

RESOLUTION NO. 12-28

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA MIRADA
ADOPTING THE PROPOSED FISCAL YEAR 2012-2013 BUDGET**

A. RECITALS

- (i) The City Manager of the City of La Mirada has submitted to the City Council the Proposed Fiscal Year 2012-2013 Budget.
- (ii) The City Council did consider said Proposed Budget and fixed June 12, 2012, as the date for public hearing.
- (iii) After duly giving notice, the City did hold a public hearing and all comments presented to the City Council were considered and evaluated.

B. RESOLUTION

NOW, THEREFORE, BE IT FOUND, DETERMINED, AND RESOLVED as follows:

- 1. The City Manager's Proposed Budget shall be adopted in the amount of \$67,982,322 for all funds and shall include any changes made and approved as a result of the City Council's public hearing conducted on June 12, 2012.
- 2. The City Manager shall make such transfers within the Proposed Budget as deemed desirable and necessary during the fiscal year in order to meet the City's needs.
- 3. All unappropriated and unreserved balances in the various funds shall be reserved for contingencies.
- 4. Fiscal Year 2011-2012 funds, which are unexpended but committed by contract or purchase order, are re-budgeted for Fiscal Year 2012-2013.

APPROVED and ADOPTED this 12th day of June 2012.



Gabriel P. Garcia, Mayor

ATTEST:

I, Anne Haraksin, City Clerk of the City of La Mirada, California, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City La Mirada held on the 12th day of June 2012, by the following roll call votes:

AYES: Councilmembers Deal, Jones, Mowles, Mayor Pro Tem De Ruse,
Mayor Garcia
NOES: None
ABSENT: None
ABSTAIN: None



Anne Haraksin, City Clerk

RESOLUTION NO. 12-32

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA MIRADA
REGARDING EMPLOYMENT BENEFITS AND SALARY RATES FOR
ALL CLASSES OF EMPLOYMENT, AND SUPERSEDING
RESOLUTION NO. 11-21**

WHEREAS, the City Council of the City of La Mirada previously adopted Resolution No. 11-21, regarding employment benefits and salary rates for all classes of employment; and

WHEREAS, pursuant to the City of La Mirada annual budget process, the City Council desires and intends to modify the employment benefits and salary rates for all classes of employment, and supersede Resolution No. 11-21 and all prior resolutions;

NOW, THEREFORE, the City Council of the City of La Mirada, California, does hereby resolve, declare, determine and order as follows:

SECTION 1. Superseding City Council Resolution No. 11-21 in its entirety, the following bi-weekly salary schedules are assigned to the listed full-time classes of employment. Annual compensation is equal to 26 bi-weekly pay periods. One year of City service is required to advance to the next pay step in the salary range for full-time classes of employment.

CITY OF LA MIRADA

2012-13 SALARY SCHEDULE

RGE	POSITION TITLE	1	5.5%	2	5.5%	3	5.5%	4	6.0%	5
16	Clerk Typist	\$1,278.18	\$1,348.48	\$1,422.65	\$1,500.89	\$1,590.95				
27	Maintenance I	\$1,426.03	\$1,504.46	\$1,587.20	\$1,674.50	\$1,774.97				
30	Account Technician I	\$1,469.24	\$1,550.04	\$1,635.30	\$1,725.24	\$1,828.75				
34	Secretary	\$1,528.89	\$1,612.98	\$1,701.70	\$1,795.29	\$1,903.01				
40	Community Services Technician	\$1,622.95	\$1,712.21	\$1,806.38	\$1,905.74	\$2,020.08				
40	Account Technician II	\$1,622.95	\$1,712.21	\$1,806.38	\$1,905.74	\$2,020.08				
40	Theatre Operations Specialist	\$1,622.95	\$1,712.21	\$1,806.38	\$1,905.74	\$2,020.08				
41	Maintenance II	\$1,639.18	\$1,729.33	\$1,824.45	\$1,924.79	\$2,040.28				
43	House Manager	\$1,672.13	\$1,764.09	\$1,861.12	\$1,963.48	\$2,081.29				
43	Department Secretary	\$1,672.13	\$1,764.09	\$1,861.12	\$1,963.48	\$2,081.29				
50	Personnel Technician	\$1,792.75	\$1,891.35	\$1,995.37	\$2,105.12	\$2,231.42				
50	Account Technician III	\$1,792.75	\$1,891.35	\$1,995.37	\$2,105.12	\$2,231.42				
51	Maintenance III	\$1,810.67	\$1,910.26	\$2,015.33	\$2,126.17	\$2,253.74				
53	Public Safety Assistant	\$1,847.07	\$1,948.66	\$2,055.83	\$2,168.90	\$2,299.04				
53	Deputy City Clerk	\$1,847.07	\$1,948.66	\$2,055.83	\$2,168.90	\$2,299.04				
54	Safety Education Officer	\$1,865.54	\$1,968.14	\$2,076.39	\$2,190.59	\$2,322.03				

Resolution No. 12-32

RGE	POSITION TITLE	1	5.5%	2	5.5%	3	5.5%	4	6.0%	5
55	Crime Scene Technician	\$1,884.20	\$1,987.83	\$2,097.16	\$2,212.50	\$2,345.25				
55	Housing Technician II	\$1,884.20	\$1,987.83	\$2,097.16	\$2,212.50	\$2,345.25				
56	Graphics Specialist	\$1,903.04	\$2,007.70	\$2,118.13	\$2,234.62	\$2,368.70				
56	Community Services Coordinator	\$1,903.04	\$2,007.70	\$2,118.13	\$2,234.62	\$2,368.70				
58	Code Enforcement Specialist	\$1,941.29	\$2,048.06	\$2,160.70	\$2,279.54	\$2,416.31				
59	Administrative Analyst I	\$1,960.70	\$2,068.54	\$2,182.31	\$2,302.34	\$2,440.48				
61	Sound Engineer	\$2,000.11	\$2,110.12	\$2,226.17	\$2,348.61	\$2,489.53				
61	Lighting Engineer	\$2,000.11	\$2,110.12	\$2,226.17	\$2,348.61	\$2,489.53				
63	Master Carpenter	\$2,040.31	\$2,152.53	\$2,270.92	\$2,395.82	\$2,539.57				
66	Executive Secretary	\$2,102.14	\$2,217.75	\$2,339.73	\$2,468.42	\$2,616.52				
67	Administrative Analyst II	\$2,123.16	\$2,239.93	\$2,363.13	\$2,493.10	\$2,642.69				
67	Planner I	\$2,123.16	\$2,239.93	\$2,363.13	\$2,493.10	\$2,642.69				
68	Ticket Services Manager	\$2,144.39	\$2,262.33	\$2,386.76	\$2,518.03	\$2,669.11				
74	Sr. Code Enforcement Specialist	\$2,276.31	\$2,401.51	\$2,533.59	\$2,672.94	\$2,833.32				
75	Maintenance Supervisor	\$2,299.08	\$2,425.53	\$2,558.93	\$2,699.67	\$2,861.65				
76	Accountant II	\$2,322.07	\$2,449.78	\$2,584.52	\$2,726.67	\$2,890.27				
80	Aquatics Supervisor	\$2,416.35	\$2,549.25	\$2,689.46	\$2,837.38	\$3,007.62				
80	Community Services Supervisor	\$2,416.35	\$2,549.25	\$2,689.46	\$2,837.38	\$3,007.62				
80	Senior Administrative Analyst	\$2,416.35	\$2,549.25	\$2,689.46	\$2,837.38	\$3,007.62				
80	Senior Accountant	\$2,416.35	\$2,549.25	\$2,689.46	\$2,837.38	\$3,007.62				
84	Project Coordinator	\$2,514.47	\$2,652.76	\$2,798.66	\$2,952.59	\$3,129.74				
88	Theatre Operations Manager	\$2,616.56	\$2,760.47	\$2,912.30	\$3,072.48	\$3,256.83				
90	Public Information Manager	\$2,669.16	\$2,815.96	\$2,970.84	\$3,134.23	\$3,322.29				
93	Community Services Manager	\$2,750.03	\$2,901.29	\$3,060.86	\$3,229.20	\$3,422.96				
95	Public Safety Manager	\$2,805.31	\$2,959.60	\$3,122.38	\$3,294.11	\$3,491.76				
100	Aquatics Center Manager	\$2,948.41	\$3,110.57	\$3,281.65	\$3,462.14	\$3,669.87				
100	Public Works Manager,	\$2,948.41	\$3,110.57	\$3,281.65	\$3,462.14	\$3,669.87				
102	Community Development Manager	\$3,007.67	\$3,173.09	\$3,347.61	\$3,531.73	\$3,743.64				
110	Personnel Manager	\$3,256.88	\$3,436.01	\$3,624.99	\$3,824.36	\$4,053.82				
110	Assistant to the City Manager	\$3,256.88	\$3,436.01	\$3,624.99	\$3,824.36	\$4,053.82				
113	City Clerk	\$3,355.56	\$3,540.12	\$3,734.83	\$3,940.24	\$4,176.66				
115	City Planner	\$3,423.01	\$3,611.28	\$3,809.90	\$4,019.44	\$4,260.61				
119	Assistant Public Works Director	\$3,562.00	\$3,757.91	\$3,964.59	\$4,182.65	\$4,433.61				
119	Deputy City Manager	\$3,562.00	\$3,757.91	\$3,964.59	\$4,182.65	\$4,433.61				
142	Community Services Director	\$4,478.01	\$4,724.30	\$4,984.14	\$5,258.27	\$5,573.76				
142	Community Development Director	\$4,478.01	\$4,724.30	\$4,984.14	\$5,258.27	\$5,573.76				
142	Theatre Director	\$4,478.01	\$4,724.30	\$4,984.14	\$5,258.27	\$5,573.76				
142	Administrative Services Director	\$4,478.01	\$4,724.30	\$4,984.14	\$5,258.27	\$5,573.76				
145	Public Works Director	\$4,613.70	\$4,867.46	\$5,135.17	\$5,417.60	\$5,742.66				
154	Assistant City Manager	\$5,045.94	\$5,323.46	\$5,616.25	\$5,925.15	\$6,280.66				
172	City Manager					\$7,876.89				

SECTION 2. Superseding City Council Resolution No. 11-21 in its entirety, the following table designates the full-time position titles as non-exempt or exempt under the Fair Labor Standards Act ("FLSA"). All hourly positions listed in Section 4 of this resolution are designated as non-exempt. Position titles designated as non-exempt are compensated overtime for hours worked in excess of 40 hours per workweek. Position titles designated as exempt are not eligible for overtime compensation under the FLSA, and will not receive overtime compensation for hours worked in excess of 40 hours per workweek.

FLSA DESIGNATION			
PAY RGE	POSITION TITLE	EXEMPT/NON-EXEMPT STATUS	POSITION CATEGORY
16	Clerk Typist	Non-Exempt	General
27	Maintenance I	Non-Exempt	General
30	Account Technician I	Non-Exempt	General
34	Secretary	Non-Exempt	General
40	Community Services Technician	Non-Exempt	General
40	Account Technician II	Non-Exempt	General
40	Theatre Operations Specialist	Non-Exempt	General
41	Maintenance II	Non-Exempt	General
43	House Manager	Non-Exempt	General
43	Department Secretary	Non-Exempt	General
50	Personnel Technician	Non-Exempt	General
50	Account Technician III	Non-Exempt	General
51	Maintenance III	Non-Exempt	General
53	Public Safety Assistant	Non-Exempt	General
53	Deputy City Clerk	Non-Exempt	General
54	Safety Education Officer	Non-Exempt	General
55	Crime Scene Technician	Non-Exempt	General
55	Housing Technician II	Non-Exempt	Supv/Profess
56	Graphics Specialist	Non-Exempt	Supv/Profess
56	Community Services Coordinator	Non-Exempt	Supv/Profess
58	Code Enforcement Specialist	Non-Exempt	General
59	Administrative Analyst I	Non-Exempt	Supv/Profess
61	Sound Engineer	Non-Exempt	General
61	Lighting Engineer	Non-Exempt	General
63	Master Carpenter	Non-Exempt	General
66	Executive Secretary	Non-Exempt	Supv/Profess
67	Administrative Analyst II	Non-Exempt	Supv/Profess
67	Planner I	Exempt	Supv/Profess
68	Ticket Services Manager	Exempt	Supv/Profess
74	Sr. Code Enforcement Specialist	Exempt	Supv/Profess
75	Maintenance Supervisor	Exempt	Supv/Profess
76	Accountant II	Exempt	Supv/Profess
80	Aquatics Supervisor	Exempt	Supv/Profess

PAY RGE	POSITION TITLE	EXEMPT/NON-EXEMPT STATUS	POSITION CATEGORY
80	Community Services Supervisor	Exempt	Supv/Profess
80	Senior Administrative Analyst II	Exempt	Supv/Profess
80	Senior Accountant	Exempt	Supv/Profess
84	Project Coordinator	Exempt	Supv/Profess
88	Theatre Operations Manager	Exempt	Management
90	Public Information Manager	Exempt	Management
93	Community Services Manager	Exempt	Management
100	Aquatics Center Manager	Exempt	Management
100	Public Works Manager	Exempt	Management
102	Community Development Manager	Exempt	Management
110	Personnel Manager	Exempt	Management
110	Assistant to the City Manager	Exempt	Management
113	City Clerk	Exempt	Management
115	City Planner	Exempt	Management
119	Assistant Director of Public Works	Exempt	Management
119	Deputy City Manager	Exempt	Executive
142	Community Services Director	Exempt	Executive
142	Community Development Director	Exempt	Executive
142	Theatre Director	Exempt	Executive
142	Administrative Services Director	Exempt	Executive
145	Public Works Director	Exempt	Executive
154	Assistant City Manager	Exempt	Executive
172	City Manager	Exempt	Executive

SECTION 3. Superseding the City Council Resolution No. 11-21 in its entirety, the City of La Mirada shall provide the following benefits:

I. RETIREMENT:

1. The City shall provide a tax-qualified governmental defined benefit plan through the California Public Employees Retirement System (CalPERS) for all full-time miscellaneous class of employees, in accordance with the following provisions:
 - (a) The City shall pay seven percent (7%) of the normal member contributions to CalPERS as employer paid member contributions and report the same percent to CalPERS as compensation. However, the City reserves the right to require the employee to contribute a percentage of his/her compensation towards this plan.
 - (b) For full-time employees hired on or after July 1, 2012, (actual date is the effective date of the contract amendment with CalPERS), the period for determining the average monthly pay rate when calculating retirement benefits shall be the 36 highest paid consecutive months for full-time employees hired on or after July 1, 2012.

- (c) For full-time employees hired before July 1, 2012, the period for determining the average monthly pay rate when calculating retirement benefits shall be the 12 highest paid consecutive months.
 - (d) Effective July 1, 2012 (actual date is the effective date of the contract amendment with CalPERS), all full-time employees will be covered by the Fourth Level of 1959 Survivor Benefits.
 - (e) Effective July 1, 2012 (actual date is the effective date of the contract amendment with CalPERS), the lump sum death benefit paid to beneficiaries of retired CalPERS members will be \$5,000.
2. The City shall provide a tax-qualified governmental defined benefit plan through the Public Agency Retirement Services (PARS) for eligible full-time employees, who were hired as full-time employees prior to July 1, 2011, as defined by the Plan Document. This supplemental benefit shall be in addition to the benefit employees will receive from the CalPERS plan. All contributions to fund the Plan shall be made by the City. However, the City reserves the right to require the employee to contribute a percentage of his/her compensation towards this plan. This benefit shall apply to all full-time miscellaneous class employees, hired prior to July 1, 2011, and shall be subject to all criteria and restrictions as identified in the Plan Document, including but expressly not limited to the following: (a) the minimum years of continuous employment with the City shall be five (5) years, and (b) the minimum retirement age for all employees shall be fifty-five (55) years of age. Full-time employees hired on or after July 1, 2011 shall not be eligible to receive the tax-qualified governmental defined benefit plan through the Public Agency Retirement Services (PARS).
3. The City shall provide a retirement plan for all hourly employees. The City will contribute 2.5% of the employee's salary into an Internal Revenue Code 457 (b) qualified defined contribution plan. Additionally, employees contribute 5.0% of salary towards this program on a pre-tax basis. Upon separation from the City, hourly employees will receive 100% of both the City and employee's contributions, plus any accrued interest.

II. INSURANCES:

- 1. The City will pay for the full cost of medical insurance for all active full-time employees and their family members, and the full cost of medical insurance for all full-time employees who are vested in CalPERS and have retired from the City of La Mirada, and for their family members, as defined under the Public Employees' Medical and Hospital Care Act.
- 2. The City will pay for the full cost of dental insurance for all full-time employees and their dependents.
- 3. The City shall provide life insurance to full-time employees as follows: (a) the City will provide full-time employees in classifications at Salary Range 88 and above with life insurance on the basis of twice the employees' annual salary up to a maximum of

\$300,000, and (b) the City will provide full-time employees in classifications at Salary Range 16 through 87 with life insurance on the basis of twice the employee's annual salary up to a maximum of \$200,000.

4. The City shall provide a short-term disability program for full-time employees.
5. The City shall provide a long-term disability program for full-time employees to work in concert with the City's short-term disability program.
6. The City shall provide a medical insurance program for hourly employees in designated positions with supervisory responsibility who have completed a 90-day waiting period and average no less than 25 work hours per week. Positions eligible for the City medical insurance program shall be designated by the City Manager. The coverage shall be for eligible hourly employees only, with the option at the employee's expense to add dependent coverage. The average number of work hours will be reviewed twice a year to determine ongoing eligibility. Employees in designated positions who fail to meet the minimum 25 work hours average may apply for requalification after the next review period based upon their average work hours during that review period.

Employees who are not in a designated position and who averaged no less than 25 work hours for the six-month period from January 3, 2011 through July 3, 2011, will remain eligible for the City medical insurance program and will be "grandfathered-in." so long as the employees average no less than 25 work hours per week. The average number of work hours will be reviewed twice a year to determine ongoing eligibility. Employees who are grandfathered-in and do not meet the 25 work hours average minimum will no longer be eligible to receive medical insurance through the City medical insurance program and cannot requalify unless they are in a designated position approved by the City Manager.

7. For those hourly employees eligible for medical insurance benefits, the City will provide a \$10,000 life insurance policy. No other hourly employees shall be eligible for a City-paid life insurance policy.
8. The City shall provide a medical insurance rebate program for full-time employees who are eligible for the City medical insurance program pursuant to Section II(1), above, and who are currently enrolled under a medical insurance program through a spouse or other source. Qualifying employees can exchange their City insurance for a cash rebate. This rebate shall equal \$200 per month if one or more family members are or would be covered in the City's plan, or \$75 per month if the employee is or would be covered as a single in the program.
9. The City shall provide a medical insurance rebate program for eligible hourly employees who are eligible for the City health insurance program under Section II(6), above, if such hourly employees are currently enrolled under a medical

insurance program through a spouse or other source. Qualifying employees can exchange their City health insurance coverage for a cash rebate of \$50 per month.

10. The City shall provide a vision rebate plan to full-time employees whereby the City shall maintain a rebate account of \$17,000 annually to be used for vision rebates for full-time employees, their spouse, and/or dependents for expenses incurred during the prior or current Fiscal Year. The account shall be used on an availability basis only and once all funds have been depleted during any Fiscal Year, rebates shall cease. Full-time employees are eligible for a maximum rebate of \$450 per fiscal year for costs associated for eye exams, prescription eye wear, and laser eye surgery.
11. In accordance with the California Labor Code, the City pays the premium for unemployment insurance for City employees.
12. Under the Workers' Compensation Insurance Law of California, any employee injured on the job in the course of employment is entitled to disability compensation and medical care. Full-time employees may utilize sick leave during the period of absence due to a work-related illness or injury. However, when payment of workers' compensation benefits is received by the employee:
 - 1) He/she must endorse the check over to the City;
 - 2) The City will convert the dollar amount of the check to sick leave hours (Total amount of check divided by hourly wage); and
 - 3) The City will credit the employee's sick leave account by that number of hours. Employees who do not wish to cover this period with sick leave, or who lack adequate sick leave hours, may keep the check from workers' compensation.

III. VACATION:

1. Full time employees accrue vacation according to the following schedule:

Years of Service	Annual Rate (hours)
0-5 years (0 to 60 months)	80
5 years 1 month to 10 years (61 to 120 months)	120
10 years 1 month to 11 years (121 to 132 months)	128
11 years 1 month to 12 years (133 to 144 months)	136
12 years 1 month to 13 years (145 to 156 months)	144
13 years 1 month to 14 years (157 to 168 months)	152
14 years 1 month + (169 months +)	160

2. Vacation will be credited bi-weekly on a prorated basis proportionate to a full working month. Upon termination or retirement, full-time employees shall be compensated at their current pay rate for their accrued vacation to a maximum of 350 hours. The maximum number of vacation hours an employee can accrue at any time is 350 hours.

An employee who has reached 350 accrued vacation hours will stop accruing hours and will resume accruing vacation hours only when the number of accrued vacation hours is falls below 350 hours. No employee shall carry forward more than 350 hours of accrued vacation beyond the last full pay period in December of a calendar year into any succeeding calendar year. Accrued vacation may be used for time off following a written notice of resignation or retirement with prior written approval from the Department Director or City Manager. New full-time probationary employees are eligible to use accrued vacation during the probationary period with prior approval from the Department Director.

IV. HOLIDAYS:

1. The City will provide full-time employees 96 paid hours a fiscal year for holidays. Employees must use holiday hours for fixed holidays observed by the City. Employees who do not use the full 96 hours during the fixed holidays when City services are closed may use any remaining hours as floating holidays. These remaining hours may be used any time throughout the fiscal year with the prior approval of their director. All holiday hours must be used by the last full pay period in June of each fiscal year and cannot be credited or carried over to the succeeding fiscal year. Floating holiday may be used for time off following a written notice of resignation or retirement with prior written approval from the Department Director or City Manager. New full-time probationary employees are eligible to use paid holiday leave hours upon hire with prior approval from the Department Director.
2. The City will observe eight (8) fixed holidays a year during which normal City services will be closed. These include:

New Year's Day
Memorial Day (last Monday in May)
Independence Day
Labor Day (first Monday in September)
Thanksgiving Holiday (fourth Thursday and Friday in November)
Christmas Holiday (two days determined by the City Manager)

City services will be closed on the preceding Friday if any holiday should fall on a Saturday and will be closed on the following Monday if any holiday should fall on a Sunday. The La Mirada Theatre for the Performing Arts and other designated City operations may be required to remain open for holiday performances and/or rehearsals, and to provide certain City services.

3. City Services will be closed from December 24 through January 1. The City will provide full-time employees additional floating holiday time to be used during this time as determined by the City Manager. Full-time employees required to work during this

time will receive the equivalent number of hours of floating holiday time provided to other full-time employees to be used prior to the end of the fiscal year.

4. Effective June 20, 2011, all hourly employees will be paid only for hours worked and shall not be paid for fixed holidays observed by the City.

V. LEAVES OF ABSENCE:

1. Full-time employee sick leave with pay shall accrue at the rate of six (6) hours for each calendar month of service or any portion thereof prorated in proportion to a full working month for a maximum of 72 hours per calendar year. New full-time probationary employees are eligible to use accrued sick leave during the probationary period.
2. Full-time employees with at least five years of service, upon termination or retirement, will be compensated for 50% of unused sick leave up to a maximum of 90 days (720 hours). Accrued sick leave may be used for time off following a written notice of resignation or retirement if the employee or the employee's immediate family member is ill.
3. Bereavement leave of up to three (3) days leave with pay will be granted to full-time employees in the event of the death of an immediate family member. This includes any relative by blood or marriage that is an actual member of the employee's household, and/or any parent, parent-in-law, spouse, registered domestic partner, child, brother or sister of the employee regardless of residence. Sick leave, vacation, or floating holiday hours may be applied to a bereavement period for bereaving a family member not included under the City's bereavement policy.
4. The City Manager shall have the discretion to provide up to seven days (56 hours) executive leave for department directors and above. This time is not accruable from one fiscal year to the next and, therefore the 56 hours must be used during the fiscal year beginning the pay period including July 1 and terminating the last full pay period in June of that same fiscal year. Approved executive leave will be added to the employee's leave time effective the beginning of the pay period including July 1. Executive leave may be used for time off following a written notice of resignation or retirement with prior written approval from the Department Director or City Manager.
5. The City Manager shall have the discretion to provide up to two days (16 hours) executive leave for exempt employees below the department director level as defined in Section 2 of this Resolution. For those exempt employees required to work significantly more hours on a regular basis due to operational demands, the City Manager shall have the discretion to provide up to five days (40 hours) executive leave. Executive leave shall not accrue from one fiscal year to the next, and therefore the executive leave hours must be used during the fiscal year beginning the pay period including July 1 and terminating the last full pay period in June of that same fiscal year. Approved executive leave will be added to the employee's leave time effective the beginning of the pay period including July 1. Executive leave may be used for time off

following a written notice of resignation or retirement with prior written approval from the Department Director or City Manager.

6. Any employee holding a full-time position who is ordered to active duty in the U.S. Armed Forces shall be entitled to military leave in accordance with federal and state law, including but expressly not limited to, reinstatement with no loss of seniority rights and full reimbursement for up to 80 hours per year. Prior to use of any military leave, an official copy of military orders must be on file with the office of the City Manager.
7. Employees called to serve jury duty will be granted a leave of absence for the period of service required. Full-time employees will receive up to 40 hours of jury duty pay per calendar year while performing this service. Payment of salary to FLSA-exempt employees during jury duty shall be carried out in accordance with the FLSA.
8. At the discretion of the City Manager, full-time employees who are required to serve extended jury service beyond 40 hours in any one calendar year may receive additional jury duty pay.
9. A female employee disabled by pregnancy, childbirth or related medical conditions will be granted pregnancy disability leave up to four months in a 12-month period in accordance with California law (California Government Code Section 12945, as implemented by the City of La Mirada Pregnancy Disability Leave Policy (City Policy No. 3-22, or as said Policy may be amended from time to time). An eligible employee shall be required to use, or may elect to use, accrued leave during any portion of unpaid pregnancy disability leave, in accordance with state law and the City's Pregnancy Disability Leave Policy. The City of La Mirada will continue health care coverage under any employer group health plans for up to four months of the Pregnancy Disability Leave under the same terms as if the employee had continued to work. Any eligible female employee who takes Pregnancy Disability Leave shall have the right to reinstatement to her former job or a comparable position, with no loss of seniority. Should an eligible employee also qualify for Family and Medical Leave under subdivision (9) of this Section V(5), the maximum amount of Pregnancy Disability Leave and Family and Medical Leave shall be governed by subdivision (10) of this Section V(5).
10. In compliance with the California Moore-Roberti Family Rights Act of 1991 (CFRA), the Federal Family and Medical Leave Act of 1993 (FMLA), the National Defense Authorization Act of 2008, the Uniformed Services Employment and Reemployment Rights Act (USERRA), and the California Military and Veterans Code (City Policy No. 3-22, or as said Policy may be amended from time to time), the City will provide eligible employees with up to 12 work weeks in any 12-month period, unpaid, job-protected leave for certain family and medical reasons, and up to 26 workweeks in a single 12-month period for unpaid, job-protected caregiver leave. Employees are eligible if they have worked for the City for at least one year, and for 1,250 hours over the previous 12 months. Unpaid leave must be granted to any eligible employee for any of the following reasons:

- a) the birth of the employee's child and in order to care for the child;
- b) the placement of a child with the employee for adoption or foster care;
- c) to care for a child, spouse, or parent who has a serious health condition;
- d) a serious health condition that renders the employee unable to perform the essential functions of his or her position;
- e) treatment of substance abuse of the employee or his/her covered family member;
- f) a qualifying exigency arising out of the fact that a covered military member is on active duty (or has been notified of an impending federal call or order to active duty) in the federal Armed Forces in support of a contingency operation; or
- g) to care for a spouse, son, daughter, parent or next of kin who is a covered servicemember, because the covered servicemember suffered a serious injury or illness while on active duty that may render said person unable to perform the duties of the servicemember's office, grade, rank or rating.

An eligible employee shall be required to use, or may elect to use, accrued leave during any portion of unpaid Family and Medical Leave, in accordance with federal and state law and the City's Family and Medical Leave Policy. For the duration of Family and Medical Leave, the City will maintain the employee's health coverage under any group health plan under the same terms as if the employee had continued to work. The City will provide the employee a guarantee of employment in the same or an equivalent job with equivalent pay, benefits, and other employment terms and conditions upon returning from Family and Medical Leave, except that the City may deny reinstatement to a key employee, in accordance with state and federal law, as implemented in the City's Family and Medical Leave Policy. An employee's use of Family and Medical Leave will not result in the loss of any employment benefit that the employee earned or was entitled to before using Family and Medical Leave. If the employee cannot be returned to their original job, he/she shall be returned to a substantially similar job, unless either there is no substantially similar job position available or filling the substantially similar position would substantially undermine the City's ability to operate safely and efficiently. An employee shall have no greater rights to reinstatement, benefits and other conditions of employment than if the employee had been continuously employed during the leave period. Should an employee also qualify for Pregnancy Disability Leave under subdivision (8) of this Section V(5), the maximum amount of Pregnancy Disability Leave and Family and Medical Leave shall be governed by subdivision (10) of this Section V(5).

11. If an employee is eligible for Family and Medical Leave under the FMLA, and is also eligible for Pregnancy Disability Leave (but is not eligible for CFRA Leave under state law), any available FMLA Leave and any available Pregnancy Disability Leave shall run concurrently. The maximum amount of time that an eligible employee may take for FMLA Leave and Pregnancy Disability Leave, is twelve (12) workweeks. If an employee is eligible for CFRA Leave, and is also eligible for Pregnancy Disability Leave at the time of request for CFRA Leave, the four months of Pregnancy Disability Leave authorized by subdivision (8) of this Section 2 (V), shall be in addition to the twelve workweeks of CFRA Leave. The maximum amount of time that an eligible

employee may take for CFRA Leave and Pregnancy Disability Leave is 12 workweeks plus four months, or a total of seven (7) months.

12. The City may, at the discretion of the City Manager, grant an employee a leave of absence for up to three months without pay. At the discretion of the City Manager, an employee's leave of absence without pay may be extended in three month increments up to a total maximum unpaid leave of absence of one year. Leave without pay is intended for unusual circumstances and approval will be evaluated based upon the impact to departmental functions and work force levels. The granting of leave without pay requires that the department director concur with the City Manager's approval to grant such leave. Leave without pay will only be granted upon complete use of accrued sick leave, vacation, and floating holiday hours.

VI. WORK HOURS

1. Employees working 8 hours a day or more in Public Works receive a 30-minute lunch and two 15-minute breaks per day. Full-time and hourly employees in other departments working eight hours or more in a workday shall take a one hour scheduled lunch break and two 15-minute breaks daily. Lunch breaks are unpaid; however 15-minute breaks are paid. Hourly employees working a 6 to 7 hour day are entitled to a 30-minute lunch and two 15-minute breaks. Hourly employees working a 4 to 5 hour day are entitled to one 15-minute break; and those working less than 4-hour days are not entitled to a break. Two 15-minute breaks may not be combined to replace any part of an unpaid lunch break.

VII. ADDITIONAL COMPENSATION:

1. Employees classified as exempt as defined in Section 2 of this Resolution are not eligible for overtime compensation. Employees classified as non-exempt as defined in Section 2 of this Resolution will receive compensation for approved overtime work as follows: Hours worked by non-exempt staff in excess of 40 paid hours in a seven day work week are considered overtime. All eligible personnel shall be compensated for authorized overtime at the rate of one and one-half times his/her equivalent hourly rate of pay, or shall be allowed to accumulate one and one-half hours of compensatory time (of up to 30 hours) for each overtime hour worked, at the City's option. Scheduling of compensatory time shall require Department Director approval. Compensatory time shall be granted within a reasonable period after the employee makes the request. The City reserves the right to deny the request if the use of compensatory time would be unduly disruptive to City's operations. "Unduly disruptive" means a determination by the City, in good faith, that the request would impose an unreasonable burden on the City's ability to provide services of acceptable quality and quantity for the public during the time requested. Determination of whether the request would be unduly disruptive of the City's operations includes consideration of the customary work practices within the City, including but not limited to (a) the normal schedule of work, (b) anticipated peak workloads based on past experience, (c) emergency requirements for staff and services, (d) the availability of qualified substitute staff, or (e) such other

grounds authorized under the FLSA. The City may also require an employee to use compensatory time at such time(s) determined by the City, if deemed necessary by the City, based on the needs of the City. Compensatory time must be taken by the end of the fiscal year in which it was earned. Non-exempt employees who work a "9/80" schedule are eligible for overtime or compensatory time for each hour worked over 40 hours in a one week (40 hour) work period. Overtime and Compensatory time for the Theatre for the Performing Arts shall be administered pursuant to City Administrative Policy 2-05.

2. Employees assigned secretarial (not including the City Clerk) duties at City Council, Redevelopment Agency, and Commission/Council meetings after normal business hours are to be compensated at time and one-half (1.5) of their regular pay rate or a \$35 lump sum per meeting, whichever is greater.
3. Maintenance employees assigned to emergency callout duty shall be compensated at the fixed rate of \$250 per pay period. If the employee is called back to work during an off-duty period, and has to physically respond to a City work location, the employee shall receive a minimum of two (2) hours overtime compensation, regardless of whether the employee actually works less than two (2) hours, and shall receive overtime compensation for actual time worked if time worked exceeds two (2) hours. Time worked will commence when the employee leaves his/her residence and will end when the employee returns to his/her residence. A second or subsequent call-back occurring within the first two (2) hours shall be considered part of the continuous working time included in the minimum two (2) hours. An employee who is not the primary employee assigned to emergency callout duty and has to physically respond to a City work location, shall receive overtime compensation for actual time worked only. Time worked will commence when the employee leaves his/her residence and will end when the employee returns to his/her residence. The Public Works Director or his/her designee shall designate who is the primary employee for each callout duty assignment.

If the employee is able to respond by telephone to the request for callout duty, and does not physically respond to a City work location, the employee shall not receive any overtime compensation or other additional compensation.

4. Hourly Box Office Workers who work evening performances (Monday, Tuesday, Wednesday, or Thursday after 6 p.m.), shall be paid at the flat rate of \$15 per performance or their respective hourly rate, whichever is greater.
5. Hourly Box Office Workers who assume full responsibility for the box office shall be compensated at \$1.00 per hour more than their regular hourly rate. Such compensation shall only be provided in the absence of the Ticket Services Manager and with prior approval of the Ticket Services Manager.
6. Hourly Stagehands that are required to work any attraction call shall be compensated at their regular rate of pay for a minimum of four hours. Hourly Theatre Stagehands

that work more than five (5) consecutive hours shall be paid at double their respective hourly pay rate. Pay shall return to their regular rate of pay whenever one (1) hour of time off (lunch/dinner) is taken.

7. Hourly Stagehands who assume full responsibility for back stage operations shall be compensated at \$2.00 per hour more than their regular hourly rate. Such compensation shall only be provided with the prior approval of the Theatre Director.
8. Hourly Ushers who assume full responsibility for the "House" shall be compensated at \$2.00 per hour more than their regular hourly rate. Such compensation shall only be provided with the prior approval of the Theatre Director.
9. Premium compensation equal to one pay period's salary or less may be granted by the City Manager to a full-time employee for meritorious performance. Hourly employees may be granted \$350 or less by the City Manager for meritorious performance. Said premium compensation shall be awarded only once to an employee for the twelve month period in which granted.
10. Compensation equal to a maximum of \$350 may be granted by the City Manager to an employee or contract employee who consistently demonstrates performance above and beyond the level required for normal job performance. Said compensation shall be awarded only once to an employee or contract employee during any six-month period.
11. Full-time employees being recognized for outstanding attendance achieved over a twelve month period may buy back up to 40 hours of sick leave on an annual basis provided they have a sick leave account balance of 120 hours. Those employees authorized to buy back sick leave that have a total leave account balance (vacation leave and sick leave combined) of 240 hours or more may buy back up to 60 hours per year of sick leave. The twelve month period is defined as the pay period that includes January 1 through the last full pay period in December in one calendar year
12. After the last full pay period in November of each year, full-time employees shall have the opportunity to buy back up to 80 hours of accrued vacation providing that they have met the following standards:
 - a) During the prior year, the pay period including December 1 to the last full pay period in November, the employee has used 80 hours of vacation.
 - b) The employee must maintain a minimum of 120 accrued hours after buyback.

Because the employee must approve disbursements from accrued vacation in writing, it is the employee's responsibility to respond to a memorandum from Personnel notifying the employee of their eligibility, and inform Personnel in writing if the employee chooses to participate in the buyback program.

13. Individuals with signed, authorized contracts that provide instruction for recreation classes shall be paid a pre-determined percentage ranging from 60% to 75% based on

the fees received for that class and approved by the Community Services Director. Current employees of the City are not eligible to provide instruction for contract classes.

VIII. MISCELLANEOUS BENEFITS:

1. Automobile allowance shall be provided on a monthly basis to the following staff occupying these positions:

City Manager	\$0
Department Directors	\$0
Deputy City Manager	\$275
City Planner	\$275
Personnel Manager	\$275
Assistant to the City Manager	\$275
Aquatic Center Manager	\$275
Community Development Manager	\$275
Community Services Manager	\$275
Public Information Manager	\$275
Theatre Operations Manager	\$275
Senior Accountant	\$125
Senior Administrative Analyst	\$125
Administrative Analyst II	\$125
Aquatics Supervisor	\$125
Community Services Supervisor	\$125

2. Under appropriate circumstances as determined by the City Manager, an employee may be issued a City vehicle to travel to and from work in order to respond to emergencies in a timely manner during non-work hours. Employees who have been issued a City vehicle are not eligible for an auto allowance or mileage reimbursement. City vehicles shall be used for City business and City purposes only.
3. The City shall provide all full-time employees, including the City Manager, with a matching deferred compensation contribution not to exceed \$800 per employee per Calendar Year. This amount shall be placed into the deferred compensation program of their choice. To be eligible for the match, the employee must contribute an equal amount. Employees, including the City Manager, are not entitled to receive any additional deferred compensation contribution or investment by the City.
4. Full-time employees may be allowed reimbursement for tuition, books, mandatory fees related to registration for classes and programs taken at an accredited college, university or adult education program, and certification and license renewal. In addition, prior to enrollment in the course or program, approval by the Department Director and City Manager is required. The amount of reimbursement shall be limited

to a cap of \$1,700 per employee per fiscal year. Those staff members using tuition reimbursement funds are required to maintain full-time status with the City for a period of one-year following use of the funds. If full-time status is not maintained and the employee separates from employment voluntarily, the funds used within the last twelve months of employment shall be reimbursed upon separation.

5. Full Time maintenance workers will be provided an allowance of up to \$175 per year toward the purchase of work shoes. The City shall provide the same benefit to hourly maintenance workers once they have completed 2,080 hours of work with the City. The supply and purchase of work shoes will be coordinated through the Public Works administrative staff.
6. For those employees not provided with an automobile allowance, the City will reimburse an employee the current Internal Revenue Service mileage rate in effect per mile driven for authorized use of an employee's private vehicle on City business. Employees that receive an auto allowance are not eligible for mileage reimbursement and must have a private vehicle available for use on City business.
7. When an employee is promoted to a higher classification, the employee shall be assigned to the step in the new classification that provides an increase of not less than 5.5% over the salary received immediately prior to such promotion. Promoted full-time employees will be subject to a one-year probationary period.
8. The City provides uniforms to employees holding certain positions in the City. New uniforms are generally issued once a year to employees in Community Services, Public Works and Public Safety.
9. The City Manager is authorized to establish reasonable employee discounts for various City programs and events. The discounts will be identified in the Employee Resource Guide.
10. Employees who are required to utilize a cellular phone for business related purposes shall receive an allowance in the amount of \$40.00 per month.
11. The City shall provide full-time employees a flexible spending account program for eligible health care and dependent care expenses.
12. The City shall provide a Sick Leave Donation Program that allows full-time employees to donate accrued personal Sick Leave time into a Sick Leave Bank to be used by full-time employees with a serious medical condition and who have exhausted their own leave time.

SECTION 4. Superseding the City Council Resolution No. 11-21 in its entirety, hourly employees shall be compensated at a rate fixed per the following schedule. Hourly employees are required to work 1,040 hours to advance to the next pay step in the salary range.

Position Title	Hourly Rate
Administrative Intern	\$11.73 to \$16.42
Aquatics Aide	\$8.80 to \$10.94
Box Office Worker	\$11.13 to \$17.64
Cashier	\$11.13 to \$17.64
Clerk Typist Hourly	\$12.91 to \$18.25
Code Enforcement Specialist Hourly	\$18.47 to \$24.01
Department Secretary Hourly	\$20.29 to \$25.25
Election Worker (Municipal Elections)	\$15.00
Graphics Aide	\$12.31 to \$16.42
Lead Cashier	\$16.42 to \$20.69
Lifeguard	\$12.91 to \$18.25
Maintenance Worker	\$11.73 to \$15.83
Patron Services Coordinator	\$12.91 to \$19.42
Planning Technician	\$19.94 to \$24.97
Public Safety Officer I	\$17.59 to \$22.87
Public Safety Officer II	\$19.94 to \$24.97
Recreation Aide	\$8.80 to \$10.94
Recreation Leader	\$9.96 to \$ 12.76
Senior Recreation Leader I	\$12.31to \$16.42
Senior Recreation Leader II	\$16.43 to \$19.70
Stagehand	\$12.32 to \$21.72
Supervising Lifeguard	\$19.94 to \$24.97
Swim Instructor	\$12.91 to \$18.25
Swim Instructor/Lifeguard	\$15.83 to \$20.69
Telemarketer	\$8.54 per hour or sliding scale of 10-18%, whichever is greater
Theatre Operations Specialist	\$19.94 to \$24.97
Usher	\$9.38 to \$13.38

The City Manager may hire, on an hourly basis, positions identified as full-time according to the current salary resolution. Such positions shall only be hired when filling in temporarily for an existing full-time position.

SECTION 5. Superseding the City Council Resolution No. 11-21 in its entirety, rates of compensation as listed in this Resolution shall be effective on the pay period starting June 18, 2012 which includes July 1, 2012.

SECTION 6. The City expressly reserves the right, in its sole discretion, at any time and from time to time, but upon a non-discriminatory basis, to amend or rescind any provision

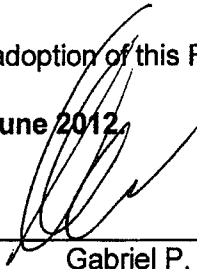
of this Resolution or any benefits or salary provisions, or to terminate any benefits or salary provisions. Such changes may apply to current and/or future employees, retirees or their family members. All salary and benefits in this Resolution are subject to meet and confer guidelines and shall be reviewed at least annually in their entirety.

SECTION 7. The La Mirada City Council hereby authorized the City Manager to incorporate into the 2012-13 fiscal year budget sufficient funds, not to exceed amounts identified in this Resolution, to ensure that the salaries and benefits shown herein are funded.

SECTION 8. This Resolution shall become effective immediately upon its passage.

SECTION 9. The City Clerk shall certify to the adoption of this Resolution.

APPROVED and ADOPTED this 12th day of June 2012.



Gabriel P. Garcia, Mayor

ATTEST:

I, Anne Haraksin, City Clerk of the City of La Mirada, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the La Mirada City Council held on the 12th day of June 2012, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:



Anne Haraksin, City Clerk

RESOLUTION NO. 12-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA MIRADA ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2012-2013 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

A. Recitals.

- (i) Article XIII B of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in inflation and population, except as otherwise provided for in said Article XIII B and implementing State statutes.
- (ii) Pursuant to Proposition 111, the said Article XIII B has been modified and the City Council of the City of La Mirada may annually elect one of two options for the inflation growth and the population growth.
- (iii) The City Council of the City of La Mirada has selected the percentage change in the California Per Capita Personal Income percentage from the preceding year as the inflation factor.
- (iv) The City Council of the City of La Mirada has selected the growth of the County as the population factor.
- (v) The City of La Mirada has calculated and determined that said appropriations limit for Fiscal Year 2012-2013 be established in the amount of \$80,482,449 (as shown in Exhibit A).
- (vi) The Assistant City Manager has made available to the public for the previous ten days the documentation used in the determination of the appropriations limit.

B. Resolution.

NOW, THEREFORE, be it found, determined and resolved by the City of La Mirada as follows:

1. The City Council of the City of La Mirada, determines that an appropriations limit in said amount be \$80,482,449 and the same is hereby established for said Fiscal Year 2012-2013.

2. All supporting documentation used in the determination of said appropriations limit be made available at the office of the Assistant City Manager during normal business hours for public inspection and review.

APPROVED AND ADOPTED this 12th day of June 2012.



Gabriel P. Garcia, Mayor

ATTEST:

I, Anne Haraksin, City Clerk of the City of La Mirada, do hereby certify that the foregoing Resolution was duly adopted at a regular meeting of the La Mirada City Council held on the 12th day of June 2012 by the following roll call vote:

AYES: Councilmembers Deal, Jones, Mowles, Mayor Pro Tem De Ruse,
Mayor Jones
NOES: None
ABSENT: None
ABSTAIN: None



Anne Haraksin, City Clerk

CITY OF LA MIRADA REVENUE SOURCE DESCRIPTIONS

TAXES

Property Taxes

- 4100 Secured-Current Year - Tax received based on property tax revenues amounting to 7% over a 7-year period (fully funded in FY 95-96) from counties to certain qualifying no-and low-property tax cities.
- 4111 Unsecured-Current Year - Tax levied on all personal property not secured by real property held in title by the same owner. Due to the transitory nature of unsecured property, a tax is levied immediately after assessed values are determined.
- 4112 Property-Prior Year – Prior year tax payments and adjustments received in the current year.
- 4114 Prop. -AB 1197 Current Secured - Tax levied on secured property pursuant to the revenue and taxation code. Property taxes became available to the City with the 1980 dissolution of the Southeast Recreation and Park District.
- 4115 Prop. -AB 1197 Current Unsecured - Tax levied on unsecured property pursuant to the revenue and taxation code. Property taxes became available to the City with the 1980 dissolution of the Southeast Recreation and Park District.
- 4116 Prop. -AB 1197 Prior Year - Tax levied on secured/unsecured property pursuant to the revenue and taxation code for prior year tax payments and adjustments received in the current year. Property taxes became available to the City with the 1980 dissolution of the Southeast Recreation and Park District.

Other Tax

- 4120 Sales and Use Tax - one cent of the 9.25 cents of local sales tax collected from merchants on retail sales and taxable services transacted within the City of La Mirada are remitted to the city by the State Board of Equalization on a monthly basis.
- 4120.2 Property Tax In-Lieu of Sales Tax – revenue neutral funding mechanism instituted to provide the State increased cash receipts earlier and throughout the year. The Sales Tax In-Lieu consists of a 25% decrease in sales tax revenues to cities, with this loss of revenue reinstated through increased property tax revenues.
- 4121 Sales and Use Tax (Prop. -A Local Return) – Proposition-A Local Return Funds are provided to the City of La Mirada on a population-share basis. These funds are derived from the half-cent sales tax approved by Los Angeles County voters in November 1980. Collection of this tax began on July 1, 1989. These funds can only be used for transportation services.
- 4122 Sales and Use Tax (Prop. -C Local Return) – Proposition-C Local Return Funds are provided to the City of La Mirada on a population-share basis. These funds are derived from the half-cent sales tax approved by Los Angeles County voters in November 1980. The administration of these funds is through the LACMTA (Los Angeles County Metropolitan Transportation Authority). The funds are to be utilized to make transportation improvement including certain street maintenance.
- 4124 Measure R (Local Return) – half-cent sales tax for Los Angeles County that would finance new transportation projects and programs, and accelerate many of those already in the pipeline- everything from new rail and/or bus rapid transit projects, commuter rail improvements, Metro Rail system improvements, highway projects, improved countywide and local bus operations and local city sponsored transportation improvements. The measure became law January 2, 2009, with the tax taking effect in July 2009.

**CITY OF LA MIRADA
REVENUE SOURCE DESCRIPTIONS**

4124 Measure R (20% Operations) – 20 percent of Measure R (Local Return) funds will be allocated to fund bus operations.

Franchise Taxes

Revenue received for special privileges awarded by the City Council by agreement or ordinance permitting the use of public property. Franchise taxes are paid by for use in the following areas:

4231 Electricity
4232 Gas
4233 Refuse
4234 Water
4235 Cable TV
4236 Oil

4240 Business License - Revenue received from the issuance of business licenses in accordance with Municipal Code, Chapter 5.04. Anyone conducting a business within the City is required to purchase the license.

4130 Real Property Transfer - Tax charge for the transfer or sale of real property within the City. Collected and administered by Los Angeles County, this tax is calculated at one to one and one-quarter percent assessed valuation dependent upon direct assessments, if any.

4140 Transient Occupancy - Chapter 3.06 of the Municipal Code levied a transient occupancy tax of 7% for the term of occupancy in any hotel or motel. In March 2009, Measure A to increase the transient occupancy tax to 10% over a three year period was approved. Effective January 1, 2010, the transient occupancy tax increased to 9%. Effective January 1, 2013, the transient occupancy tax will be 10%.

LICENSES AND PERMITS

4210 Business and Occupancy Permit - Fees charged by the City for planning, fire and building inspections of business' located within the City as part of the business licensing procedures.

4220 Building Permits - Fees charged by the City for building, plumbing and electrical permits, as well as on-site inspections, completed by the Los Angeles County Building Department.

4230 Other Fees and Permits - Includes amounts collected for driveway permits and Industrial Waste fees.

INTERGOVERNMENTAL REVENUE

4310 Motor Vehicle License Fees ("In-Lieu") Tax - A special license fee (equivalent to 2% of the market value of motor vehicles) is imposed annually by the State in lieu of local property taxes. Motor vehicle license fees are divided equally between cities and counties and apportioned monthly on the basis of population. Proposition 36 of 1986 requires that the VLF be allocated to cities and counties. The rate was reduced in 1998 to 0.65%, with the State providing the backfill from its General Fund. Proposition 1A of 2004, includes a permanent elimination of the VLF backfill and replacement with a like amount of property tax to cities and counties.

4311 Off-Highway Motor Vehicle License Fee - This apportionment is made under the provisions of California Vehicle Code Section 38240(a). This fee, are in lieu of all taxes according to value, levied for state or local purposes. This fee is imposed for the issuance or renewal of every off-highway motor vehicle subject to identification and is allocated to cities and counties on a biannual basis.

**CITY OF LA MIRADA
REVENUE SOURCE DESCRIPTIONS**

- 4313 Property Tax In-Lieu of VLF – This revenue consists of allocation of local property tax from County ERAF funds to backfill the VLF revenue loss.
- 4336 Transportation Congestion Relief Fund – AB 2928 created the Traffic Congestion Relief Fund. State revenues allocated to Traffic Congestion Relief Fund for special regional projects administered by local transportation entities, and to cities and counties for transportation purposes. AB 105 swapped these funds with HUTA 2103.
- 4361 AQMD – AB 2766 – Forty percent of the additional vehicle registration fees are collected through the State Vehicle registration process, are passed to the City through the Air Quality Management District, on a proportional population basis. These funds are restricted to vehicle emission reduction projects designed to improve air quality.
- 4390 Miscellaneous Intergovernmental Revenue - Miscellaneous grant revenue without a Special Revenue Fund designation.

Gas Tax

- 4150 Section 2103 – The "Fuel Tax Swap" - Enacted by the State in Fiscal Year 2009-10, This is a new category of Motor Vehicle Fuel Tax funds under Streets and Highways Code Section 2103. The annual amount of these funds will be similar to the funds that would have been provided under Proposition 42 (Traffic Congestion Relief Fund).
- 4151 Section 2105 - The tax is generated by a five cent per gallon increase on August 1, 1990, with a 1% increase each year for the subsequent four years. Section 2105 of the Streets and Highways Code provides that cities shall receive an apportionment (based on population) of gas tax to increase maintenance of effort for street maintenance.
- 4152 Section 2106 - Section 2106(a) of the Streets and Highways Code provides that each city shall receive a fixed monthly apportionment of \$400; Section 2106(c) provides for distribution on a per capita basis.
- 4153 Section 2107 - Streets and Highways Code section 2107 provides for the monthly apportionment of the sum equal to \$0.00725 per gallon of the Motor Vehicle Fuel License Tax amount cities, based on population. These funds are restricted to the reconstruction and maintenance of the City streets.
- 4153.1 Section 2107.5 - Additional funds are available under Section 2107.5 of the Streets and Highways Code. These funds are allocated to cities in fixed amounts, based upon population.

State Subventions

- 4312 Special State Subvention-VLF - Special State subvention allocated to no-property tax cities. The allocation is a per capita distribution of 18.75% of State Vehicle License Fee revenues.
- 4330 Homeowner's Exemption - State legislation allows a homeowner to file a \$7,000 exemption on the market value of his/her property, which results in a tax savings of approximately \$70. The State of California provides amounts equal to that exemption for the loss of property tax revenue.
- 4381 TDA Article 3 - Each year, the State of California apportions an amount of money from State gas tax revenue for the constructing and maintaining bike and pedestrian paths.

**CITY OF LA MIRADA
REVENUE SOURCE DESCRIPTIONS**

Transit

- 4121.1 Prop A Discretionary Funds - A 35% apportionment of the one-half cent sales tax distributed to Los Angeles County Transportation Commission set aside to allocate at their discretion; City's apportionment is based upon meeting performance criteria established by the Commission.
- 4122.1 Prop. C Transit Security – Revenue received from MTA as a result of allocation on the 5% discretionary-transit security.
- 4122.2 Prop C Discretionary Funds - One half-cent sales tax temporary assistance for transit operations during recessionary periods.
- 4122.3 Municipal Operator Service Improvement Program (MOSIP) funds will be used to improve the quality and reliability of service for elderly and disabled by providing funding for replacing revenue vehicles that exceed their life expectancy and providing security cameras on revenue vehicles. MOSIP funds may also be used to achieve implementation of the Universal Fare System (UFS) fare media program. The MOSIP objectives are to improve service to transit users, to reduce overcrowding and expand new services to the transit dependent, and to continue to work with the MTA on the UFS to achieve a seamless ride for the transit patrons in Los Angeles County.
- 4123 Prop 1B (Highway Safety, Traffic Reduction, Air Quality and Port Security) - This act makes safety improvements and repairs to state highways, upgrades freeways to reduce congestion, repairs local streets and roads, upgrades highways along major transportation corridors, improves seismic safety of local bridges, expands public transit, helps complete the state's network of car pool lanes, reduces air pollution, and improves anti-terrorism security at shipping ports.
- 4123 Prop 1B Public Transit Modernization, Improvement, and Service Enhancement Account (PTMISEA) - This is a new source of funding that can be expended on the purchase of buses, vans and development and construction of transit centers. The allocations, as required by Prop 1B, are based on the fare box revenue and population formulas used to distribute State Transit Assistance (STA) funds and distributed by Cal Trans.
- 4382 TDA - LTF Art. 4 - The Transportation Development Act provides this source of funding. Derived from State sales tax and allocated by formula to the County Local Transportation Fund, allocations are available to operators for the support of public transportation systems.

Federal Grants

- 4351 CDBG (Community Development Block Grant) - This revenue is set-aside annually by the U.S. Department of Housing and Urban Development for qualified use by Cities. Funds are expended for costs relative to low-income housing, economic development, property rehabilitation, infrastructure and public facilities improvements, code enforcement administration and other qualified activities.
- 4371 DOJ Grants - Created under the 1997 Omnibus Appropriations Act, Department of Justice funding for the purpose of providing units of local government with funds to underwrite projects to reduce crime and improve public safety.

**CITY OF LA MIRADA
REVENUE SOURCE DESCRIPTIONS**

- 4374 OTS Grant - Congress passed the National Highway Safety Act, which provides for federal traffic safety funds to states. In 1967, the California Traffic Safety Program (TSP) was enacted by the Legislature to provide authority for California to implement the requirements of the national legislation. Subsequently, the Governor delegated authority to administer the TSP to the Secretary of the Business, Transportation and Housing (BT&H) Agency. In turn, the Office of Traffic Safety (OTS) was created in the BT&H Agency to administer the TSP under the direction of the Governor's Highway Safety Representative. OTS continues to seek innovative and cutting edge traffic safety programs to save lives, thereby enhancing California's already existing traffic safety success.
- 4383 Federal Transportation Assistance Funds – Funds awarded by the Federal Government or passed through Cal Trans for major roadwork improvement projects.

State/County Grants

- 4337 State Transportation Assistance (STA) – Funds awarded by the State of California for major roadwork improvements.
- 4344 Prop A- Park and Open Space Grant - Provides maintenance and servicing funds to offset increases in maintenance costs resulting from the City's Proposition-funded projects which include the following: La Mirada Community Gymnasium, La Mirada Activity Center and Frontier Park Community Center.
- 4362 Used Oil Recycling Grant - Funds awarded by the State of California as a result of the California Oil Recycling Enhancement Act. Revenue is generated from a four cent charge on every quart of motor oil sold, and is awarded to programs that increase used oil recycling activity.
- 4363 Beverage Container Recycling Grant - Funds awarded by the County of Los Angeles. Revenue is awarded to programs that increase beverage container recycling activity.
- 4372 State COPS Grant - The Citizens' for Public Safety (COPS) program established by AB 3229 (Brulte) in 1996 provides funding for the provision of front-line law enforcement and public safety services. Funding has been allocated to the County for distribution to cities based on population. This funding will expire as of June 2011.

CHARGES FOR CURRENT SERVICES

- 4145 Business License Processing Fees – Processing fees for business licenses operating in the City. Fees vary depending on type of business.
- 4410 Planning and Zoning Fees - Revenues received from property owners and/or developers for Planning services, including zone changes, conditional use permits and variances.
- 4440 Reimbursement Revenue- Monies received from governmental entities or other sources for expenditures paid by the City.
- 4451 Public Safety Services - Monies received as a result of public safety services for providing fingerprinting fees, bicycle license fees, etc.
- 4452 Sheriff Response – Monies collected for false alarm and second response billings..
- 4490 Administrative Charges - RDA - Amount charged by the City for work completed on behalf of the Redevelopment Agency.
- 4703 Miscellaneous - Plans, history books, copies, fees and charges considered unclassified nonrecurring collections and not identifiable within any other account.

**CITY OF LA MIRADA
REVENUE SOURCE DESCRIPTIONS**

4491 Interfund Charges-Benefits - Intergovernmental charges made to operating funds for the costs of employee benefits or equipment replacement.

Community Service Fees

4421 Contract - Revenues collected for payment of instructors and/or materials used in contract classes and special interest activities.

4422 Reservations - Revenues collected for the use of City facilities by non-profit organizations or La Mirada residents.

4423 Recreation - Revenues collected for child supervision and equipment used on City and school playgrounds.

4425 Aquatics - Revenues collected for the Aquatics Center

4426 Community Events - Revenues collected in the form of booth fees, admission fees, and game fees at community events.

4437 Gymnasium - Participant fees from open gym membership, adult and youth sports leagues, and contract classes.

4438 Community Service Fees (Activity Center) - Fees from community events such as Kid-Night-Out programs.

4439 Community Service Fees (Family Services) - Participant fees from computer lab and material fees.

Theatre Fees

4471 Ticket Sales-Productions - Monies collected by the La Mirada Theatre box office for ticket sales of theatrical productions.

4472 Ticket Sales-Presentations - Monies collected by the La Mirada Theatre box office for admission to programs for young audiences and single night events.

4473 Internet Ticket Sales - Monies collected by the La Mirada Theatre box office for ticket sales sold over the internet.

4474 Theatre Rental Fees - Monies collected by La Mirada Theatre box office from outside agencies, individuals, filming companies and community groups for rental of the theatre and attendant box office service charges.

4475 Reimbursable Charges - Rentals - Monies collected by La Mirada Theatre.

4476 Ticket Processing Fees - Fees charged for telephone or mail order purchase of tickets to performances at the La Mirada Theatre.

4477 Convenience Fees - Fees charged for credit card purchase of tickets for performances at La Mirada Theatre.

4478 Promotional Fees - One-dollar promotional fee per ticket and/or flat fee.

Transit

4485 Fare Revenue - Regular- Regular priced transit fare for the La Mirada Transit.

4486 Fare Revenue - Discount - Discounted transit fare for the elderly and disabled

**CITY OF LA MIRADA
REVENUE SOURCE DESCRIPTIONS**

FINES AND FORFEITURES

Fines

- 4510 Vehicle Code - Amounts derived from traffic citations and fines for violations occurring within the City limits.
- 4511 Court - Fines collected by the County courts for violations of the Municipal Code, with the exception of parking citations.
- 4512 Parking Citations - Revenues received from parking citations issued for violations within the City of La Mirada.
- 4520 Miscellaneous - Civil compromise, towing fees, Court fines - litter and other fines and forfeitures.
- 4551 Narcotics Forfeiture - This revenue is disbursed by the County after assets related to drug offenses are seized and the cases are adjudicated. The costs are disbursed according to a regional formula. The funds received by the City must be used to increase law enforcement effort and may not replace City resources.

USE OF MONEY AND PROPERTY

Interest Earnings

- 4610.1 Interest Earnings (Prop. A) – To record interest earned on investments belonging to Prop A fund.
- 4610.2 Interest Earnings (Prop. C) – To record interest earned on investments belonging to Prop C fund.
- 4611 Interest Earnings-Investments - Inactive City funds are pooled and invested on a continuing basis in certain types of investments that are State approved such as time certificate deposits, money market accounts, local agency investment fund and bankers' acceptances.
- 4613 Interest Earnings - RDA Loans - Interest due the City on loans made to the Redevelopment Agency.
- 4614 Investment Value Change - Beginning in FY 1997-98, accounting rules require the recording as a gain or loss, the increase or decrease in market value of the City's investment portfolio at fiscal year end.
- 4619 RDA City Loan Payment - Redevelopment Agency payment towards City/Redevelopment Agency Loan

RENTAL REVENUES

- 4474 Rental Revenue - Theatre - Monies due City for rental of The La Mirada Theatre for the Performing Arts for purposes not budgeted for rental production.
- 4620 Rental Revenue-Other - Rentals revenue received for the use of City facilities other than rentals by the La Mirada Theatre, McCoy Rigby productions, and the La Mirada Transit.
- 4621 Communications Agreement - Revenue from agreements with cellular communication providers for locations of transmitting equipment within the City.

OTHER FINANCING SOURCES

- 4630 Proceeds-Sale of Fixed Assets - Proceeds from sale of fixed assets.
- 4721 Contributions and Donations from Private Sources - Public donations made for either specific or general municipal purposes for various items that enhance the City.

**CITY OF LA MIRADA
REVENUE SOURCE DESCRIPTIONS**

4750 Contributed Capital – Resources contributed from others funds to the Proprietary Funds. These contributions are usually for the funding of fixed assets or a one-time funding to start up a fund.

Reimbursements

4453 Emergency Response Billing - Reimbursement revenue that can be recovered legally for the cost of public safety response to traffic incidents involving "driving under the influence".

4454 Damage to City Property - Reimbursement to City for repairing willful or accidental damage to City property. Generally these are associated with automobile accidents.

4618 RDA Contribution to Capital Project - Reimbursement to City for Capital Projects funded by the Redevelopment Agency.

4703 Theatre Grant Funds – Reimbursement from California Arts Council to La Mirada Theatre for eligible capital outlay expenditures.

OPERATING TRANSFERS IN

Operating Transfer In - Includes monies transferred from one fund to another. Transfers are income to recipient fund.

**CITY OF LA MIRADA
EXPENDITURE DESCRIPTION**

PERSONNEL SERVICES

- 5001 Salaries and Wages - Full-time - Compensation for full-time, permanent employees.
- 5002 Wages-Hourly - Compensation for permanent part-time employees. Includes limited benefits for those who have accumulated 1040 hours.
- 5004 Overtime and Premium Pay - Compensation for authorized work in excess of 80 hours in one pay period.
- 5100.1 Employee Benefits-Full-time - Employee benefits; medical, dental, group life and disability, retirement, PERS, FICA/Medicare, unemployment insurance, and workers' compensation. (For General Fund, Special Revenue Funds and Enterprise Funds.)
- 5100.2 Employee Benefits-Part-time - Part-time employee benefits; FICA/Medicare, unemployment insurance and workers' compensation. (For General Fund, Special Revenue Funds and Enterprise Funds.)
- 5011 Vacation/ Sick Leave Buy Back - Employee Incentive Program for vacation buy back and sick leave buy back for current employees.
- 5012 Retiree Vacation/ Sick Leave Buy Back - Employee Incentive Program for vacation buy back and sick leave buy back for former employees.
- 5107 Group Medical and Dental Insurance - Medical and dental insurance benefits for full-time employees.
- 5108 Group Life and Disability Insurance - Life and disability insurance for full-time employees.
- 5101 Retirement (PERS) - City-paid employee benefits to the California State Public Employees Retirement System (PERS).
- 5102 Retirement (PARS) - City-paid employee benefits to the Public Agency Retirement Services (PARS)
- 5109 Deferred Compensation - Placement of "non-salary" funds in an employee's account until retirement or separation from active employment.
- 5104 FICA/Medicare - Medicare payments to U.S. Government for employees hired April 1, 1986 or thereafter.
- 5106 Unemployment Insurance - City's contribution to the State Unemployment Insurance Fund.
- 5105 Workers' Compensation - City-paid benefits for Workers' Compensation, pursuant to California State law.
- 5014 Health Insurance Rebate - Insurance Rebate for Full-Time and Part-Time Employees

OPERATING MATERIALS AND SUPPLIES

- 5500 Supplies: Supplies for various departmental needs.
- 5550 Tools and Minor Equipment - Replacement of worn or damaged hand and small power tools, less than \$2,500.

**CITY OF LA MIRADA
EXPENDITURE DESCRIPTION**

OPERATING CHARGES AND SERVICES

- 5441 Travel and Meetings - Expenses incurred for travel, conference and meeting expenses.
- 5450 Auto Allowance and Mileage - Reimbursement on a per-mile basis or monthly allowance for business use of personal vehicle.
- 5430 Advertising - Advertising and legal notices of various City activities.
- 5400 Printing - Expenses incurred for outside printing and publication.
- 5440 Dues and Membership - Membership dues to job-related organizations.
- 5441 Education and Training - Training seminars and sessions requested and/or provided by City.
- 5399 Depreciation - Allocation of the cost of a capital asset to the periods during which the asset is used. This account used in Proprietary funds only.
- 5421 Insurance - General Liability - City insurance protection for general liability and property.
- 5422 Insurance - Property/Vehicle - City insurance protection for City-owned vehicles.
- 5311 Utilities-Electricity - Electrical service.
- 5312 Utilities-Gas - Gas service.
- 5313 Utilities-Water - Water service.
- 5350 Security Systems - Maintenance of the intrusion and fire alarm system for City facilities.
- 5410 Telephone and Communications - Telephone charges and maintaining radio communications pertaining to public safety.
- 5800 Administrative Allocation - The cost of Theatre Administration, allocated to the operating activities based on dark days.
- 5340 Equipment Replacement Charge - Interfund charges for the replacement of the City's Equipment and Vehicles.
- 5330 Rental - Building or space rental to carry out City functions and business, and rentals of vehicles and equipment not owned by the City
- 5320 Repairs and Maintenance - streets and sidewalks, machinery and equipment, vehicles, facilities, and grounds
- 5210 Professional and Engineering Services - Services performed for public projects, building inspections on private property, and in-house issuance of building permits.

**CITY OF LA MIRADA
EXPENDITURE DESCRIPTION**

- 5220 Contract Services - Expenditures incurred for construction payments to contractors, or contracts with agencies, or private firms.
- 5435 Support of Community Organizations - City's financial contribution of assistance to community organizations promoting the community and its interests.
- 5656 Deferred Loans - CDBG funded deferred loans for low and moderate-income households as part of the City's Home Improvement Assistance Program.

CAPITAL OUTLAY

Land – The purchase of land for City use.

Buildings and improvements – Purchase and improvements of buildings for City use.

Improvement Other than Buildings – Any other capital improvements for the City.

Furniture and Equipment - Office furniture, equipment and furnishings.

Vehicles – Vehicle purchase costs.

DEBT SERVICE

5710 Principal – Annual principal payment for the 2006 Lease Revenue Bond

5720 Interest – Annual interest payment for the 2006 Lease Revenue Bond

OPERATING TRANSFERS OUT

Operating Transfers Out - Interfund transfers, operating transfers are expenditures to the issuing fund.

