



MUNICIPAL FINANCIAL BENCHMARKING STUDY



PREPARED BY THE FINANCE ADVISORY COMMITTEE
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City of Culver City Municipal Financial Benchmarking Study

PURPOSE

The *City of Culver City Municipal Financial Benchmarking Study* is designed to provide citizens, business owners, policy-makers, and other stakeholders with an understanding of the range of funding sources and uses across peer cities in comparison to the City of Culver City. No recommendations are being made from this report at this time. Pending further direction, in-depth analyses may be conducted.

REPORT HIGHLIGHTS

- Of the eight cities included in this study, Culver City is the smallest in square mileage (5.11) and ranks in the middle for residential population (38,883). During the daytime, Culver City's population increases by 61.1% to 62,631. ([See Page 2](#))
- Culver City has the lowest per capita property tax revenue (13.2%) of the eight cities studied. Culver City's low property tax base is due to the City receiving only 10.5 percent of the one percent County levy. As a tradeoff for its low property taxes, the City collects Utility Users Taxes, which account for 19.7% of Culver City's tax base. ([See Page 8](#))
- The City of Culver City was one of only two cities reviewed that maintain their own bus systems, Santa Monica being the other. Culver City Bus operating expenditures are 16.9% of the City's total expenditures. ([See Pages 19 – 20](#))
- Culver City is in line with the average of \$2,204 per capita for total General Fund revenue. Like most cities, General Fund revenue is generated primarily by way of taxation. Taxes account for 76% of Culver City's total General Fund Revenue, higher than the 66% average among the cities reviewed. ([See Page 25](#))
- The General Fund accounts for over half of Culver City's total budget, and like most cities is used predominately for Public Safety. Culver City's Public Safety expenditures account for 47% of the total General Fund. ([See Pages 29 – 34](#))
- Culver City's General Fund Reserve target is the highest at 30%. The City of Beverly Hills was second at 25%. Brea and Campbell had the lowest reserve targets at 10%. ([See Page 36](#))

ACKNOWLEDGMENTS

The Finance Advisory Committee wishes to extend special thanks to the staff of the Cities of Beverly Hills, Brea, Campbell, Fountain Valley, Monrovia, Monterey and Santa Monica for accommodating our requests for information.

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INTRODUCTION

The City of Culver City (Culver City) is a full-service charter city incorporated in 1917. The City is governed by a five-member City Council whose members are elected at large and operates under a Council/City Manager form of government. Culver City is located in the western area of Los Angeles County, generally situated north of Los Angeles International Airport, southeast of Santa Monica, south of Beverly Hills and southwest of West Hollywood. The City is approximately five square miles in area with a residential population of approximately 40,000.

In October 2012, the City Council established by resolution a Finance Advisory Committee (FAC) with the primary directive to advise and make recommendations to the City Council on finance-related policies and issues. The FAC is comprised of nine business professionals, residents, educators and Culver City employees. The enclosed report was created in response to the FAC Work Plan item to undertake a Budget Benchmarking Project “to compare where and how Culver City receives and spends funds to selected similar cities.”

Benchmarking is a process by which an organization measures its performance to comparable entities using a variety of factors and indicators. Recognizing the complexity of local government operations, the FAC offers the disclaimer that the intent of its municipal financial benchmarking report is not to be used singularly. Rather, the aim of this study is to provide preliminary information to highlight the range of funding sources and uses across peer cities compared to the City of Culver City. No recommendations are being made from this report at this time. Pending further direction, in-depth analyses may be conducted.

METHODOLOGY

The FAC began its study by researching benchmarking best practices. With the initial goal of defining its benchmark “peer cities,” the FAC opted to limit the scope of its evaluation to California cities. With 478 municipalities in the State of California, additional filtering was conducted to further narrow the field to a manageable level. Criteria included cities with populations between 20,000 and 100,000. This guidance leveled down the Committee’s discussion to 23 cities. Additional investigation brought to light the cities that best compared to Culver City by way of population, city structure, revenue and tax composition, economic competitiveness and geographic area. For the purpose of this *Municipal Financial Benchmarking Study*, Culver City is compared to the following seven cities:

- Los Angeles County
 1. Beverly Hills
 2. Monrovia
 3. Santa Monica
- Orange County
 5. Brea
 6. Fountain Valley
- Monterey County
 4. Monterey
- Santa Clara County
 7. Campbell

The start of the FAC's research coincided with the unveiling of a new California State Controller's Office financial data transparency website. The rollout of this statewide data was timed perfectly to answer the question of readily accessible and normalized data. At the start of the FAC's research, information provided through the <https://bythenumbers.sco.ca.gov> site reflected each city's self-reported actuals for the fiscal year closing June 30, 2013. There is a noted time lag in uploading successive year data to the site due to variances in processes for annual year-end closing from city to city. The posting of actuals for the fiscal year closing June 30, 2014 occurred at a point far into the FAC Benchmarking Review. Additional data beyond the scope of the State Controller's Report was gathered by way of interviews, surveys and analyses that may have prolonged the publication of this Study.

The FAC has thoroughly examined each city incorporated in this report analyzing financial reports, combing through State reports, conducting phone and email interviews for all data contained herein. Each of the statements contained in this study is based on data made available, but may be also dependent on multiple factors that are not included in this benchmarking study, and may not be equivalent from city to city. Evaluation and analysis of those additional factors can be provided upon further direction.

HOW TO READ THIS REPORT

This Benchmarking Study includes a number of graphs, charts and tables of data. Culver City is presented first in each illustration as the *base city* of the study. Thereafter, cities are presented in alphabetical order by county (beginning with Los Angeles) and then city. A total of eight cities are compared throughout this report. Due to the volume of information, most tables are displayed in two parts for best image quality.

The report begins with a brief discussion of each city's demographic data. Thereafter, the study is arranged with three primary sections: Citywide Revenues, Citywide Expenditures and General Funds:

- *2013 Benchmark Citywide Revenues* – This section is used to discuss each municipal operation's funding sources and compare revenue composition.
- *2013 Benchmark Citywide Expenditures* – This section analyzes how each city uses its funding for various services/programs and compares per capita expenditures.
- *2013 Benchmark General Funds* – This section focuses specifically on the General Fund, which is typically the largest and most important municipal fund type. Revenues and expenditures are reviewed, along with a closer look at Public Safety spending.

BENCHMARK CITY DEMOGRAPHIC DATA

Of the eight cities included in this study, Culver City is the smallest in square mileage (5.11) and ranks in the middle for residential population (38,883).

During the daytime, cities included in this study increase in population by an average of 44.0% over their respective residential populations. The highest commuter-adjusted daytime population change is Beverly Hills at 125.2% and the lowest is Campbell, which reduces its population by 0.1%. Culver City's daytime population increases by 61.1%. This is important to consider when comparing cities, as cities increasing in daytime population, such as Culver City, need to be equipped to provide services to its increased weekday population, including Public Safety.

Table 1: Population & City Limits

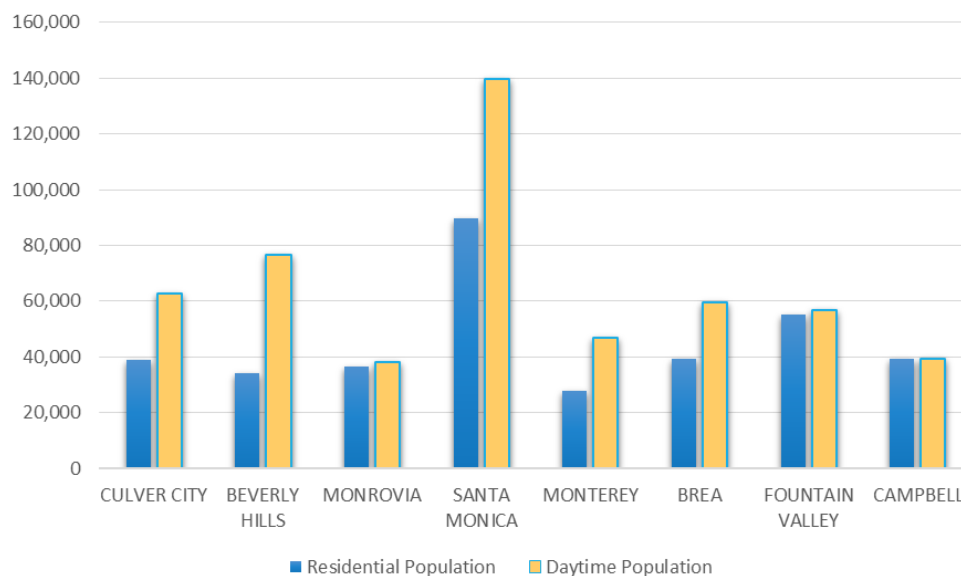
Sources:

¹ 2010 US Census

² American Community Survey: 2006-10 Commuter-Adjusted Daytime Population Estimates

COUNTY	LOS ANGELES				MONTEREY	ORANGE		SANTA CLARA
CITY	CULVER CITY	BEVERLY HILLS	MONROVIA	SANTA MONICA	MONTEREY	BREA	FOUNTAIN VALLEY	CAMPBELL
City Limits (sq. miles) ¹	5.11	5.71	13.61	8.42	8.47	12.08	9.02	5.80
Residential Population ¹	38,883	34,109	36,590	89,736	27,810	39,282	55,313	39,349
Daytime Population ²	62,631	76,804	38,147	139,801	46,885	59,450	56,953	39,317
Population Change	61%	125%	4%	56%	69%	51%	3%	0%

Figure 1: Residential & Daytime Populations



FISCAL YEAR 2013 BENCHMARK CITYWIDE REVENUES

Citywide Revenues by Source

* This revenue category reflects State Revenues, Intergovernmental – Federal, Intergovernmental – County, Use of Money and Property, Special Benefit Assessment and Other Revenues as identified by the California State Controller’s Office Report.

Source: California State Controller’s Office – Fiscal Year 2013

Figure 2: City of Culver City

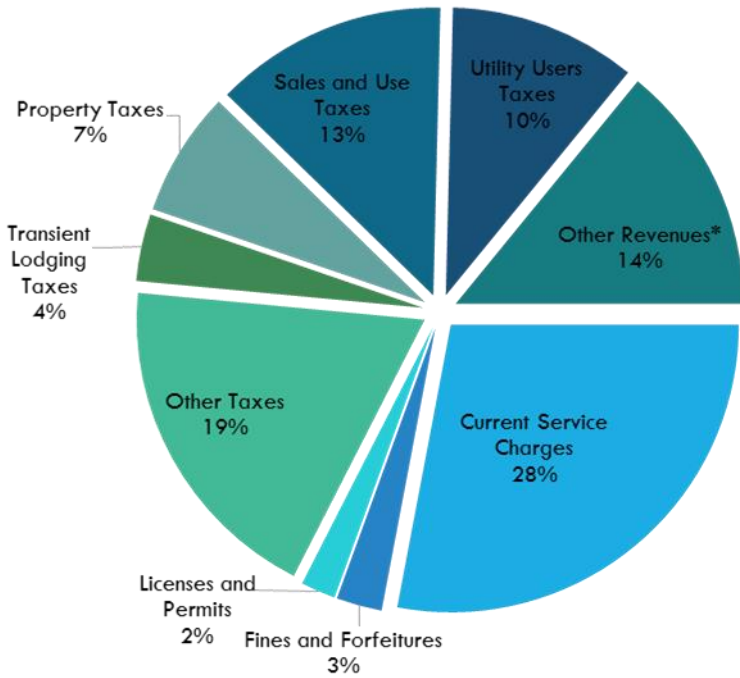


Figure 3: City of Beverly Hills

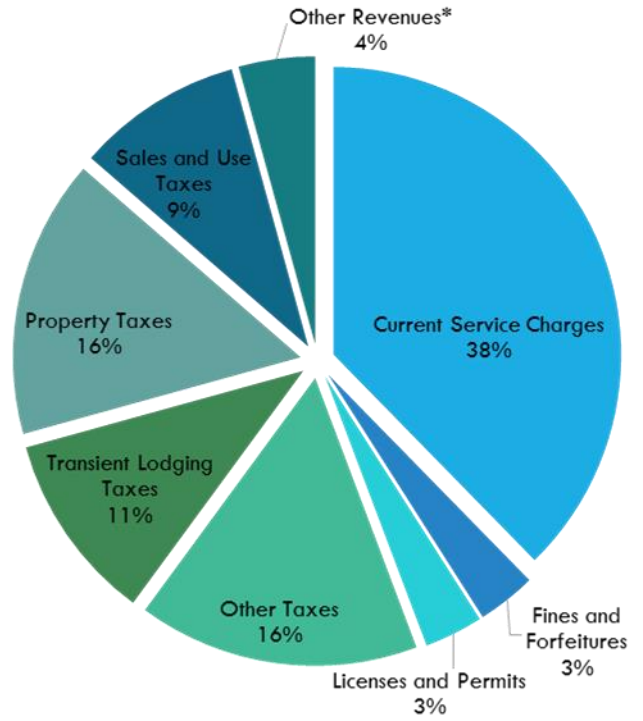


Figure 4: City of Monrovia

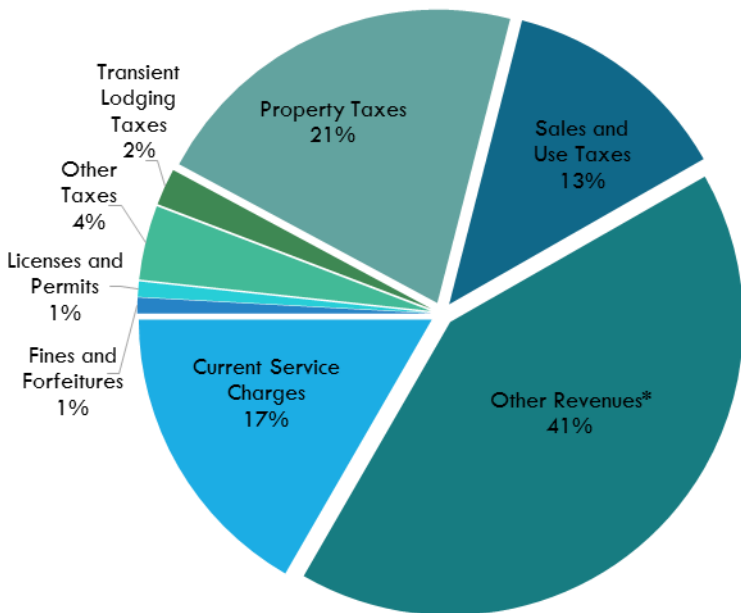


Figure 5: City of Santa Monica

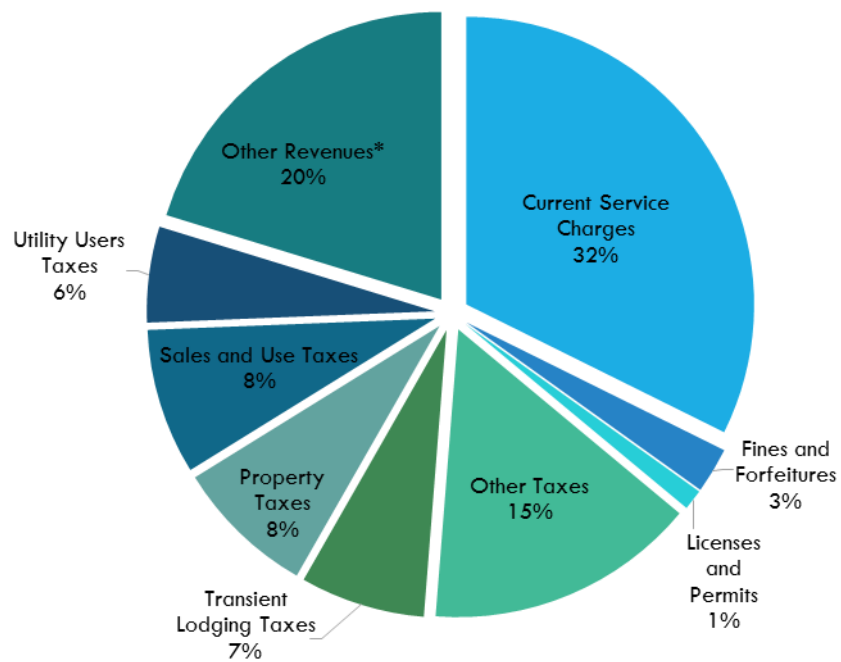


Figure 6: City of Monterey

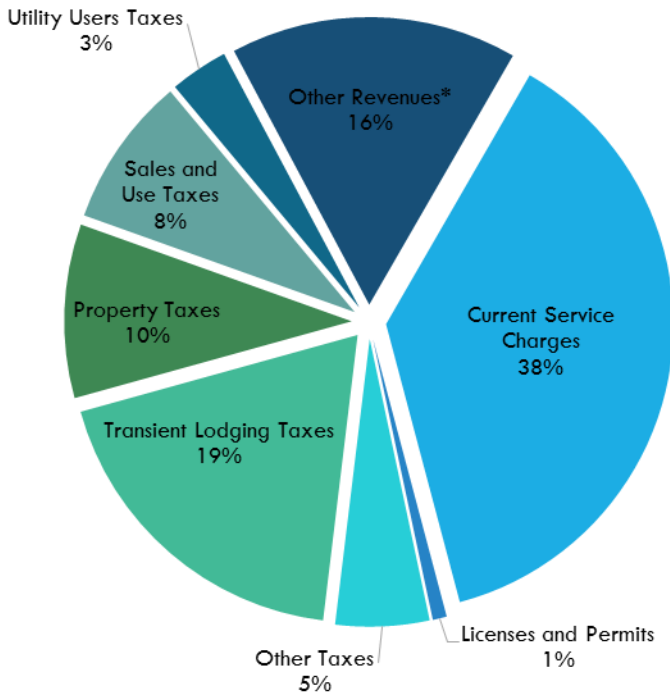


Figure 7: City of Brea

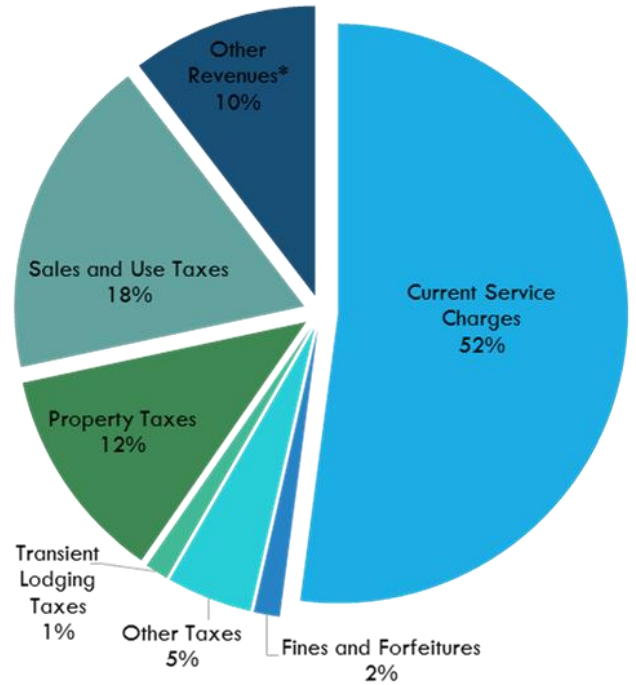


Figure 8: City of Fountain Valley

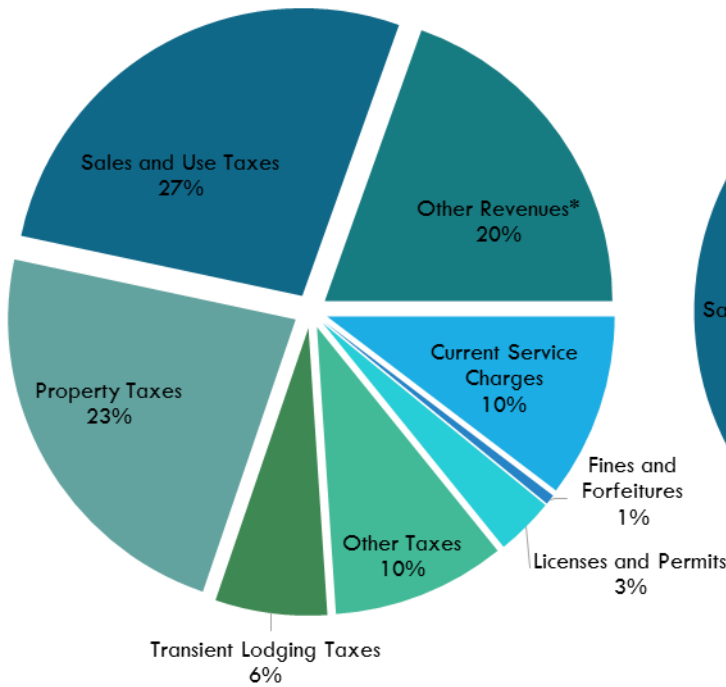
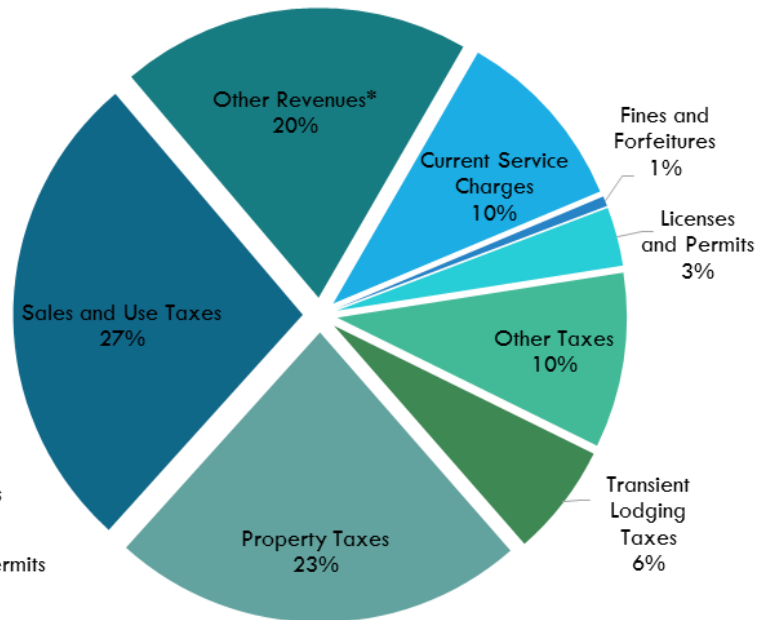


Figure 9: City of Campbell



Citywide Operating Revenue

Citywide revenue for municipal operations are derived from a number of sources. Some services are funded in whole or part by fees paid directly by the user (i.e. service charges). In most cases, municipalities raise funding to operate common services such as public safety, administrative, recreational services by way of a variety of taxes (e.g. sales, property tax, and business taxes).

The below table depicts the various sources for all revenue generated by each of the municipalities reviewed. On average, per capita revenue for all cities reviewed total \$3,616. Culver City is situated in line with average per capita revenues at \$3,552.

Table 2: 2013 Citywide Operating Revenue

Source: California State Controller's Office – Fiscal Year 2013

COUNTY CITY (in thousands)	LOS ANGELES							
	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
	\$	%	\$	%	\$	%	\$	%
Sales and Use Taxes	\$18,096	13.1%	\$26,821	9.3%	\$9,108	12.7%	\$47,881	8.2%
Property Taxes	9,717	7.0%	45,007	15.7%	15,126	21.2%	46,183	7.9%
Utility Users Taxes	14,519	10.5%	0	0.0%	0	0.0%	31,450	5.4%
Transient Lodging Taxes	5,195	3.8%	30,542	10.6%	1,454	2.0%	40,997	7.0%
Other Taxes	26,219	19.0%	45,400	15.8%	2,933	4.1%	88,925	15.2%
Licenses and Permits	2,708	2.0%	9,470	3.3%	603	0.8%	6,727	1.2%
Fines and Forfeitures	3,544	2.6%	9,463	3.3%	630	0.9%	14,992	2.6%
Current Service Charges	38,651	28.0%	108,222	37.7%	11,904	16.7%	188,915	32.3%
State Revenues	4,085	3.0%	2,755	1.0%	2,247	3.1%	9,657	1.7%
Intergovernmental - Federal	7,995	5.8%	970	0.3%	7,147	10.0%	23,977	4.1%
Intergovernmental - County	2,786	2.0%	0	0.0%	198	0.3%	111	0.0%
Use of Money and Property	3,057	2.2%	6,477	2.3%	115	0.2%	8,912	1.5%
Special Benefit Assessments	74	0.1%	0	0.0%	1,212	1.7%	15	0.0%
Other Revenues	1,470	1.1%	2,120	0.7%	18,813	26.3%	75,671	12.9%
Total City-wide Revenues	\$138,116	100.0%	\$287,246	100.0%	\$71,490	100.0%	\$584,413	100.0%
Per Capita	\$3,552.09		\$8,421.41		\$1,953.81		\$6,512.59	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Sales and Use Taxes	\$7,929	8.4%	\$19,372	17.9%	\$10,941	16.6%	\$12,404	27.1%
Property Taxes	9,153	9.7%	12,944	12.0%	20,319	30.8%	10,575	23.1%
Utility Users Taxes	3,078	3.3%	0	0.0%	0	0.0%	0	0.0%
Transient Lodging Taxes	17,601	18.7%	1,401	1.3%	900	1.4%	2,876	6.3%
Other Taxes	4,937	5.3%	5,152	4.8%	5,433	8.2%	4,468	9.8%
Licenses and Permits	739	0.8%	421	0.4%	1,852	2.8%	1,501	3.3%
Fines and Forfeitures	287	0.3%	1,564	1.4%	793	1.2%	256	0.6%
Current Service Charges	35,184	37.4%	56,133	51.9%	18,919	28.7%	4,731	10.3%
State Revenues	2,160	2.3%	1,671	1.5%	2,082	3.2%	1,408	3.1%
Intergovernmental - Federal	634	0.7%	1,604	1.5%	1,022	1.6%	2,436	5.3%
Intergovernmental - County	0	0.0%	320	0.3%	1,740	2.6%	664	1.5%
Use of Money and Property	6,353	6.8%	1,776	1.6%	1,071	1.6%	2,561	5.6%
Special Benefit Assessments	5,191	5.5%	441	0.4%	59	0.1%	1,139	2.5%
Other Revenues	784	0.8%	5,391	5.0%	765	1.2%	730	1.6%
Total City-wide Revenues	\$94,030	100.0%	\$108,191	100.0%	\$65,894	100.0%	\$45,748	100.0%
Per Capita	\$3,381.14		\$2,754.21		\$1,191.30		\$1,162.63	

Citywide Tax-Based Revenue

Of total Citywide Revenue sources, taxes represent a significant source of funding for most municipal governments. The range of tax sources among cities vary greatly both in type and proportion of total taxes generated, as illustrated in the below table. On average, the cities studied generate \$1,729 per capita in Tax-Based Revenue. Culver City is slightly above the average with \$1,897 in tax collections per capita.

Of the cities studied, three collect Utility Users Taxes. Utility Users Taxes account for 19.7% of Culver City's tax base, 12.3% for Santa Monica and 7.2% for Monterey.

Culver City has the lowest per capita property tax revenue (13.2%). Culver City's low property tax base is due to the City receiving only 10.5 percent of the one percent County levy. Other taxation, comprised primarily of Business Taxes, represent the majority (35.6%) of the City's tax base.

Table 3: 2013 Tax-Based Revenue Sources

Source: California State Controller's Office – Fiscal Year 2013

COUNTY	LOS ANGELES							
CITY	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Sales and Use Taxes	\$18,096	24.5%	\$26,821	18.2%	\$9,108	31.8%	\$47,881	18.7%
Property Taxes	9,717	13.2%	45,007	30.5%	15,126	52.8%	46,183	18.1%
Utility Users Taxes	14,519	19.7%	0	0.0%	0	0.0%	31,450	12.3%
Transient Lodging Taxes	5,195	7.0%	30,542	20.7%	1,454	5.1%	40,997	16.0%
Other Taxes	26,219	35.6%	45,400	30.7%	2,933	10.2%	88,925	34.8%
Total Taxes	\$73,746	100.0%	\$147,769	100.0%	\$28,621	100.0%	\$255,436	100.0%
Per Capita	\$1,896.63		\$4,332.26		\$782.22		\$2,846.52	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Sales and Use Taxes	\$7,929	18.6%	\$19,372	49.8%	\$10,941	29.1%	\$12,404	40.9%
Property Taxes	9,153	21.4%	12,944	33.3%	20,319	54.1%	10,575	34.9%
Utility Users Taxes	3,078	7.2%	0	0.0%	0	0.0%	0	0.0%
Transient Lodging Taxes	17,601	41.2%	1,401	3.6%	900	2.4%	2,876	9.5%
Other Taxes	4,937	11.6%	5,152	13.3%	5,433	14.5%	4,468	14.7%
Total Taxes	\$42,698	100.0%	\$38,870	100.0%	\$37,593	100.0%	\$30,322	100.0%
Per Capita	\$1,535.35		\$989.50		\$679.65		\$770.60	

Citywide Fees & Charges Revenue

The largest percentage of total fees and charges for Culver City is solid waste revenues at 29.6%. Culver City is the only city where solid waste revenues made up the majority of Fees and Charges revenue.

Of citywide fees and charges revenue collected, Culver City's Police Department service fees are 0.7% of the City's total collected. This is 74% less than the combined average, which is 2.7%. Brea is the highest in Special Police Department Services revenue at 10.5% and Monterey the lowest at less than 0.02%. Special Fire Department Services Fees are 2.4% of total fees and charges revenues collected for Culver City, compared to the combined average of 1.6%. Fountain Valley is highest at 4.4% and lowest is Monterey at less than 0.04%.

Table 4: 2013 Fees & Charges Revenue

Source: California State Controller's Office – Fiscal Year 2013

COUNTY	LOS ANGELES							
	CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Airport Revenues	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$4,186	2.2%
Animal Shelter Fees and Charges	0	0.0%	0	0.0%	0	0.0%	58	0.0%
Cemetery Revenues	0	0.0%	0	0.0%	0	0.0%	1,315	0.7%
Engineering Fees, Inspections, and Other	23	0.1%	5,008	4.6%	51	0.4%	92	0.0%
First Aid and Ambulance Service Charges	1,381	3.6%	2,536	2.3%	598	5.0%	0	0.0%
Housing Revenues	0	0.0%	0	0.0%	59	0.5%	5,505	2.9%
Library Fines and Fees	0	0.0%	305	0.3%	82	0.7%	318	0.2%
Parking Facility	1,565	4.0%	22,707	21.0%	0	0.0%	29,691	15.7%
Parks and Recreation Fees	1,262	3.3%	3,966	3.7%	427	3.6%	17,697	9.4%
Plan Checking Fees	1,793	4.6%	5,508	5.1%	535	4.5%	3,589	1.9%
Ports and Harbors Revenues	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Quasi-External Transactions	4,150	10.7%	0	0.0%	0	0.0%	11,854	6.3%
Sewer Connection Fees	0	0.0%	0	0.0%	0	0.0%	321	0.2%
Sewer Service Charges	8,089	20.9%	16,534	15.3%	1,044	8.8%	20,808	11.0%
Solid Waste Revenues	11,431	29.6%	15,048	13.9%	1,292	10.9%	24,098	12.8%
Special Fire Department Services	928	2.4%	947	0.9%	320	2.7%	2,462	1.3%
Special Police Department Services	288	0.7%	1,558	1.4%	393	3.3%	1,604	0.8%
Street, Sidewalk, and Curb Repairs	26	0.1%	0	0.0%	82	0.7%	0	0.0%
Transit Revenues	5,217	13.5%	56	0.1%	561	4.7%	26,011	13.8%
Water Connection Fees	0	0.0%	59	0.1%	97	0.8%	0	0.0%
Water Service Charges	0	0.0%	33,848	31.3%	6,127	51.5%	22,259	11.8%
Zoning Fees and Subdivision Fees	488	1.3%	142	0.1%	117	1.0%	0	0.0%
Other Current Service Charges	2,010	5.2%	0	0.0%	120	1.0%	17,047	9.0%
Total Fees & Charges Revenue	\$38,651	100.0%	\$108,222	100.0%	\$11,904	100.0%	\$188,915	100.0%
Per Capita	\$994.03		\$3,172.84		\$325.34		\$2,105.23	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Airport Revenues	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Animal Shelter Fees and Charges	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Cemetery Revenues	347	1.0%	0	0.0%	0	0.0%	0	0.0%
Engineering Fees, Inspections, and Other	463	1.3%	177	0.3%	113	0.6%	345	7.3%
First Aid and Ambulance Service Charges	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Housing Revenues	349	1.0%	22,006	39.2%	0	0.0%	0	0.0%
Library Fines and Fees	97	0.3%	0	0.0%	0	0.0%	0	0.0%
Parking Facility	7,855	22.3%	0	0.0%	0	0.0%	0	0.0%
Parks and Recreation Fees	5,602	15.9%	2,846	5.1%	638	3.4%	2,862	60.5%
Plan Checking Fees	498	1.4%	91	0.2%	602	3.2%	540	11.4%
Ports and Harbors Revenues	2,711	7.7%	0	0.0%	0	0.0%	0	0.0%
Quasi-External Transactions	2,347	6.7%	643	1.1%	0	0.0%	0	0.0%
Sewer Connection Fees	0	0.0%	16	0.0%	0	0.0%	0	0.0%
Sewer Service Charges	3,175	9.0%	2,003	3.6%	1,819	9.6%	0	0.0%
Solid Waste Revenues	0	0.0%	3,116	5.6%	2,910	15.4%	159	3.4%
Special Fire Department Services	13	0.0%	566	1.0%	832	4.4%	0	0.0%
Special Police Department Services	7	0.0%	5,873	10.5%	326	1.7%	142	3.0%
Street, Sidewalk, and Curb Repairs	0	0.0%	0	0.0%	0	0.0%	403	8.5%
Transit Revenues	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Water Connection Fees	0	0.0%	585	1.0%	0	0.0%	0	0.0%
Water Service Charges	0	0.0%	15,024	26.8%	11,597	61.3%	0	0.0%
Zoning Fees and Subdivision Fees	106	0.3%	122	0.2%	26	0.1%	242	5.1%
Other Current Service Charges	11,615	33.0%	3,066	5.5%	55	0.3%	40	0.8%
Total Fees & Charges Revenue	\$35,185	100.0%	\$56,133	100.0%	\$18,919	100.0%	\$4,731	100.0%
Per Capita	\$1,265.18		\$1,428.96		\$342.03		\$120.23	

Citywide Enterprise Funds

Enterprise Funds account for services that are financed and operated in a manner similar to private businesses, where the intent is for costs to be recovered by user fees. Charges for these direct services to the public are not intended to generate profit, but rather to make operations of these funds to be entirely or predominately self-supporting.

The City of Culver City has three major Enterprise Funds: Transportation, Sewer, and Refuse. Only one city reviewed does not maintain a Sewer Enterprise Fund. In recent years, many cities have adopted use of Stormwater/Urban Runoff enterprise funds in order to comply with increasing federal clean water standards.

Table 5: 2013 Citywide Enterprise Funds

Source: Various City Comprehensive Annual Financial Report – Fiscal Year Ending June 30, 2013

COUNTY	LOS ANGELES			
CITY	CULVER CITY	BEVERLY HILLS	MONROVIA	SANTA MONICA
Airport Enterprise				X
Sewer Enterprise	X	X	X	X
Transit Enterprise	X			X
Water Enterprise		X	X	X
Other Enterprise:				
Refuse Enterprise	X	X	X	X
Parking Facilities/Authorities		X/X		
Stormwater/Urban Runoff		X	X	X
Street Sweeping			X	
City Facilities				X
Cemetery				X
Marina/Pier				X
IT Network/Support				
Navy Services				
TOTAL ENTERPRISE FUNDS:	3	6	5	9

COUNTY	MONTEREY	ORANGE		SANTA CLARA
CITY	MONTEREY	BREA	FOUNTAIN VALLEY	CAMPBELL
Airport Enterprise				
Sewer Enterprise	X	X	X	
Transit Enterprise				
Water Enterprise		X	X	
Other Enterprise:				
<i>Refuse Enterprise</i>		X	X	
<i>Parking Facilities/Authorities</i>	X			
<i>Stormwater/Urban Runoff</i>		X		
<i>Street Sweeping</i>				
<i>City Facilities</i>	X			
<i>Cemetery</i>	X			
<i>Marina/Pier</i>	X			
<i>IT Network/Support</i>	X	X		
<i>Navy Services</i>	X			
TOTAL ENTERPRISE FUNDS:	7	5	3	0

FISCAL YEAR 2013 BENCHMARK CITYWIDE EXPENDITURES

City Expenditures by Use

Source: California State Controller's Office – Fiscal Year 2013

Figure 11: City of Culver City

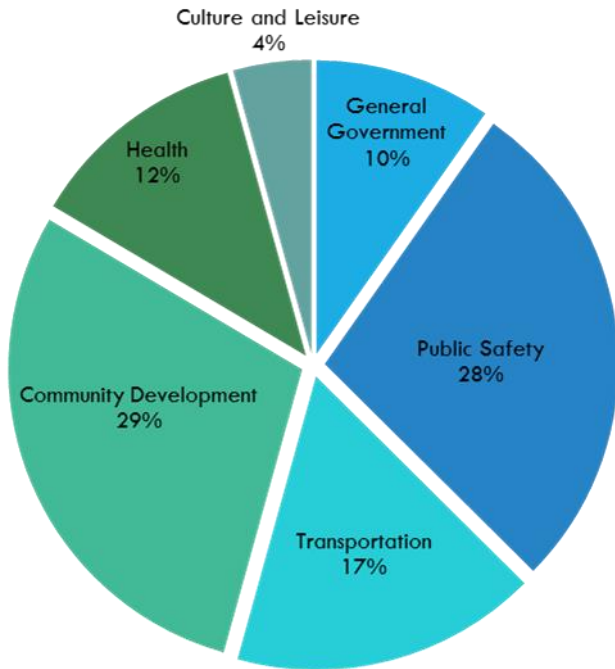


Figure 10: City of Beverly Hills

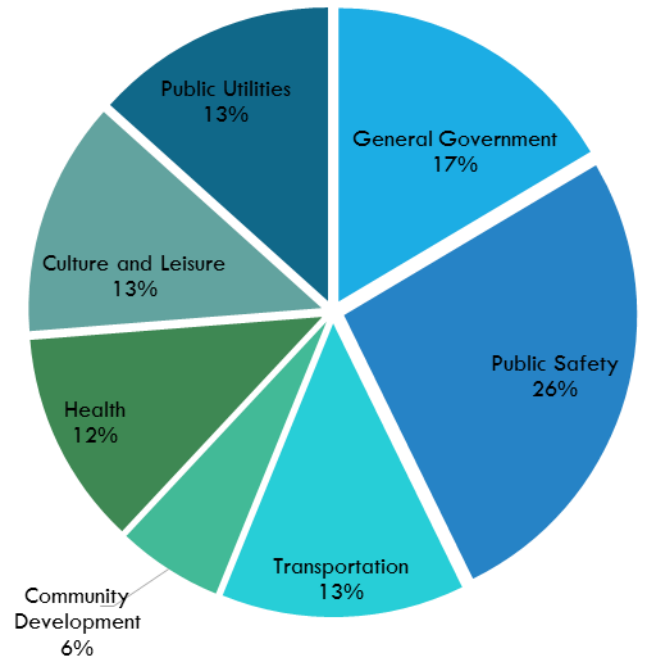


Figure 13: City of Monrovia

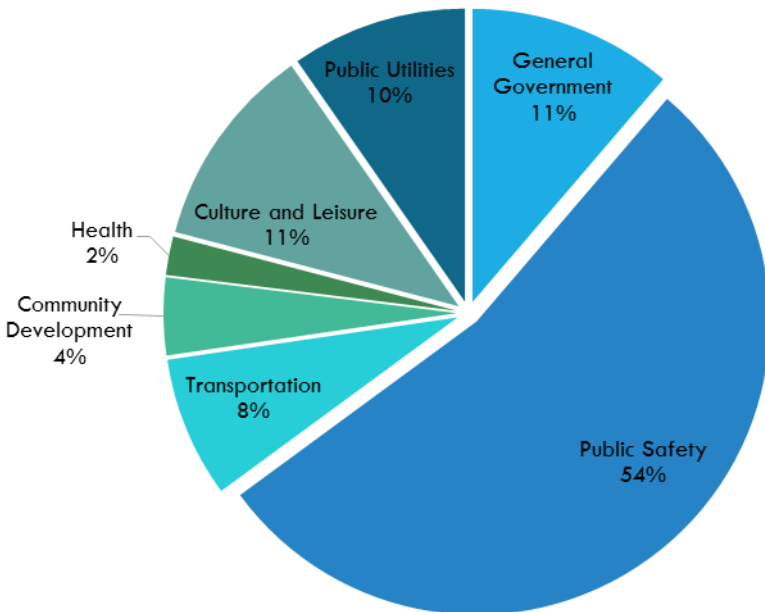


Figure 12: City of Santa Monica

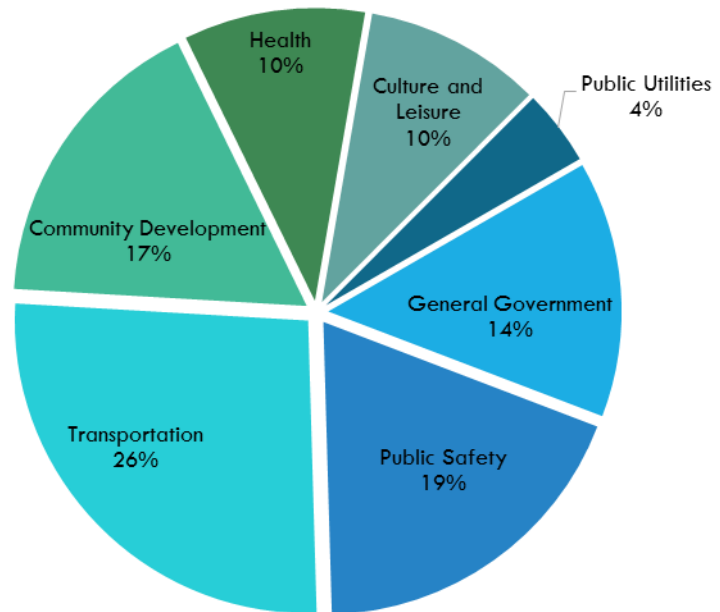


Figure 15: City of Monterey

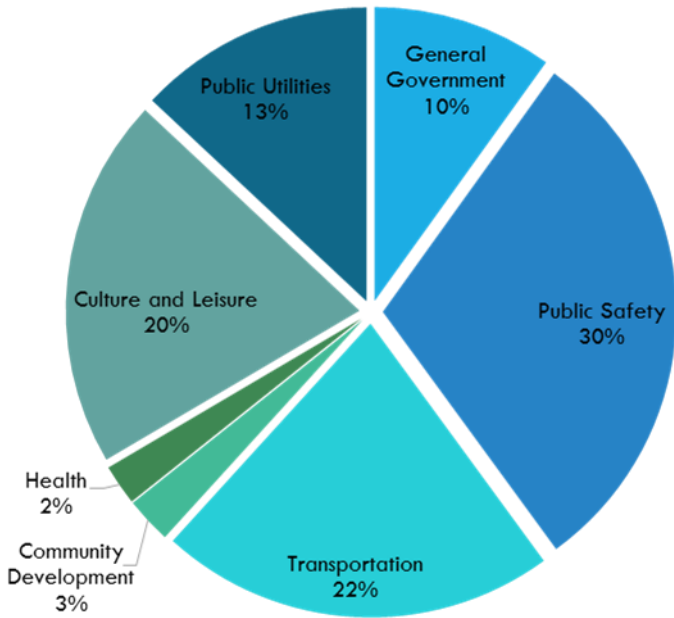


Figure 14: City of Brea

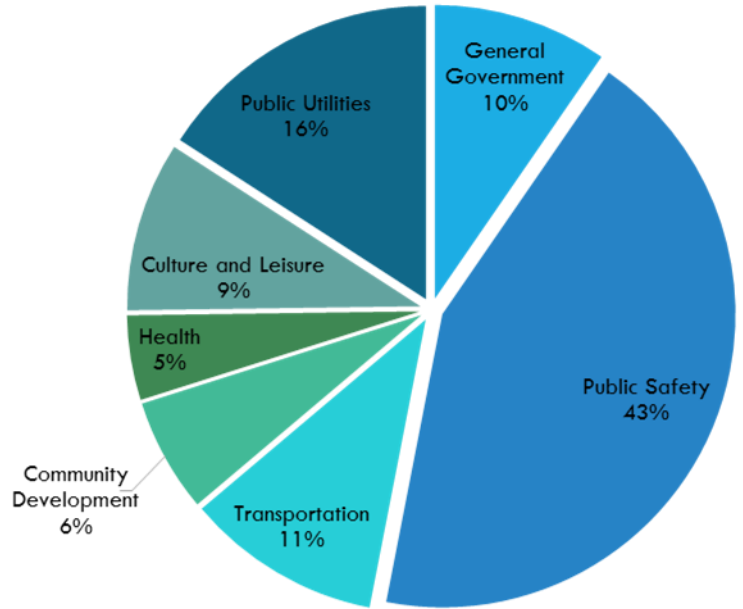


Figure 17: City of Fountain Valley

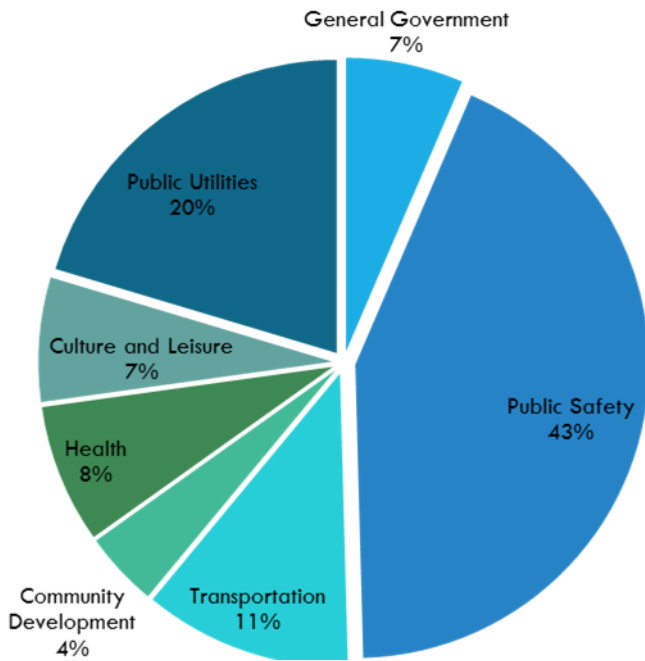
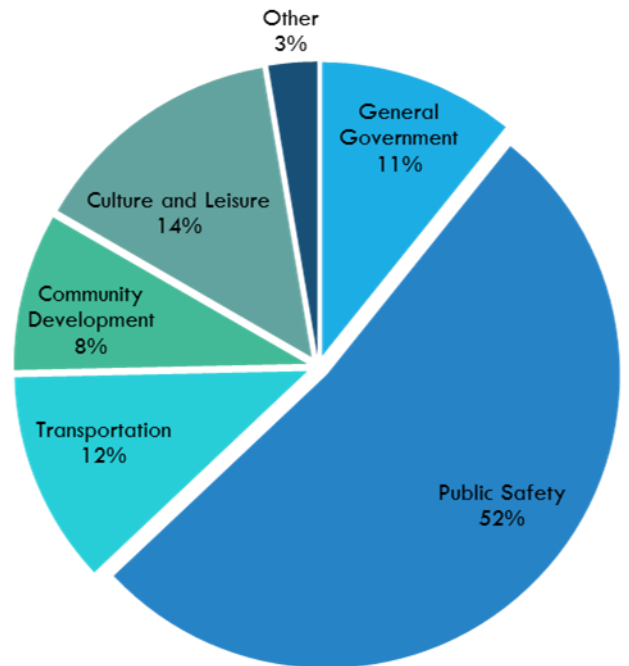


Figure 16: City of Campbell



Citywide Operating Expenditures

Culver City's Public Safety operating expenditures are 27.7% of the City's total expenses, below the average of comparison cities which is 38.2%. The high is Monrovia at 53.7%; the low is Santa Monica at 18.7%. When reviewing the overall operating budgets across the eight cities, one can quickly see how budgets can vary depending on the services offered. For example, the inclusion of bus systems or public utilities can skew a city's percentage of Total Expenditures. Regarding Bus Systems, only Santa Monica (26.4% of expenditures) and Culver City (16.9% of expenditures) maintain their own bus systems. While Beverly Hills (13.4% of expenditures) and Monterey (21.8%) do not maintain their own systems, they do spend a generous percentage of their budget on outsourced regional bus services. Also of note is the fact that of the cities reviewed, only Culver City and Campbell do not maintain public utilities within their cities.

Table 6: 2013 Operating Expenditures

Source: California State Controller's Office – Fiscal Year 2013

COUNTY	LOS ANGELES							
	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
CITY	\$	%	\$	%	\$	%	\$	%
(in thousands)								
General Government	\$16,431	9.7%	\$41,622	16.5%	\$6,304	11.3%	\$80,728	14.1%
Public Safety	46,748	27.7%	66,397	26.3%	30,023	53.7%	106,833	18.7%
Transportation	28,473	16.9%	33,894	13.4%	4,347	7.8%	150,580	26.4%
Community Development	49,269	29.2%	14,692	5.8%	2,386	4.3%	95,967	16.8%
Health	20,578	12.2%	29,754	11.8%	1,190	2.1%	57,015	10.0%
Culture and Leisure	7,255	4.3%	32,610	12.9%	6,290	11.2%	55,605	9.7%
Public Utilities	0	0.0%	33,735	13.3%	5,416	9.7%	23,842	4.2%
Other	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Grand Total Expenditures	\$168,755	100.0%	\$252,703	100.0%	\$55,956	100.0%	\$570,569	100.0%
Per Capita	\$4,340.06		\$7,408.69		\$1,529.27		\$6,358.31	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
General Government	\$9,010	9.9%	\$7,820	9.6%	\$3,713	6.5%	\$4,801	10.8%
Public Safety	27,288	30.0%	35,367	43.5%	24,790	43.1%	23,255	52.2%
Transportation	19,807	21.8%	8,765	10.8%	6,578	11.4%	5,208	11.7%
Community Development	2,313	2.5%	5,107	6.3%	2,377	4.1%	3,856	8.7%
Health	2,030	2.2%	3,795	4.7%	4,404	7.7%	0	0.0%
Culture and Leisure	18,571	20.4%	7,611	9.4%	3,930	6.8%	6,238	14.0%
Public Utilities	11,833	13.0%	12,909	15.9%	11,711	20.4%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%	1,195	2.7%
Grand Total Expenditures	\$90,850	100.0%	\$81,373	100.0%	\$57,503	100.0%	\$44,554	100.0%
Per Capita	\$3,266.82		\$2,071.51		\$1,039.59		\$1,132.29	

Table 7a.: 2013 Operating Expenditures Comparison

CULVER CITY VS. AVERAGES		
EXPENDITURE AREA	AVERAGE	CULVER CITY
General Government	11.0%	9.7%
Public Safety	36.9%	27.7%
Transportation	15.0%	16.9%
Community Development	9.7%	29.2%
Health	6.3%	12.2%
Culture and Leisure	11.1%	4.3%
Public Utilities	9.6%	0.0%
Other	0.3%	0.0%

When looking at Culver City vs. the average percentages, one can see two outliers. Culver City's public safety budget sits below the average by 9%, and the community development budget sits 19% higher than the average. Both of these budgets will be reviewed in greater detail below ([Public Safety: Table 8](#); [Community Development: Table 10](#).)

Citywide General Government Expenditures

With the average expenditures across the eight cities at \$428 per-capita, Culver City (\$423) is just below average, but quite below its Westside peers, Beverly Hills and Santa Monica.

Table 8: 2013 General Government Expenditures

Source: California State Controller's Office – Fiscal Year 2013

COUNTY	LOS ANGELES			
	CULVER CITY	BEVERLY HILLS	MONROVIA	SANTA MONICA
(in thousands)	\$	\$	\$	\$
General Government	\$16,431	\$41,622	\$6,304	\$80,728
Per Capita	\$422.59	\$1,220.25	\$172.28	\$899.61

COUNTY	MONTEREY	ORANGE		SANTA CLARA
	MONTEREY	BREA	FOUNTAIN VALLEY	CAMPBELL
(in thousands)	\$	\$	\$	\$
General Government	\$9,010	\$7,820	\$3,713	\$4,801
Per Capita	\$323.98	\$199.06	\$67.13	\$122.02

Citywide Public Safety Expenditures

As noted in Table 6 above, Culver City spends lower per capita than average on public safety as a percentage of overall General Expenditures (27.7% vs. 36.9%). However, when we look deeper at Public Safety expenditures, one can see from Table 8 below that Culver City's spend per-capita exceeds all other cities, except Beverly Hills. The expenditure for Culver City's Public Safety is \$1,202 per capita compared to Beverly Hills (\$1,947) and Santa Monica (\$1,191). The combined average of the comparison cities is \$1,010 per capita.

As referenced in the methodology section, some data may not be equivalent from city to city. As an example, in this table four of the comparison cities identify street lighting as a Public Safety expenditure, whereas Culver City includes street lighting as a Public Works expenditure.

Table 9: 2013 Public Safety Expenditures

Source: California State Controller's Office – Fiscal Year 2013

COUNTY	LOS ANGELES							
CITY	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Police	\$29,384	62.9%	\$41,255	62.1%	\$19,054	63.5%	\$71,758	67.2%
Fire	12,899	27.6%	12,812	19.3%	9,207	30.7%	31,881	29.8%
Emergency Medical Services (EMS)	4,101	8.8%	10,550	15.9%	749	2.5%	0	0.0%
Animal Regulation	165	0.4%	0	0.0%	276	0.9%	1,267	1.2%
Street Lighting	0	0.0%	1,486	2.2%	619	2.1%	0	0.0%
Disaster Preparedness	199	0.4%	294	0.4%	119	0.4%	962	0.9%
Other	0	0.0%	0	0.0%	0	0.0%	965	0.9%
Public Safety Expenditures	\$46,748	100.0%	\$66,397	100.0%	\$30,023	100.0%	\$106,833	100.0%
Per Capita	\$1,202.28		\$1,946.60		\$820.53		\$1,190.52	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Police	\$12,818	47.0%	\$24,285	68.7%	\$14,552	58.7%	\$13,928	59.9%
Fire	14,470	53.0%	6,927	19.6%	6,434	26.0%	6,505	28.0%
Emergency Medical Services (EMS)	0	0.0%	4,155	11.7%	2,990	12.1%	0	0.0%
Animal Regulation	0	0.0%	0	0.0%	220	0.9%	0	0.0%
Street Lighting	0	0.0%	0	0.0%	524	2.1%	2,823	12.1%
Disaster Preparedness	0	0.0%	0	0.0%	70	0.3%	0	0.0%
Other	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Public Safety Expenditures	\$27,288	100.0%	\$35,367	100.0%	\$24,790	100.0%	\$23,255	100.0%
Per Capita	\$981.23		\$900.34		\$448.18		\$591.00	

Citywide Transportation Expenditures

As mentioned above in [Table 6](#), only two of the compared cities have full bus service operations, Culver City and Santa Monica. On the other hand Beverly Hills and Santa Monica have extensive parking facility operations. It is also interesting to note that *Streets/Highways/Storm Drains* as well as *Street Trees/Landscaping* services are considered Transportation Expenditures in the State Controller's Report. In Culver City and other municipal governments, these expenditures are typically categorized as Public Works rather than Transportation.

Table 10: 2013 Transportation Expenditures

Source: California State Controller's Office – Fiscal Year 2013

COUNTY	LOS ANGELES							
CITY	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Public Transit	\$22,362	78.5%	\$1,097	3.2%	\$2,012	46.3%	\$80,476	53.4%
Streets/Highways/Storm Drains	4,038	14.2%	4,415	13.0%	1,956	45.0%	46,728	31.0%
Street Trees/Landscaping	914	3.2%	3,195	9.4%	379	8.7%	0	0.0%
Parking Facility	450	1.6%	25,187	74.3%	0	0.0%	18,245	12.1%
Airports	0	0.0%	0	0.0%	0	0.0%	5,131	3.4%
Ports and Harbors	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Other Transportation	709	2.5%	0	0.0%	0	0.0%	0	0.0%
Transportation Expenditures	\$28,473	100.0%	\$33,894	100.0%	\$4,347	100.0%	\$150,580	100.0%
Per Capita	\$732.27		\$993.69		\$118.81		\$1,678.04	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Public Transit	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Streets/Highways/Storm Drains	10,232	51.7%	7,352	83.9%	6,197	94.2%	5,046	96.9%
Street Trees/Landscaping	833	4.2%	1,402	16.0%	381	5.8%	0	0.0%
Parking Facility	6,359	32.1%	0	0.0%	0	0.0%	0	0.0%
Airports	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Ports and Harbors	2,383	12.0%	0	0.0%	0	0.0%	0	0.0%
Other Transportation	0	0.0%	11	0.1%	0	0.0%	163	3.1%
Transportation Expenditures	\$19,807	100.0%	\$8,765	100.0%	\$6,578	100.0%	\$5,208	100.0%
Per Capita	\$712.22		\$223.12		\$118.92		\$132.36	

A Closer Look at Road Maintenance & Transportation Services

While other program areas are in large part funded from General Funds, Transportation is often a self-supporting operation. When one looks at the cost to maintain streets, it is difficult to do so without the context of “Lane Miles of Roadway Maintained.” When comparing Culver City’s maintenance expenses, the city sits well below the average dollar amount of \$95,523 spent per road mile. When Santa Monica is excluded, dollars spent per lane mile is reduced to an average of \$64,056, which again exceeds road maintenance per lane expenditures for Culver City (\$50,123).

Figure 18: Road Maintenance - # Lane Miles of Roadway

Source: Various

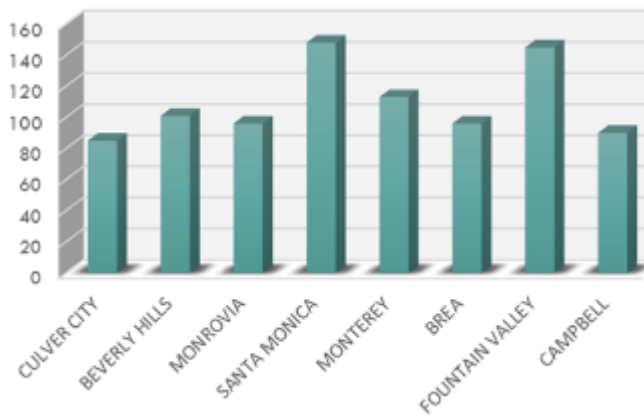


Figure 19: Road Maintenance – Dollars Spend per Lane Mile

Source: Various

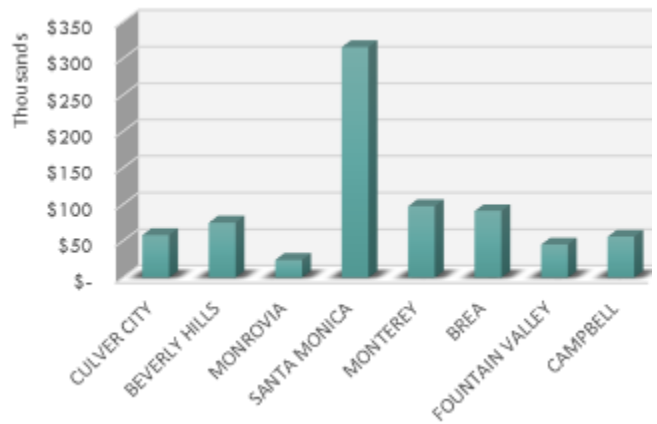


Figure 20: Transit Services – Annual Service Hours

Source: Various

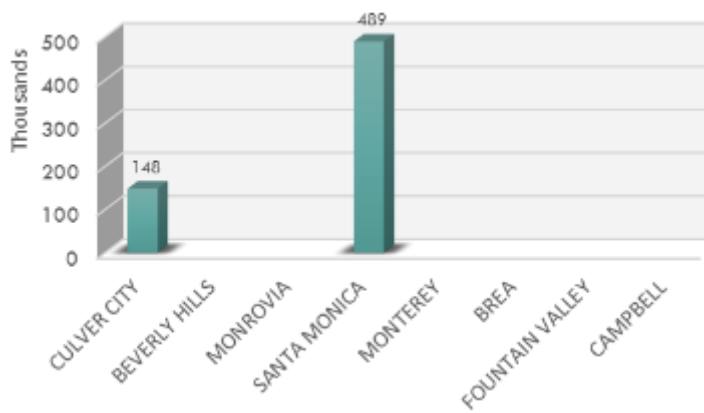
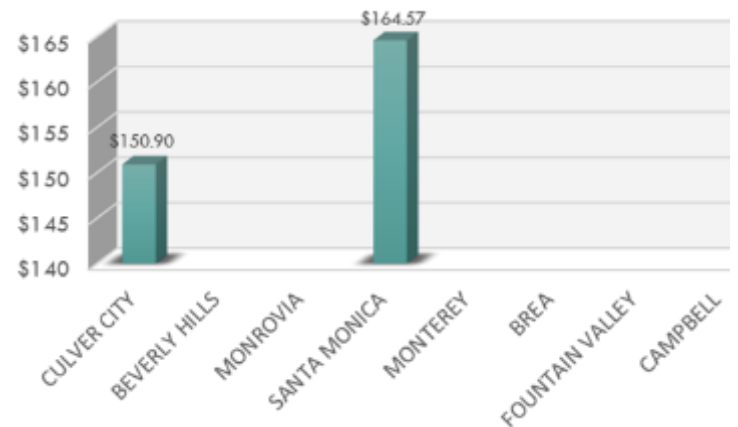


Figure 21: Transit Services – Cost per Annual Service Hour

Source: Various



Citywide Community Planning Expenditures

It should be noted that Table 11 is skewed due to the changes in State redevelopment agency funding. One can see that large expenditure balances lie in the “Other Community Development” row for Santa Monica, Culver City, and Brea, all likely due to the reclassification of Redevelopment Funding.

Also noted is Santa Monica’s large Housing expense. This outlier is largely due to Santa Monica’s rent control administration.

In total, one can see that Culver City’s per capita expense of \$1,267 here outpaces the other cities by quite a large margin, except for Santa Monica. Again, this may be due to redevelopment funding classification.

Table 11: 2013 Community Planning Expenditures

Source: California State Controller’s Office – Fiscal Year 2013

COUNTY	LOS ANGELES							
CITY	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Planning	\$1,025	2.1%	\$2,894	19.7%	\$367	15.4%	\$16,879	17.6%
Const. & Eng. Reg. Enforcement	8,506	17.3%	7,834	53.3%	987	41.3%	12,790	13.3%
Redevelopment	949	1.9%	0	0.0%	0	0.0%	0	0.0%
Housing	1,685	3.4%	0	0.0%	786	32.9%	23,242	24.2%
Employment	5	0.0%	0	0.0%	0	0.0%	0	0.0%
Community Promotion	0	0.0%	3,965	27.0%	0	0.0%	0	0.0%
Other Community Development	37,099	75.3%	0	0.0%	247	10.3%	43,056	44.9%
Comm./Planning Expenditures	\$49,269	100.0%	\$14,692	100.0%	\$2,386	100.0%	\$95,967	100.0%
Per Capita	\$1,267.11		\$430.74		\$65.22		\$1,069.44	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Planning	\$1,302	56.3%	\$1,080	21.1%	\$422	17.7%	\$794	20.6%
Const. & Eng. Reg. Enforcement	0	0.0%	1,127	22.1%	1,521	64.0%	2,479	64.3%
Redevelopment	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Housing	599	25.9%	153	3.0%	0	0.0%	259	6.7%
Employment	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Community Promotion	381	16.5%	0	0.0%	0	0.0%	0	0.0%
Other Community Development	31	1.4%	2,749	53.8%	434	18.3%	323	8.4%
Comm./Planning Expenditures	\$2,313	100.0%	\$5,107	100.0%	\$2,377	100.0%	\$3,856	100.0%
Per Capita	\$83.16		\$130.02		\$42.97		\$97.99	

Citywide Recreation Expenditures

As shown below, Culver City's per capital recreation expenditures are in the middle of the comparable cities. Parks and Recreation represents a substantial amount of expenditures in this category primarily due to Culver City not having a city funded library but rather a Los Angeles County funded library. Of note is that each of the other Los Angeles County cities have a city funded library. For these cities, library costs range from 26.7% to 47.3% of total Recreation Expenditures.

Table 12: 2013 Recreation Expenditures

Source: California State Controller's Office – Fiscal Year 2013

COUNTY	LOS ANGELES							
	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
CITY	\$	%	\$	%	\$	%	\$	%
(in thousands)								
Parks and Recreation	\$5,923	81.6%	\$22,310	68.4%	\$3,313	52.7%	\$31,627	56.9%
Community Centers and Auditorium	1,259	17.4%	0	0.0%	0	0.0%	2,191	3.9%
Marina and Wharfs	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Libraries	0	0.0%	8,950	27.4%	2,977	47.3%	14,859	26.7%
Museums	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Other Culture and Leisure	74	1.0%	1,349	4.1%	0	0.0%	6,928	12.5%
Recreation Expenditures	\$7,255	100.0%	\$32,610	100.0%	\$6,290	100.0%	\$55,605	100.0%
Per Capita	\$186.58		\$956.04		\$171.90		\$619.65	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
CITY	\$	%	\$	%	\$	%	\$	%
(in thousands)								
Parks and Recreation	\$11,536	62.1%	\$5,186	68.1%	\$3,930	100.0%	\$4,118	66.0%
Community Centers and Auditorium	3,065	16.5%	2,424	31.9%	0	0.0%	1,852	29.7%
Marina and Wharfs	787	4.2%	0	0.0%	0	0.0%	0	0.0%
Libraries	2,853	15.4%	0	0.0%	0	0.0%	0	0.0%
Museums	330	1.8%	0	0.0%	0	0.0%	268	4.3%
Other Culture and Leisure	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Recreation Expenditures	\$18,571	100.0%	\$7,611	100.0%	\$3,930	100.0%	\$6,238	100.0%
Per Capita	\$667.77		\$193.74		\$71.05		\$158.53	

FISCAL YEAR 2013 GENERAL FUNDS

General Fund Revenue by Source

Source: Various City Comprehensive Annual Financial Report – Fiscal Year Ending June 30, 2013

Figure 23: City of Culver City

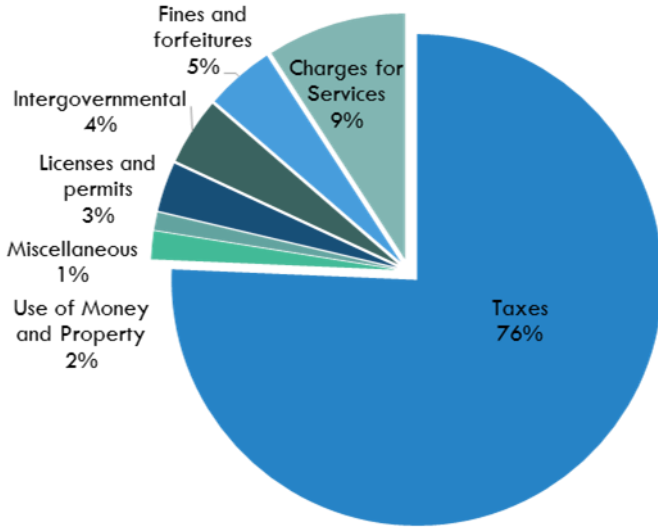


Figure 22: City of Beverly Hills

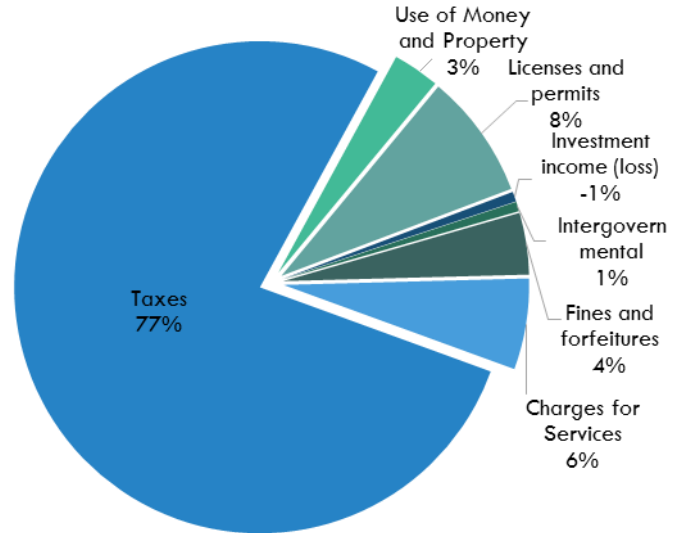


Figure 24: City of Monrovia

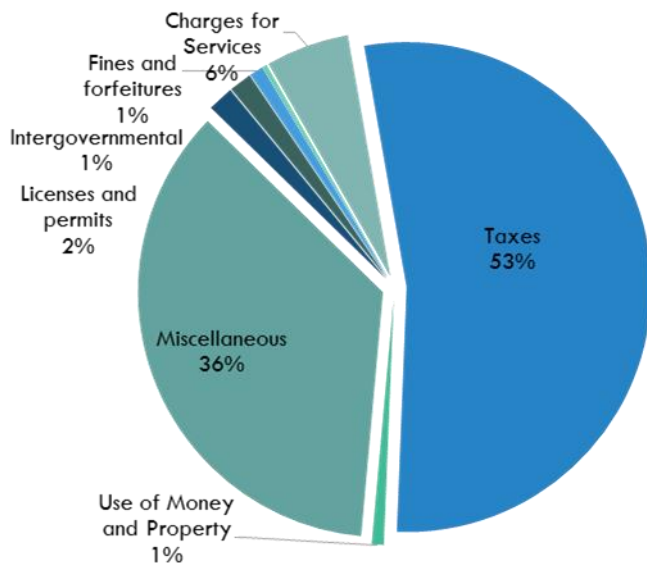


Figure 25: City of Santa Monica

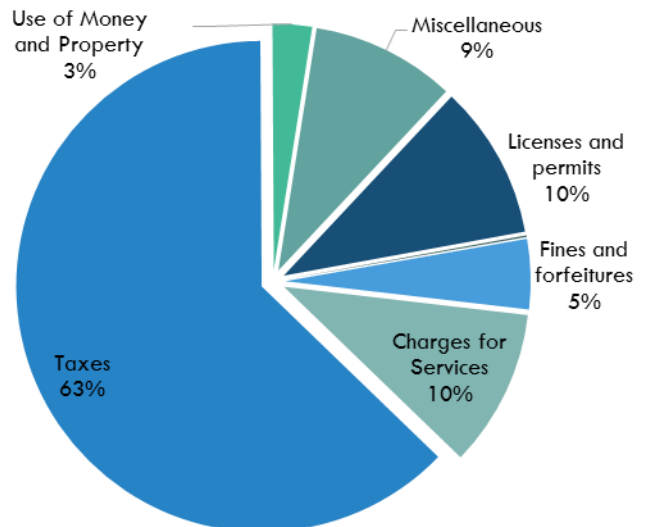


Figure 26: City of Monterey

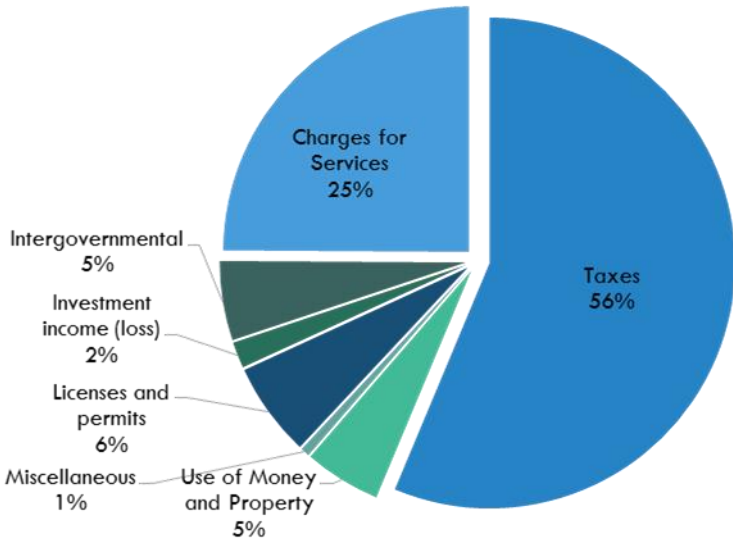


Figure 27: City of Brea

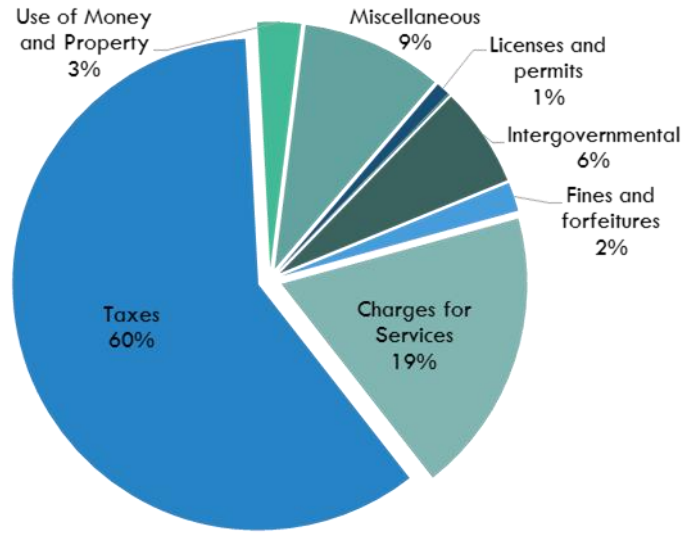


Figure 29: City of Fountain Valley

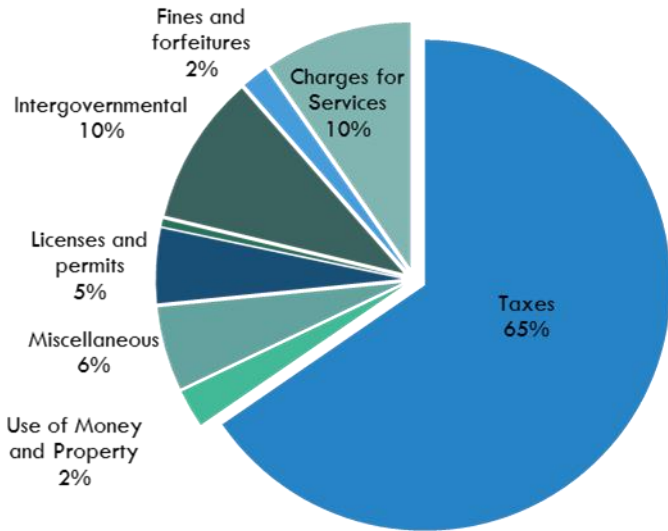
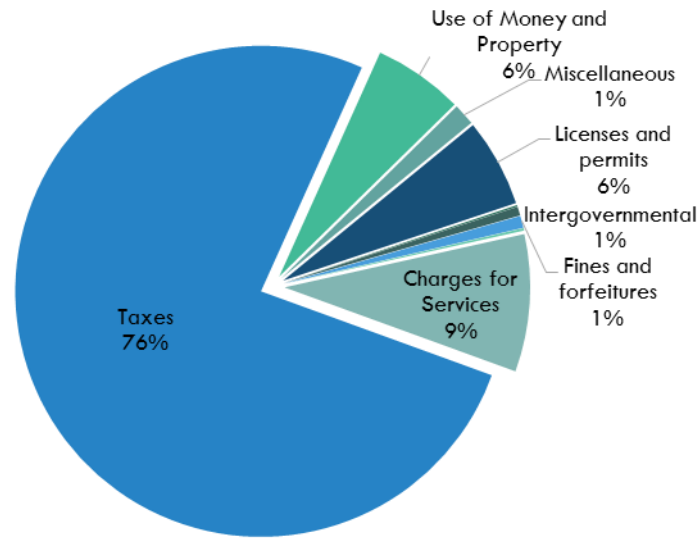


Figure 28: City of Campbell



General Fund Revenue

While all funding is significant to City use, the General Fund is often recognized as the most important funding source for municipalities. The General Fund is the main municipal operating fund and is used to finance most common municipal functions (e.g. police, fire, parks and recreation, public works, etc.). Its title is derived from it being the fund containing uncommitted resources that may be used for “general purposes.” Revenues not part of the General Fund are typically collected through fees or grants and are for specific services or programs, and may be accounted for in a separate fund due to restrictions on how they must be spent. Because the General Fund is not as restrictive as other funds, there is greater flexibility for policy-makers to redirect its uses to parallel a city’s ever-changing priorities.

Culver City is in line with the average of \$2,204 per capita for total General Fund revenue. Like most cities, General Fund revenue is generated primarily by way of taxation. Taxes account for 76% of Culver City’s total General Fund Revenue, higher than the 66% average among the cities reviewed. Charges for services represent the second highest revenue generator at 9.2% for Culver City’s General Fund revenues, which is lower than the average of 11% among other comparable cities.

Table 13: 2013 General Fund Revenue

Source: Various City Comprehensive Annual Financial Reports for Fiscal Years Ending 2013

COUNTY CITY <i>(in thousands)</i>	LOS ANGELES							
	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
	\$	%	\$	%	\$	%	\$	%
Taxes	\$60,045	75.7%	\$143,360	78.0%	\$21,312	53.4%	\$208,285	62.7%
Charges for Services	7,270	9.2%	11,069	6.0%	2,198	5.5%	34,496	10.4%
Fines and Forfeitures	3,575	4.5%	7,508	4.1%	367	0.9%	15,304	4.6%
Intergovernmental	3,496	4.4%	1,157	0.6%	596	1.5%	362	0.1%
Licenses and Permits	2,573	3.2%	15,218	8.3%	682	1.7%	33,693	10.1%
Use of Money & Prop./Investment Inc.	1,461	1.8%	4,482	2.4%	314	0.8%	8,600	2.6%
Contributions/Donations		0.0%		0.0%	112	0.3%		0.0%
Miscellaneous	915	1.2%	956	0.5%	14,319	35.9%	31,505	9.5%
General Fund Revenue Total	\$79,335	100%	\$183,750	100%	\$39,899	100%	\$332,245	100%
Per Capita	\$2,040.35		\$5,387.14		\$1,090.43		\$3,702.47	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
Taxes	\$34,790	56.0%	\$32,549	59.7%	\$30,142	66.0%	\$29,063	76.3%
Charges for Services	15,389	24.8%	10,211	18.7%	4,469	9.8%	3,449	9.1%
Fines and Forfeitures	287	0.5%	1,029	1.9%	800	1.8%	302	0.8%
Intergovernmental	3,225	5.2%	3,577	6.6%	4,512	9.9%	223	0.6%
Licenses and Permits	3,831	6.2%	485	0.9%	2,261	5.0%	2,214	5.8%
Use of Money & Prop./Investment Inc.	4,183	6.7%	1,603	2.9%	937	2.1%	2,217	5.8%
Contributions/Donations		0.0%		0.0%		0.0%	61	0.2%
Miscellaneous	371	0.6%	5,051	9.3%	2,534	5.6%	544	1.4%
General Fund Revenue Total	\$62,077	100%	\$54,505	100%	\$45,654	100%	\$38,072	100%
Per Capita	\$2,232.17		\$1,387.53		\$825.38		\$967.55	

General Fund Expenditures by Use

Source: Various City Comprehensive Annual Financial Report – Fiscal Year Ending June 30, 2013

Figure 30: City of Culver City

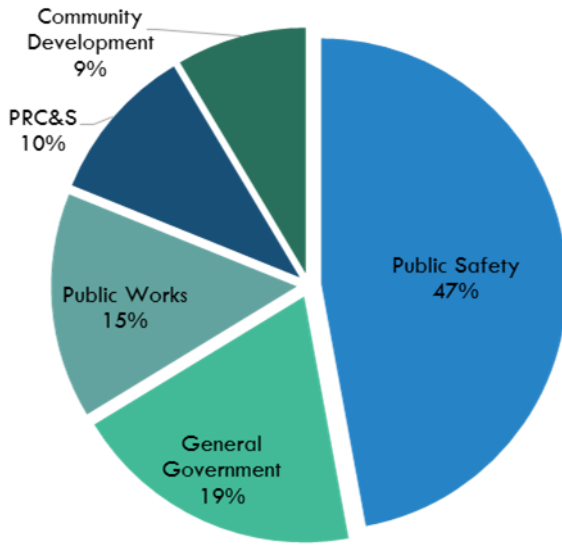


Figure 31: City of Beverly Hills

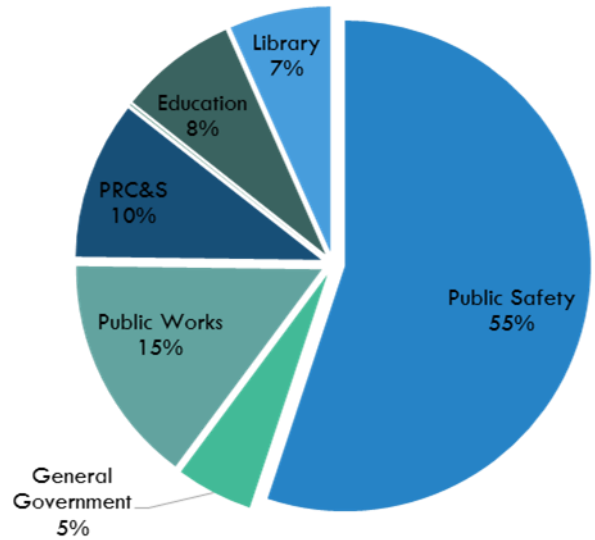


Figure 33: City of Monrovia

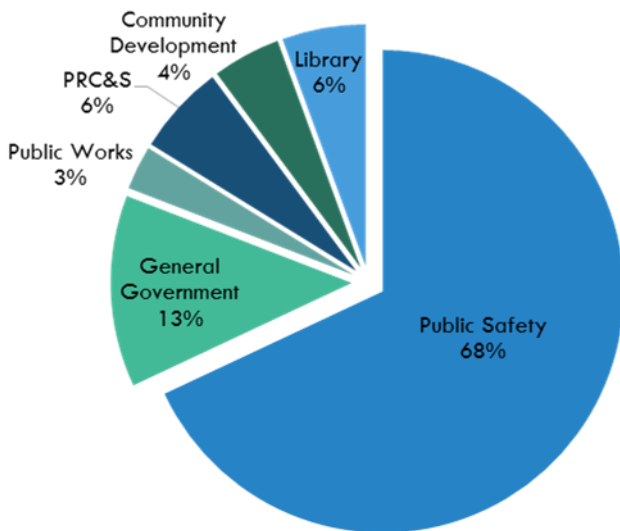


Figure 32: City of Santa Monica

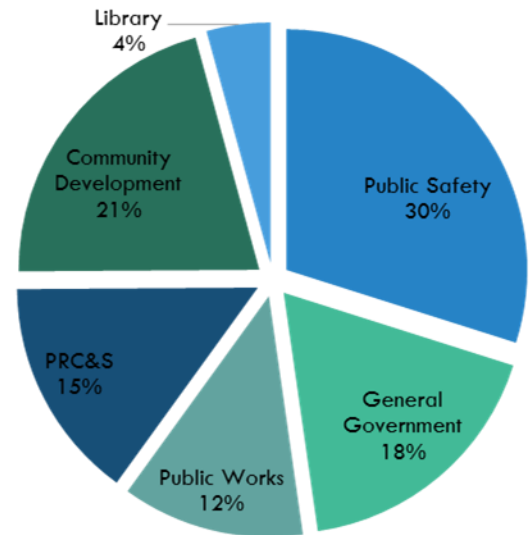


Figure 35: City of Monterey

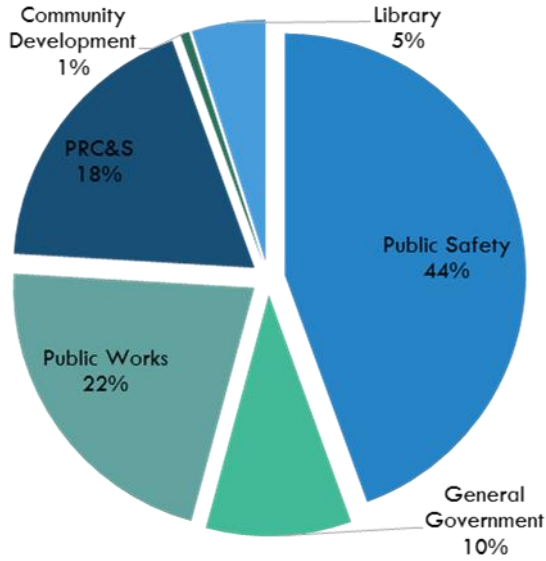


Figure 34: City of Brea

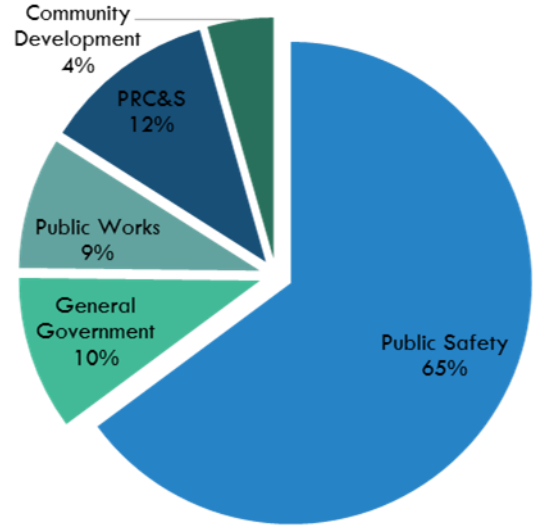


Figure 37: City of Fountain Valley

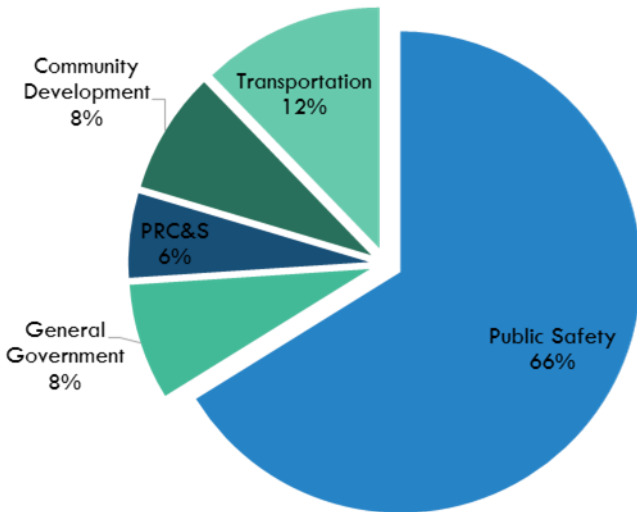
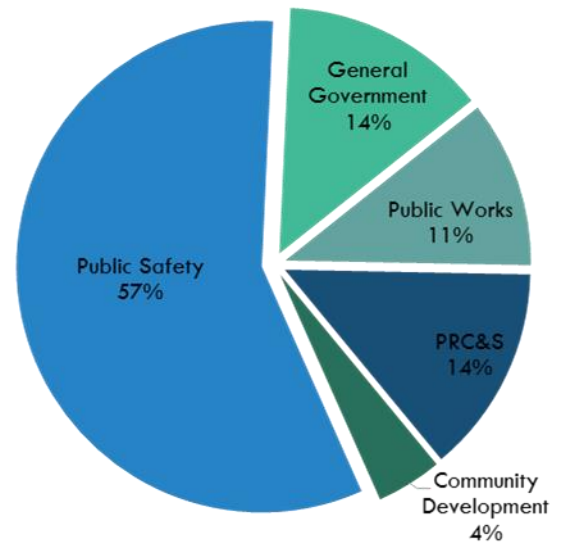


Figure 36: City of Campbell



General Fund Expenditures

The General Fund accounts for over half of Culver City's total budget, and like most cities is used predominately for Public Safety. Culver City's Public Safety uses 47% of the total General Fund. The combined average of the cities studied is 54%. The highest is Monrovia with 68% and the lowest was Santa Monica at 30%. The second highest user of the General Fund in Santa Monica is Community Development at 20%, which is 15% higher than the combined average of all the cities.

Table 14: 2013 General Fund Expenditures

Source: Various City Comprehensive Annual Financial Reports for Fiscal Years Ending 2013

COUNTY	LOS ANGELES							
CITY	CULVER CITY		BEVERLY HILLS		MONROVIA		SANTA MONICA	
(in thousands)	\$	%	\$	%	\$	%	\$	%
General Government	\$11,904	19.2%	\$7,990	5.0%	\$4,233	12.8%	\$61,882	17.9%
Public Safety	29,227	47.1%	87,217	55.1%	22,440	68.0%	103,594	29.9%
Public Works	9,201	14.8%	23,812	15.0%	968	2.9%	42,425	12.2%
Parks, Rec. & Comm. Services	6,404	10.3%	16,448	10.4%	1,993	6.0%	51,717	14.9%
Community Development	5,315	8.6%	73	0.0%	1,505	4.6%	72,160	20.8%
Education		0.0%	12,201	7.7%		0.0%		0.0%
Library		0.0%	10,519	6.6%	1,847	5.6%	14,862	4.3%
Transportation		0.0%		0.0%		0.0%		0.0%
Total General Fund Expenditures	\$62,051	100.0%	\$158,260	100.0%	\$32,986	100.0%	\$346,639	100.0%
Per Capita	\$1,595.85		\$4,639.84		\$901.51		\$3,862.88	

COUNTY	MONTEREY		ORANGE				SANTA CLARA	
CITY	MONTEREY		BREA		FOUNTAIN VALLEY		CAMPBELL	
(in thousands)	\$	%	\$	%	\$	%	\$	%
General Government	\$5,964	9.8%	\$5,475	10.3%	\$2,920	7.8%	\$4,800	13.6%
Public Safety	27,157	44.5%	34,399	64.9%	24,837	66.2%	20,279	57.4%
Public Works	13,268	21.7%	4,674	8.8%		0.0%	3,883	11.0%
Parks, Rec. & Comm. Services	11,321	18.5%	6,142	11.6%	2,124	5.7%	4,842	13.7%
Community Development	366	0.6%	2,347	4.4%	3,060	8.2%	1,529	4.3%
Education		0.0%		0.0%		0.0%		0.0%
Library	3,018	4.9%		0.0%		0.0%		0.0%
Transportation		0.0%		0.0%	4,593	12.2%		0.0%
Total General Fund Expenditures	\$61,094	100.0%	\$53,038	100.0%	\$37,534	100.0%	\$35,332	100.0%
Per Capita	\$2,196.82		\$1,350.18		\$678.57		\$897.93	

A Closer Look at Public Safety

Public Safety for Culver City comprises Police and Fire Departments, with Emergency Medical Services (EMS) included in Fire Department operations.

Police Services

In comparing the number of dispatched calls for Police services, Culver City receives the second highest of 9,414 per 10,000 residents when compared to the combined average of 5,186 for the remaining cities. Regarding Culver City’s sworn Police Officer data:

- Culver City has 27 sworn police officers per 10,000 population, which is tied at second highest of the comparison cities (Brea); the average is 21 officers per 10,000 population across all cities.
- Of Culver City Police Department’s 158 FTEs, 34% are civilian positions. The remaining 66% (105) are sworn Police Officers, which is only slightly higher than the average of 61% for all cities.

Crime rate statistics for all cities were obtained from the FBI’s Uniform Crime Reporting System, and is provided based on the designated unit of per 100,000 (daytime) population ([Table 1](#)).

- Based on the available data, Culver City’s 2013 violent crime rate per sworn police officer is 1.7, compared to the combined average of the seven other cities, which is 1.5. The highest is Monterey at 2.4; the lowest is Brea at 0.74.
- Culver City’s 2013 property crime rate per sworn police officer is 16.8, compared to the combined average of the other cities, which is 19.2. The highest is Campbell at 40.9, followed by Fountain Valley (23.8) and Monterey (22.4); the lowest is Beverly Hills at 10.5.

Figure 38: Police Services – General Funds Expended

Source: State Controller’s Office – Fiscal Year 2013

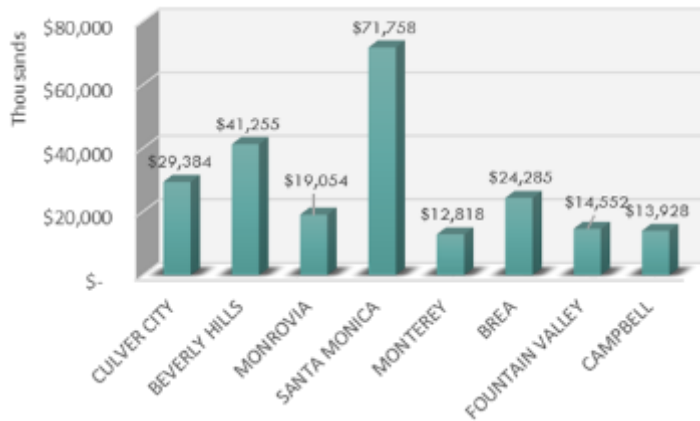


Figure 39: Police Services - General Funds Expended per Capita

State Controller’s Office – Fiscal Year 2013



Figure 40: Police Services - # Sworn Officers

Source: Various

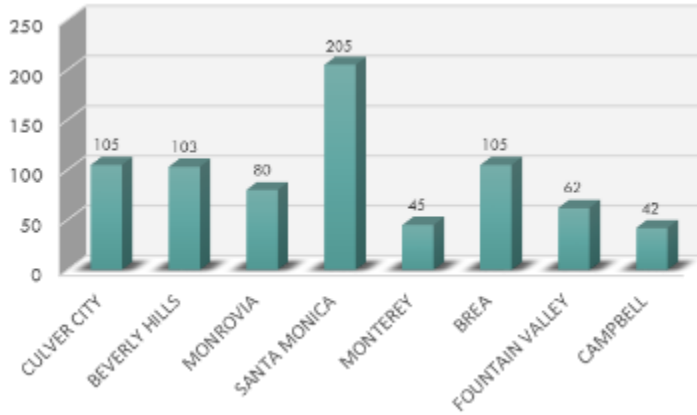


Figure 41: Police Services - Sworn Officers per 10,000 Population

Source: Various

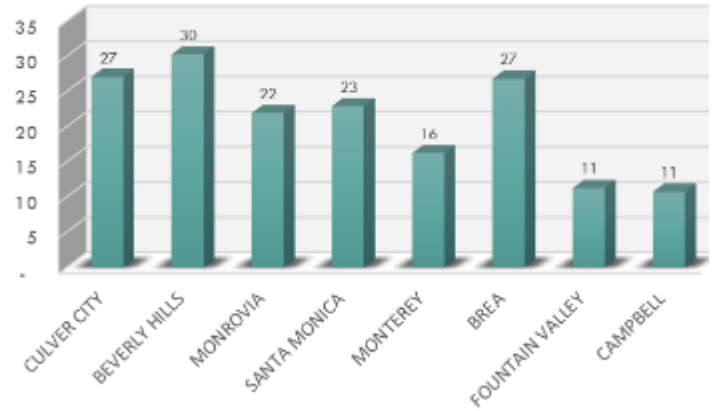


Figure 42: Police Services - # Police FTE

Source: Various

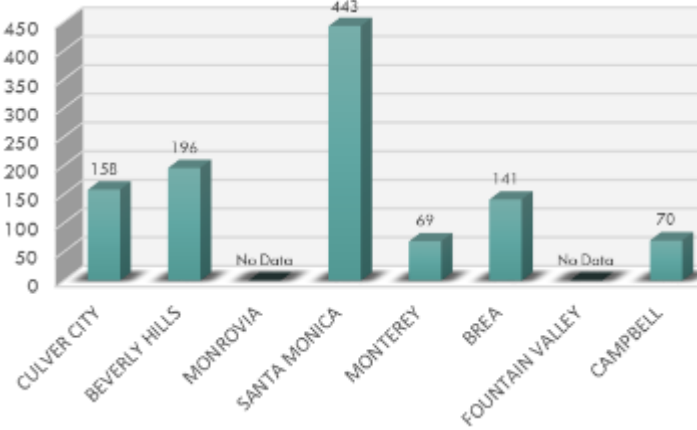


Figure 43: Police Services - Police FTE per 10,000 Population

Source: Various

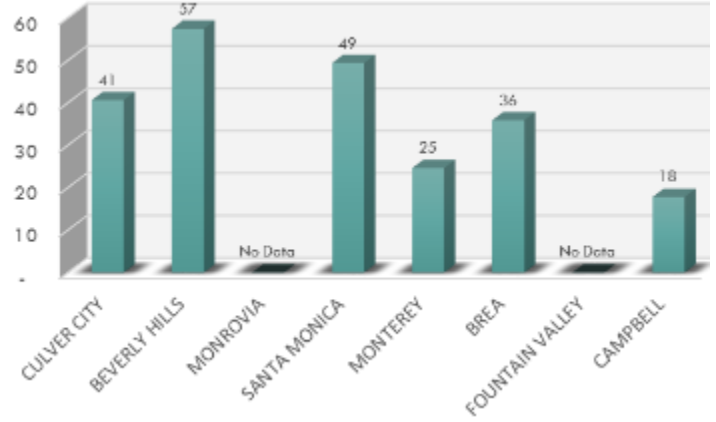


Figure 44: Police Services - # Police Dispatched Calls for Service

Source: Various

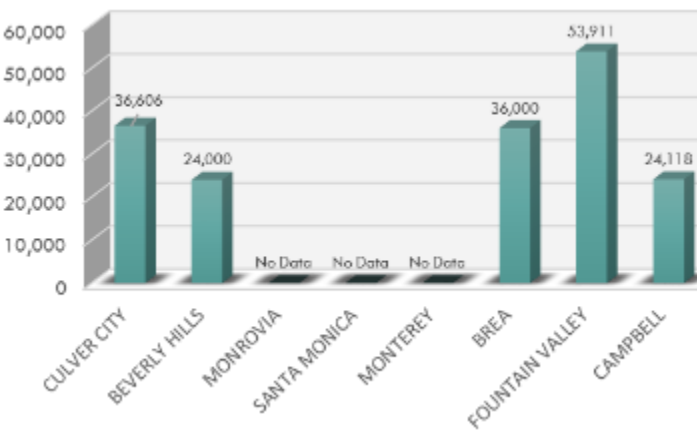


Figure 45: Police Services - # Police Dispatched Calls for Service per 10,000 Population

Source: Various

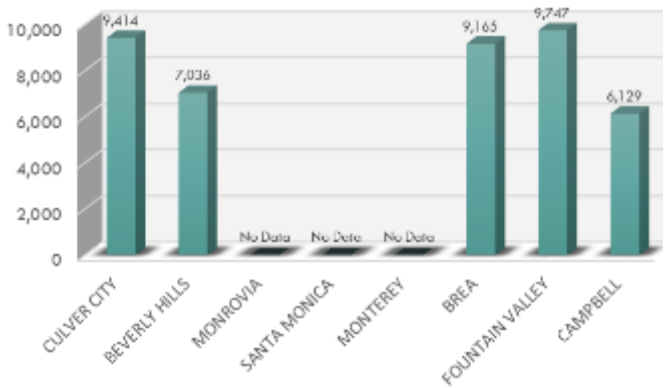


Figure 46: Police Services - Violent Crime Rate Per 100,000 Population

Source: FBI Uniform Crime Statistics, 2013

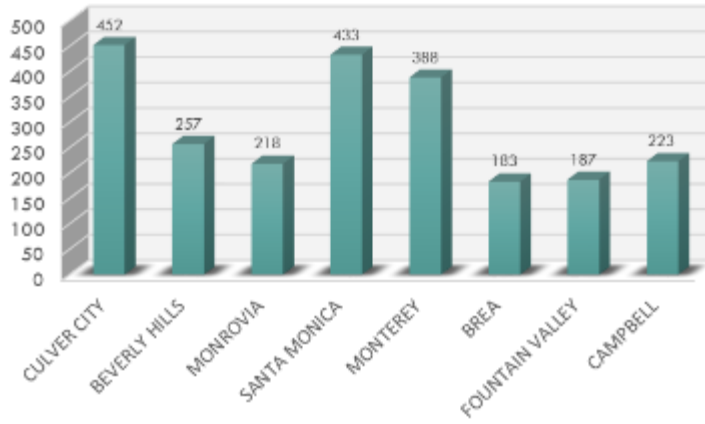
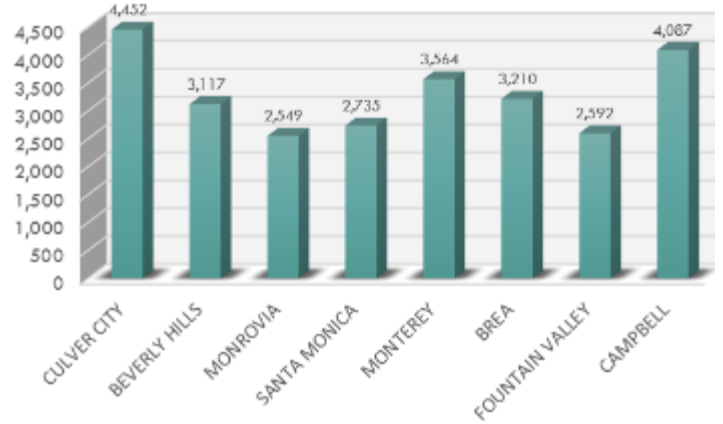


Figure 47: Police Services - Property Crime Rate per 100,000

Source: FBI Uniform Crime Statistics, 2013



Fire/EMS Services

As mentioned in the Methodology section, some data may not be equivalent from city to city. Since official data reporting is not standardized across agencies, this is especially true when reviewing Fire Services.

The data provided by the comparison City of Monterey could not be included in per capita comparisons; its significantly higher call volume (2,530 calls per 10,000 population) is partially due to its services being contracted out to three additional cities. Since Monterey provides fire services to an expanded population, it has been excluded from per capita comparisons. Campbell’s fire services are contracted to another agency, thus their data has also been excluded. No Fire Service operational data was available for Monrovia.

Following are statements regarding the Fire Department’s operations:

- In comparing the number of dispatched calls for Fire/EMS services, Culver City receives 1,201 calls per 10,000 residents, a rate close to the average of 1,280. Highest is Beverly Hills (1,920), and the lowest is Fountain Valley (829).
- Of the five cities reporting data for sworn Fire personnel per 10,000 of population, Culver City is the second highest at 16 per 10,000; highest was Beverly Hills (21). The combined average of comparison cities is 13 sworn personnel per 10,000 of population.
- Culver City’s total number of Fire Department FTEs (72) is the third highest of only four cities reporting. When quantified in relation to the population, Culver City’s FTEs per 10,000 of population is the second highest (19); highest was Beverly Hills (27).

Figure 48: Fire Services - General Funds Expended

Source: State Controller’s Office – Fiscal Year 2013

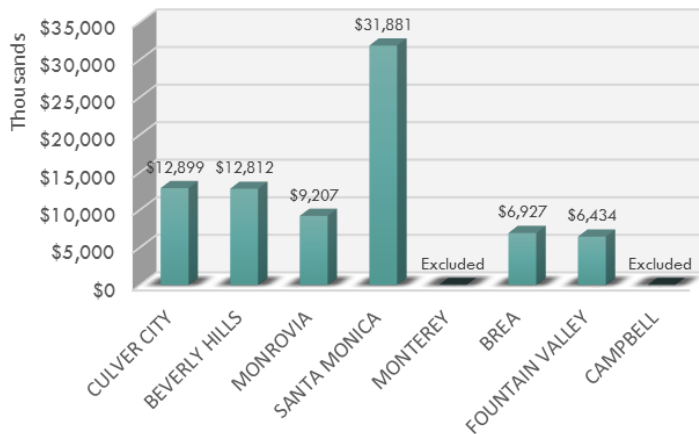


Figure 49: Fire Services - General Funds Expended per Capita

Source: State Controller’s Office – Fiscal Year 2013



Figure 50: Fire Services - # Sworn Fire Personnel
Source: Various

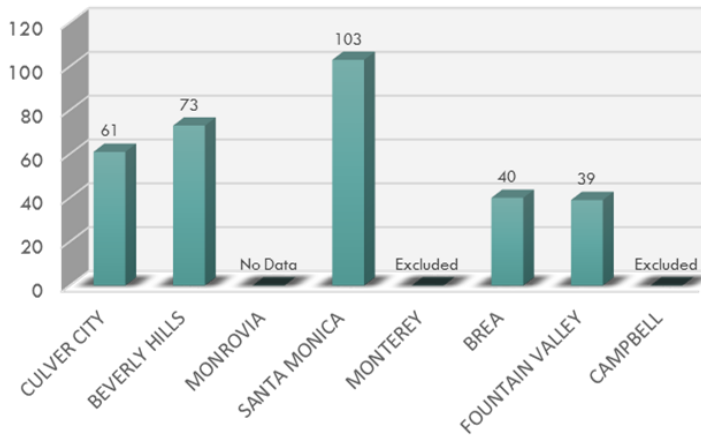


Figure 51: Fire Services - Sworn Fire Personnel per 10,000
Source: Various

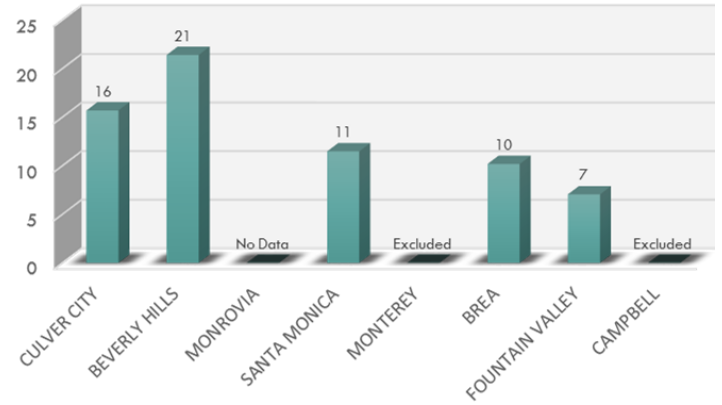


Figure 52: Fire Services - # Fire FTEs
Source: Various

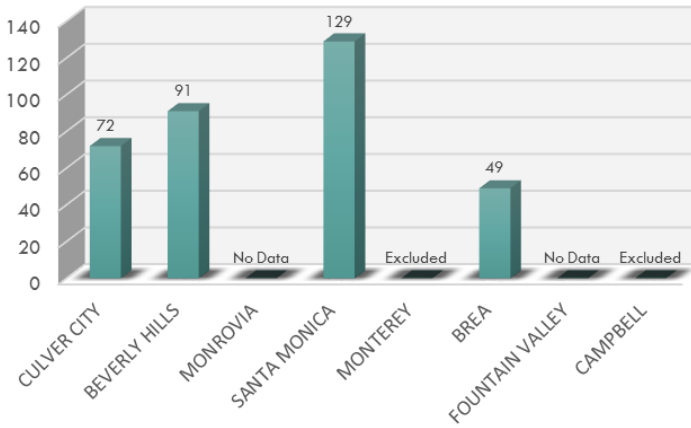


Figure 53: Fire Services - Fire FTEs per 10,000 Population
Source: Various

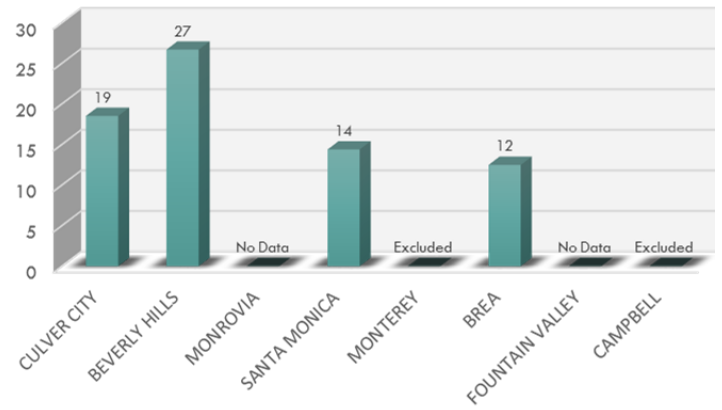


Figure 54: Fire Services - # Fire Halls/Stations
Source: Various

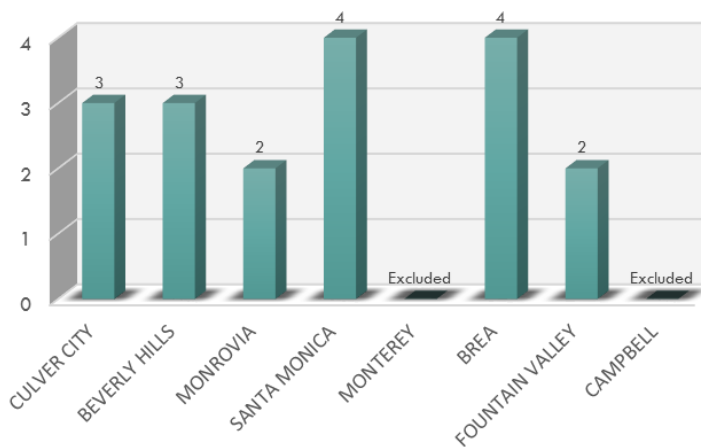


Figure 55: Fire Services - Population Served per Fire Hall/Station
Source: Various

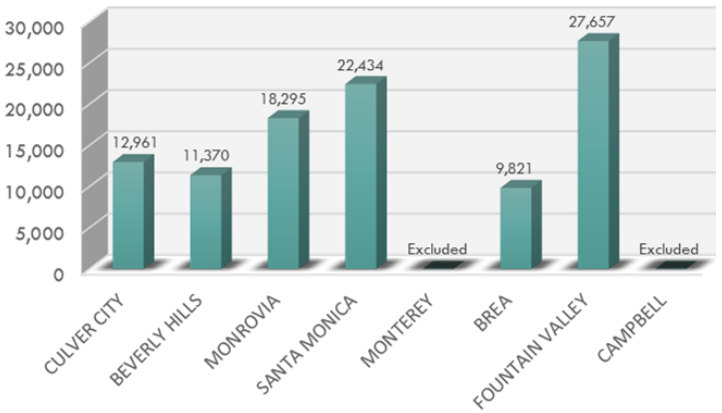


Figure 56: Fire Services - # Fire Dispatched Calls for Services

Source: Various

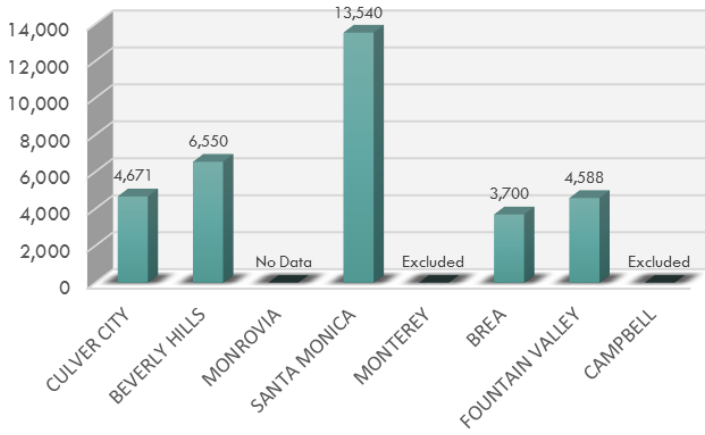
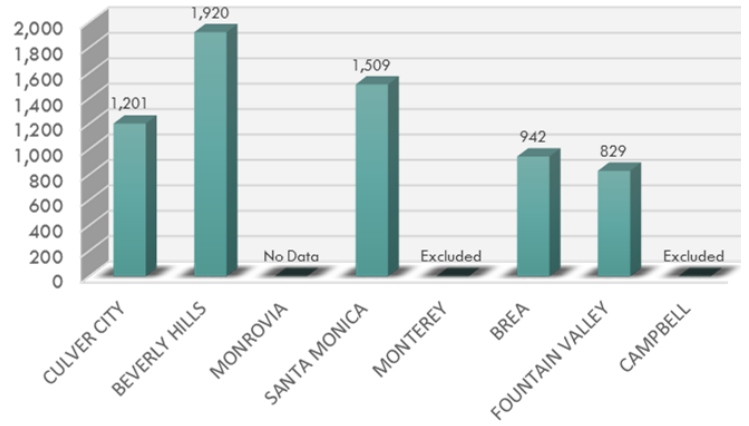


Figure 57: Fire Services - Fire Dispatched Calls per 10,000

Source: Various



General Fund Reserve Policies

The General Fund is the primary spending account for municipal operations. Should unforeseen or catastrophic events take place, it is important for a City to maintain operations that are funded by its most substantial operating account. Prudent financial management requires adequate funds be set aside to protect a City against unanticipated circumstances and events resulting in shortfalls or unexpected expenditures. The final section of this report examines each City's target amounts for General Fund Reserves.

The City of Culver City has adopted a Contingency Reserve Policy with a target of 30% of its General Fund Operating Budget. Access to such funds are limited to specifically defined circumstances. Of the eight cities reviewed, Culver City's reserve target is the highest. The City of Beverly Hills was second at 25%. Brea and Campbell had the lowest General Fund contingency reserve targets at 10%.

Table 15: General Fund Reserve Policies

COUNTY	LOS ANGELES			
CITY	CULVER CITY	BEVERLY HILLS	MONROVIA	SANTA MONICA
	%	%	%	%
General Fund Reserve Policy	30%	25%	20%	15%

COUNTY	MONTEREY	ORANGE		SANTA CLARA
CITY	MONTEREY	BREA	FOUNTAIN VALLEY	CAMPBELL
	%	%	%	%
General Fund Reserve Policy	15%	10%	22%	10%

GLOSSARY OF TERMS

Benchmarking

A process by which an organization measures its performance to comparable entities using a variety of factors and indicators.

Business License Tax

The Business License Tax is imposed for the privilege of conducting business within the City. These fees are collected into the General Fund.

Citywide Expenditures

All funds spent by the City, inclusive of all funds (General, Enterprise, Capital, Internal Service, Special Revenue Funds, etc.) and programs.

Citywide Revenues

All income generated by the City, inclusive of all funds (General, Enterprise, Capital, Internal Service, Special Revenue Funds, etc.) and sources.

Comprehensive Annual Financial Report (CAFR)

A report issued by a governmental agency that includes the agency's audited financial statements and other information. The report must meet specific standards established by the Governmental Accounting Standards Board (GASB). A CAFR is not identical to audited financial statements, although financial statements in a CAFR must be audited in order for it to qualify as a CAFR.

Daytime Population

Refers to the number of people who are present in an area during normal business hours, including workers.

Enterprise Funds

Enterprise Funds account for services that are financed and operated in a manner similar to private businesses, where the intent is for costs to be recovered by user fees. Charges for these direct services to the public are not intended to generate profit, but rather for the operations of these funds to be entirely or predominately self-supporting. The City of Culver City has three major Enterprise Funds: Transportation, Refuse and Sewer.

Expenditures

The actual spending of Governmental Funds set aside by appropriation.

Fees and Charges

The payment of a fee or charge for direct receipt of a public service by the party who benefits from the service.

Fines and Forfeitures

Revenues obtained by a local government from vehicle code fines, other court fines, forfeitures and penalties, and, in some instances, penalties and interest on delinquent property taxes.

Fiscal Year (FY)

A fiscal year is the period designated by an entity for beginning and ending financial transactions. A fiscal year for Culver City runs annually from July 1 to June 30.

Full Service Cities

Full service cities provide, and have the financial responsibility to provide, general fund supported services such as police, fire, emergency medical, parks and recreation, streets, and planning.

Full-Time Equivalent (FTE)

Full-time equivalent (FTE) is a workforce productivity calculation to normalize personnel data by dividing total labor hours by scheduled work hours (2,080).

General Fund

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the Police and Fire Departments, Public Works and City Council.

General Government Expenditures

Resources spent by a local government to pay for legislative, management and support services.

Intergovernmental Revenues

Resources received from other governments (including state and federal sources) including fiscal aid in the form of shared revenues, grants-in-aid, as reimbursements for performance of general government functions, and specific services for the paying government (such as care of prisoners or contractual research), or in lieu of taxes.

Licenses, Permits and Franchises

Revenues obtained by a local government from the licensing of animals, bicycles, or the issuance of building, sewer, or any other licenses and permits within the agency's jurisdiction. This category may also include revenue received from persons, firms and corporations for the exclusive and continuing use of property for exclusive marketing rights for a specific product or service within the agency's jurisdiction. These revenues are sometimes included under the broader term "user fees."

Other Revenues

A revenue source that includes the sale of fixed assets and miscellaneous revenue items. See also: miscellaneous revenues.

Other Taxes

Taxes, such as a library service tax, raw material processing taxes, race horse taxes, business license tax, property transfer tax, gross receipts tax, and similar levies. There is also a unique tax in California within a broader category called a special tax, which is imposed under authority of the Mello-Roos Community Facilities Act of 1982.

Population

See *Daytime Population* and *Residential Population*.

Property Taxes

A direct tax imposed on real property (land and permanently attached improvements, such as building) and tangible personal property located within the City. The property tax is one of the major sources of discretionary revenues for counties and is often a considerable source of revenues for cities.

Quasi-External Transactions

Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit—e.g., payments in lieu of taxes from an Enterprise Fund to the General Fund; Internal Service Fund billings to departments; routine employer contributions from the General Fund to a Pension Trust Fund; and routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund that should be accounted for as revenues, expenditures, or expenses in the funds involved. These frequently give rise to short-term interfund debt reported in “Due to”/“Due from” accounts.

Residential Population

Refers to all inhabitants or citizens within a given area and are typically present during the evening and nighttime hours.

Revenues

Sources of income which the City receives during a fiscal year. Examples of revenue include taxes, intergovernmental grants, charges for services, resources forwarded from the prior year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sale of fixed assets.

Revenue from Use of Money and Property

Resources obtained by a local government from investments earning revenue from interest, investments, rental revenue, public telephones, cafeterias, as well as revenue from the use, operations or development of property rights belonging to the local government. These revenues are often included under the broader term “user fees.”

Sales and Use Taxes

Revenues received from the levy of the 1% statewide tax under the Bradley-Burns Uniform Sales Tax Law. The sales tax – along with the property tax – is one of the major sources of discretionary revenues for cities. In addition, certain cities and counties may collect additional sales taxes that are added to the standard statewide rate permitted under the Bradley-Burns Law. For example, the City of Culver City imposes a ½ cent transaction (sales) and use tax to fund general municipal functions.

Transient Lodging (Hotel) Taxes/Transient Occupancy Taxes (TOT)

Applicable tax rate imposed by a local government for rates levied and collected by the city for occupying quarters (such as hotel rooms) on a temporary basis. The Culver City transient occupancy tax is 14%.

Transit Activity

Activity relating to operations of an enterprise, utility, or similar business-type activity that operates bus, rail, water carrier, or similar public transportation, regardless of what basis the City uses to account for these transactions.

Transportation Expenditures

Resources spent by a local government to pay for streets, highways, storm drains, street trees/landscaping, parking facilities, public transit, airports, ports and harbor, and other transportation services. Typically streets and street trees/landscaping within municipal operations are classified under Public Works.

Utility User Taxes (UUT)

Taxes imposed on the consumption of utility services, including (but not limited to) electricity, gas, water, telephone (including cell phone and long-distance) and cable television. A UUT may be imposed as a special tax, earmarked for a specific purpose, or a general tax to be used for a variety of governmental service needs at the discretion of the local agency. The tax is levied by the local agency, but is collected by the utility as a part of its regular billing procedure. The local agency also determines the rate of the tax as well as the use of related revenues. The City of Culver City imposes an 11% utility user tax.