5170).

FY 2015-16 includes General Fund expenditures for Storm Drain Inspection and Repairs (01-5145).

Community Development Block Grants (CDBG) and General Funds will be used for Sidewalk, Curb, Gutter and Access Ramp Repairs (17-5190 & 01-5140).

The Silver Spur Pedestrian Project will be completed in FY 2015-16 with state Safe Route to School Grant Funds (SR2S) (25-5125).

FY 2015-16 includes Quimby Fund expenditures for asphalt pathway maintenance on PVDN and Silver Spur Road (10-5130)

Signal improvements at PVDN and Rolling Hills Road at a cost of \$240,770 (19-5182 & 23-5171).

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works				
Activity Title	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
5103					
Street Resurfacing (General Fund)					
430 Contractual Services	264,565	394,541	92,430	600,000	550,000
5113					
Street Resurfacing (TDA, Fund 13)					
430 Contractual Services		15,900		5,000	5,000
5115					
PVDN Bike Lane Project (STP-L Fund 21)					
430 Contractual Services		117,747			
5116					
PVDN Bike Lane Project (CalRecycle Grant, Fund 28)					
430 Contractual Services		198,500			
5117					
PVDN Bike Lane Project (Federal STIP, Fund 24)					
430 Contractual Services	336,315	1,427,393			
5118					
PVDN Bike Lane Project (State SR2S, Fund 25)					
430 Contractual Services	82,234	443,488			
5119					
PVDN Bike Lane (Prop C, Fund 19)					
430 Contractual Services	1,566	336,253			
5120					
Street Resurfacing (Prop C, Fund 19)					
430 Contractual Services	200,000			50,000	100,000
5125					
Silver Spur Pedestrian Project (State SR2S, Fund 25)					
430 Contractual Services		104,300			
PAGE TOTAL					
	884,680	3,038,122	92,430	655,000	655,000

(Public Works - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works (Continued)				
Activity Title	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
5130					
PVDN/Silver Spur Pathways (Quimby Fees Fund 10)					
430 Contractual Services				300,000	
5140					
Curb/Gutter/Sidewalk Improvements (General Fund)					
430 Contractual Services		673	151,255	25,000	25,000
5145					
Storm Drain Repairs & Improvements (General Fund)					
430 Contractual Services			26,366	250,000	250,000
5155					
Bus Shelters (General Fund)					
430 Contractual Services			14,388		
5170					
Street Resurfacing (Measure R, Fund 23)					
430 Contractual Services	61,250	170,000		75,000	75,000
5171					
Traffic Signal Improvements (Measure R, Fund 23)					
430 Contractual Services				105,770	
5182					
Traffic Signal Improvements (Prop C, Fund 19)					
430 Contractual Services				135,000	
5190					
Community Development Block Grant (CDBG, Fund 17)					
430 Contractual Services				25,000	25,000
PAGE TOTAL					
	61,250	170,673	192,009	915,770	375,000

(Public Works - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works (Continued)				
Activity Title	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed

TOTAL FUNCTION	945,930	3,208,795	284,439	1,570,770	1,030,000
FUND SOURCE					
01 General Fund	264,565	395,214	284,439	875,000	825,000
10 Quimby Fees				300,000	
13 TDA		15,900		5,000	5,000
17 CDBG				25,000	25,000
19 Prop C Transit Fund	201,566	336,253		185,000	100,000
21 STP-L		117,747			
23 Measure R	61,250	170,000		180,770	75,000
24 Federal STIP	336,315	1,427,393			
25 State SR2S	82,234	547,788			
28 CalRecycle Asphalt		198,500			
TOTAL	945,930	3,208,795	284,439	1,570,770	1,030,000

DEPARTMENT RESPONSIBLE
Assistant City Manager

City of Rolling Hills Estates

Capital Improvements – Parks and Recreation (5200 Capital Projects)

Descriptions

This section includes all Parks and Recreation Capital Improvement projects.

FY 2015-16 provides for the renovation costs for the Peter Weber Equestrian Center from 1996 Prop A specified grant funds (32-5250).

FY 2015-16 provides the renovation costs for the Peter Weber Equestrian Center from State Prop. 84 grant funds (30-5251).

FY 2015-16 provides for mandatory brush clearance in George F Canyon Nature Preserve (\$7,000) and \$7,000 in FY 2016-17 (01-5201).

FY 2015-16 provides for pathway improvements in Howlett Park (\$249,500) from LA County Trail Grant Funds (32-5232).

FY 2015-16 provides for improvements from the Chandler Development Contribution Fund (97-5255) including Howlett Park's Arena #1 base renovation (\$75,000), Howlett Park's Warm-Up Arena all-weather footing replacement (\$40,000), replacement of 2 Judges Booths in Howlett Park (\$36,000) and replacement of Horse Show Office (\$25,000); replacement of three-rail fence along City's trails and parkways (\$100,000); and a Peter Weber Equestrian Center public restroom building (\$50,000) and PWEC Concessionaire's improvements funding match (\$25,000). In FY 2016-17 provides for a Citywide bridle trails conditions survey (\$20,000) and replacement of three-rail fence along City's trails and parkways (\$100,000).

FY 2015-16 provides for the purchase of 2 Race Time Clocks (\$1,200) and a replacement portable Public Address System (\$1,800) from the Pepper Tree Foundation Fund (95-5231).

FY 2015-16 provides for the purchase of two alternative fuel Turf Utility Vehicles for Highridge and Howlett Parks from the COG Dues Air Quality Fund (20-4821).

FY 2015-16 provides for the repaving of the Highridge Park parking lot (10-5265).

FY 2015-16 provides for improvements from the Quimby Fees Fund (10-5262) to develop Pepperwood Park/Civic Center including ADA compliance measures (\$20,000).

FY 2015-16 provides for improvements from the Quimby Fees Fund (10-5263) to repave the Chandler Park/Civic Center parking lot and install new lighting (\$50,000) and to replace the Storage Unit (\$20,000). FY 2016-17 provides for ADA compliance measures in Chandler Park (\$20,000).

FY 2015-16 provides for improvements from the Quimby Fees Fund (10-5264) including replacement of Howlett Park's Maintenance Yard roof (\$40,000), repaving the Maintenance Yard's parking lot and installing security lights (\$30,000); and to replace the Basketball Court restroom's main sewer line (\$30,000).

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation				
Activity Title	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
5201					
Brush Clearance (General Fund)					
430 Contractual Services	26,560		7,160	7,000	7,000
5220					
3 Rail Fencing (Prop. A Fund 34)					
430 Contractual Services	81,902				
5231					
Special Equipment (Pepper Tree Fund 95)					
430 Contractual Services				3,000	
5221					
Three Rail Fencing (General Fund)					
430 Contractual Services		21,167	36,240		
5232					
Howlett Park Pathways (Prop. A Fund 32)					
430 Contractual Services				249,500	
5236					
Riparian Grant - Nature Preserve (Prop. 12 Fund 31)					
430 Contractual Services					
5250					
Stables Renovation (Prop. A Fund 32)					
430 Contractual Services	101,508	104,407	823,658		
5251					
Peter Weber Equestrian Center (Prop. 84 Fund 30)					
430 Contractual Services			758,093		
5255					
Park Improvements (Chandler Contribution Fund 97)					
430 Contractual Services				351,000	120,000
PAGE TOTAL	209,970	125,574	1,625,151	610,500	127,000

(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation (Continued)				
Activity Title	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
5261					
PVDN Bike Lane (Quimby Fees, Fund 10)					
430 Contractual Services		288,320			
5262					
Pepperwood Park / Civic Center Improvements (Quimby Fees, Fund 10)					
430 Contractual Services	46,780	2,529		20,000	
5263					
430 Chandler Park Ring Footing (Quimby Fees, Fund 10)					
430 Contractual Services				70,000	20,000
5264					
Howlett Park Improvements (Quimby Fees, Fund 10)					
430 Contractual Services	240,175	54,250		100,000	
5265					
Highridge Park Improvements (Quimby Fees, Fund 10)					
430 Contractual Services	23,995	10,000		50,000	
5267					
Nature & Community Centers (Quimby Fees, Fund 10)					
430 Contractual Services					20,000
5268					
PV Peninsula High Pool (Quimby Fees, Fund 10)					
430 Contractual Services	73,000				
5269					
Butcher Park Development (Quimby Fees, Fund 10)					
430 Contractual Services					100,000
PAGE TOTAL					
	383,950	355,099	0	240,000	140,000

(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation (Continued)				
Activity Title	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed

TOTAL FUNCTION	593,920	480,673	1,625,151	850,500	267,000
FUND SOURCE					
01 General Fund	26,560	21,167	43,400	7,000	7,000
10 Quimby Fees	383,950	355,099		240,000	140,000
30 Prop. 84 Grant Equestrian			758,093		
32 Prop. A Parks Grant Fund	101,508	104,407	823,658	249,500	
34 Prop. A 4th District Grant	81,902				
95 Pepper Tree Fund				3,000	
97 Chandler Contribution				351,000	120,000
TOTAL	593,920	480,673	1,625,151	850,500	267,000

DEPARTMENT RESPONSIBLE
Community Services Director

City of Rolling Hills Estates

Capital Improvements – Public Improvements (5300 Capital Projects)

Descriptions

This section includes Capital Improvement projects, which are designed to improve the overall aesthetics of the City, provide for City Hall capital improvements, Information Technology, Information Systems, Business Systems, and equipment.

FY 2015-16 provides the City's share for the purchase of a Sheriff's Advanced Surveillance and Protection (ASAP) unit. The \$1,700 of General Funds are in addition to using the City's remaining CLEEP grant balance for a total of \$7,000 (\$1,700)(01-5302).

FY 2015-16 provides for new, upgrading, and replacement for I.T. including, but not limited to: computers, local area and wide area network, WiFi, and related equipment (\$35,000)(01-5307).

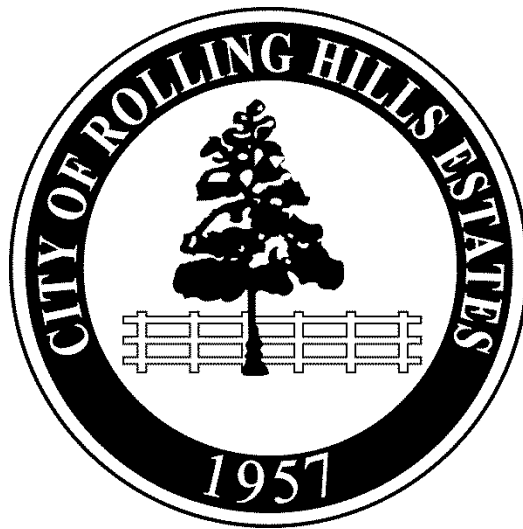
FY 2015-16 provides for upgrade and replacement of audio and visual equipment for cable TV broadcasts of meetings with PEG fees, which is the only use these funds can be utilized for expenditures (\$210,000) (16-5322).

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Improvements				
Activity Title	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Adopted	2016-17 Proposed
5302					
Sheriff's ASAP Unit (General Fund)					
430 Contractual Services				1,799	
5307					
Computer Network Upgrades (General Fund)					
430 Contractual Services		4,442	35,486	35,000	35,000
5322					
Cox PEG Fees (Fund 16)					
430 Contractual Services		687	10,248	210,000	
TOTAL FUNCTION					
	0	5,129	45,734	246,799	35,000
FUND SOURCE					
01 General Fund		4,442	35,486	36,799	35,000
02 Capital Projects Designation					
16 PEG Fees		687	10,248	210,000	
TOTAL					
	0	5,129	45,734	246,799	35,000

DEPARTMENT RESPONSIBLE
Various Department Managers

Reference



City of Rolling Hills Estates Budget History

Version 2.1

(General Fund Detail are Accounts equal or greater than \$300,000)

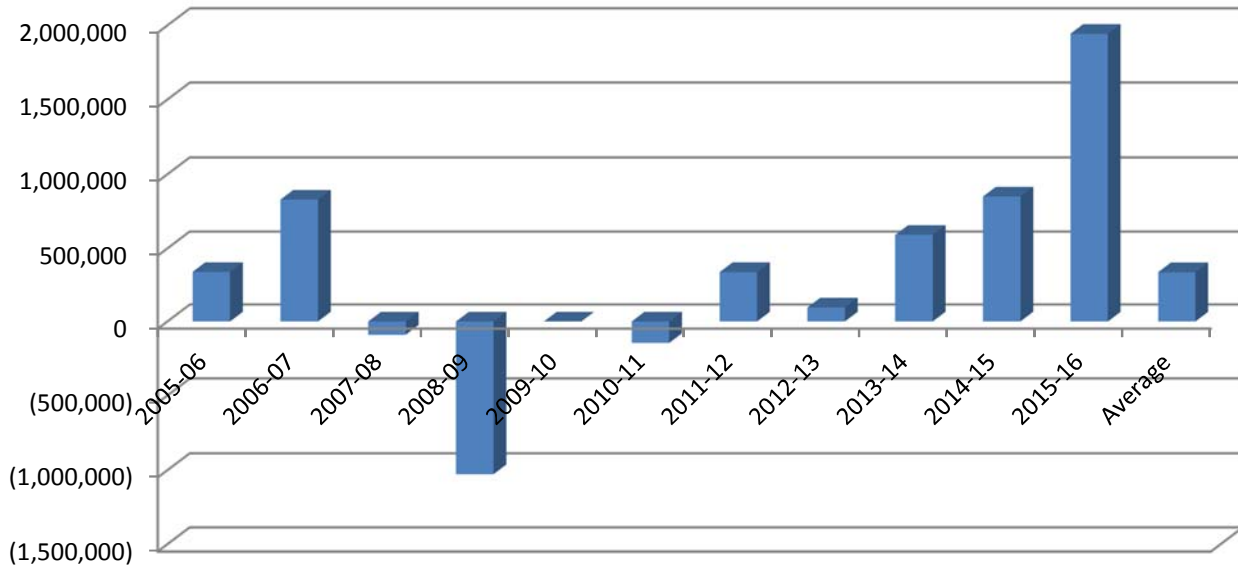
General Fund Revenues	Actual 05-06	Actual 06-07	Actual 07-08	Actual 08-09	Actual 09-10	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Estimated 14-15	Projected 15-16	Projected 16-17	Projected 17-18	Projected 18-19	Projected 19-20
Taxes 3100															
Property Tax	1,295,897	1,434,705	1,503,859	1,534,051	1,522,592	1,582,384	1,568,868	1,607,287	1,746,847	1,931,859	1,970,496				
Sales Tax	1,252,817	1,192,703	1,199,467	986,408	917,855	917,016	871,060	893,871	902,838	896,772	1,080,281				
Franchise Tax	449,007	474,638	530,806	513,902	492,746	518,175	551,059	508,991	558,571	515,000	515,000				
Other Taxes	535,818	664,825	459,845	424,477	287,035	339,956	306,158	408,478	334,016	322,500	380,000				
Licenses & Permits 3200															
Landfill Regulation	308,556	156,429	164,039	156,437	268,014	194,005	214,883	284,332	382,081	460,000					
Building Permits	687,424	801,800	557,651	325,474	400,413	480,497	722,611	765,472	1,153,319	1,200,000	3,000,000				
Other	16,330	10,752	11,578	9,721	5,711	7,047	7,669	8,138	93,554	107,954	108,000				
Intergovernmental Revenues 3300															
Property Tax in lieu of Sales Tax	355,611	411,979	412,238	397,750	246,996	309,620	301,499	279,944	306,554	305,100	243,503				
Property Tax in lieu of VLF Fees	538,001	540,968	576,075	593,271	599,681	602,824	622,162	644,009	671,472	714,967	765,015				
Highway Through Cities Grant		400,000					400,000								
Others	229,581	224,281	155,288	122,605	168,223	158,640	116,371	114,324	200,000	100,000	100,000				
Charges for Services 3400															
Planning Fees	191,792	725,010	581,331	358,342	257,568	256,132	250,763	163,670	325,241	300,000	400,000				
Others	74,135	79,897	37,392	45,190	56,296	43,542	44,029	49,022	45,672	40,250	40,250				
Fines & Forfeitures 3500															
Others	52,131	40,564	61,384	48,630	83,360	64,733	71,656	32,041	33,313	38,000	38,000				
Use of Money & Property 3600															
Others	224,648	266,338	206,541	93,882	45,414	30,193	22,352	22,512	25,258	23,500	24,500				
Other Revenues 3700															
Others	280,222	443,750	150,401	252,916	334,615	276,013	295,549	227,947	204,136	229,243	228,470				
Subtotal	6,491,970	7,868,639	6,607,895	5,863,056	5,686,519	5,780,777	6,366,689	6,010,038	6,982,872	7,185,145	8,893,515				
Special Revenue Funds															
Roads, Curb, Gutter, Sidewalks Etc.	355,928		791,174	355,453	381,582	792,528	659,367	816,238	2,824,706	501,222	776,993				
Parks	91,247	568,857	190,907	148,546	283,123	866,753	294,026	183,782	251,434	324,721	3,875,799				
Other	198,699	212,670	105,163	196,571	155,147	272,383	250,843	216,952	331,711	259,504	239,495				
Equestrian Fund Fd 50															
	635,749	655,055	672,127	668,641	732,885	688,871	333,106	65,332	101,524	100,000	100,000	Fund 50 Will Be Closed & Concessionaire Fees to 01-3620			
Tennis Fund Fd 51															
	50,719	55,674	58,599	62,589	59,676	56,645	61,159	68,813	68,907	84,625	83,855	Tennis Fund will be Closed & Moved into the General Fund			
Subtotal	1,332,342	1,492,256	1,817,970	1,431,800	1,612,413	2,677,180	1,598,501	1,351,117	3,578,282	1,270,072	5,076,142				
Revenue Total	7,824,312	9,360,895	8,425,865	7,294,856	7,298,932	8,457,957	7,965,190	7,361,155	10,561,154	8,455,217	13,969,657				

General Fund Expenditures															
Legislative 4100	276,606	289,843	386,304	255,063	225,060	239,201	250,951	211,795	285,698	282,063	311,378				
Administration & Support 4200	1,478,096	1,605,694	1,649,826	1,714,836	1,653,110	1,681,809	1,597,965	1,797,212	1,781,559	1,773,566	2,022,811				
Public Safety 4300	1,693,221	1,854,646	1,866,736	2,085,290	1,787,527	1,777,474	1,550,231	1,722,128	1,809,407	1,763,130	1,823,621				
Public Works 4400	212,024	317,075	272,454	300,138	279,846	252,430	255,326	222,087	350,177	428,736	458,811				
Planning 4500	1,136,555	1,238,807	1,583,319	1,288,339	1,027,325	965,599	965,916	821,620	847,035	908,100	1,152,259				
Community Services 4600	1,354,015	1,334,050	1,377,049	1,246,375	1,166,228	1,222,015	1,122,384	1,172,606	1,235,725	1,179,853	1,245,846				
Streets Capital 5100	392,317	1,014,554	221,710	18,161		32,345	193,574	264,565	395,214	1,018,567	875,000				
Parks & Recreation Capital 5200	61,569	40,923	95,119	34,456	49,531	31,824	29,895	26,560	21,167	43,400	7,000				
Public Improvement Capital 5300	122,600	197,877	69,056	81,264	20,584	2,095	232		4,442	35,246	36,799				
Subtotal	6,727,003	7,893,469	7,521,573	7,023,922	6,209,211	6,204,792	5,966,474	6,238,573	6,730,424	7,432,661	7,933,525				
Special Funds															
Roads	217,653	400,582	199,776	451,211	256,886	912,493	590,421	848,657	3,162,065	558,700	635,770				
Curb, Gutter & Sidewalks															
Storm Drains		318,684	44,646	150,259	9,563										
Parks	96,382	269,562	116,087	278,792	286,141	360,215	334,033	613,674	502,495	2,026,700	1,191,200				
Other	155,649	177,489	169,485	186,715	205,134	355,348	241,528	171,515	173,597	217,273	461,169				
Equestrian Fund Fd 50															
	704,010	716,304	727,488	803,243	775,687	760,760	431,121	804	802	804	804	Fund 50 Will Be Closed & Concessionaire Fees to 01-3620			
Tennis Fund Fd 51															
	43,403	48,595	47,910	79,891	71,075	75,133	79,372	75,536	75,138	82,281	96,073	Tennis Fund will be Closed & Moved into the General Fund			
Subtotal	1,217,097	1,931,216	1,305,392	1,950,111	1,604,486	2,463,949	1,676,475	1,710,186	3,914,097	2,885,758	2,385,016				
Expenditures Total All Funds	7,944,100	9,824,685	8,826,965	8,974,033	7,813,697	8,668,741	7,642,949	7,948,759	10,644,521	10,318,419	10,318,541				
General Fund	(235,033)	(24,830)	(913,678)	(1,160,866)	(522,692)	(424,015)	400,215	(228,535)	252,448	(247,516)	959,990				
All Funds	(119,788)	(463,790)	(401,100)	(1,679,177)	(514,765)	(210,784)	322,241	(587,604)	(83,367)	(1,863,202)	3,651,116				



City of Rolling Hills Estates Operating Results 2005-06 to 2015-16

Fiscal Year	Surplus/(Deficit)
2005-06	341,453
2006-07	828,524
2007-08	(89,679)
2008-09	(1,026,985)
2009-10	0
2010-11	(144,750)
2011-12	339,316
2012-13	94,340
2013-14	590,994
2014-15	849,697
2015-16	1,943,992
Average	338,809



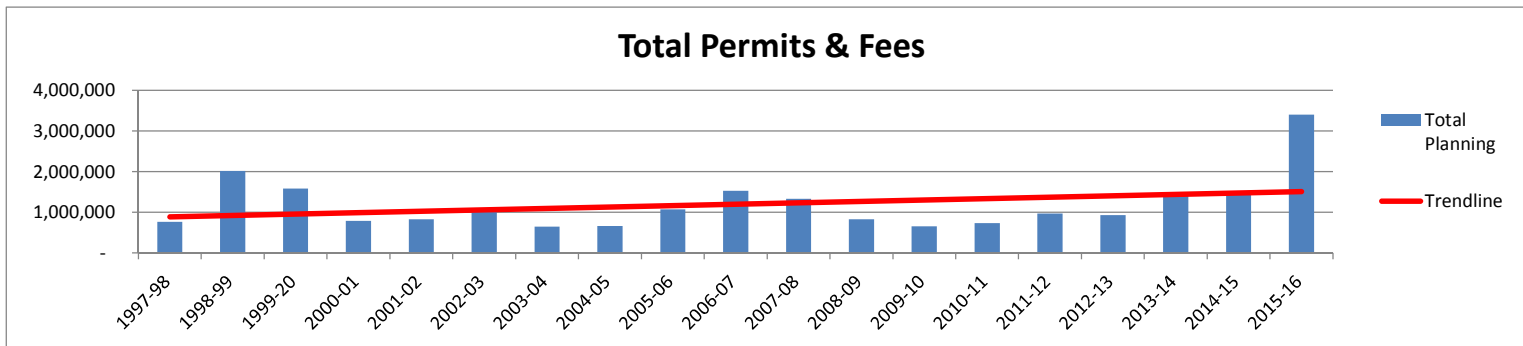
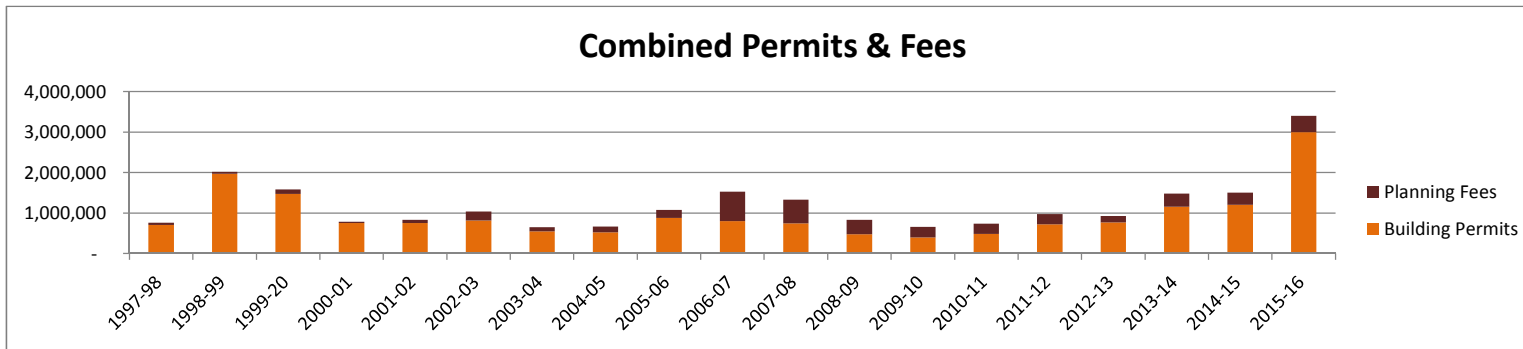


**City of Rolling Hills Estates
Building Permits & Planning Fees**

	1997-98	1998-99	1999-20	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
01-3230 Building Permits	703,685	1,969,095	1,475,159	748,605	748,672	817,854	550,176	524,001	881,168	801,800
01-3410 Planning Fees	58,173	49,034	108,851	37,543	83,501	219,183	97,611	137,624	191,792	725,010
Total Planning	\$ 761,858	\$ 2,018,129	\$ 1,584,010	\$ 786,148	\$ 832,173	\$ 1,037,037	\$ 647,787	\$ 661,625	\$ 1,072,960	\$ 1,526,810
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	19 Year Average
01-3230 Building Permits	748,239	474,017	400,413	480,497	722,611	765,472	1,153,319	1,200,000	3,000,000	956,041
01-3410 Planning Fees	581,331	358,342	257,568	256,132	250,763	163,670	325,241	300,000	400,000	242,177
Total Planning	\$ 1,329,570	\$ 832,359	\$ 657,981	\$ 736,629	\$ 973,374	\$ 929,142	\$ 1,478,560	\$ 1,500,000	\$ 3,400,000	\$ 1,198,219
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Estimated</i>	<i>Proposed</i>	

821,458



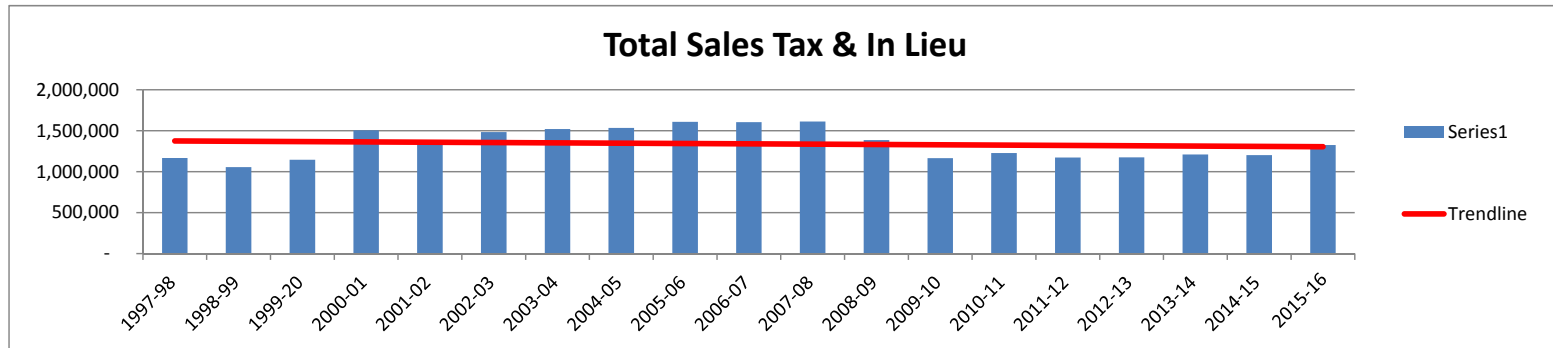
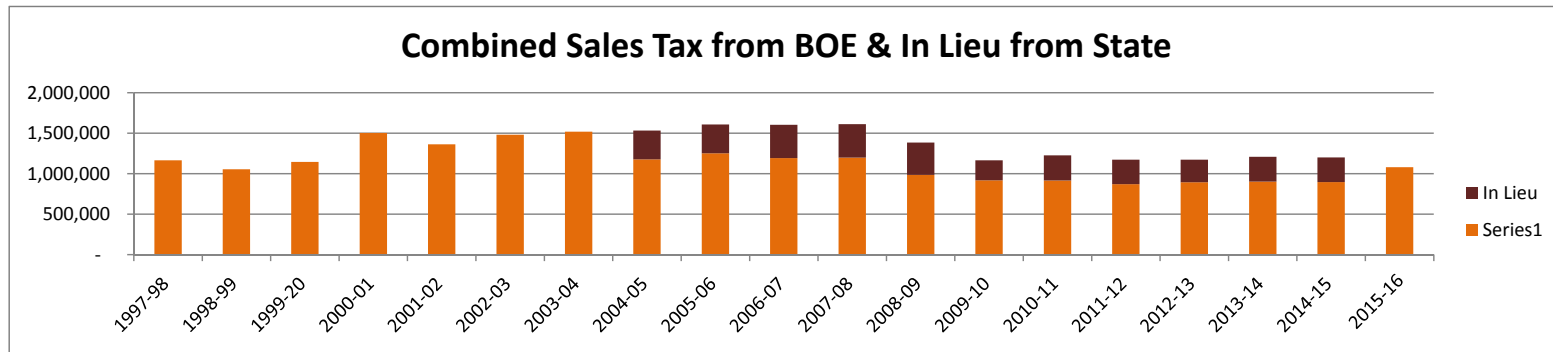


**City of Rolling Hills Estates
Sales Tax**

Date: 6/4/2014

	1997-98	1998-99	1999-20	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
01-3120 Sales Tax	1,166,139	1,054,298	1,144,678	1,504,096	1,363,802	1,482,518	1,519,280	1,176,372	1,252,817
01-3308 Sales Tax in lieu of Property Tax							(Begin Triple Flip)	356,899	355,611
Total Sales Tax	\$ 1,166,139	\$ 1,054,298	\$ 1,144,678	\$ 1,504,096	\$ 1,363,802	\$ 1,482,518	\$ 1,519,280	\$ 1,533,271	\$ 1,608,428
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	18 Year Average
01-3120 Sales Tax	1,192,703	1,199,467	986,408	917,855	917,016	871,060	893,871	902,838	896,772	1,080,281	1,135,666
01-3308 Sales Tax in lieu	411,979	412,238	397,750	246,996	309,620	301,499	279,944	306,554	305,100	243,503	216,717
Total Sales Tax	\$ 1,604,682	\$ 1,611,705	\$ 1,384,158	\$ 1,164,851	\$ 1,226,636	\$ 1,172,559	\$ 1,173,815	\$ 1,209,392	\$ 1,201,872	\$ 1,323,784	\$ 1,352,383
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Estimated</i>	<i>Proposed</i>	



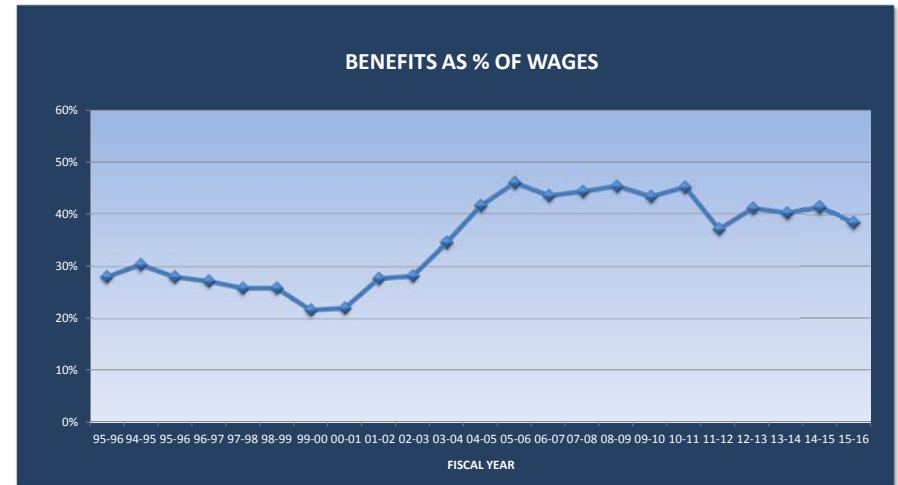
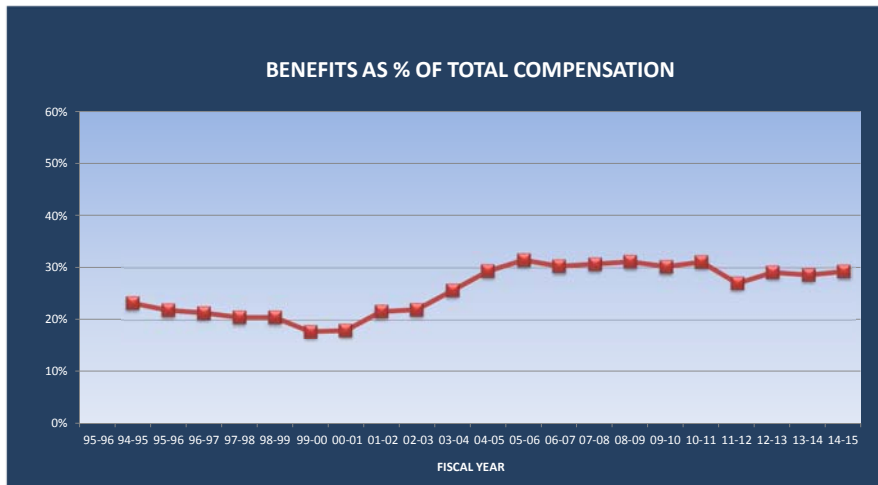
**City of Rolling Hills Estates
Operating Results
2005-06 to 2015-16**

Date Terminated		4/7/2006	1/31/2007	12/31/2008	12/29/2009	12/3/2010	5/3/2011	12/1/2011	12/1/2011	12/1/2011	12/1/2011	12/1/2011	12/1/2011	6/8/2013
Dept		Maint	Clerical	Maint	Planning	Asst to CM	Maint Sup	Stables	Stables	Stables	Stables	Stables	Stables	Zoning & Code
Salary		27.68	27.43	22.08	3,171.69	3,362.31	3,849.23	2,784.46	1,957.38	11.67	14.84	11.50	13.36	3,120.00
Annual		57,574.40	57,054.40	45,926.40	82,463.94	87,420.06	100,079.98	72,395.96	50,891.88	24,273.60	30,867.20	23,920.00	27,788.80	81,120.00
2005-06	Wages	14,393.60												
	Benefits	4,893.82												
	Savings	19,287.42												
	Raise	5%												
2006-07	Wages	60,453.12	23,772.67											
	Benefits	20,615.90	8,107.02											
	Savings	81,069.02	31,879.69											
	Raise	5%	5%											
2007-08	Wages	63,475.78	59,907.12											
	Benefits	28,119.77	26,538.85											
	Savings	91,595.54	86,445.97											
	Raise	5%	5%											
2008-09	Wages	66,649.56	62,902.48	22,963.20										
	Benefits	30,192.25	28,494.82	8,112.78										
	Savings	96,841.82	91,397.30	31,075.98										
	No Raise													
2009-10	Wages	66,649.56	62,902.48	45,926.40	41,231.97									
	Benefits	28,859.26	19,591.18	15,770.80	14,158.12									
	Savings	95,508.83	82,493.66	61,697.20	55,390.09									
	No Raise													
2010-11	Wages	66,649.56	62,902.48	45,926.40	82,463.94	50,995.04	16,680.00							
	Benefits	30,058.95	28,369.02	20,712.81	37,191.24	18,501.60	6,051.70							
	Savings	96,708.52	91,271.49	66,639.21	119,655.18	69,496.64	22,731.70							
	No Raise													
2011-12	Wages	66,649.56	62,902.48	45,926.40	82,463.94	87,420.06	100,079.98	42,230.98	29,686.93	14,159.60	18,005.87	13,953.33	16,210.13	6,760.00
	Benefits	24,726.99	23,336.82	17,038.69	30,594.12	32,432.84	37,129.67	12,698.58	13,398.00	8,512.58	11,007.50	8,569.75	8,934.33	18,000.00
	Savings	91,376.55	86,239.29	62,965.09	113,058.06	119,852.90	137,209.65	54,929.56	43,084.93	22,672.18	29,013.37	22,523.08	25,144.47	24,760.00
	Raise	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
2012-13	Wages	67,982.56	64,160.53	46,844.93	84,113.22	89,168.46	102,081.58	73,843.88	51,909.72	24,759.07	31,484.54	24,398.40	28,344.58	82,742.40
	Benefits	27,940.83	26,369.98	19,253.27	34,570.53	36,648.24	41,955.53	30,349.83	21,334.89	10,175.98	12,940.15	10,027.74	11,649.62	34,007.13
	Savings	95,923.39	90,530.50	66,098.19	118,683.75	125,816.70	144,037.11	104,193.71	73,244.61	34,935.05	44,424.69	34,426.14	39,994.20	116,749.53
	Raise	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
2013-14	Wages	69,342.21	65,443.74	47,781.83	85,795.48	90,951.83	104,123.21	75,320.76	52,947.91	25,254.25	32,114.23	24,886.37	28,911.47	84,397.25
	Benefits	27,806.23	26,242.94	19,160.51	34,403.99	36,471.68	41,753.41	30,203.62	21,232.11	10,126.96	12,877.81	9,979.43	11,593.50	33,843.30
	Savings	97,148.43	91,686.67	66,942.34	120,199.47	127,423.51	145,876.62	105,524.38	74,180.02	35,381.21	44,992.04	34,865.80	40,504.97	118,240.54
	Raise	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
2014-15	Wages	70,729.05	66,752.61	48,737.46	87,511.39	92,770.87	106,205.68	76,827.17	54,006.87	25,759.34	32,756.52	25,384.10	29,489.70	86,085.19
	Benefits	29,281.83	27,635.58	20,177.31	36,229.72	38,407.14	43,969.15	31,806.45	22,358.84	10,664.37	13,561.20	10,509.02	12,208.73	35,639.27
	Savings	100,010.88	94,388.19	68,914.77	123,741.11	131,178.01	150,174.83	108,633.62	76,365.71	36,423.70	46,317.72	35,893.11	41,698.43	121,724.46
Subtotal Wages	3,865,414.95	612,974.57	531,646.56	304,106.62	463,579.94	411,306.25	429,170.44	268,222.78	188,551.43	89,932.26	114,361.17	88,622.20	102,955.87	259,984.84
Subtotal Benefits	1,224,916.06	202,598.10	178,943.61	100,048.86	150,918.00	124,054.36	126,890.31	73,252.04	55,965.01	28,815.52	36,825.46	28,576.93	32,177.45	85,850.42
Total	5,090,331.01	815,572.67	710,590.17	404,155.48	614,497.95	535,360.62	556,060.75	341,474.83	244,516.44	118,747.78	151,186.62	117,199.12	135,133.33	345,835.26
On-Going Annual Savings	1,135,464.55	100,010.88	94,388.19	68,914.77	123,741.11	131,178.01	150,174.83	108,633.62	76,365.71	36,423.70	46,317.72	35,893.11	41,698.43	121,724.46



City of Rolling Hills Estates Personnel Costs 1995-96 to 2015-16

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Estimated 21	Proposed 22	
	FY 95-96	FY 94-95	FY 95-96	FY 96-97	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Benefits	354,776	362,155	354,776	350,501	339,243	363,725	322,189	353,192	483,764	511,557	642,058	789,882	923,174	922,781	963,501	1,038,759	956,967	981,040	749,542	560,162	531,040	561,229	520,943
Wages	1,265,715	1,193,067	1,265,715	1,287,909	1,311,591	1,406,331	1,486,370	1,603,715	1,747,391	1,812,912	1,857,738	1,899,169	2,008,491	2,121,761	2,175,156	2,293,032	2,211,127	2,174,844	2,021,238	1,867,004	1,856,167	1,886,954	1,969,040
PERS	12.7%	13.0%	13.0%	12.8%	12.2%	11.6%	7.3%	7.4%	6.5%	6.4%	10.4%	16.4%	23.0%	23.1%	23.9%	24.7%	24.8%	24.5%	19.1%	12.5%	11.0%	11.0%	8.9%
PARS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	4.1%	4.3%	4.7%	4.4%	4.3%	4.3%	4.3%	2.3%	2.5%	0.3%	0.3%	0.3%	0.3%	0.2%
Health	10.7%	8.6%	8.5%	8.1%	9.7%	9.3%	8.6%	9.0%	9.9%	11.0%	10.7%	10.0%	9.9%	10.7%	10.9%	11.0%	11.9%	11.9%	11.9%	11.9%	11.8%	11.1%	10.7%
POB																				206335	214059	220798	236856
Benefits/Wages	28.0%	30.4%	28.0%	27.2%	25.9%	25.9%	21.7%	22.0%	27.7%	28.2%	34.6%	41.6%	46.0%	43.5%	44.3%	45.3%	43.3%	45.1%	37.1%	41.1%	40.1%	41.4%	38.5%
Benefits/Total Compensation		23%	22%	21%	21%	21%	18%	18%	22%	22%	26%	29%	31%	30%	31%	31%	30%	31%	27%	29%	29%	29%	28%
PERS Employer Rates											11.538%	17.295%	23.797%	24.410%	24.922%	26.291%	26.094%	19.100%	20.502%	11.040%	11.603%	12.330%	9.353%
PERS Second Tier Rates																							7.510%





City of Rolling Hills Estates

Revenue Enhancement and Revenue Information

Prepared by MuniServices

June 10, 2015



Executive Summary

Background: Like many cities throughout California, the City is interested in evaluating revenues in the general fund to in order to consider long-term operating budget issues and address capital budget needs such as storm drain and road maintenance among other things. Cities in similar situations may consider a variety of revenue options such as a Utility Users Tax, Transactions and Use Tax, parcel tax, and/or changing the business license ordinance and rates in order to enhance existing revenue sources.

Prior to Proposition 13, the City had no property tax, so city council understands that property tax revenues are limited to 7% of the 1% collected by the County. As a stable community, with many long-term residents, there is a question as to how many residential properties have a significantly higher market value compared to assessed value, and how the eventual turnover in property ownership will affect future budgets. This question is answered in the property tax analysis section.

Revenue enhancement analysis was also undertaken as part of this project and those results are included in this report.

The General Fund is the City's primary operating fund, providing resources for most of the City's ongoing activities including public safety, public works, community development, and general government services. It also contributes to capital projects when operating surpluses and/or reserves are available to do so. Property tax is the city's largest revenue source at \$1,900,000 (26%), and when the VLF in-lieu of property tax amount of \$715,000 is added, property tax revenue increases to 36% of the general fund.

The list below provides information in response to the question posed above with respect to the City's future property tax:

- 73% of residential properties are currently assessed below the median market value.
- If ALL undervalued property were to change ownership at one time and thereby be brought up to market value, property tax revenue would increase by \$1,068,300.
- Homeownership changes currently generate an average of \$480 per year per unit. Over the last five years there has been an average of 198 residential sales per year increasing the City's property tax revenue by \$95,582 annually. As this revenue is currently considered as part of the annual property tax projections for budgeting purposes, turnover in the residential market will not provide substantial annual increases to the general fund.
- Property Improvements from remodels and additions add an incremental

amount to the general fund averaging \$20,760 over the last 4 years.

- New development in both the residential and commercial market currently in progress will result in \$357,000 in new and on-going property tax revenue annually.

This study also analyzed the City's potential for additional Business License revenue through identification of additional business to business activity within the City:

- MuniServices mailed requests to ten businesses to share their 1099 data.
- MuniServices is contacting those 1099 businesses to ensure compliance.
- Additional compliance efforts will continue.

This study also conducted a survey of Business License ordinances in the South Bay area to determine the City's position, and consider methods by which the City's business license ordinance could be brought into conformance with current best practices:

- Survey shows Rolling Hills Estates average business license is on the lower end of the range.
- Potential changes to the ordinance while maintaining competitiveness for business attraction in the region is a reasonable objective. As an example, a gross receipts calculation would be simpler for staff to administer and for businesses to calculate, while the rate could be set to achieve a net increase in business license revenue.

This study also undertook an audit of the City's Solid Waste Hauler, Waste Management.

- Although information is still forthcoming, it appears as though there may be justification found to increase the City's franchise revenue by \$10,000 to \$30,000 annually.

Property Tax Details

This report and accompanying data tables are to assist the city in estimating the unrealized property tax revenue potential within the City of Rolling Hills Estates (City). The analysis relies on historical trends in property tax in the City and Los Angeles County and the affects that changes in the economy have on property tax values. In addition, the review measures the expectation of increased property revenues from residential properties sold as well as new construction projects resulting in additional property tax revenues to the City.

The cash flow projections, in this report, are based on revenue from potential opportunities, such as increases in existing undervalued residential areas and future residential and commercial development. Residential land uses account for 83% of the city. Therefore, it would follow that this area has the largest potential for increase.

Background of Prop 13 and AB 8

Under California Proposition 13, passed by the voters in 1978, property taxes are limited to 1% of the value of the property. Further, the annual increase of assessed value of real property is limited to an inflationary factor not to exceed 2% for properties with no sale activity. Since Proposition 13's inception, the inflationary factor has been at the maximum 2% for 31 out of 39 years and it only went negative once in 2010-11 as a result of the collapse of the housing market. Due to the inflationary factor method, recessions do not tend to affect assessed values in California significantly. In fact, in the 2 recent years (2009-10, 2010-11) when Los Angeles County experienced a decline, Rolling Hills Estates remained slightly positive at 1.08% and .53% respectively.

The AB 8 apportionment formula was developed to implement Proposition 13 and distributes the countywide property tax revenue based on a districts (city's) proportional share of the assessed value and its proportional share of growth within the county each year. It is a complex formula due to the fact that there are numerous procedures and formulas that interrelate and affect the final distributions. To simplify, there is a widely accepted practice in estimating revenues based on the city share of the 1% property tax rate. In this model, the City of Rolling Hills Estates receives 7% of the 1%. Therefore, \$1,000,000 of Net Assessed Value (NAV) generates \$700 of general fund property tax revenue to the City. For example, when a home that has a pre-Proposition 13 NAV of \$200,000 sells for \$1,200,000, it only adds \$700 in additional property tax revenue.

Property Tax Revenue – How Much Potential New General Fund Revenue is Available?

MuniServices has compiled, analyzed and reviewed the following reports.

1. Potential Revenue from Residential Sales – This is a list of all residential properties with prior sale date prior to current year Net Assessed Value (NAV) ranges, including APN, owner name, address, Tax Rate Area (TRA), land value, improvement value, personal property value, exempt, net value, and last sale date. It also includes current median housing prices to compare to current NAV to determine estimated property tax revenue potential if sold and reassessed to current market value.
2. Change of ownership Listing – This is a list of all secured properties with prior sale in 2012 or prior and current sale in 2013 or 2014, including APN, owner name, address, TRA, net value prior to sale, current net value, current and last sale date. This report isolates the general fund revenue impact of homes selling at current market value over historically lower net assessed values.

3. Property Improvement Value Listing – This is a list of all secured properties with no sale in 2013 or 2014 but with land value increase of more than 2% and improvements increase of more than 2%. This report isolates the general fund value of home remodels, improvements, ‘scrapes and rebuilds’ has on the general fund.
4. Property Tax revenue from new developments. The City has a number of upcoming developments, and MuniServices has quantified the revenue impact.

Historical Assessed Value

This report shows the historical assessed value within the city and county from 2006-07 through the projected period of 2015-16. It is interesting to note that during the market decline of 2009-10 and 2010-11 when the county saw a decline in overall value of -0.54% and -1.82% respectively, the City of Rolling Hills Estates saw increases of 1.1% and 0.53% respectively.

Land Use

The Assessed Value of Land Use Report is a summary of the assessed value of property within the City by land use code as assigned by the Los Angeles County Assessor. The report shows that the city is primarily residential and commercial at 83.4% and 12.7%, respectively. These 2 uses make up 96.1% of the city.

Residential Values: Historic Assessed Values Compared to Current Market Values

The Residential Values report shows the count of parcels and the current value by value range. The report also shows the specific residential land use types within the value ranges which are currently significantly under current market value.

The residential values report shows that there are significant numbers of parcels that are well under the current market value which also represents a potential for increased revenue. According to Zillow, the current median value for homes and condominiums in the city is \$1,375,000 and \$867,000, respectively. The analysis shows that there are 2,213 residential properties in these categories. Further, the analysis shows that the potential increased property tax revenue if ALL parcels were sold and brought up to current market value ALL in one fiscal year is \$1,068,307. The average number of sales per year over the past 5 years is 198. At this rate, the increased property tax revenue per year from these transactions is \$95,583. It is very important to note that these amounts are already built into the base revenue when forecasting each year’s revenue levels. This is not additional annual revenue to rely on each and every year, but rather is the difference in the amount from prior year.

Under-Valued Residential

This report is the detail of the undervalued parcels which was used in the above analysis.

Change of Ownership

The Residential Change of Ownership Report is a listing of properties with most current sale date in 2013 or 2014. The result of this report shows that the city has received an additional \$66,895 in increased property tax from the sale of these properties over this two year period.

Property Improvement

Permit revenue and Planning Department project approvals show that there is significant remodeling and/or demolishing-rebuilding occurring on residential parcels within the city. In an attempt to identify this activity and the additional property taxes generated by the increased assessed value resulting from housing upgrades, the Property Improvement Report shows parcels with significant (over the inflationary 2%) increases in improvement value but no sale activity over the past four years. Results of this analysis show increased property tax revenue to the city of approximately \$234,000. It is important to note that these revenues are already built into the base general fund property tax revenue and only the positive delta over prior years is an addition to the general fund. Therefore, the annual incremental addition to the general fund from property improvements averages \$20,750 over the last four years. It is important to consider that property improvements are highly susceptible to economic downturns.

Gains

The Top 20 Value Changes (gains only) Report shows individual parcels with the largest increase in assessed value over the previous year. The purpose of this analysis is to show parcels with the most significant individual contributions to increases in property tax revenue. It is interesting to note that five of the top ten increases are by property owner "Vestar Peninsula Retail LLC" which is the new owner of the Peninsula Center Shopping Center. Peninsula Center is undergoing major remodeling and upgrades and is also one of the properties being reviewed under the new development analysis.

New development

Several major development projects are in progress in the City which will result in increased assessed value. Property tax as well as sales tax and other tax sources will increase as a result.

Peninsula Center: Due to a change in ownership in 2014-15, there was an increase in the assessed value of the project of \$28M. Approximately \$20,000 in additional property tax revenue to the city has already been realized. The center is currently undergoing a \$15,000,000 renovation. The estimated additional revenue to the city from this effort is \$10,500.

Chandler Ranch/Rolling Hills Country Club: The demolition, relocation and reconstruction of the Rolling Hills Country Club is expected to result in \$30,000,000 assessed value at completion. This Chandler Ranch project also includes 114 new residential units with an expected average value of \$3,500,000. The additional assessed value will result in approximately \$305,800 to the city. In addition to the residential units and clubhouse improvements, additional land value is expected as the properties change ownership. Review of a comparable golf course, Trump National, in Rancho Palos Verdes indicates that the raw land associated with the golf course is valued at approximately \$66,000 per acre. Assuming 120 acres dedicated to raw land area, the increased revenue to the city would be approximately \$5,000 per year.

627 Deep Valley Drive: This is a 58 unit residential project with some ground floor retail. It is currently valued at \$6,400,000 and assuming an average value of \$550,000 per unit, this project will result in approximately \$17,830 to the city.

927 Deep Valley Drive: This is a 75 unit residential project with ground floor retail. It is currently valued at \$10,900,000 and assuming an average value of \$550,000 per unit, this project will result in approximately \$22,400 to the city.

The total increased revenue to the city for all of these new development projects is expected to be approximately \$356,600.

Budgetary Considerations

For budgetary consideration, staff has advised that the revenue previously received from the Chandler Landfill and Standard Concrete batch plant, which included business licenses, royalty fees, tipping fees and sales tax, will no longer be coming to the City as a result of the Chandler Ranch/Rolling Hills Country Club project. This revenue ranged over the past decade between \$200,000 and \$350,000 annually depending on the building economy. The net effect of the new developments discussed above will necessarily have to take into account the loss of this revenue.

In addition to the long-term property tax impacts of the new development discussed above, there will be dramatic short- to mid-term increases in building permits associated with these projects and others which have been approved and are in plan check or nearing issuance of building permits. Staff has been able to estimate building permit revenues on the largest of these projects based on conservative building valuation assumptions, which are listed below:

627 Deep Valley Drive	\$ 550,000
927 Deep Valley Drive	\$ 750,000
Peninsula Shopping Center	\$ 750,000
RH Country Club and Chadmar Homes	<u>\$6,000,000</u>
TOTAL:	\$8,050,000

Net of Willdan's fee for Building & Safety plan check and inspection services, which represents approximately one-third of the total fees, the City would yield total revenue of \$5,393,500 from known and approved projects in the near future.

There are other projects that are further out from being entitled and built, and their building permit revenues could be in the range of an additional \$3,000,000 to \$4,000,000. These include: the Merrill Gardens/Continental Development project; Peninsula Pointe redevelopment from office to assisted living; repair of the Brickwalk and landslide; construction of the balance of the homes at Butcher Ranch; a new school building at United Methodist Church; and development of homes at Highridge and Crest Roads.

In addition to the property tax and building permit revenue that has been estimated for these projects, there should also be an increase in sales tax revenue when the improvements at the Peninsula Shopping Center are complete and spaces are filled with tenants, many of which are currently under contract to locate at this center.

Further, the City will realize considerable revenue in QUIMBY fees from the residential projects for parkland and recreational improvements. About \$2,000,000 is expected from the Deep Valley condominium projects, and another \$2,000,000, from the Chandler project, in addition to the \$1,000,000 Chandler equestrian donation, for a grand total of about \$5,000,000 to be used for parkland and recreational improvements.

Finally, the City's General Plan Update fee for the above noted projects, calculated at \$.60 per square foot of habitable area, would generate approximately \$450,000. With receipt of this revenue over the next two years, the City could begin a General Plan update, which has been estimated to cost between \$500,000 and \$750,000.

Revenue Summary

As discussed, limitations on assessed value increases as well as property tax levies (1%), limit property tax revenues. As shown in the various analyses, large increases in assessed values do not always equate to large increases in additional property tax revenue.

It is very important to note that, due to the overlapping nature of the various reports and analysis, individual properties and therefore, revenues can occur in multiple reports. The summary below shows revenues that have been received by the city due to activities which have already occurred as well as potential revenue based on the assumptions discussed. The actual property tax to be realized on an annual basis from all of these analyses is minimal as compared to the total city property tax revenue of approximately \$1,900,000.

Description	FY 13-14 Property Tax Revenue	Average Annual Incremental	*Projected Base
Current Year Revenue	\$1,814,749		
Change of Ownership		\$ 66,895	
Property Improvements		\$ 20,758	
	<u>\$ 1,814,749</u>	<u>\$ 87,653</u>	<u>\$ 1,902,402</u>

*projected base varies from actual due to AB8 apportionment and timing.

Potential Revenue	Total Potential	Annual Incremental
New Development	356,539	
Undervalued Residential	1,068,307	95,583

It should be noted that MuniServices accounts for these types of changes in assessed value and property activity in the annual property tax forecast that is prepared for the city.

Business License Services

Enhanced Business Tax Discovery

MuniServices has mailed to ten local businesses a request to provide their vendor list. MuniServices will conduct an ongoing review of those “1099” businesses and notify those responsible of the need to obtain a local business license. We have received back initial responses and will mail to those businesses notifying of their business tax obligations to the City. Additional mailings will follow as needed to ensure that all business complies.

Business License Ordinance Comparison

MuniServices has contacted selected cities for comparison of business license ordinance structure and rates. As not all cities queried provided a timely response, Carson and Gardena were substituted for Walnut and Redondo Beach. MuniServices gathered the following information for each of the selected cities:

1. The “nature” of the tax – i.e. gross receipts, per employee, or other;
2. Total annual business license tax revenue for FY 2013/14;
3. Number of businesses paying the tax; and
4. Answers to the following questions: 1) What is the most common category into which businesses fall and what is the average amount paid in that most common category? 2) How many businesses are in this category? 3) How is this tax calculated?
5. Analysis of fiscal impact of changing business license ordinance.

Cities surveyed included the following:

- Rolling Hills Estates
- Rancho Palos Verdes
- Lomita
- Manhattan Beach
- El Segundo
- La Canada Flintridge
- Lawndale
- Torrance
- Carson (waiting for reply)
- Gardena (waiting for reply)

The range in the average annual business tax paid among the survey group of cities responding was \$61 to \$3,600. The average annual business tax paid among the survey group is \$1,084. Rolling Hills Estates ranks relatively low in average business license tax. The most common taxed business activity among the survey group is contractors. Gross receipts taxes generate an average tax amount of \$445 per business annually.

The estimated fiscal impact of changing the City of Rolling Hills Estates business tax structure from a hybrid of per employee, flat rate, and gross receipts to a straight gross receipts tax varies under different scenarios.

The City's most common business taxes paid are Contractors whose average annual business tax is just \$55 per year. Contractors represent roughly one-third of business license payers, but only generate 9.4% of the business tax revenue. As a comparison, a contractor in nearby Manhattan Beach pays an average of \$354 annually. Raising the business tax rates on contractors to \$200 per year would generate an additional \$60,000 annually to the City. Going to straight gross receipts would still keep Rolling Hills Estates competitive in the region.

MuniServices will look for direction to further analyze the fiscal impacts on potential changes. We will also compile ordinance language that will best service those potential changes.

Solid Waste Hauler Franchise Fee Compliance Program (SWH)

Phase 1 Completed Phase 2 in Process

MuniServices has completed Phase 1 of the project and Phase 2 wrapped up at the completion of this report. In phase 1, MuniServices found approximately \$16,750 in franchise fee underpayments. The area of recycling revenue turned up some issues; underpayment on curbside recyclables in 2014 and an overpayment has a net finding of \$2,000; fees due on commercial and roll-off recycling material value has findings of \$10,400; and fees due on CRV payments from CalRecycle has findings of \$28,900. In total, findings from the solid waste review for the periods 2011 to 2014 were \$57,900.