



# REVENUE HANDBOOK

FISCAL YEAR 2011



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\*Note: xx represents various accounts.

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## **Introduction**

The Revenue Handbook is a comprehensive guide to the City's major sources of revenue. The handbook provides information on most revenues from the General Fund and other funds. The major revenue line items are listed individually, while some smaller line items which are similar in nature have been consolidated. Within the Revenue Handbook, two pages have been devoted to each listing. The first page consists of background information, and the second page contains historical data.

## **Background Information**

The Revenue Handbook includes background information on each revenue source, including account number, legal authorization, and a brief description. The location, exact source, timing of receipts, any pertinent fee schedules or calculations and an overview are also provided.

## **Historical Data**

Historical data on each revenue source has been illustrated in two charts. The first provides figures for receipts over the past five completed fiscal years. The second provides monthly figures for the most recent completed fiscal year. For some revenue sources, the monthly chart includes a thirteenth column, representing accruals. This column, labeled 13, recognizes revenue earned in that period which was actually received by the City at a later time. Refunds or adjustments in excess of the amount received within the period will be reflected as a negative amount.

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## Administrative Citation

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<b>Account:</b>	001-000-35145/ 057-000-35145
<b>Description:</b>	Fine paid by a person who has committed a Municipal Ordinance violation.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Sections 1.20.040, 1.20.060, 1.20.070 and 1.20.080. Ordinance No. 1193.
<b>Received From:</b>	Person(s) committing violation(s).
<b>Received By:</b>	Community Development Department, Code Enforcement Division.
<b>Receipt Timing:</b>	Ten working days from the issuance of the administrative citation.
<b>Fee Schedule:</b>	A fine not to exceed \$100 for a first violation within one year, \$200 for the second violation, and \$500 for each additional violation as well as the issuance of a misdemeanor citation punishable by a \$1,000 fine and/or six months in the county jail.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 1997.
<b>Last Fee Review</b>	June, 2010.

### Overview:

The City's Code Enforcement Official notifies residents of violations of Municipal Code ordinance pertaining to building, plumbing, electrical, structural or zoning issues and asks that the responsible party remedy the problem. If the violator does not remediate the correction condition imposed by the Code Enforcement Official, an administrative citation is issued. The violator is given 10 working days from the issuance of the administrative citation to request an administrative hearing or remit the assessed fine to the City.

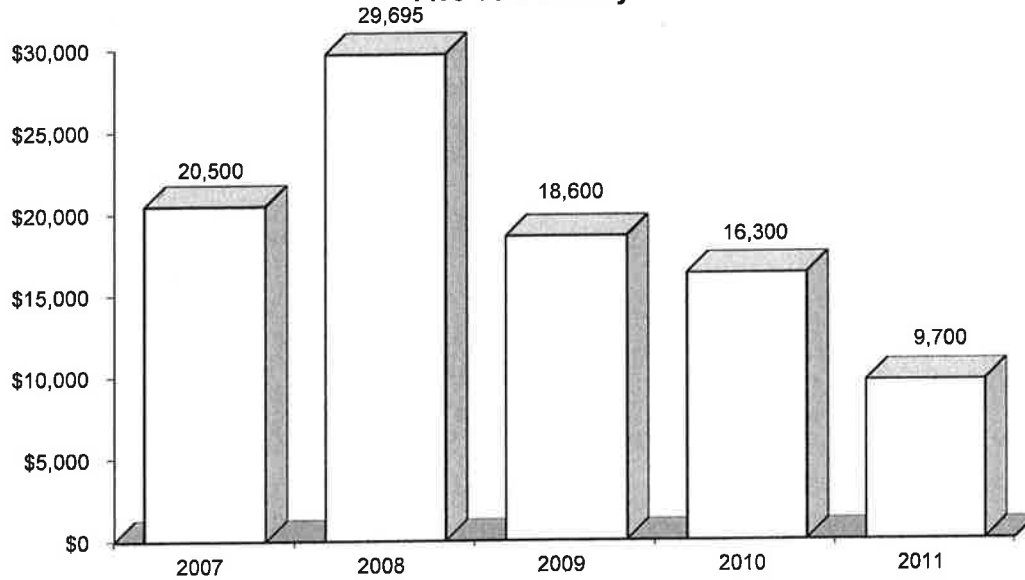


# Administrative Citation

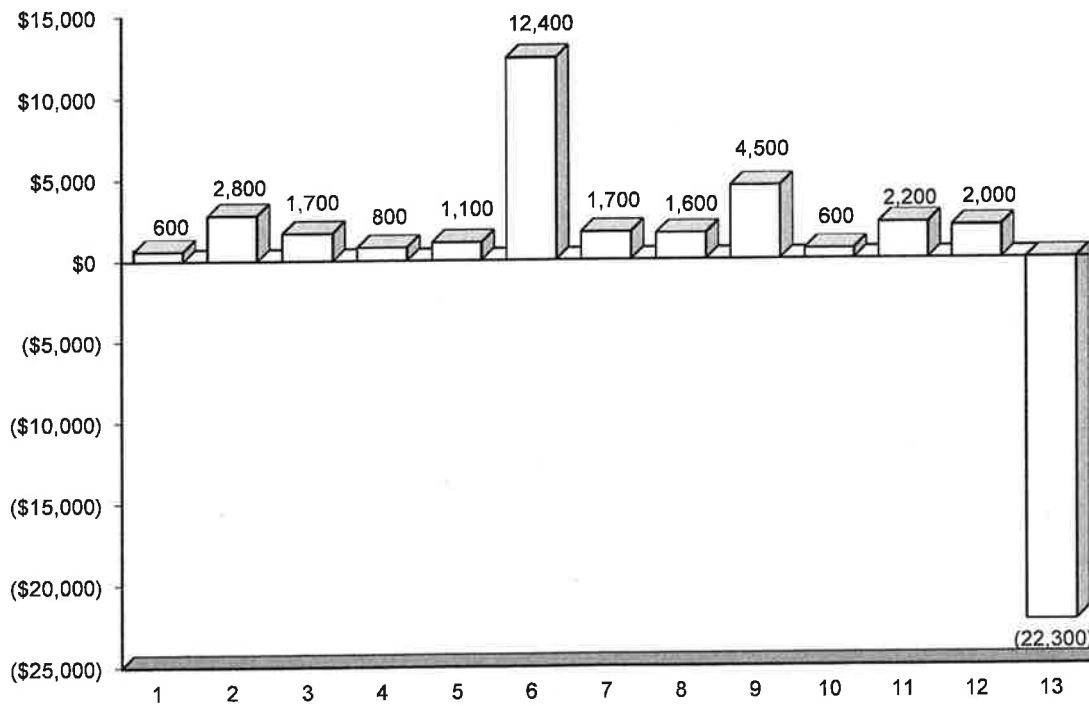
001-000-35145

057-000-35145

### Five Year History



### G/L Revenue By Month



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## Alarm Fines

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<b>Account:</b>	001-000-35142
<b>Description:</b>	Revenue collected from owners of private security systems for repeated false alarms.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 8.56.380. Ordinance No. 1506 Resolution No. 10-032.
<b>Received From:</b>	Owner or responsible party of property where false alarm occurred.
<b>Received By:</b>	Finance and Administrative Services Division, Finance Division.
<b>Receipt Timing:</b>	Revenues are received on an ongoing basis, as false alarm fines are issued.
<b>Fee Schedule:</b>	\$85 for the third and each subsequent false alarm within a consecutive 365 day period.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

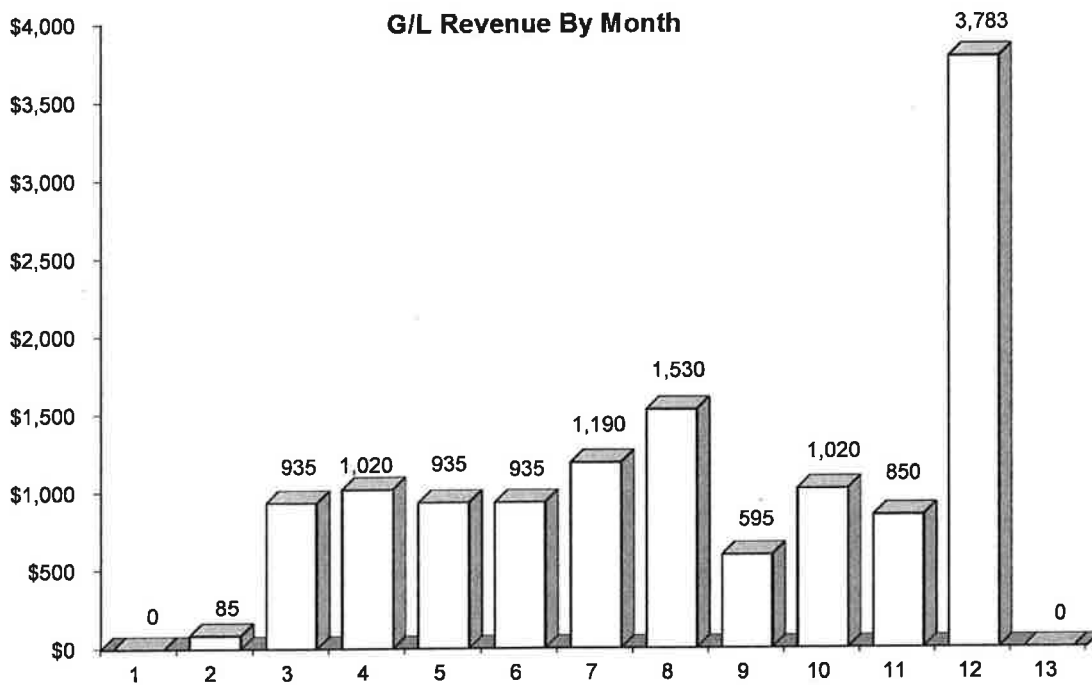
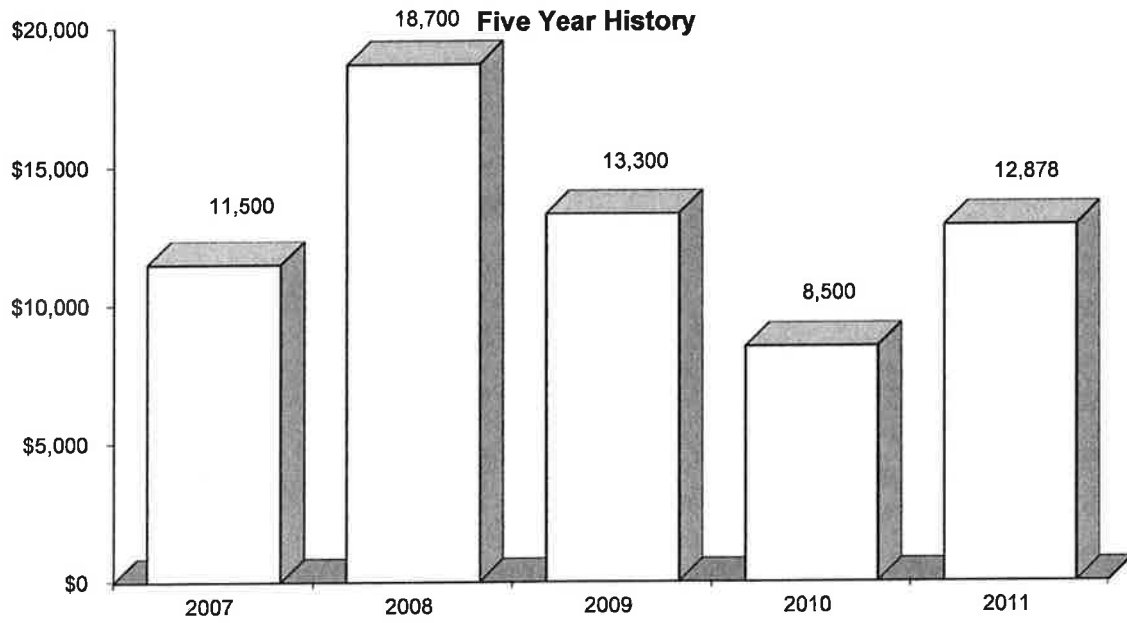
The City of San Clemente contracts with the Orange County Sheriff's Department. Each year, the Orange County Sheriff's Department responds to security alarm calls that turn out to be false alarms. These are an expensive inconvenience to the Sheriff's Department and the City. The City allows two false alarm calls per fiscal year. The fines for any false alarm calls in excess of two are billed monthly at a rate of \$85 per call.

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# Alarm Fines

001-000-35142

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## Alarm Permits

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<b>Account:</b>	001-000-32354
<b>Description:</b>	Revenue from the sale of permits for commercial or residential private alarm systems, as well as alarm monitoring service fees.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 8.56.270. Resolution No. 04-104.
<b>Received From:</b>	Alarm system operators.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Continuous. Annual permits are valid for one full year from the date of purchase.
<b>Fee Schedule:</b>	\$40 per year for burglary or fire alarm system permit. \$240 per year for alarm system monitoring service (includes permit fee).
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	November, 2004.
<b>Last Fee Review</b>	February, 2010.

### Overview

The City requires permits for all owners of burglary and fire alarm systems. The permit ensures proper alarm information registration with the Sheriffs' Department. This revenue represents fees from the sale of burglar alarm permits, as well as additional fees collected from alarm operators who wish to have their alarms monitored directly by the Sheriff's Department.

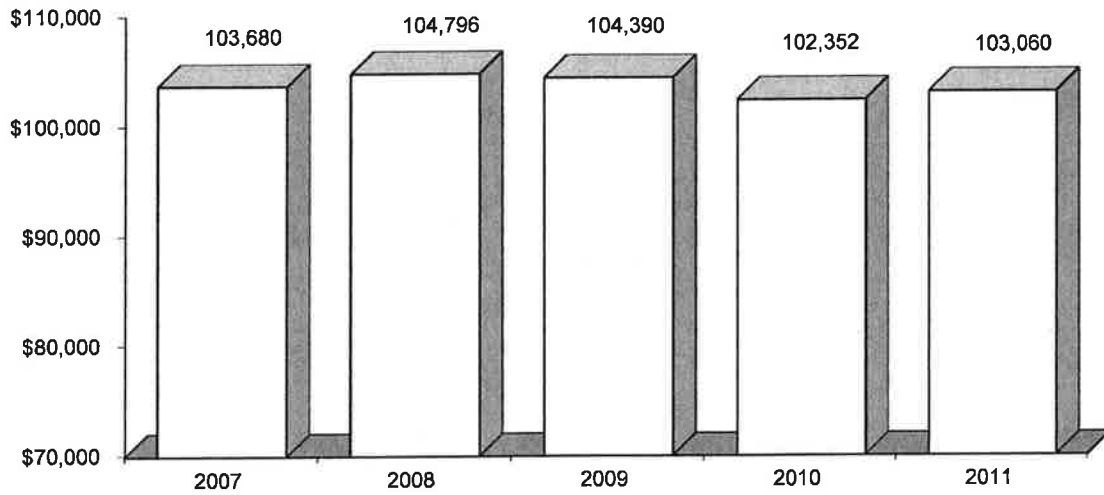
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# Alarm Permits

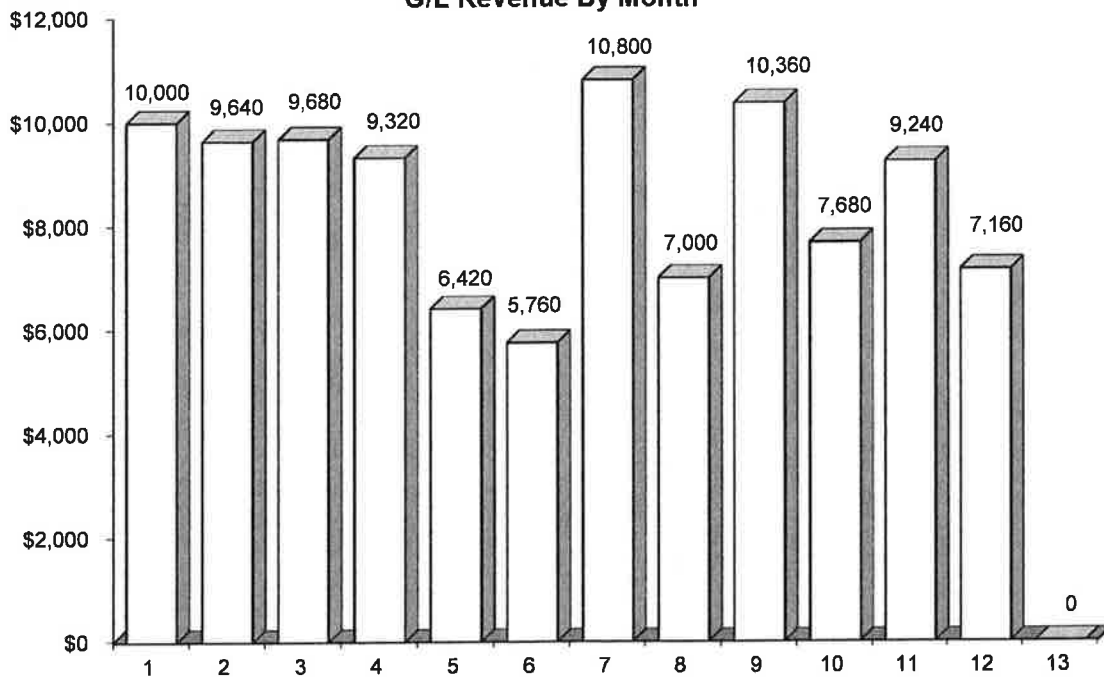
001-000-32354

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### Five Year History



### G/L Revenue By Month



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## Ambulance Service Charges

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<b>Account:</b>	001-000-34221
<b>Description:</b>	Revenue received from a contracted billing service that invoices patients/insurance companies for ambulance transports by the Orange County Fire Authority within the San Clemente service area.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 8.20.010. Resolution No. 08-082.
<b>Received From:</b>	From a contractor which collect payments from patients/insurance companies for ambulance transports.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Received monthly.
<b>Fee Schedule:</b>	Basic Life Support (BLS): Resident - \$471.75 Non-Resident \$671.75 Advanced Life Support (ALS): Resident - \$827.50 Non-Resident \$1,027.50 Plus actual supplies used during transport and mileage at \$15.50 per mile.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

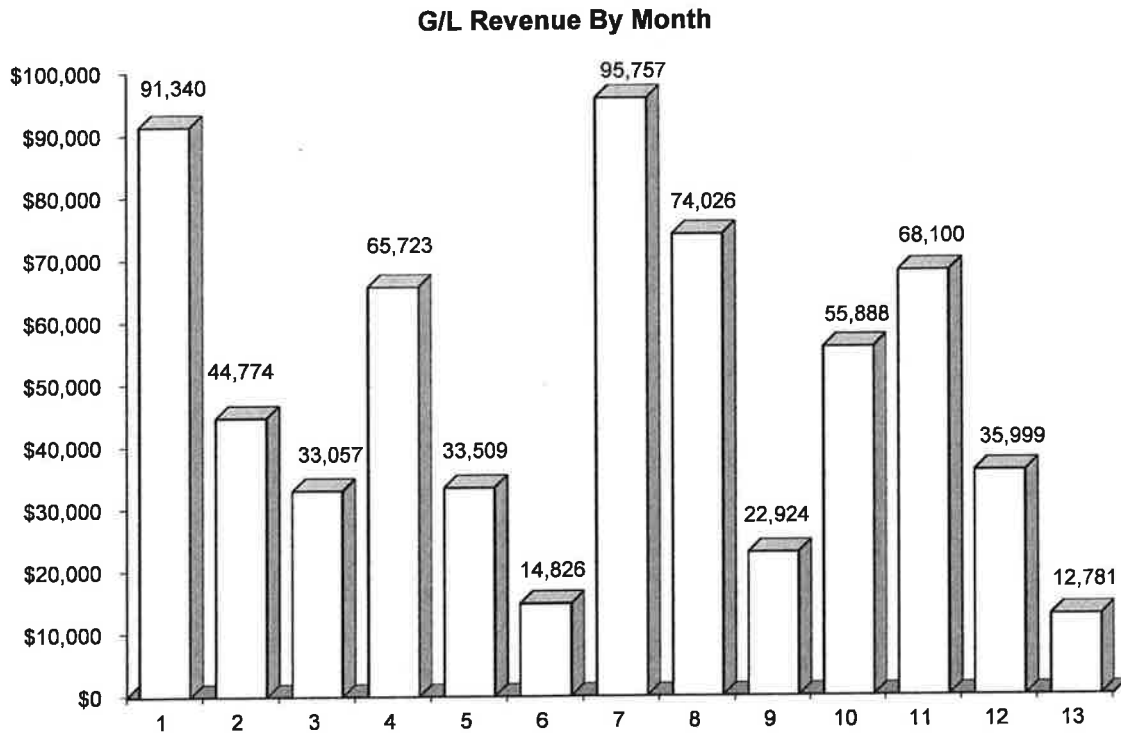
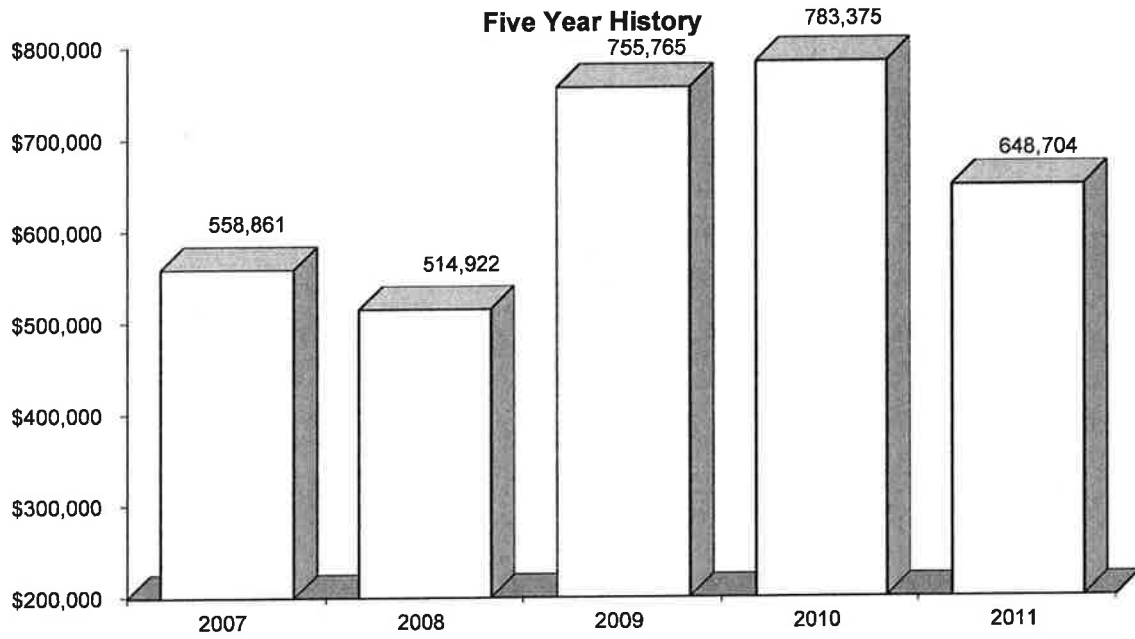
### Overview

Ambulance service charges are based on a fee schedule approved by the City Council. The City contracts an ambulance billing service, who in turn invoices patients/insurance companies for ambulance transports by the Orange County Fire Authority within the San Clemente service area. In FY 2011, receipts totaled 74.94% of the amount billed. The contractor receives 6.5% of revenue collected as payment for their service.

In FY 2008, the City adopted the Basic Life Support & Advanced Life Support fees recommended by the County Health Department and adopted by the County Board of Supervisors. This rate has remained unchanged since FY 2008.

# Ambulance Service Charges

001-000-34221



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## Ambulance Subscription Fees

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<b>Account:</b>	001-000-34222
<b>Description:</b>	The City of San Clemente has an emergency medical transportation service provided by the Orange County Fire Authority. Residents have the option of paying an annual subscription fee for ambulance transport rather than a per trip cost.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 8.20.070. Resolution No. 08-082
<b>Received From:</b>	Citizens who subscribe to emergency medical transportation service.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Continuous. Members are invoiced annually.
<b>Fee Schedule:</b>	\$40 per year – Residential \$170 per year - Business
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

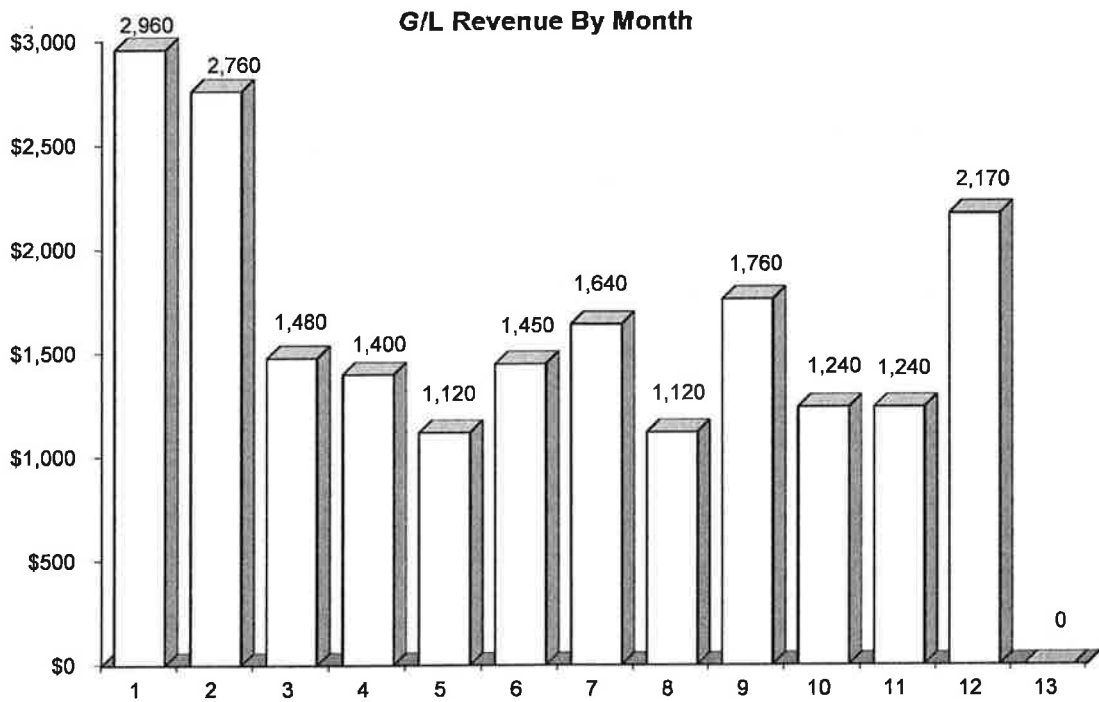
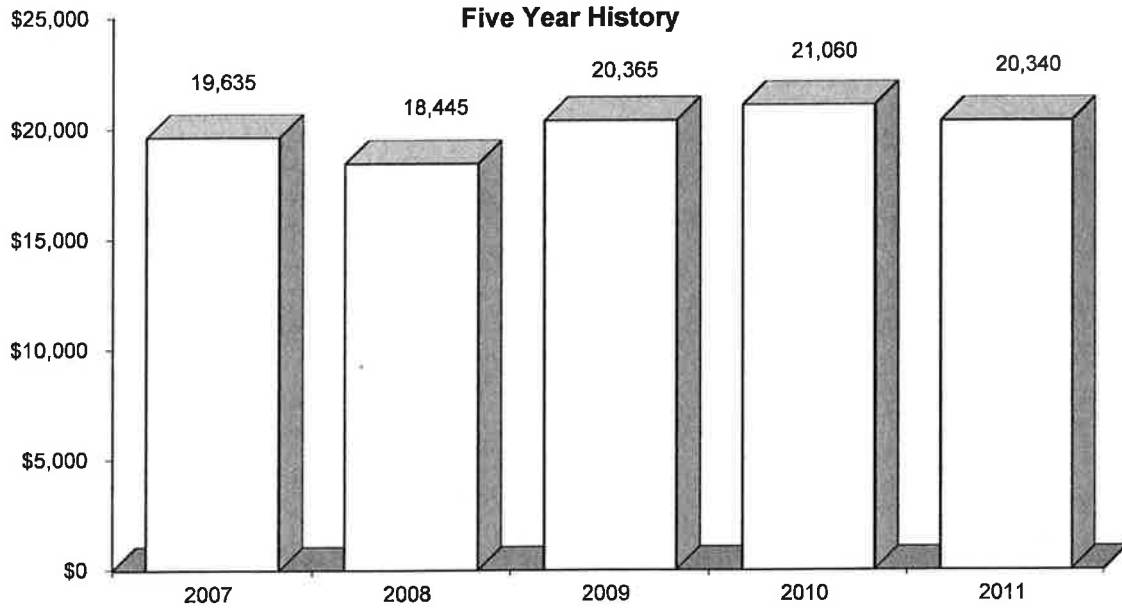
The City provides residents with the opportunity to subscribe to an emergency medical transportation service at a cost less than the per trip cost of private emergency medical transportation service. Ambulance transport, on a per trip basis, costs \$471.75 for basic life support and \$827.50 for advanced life support. The service covers the subscribers and their legal dependents for all qualified emergency service needed during the year or any employee from the San Clemente business. Annual renewal notices are sent monthly to members.



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# Ambulance Subscription Fees

001-000-34222



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## Backflow Testing Administration Fee

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<b>Account:</b>	052-000-34826
<b>Description:</b>	Fee collected to recover inspection and administrative costs associated with compliance of the City's cross-connection and backflow protection ordinance.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.04.350. Resolution No. 10-048
<b>Received From:</b>	Property owners requiring backflow protection devices.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Continuous. All backflow devices must be tested annually and reports must be filed with the City.
<b>Fee Schedule:</b>	\$95 per occurrence.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

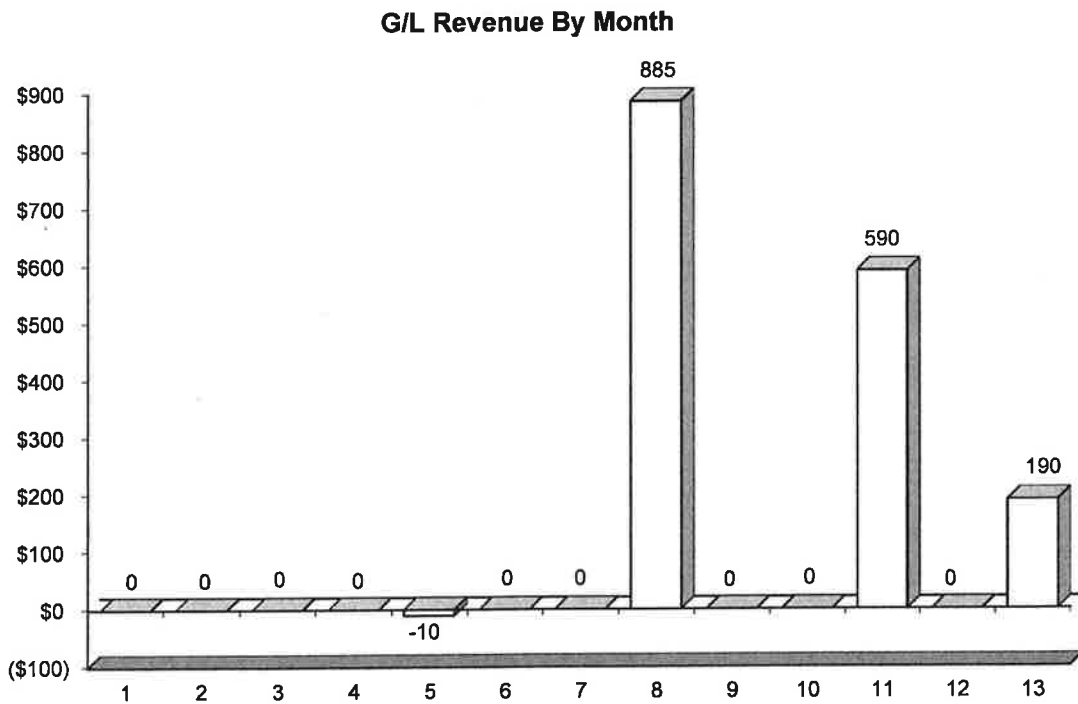
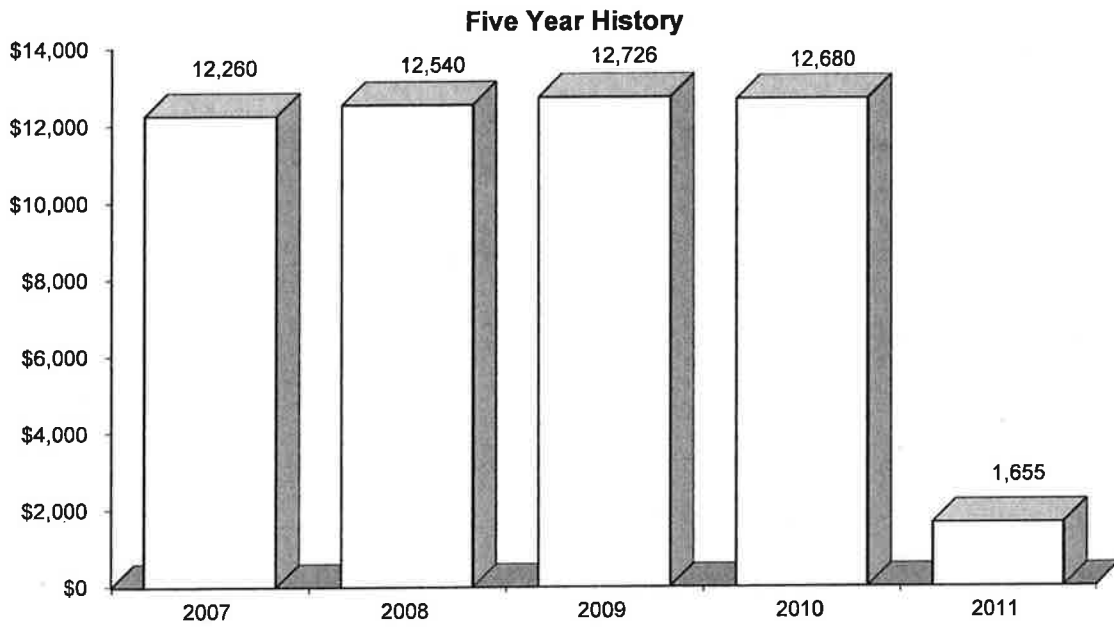
Backflow testing administrative fees are collected to recover inspection and administrative costs incurred by the City in order to ensure compliance with the backflow ordinance. All backflow devices must be tested annually by a person licensed to test and certify the devices. The devices must also be tested upon initial installation, relocation or repair. Reports must be filed with the City upon completion of the testing.

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# Backflow Testing Administration Fee

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052-000-34826



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## **Bad Check Service Charges**

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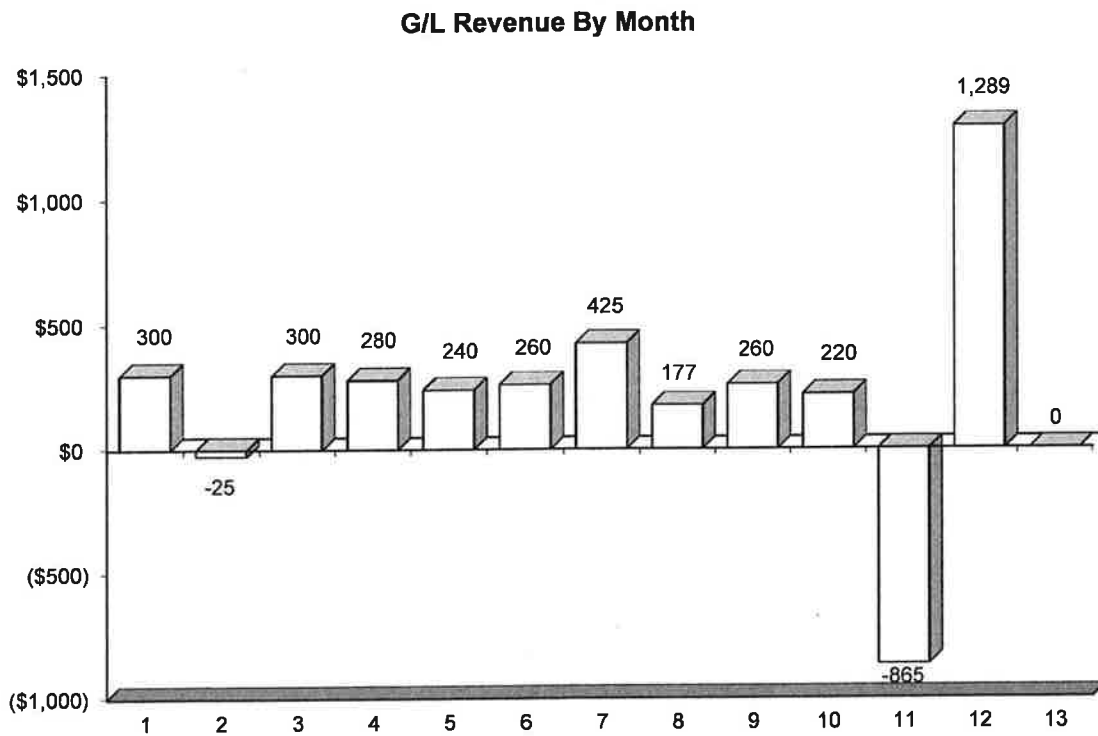
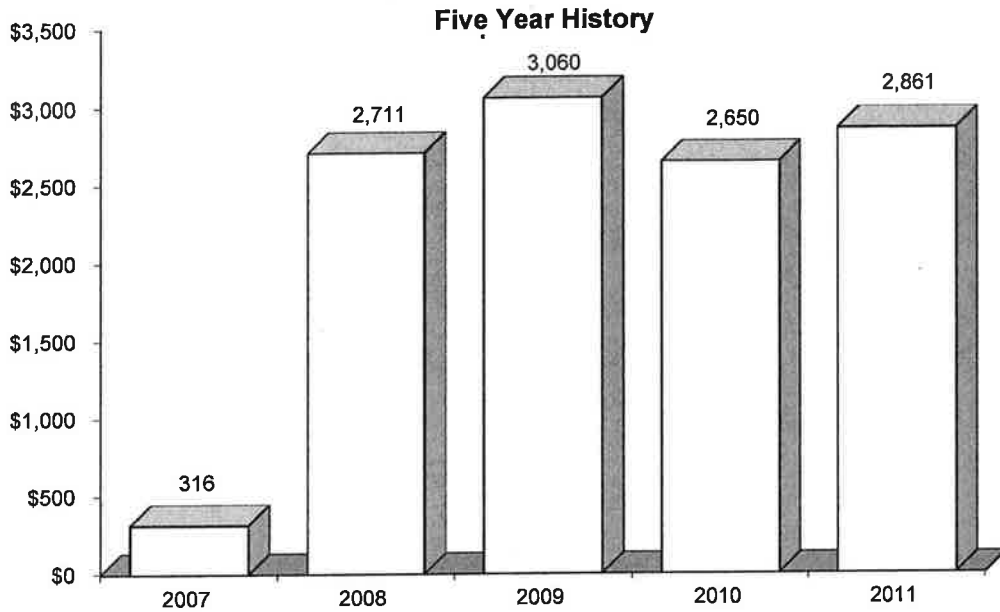
<b>Account:</b>	001-000-34150
<b>Description:</b>	A charge for processing of a “non-sufficient funds” (NSF) check.
<b>Legal Authorization:</b>	City of San Clemente Resolution No. 10-048.
<b>Received From:</b>	Person issuing NSF check.
<b>Received By:</b>	Finance & Administrative Services, Finance Division.
<b>Receipt Timing:</b>	Upon receipt of a NSF check.
<b>Fee Schedule:</b>	\$20 per occurrence.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### **Overview**

A service charge for the processing of a NSF check. This charge is in addition to any charges from the issuer’s bank.

# Bad Check Service Charges

001-000-34150



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## Beach and Pier Concessions

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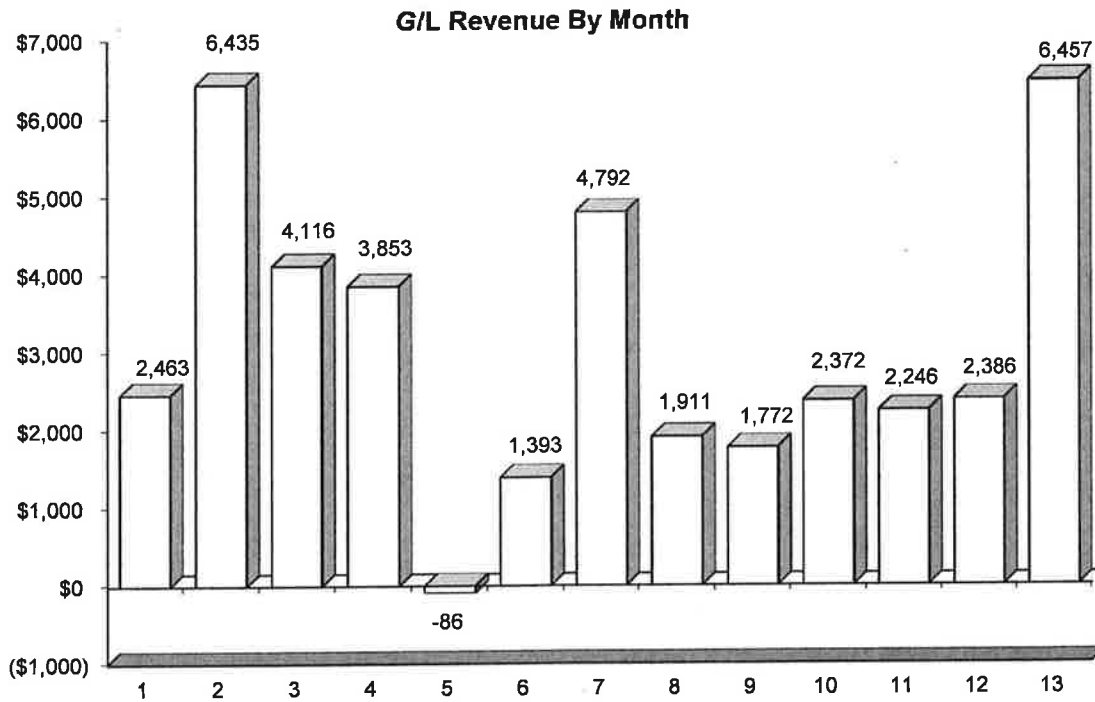
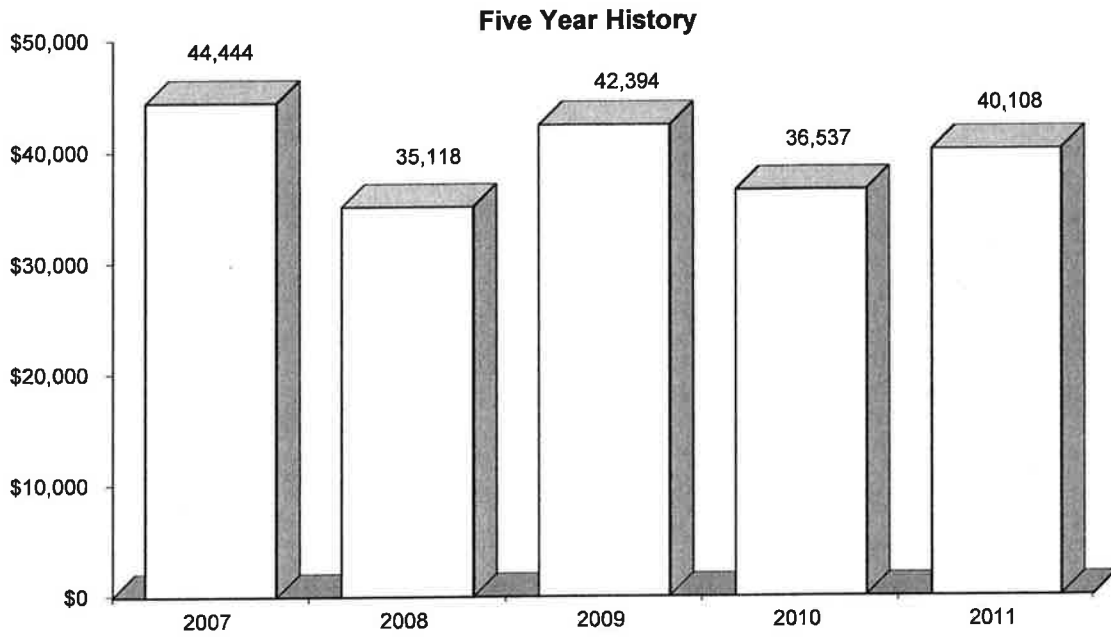
<b>Account:</b>	001-000-36238 001-000-36262 001-000-36263 001-000-36264 001-000-36265 001-000-36269
<b>Description:</b>	Rent paid to the City from operators of Beach and Pier concessions.
<b>Legal Authorization:</b>	California Constitution, Article XI, Section 7.
<b>Received From:</b>	Concessionaires.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly, although revenue is much higher during summer months.
<b>Fee Schedule:</b>	Vary from 5% to 15% of gross annual sales, with set minimum requirements per contract.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Upon renewal of the concession agreement.
<b>Last Fee Review</b>	June, 2010

### Overview

Beach and Pier concessions represent revenue from various food and beach rental operations along the City's beaches. These include T-Street, Kahuna Grill, and San Clemente Pier Shack & Grill. Each of these concessions is independently operated.

# Beach and Pier Concessions

Various accounts



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## Beach Club and Pool Fees

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<b>Account:</b>	001-000-34710 001-000-34712 001-000-34713
<b>Description:</b>	Beach Club and Pool revenue includes swimming pool admission fees and recreation fees for programs that take place at the Ole Hanson Beach Club/Pool facility.
<b>Legal Authorization:</b>	Government Code, Section 39001; California Constitution, Article XIII B, Section 8. Resolution No. 09-059.
<b>Received From:</b>	Users of pool facility and recreation program participants.
<b>Received By:</b>	Beaches, Parks, and Recreation Department, Recreation Division.
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	Pool Use: \$4 per visit for resident, \$5 per visit for non-resident; \$55 for resident 30-visit pass; \$70 for non-resident 30-visit pass; \$40 for youth/senior resident 30-visit pass; \$200 resident annual pass; \$250 non-resident annual pass; \$150 senior resident annual pass. Recreation program fees vary.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	August, 2009.
<b>Last Fee Review</b>	August, 2009.

### Overview

The City charges patrons for use of the pool at the Ole Hanson Beach Club. Revenue also comes from fees for recreation programs (such as yoga classes and swimming lessons) which are taught at the Beach Club/Pool facility.

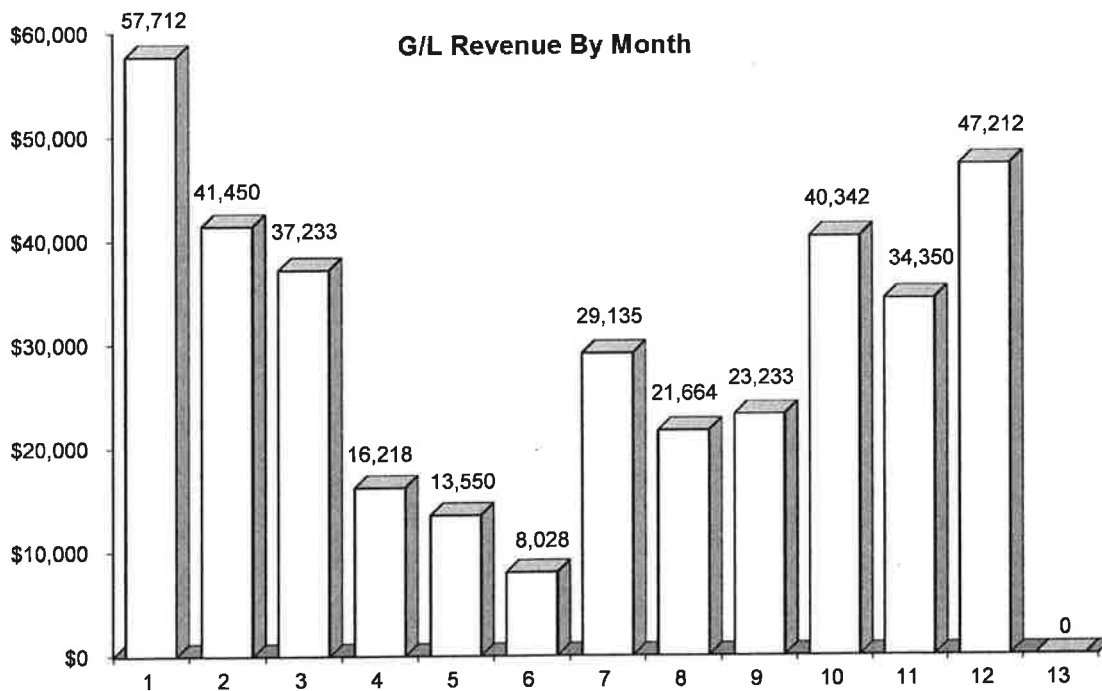
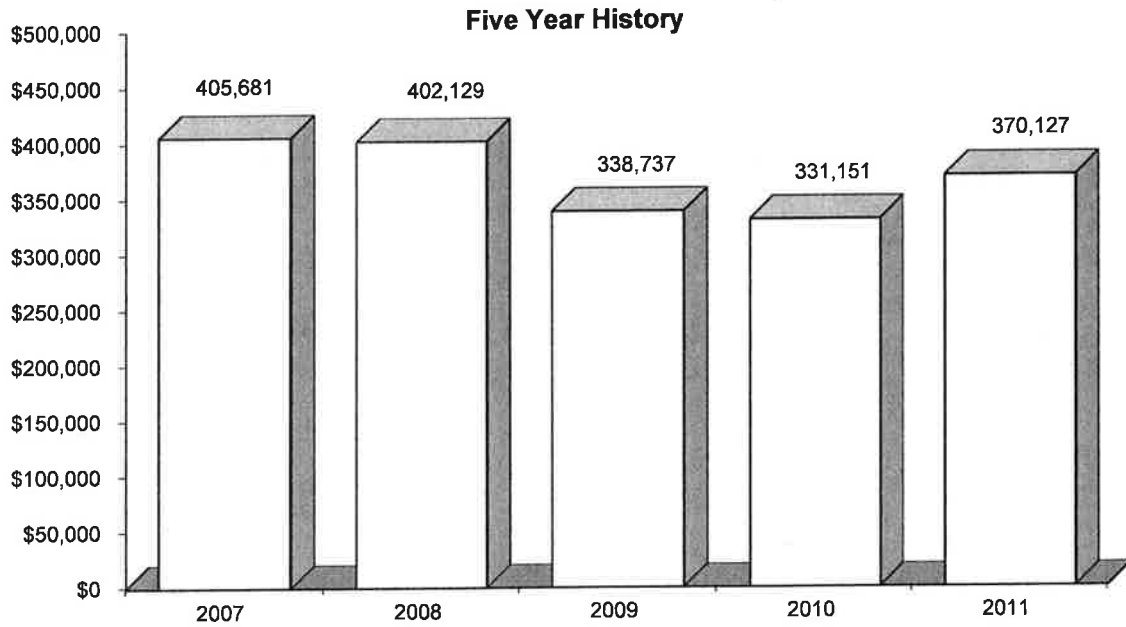


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# Beach Club and Pool Fees

*Various accounts*

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## Beach Parking Impact Fee

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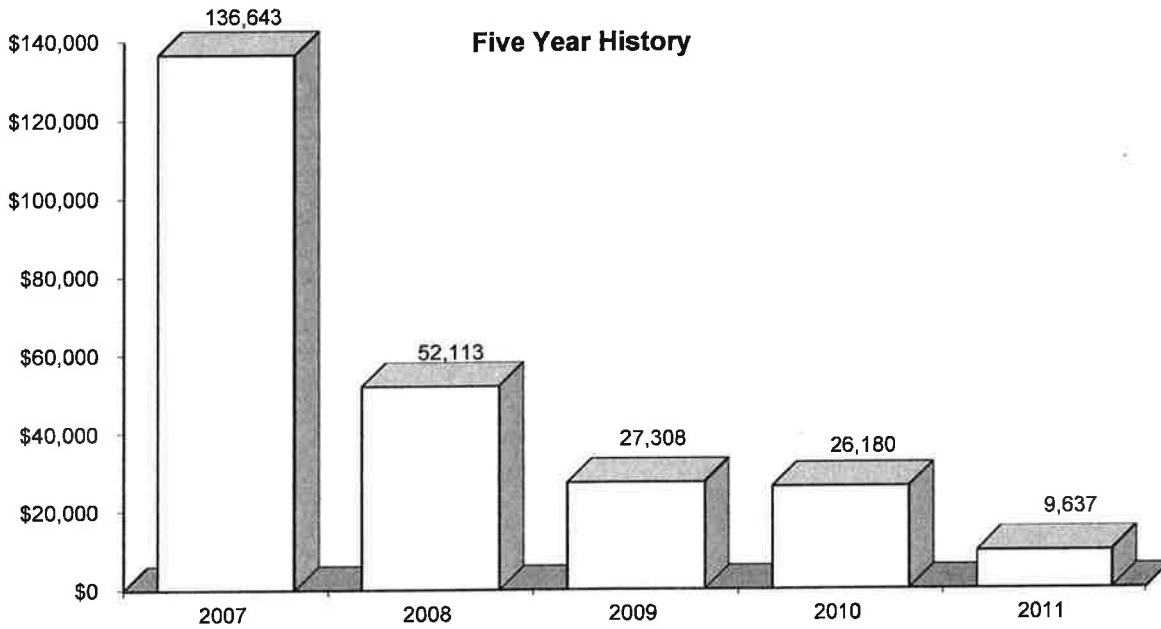
<b>Account:</b>	030-000-32367
<b>Description:</b>	Fee charged to mitigate the impact of new development on beach parking.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 15.52.010.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Upon issuance of building permit.
<b>Fee Schedule:</b>	\$1,070.80 for each residential dwelling unit.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	January, 2011.
<b>Last Fee Review</b>	January, 2011.

### Overview

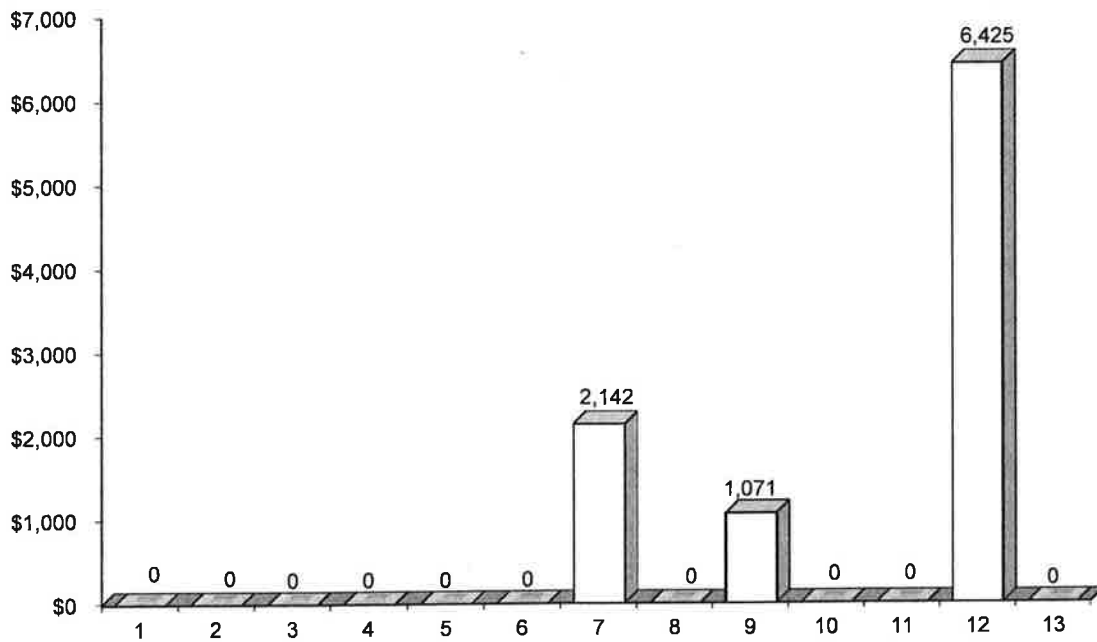
Upon issuance of all building permits for the development of new units within the City, a fee is charged to reflect the development's fair share of the cost of mitigating the increased demand development places on beach parking. Fees are adjusted annually each January by the increase or decrease in the consumer price index. The Beach Parking Impact Fee area is determined to be outside the City's coastal zone.

# Beach Parking Impact Fee

030-000-32367



### G/L Revenue By Month



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## Building Permits

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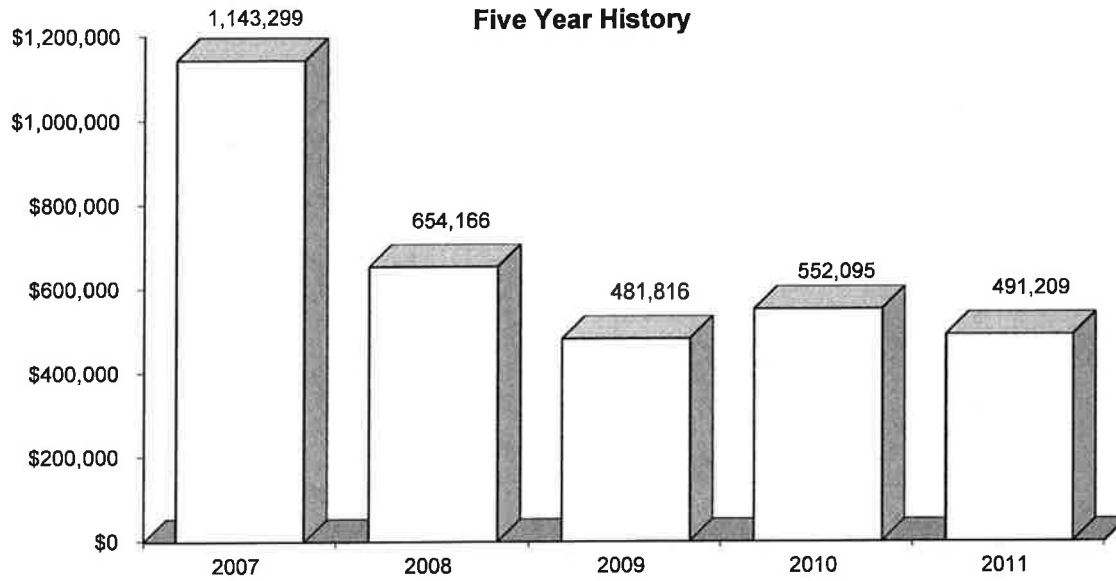
<b>Account:</b>	001-000-32210
<b>Description:</b>	Fees collected to recover inspection and administrative costs associated with Building Code compliance.
<b>Legal Authorization:</b>	Govt. Code Sections 38601 and 38660. San Clemente Municipal Code, Section 15.08. The City has adopted the State of California Uniform Building Code. Resolution No. 08-080.
<b>Received From:</b>	Builders/Developers.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	Fees are derived from a valuation schedule set forth in Table 1-A of the Uniform Building Code. The valuation schedule is based upon the scope of work to be performed and/or value of improvement to the property.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	January, 2011.
<b>Last Fee Review</b>	January, 2011.

### Overview

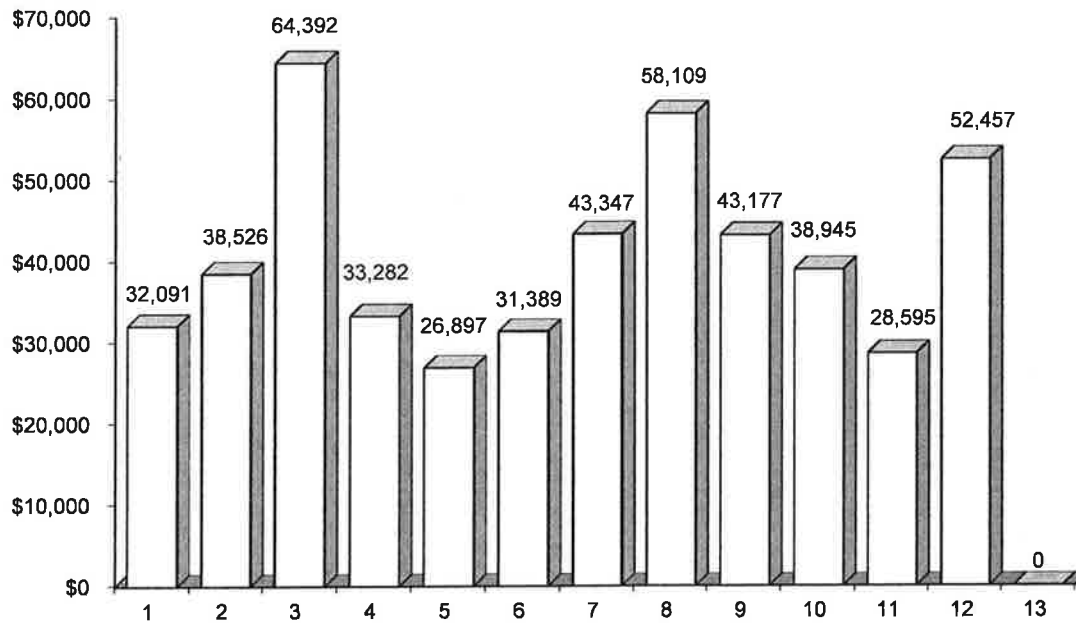
Building permit fees are collected to recover inspection and administrative costs incurred by the City in order to ensure Building Code compliance. One of the purposes of the building permit application process is to determine compliance with the City's zoning ordinance. Fees are based on a valuation schedule set forth in the Uniform Building Code. All valuations are verified by the Building Division Plan Check Engineer.

# Building Permits

001-000-32210



### G/L Revenue By Month



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## Building Plan Check Fees

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<b>Account:</b>	001-000-34121
<b>Description:</b>	Revenue collected to recover staff costs for review of construction plans.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 15.08. The City has adopted the State of California Uniform Building Code. Resolution No. 08-080.
<b>Received From:</b>	Builders/Contractors.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Continuous. Plan check fees are paid at the time plans are submitted for approval.
<b>Fee Schedule:</b>	65% of the Building Permit Fee, as determined by the Uniform Building Code, Table A-1.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	September, 2008.

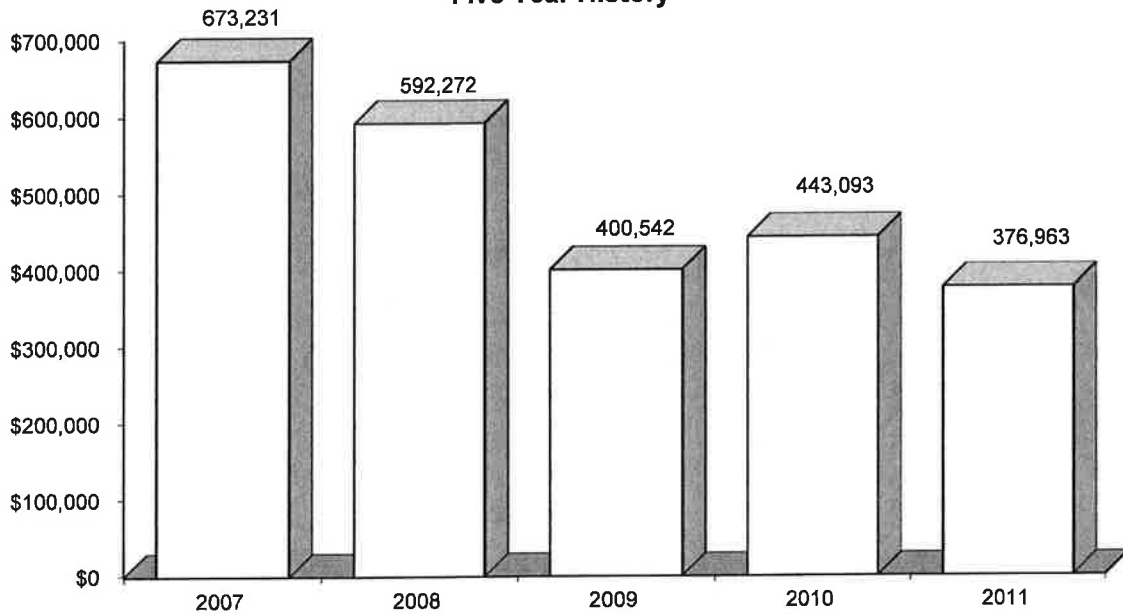
### Overview

This revenue represents fees collected by the Building Division to recover staff costs for review of building construction plans. Fees are calculated at 65% of the Building Permit Fee, which is based upon valuation of the scope of work to be performed and/or value of improvement to property. Revenue is directly related to current local building activity.

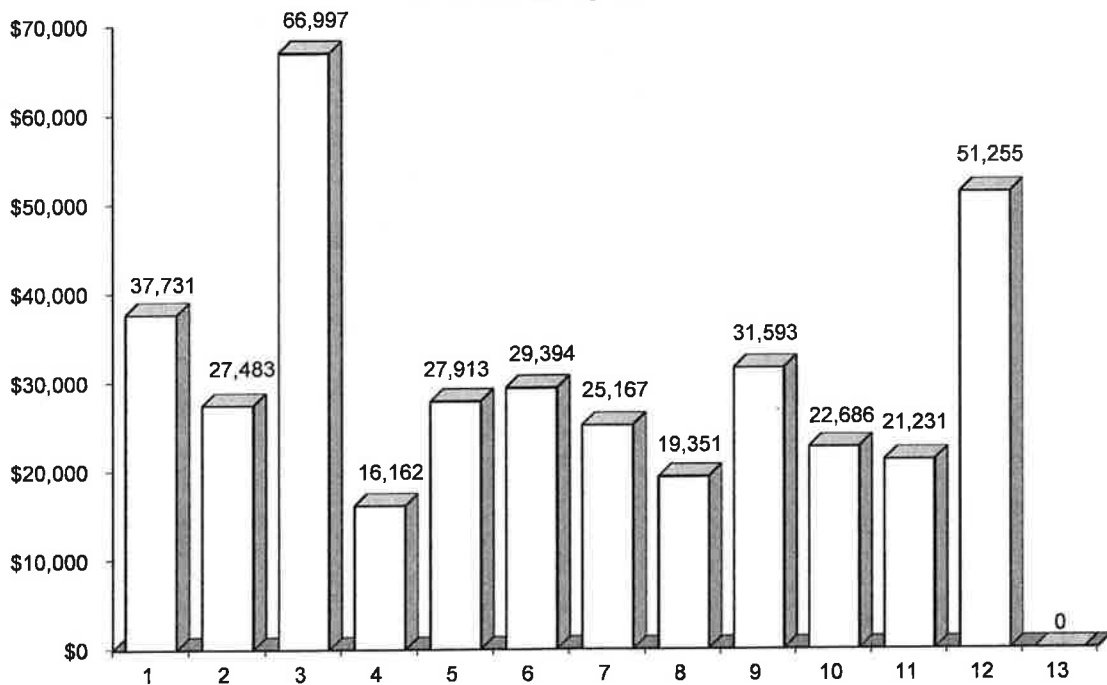
# Building Plan Check Fees

001-000-34121

### Five Year History



### G/L Revenue By Month



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## Business Licenses

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<b>Account:</b>	001-000-31810 001-000-31815 001-000-34112
<b>Description:</b>	Fee paid to the City as a requirement to transact or conduct business within the City.
<b>Legal Authorization:</b>	Govt. Code Section 37101; San Clemente Municipal Code, Section 5.04.020. San Clemente Ordinance No. 1055.
<b>Received From:</b>	All entities that conduct business within the City.
<b>Received By:</b>	Finance & Administrative Services, Business License Program.
<b>Receipt Timing:</b>	Revenues are received on an ongoing basis as new businesses apply and existing businesses renew. Renewals are invoiced monthly.
<b>Fee Schedule:</b>	Varying application fee and taxes based on a flat rate or percentage of gross receipts, depending on the type of business.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 1991
<b>Last Fee Review</b>	July, 2010.

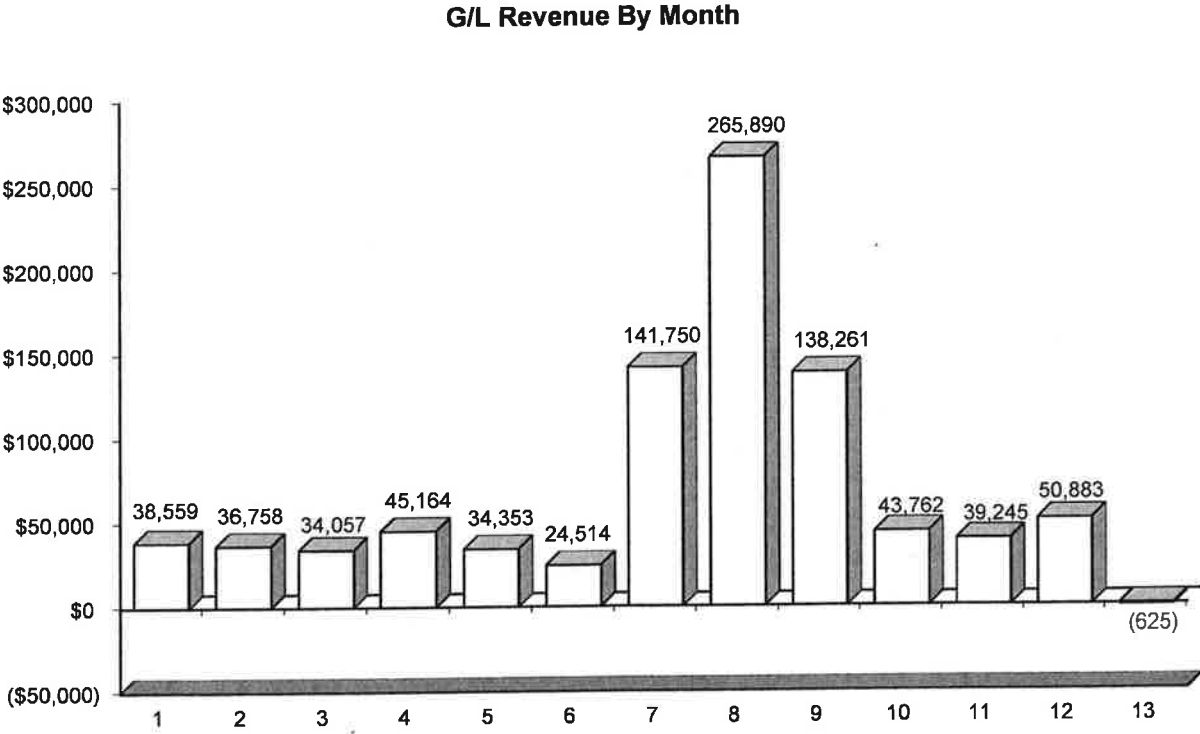
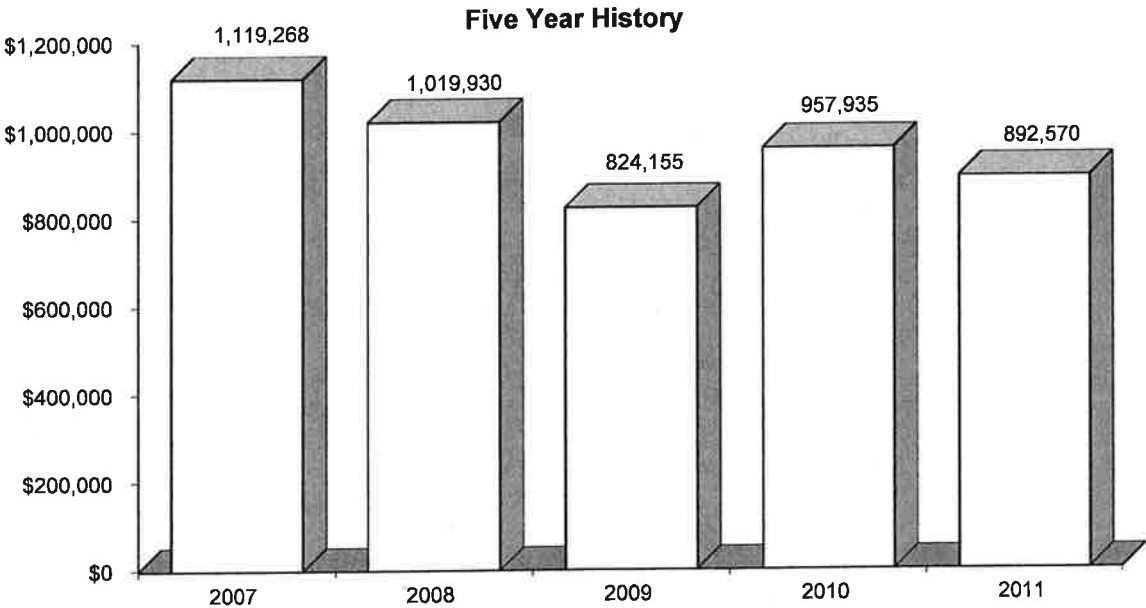
### Overview

This is a tax for conducting business within the City. Taxes vary greatly depending on the nature of the business. For details, see San Clemente Municipal Code, Section 5.04.020 et seq. One of the purposes of the business license review process is to determine compliance with the City's health, safety and zoning ordinance. For FY 2011, 5,288 licenses were issued.



# Business Licenses

001-000-31810  
001-000-31815  
001-000-34112



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## **Civic Center Construction Fund Fee**

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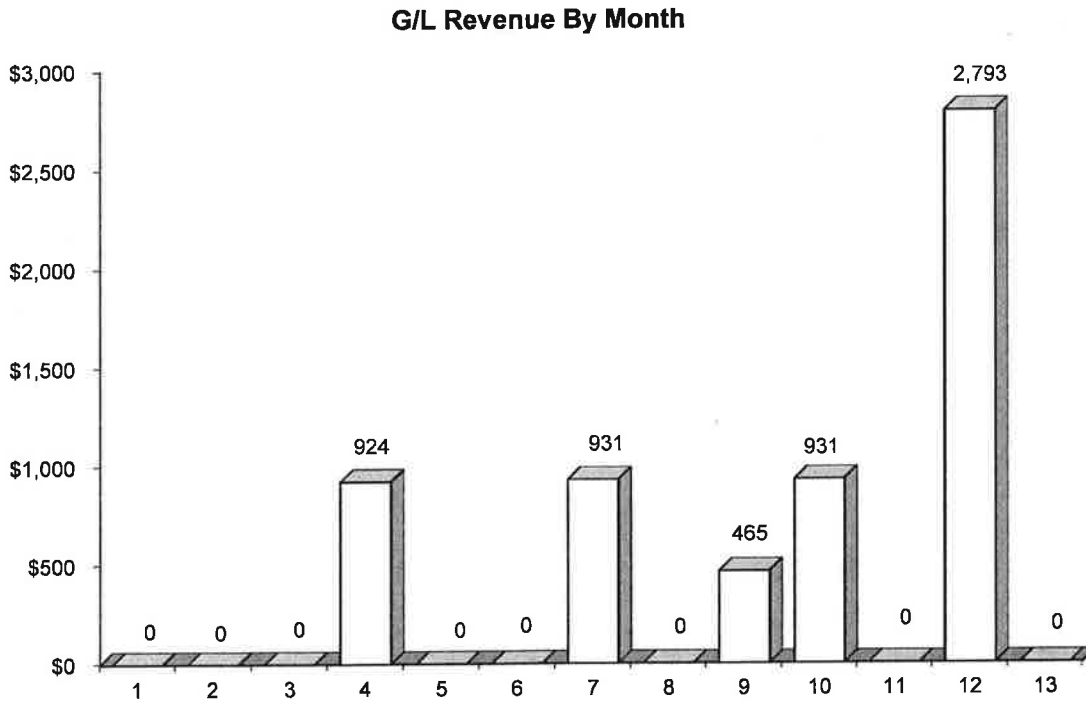
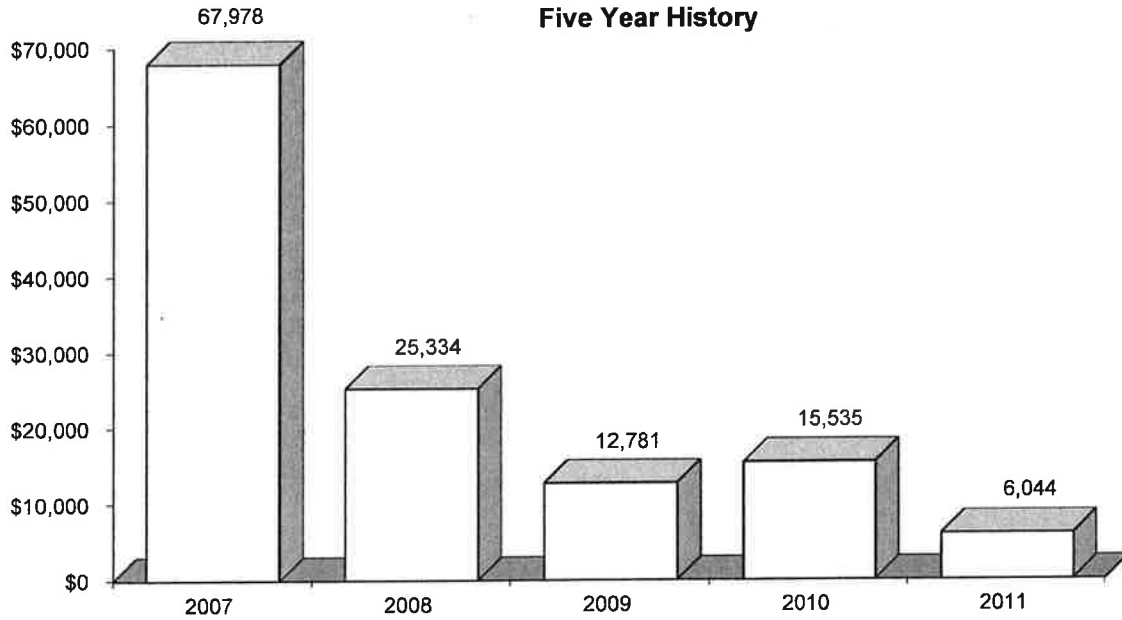
<b>Account:</b>	030-000-32369
<b>Description:</b>	Fee charged to mitigate the impact of new development on municipal staff and office space.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 15.52.010.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Upon issuance of a building permit.
<b>Fee Schedule:</b>	\$465.45 for each residential dwelling unit.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	January, 2011.
<b>Last Fee Review</b>	January, 2011.

### **Overview**

Upon issuance of all building permits for the development of new units within the City, a fee is charged to reflect the development's fair share of the cost of mitigating the increased demand development places on municipal staff and office spaces. Fees are adjusted annually each January by the increase or decrease in the consumer price index.

# Civic Center Construction Fund Fee

030-000-32369



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## Commercial Filming Charge

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<b>Account:</b>	001-000-34273
<b>Description:</b>	A fee charged for the filming of commercial still, motion pictures, television shows, programs, commercials or advertisements within City limits.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 17.16.160; Ordinance No. 1144 and Policy and Procedure 103-1-2.
<b>Received From:</b>	Production companies or professional photographers.
<b>Received By:</b>	Beaches, Parks, and Recreation Department, Marine Safety Division.
<b>Receipt Timing:</b>	Upon receipt of commercial filming permit.
<b>Fee Schedule:</b>	\$10 processing fee and a yearly fee (\$50 - \$95) based upon gross receipts – Still photography. \$10 processing fee and a flat fee of \$50 per day – Motion photography. Application fee – \$50 non-refundable. \$100 daily location fee – Still photography. \$200 daily location fee – Motion photography.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	November, 1994.
<b>Last Fee Review</b>	January, 2010.

### Overview

A fee is charged to ensure that the filming of commercial still, motion pictures, television shows, programs, commercials or advertisements within City limits does not restrict normal use of public property.

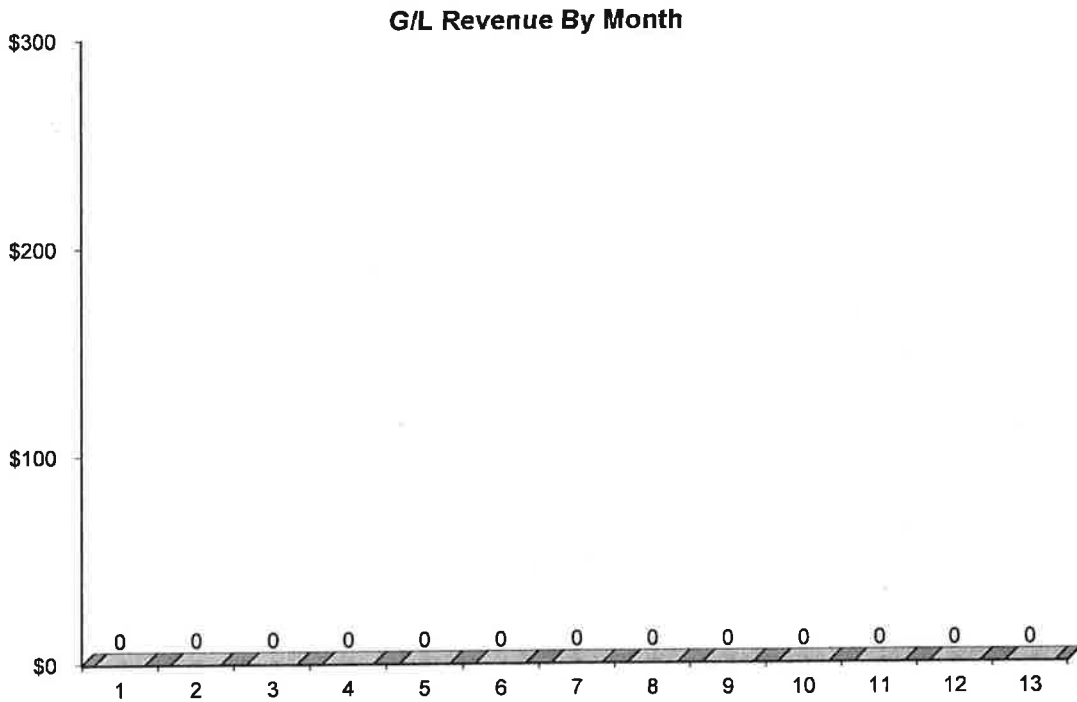
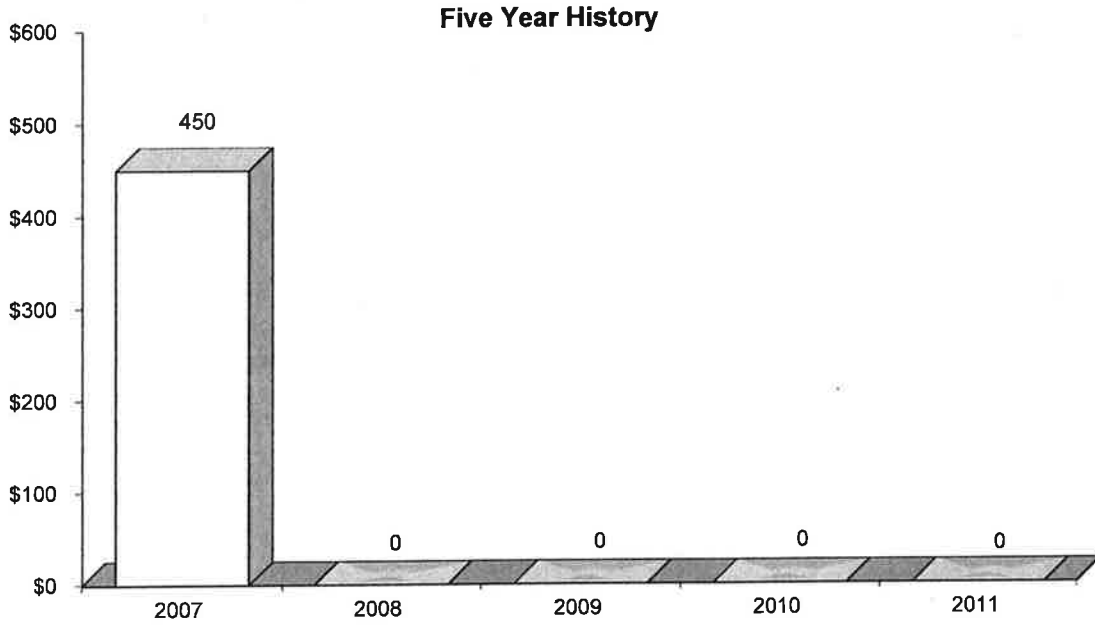
In addition, a filming permit for filming with three or more photography crew members is required. The application fee is \$50, plus a daily location fee. The daily location fee for still photography is \$100 and \$200 for motion photography.

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# Commercial Filming Charge

001-000-34273

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## Commercial Recycling Charges

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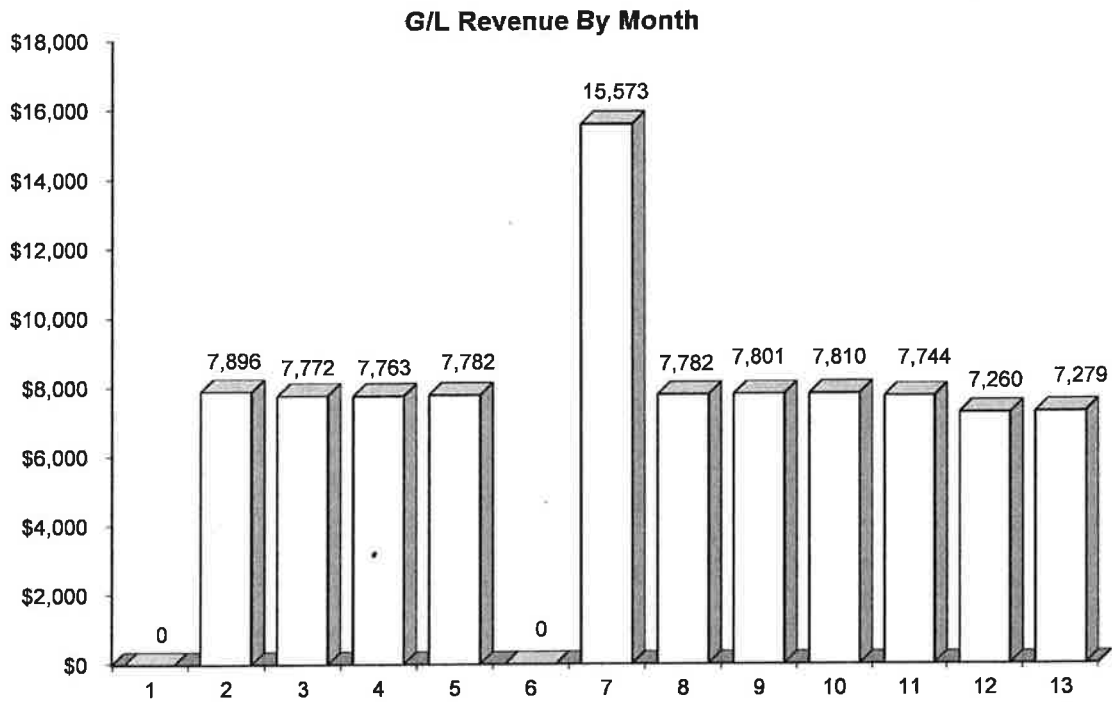
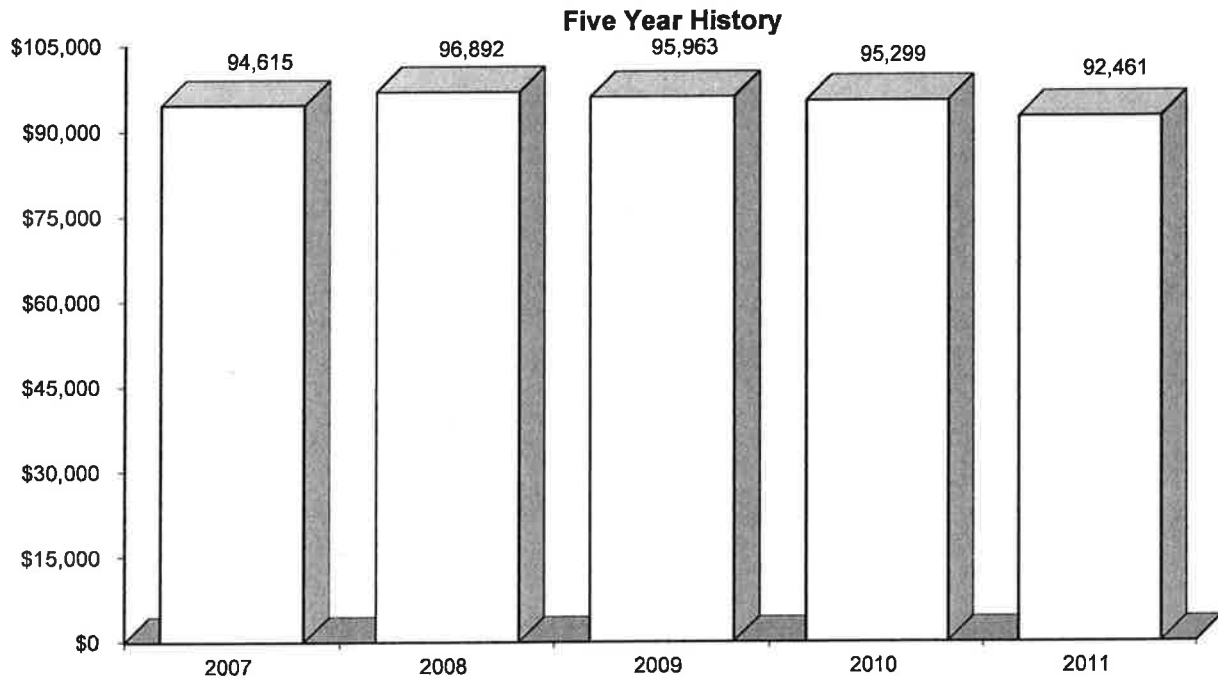
<b>Account:</b>	058-000-34414
<b>Description:</b>	Revenue received from solid waste franchisee for the purpose of funding refuse related projects and programs created and implemented by the City.
<b>Legal Authorization:</b>	State of California Assembly Bill No. 939 and contractual agreement between the City of San Clemente and CR&R, Inc. (C87-062).
<b>Received From:</b>	CR&R, Inc.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly in arrears.
<b>Fee Schedule:</b>	\$9.49 per month for each commercial trash bin serviced.
<b>Use of Revenue:</b>	Restricted to Solid Waste Fund.
<b>Last Fee Update:</b>	June, 2004
<b>Last Fee Review</b>	June, 2004.

### Overview

A fee is charged to each commercial customer for solid waste handling services. The fee is collected by the contractor and submitted monthly to the City. The funds are to be used for recycling projects and programs created and implemented by the City.

# Commercial Recycling Charges

058-000-34414



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## Communications Site Leases

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<b>Account:</b>	001-000-36xxx
<b>Description:</b>	Revenue paid to the City for rental of City property for use as a communication site.
<b>Legal Authorization:</b>	California Constitution, Article XI, Section 7.
<b>Received From:</b>	Various renters, including radio stations and several wireless communications services.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Lease payments are due in advance, on the first day of each month. However, some pay quarterly or annually.
<b>Fee Schedule:</b>	Varies depending on the type of installation, including type of equipment (transmitters, antennas, and cabinets) and surcharges for electrical consumption. Rents range from \$10 to \$3,050 per month.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Updated as contracts expire.
<b>Last Fee Review</b>	Annually.

### Overview

There are currently twenty-three active communications site leases with the City of San Clemente. Telecommunications Companies lease space on City-owned land. These sites are located at Avenida Salvador, Calle Andalucia, Cordillera Water Tank and also at the Municipal Golf Course, San Gorgonio Park, Marblehead Park, Bonito Park and Steed Park. Lessees of the communication site spaces include radio stations, wireless communication companies, and companies that use radios to dispatch vehicle fleets. The terms of each lease depend upon the type of equipment being operated and the amount of electricity consumed. Communication site revenue is relatively consistent throughout the year.

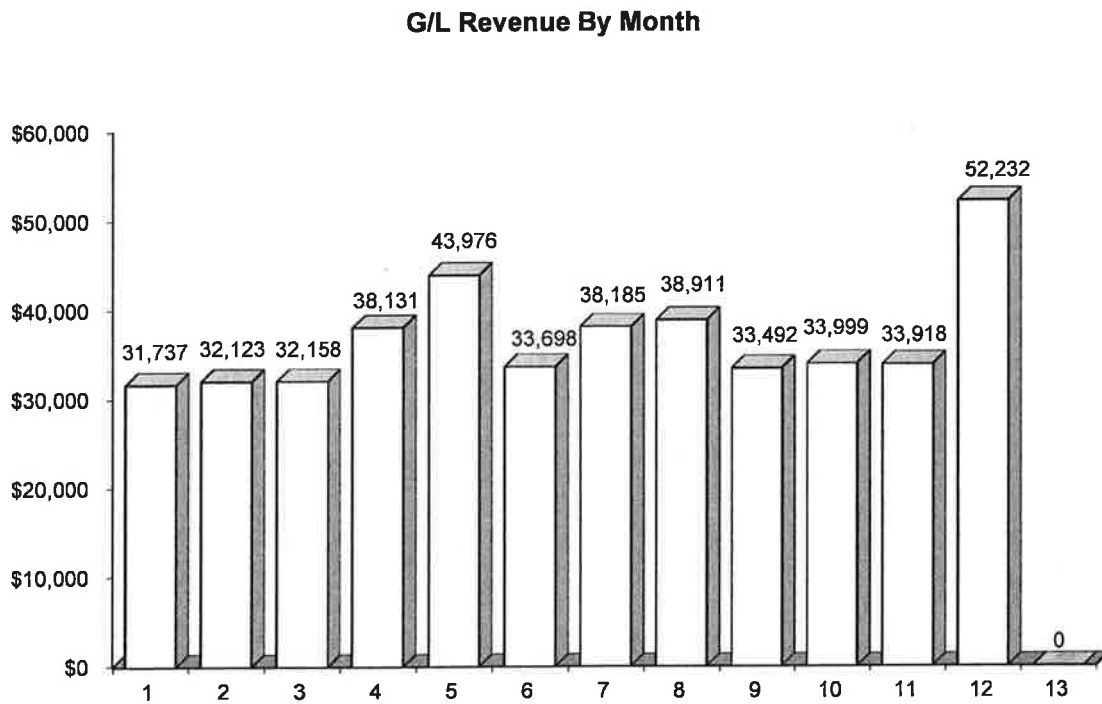
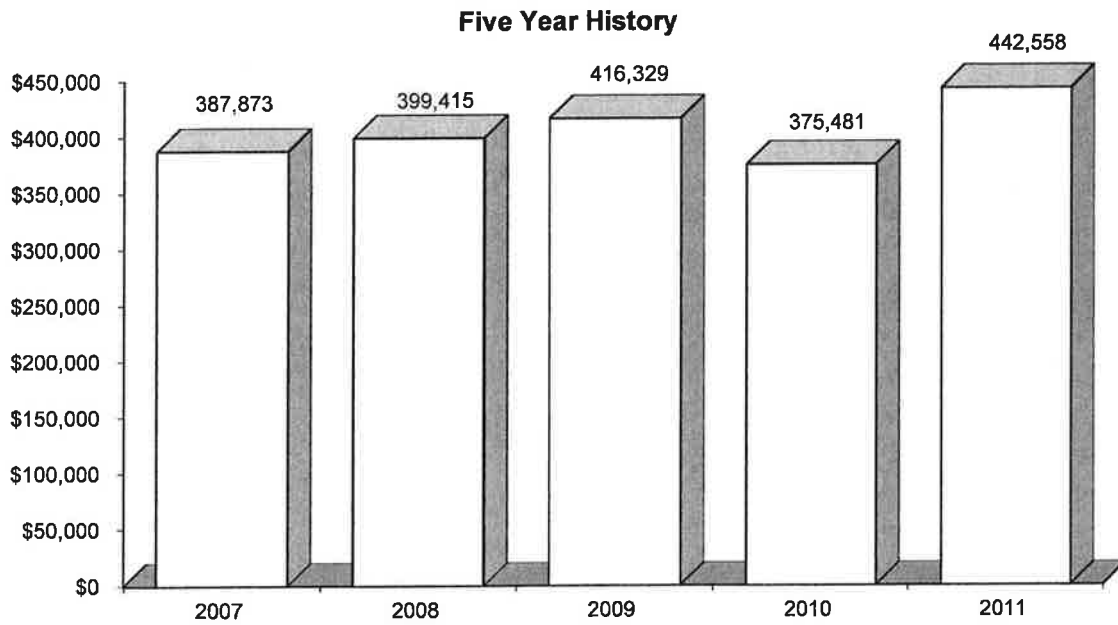


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# Communications Site Leases

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001-000-36203



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## Construction Inspection Fees/Public Work Overtime Inspection Fees

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<b>Account:</b>	001-000-34501 001-000-34531
<b>Description:</b>	Fees paid to the Engineering Division for Public Works inspectors (Engineering Division staff) to inspect all on-site and off-site public works improvements.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 16.32.020. San Clemente Ordinance No. 652. Resolution No. 08-081.
<b>Received From:</b>	Developers.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	Continuous. Fees are paid at the time of map submittal, or at the time of engineering permit application if no map.
<b>Fee Schedule:</b>	Based on estimated cost of all on-site and off-site improvements. 3.5% of first \$25,000; 3.0% of next \$75,000; 2.5% of cost over \$100,000.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

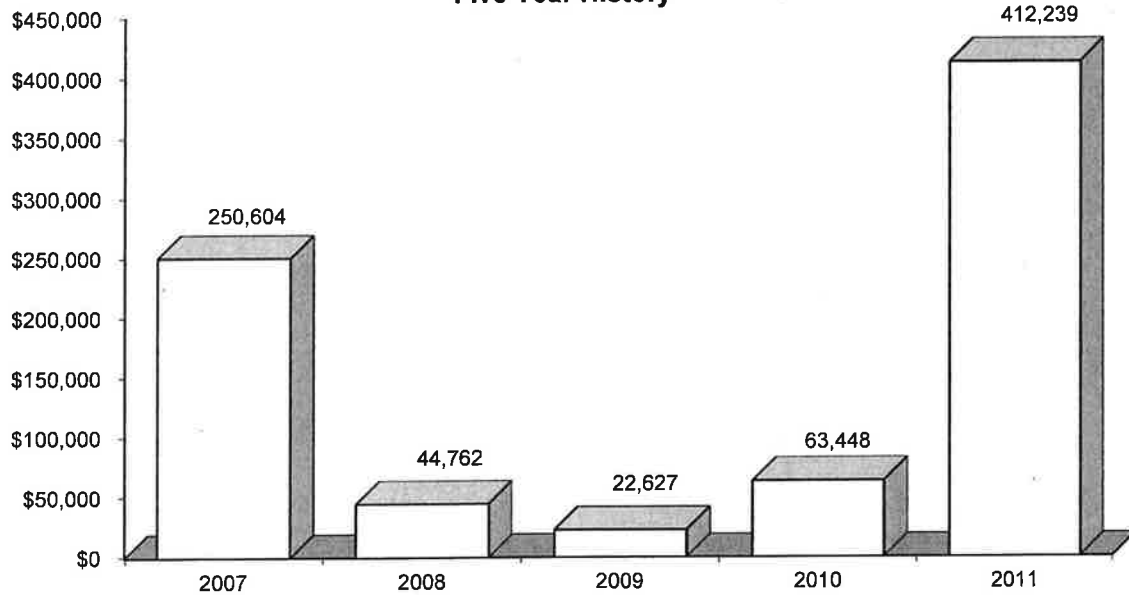
### Overview

These accounts represent revenue paid by developers to the Engineering Division for inspection of all public works improvements made in conjunction with a particular development. Fees are on a sliding scale based on the cost of all on-site and off-site improvements to water, sewer, and storm drain systems, as well as street improvements. On-site improvements are improvements made within the boundary of the property being developed. Off-site improvements include improvements made outside the property boundary in order to connect existing public works systems to newly developed parcels.

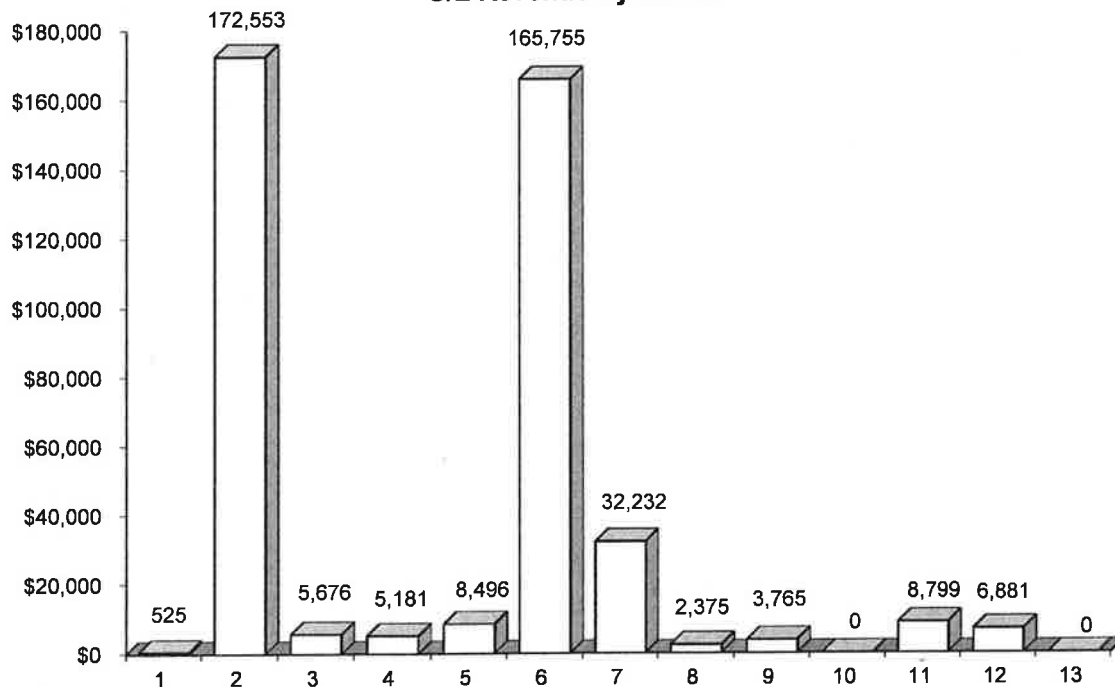
# Construction Inspection Fees/Public Work Overtime Inspection Fees

001-000-34501  
001-000-34531

### Five Year History



### G/L Revenue By Month



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## Court Fines

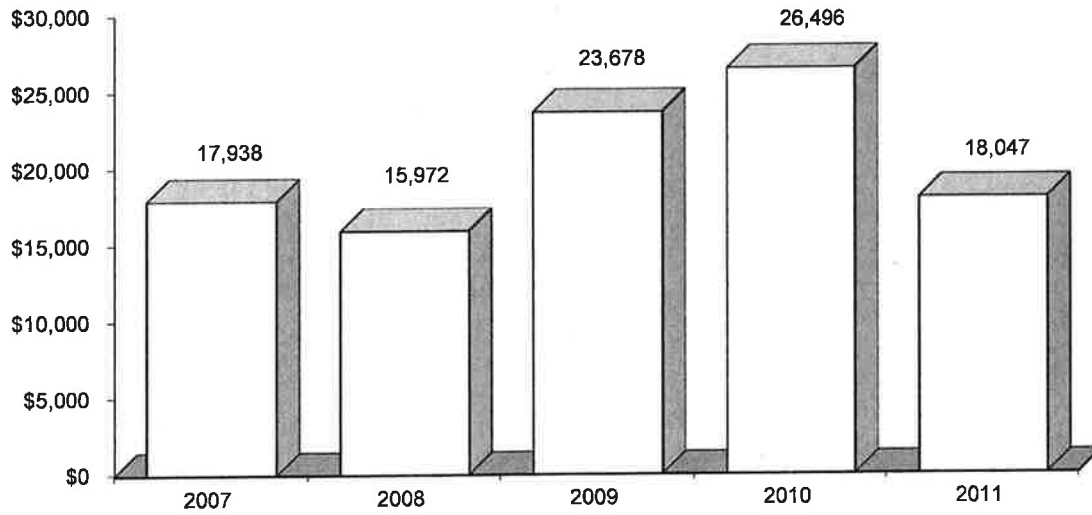
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<b>Account:</b>	001-000-35130
<b>Description:</b>	Revenue received from Orange County Superior Court from fines originating from infractions committed within the City's jurisdiction.
<b>Legal Authorization:</b>	State Penal Code, Section 1463.
<b>Received From:</b>	Orange County Superior Court.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Payments are received on a monthly basis.
<b>Fee Schedule:</b>	Fines vary.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	N/A
<b>Last Fee Review</b>	N/A

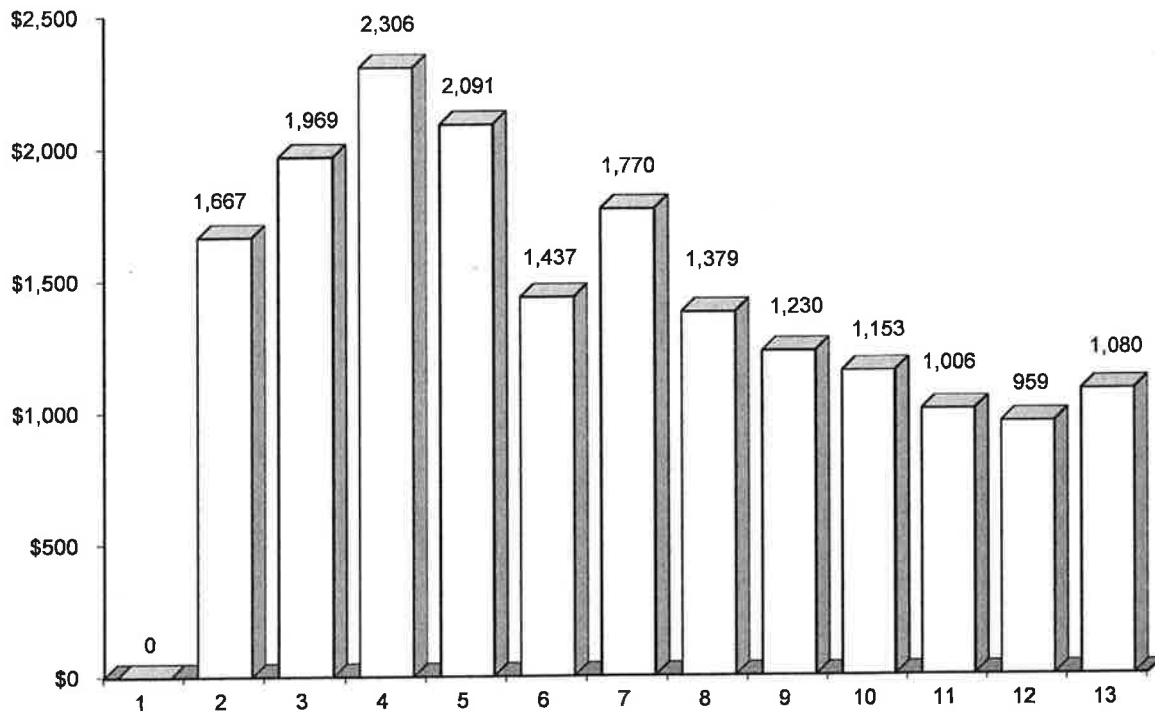
### Overview

The City shares with the State and County all fines collected upon conviction of a misdemeanor or an infraction in any municipal or justice court, and bail money forfeited following conviction of a misdemeanor or infraction committed within City boundaries. Distribution of these revenues depends greatly upon the employing agency of the arresting officer. The City also collects fines for infractions of local ordinances. These revenues must be shared equally with the State.

**Five Year History**



**G/L Revenue By Month**



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## Cox Communications Franchise Fee

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<b>Account:</b>	001-000-31640
<b>Description:</b>	Revenue paid to the city from franchisee (Cox Communications) for “rental” or “toll” for use of City streets and rights-of-way.
<b>Legal Authorization:</b>	Public Utility Code, Section 6001 et seq.; Government Code, Section 53066 and San Clemente Municipal Code, Section 5.24.050. Contract No. C92-015.
<b>Received From:</b>	Cox Communications.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Quarterly
<b>Fee Schedule:</b>	5% of franchisee’s gross cable television services receipts.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 2006.
<b>Last Fee Review</b>	July, 2006.

### Overview

The City imposes fees on privately owned utility companies and other businesses for the privilege of using City rights-of-way. Cox Communications provides cable television services to San Clemente residents. The City does not receive franchise fees from Cox telephone services receipts.

In FY 2007, the City received a \$1.2 million renegotiation fee from Cox Communications.

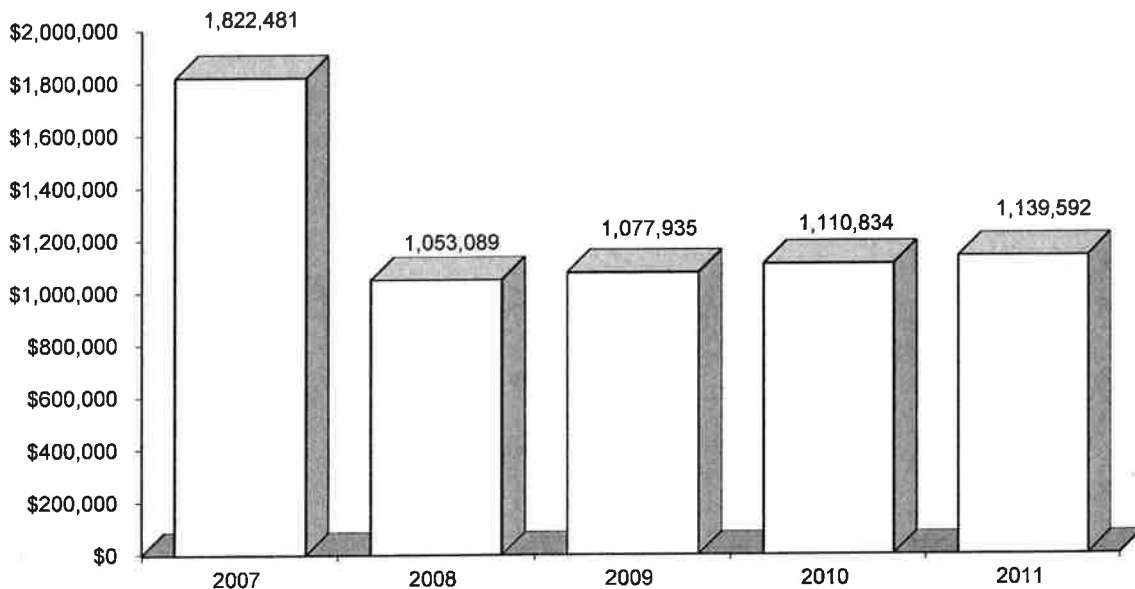
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# Cox Communications Franchise Fee

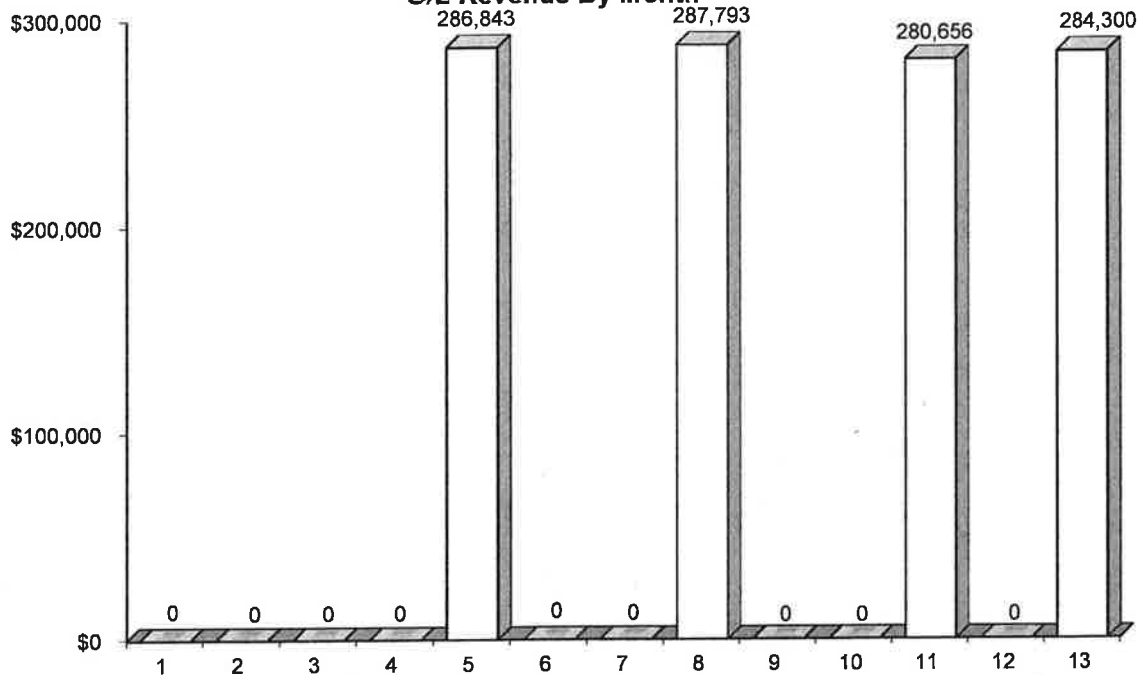
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001-000-31640

### Five Year History



### G/L Revenue By Month



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## **CR&R Disposal Franchise Fee**

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<b>Account:</b>	001-000-31650
<b>Description:</b>	Revenue paid to the city from contracted refuse hauler (CR&R) for “rental” or “toll” for use of City streets and rights-of-way.
<b>Legal Authorization:</b>	Public Utility Code, Section 6001 et seq. and State Government Code, Section 53066. Contract No. C87-062.
<b>Received From:</b>	CR&R.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Payments are due monthly, on or before the fifteenth day after the end of each month.
<b>Fee Schedule:</b>	5% of contractor’s gross receipts.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2004.
<b>Last Fee Review</b>	June, 2004.

### **Overview**

The City imposes fees on privately owned utility companies and other businesses for the privilege of using City rights-of-way. The City has an agreement with CR&R for the collection, transportation, recycling, and disposal of all solid waste and for providing temporary bin services in San Clemente.



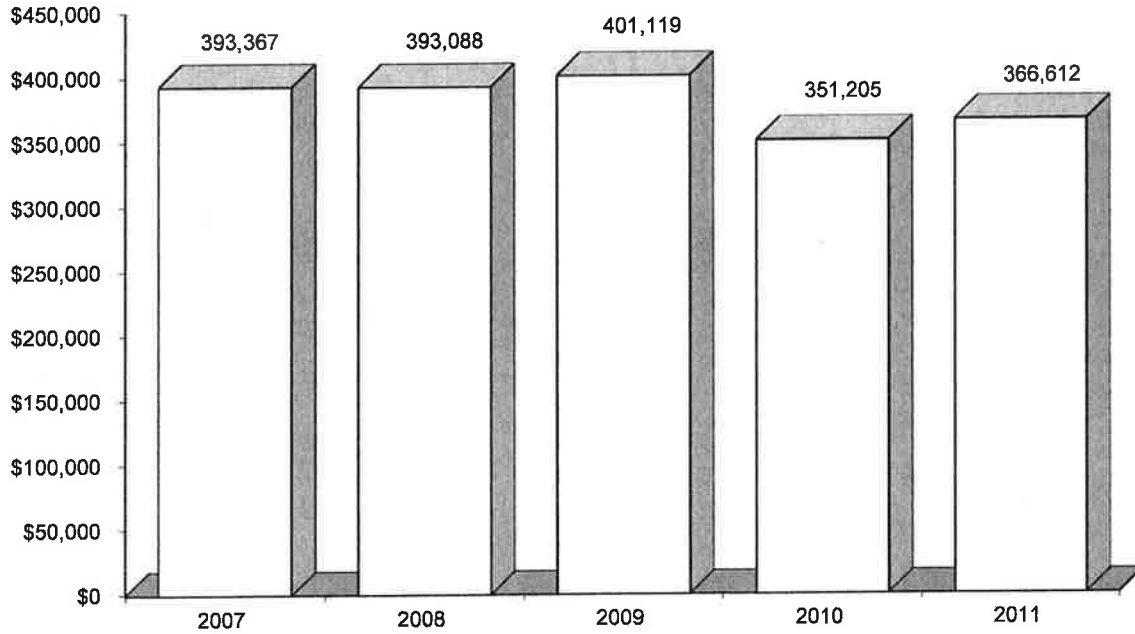
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# CR&R Disposal Franchise Fee

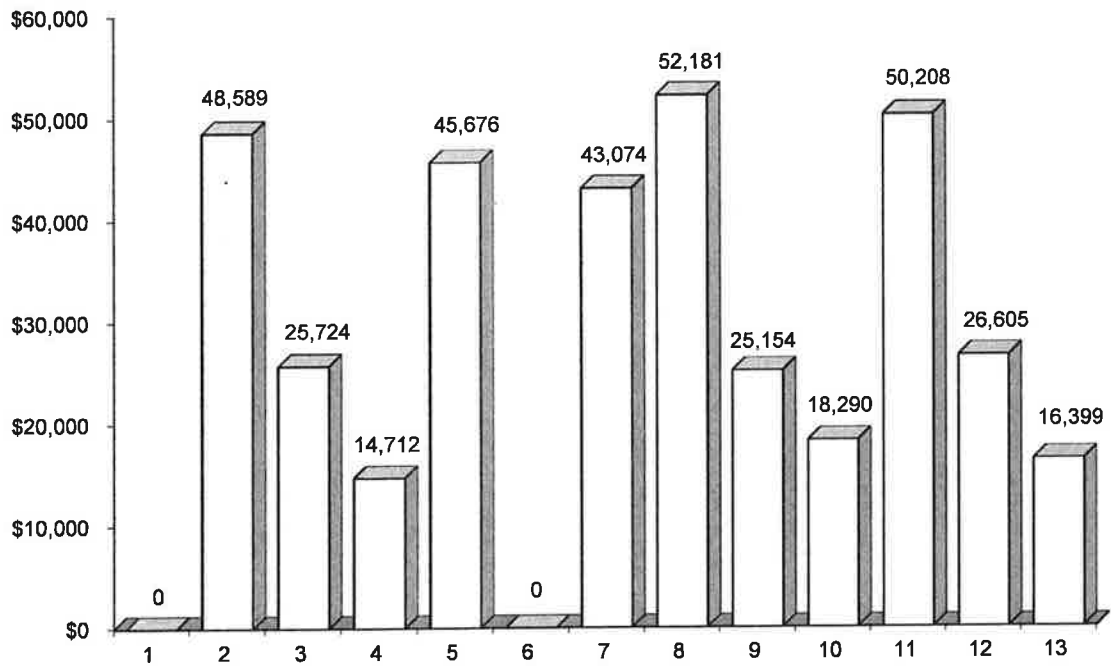
001-000-31650

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### Five Year History



### G/L Revenue By Month



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## **Effluent Water Sales**

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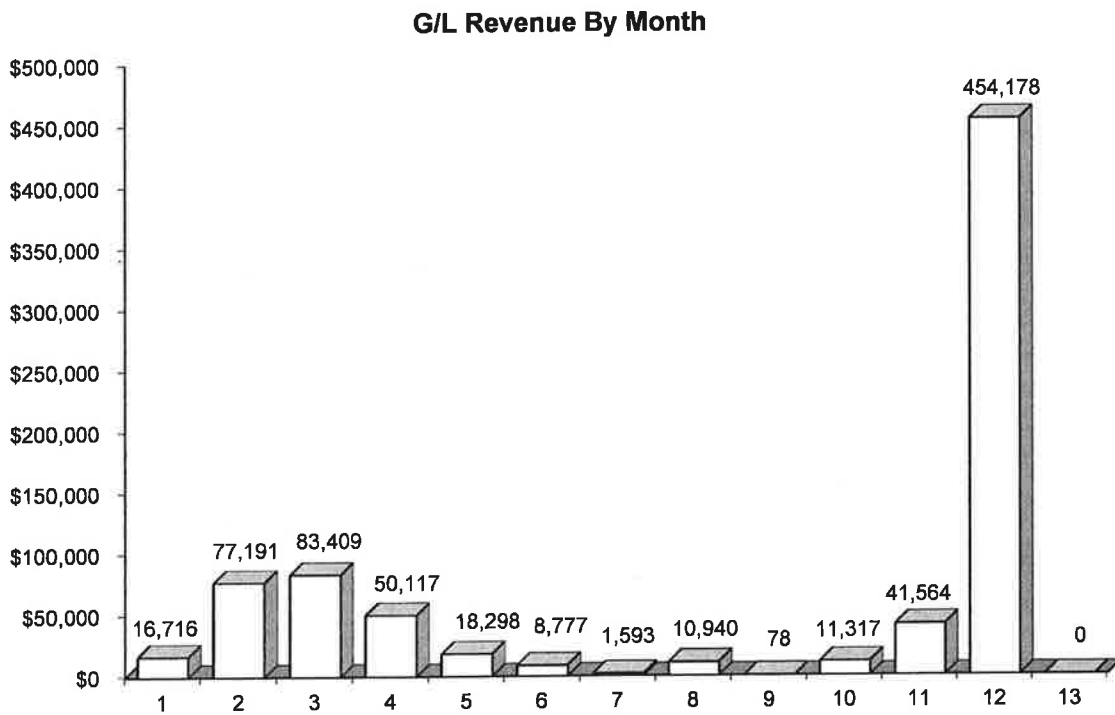
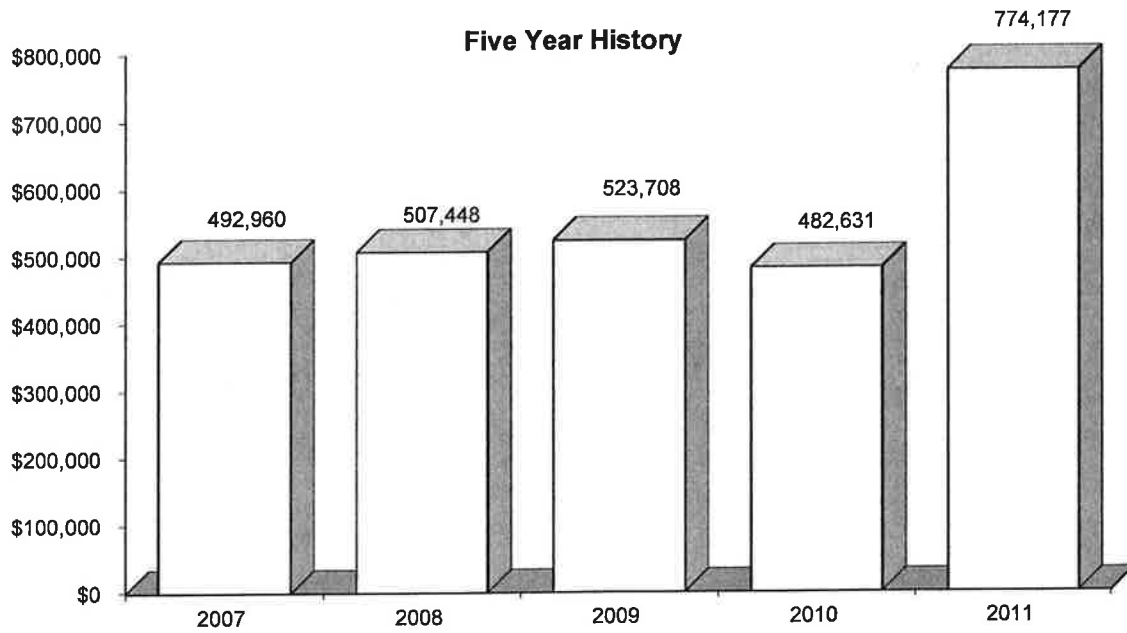
<b>Account:</b>	052-000-34430
<b>Description:</b>	Revenue paid to the City from users of treated water or wastewater.
<b>Legal Authorization:</b>	State Water Code, Sections 13510, 13511 and 13520.
<b>Received From:</b>	Pacific Golf Club and San Clemente Municipal Golf Course.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Payments are due monthly.
<b>Fee Schedule:</b>	\$1,110.86 per acre foot – reclaimed water.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	July, 2010.
<b>Last Fee Review</b>	June, 2010.

### **Overview**

The City imposes a fee for the use of reclaimed water used to irrigate the golf courses for Bella Collina and the City's Municipal Golf Course. The fee covers the cost to treat and produce reclaimed water to established standards.

# Effluent Water Sales

052-000-34430



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## Electrical Permits

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<b>Account:</b>	001-000-32220
<b>Description:</b>	Fees collected by the City to recover costs of regulating electrical construction activity.
<b>Legal Authorization:</b>	Govt. Code Sections 38601 and 38660. San Clemente Municipal Code, Section 15.12. Resolution No. 08-080.
<b>Received From:</b>	Developers/Contractors.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	Fees for general electrical fixtures are based on square footage. Additional items charged include an issuance fee, meters, sub-panels, 220V outlets, exterior lights, motors, etc. An estimated fee for a single family dwelling: \$260.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008
<b>Last Fee Review</b>	January, 2010.

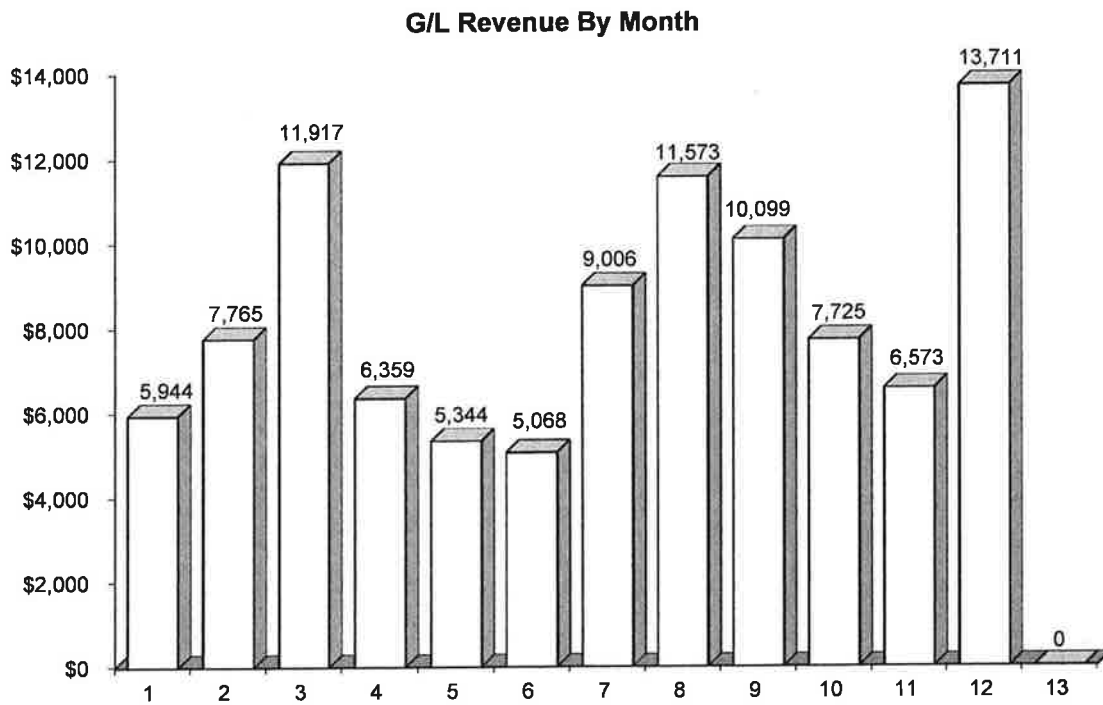
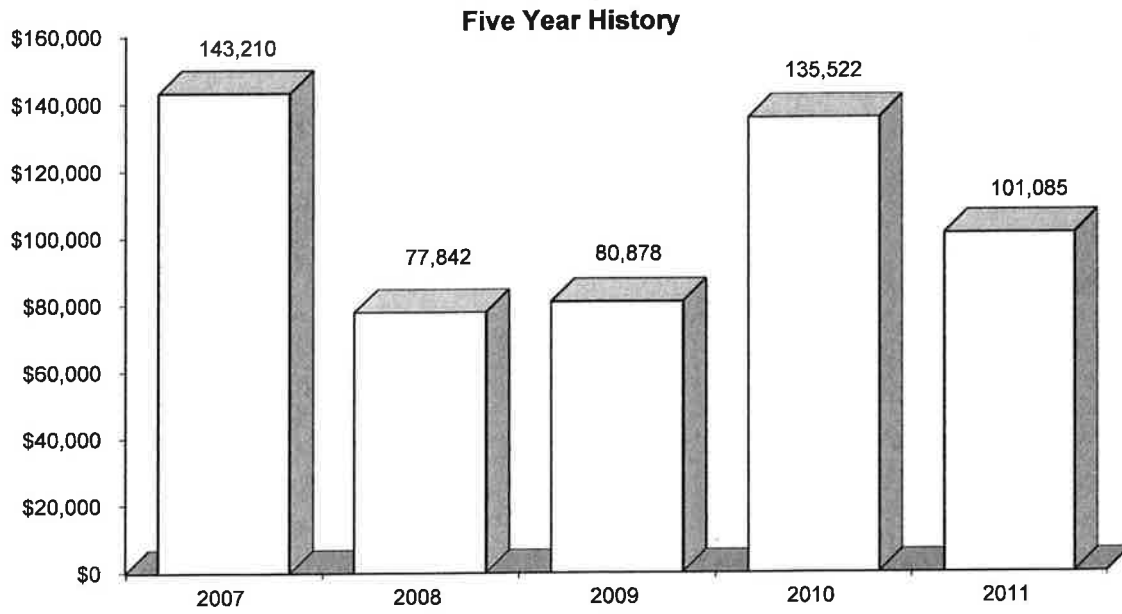
### Overview

Electrical permit fees are collected to recover costs of inspection and administration associated with Electrical Code compliance. Builders must obtain a permit for any electrical construction activity within the City. Twenty-five percent of the electrical permit fee is collected at the time of permit application to cover the electrical plan review, with the balance due upon approval of the plan. This revenue is directly correlated with local building activity.

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# Electrical Permits

001-000-32220



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## Exemption Application Fee

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<b>Account:</b>	052-000-34850
<b>Description:</b>	A one-time filing fee for a large lot water allocation.
<b>Legal Authorization:</b>	San Clemente Municipal Ordinance No. 1511.
<b>Received From:</b>	Municipal water customers.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Upon receipt of application.
<b>Fee Schedule:</b>	\$35 per application.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Year Review</b>	June, 2010.

### Overview

Single Family properties in excess of 7,000 square feet can apply for a large lot classification, which provides more water unit allocations in Tiers 1 and 2 than single family lots under 7,000 square feet in size. Since water rates are tiered to promote water conservation, customers with large lots would be unjustly penalized without the increased allotments. Water allocations are different for winter and summer months. The table below provides the allocations, by tier, for winter and summer months under the large lot classification:

	Winter (units*)	Summer (units*)
Tier 1	0-11	0-17
Tier 2	12-17	18-31
Tier 3	18+	32+

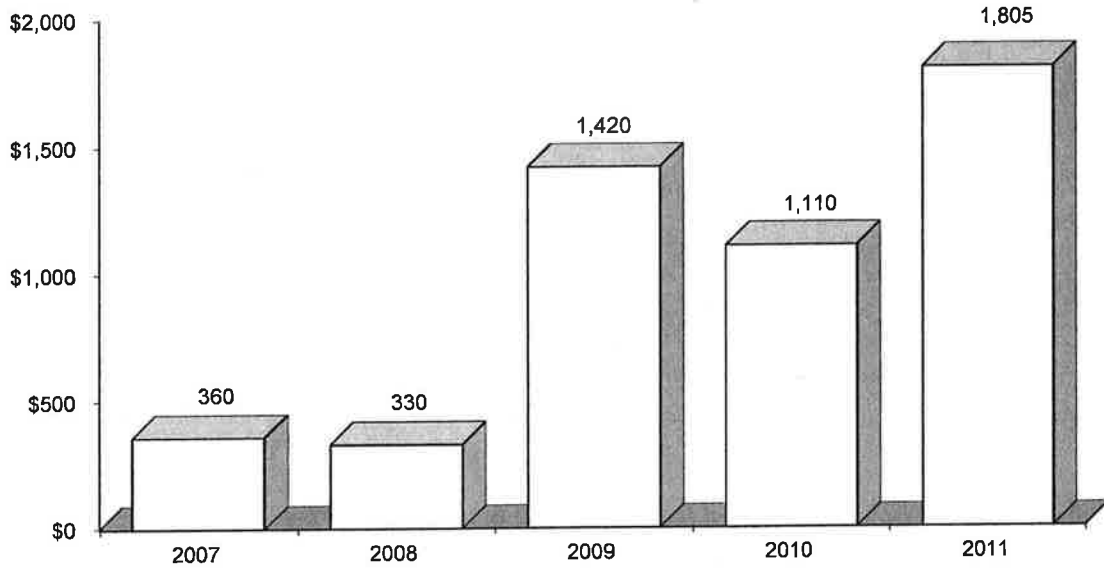
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# Exemption Application Fee

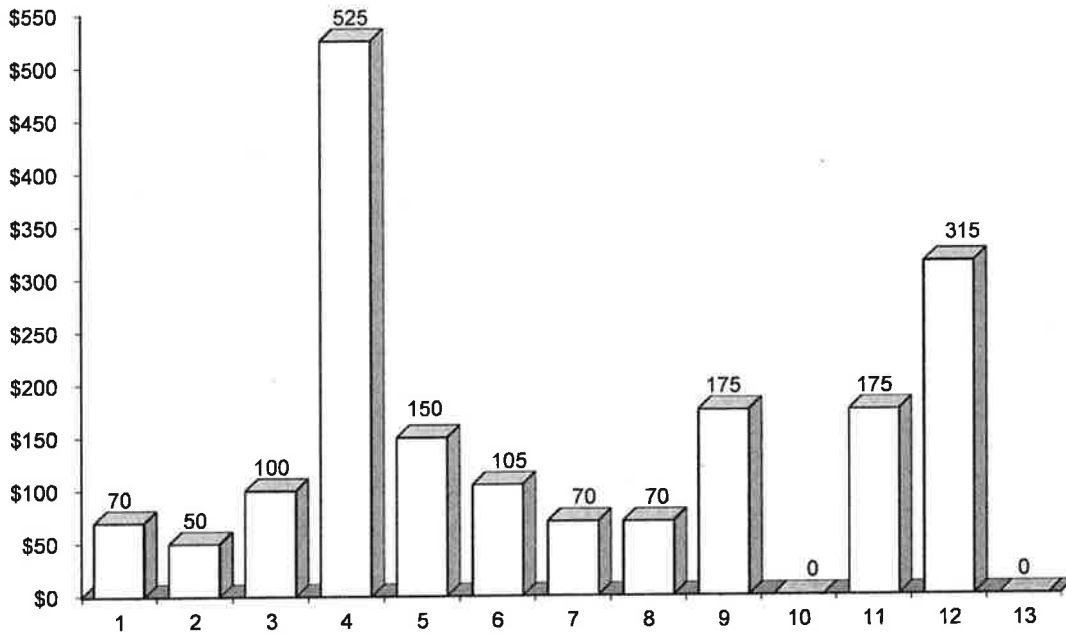
052-000-34850

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### Five Year History



### G/L Revenue By Month



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## **Fingerprint Services**

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<b>Account:</b>	001-000-34252
<b>Description:</b>	A fee charged to cover the cost of fingerprinting.
<b>Legal Authorization:</b>	San Clemente Municipal Resolution No. 00-53.
<b>Received From:</b>	Requestors of the service.
<b>Received By:</b>	Finance & Administrative Services, Finance Division.
<b>Receipt Timing:</b>	As requested.
<b>Fee Schedule:</b>	\$10 for two duplicate cards.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	August, 2000.
<b>Last Fee Review</b>	June, 2010.

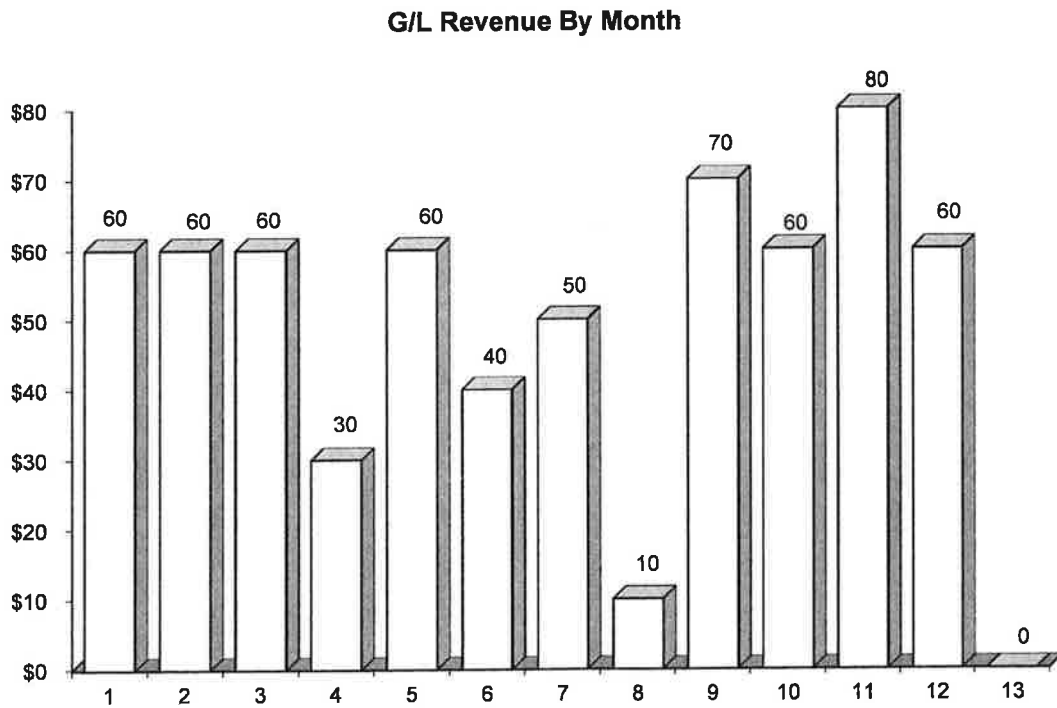
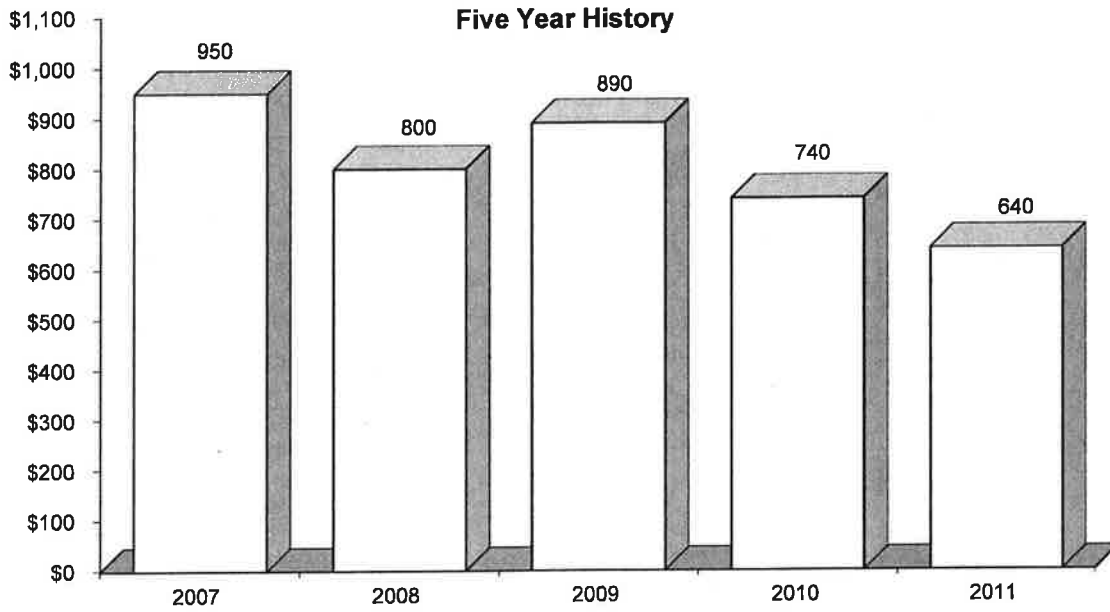
### **Overview**

San Clemente Police Services provides fingerprinting services. The service produces an “official” record of a person’s fingerprints for review by State of California.



# Fingerprint Services

001-000-34252



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## Fixed Water Service Charge

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**Account:** 052-000-34811

**Description:** Every customer to whom the City has issued a water meter shall pay a fixed rate based upon the size of the water meter.

**Legal Authorization:** San Clemente Municipal Code, Section 13.04.220.  
San Clemente Ordinance No. 1511.

**Received From:** Users.

**Received By:** Finance & Administrative Services Department, Finance Division.

**Receipt Timing:** Monthly.

<b>Fee Schedule:</b>	<b>Meter Size</b>	<b>Monthly Fixed Fee</b>
	5/8"	\$10.92
	3/4"	\$10.92
	1"	\$10.92
	1 1/2"	\$24.54
	2"	\$36.66
	2 1/2"	\$59.72
	3"	\$71.25
	4"	\$107.65
	5"	\$177.16
	6"	\$206.56

**Use of Revenue:** Restricted to Water Fund.

**Last Fee Update:** June, 2010.

**Last Fee Review** June, 2010.

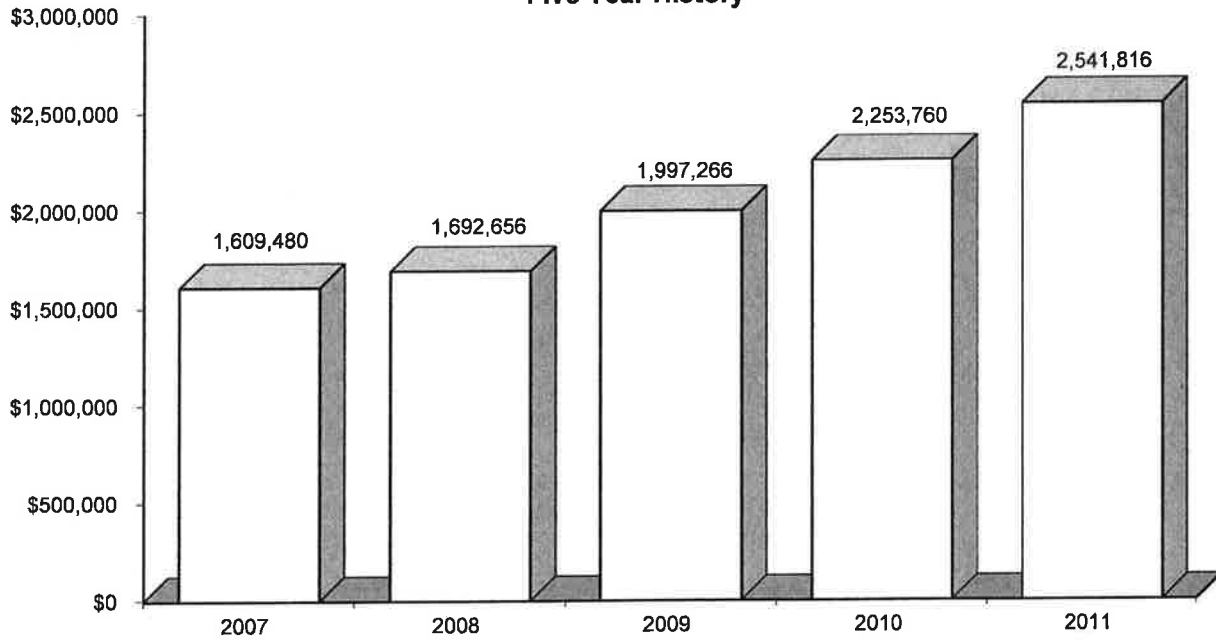
### Overview

Every customer to whom the City has issued a water meter pays a fixed rate based upon the size of the water meter. The fixed rate payment is waived for individually metered residential units whose residents are approved participants in the San Diego Gas and Electric "CARES" program.

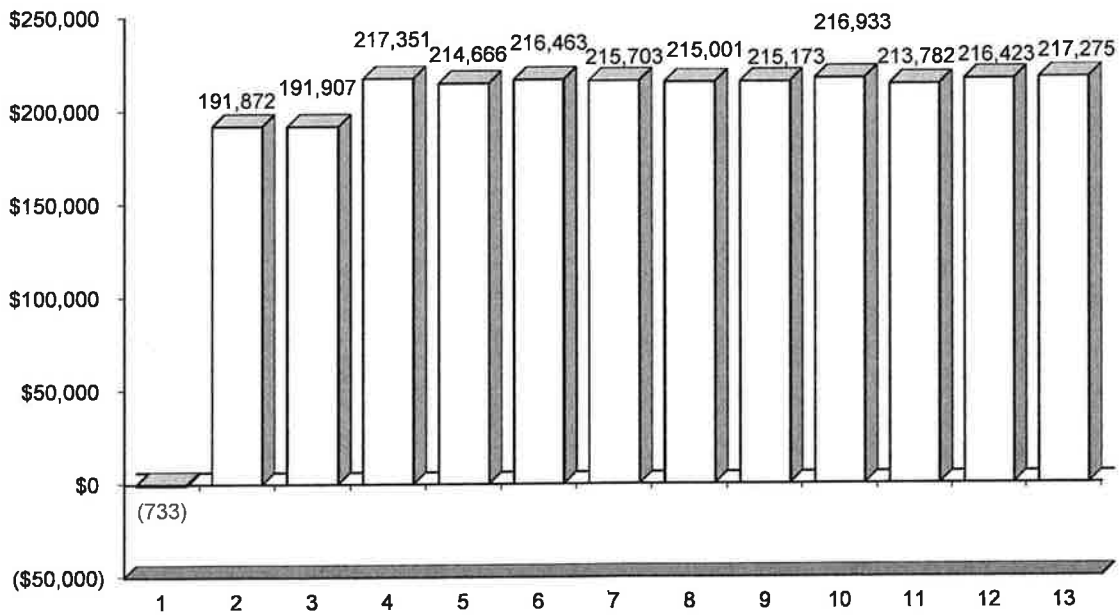
# Fixed Water Service Charge

052-000-34811

### Five Year History



### G/L Revenue By Month



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## General Fund Overhead Charge

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<b>Account:</b>	001-000-39499
<b>Description:</b>	Charges from General Fund to other funds to recover administrative overhead costs.
<b>Legal Authorization:</b>	Circular OMB A-87.
<b>Received From:</b>	Various funds.
<b>Received By:</b>	General Fund.
<b>Receipt Timing:</b>	Transferred in monthly increments.
<b>Fee Schedule:</b>	Based on an administrative cost allocation plan that is prepared annually.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Updated annually in June based on the cost of providing services.
<b>Last Fee Review</b>	June, 2009

### Overview

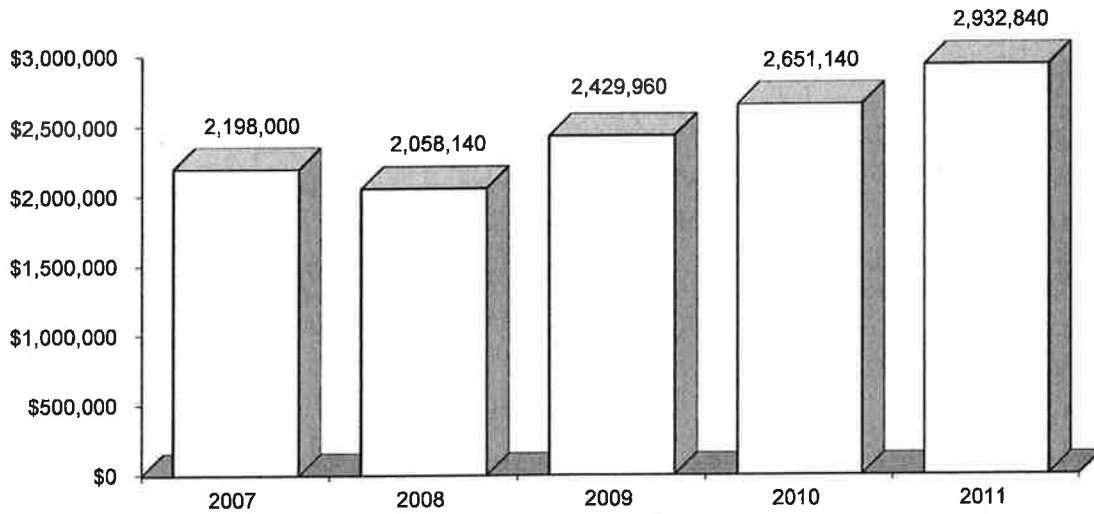
Charges are made from the General Fund to other funds in order to recover all administrative costs of providing services to the non-administrative (operating) programs within the City. Administrative programs include City Council, City Manager, City General, Finance & Administrative Services, City Clerk, Human Resources and Finance. The City utilizes direct and indirect charges to calculate appropriate charges to other funds. Direct charges are those which can be specifically identified with a particular service. An example of this would be Utility Billing personnel within the Finance Division charging a percentage of their time directly to the Water Fund and Sewer Fund for processing utility bills, and providing the related customer service. Indirect costs are not readily identifiable with a particular operating program, but rather are incurred for a joint purpose which benefits more than one cost objective. These costs are charged indirectly by means of an equitable methodology. For example, the City Clerk's Department is charged to all operating programs based upon the total number of agenda items prepared for each program through a rolling average of the previous 36 months. Payroll costs are charged to operating programs based upon the number of active employees in each program. Financial planning (budget) costs are charged based upon the number of programs for the previous year. Project Accounting costs are allocated based on the number of open project accounting work orders.

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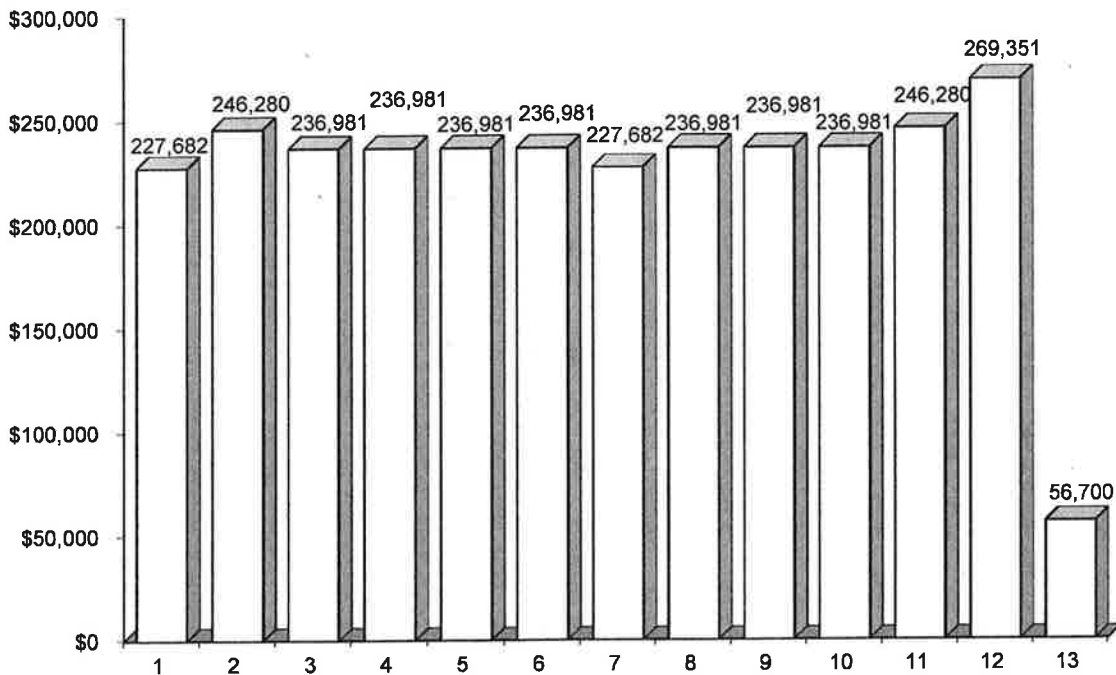
# General Fund Overhead Charge

001-000-39499

### Five Year History



### G/L Revenue By Month



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## General Sales Tax

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<b>Account:</b>	001-000-31310
<b>Description:</b>	Tax imposed on the total retail price of any tangible personal property, unless specifically exempted.
<b>Legal Authorization:</b>	Cal. Constitution, Art. XIII, section 29; State Revenue and Taxation Code, Section 7200 et seq.; Govt. Code, Sections 37101; San Clemente Municipal Code, Sections 3.20.010 - 3.20.110.
<b>Received From:</b>	State Board of Equalization.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Revenues are received monthly from the State. Because revenues lag behind retail sales up to three months, a large portion of this revenue is shown in the accrual column (13) of the monthly revenue chart.
<b>Fee Schedule:</b>	The City receives 1% of total retail sales within the City of San Clemente. The rest of the 7.75% of total retail sales goes to the State and the County.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	March, 2004
<b>Last Fee Review</b>	N/A

### Overview

The City receives a portion of the tax that retailers add on to the price of most goods purchased in the State of California. The state currently collects 8.75% and remits 1% back to the City, through the County. The sales tax is imposed on retailers for the privilege of selling tangible personal property. Tangible personal property is any material asset, such as household goods or business equipment, which is not permanently attached to real property (such as land or buildings). Resale and wholesale sales are excluded from the tax, as well as the cost of professional services, food, and prescription medicine. Sales tax makes up 11% of total General Fund revenue.

In March 2004, California voters approved a financing bond measure to partially offset the State's budget deficit. The financing mechanism, commonly known as the "triple-flip", diverts 25% of local sales taxes to the State to be used as security for "Economic Recovery Bonds". The State is replacing the 25% in "dollar for dollar" property tax revenues from County ERAF funds.

Revenue from the In-Lieu Sales Tax amounts to \$1.8 million for FY 2011.

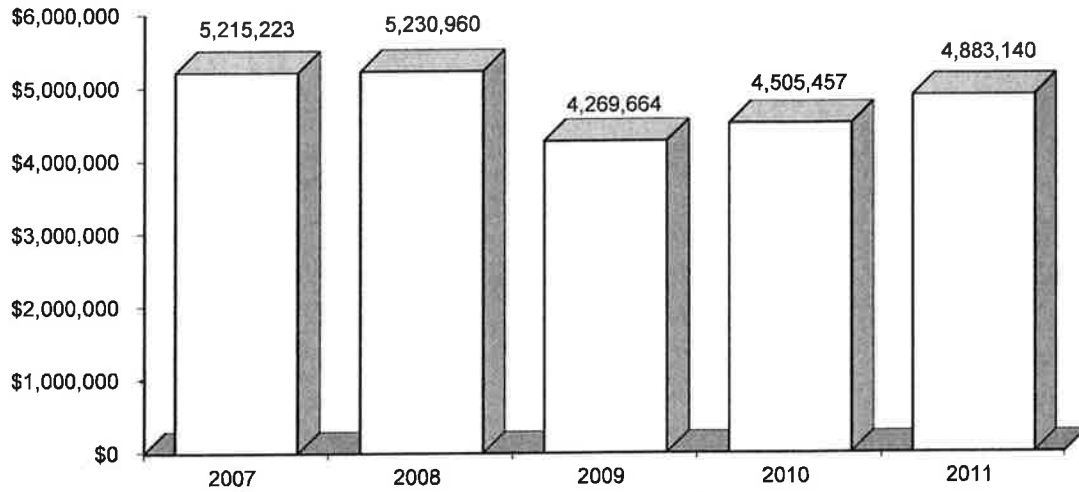
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# General Sales Tax

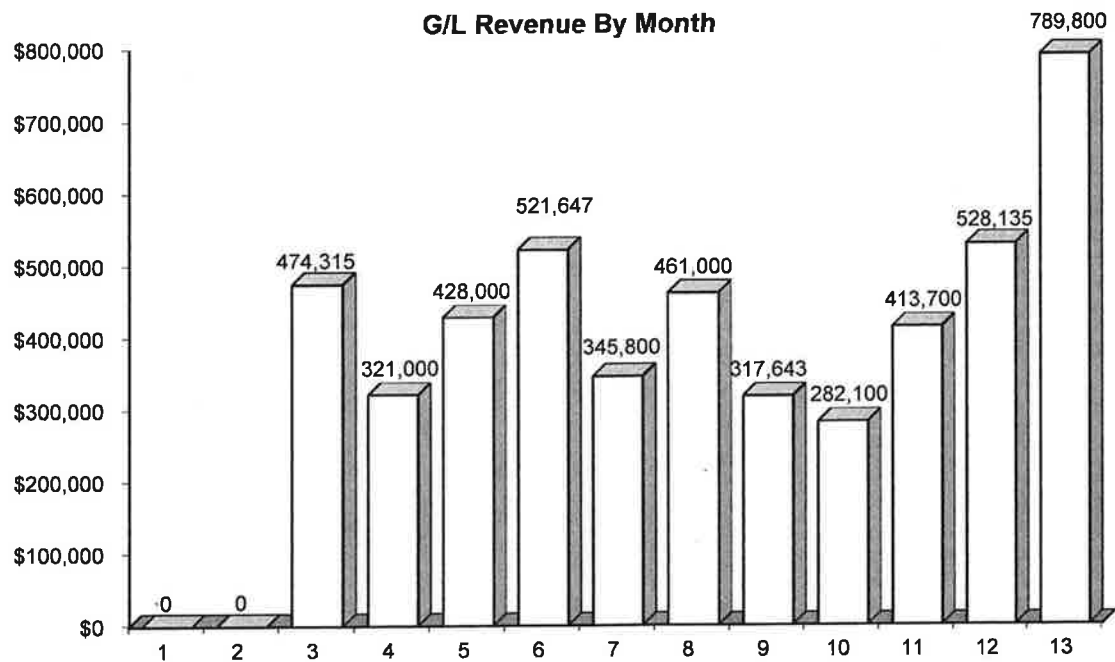
001-000-31310

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### Five Year History



### G/L Revenue By Month



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## **General Sales Tax - Public Safety Sales Tax Augmentation**

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<b>Account:</b>	001-000-31311
<b>Description:</b>	The Public Safety Sales Tax Augmentation represents an additional .5% retail sales tax to be allocated for public safety services.
<b>Legal Authorization:</b>	Proposition 172; Assembly Bill (AB) 2788.
<b>Received From:</b>	State Board of Equalization, disbursed through County of Orange.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Revenues are received monthly from the State. Revenues lag retail sales up to three months.
<b>Fee Schedule:</b>	The City receives .5% of total retail sales within the City.
<b>Use of Revenue:</b>	Restricted to public safety expenditures, including police and fire protection.
<b>Last Fee Update:</b>	November, 1993.
<b>Last Fee Review</b>	N/A

### **Overview**

The Public Safety Sales Tax Augmentation represents an additional .5% retail sales tax to be allocated for public safety purposes. Proposition 172, the ballot initiative which imposed this tax, was enacted in November 1993. This revenue goes to the County, based on the County's share of total statewide sales tax. Each County's share is divided among the cities and the County based on their proportionate share of the net property tax losses resulting from the 1994 state budget. The City's share is capped at 50% of the net property tax loss. AB 2788 requires all cities, regardless of whether they receive Proposition 172 funds, to fund public services at the fiscal year 1993 level.



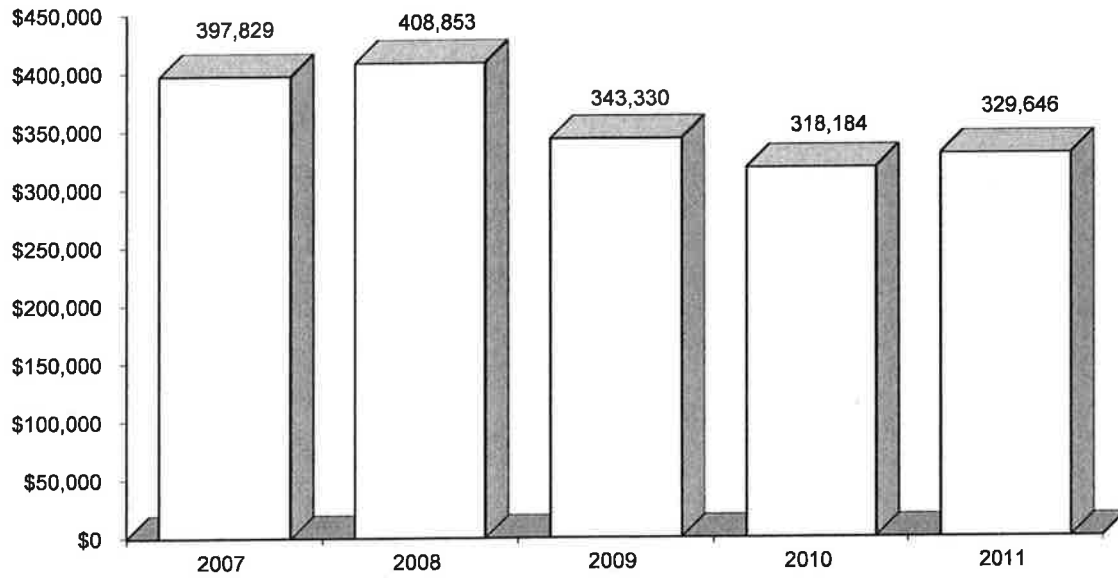
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# General Sales Tax - Public Safety Sales Tax Augmentation

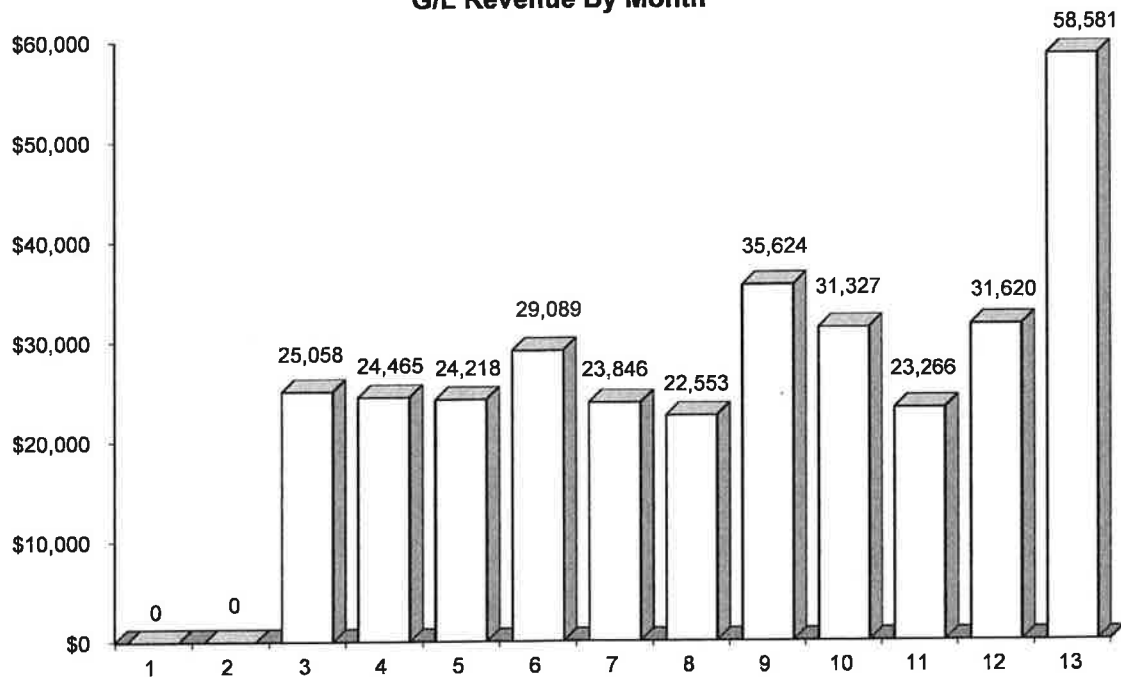
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001-000-31311

Five Year History



G/L Revenue By Month



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## Golf Pro Shop Concession

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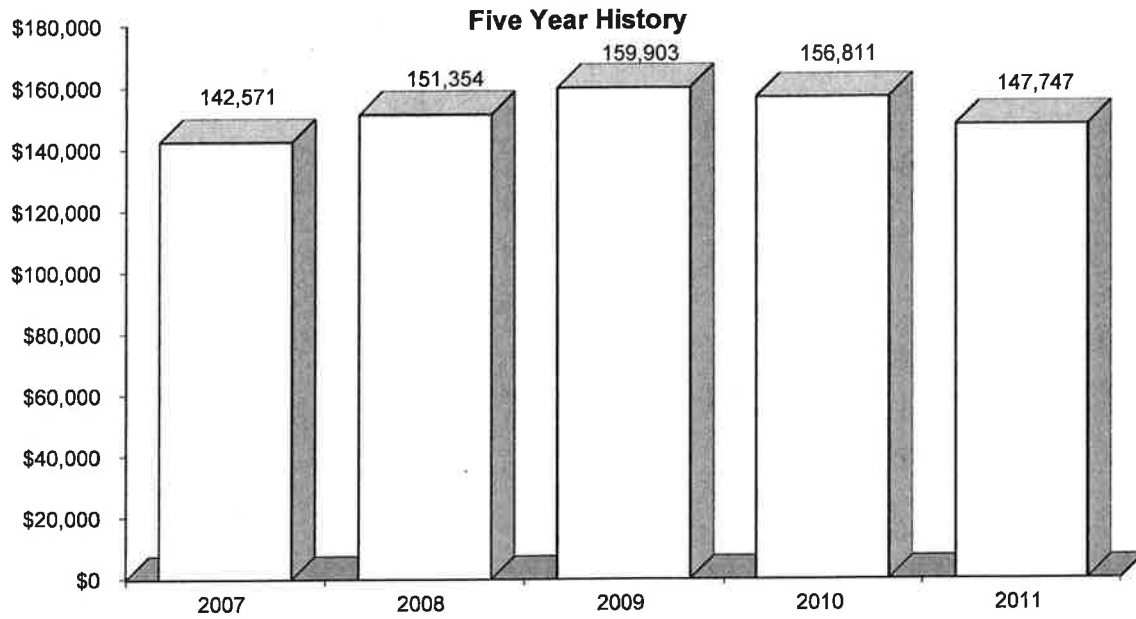
<b>Account:</b>	056-000-36272
<b>Description:</b>	Rents collected from leasing the Pro Shop Concession at the Municipal Golf Course to a private operator.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 2.36.020. Contract C87-004.
<b>Received From:</b>	Pro Shop Concession.
<b>Received By:</b>	Beaches, Park and Recreation Department, Golf Division.
<b>Receipt Timing:</b>	Monthly.
<b>Fee Schedule:</b>	5% on all merchandise sold, 25% of driving range fees, 22% on cart rentals and club repairs, and 10% on lessons.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

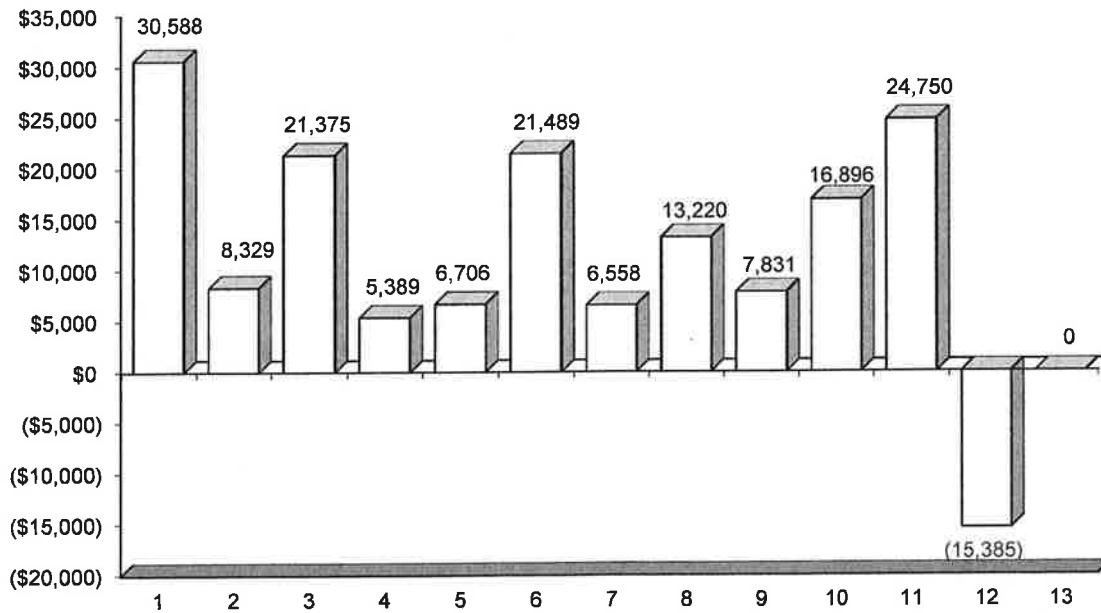
The City of San Clemente leases the Pro Shop Concession at the Municipal Golf Course to a private operator. The concessionaire makes monthly payments as provided in a binding lease agreement.

# Golf Pro Shop Concession

056-000-36272



### G/L Revenue By Month



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## **Golf Restaurant Concession**

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<b>Account:</b>	056-000-36274
<b>Description:</b>	Rents collected from leasing the Restaurant Concession at the Municipal Golf Course to a private operator.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 2.36.020. Contract C05-068.
<b>Received From:</b>	Restaurant Concession at the Municipal Golf Course.
<b>Received By:</b>	Beaches, Park and Recreation Department, Golf Division.
<b>Receipt Timing:</b>	Monthly.
<b>Fee Schedule:</b>	\$1.25 per square foot or 6% of gross sales, whichever is greater.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 2006.
<b>Last Fee Review</b>	June, 2010.

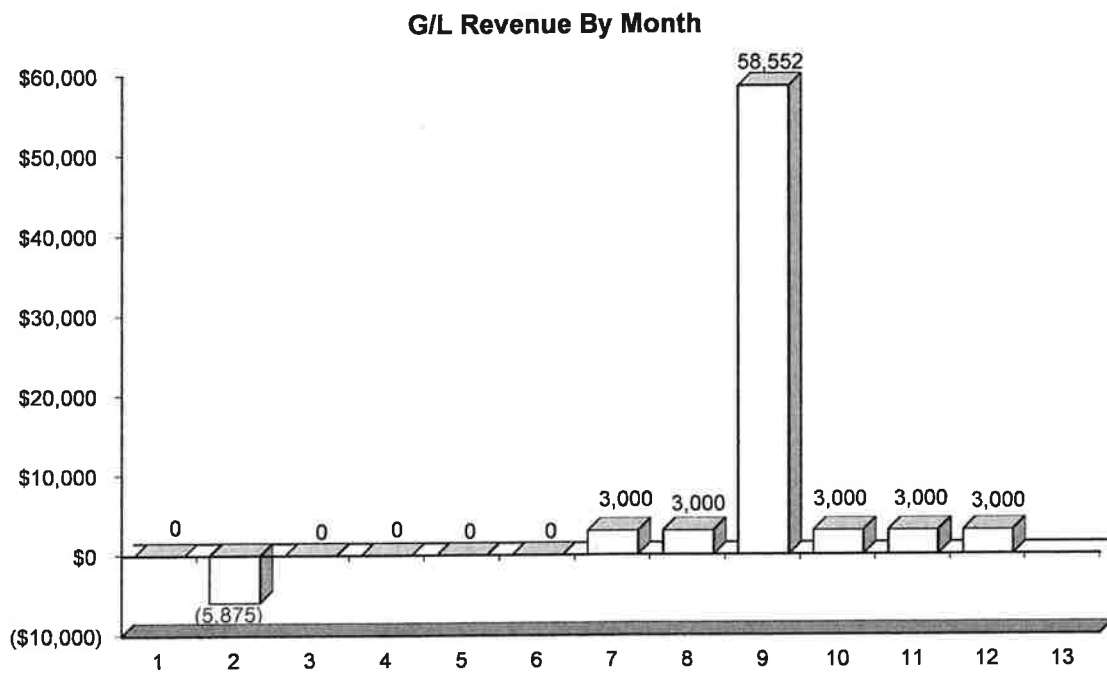
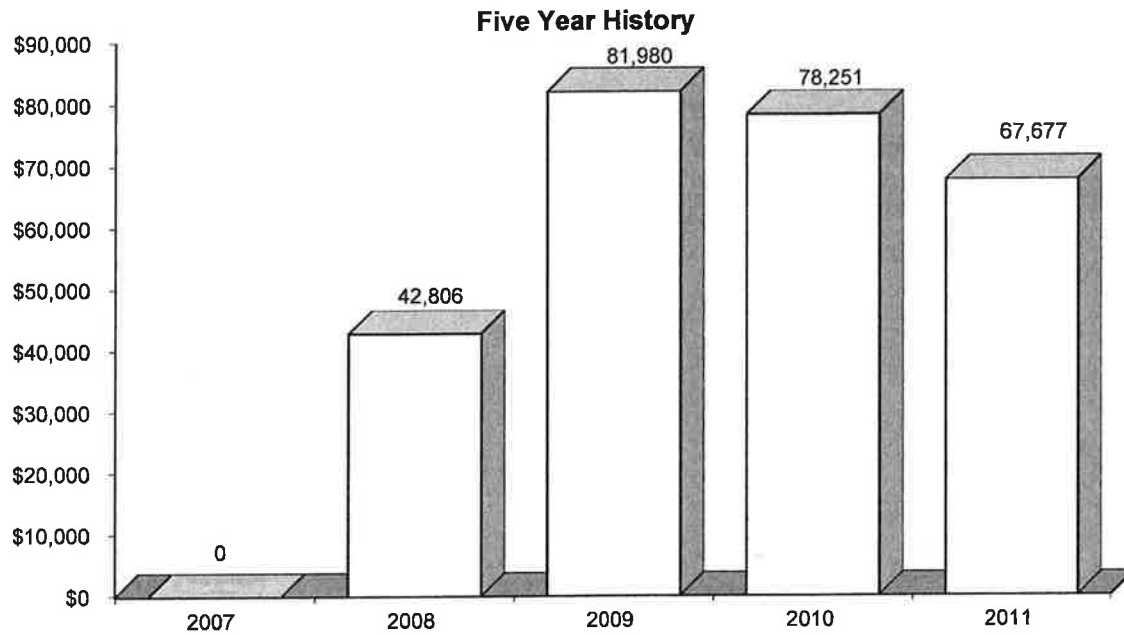
### **Overview**

The City of San Clemente leases the Restaurant Concession at the Municipal Golf Course to a private operator. The concessionaire makes monthly payments as provided in a binding lease agreement. No revenue was collected during FY 2007 during the time the new clubhouse was under construction.

Beginning in FY 2008, a new concessionaire took over operations. The new concession opened in December 2007 and monthly rental payments began in March 2008.

# Golf Restaurant Concession

056-000-36274

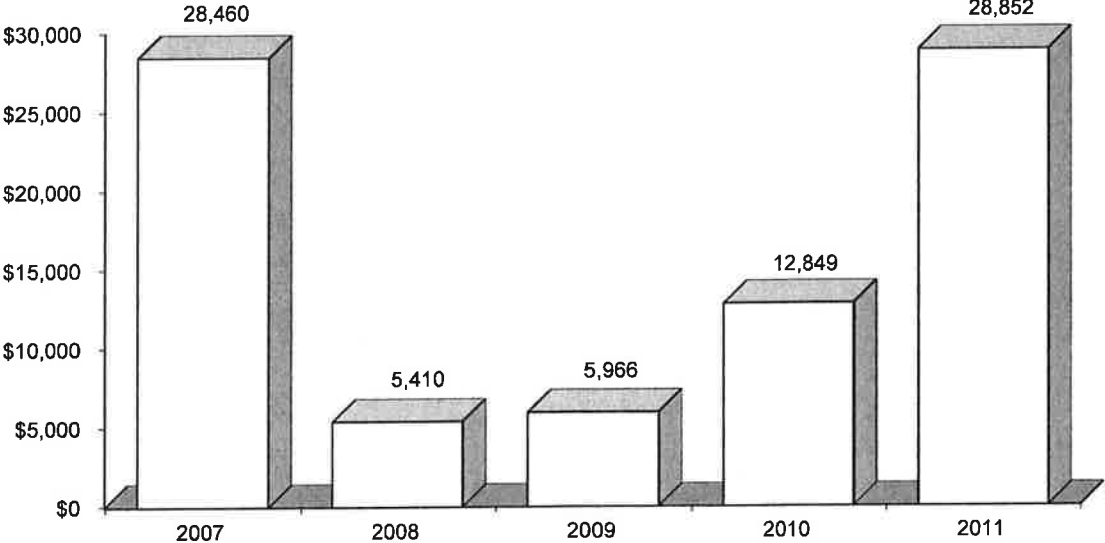




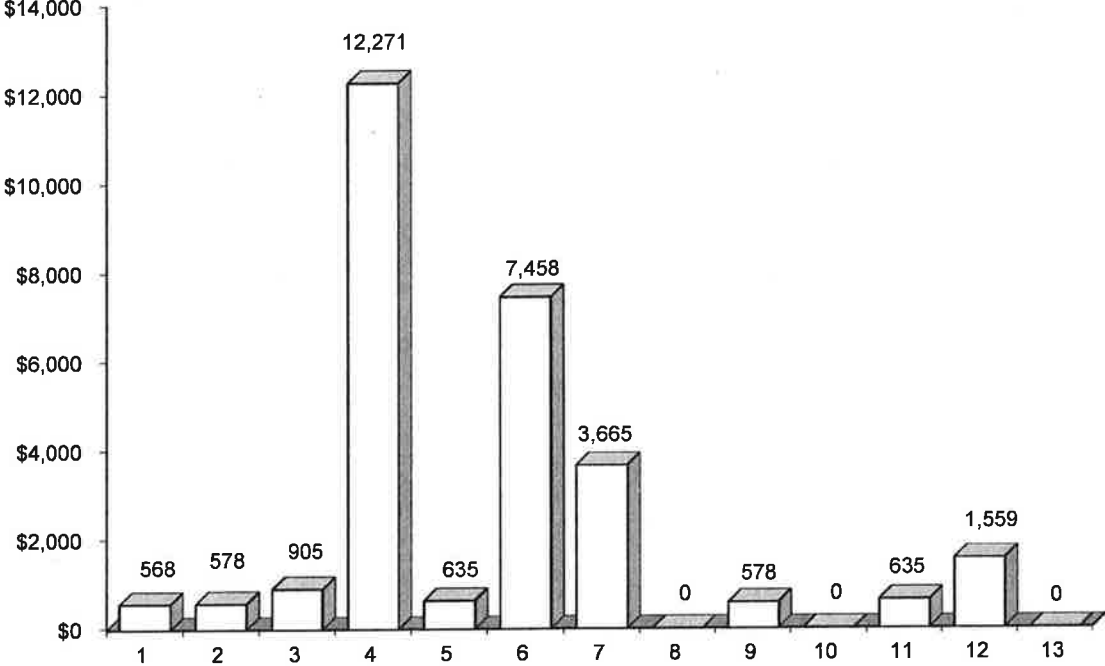
# Grading Permits

001-000-32250

### Five Year History



### G/L Revenue By Month



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## Green Fees

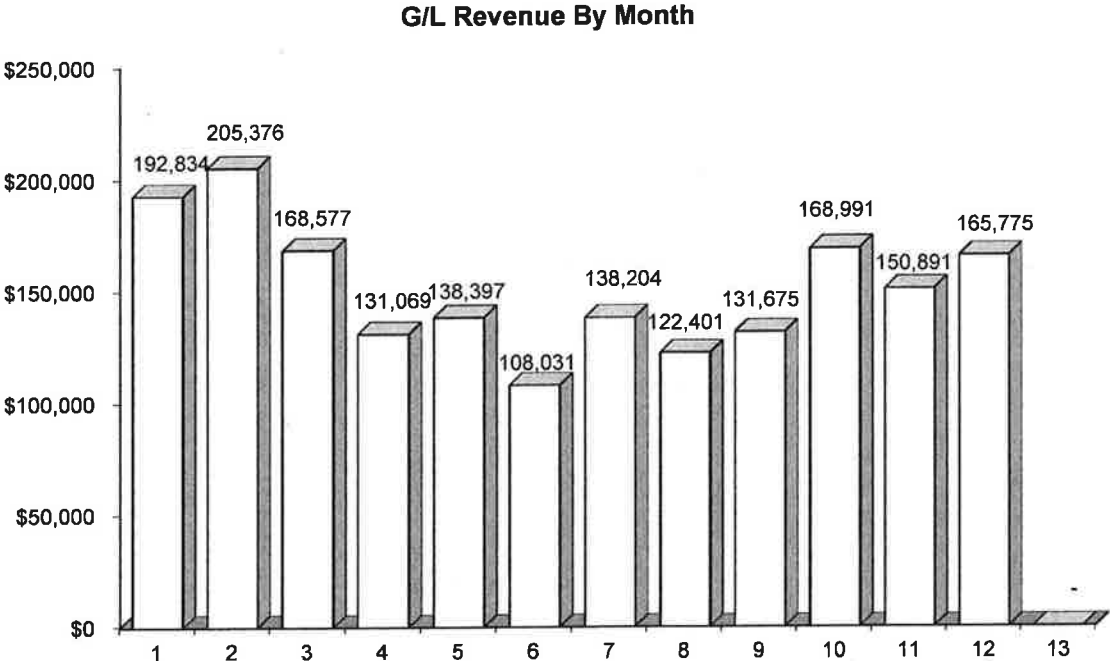
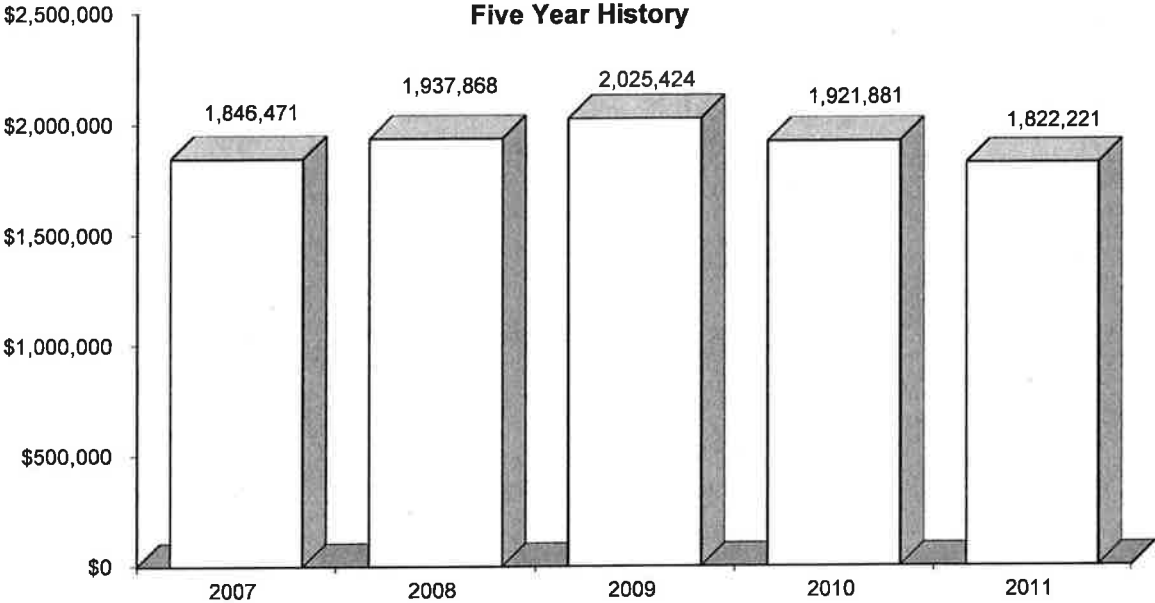
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<b>Account:</b>	056-000-34760
<b>Description:</b>	Fees charged to users for daily use of Municipal Golf Course.
<b>Legal Authorization:</b>	San Clemente City Resolution No. 11-032.
<b>Received From:</b>	Users.
<b>Received By:</b>	Beaches, Park and Recreation Department, Golf Division.
<b>Receipt Timing:</b>	Upon delivery of services.
<b>Fee Schedule:</b>	Non Residents: M-F: \$34, twilight \$26; Senior M-F: \$29, twilight \$22; Sat., Sun., Holidays: \$42, twilight \$32.  Residents with resident discount card: M-F: \$19, twilight \$16; Senior M-F \$18, twilight \$14; Sat., Sun., Holidays: \$26, twilight \$20  Juniors with card \$8 twilight, otherwise all juniors ½ price of accompanying adult.  Resident Card \$50.00 per year.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2011.
<b>Last Fee Review</b>	June, 2011.

### Overview

The City charges green fees and miscellaneous tournament fees to the users for daily use of the Municipal Golf Course. The fees are collected to recover the costs of maintaining the Municipal Golf Course.





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## Home Occupation Permits

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<b>Account:</b>	001-000-31820
<b>Description:</b>	Fee paid to obtain a home occupation permit.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 17.28.160. San Clemente Ordinance No. 1055.
<b>Received From:</b>	Business owner in residentially zoned locale.
<b>Received By:</b>	Finance & Administrative Services, Business License Program
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	\$35.00 non-renewable fee, unless applicant moves, changes ownership or business type.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 1991.
<b>Last Fee Review</b>	June, 2010.

### Overview

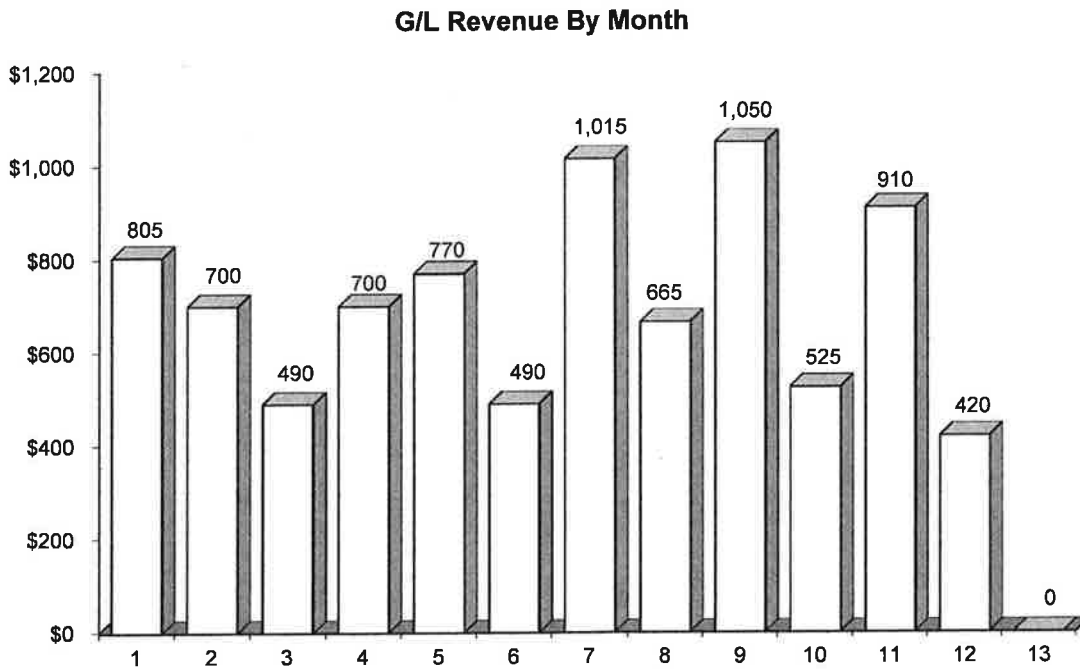
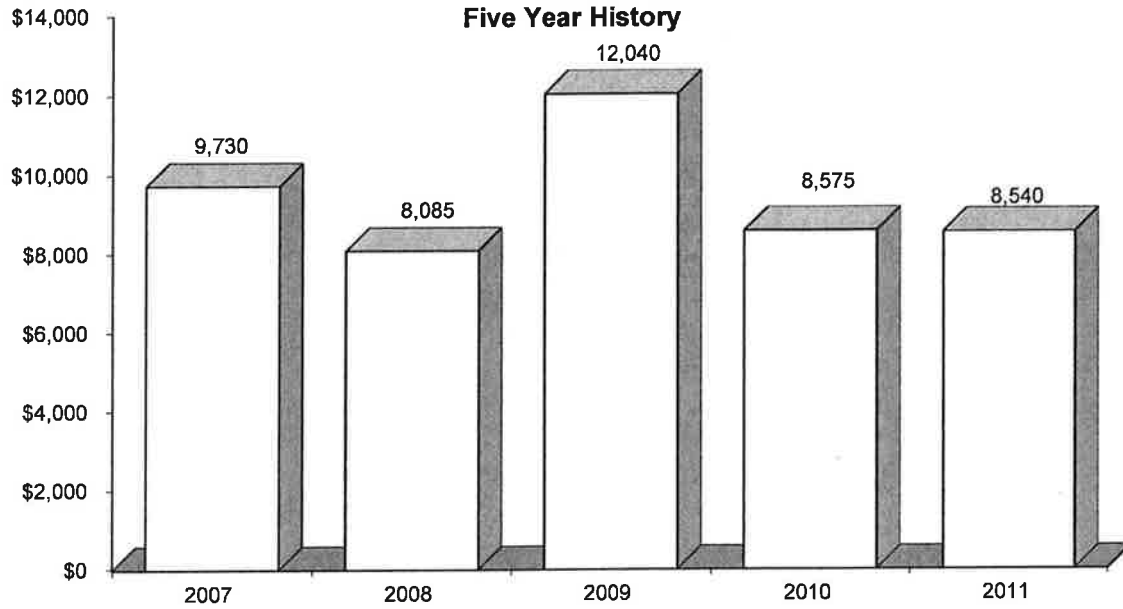
Home Occupations are permitted in accordance with Section 17.28.160 of the San Clemente Zoning Ordinance. The purpose of the Home Occupation Permits process is to provide for residents to engage in home businesses that are harmonious with a residential environment and all traffic, parking and noise ordinances are strictly enforced.

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# Home Occupation Permits

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001-000-31820



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## Hydrant Meter Rentals

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<b>Account:</b>	052-000-34830
<b>Description:</b>	Fee collected by the City to recover costs of supplying temporary water service supplied from a fire hydrant.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.04.250. San Clemente Ordinance No. 1282. Resolution No. 10-048.
<b>Received From:</b>	Developers/Contractors.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly.
<b>Fee Schedule:</b>	\$825 for the initial deposit on the hydrant meter, a \$125 set-up fee plus \$3.00 per day rental fee.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

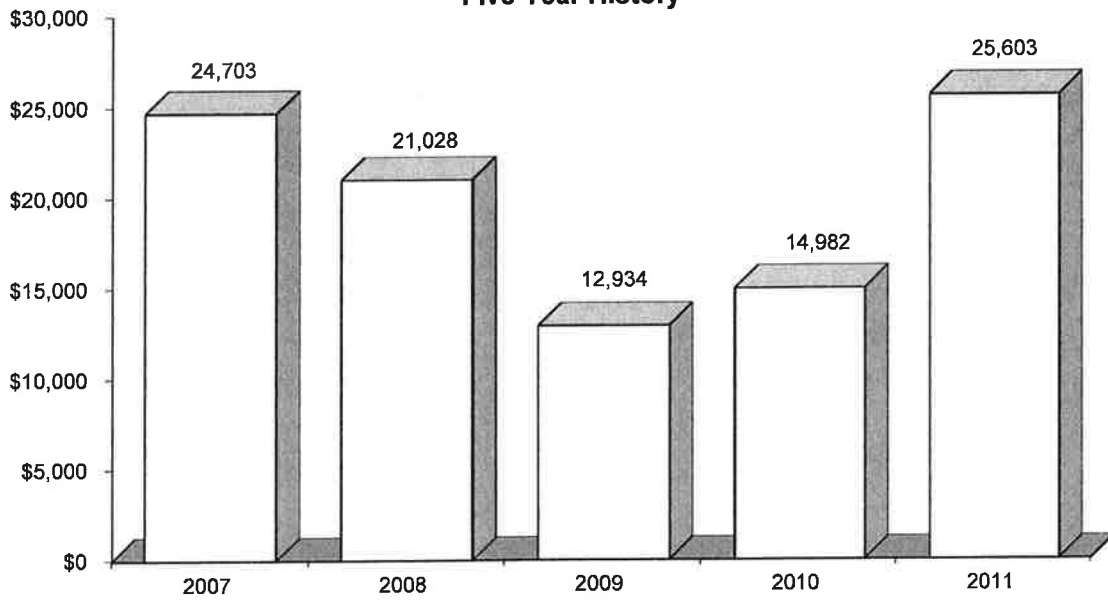
### Overview

Temporary water service desired by contractors, builders or other applicants is supplied from a metered fire hydrant. Upon termination of temporary water service, any required charges, final water billing or costs necessary to repair damage to meters or fire hydrants, caused by the permittee, are billed to the contractor/builder. The original deposit is applied against the final total charges.

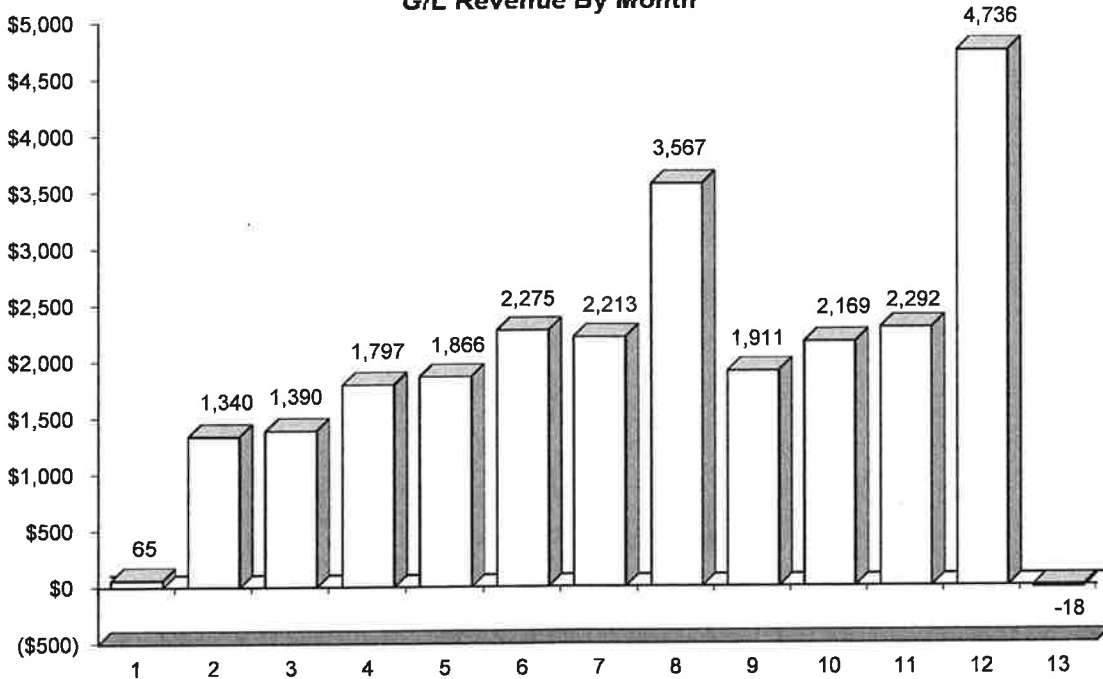
# Hydrant Meter Rentals

052-000-34830

### Five Year History



### G/L Revenue By Month



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## Hydrant Meter Water Sales

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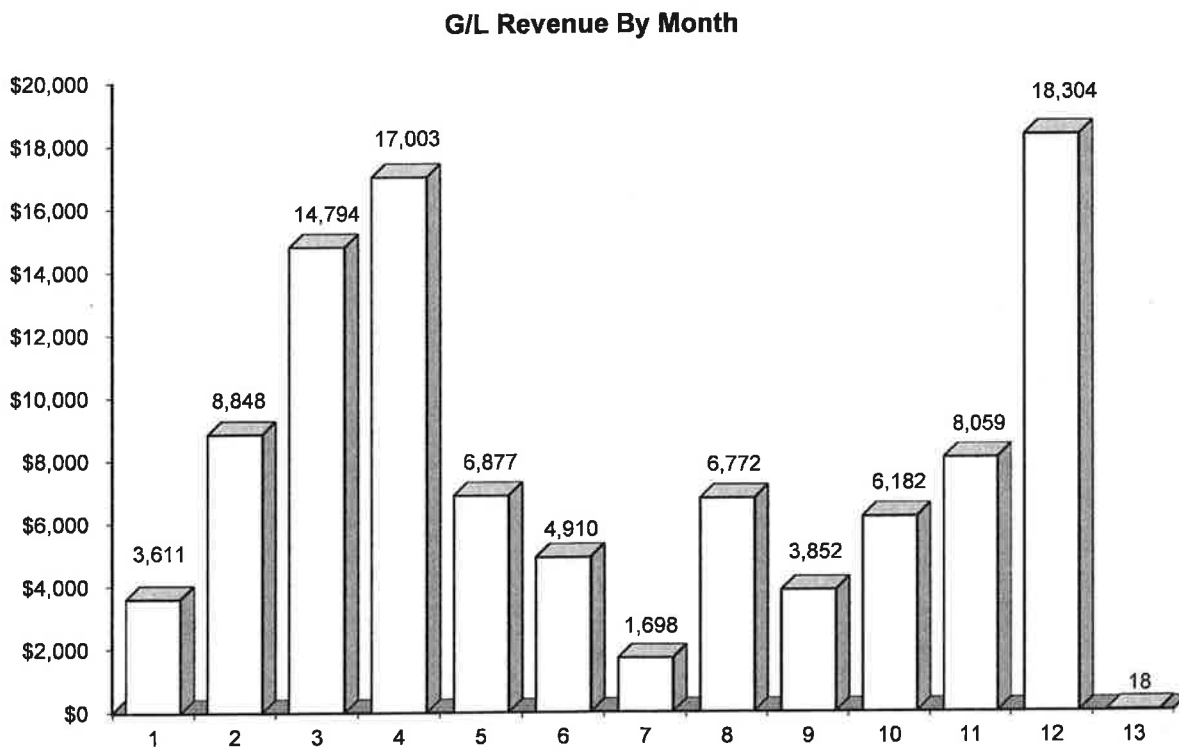
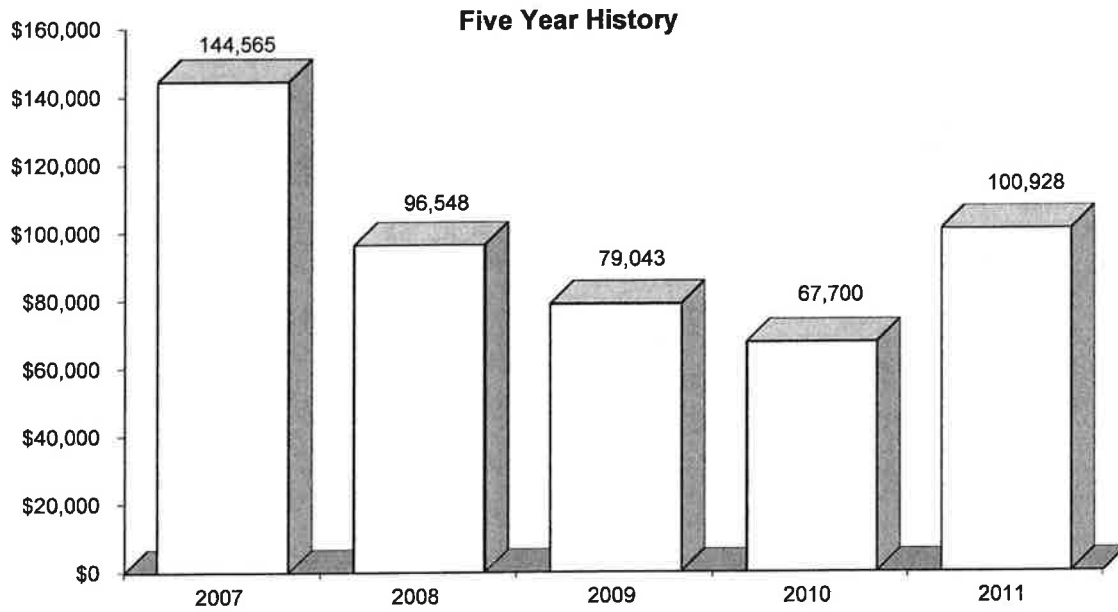
<b>Account:</b>	052-000-34815
<b>Description:</b>	Fee collected by the City to recover costs of water service supplied from a fire hydrant.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.04.250. Ordinance No. 1511.
<b>Received From:</b>	Developers/Contractors.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Upon issuance of a hydrant meter.
<b>Fee Schedule:</b>	Actual water usage @\$2.83 per unit billed monthly
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Renewal</b>	June, 2010.

### Overview

Temporary water service desired by contractors, builders or other applicants is supplied from a metered fire hydrant. Water is charged at the existing metered water rate based on actual usage. Water consumption is billed monthly in arrears.

# Hydrant Meter Water Sales

052-000-34815



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## Improvement Plan Check Fee

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<b>Account:</b>	001-000-34132
<b>Description:</b>	A fee to cover the actual cost to review improvement plans.
<b>Legal Authorization:</b>	San Clemente Municipal Code Section 16.32.010. Resolution No. 08-081.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	Upon submittal of improvement plans.
<b>Fee Schedule:</b>	Actual cost. An initial minimum deposit of \$5,000 is required.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

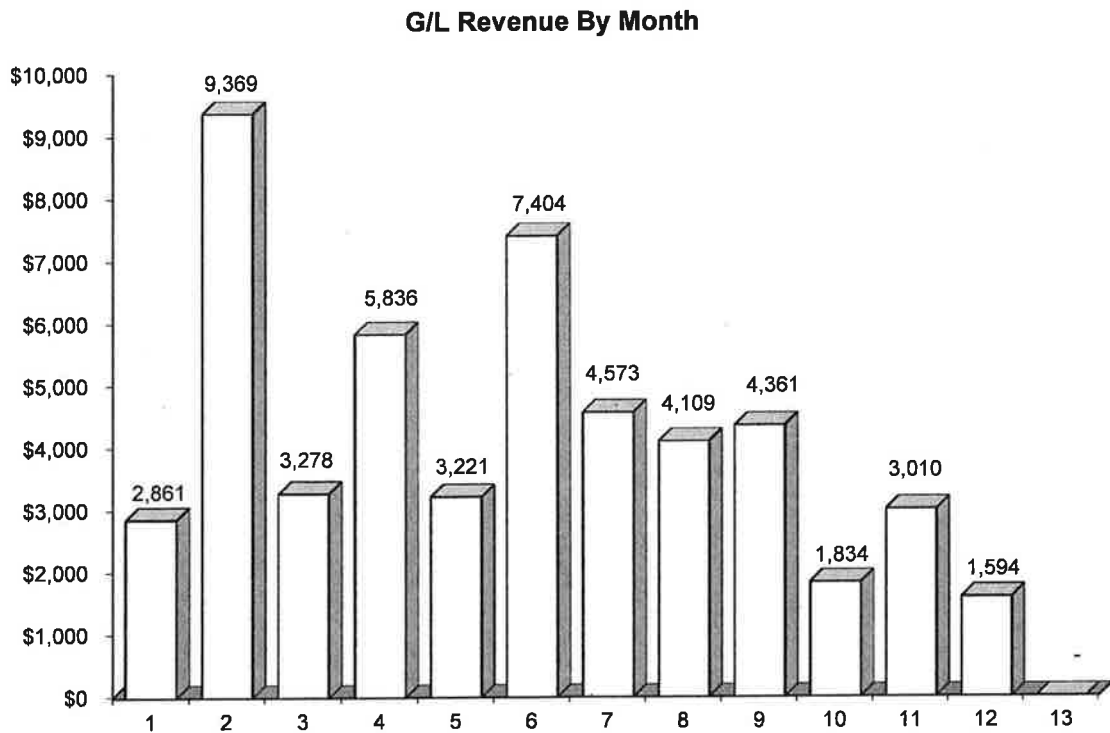
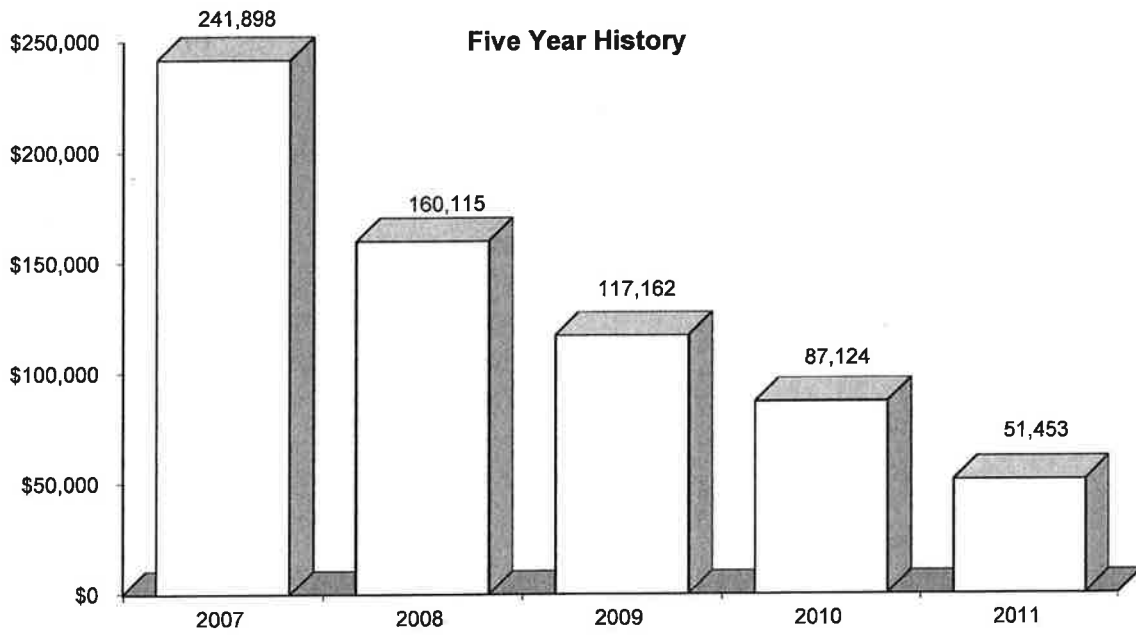
### Overview

Improvements plan check fees are charged for the review of grading, hydrology, geotechnical review, erosion control, maps and other Engineering reviews of public improvements required by development projects. The fees recover the actual costs to review the improvement plans. If the review is performed by contractual services, a 15% overhead charge is added to the actual invoice.



# Improvement Plan Check Fee

001-000-34132



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## **In-Lieu Affordable Housing Fee**

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<b>Account:</b>	037-000-32366
<b>Description:</b>	A fee paid “in-lieu” of building new affordable housing units.
<b>Legal Authorization:</b>	San Clemente General Plan – Housing Element; San Clemente Municipal Code, Section 17.24.120. San Clemente Ordinance No. 1304.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	At the issuance of building permits.
<b>Fee Schedule:</b>	In-lieu Fees are determined based on 1% of the building permit construction value.
<b>Use of Revenue:</b>	Restricted to the purchase of land or apartments for affordable housing or construction of affordable housing units.
<b>Last Fee Update:</b>	June, 2010..
<b>Last Fee Review</b>	June, 2010.

### **Overview**

For residential projects with six or more dwelling units, the developer must provide affordable residential units for households earning less than 50% of median income equal to four percent of the new units or pay an “in-lieu” fee. Funds collected from in-lieu fees are restricted to the purchase of land or apartments for affordable housing or construction of affordable housing units within City limits. The fees are recorded in the Developer Improvement Fund.

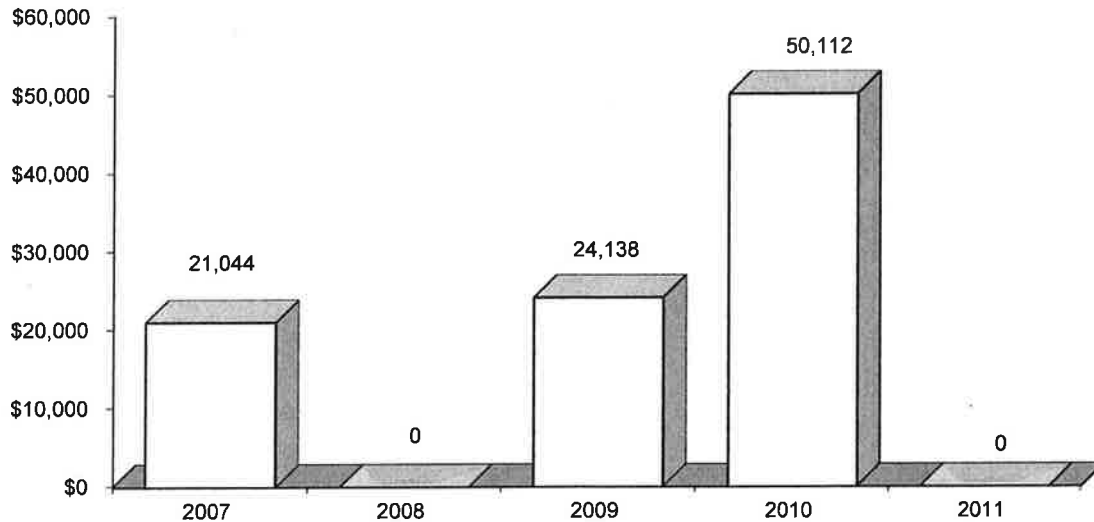
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# In-Lieu Affordable Housing Fee

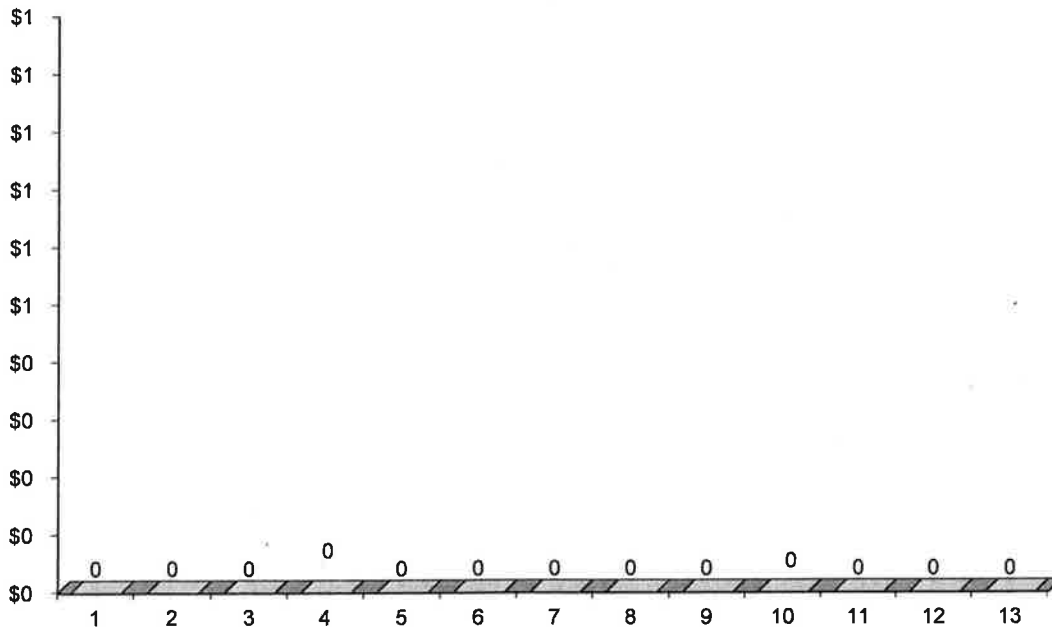
037-000-32366

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### Five Year History



### G/L Revenue By Month



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## In-Lieu Sales Tax

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<b>Account:</b>	001-000-31312
<b>Description:</b>	The 25% of local sales tax diverted to the State and used to repay the State's Economic Recovery Bonds.
<b>Legal Authorization:</b>	Senate Bill 1096
<b>Received From:</b>	County of Orange
<b>Received By:</b>	Finance and Administrative Services, Finance Division
<b>Receipt Timing:</b>	Two installments of State Department of Finance estimates in January and May. Reconciliation of actual taxes earned and estimated amounts is distributed by the following January.
<b>Fee Schedule:</b>	The estimated 25% local share of sales tax each year by Sept. 1 <sup>st</sup> , based upon actual prior year results and a projected state-wide growth factor.
<b>Use of Revenue:</b>	Unrestricted
<b>Last Fee Update:</b>	July 1, 2004.
<b>Last Fee Review</b>	N/A

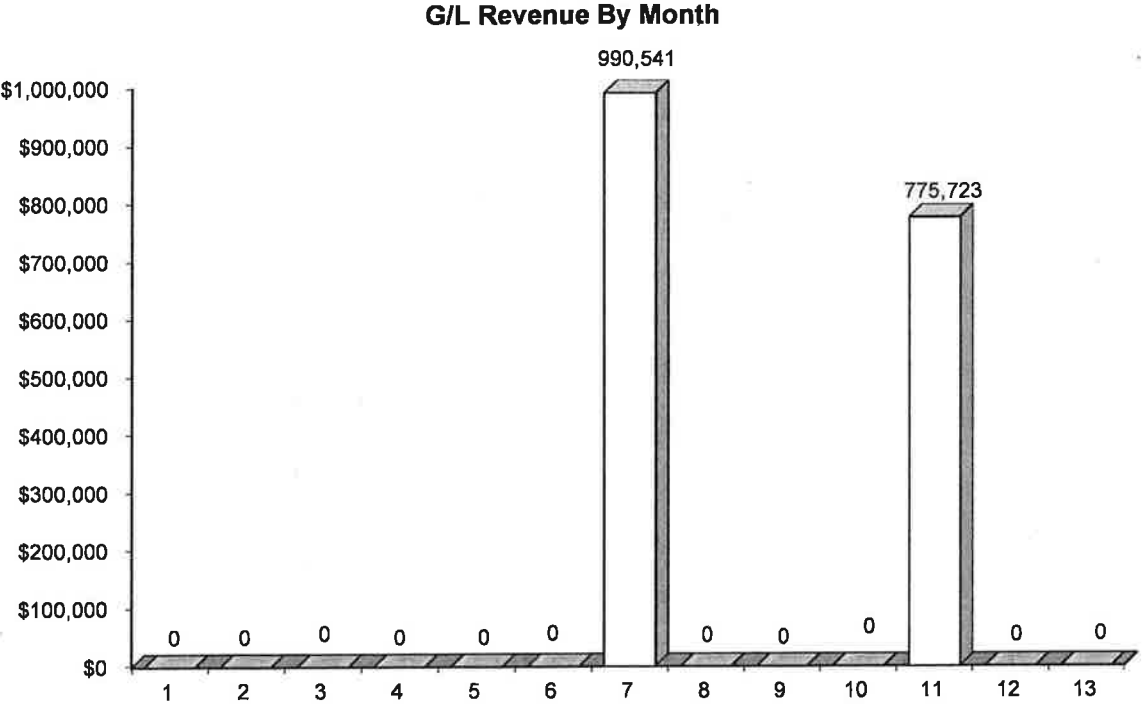
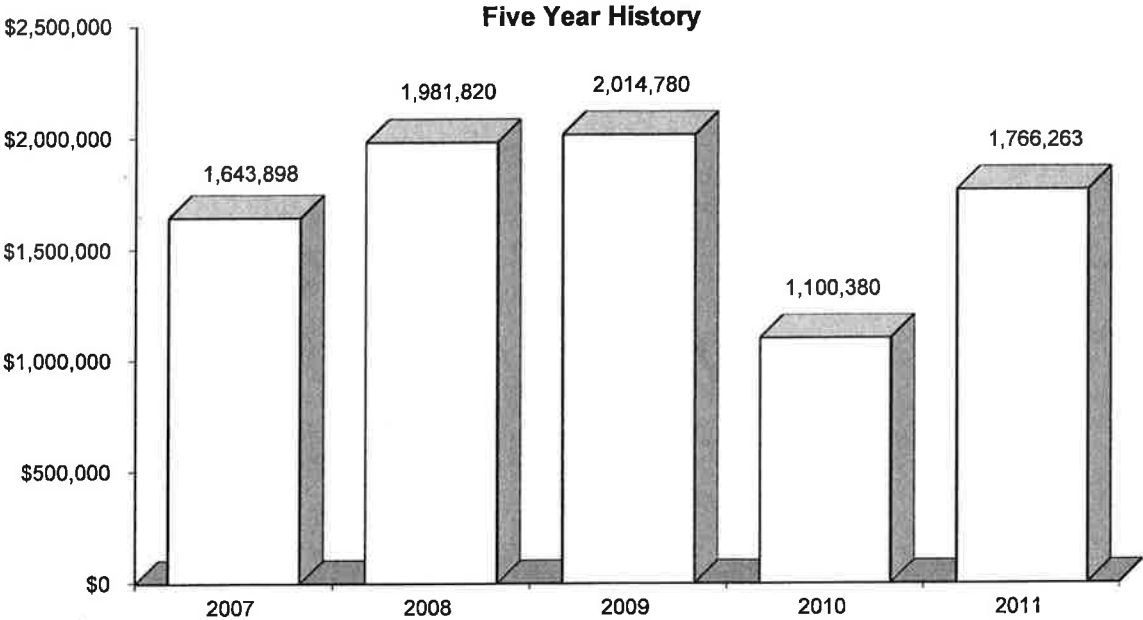
### Overview

The State budget enacted a measure called the "triple flip" which suspended one-quarter of the Bradley-Burns sales and use tax and replaced the lost revenues on a dollar-for-dollar bases with funds set aside from the countywide Education Revenue Augmentation Fund (ERAF). The State increased the State's sales and use tax allocation by one-quarter percent with the State increase dedicated to repayment of the economic recovery bonds.

Annually the County compares the amount distributed in the prior fiscal year to the actual amount of sales tax revenues and a positive or negative adjustment is made from the first payment of the following year.

**In-Lieu Sales Tax**

001-000-31312



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## Investment Earnings and Interest

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<b>Account:</b>	001-000-36110 001-000-36180
<b>Description:</b>	Realized return on cash investments and miscellaneous interest received by the City.
<b>Legal Authorization:</b>	Civil Code, Section 2261, et seq.; Government Code, Section 53600, et seq. City of San Clemente Investment Policy #202-1.
<b>Received From:</b>	Various institutions.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Interest income is allocated monthly to the various funds, based on month-end cash and investment balances.
<b>Fee Schedule:</b>	The rate of return at June 30, 2011 was 1.45%.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Market rate.
<b>Last Fee Review</b>	Monthly

### Overview

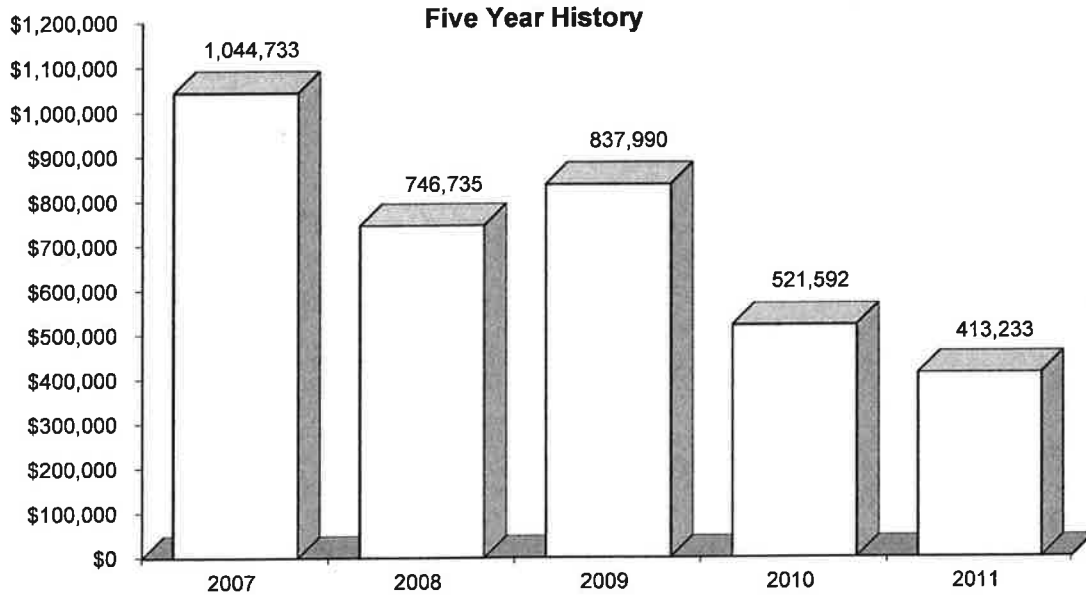
The City follows the practice of pooling cash and investments of all funds except for amounts with fiscal agents, amounts in the deferred compensation plan and pension trust fund. Interest income earned on pooled cash is allocated to the various funds based on month-end cash and investment balances. The City's investment policy allows investment in the following types of investments: U.S. Treasury Securities or Federal Agency Securities, collateralized or insured Passbook Savings Accounts, Demand Deposits, Certificates of Deposit or Time Deposits with commercial banks or savings and loan companies, Banker's Acceptances, Commercial Paper, Money Market Mutual Funds, Repurchase Agreements, Medium Term Notes (Corporate Debentures), the Local Agency Investment Fund (State of California Pool), and Orange County Investment Pool (OCIP).

Government Accounting Standards Board (GASB) requires the City to annually adjust investments at year-end to recognize the unrealized gain or loss of investments.

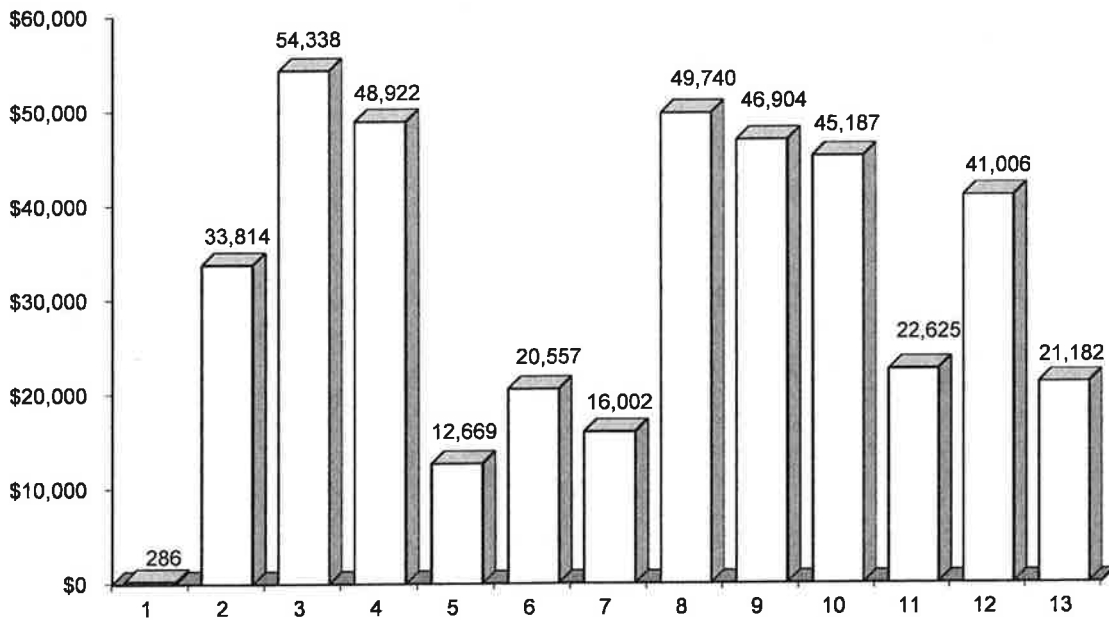
# Investment Earnings and Interest

001-000-36110

001-000-36180



### G/L Revenue By Month



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## Junior Lifeguard Services

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<b>Account:</b>	001-000-34232
<b>Description:</b>	The City charges an enrollment fee to applicants for the City's Junior Lifeguard Program.
<b>Legal Authorization:</b>	Government Code, Section 39001; California Constitution, Article XIII B, Section 8. Resolution No. 08-019.
<b>Received From:</b>	Parents of children enrolled in the Junior Lifeguard program.
<b>Received By:</b>	Beaches, Parks, and Recreation Department, Marine Safety Division.
<b>Receipt Timing:</b>	Revenue is collected primarily in June and July each year.
<b>Fee Schedule:</b>	\$135 per session for San Clemente residents and \$150 per session for non-residents.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	January, 2008.
<b>Last Fee Review</b>	January, 2008.

### Overview

Each summer, the City offers a Junior Lifeguard Program taught and administered by City lifeguards. Designed around prevention and education, the four week program focuses on teaching ocean safety skills to children 10-17 years of age.

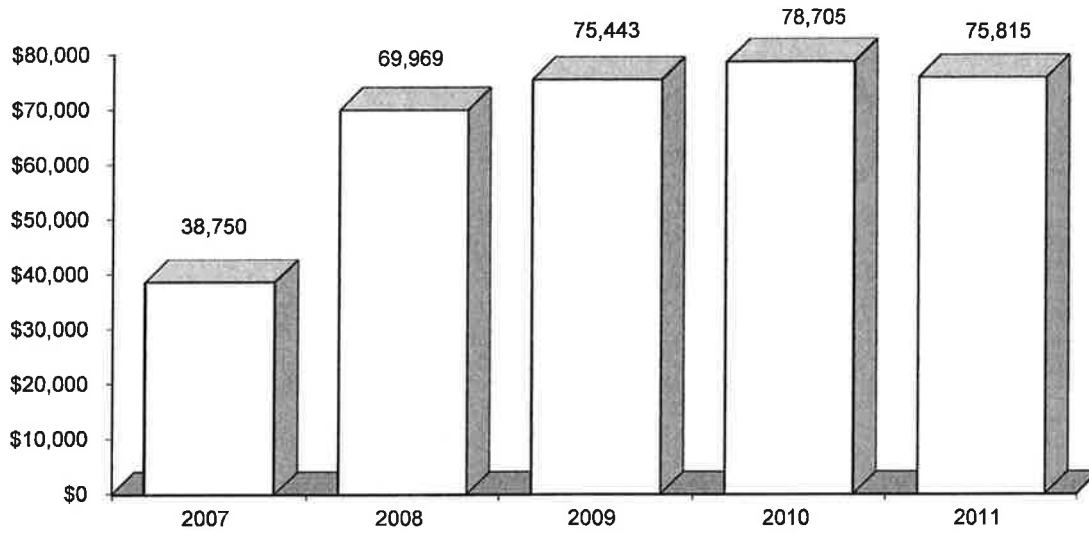
Beginning in FY 2007, the City's financial accounting software recorded junior lifeguard fees in the fiscal year that services were provided. For example, the first session fees were recorded in the 2007 fiscal year and the second session fees were recorded in the 2008 fiscal year. In the previous years, fees were recorded when collected.



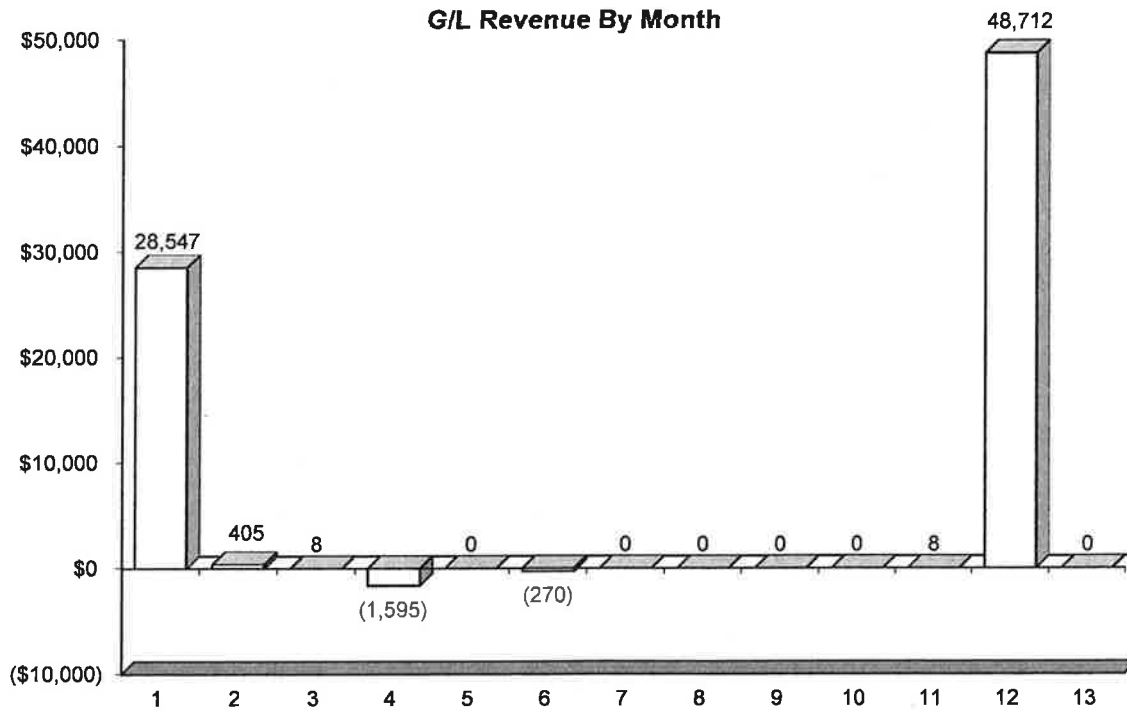
# Junior Lifeguard Services

001-000-34232

### Five Year History



### G/L Revenue By Month



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## Mechanical Permits

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<b>Account:</b>	001-000-32230
<b>Description:</b>	Fees designed to reimburse City for cost of regulating heating, cooling, circulating, and other heat producing machinery.
<b>Legal Authorization:</b>	Govt. Code Sections 38601 and 38660. San Clemente Municipal Code, Section 15.16. Resolution No. 08-080.
<b>Received From:</b>	Developers/Contractors.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	Issuance fee of \$35, plus additional fees for each individual fixture as outlined in the Building Division's Mechanical Fee Schedule. An estimated fee for a single family dwelling: \$205.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

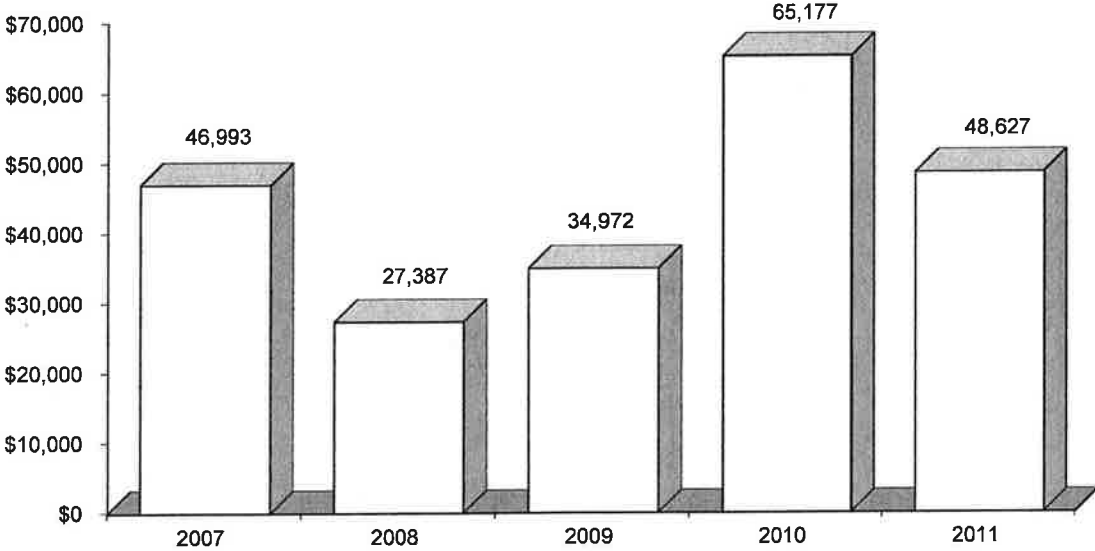
### Overview

Builders must obtain a permit for any mechanical fixtures such as forced air units, air conditioning units, wall heaters, appliance vents, exhaust vents and hoods, duct work, etc. Mechanical permit fees are collected to recover the costs of administration and inspection associated with Mechanical Code compliance. The City of San Clemente has adopted its fees and regulations from the Uniform Mechanical Code. This revenue is directly correlated with local building activity.

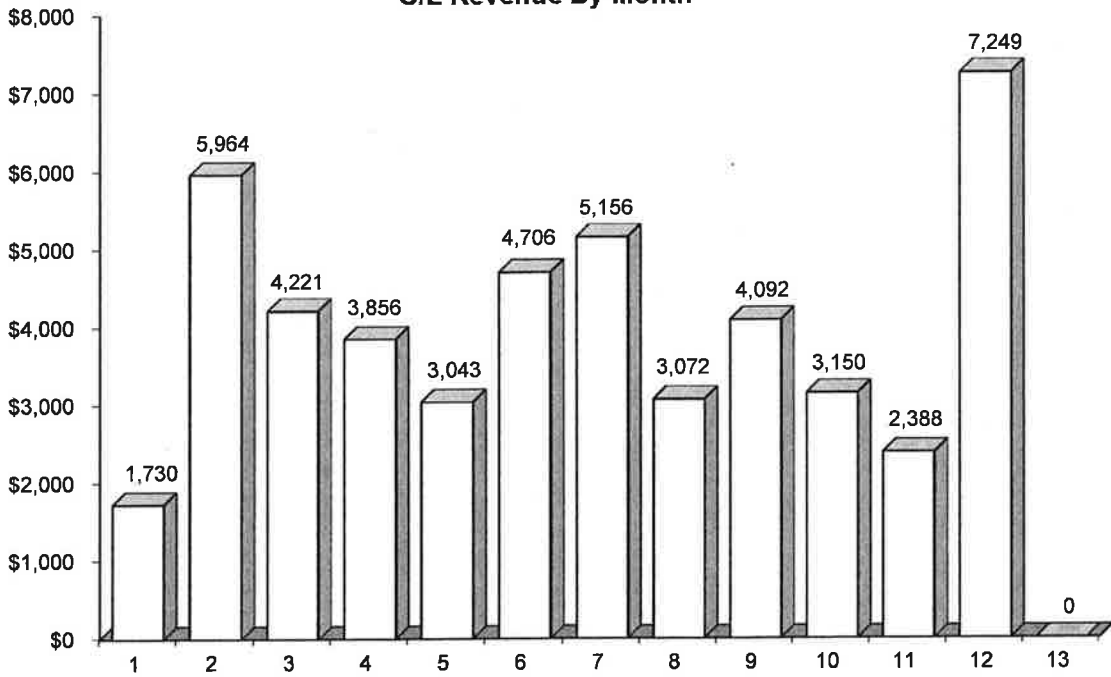
# Mechanical Permits

001-000-32230

### Five Year History



### G/L Revenue By Month



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## Meter Installation Fee

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<b>Account:</b>	052-000-34840
<b>Description:</b>	Fee paid to establish connection to the City's water service system.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.04.170 and Resolution No. 10-048.
<b>Received From:</b>	All new connections to the City's water system.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Revenues are received on an ongoing basis as new connections are established.
<b>Fee Schedule:</b>	\$185 – 1" meter only.* \$265 – 1.5" meter only.* \$265 – 2" meter only.* \$2,400 – full meter installation service (1", 1 ½", 2")  *plus parts and materials.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

This is a fee to cover all costs of a new water service connection, including the cost of a meter when required. Costs and specifications shall be determined by the Utilities Manager.

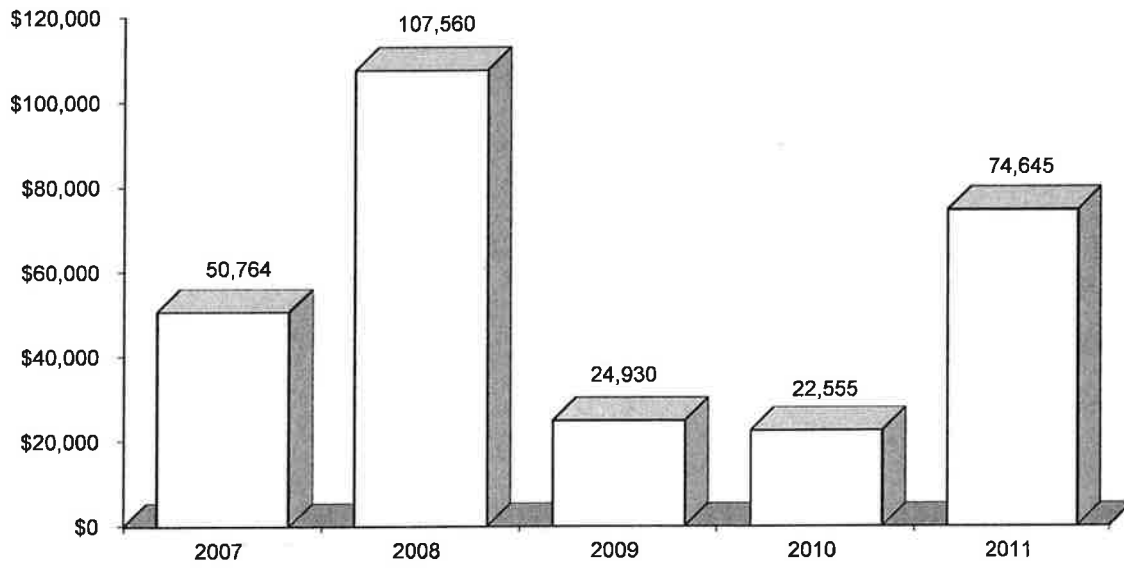
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# Meter Installation Fee

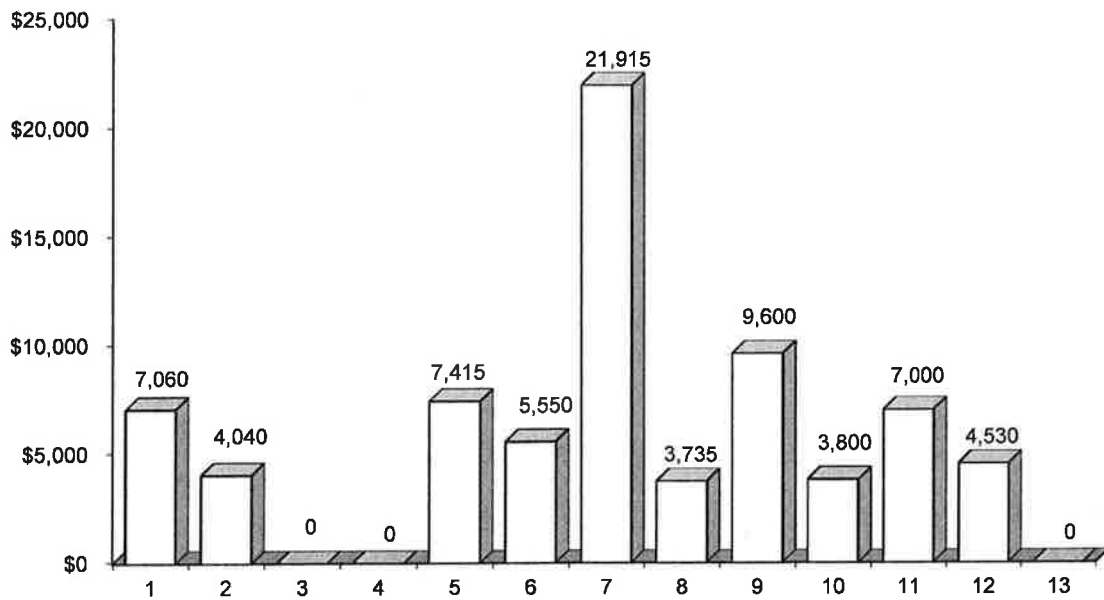
052-000-34840

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### Five Year History



### G/L Revenue By Month



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## Metered Water Sales

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<b>Account:</b>	052-000-34810
<b>Description:</b>	Fee collected by the City from residents or companies for water usage.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.04.220. San Clemente Ordinance No. 1511.
<b>Received From:</b>	Users.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly.
<b>Fee Schedule:</b>	The unit cost of water is established in tiers based upon the quantity of water consumed and whether such water is consumed during the winter or summer water season.
<b>Use of Revenue:</b>	Restricted to Water Fund.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

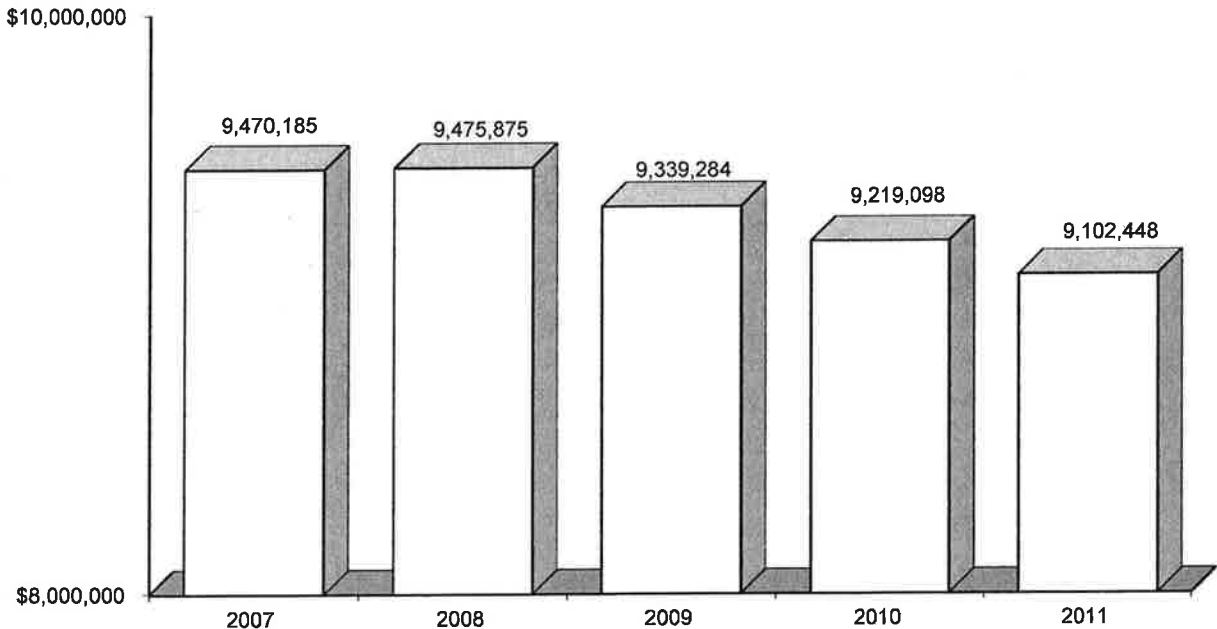
### Overview

Every customer for which the City has issued a water meter pays a monthly water consumption rate. The water consumption rate is based upon the per unit cost of water consumed multiplied by the quantity of water consumed. The unit cost of water shall be established in tiers based upon the quantity of water consumed and whether such water is consumed during the winter or summer water season. The winter water season (winter) begins with the commencement of the January billing cycle and terminates at the end of the April billing cycle. The summer water season (summer) begins with the commencement of the May billing cycle and terminates at the end of the December billing cycle. The average rate is about \$2.66 per unit for FY 2011. The rates are analyzed annually in May. Rate adjustments are based on a five-year analysis, with operating expenditure data from the Financial Forecast developed during the Long Term Financial Planning process. Rate changes become effective, if warranted, on the following October 1<sup>st</sup>.

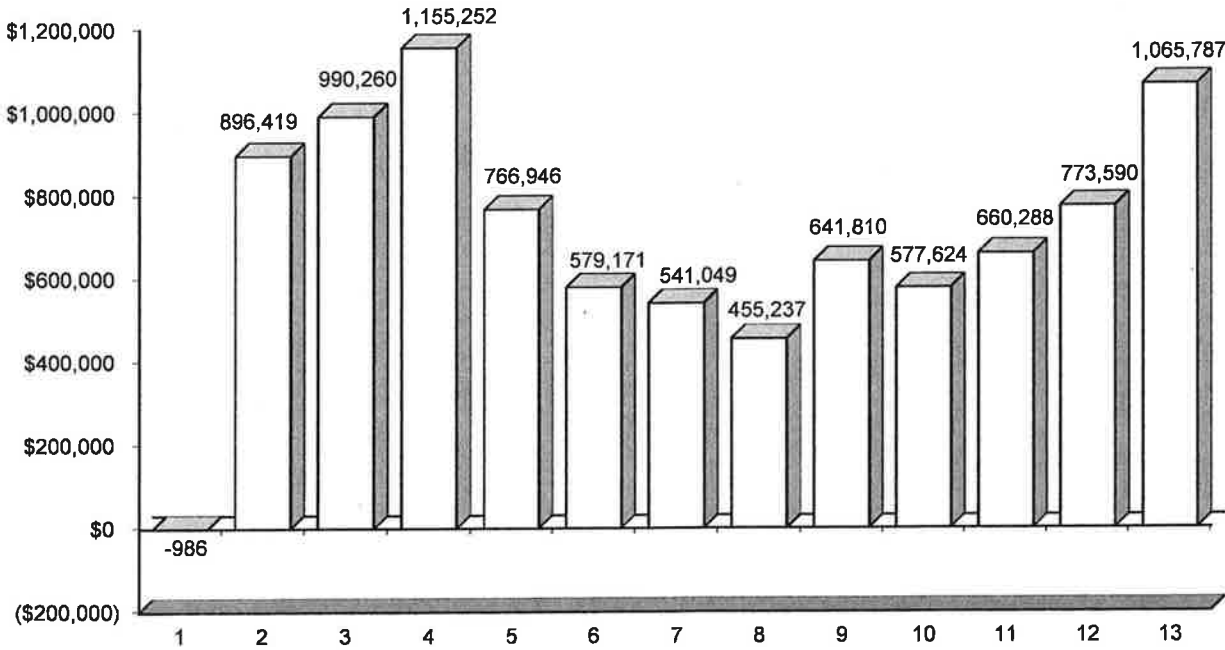
# Metered Water Sales

052-000-34810

### Five Year History



### G/L Revenue By Month



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## Microfilming/Imaging of Documents

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<b>Account:</b>	062-000-34142
<b>Description:</b>	A fee charged for the microfilming or electronic imaging of plans.
<b>Legal Authorization:</b>	San Clemente Resolution No. 08-081.
<b>Received From:</b>	Building permit applicants.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Upon issuance of a building permit.
<b>Fee Schedule:</b>	Parcel maps - \$685.00 (four lots or less) Small tract maps - \$1,465.00 (thirty lots or less) Large tract maps - \$3,415.00 (thirty-one lots or more) Residential development - \$100.00 Comm/Industrial/Multi Res - \$295.00
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	September, 2008.

### Overview

A fee charged to recover the costs of microfilming, imaging and storing construction plans or construction/improvement plans.

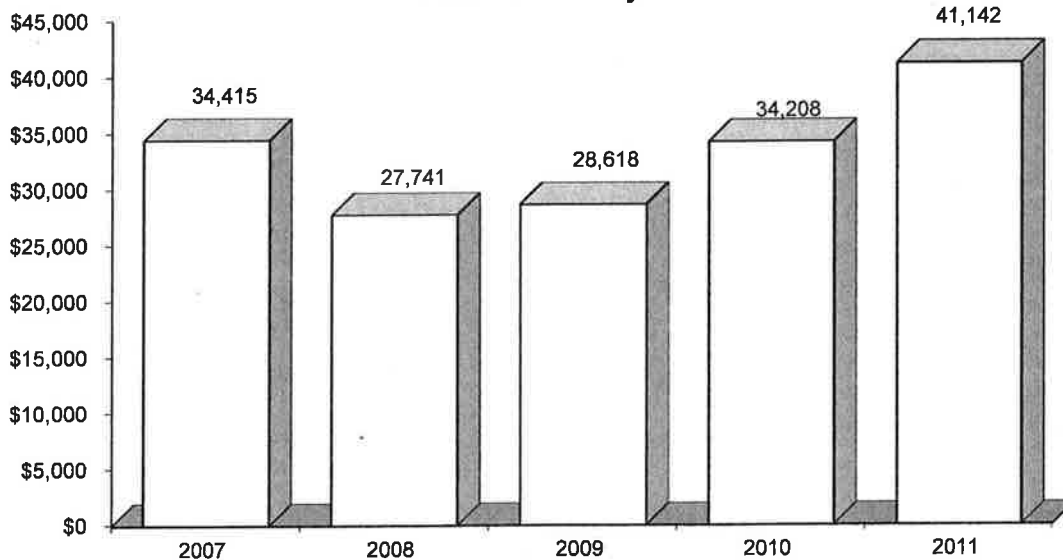


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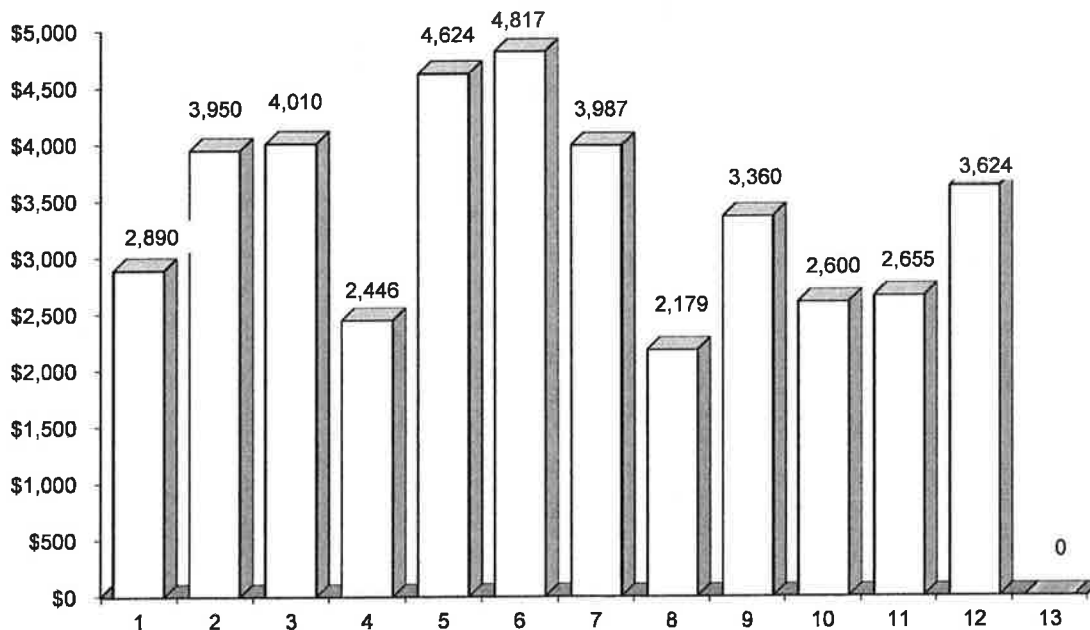
# Microfilming/Imaging of Documents

062-000-34142

### Five Year History



### G/L Revenue By Month



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## Mobile Home Inspection Fee

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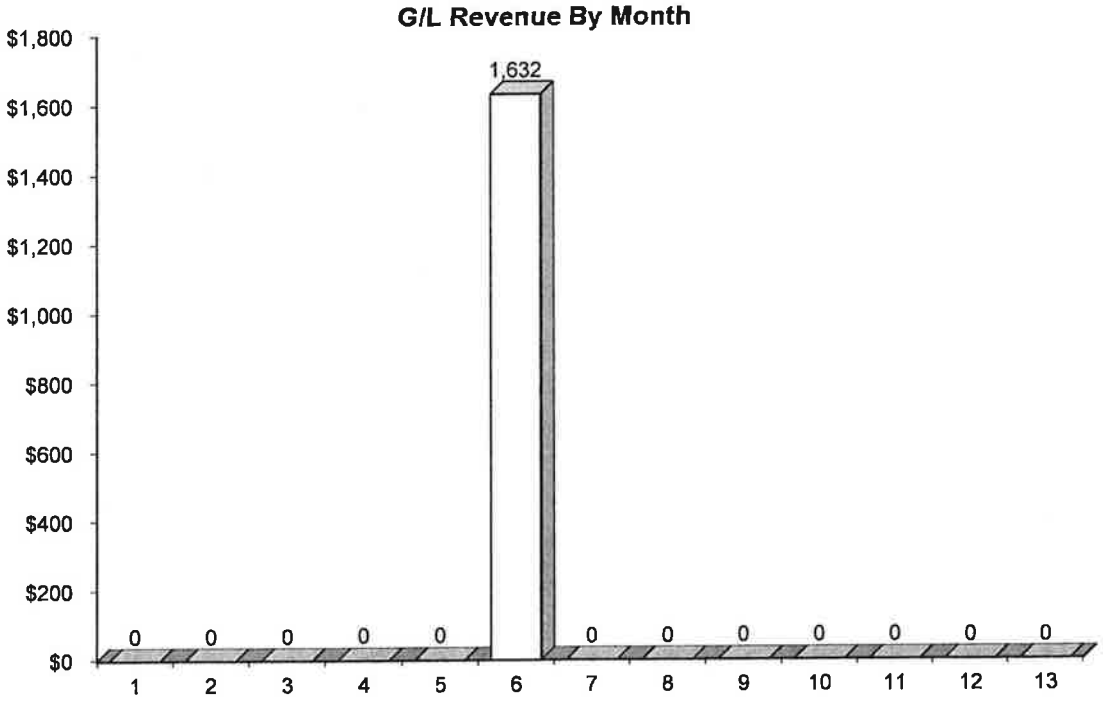
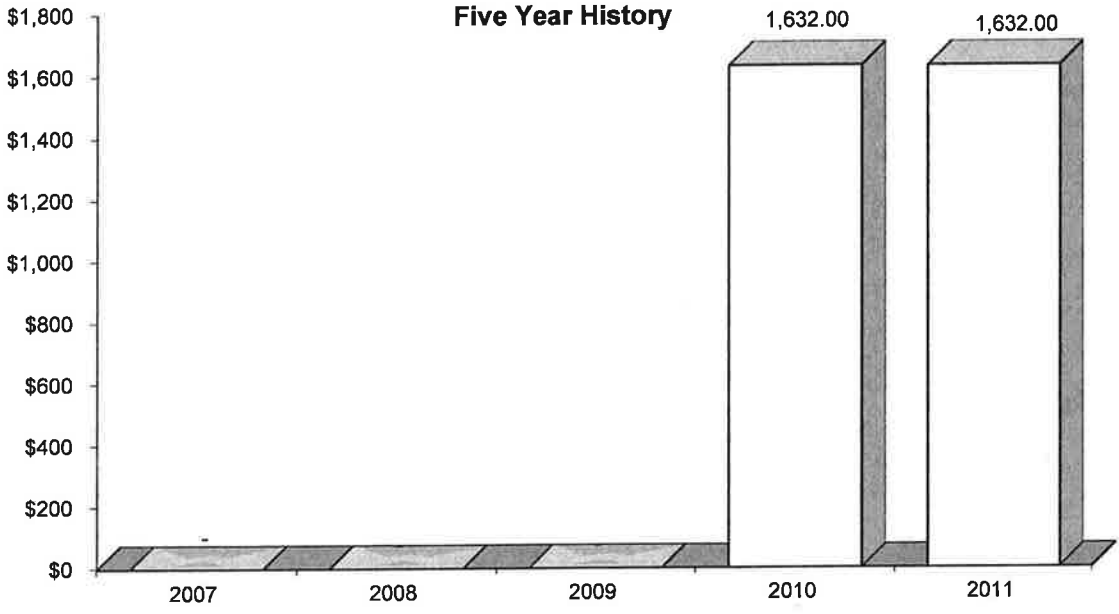
<b>Account:</b>	001-000-32331
<b>Description:</b>	Fee for annual inspection of mobile home parks.
<b>Legal Authorization:</b>	Health and Safety Code Sections 18300 (d) and 18400 and 18502. Resolution No. 05-040
<b>Received From:</b>	Mobile home parks within City limits.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Annually upon completion of the inspection.
<b>Fee Schedule:</b>	\$6 per lot. \$4 goes to the City; \$2 goes to the County.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	May, 2005.
<b>Last Fee Review</b>	June, 2010.

### Overview

A fee charged to cover the annual inspection of mobile home parks within City limits to ensure that the facilities are in compliance with all City codes and ordinances. There are three mobile home parks; Palm Beach has 126 lots, Capo Shores has 90 lots, ShoreCliffs has 192 lots.

# Mobile Home Inspection Fee

001-000-32331



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## Motor Vehicle Tax

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<b>Account:</b>	001-000-33520
<b>Description:</b>	A Vehicle License Fee (VLF) for the privilege of operating a motor vehicle on public streets, collected by the California Department of Motor Vehicles (DMV).
<b>Legal Authorization:</b>	State Revenue and Taxation Code, Sections 10751 and 11005; Vehicle Code, Sections 9101 and 9250.
<b>Received From:</b>	State Controller's Office.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly, near the 10 <sup>th</sup> of each month.
<b>Fee Schedule:</b>	Annual fee of 0.65% of the market value of vehicles. Fees are allocated to Cities and Counties based on population.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	FY 2011 by the State of California
<b>Last Fee Review</b>	N/A

### Overview

The Motor Vehicle License Fee, sometimes referred to as Motor Vehicle In-Lieu Tax or "car tax", is an annual fee equivalent to 0.65% of the market value of vehicles licensed in the state. The fee is paid annually upon vehicle registration and funds city and county services.

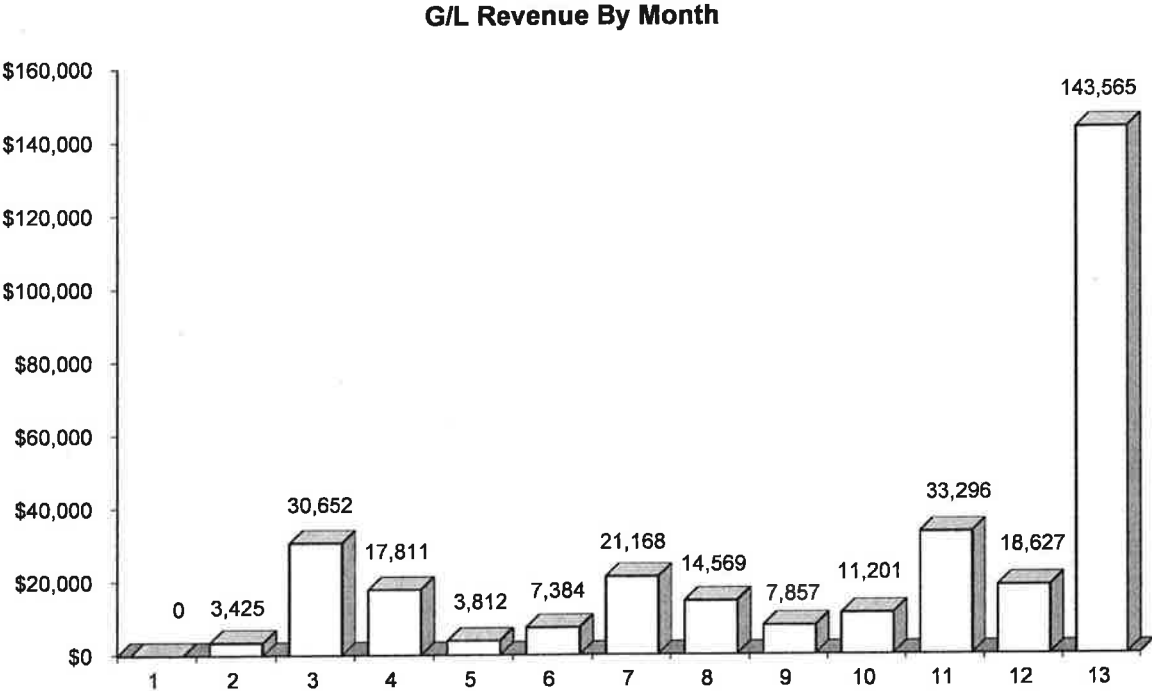
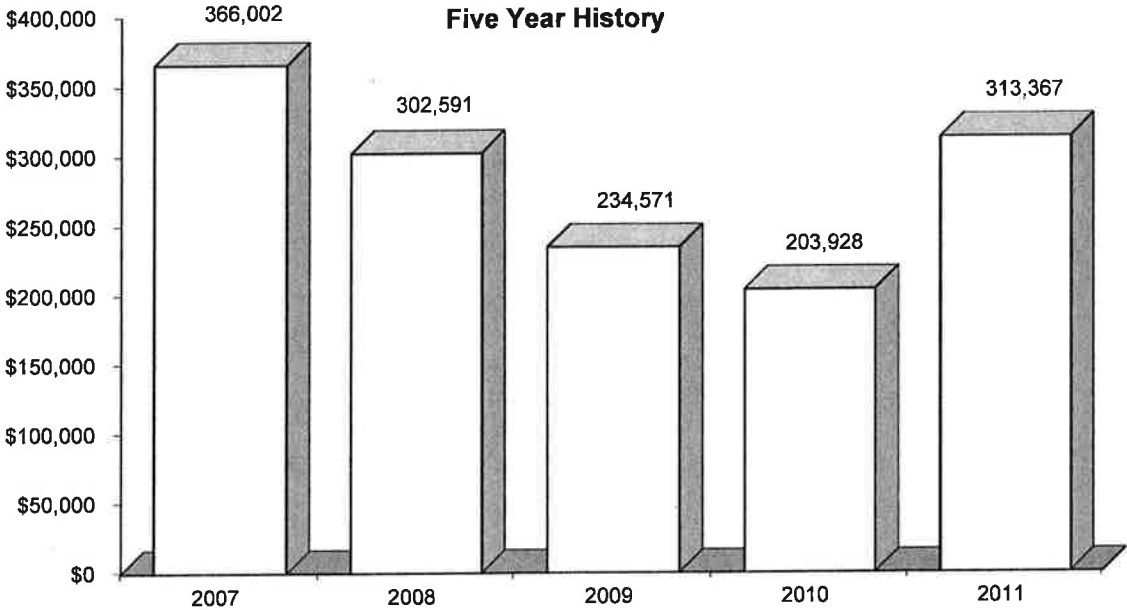
Exemptions from this tax include government owned, diplomatic, civil air patrol, certain farm vehicles, vehicles owned by amputee veterans or the blind, and privately owned school buses.

Farm trailers, privately-owned firefighting vehicles and forklifts are exempt from vehicle registration and the VLF but are instead subject to property taxes.

Beginning in 1998, the State Legislature began a series of reduction in the VLF rate to the vehicle owner but continued to allocate funding to cities and counties at the 2% of market value rate. The vehicle owner was assessed a fee equivalent to 0.65% of market value and the State "backfilled" 1.35% with other State revenue sources. Beginning in FY 2005, the State discontinued the "backfill" of vehicle license fees. The State now contributes an equivalent amount of State Educational Revenue Augmentation Fund (ERAF) property taxes to augment the loss of 1.35% of vehicle license fees.

# Motor Vehicle Tax

001-000-33520



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## Nuisance Abatement Reimbursement

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<b>Account:</b>	001-000-34206
<b>Description:</b>	Reimbursement for expenses incurred by the City for removal of any public nuisance as defined in Municipal Code Section 8.52.010.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 8.52.010 et seq. San Clemente Ordinance No. 1305 & 1191.
<b>Received From:</b>	Orange County Controller, as an attachment to property tax revenue.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Received with property tax remittance.
<b>Fee Schedule:</b>	Fees vary, dependent upon expense and cost of abatement of a particular nuisance.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 2005.
<b>Last Fee Review</b>	June, 2010.

### Overview

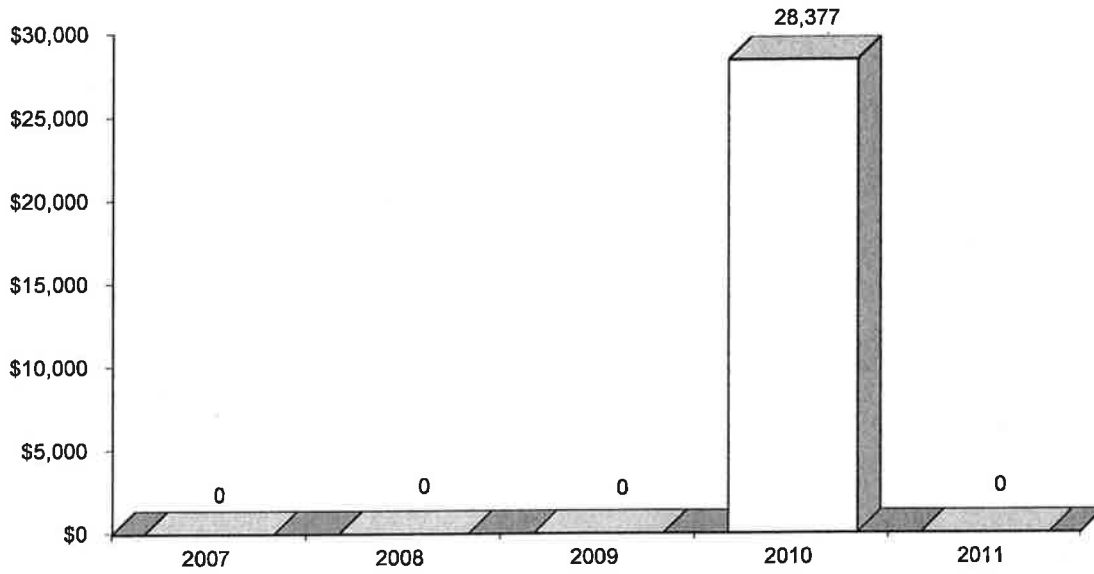
Nuisance abatement revenue represents reimbursement for costs and expenses incurred in the removal of nuisances from private property within the City. By law, no person shall allow, maintain, or commit any public nuisance within the City. Anything which is injurious to the health or is indecent and offensive to the senses, or loud noises which disturb any considerable number of persons, or an obstruction to the free use of property so as to interfere with the comfortable enjoyment of life or property, or to have or keep any domestic or wild animals so as to be offensive or to annoy persons residing in a neighborhood so as to make life uncomfortable for such persons, is a public nuisance.

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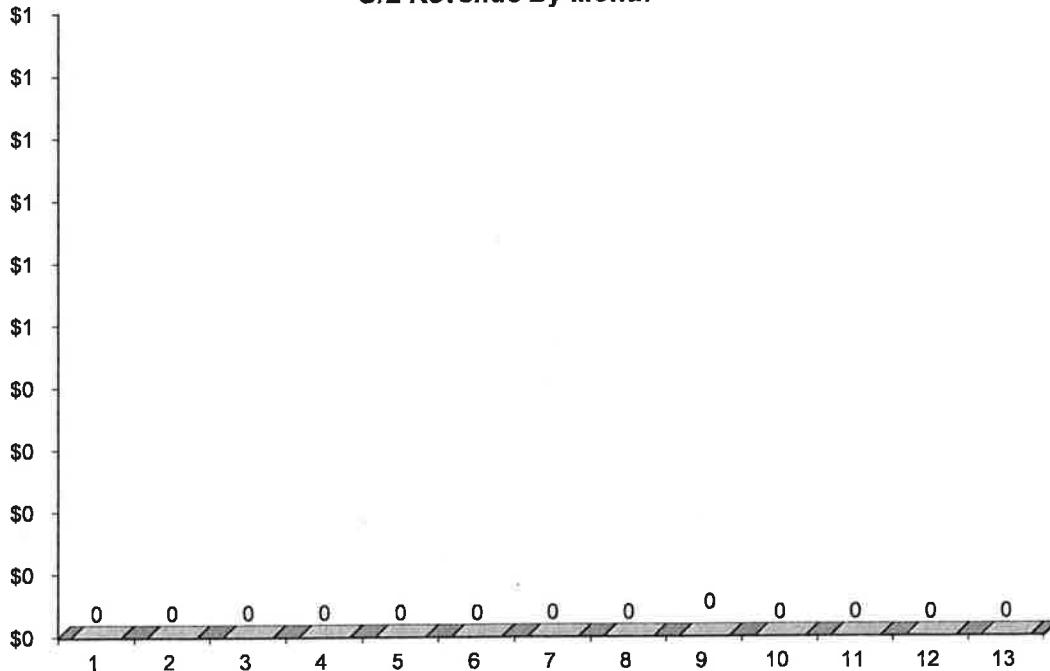
# Nuisance Abatement Reimbursement

001-000-34206

### Five Year History



### G/L Revenue By Month



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## Other Planning Service Fee

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<b>Account:</b>	001-000-34160
<b>Description:</b>	Miscellaneous charges for services rendered by the Planning Division.
<b>Legal Authorization:</b>	San Clemente Resolution No. 91-66. Resolution No. 08-081.
<b>Received From:</b>	Builders/Developers.
<b>Received By:</b>	Community Development Department, Planning Division.
<b>Receipt Timing:</b>	Upon completion of services.
<b>Fee Schedule:</b>	\$3,000 deposit – Covenants, Conditions and Restrictions Review. \$50 per hour – Field Check. \$1,152.44 – Written Interpretation of Planning decision, plus \$26 imaging fee. \$50 per hour – Planning Research Charge. \$20 – Sound Amplification Permit. \$40 – Written Interpretation of Zoning Confirmation.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

Various fees are charged for services rendered by the Planning Division. Fees are charged based upon the average amount of time spent providing the services or on a set hourly charge.



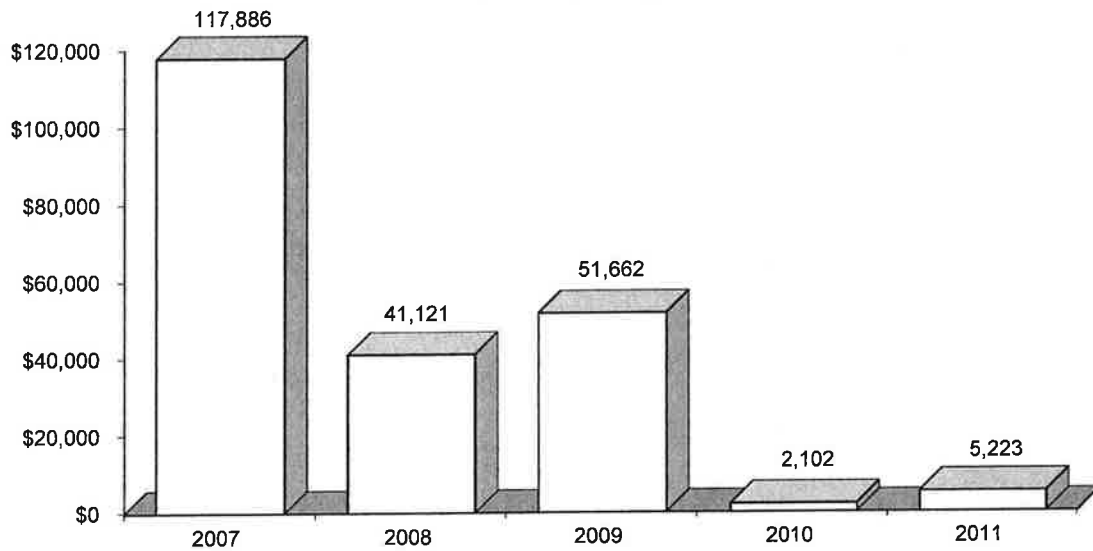
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## Other Planning Service Fee

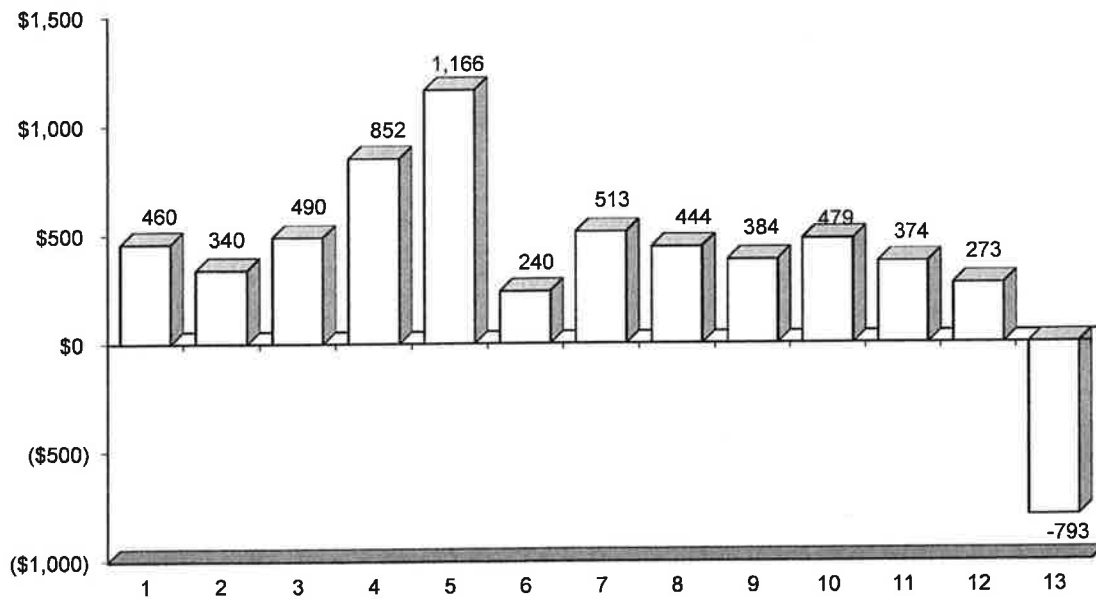
001-000-34160

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### Five Year History



### G/L Revenue By Month



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## Other Police Department Service Charges

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<b>Account:</b>	001-000-34259
<b>Description:</b>	A fee charged for providing evidence of correction for expired or missing license plate, tab or sticker violations.
<b>Legal Authorization:</b>	California Vehicle Code, Sections 5200 and 5204.
<b>Received From:</b>	Responsible party.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Upon proof of correction.
<b>Fee Schedule:</b>	\$10 per occurrence.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	January, 2004.
<b>Last Fee Review</b>	N/A

### Overview

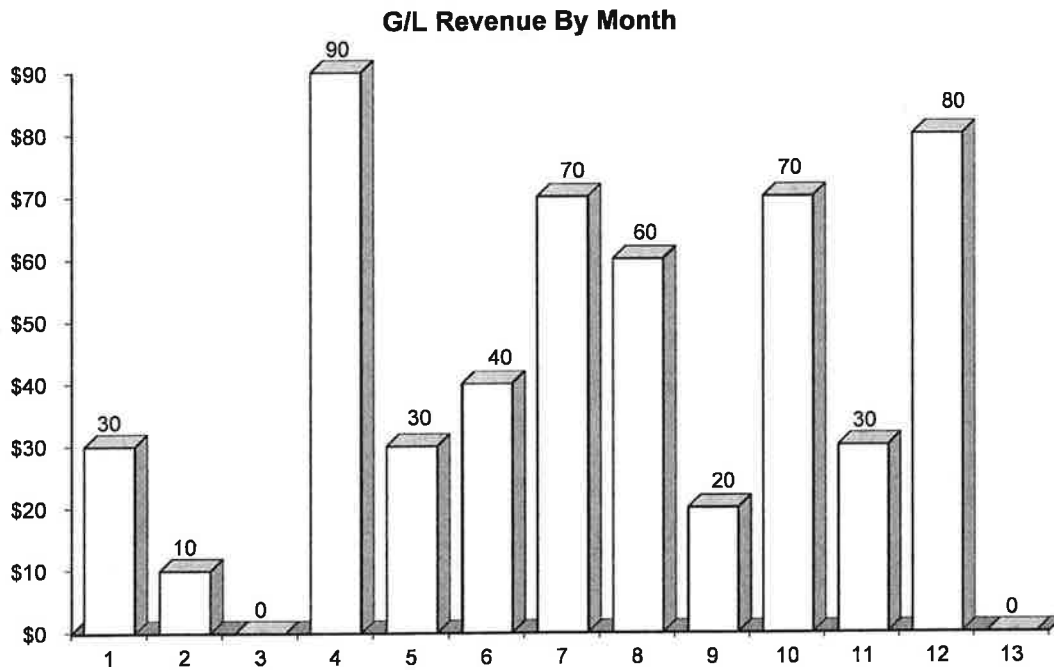
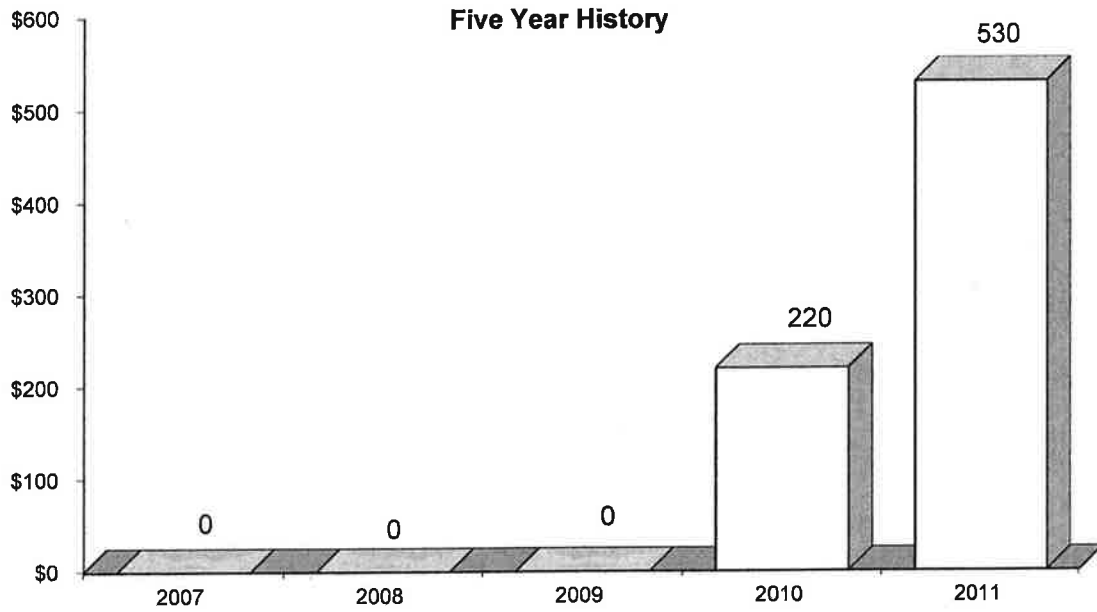
Vehicle code sections 5200 and 5204 require evidence of violation correction and vehicle inspection before payment can be accepted. Evidence of correction may be obtained at any police agency or DMV who will validate your citation after inspection. After validation, the fine is reduced to \$10.00.

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## Other Police Department Service Charges

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001-000-34259



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## Park and Recreation Rentals

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<b>Account:</b>	001-000-36221 001-000-36222 001-000-36231 001-000-36232 001-000-36233 001-000-36234 001-000-36235 001-000-36236 001-000-36241 001-000-36242
<b>Description:</b>	Revenue from rental of various park and recreation facilities.
<b>Legal Authorization:</b>	California Constitution, Article XI, Section 7. Resolution No. 09-059.
<b>Received From:</b>	Facility users.
<b>Received By:</b>	Beaches, Parks, and Recreation Department, Recreation Division.
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	Rental fees are established by City Council Resolution and vary with each facility. Fees are based on costs of maintenance, operation, administrative overhead, etc.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	August, 2009.
<b>Last Fee Review</b>	August, 2009.

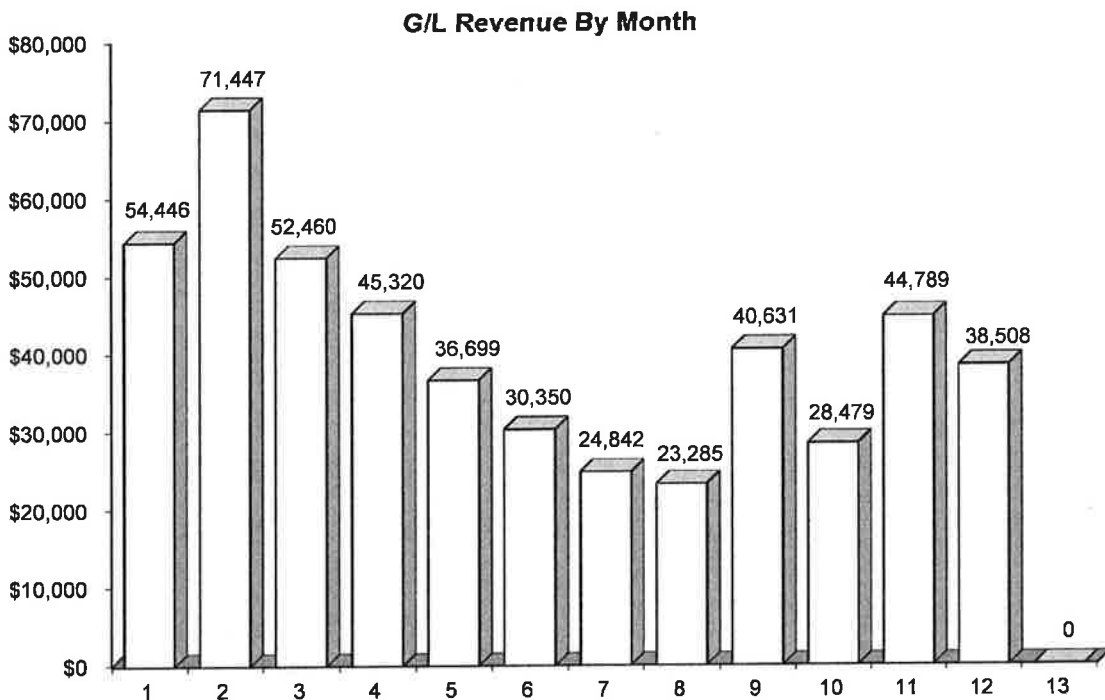
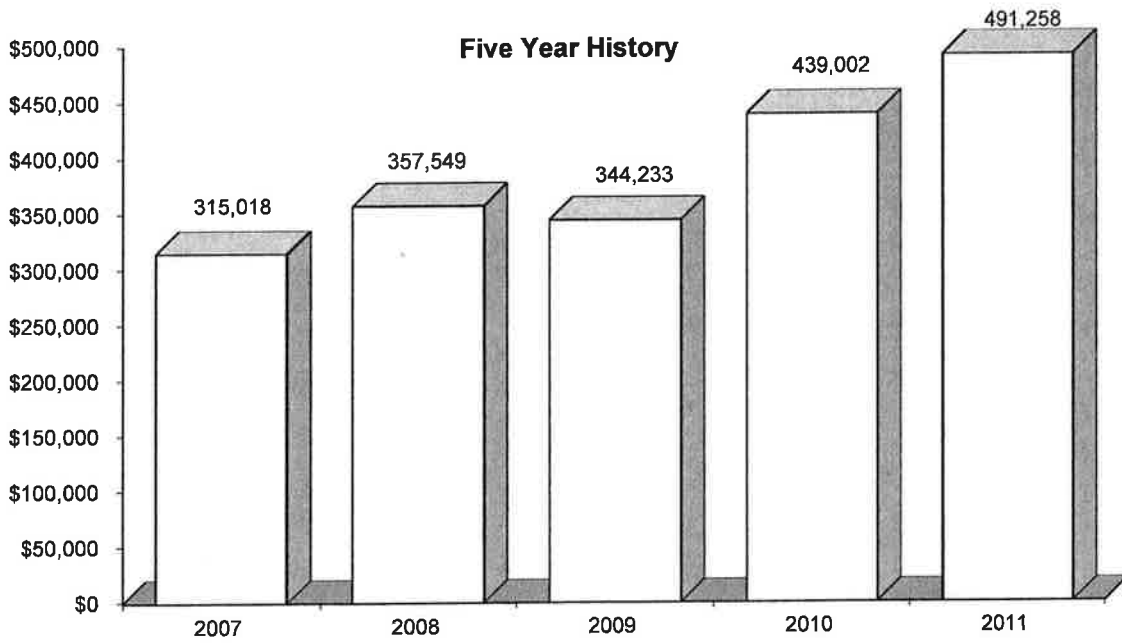
### Overview

The City receives rent for the use of various parks and recreation facilities throughout San Clemente. The City offers individuals, groups and organizations the opportunity to reserve and use the Beach Club, Community Center, Senior Center and Sports Fields. The Trap Range and Lawn Bowling facility all have separate contracts governing their use by their respective groups. Rental fees vary and are unique to each location.

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## Park and Recreation Rentals

*Various accounts*



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## Park Fee

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<b>Account:</b>	031-000-32365
<b>Description:</b>	A fee paid “in-lieu” of the dedication of land for parks.
<b>Legal Authorization:</b>	State of California - Quimby Act; San Clemente Municipal Code, Section 16.36.070; Parks & Recreation Master Plan.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	Upon submittal of final tract map for approval.
<b>Fee Schedule:</b>	\$400/dwelling unit – In-fill development. \$6,823/.0 to 6.5 acres – New development. \$5,180/.6.6 to 15.5 acres – New development. \$5,927/.15.6 to 25.5 acres – New development. \$5,080/.25.6 acres & up – New development.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	November, 1975.
<b>Last Fee Review</b>	June, 2010.

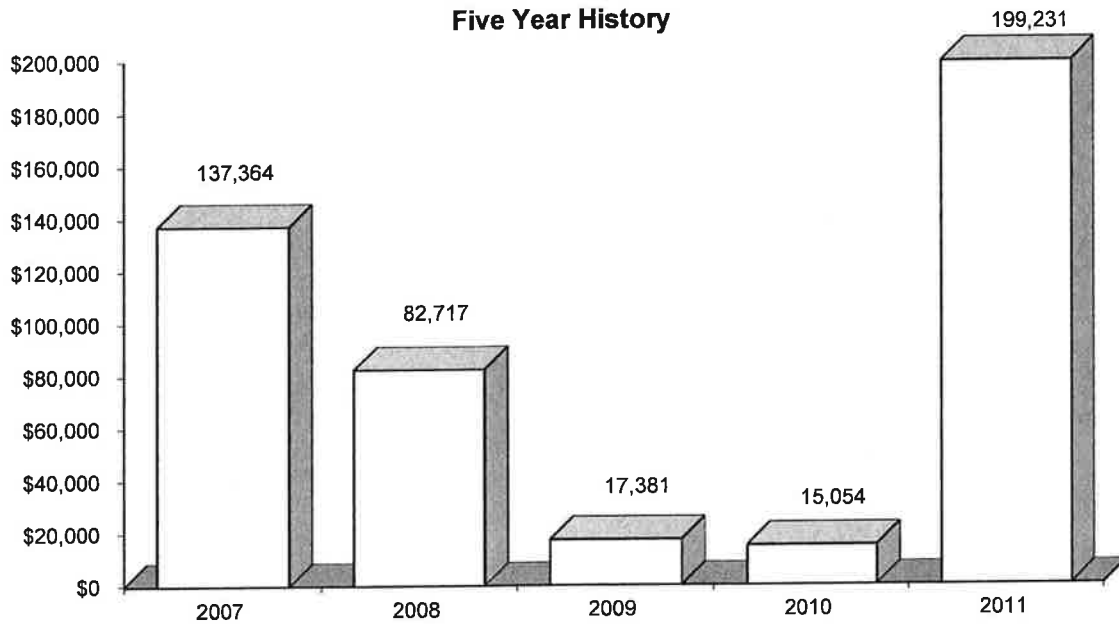
### Overview

Park Fees are used to provide money in-lieu of park land dedication. The City of San Clemente requires 5,000 acres of park land dedication per one thousand residents or the payment of the Park Fee. Both park land dedication and fee paid in-lieu of park land dedication are governed by State legislation known as the “Quimby Act” and the City’s Parks & Recreation Master Plan. The Quimby Act was first established in 1965 by the California Legislature. It provides provisions in the Subdivision Map Act for the dedication of fees and/or parkland. California State law requires developers to dedicate fees or land for public parks at a ratio of 5 acres per 1,000 residents in the new development.

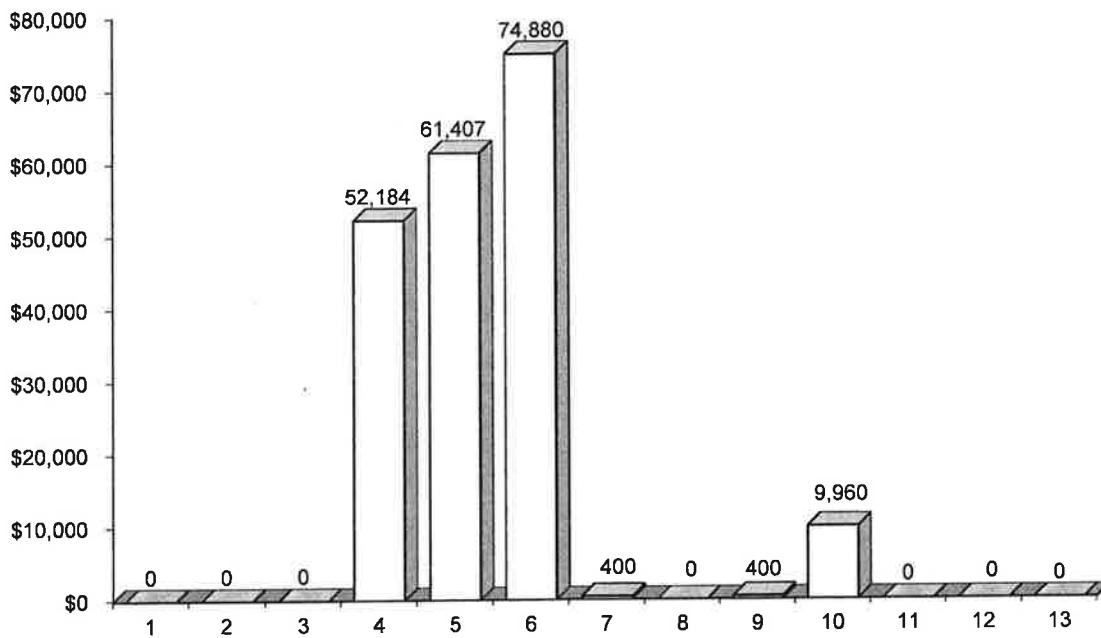
# Park Fee

031-000-32365

### Five Year History



### G/L Revenue By Month



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## Parking Meters

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<b>Account:</b>	001-000-34310
<b>Description:</b>	Revenue generated by parking meters located throughout the City.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 10.40.010 et seq. San Clemente Resolution No. 10-049.
<b>Received From:</b>	Vehicle owners.
<b>Received By:</b>	Finance and Administrative Services Division, Finance Division.
<b>Receipt Timing:</b>	Continuous, although receipts are much greater in summer months during peak beach visitation.
<b>Fee Schedule:</b>	\$1.50 per hour, or \$.25 per 10 minute period, unless otherwise noted in San Clemente Municipal Code, Section 10.40.050.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

The City collects revenue from the operation of parking meters throughout San Clemente. Metered areas include parking at North Beach, Linda Lane Park, the Pier, T-street Beach, Poche Beach and Calafia Beach. Revenue is strongly correlated with beach attendance, and increases during summer months.

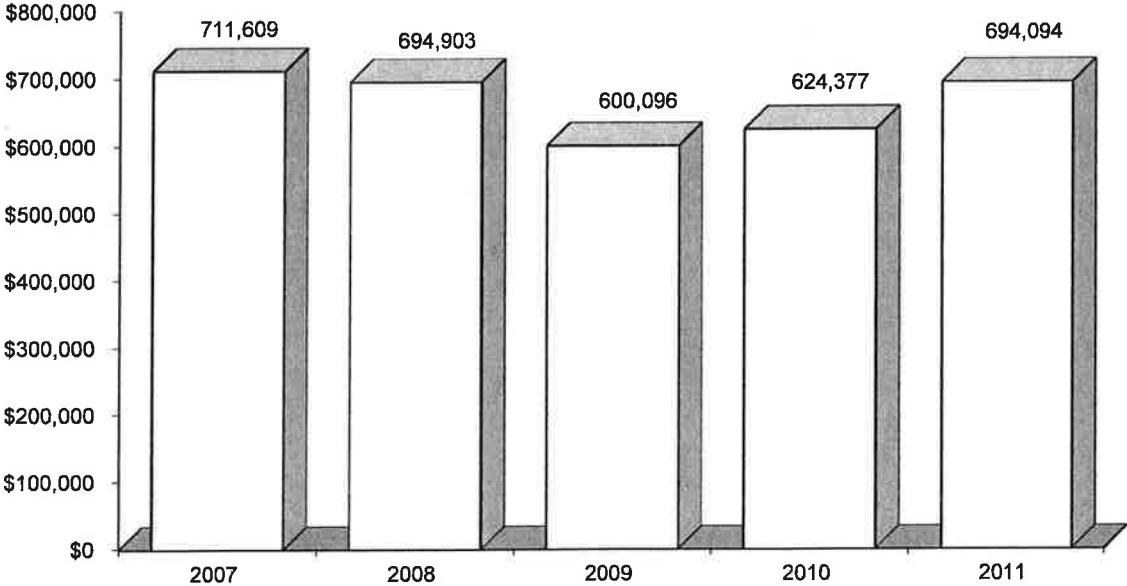
In March 2008, the City returned management of Calafia Beach to the State of California. Parking meter revenue from 204 metered spaces at Calafia Beach is no longer received by the City.



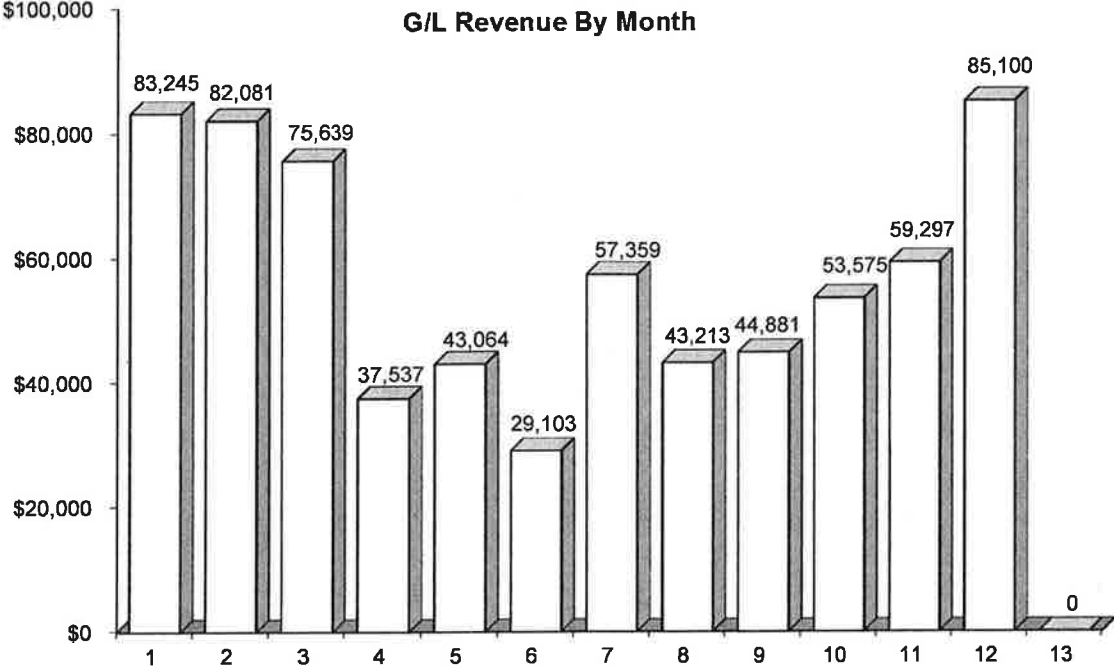
# Parking Meters

001-000-34310

### Five Year History



### G/L Revenue By Month



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## Parking Permits

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<b>Account:</b>	001-000-34350
<b>Description:</b>	Revenue from the sale of annual parking permits for metered spaces within the City.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 10.28.260. Resolution No. 97-021 and Resolution No. 10-049.
<b>Received From:</b>	Vehicle owners.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Received continuously.
<b>Fee Schedule:</b>	\$50 for residents, \$100 for non-residents. Valid for 12 consecutive months. \$10 for Lobiero and Montalvo resident pass. Valid for calendar year.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

The City offers annual parking permits, as an alternative to paying directly into parking meters. Metered areas include parking at North Beach, Linda Lane Park, the Pier, T-street Beach, Poche Beach and Calafia Beach. These permits are valid for twelve (12) consecutive months.

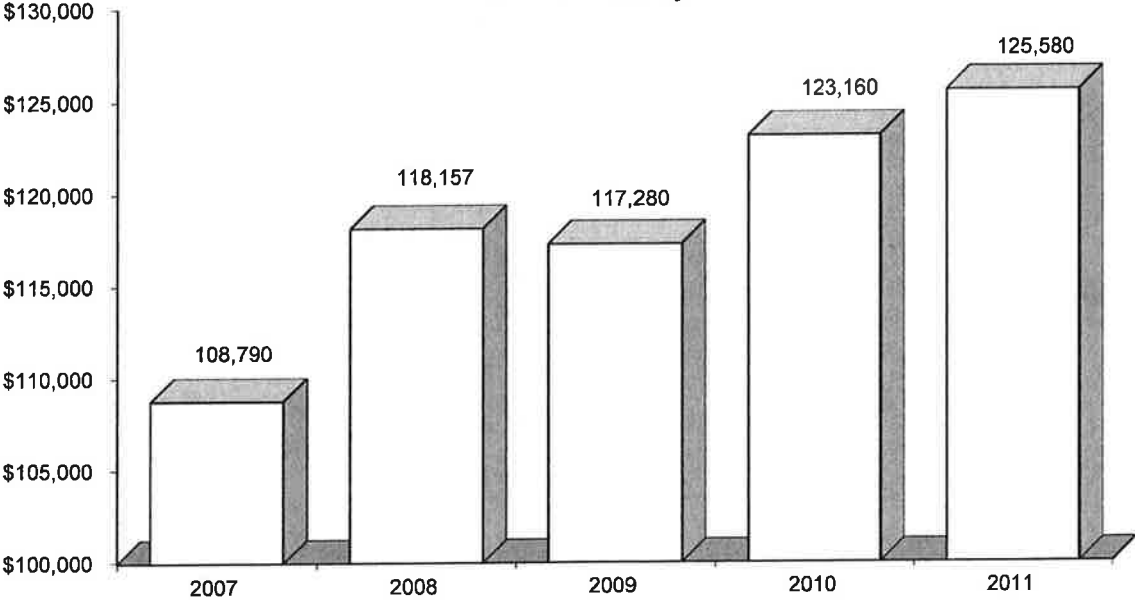
Because of a two-hour limit on parking on Lobiero and Montalvo streets, the City offers an annual permit allowing residents of those streets to park in excess of the two hour limit. Residents must show valid car registration as proof of residency.

As of March 2008, City parking permits are no longer valid at Calafia Beach.

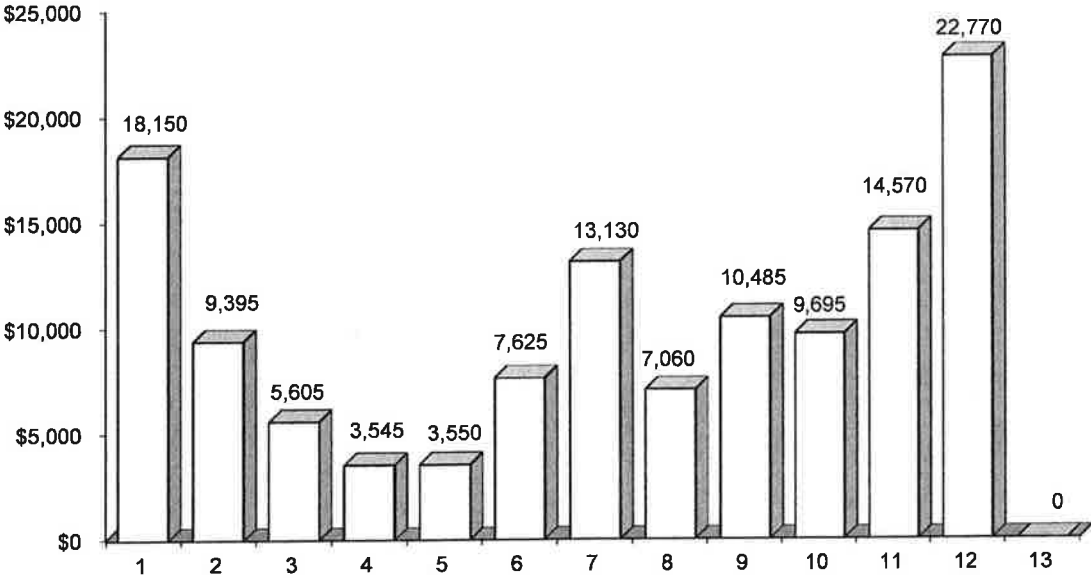
# Parking Permits

001-000-34350

### Five Year History



### G/L Revenue By Month



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## Parking Violations

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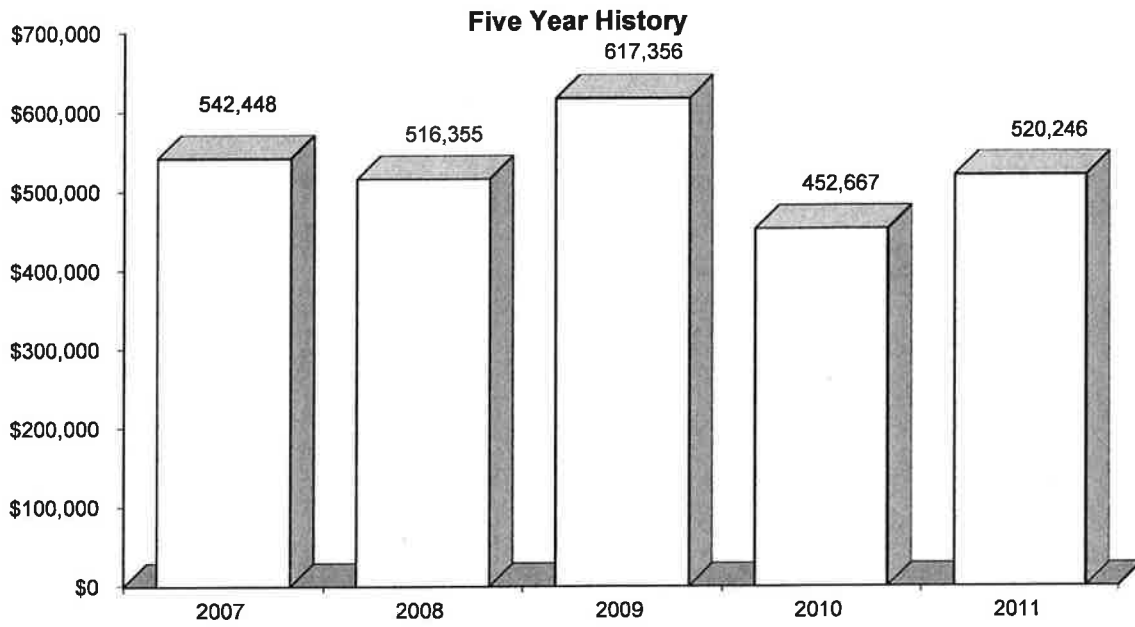
<b>Account:</b>	001-000-35110
<b>Description:</b>	Revenue from parking citations issued by Orange County Sheriff's Department within San Clemente.
<b>Legal Authorization:</b>	Penal Code, Section 1463; San Clemente Municipal Code, Section 10.08.180. Ordinance No. 1526. Resolution No. 10-085.
<b>Received From:</b>	Owners of illegally parked vehicles and the California Department of Motor Vehicles.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Received continuously.
<b>Fee Schedule:</b>	Standard violation: \$43.00, \$48.00, \$53.00 and \$68.00. Handicap violation: \$333.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	December, 2010.

### Overview

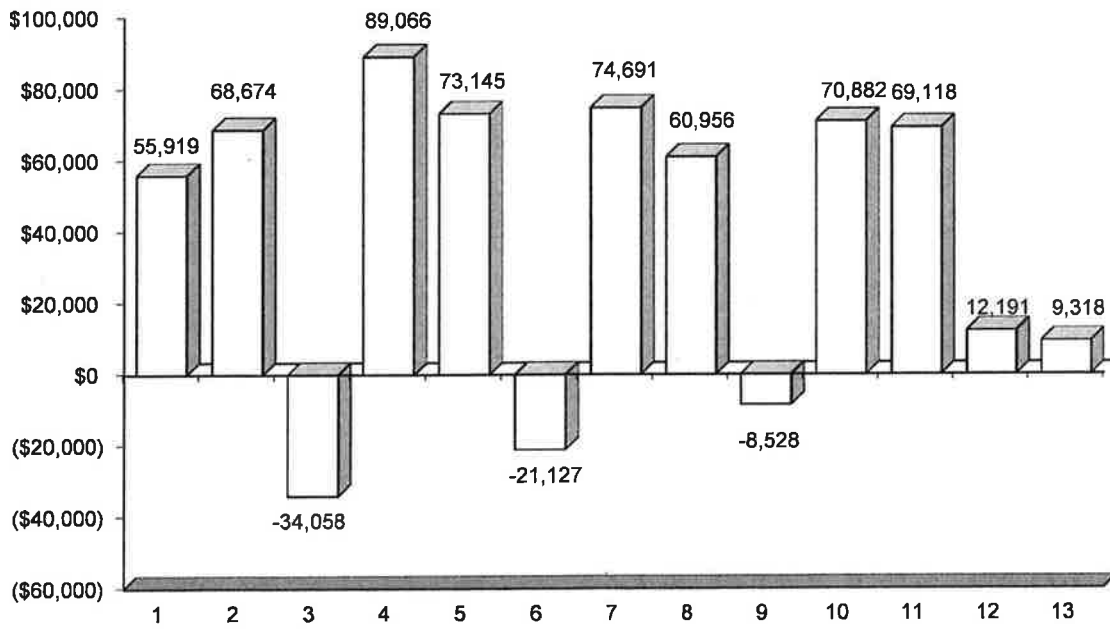
Officers patrol City streets and issue citations to vehicles parked in violation of parking codes. Citations are payable directly to the City. If a violator fails to pay the parking fine, a hold upon registration is filed with the Department of Motor Vehicles. The delinquent fines and penalties are collected by the DMV prior to registration and then remitted to the City.

# Parking Violations

001-000-35110



### G/L Revenue By Month



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## Pier Restaurant

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<b>Account:</b>	001-000-36251
<b>Description:</b>	Rent paid by HEG Enterprises for Fisherman's Restaurant and Bar, located on the Municipal Pier.
<b>Legal Authorization:</b>	California Constitution, Article XI, Section 7.
<b>Received From:</b>	HEG Enterprises (Fisherman's Restaurant).
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly.
<b>Fee Schedule:</b>	6% of gross sales. Effective July 1, 2006, for 12 months, the percentage rent is 6% up to \$265,000 and 3% above that level. Effective July 1, 2007, and thereafter, the rent equals to 6% of gross sales.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 2007.
<b>Last Fee Review</b>	November, 2010.

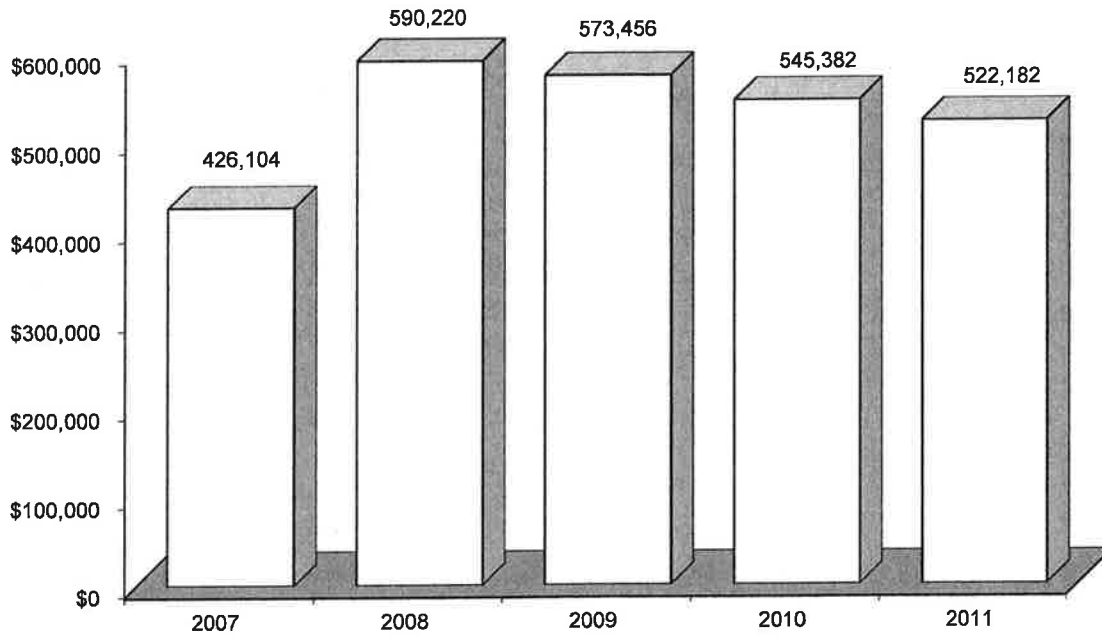
### Overview

The City leased the pier restaurant to HEG enterprises and Mr. Hal Griffith in 1982. The tenant exercised all of the Options to Extend Lease set forth in the lease contract and the amendment No. 13. The lease has been extended to year 2052. HEG Enterprises pays rent to the City for the exclusive rights to operate the Fisherman's Restaurant and Bar and Crab Pot concession located on the Municipal Pier.

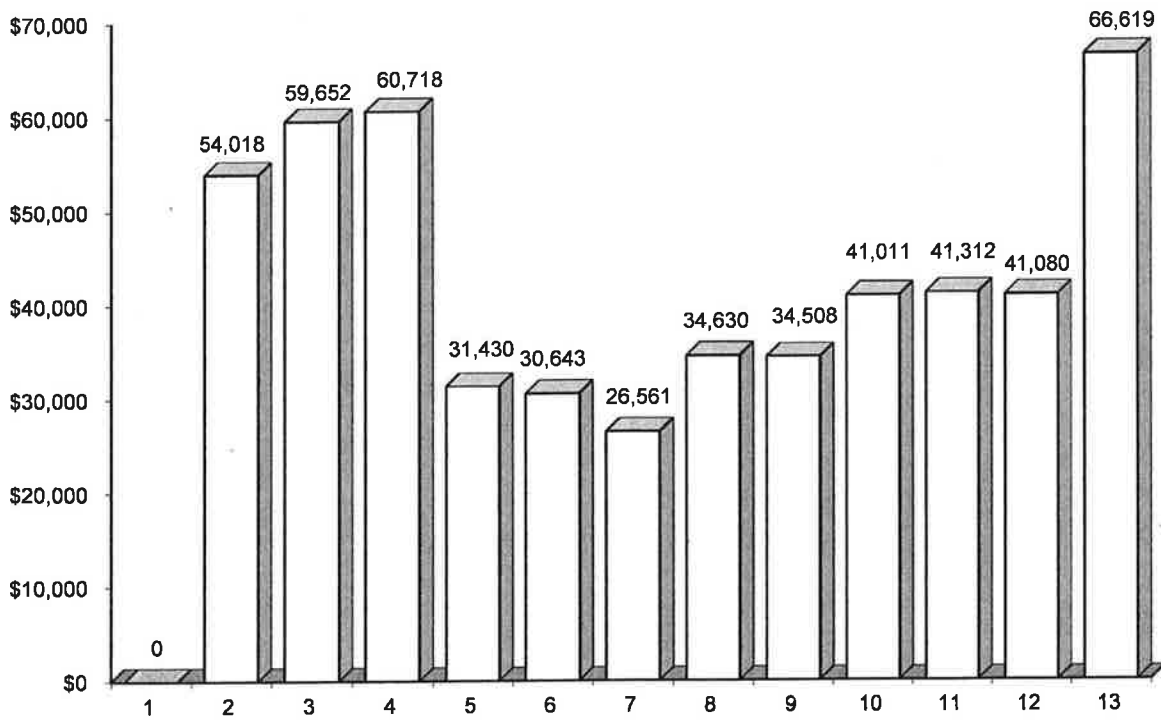
# Pier Restaurant

001-000-36251

### Five Year History



### G/L Revenue By Month



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## Planning – Administrative Applications

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<b>Account:</b>	001-000-34164
<b>Description:</b>	Fee charged on applications for decisions and modifications.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 17.12.040. Resolution No. 08-081.
<b>Received From:</b>	Applicants.
<b>Received By:</b>	Community Development Department, Planning Division.
<b>Receipt Timing:</b>	Upon receipt of application.
<b>Fee Schedule:</b>	Various.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

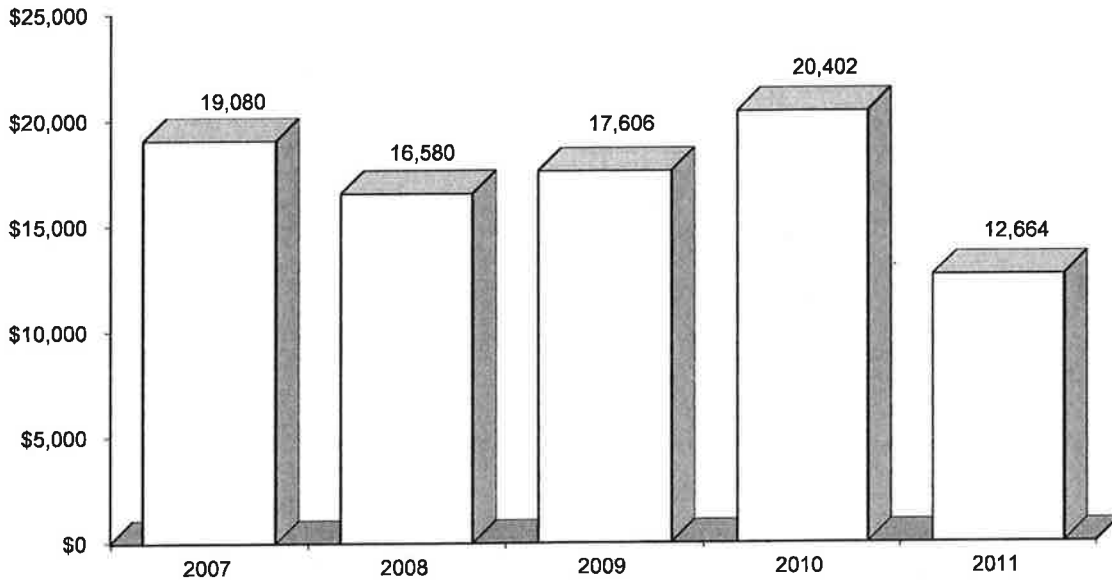
The fee captures all administrative charges on the applications for decisions and modifications which are determined by the City Planner or other City Official. The fee is charged for a variety of actions, including Administrative Sign Permit, Banner Sign Permit, Field Check, In-Concept Review, Lot Line Adjustment, Outdoor Dining Permit, Portable Sign Permit, Research Charge, Sound Amplification Permit, Staff Waiver of Architectural/Cultural Heritage Permit, Minor Architectural/Cultural Heritage Permit, Temporary Sales Sign, Temporary Use Permit and Zoning Confirmation Letter.



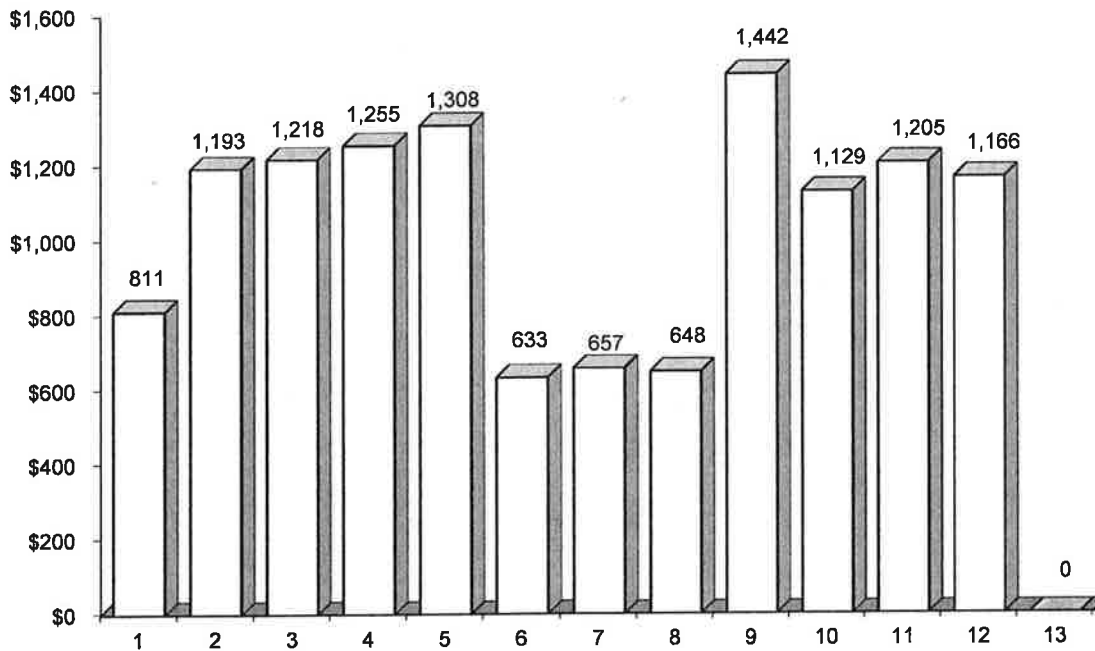
# Planning - Administrative Applications

001-000-34164

### Five Year History



### G/L Revenue By Month



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## Planning – City Council Applications

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<b>Account:</b>	001-000-34161
<b>Description:</b>	Fee charged on applications for legislative, quasi judicial and discretionary approvals, including all concurrent applications.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 17.12.040. Resolution No. 08-081.
<b>Received From:</b>	Applicants.
<b>Received By:</b>	Community Development Department, Planning Division.
<b>Receipt Timing:</b>	Upon receipt of application.
<b>Fee Schedule:</b>	Various.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

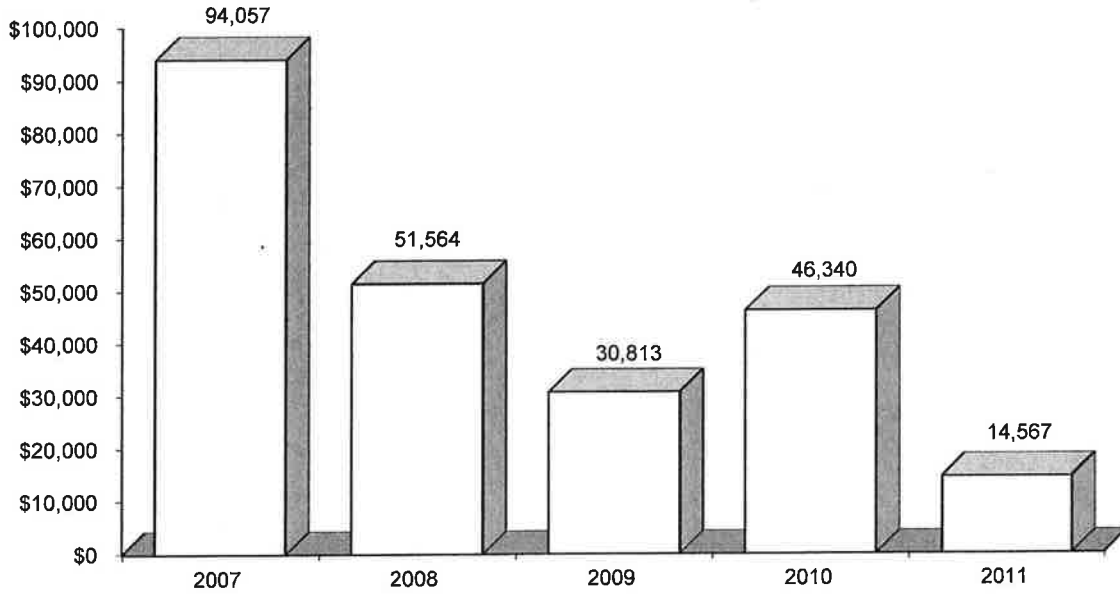
The fee captures all administrative charges on the applications that must be acted on by the City Council. The fee is charged for a variety of actions, including Abandonment, Annexation, Amendment to City Council Approved Project, Appeal to City Council, Development Allocation, Encroachment Permit, Environmental Assessment, Major and Minor General Plan Amendments, Historic Property Preservation Agreement, Specific Plan Amendment, Tentative Parcel Map, Tentative Tract Map, Time Extension for City Council Approved Project and Zoning Amendment.

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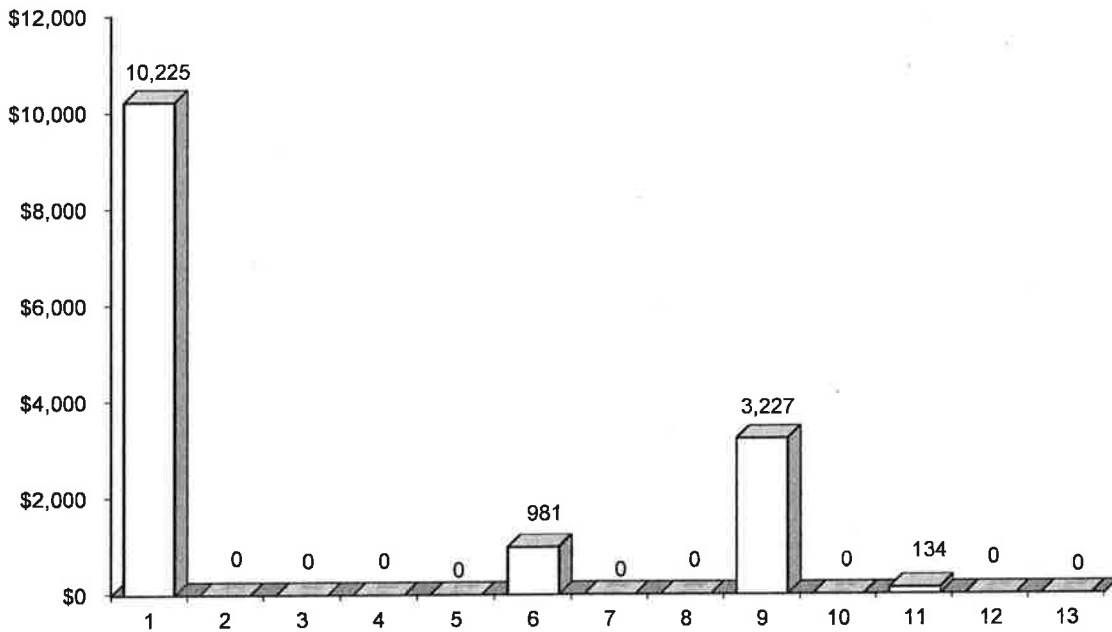
# Planning - City Council Applications

001-000-34161

### Five Year History



### G/L Revenue By Month



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## Planning – Planning Commission Applications

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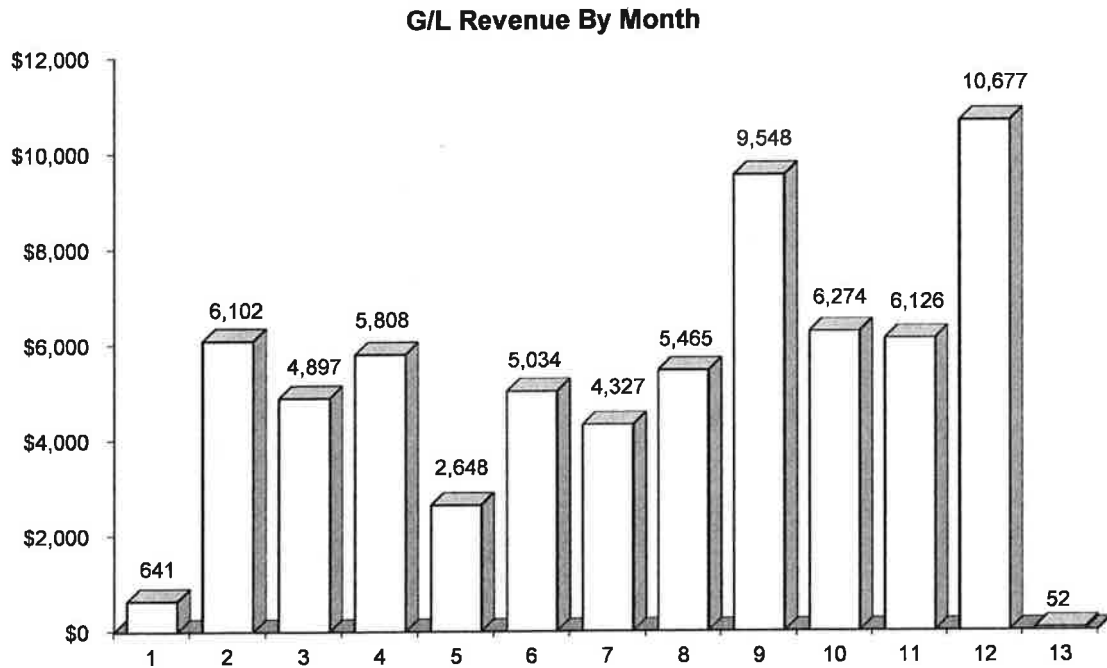
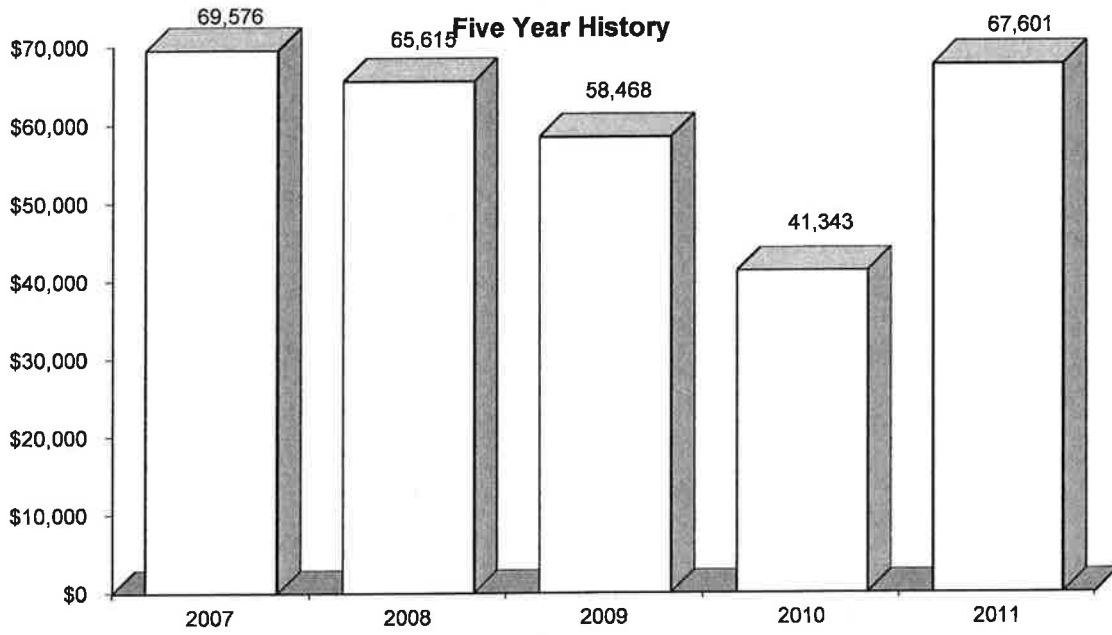
<b>Account:</b>	001-000-34162
<b>Description:</b>	Fee charged on applications for discretionary approvals, including all concurrent applications and regardless of appeals to City Council.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 17.12.040. Resolution No. 08-081.
<b>Received From:</b>	Applicants.
<b>Received By:</b>	Community Development Department, Planning Division.
<b>Receipt Timing:</b>	Upon receipt of applications.
<b>Fee Schedule:</b>	Various.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

The fee captures all administrative charges on the applications for which the Planning Commission acts as the final decision making authority (unless appealed or called by the City Council). The fee is charged for a variety of actions, including Amendment to Planning Commission Approved Project, Appeal to Planning Commission, Architectural Permit, Conditional Use Permit, Conditional Use Permit with Architectural/Cultural Heritage Permit, Cultural Heritage Permit, Cultural Heritage Permit/Planning Commission Waiver, Discretionary Sign Permit, Environmental Assessment, Interpretation, Sign Exception Permit, Site Plan Permit, Site Plan Permit with Architectural/Cultural Heritage Permit, Time Extension for Planning Commission Approved Project, Variance and Variance with Architectural/Cultural Heritage Permit.

# Planning - Planning Commission Applications

001-000-34162



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## Planning – Zoning Administrator Applications

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<b>Account:</b>	001-000-34163
<b>Description:</b>	Fee charged on applications for discretionary approvals, including all concurrent applications and regardless of appeals to City Council.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 17.12.040. Resolution No. 08-081.
<b>Received From:</b>	Applicants.
<b>Received By:</b>	Community Development Department, Planning Division.
<b>Receipt Timing:</b>	Upon receipt of application.
<b>Fee Schedule:</b>	Various.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

The fee captures all administrative costs on the application for which the Zoning Administrator acts as the final decision making authority (unless appealed or called by the City Council). The fee is charged for a variety of actions, including Minor Architectural Permit, Minor Conditional Use Permit, Minor Conditional Use Permit with Minor Architectural/Cultural Heritage Permit, Minor Cultural Heritage Permit, Minor Cultural Heritage Permit/Zoning Administrator Waiver, Minor Exceptions, Minor Site Plan Permit and Minor Site Plan Permit with Minor Architectural/Cultural Heritage Permit.

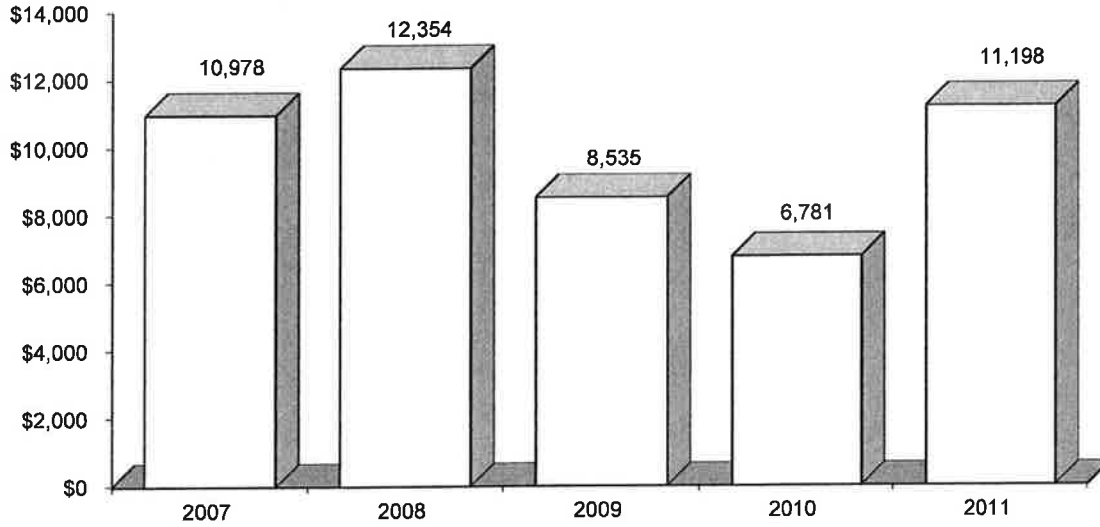
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# Planning - Zoning Administrator Applications

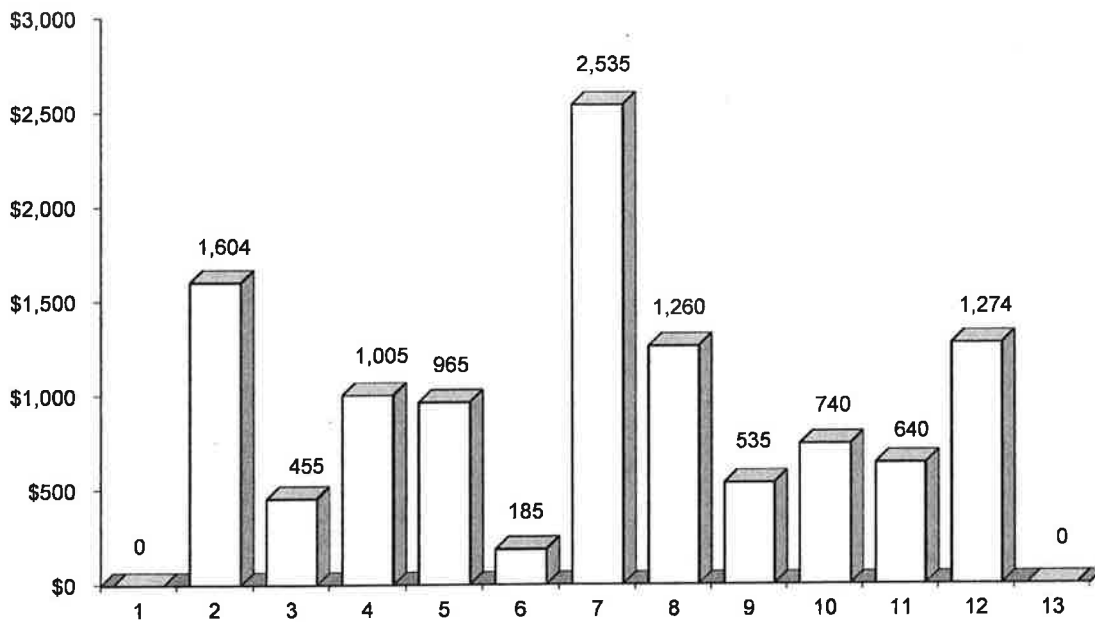
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001-000-34163

### Five Year History



### G/L Revenue By Month



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## Planning Plan Check Fees

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<b>Account:</b>	001-000-34127
<b>Description:</b>	Fees collected to recover Planning Division staff costs of reviewing plans for a building project.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 17.12.040. Resolution No. 08-081.
<b>Received From:</b>	Builders/Developers.
<b>Received By:</b>	Community Development Department, Planning Division.
<b>Receipt Timing:</b>	Continuous. Fees are paid at the time of plan submittal.
<b>Fee Schedule:</b>	Commercial: \$410. Residential (1 unit): \$100. Residential (2-4 units): \$100 for first unit plus \$25 for each additional unit. Simple, over-the-counter plan checks (pool, spa, deck or wall): \$50.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

The Planning Division collects a fee to review building project plans. These fees are intended to recover the cost of staff time. Revenues are collected along with Building Division fees at the time of Building Permit Application submittal.

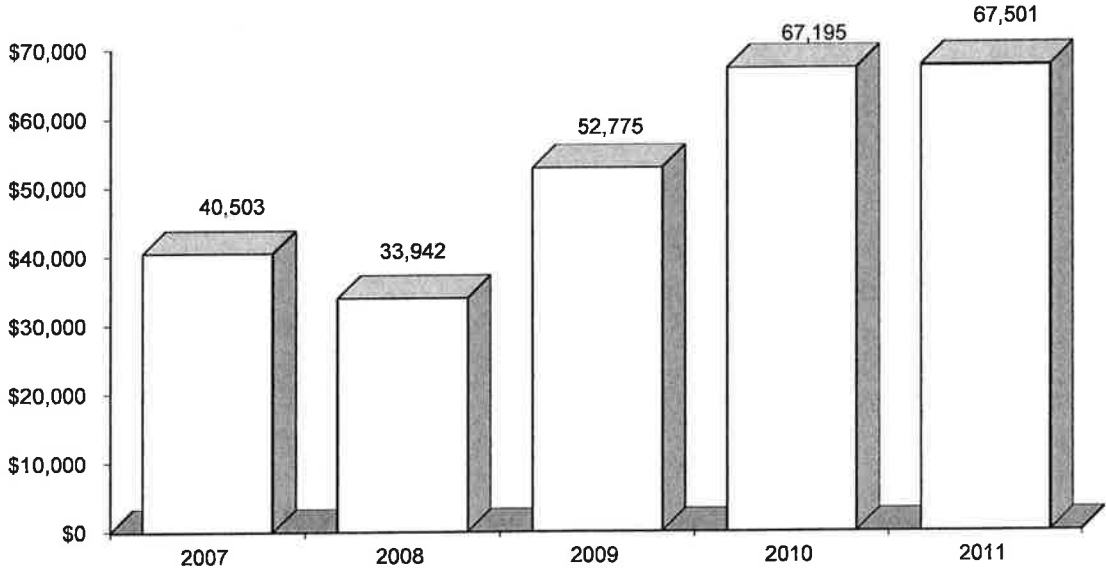


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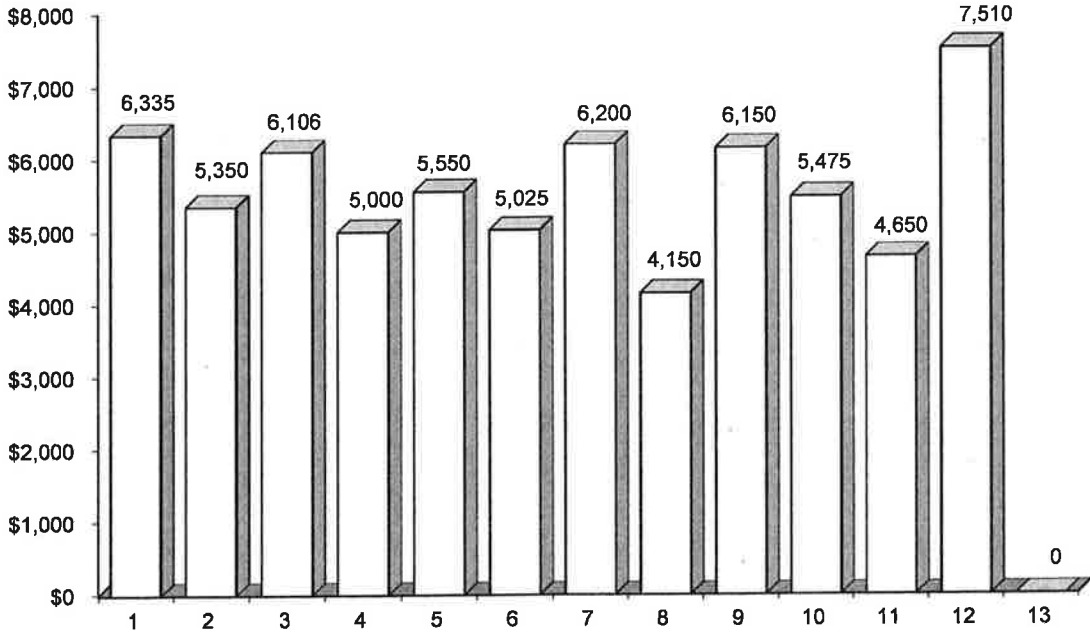
# Planning Plan Check Fees

001-000-34127

### Five Year History



### G/L Revenue By Month



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## Plumbing Permits

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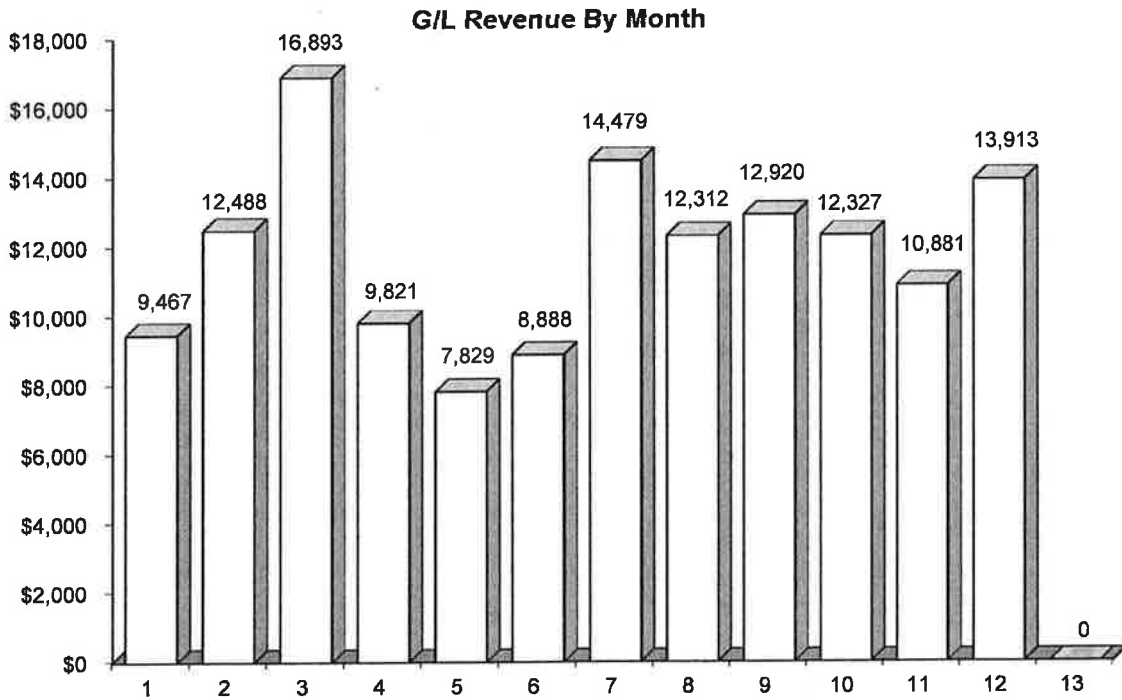
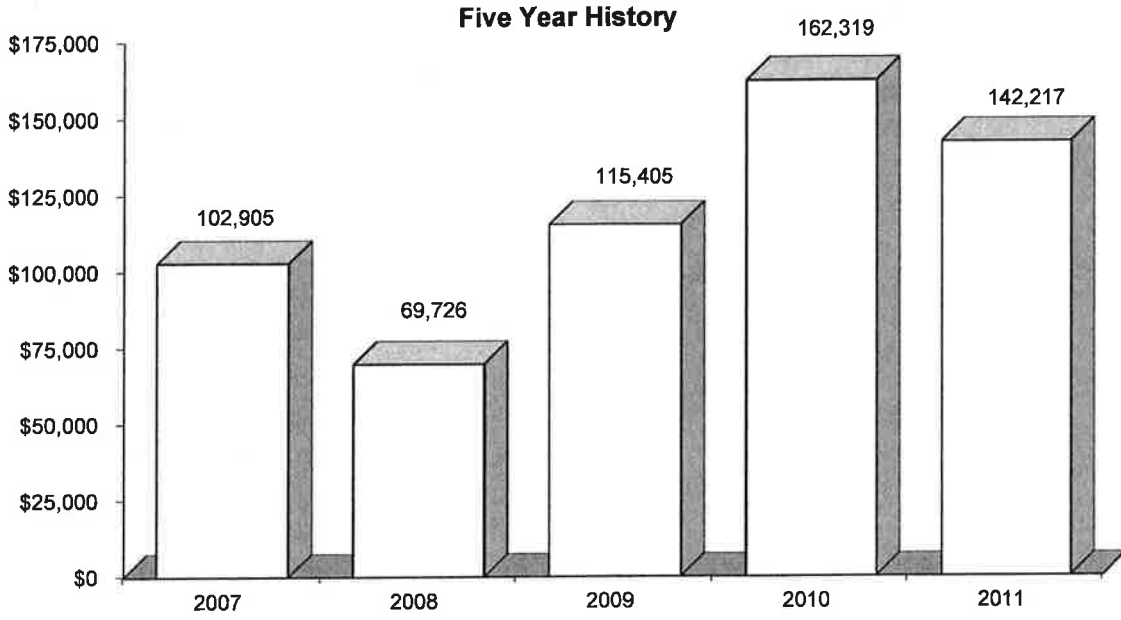
<b>Account:</b>	001-000-32240
<b>Description:</b>	Fees collected to recover the cost of regulating plumbing construction activity.
<b>Legal Authorization:</b>	Government Code, Sections 38601 and 38660. San Clemente Municipal Code, Section 15.20. Resolution No. 08-080.
<b>Received From:</b>	Developers/Contractors.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	Issuance Fee of \$35.00, plus additional fees calculated on a per fixture basis. An estimated fee for a single family dwelling: \$675.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

Fees are collected to recover the cost of Plumbing Code compliance, including inspection and administration. Permits are required for all plumbing construction activities within the City. San Clemente has adopted the fees and regulations of the Uniform Plumbing Code, except amendments set forth in Section 15.20.020 of the Municipal Code. This revenue is directly correlated with local building activity.

# Plumbing Permits

001-000-32240



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## **Police Duplication Fee**

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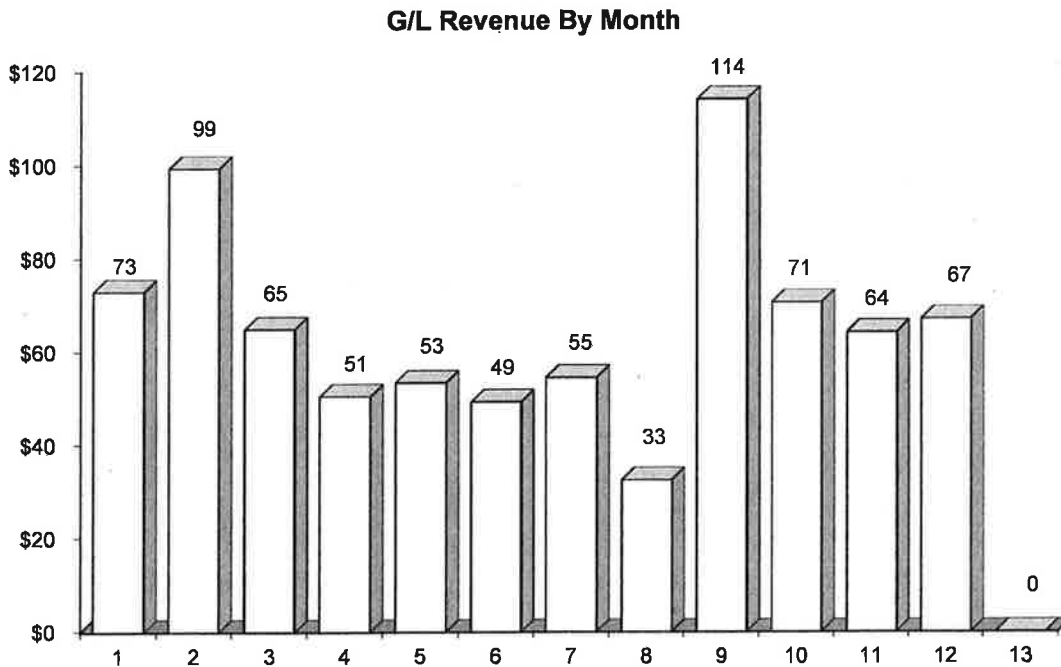
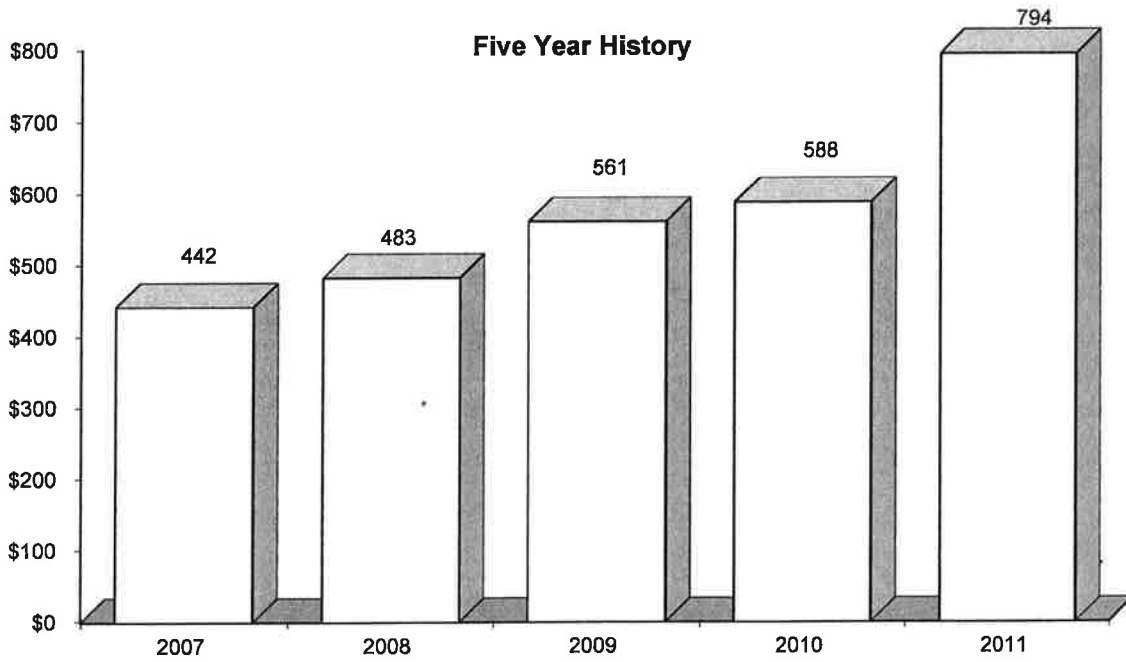
<b>Account:</b>	001-000-34254
<b>Description:</b>	A fee for the reproduction of police reports.
<b>Legal Authorization:</b>	San Clemente Municipal Resolution No. 08-081.
<b>Received From:</b>	Requestors of reports.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Upon request of police report.
<b>Fee Schedule:</b>	\$2.00 per one page report, plus \$0.20 for each additional page.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### **Overview**

Police reports requested from San Clemente Police Services are charged for the actual cost (per page) to copy the report, plus administrative overhead.

# Police Duplication Fee

001-000-34254



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## Property Tax- ERAF

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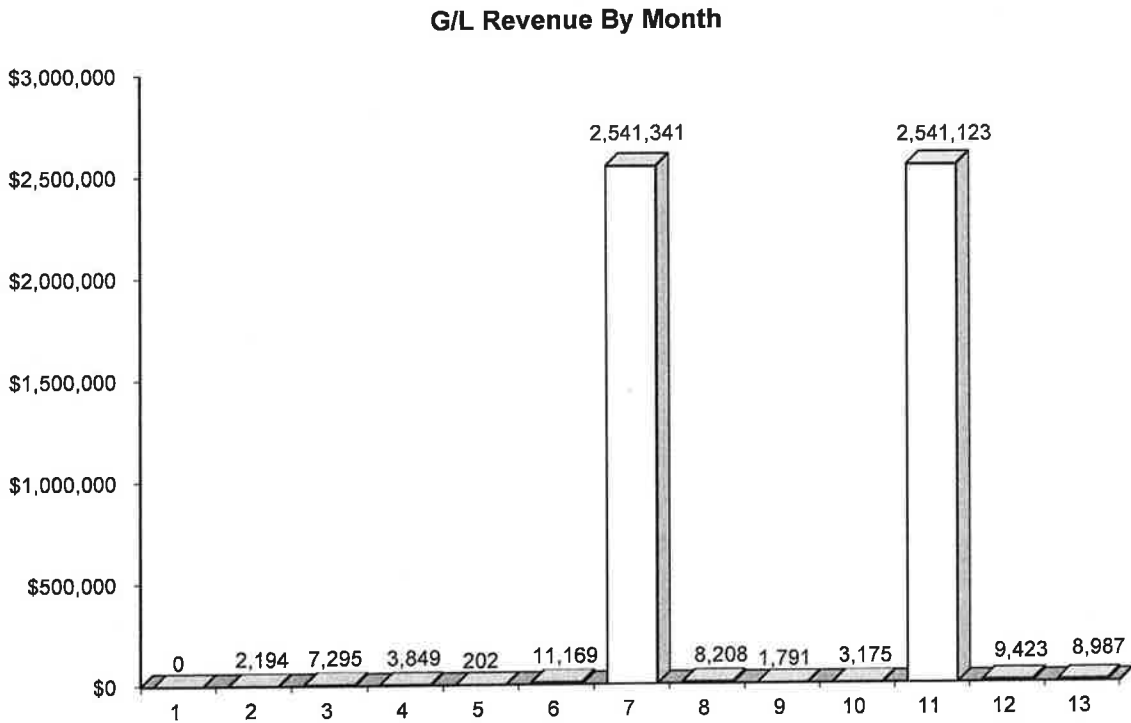
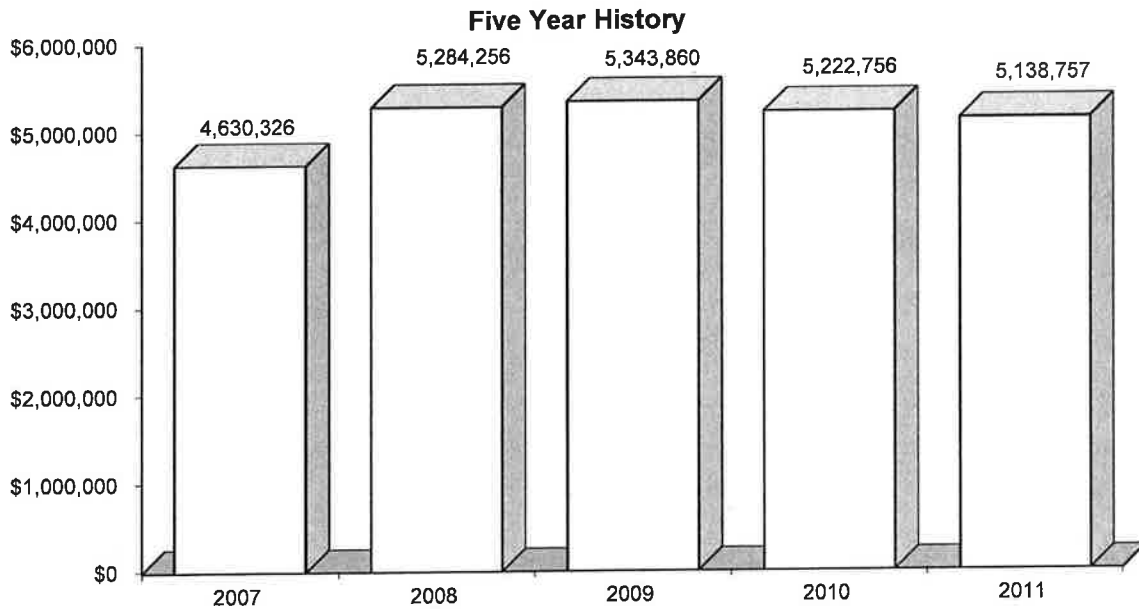
<b>Account:</b>	001-000-31130
<b>Description:</b>	Educational Relief Augmentation Fund (ERAF) property taxes received from the State instead of the vehicle license fee (VLF) backfill.
<b>Legal Authorization:</b>	Senate Bill 1096.
<b>Received From:</b>	County of Orange.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Two equal installments of State Department of Finance estimates in January and May. Reconciliation of actual taxes earned and estimated amounts distributed by the following January. Supplemental roll ERAF property taxes are received annually in July and accrued back to the prior fiscal year (period 13).
<b>Fee Schedule:</b>	Original FY 2005 amount, plus annual growth in assessed valuation.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	FY 2005
<b>Last Fee Review</b>	N/A

### Overview

The State had previously assessed a 2% of value Motor Vehicle License Fee (VLF) on car registrants on behalf of local governments. During FY 2004, the State dropped this fee from 2% to 0.67%. Except for the first three months of the 2004 fiscal year, the State back-filled this fee reduction with other State funds, keeping local government revenue "whole". Beginning in FY 2005, cities received the 0.67% portion of the motor vehicle fee directly from the State. The balance of the 2% to 0.67% VLF fee reduction comes from an allocation of Educational Relief Augmentation Fund (ERAF) property taxes. All growth in assessed valuation go to the cities.

# Property Tax -ERAF

001-000-31130



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## Property Tax – Homeowner’s Exemption Subvention

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<b>Account:</b>	001-000-33570
<b>Description:</b>	Revenue to offset the City’s loss from state-imposed \$7,000 per dwelling homeowner exemption. Also known as Homeowner’s Property Tax Relief.
<b>Legal Authorization:</b>	Cal. Constitution, Art. XIII; State Revenue and Taxation Code, Section 218; Govt. Code, Sections 16120 – 16123 and 29100.6. San Clemente Municipal Code, Sections 3.08.010 and 3.08.020.
<b>Received From:</b>	State Controller (through the County of Orange).
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	The State Controller reimburses the County according to the following schedule: November 30 - 15%      April 30 - 35% December 31 - 35%      May 31 - 15% The County then distributes the funds to the city.
<b>Fee Schedule:</b>	The rate of the local property tax assessment on an amount not to exceed \$7,000 per owner-occupied dwelling.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Fee set by County.
<b>Last Fee Review</b>	N/A

### Overview

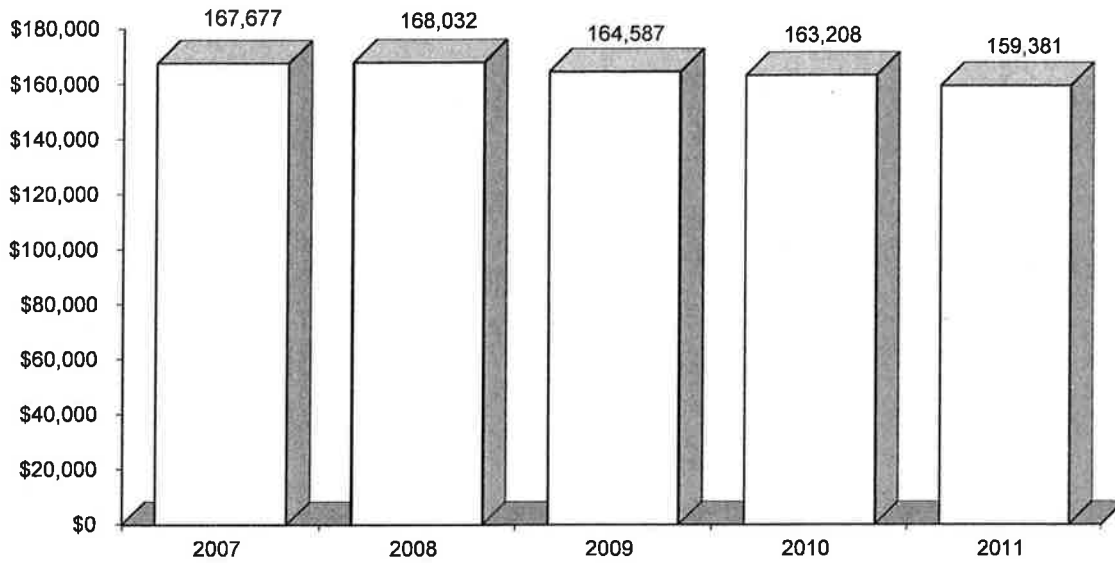
The State grants an exemption for up to \$7,000 in assessed value from the local property tax when the owner occupies the taxed dwelling. In other words, if the tax value of a homeowner’s principal residence is \$600,000, the State exempts the first \$7,000 and assesses property tax on only \$530,000. The State reimburses cities and other local governments for their tax loss under this exemption.



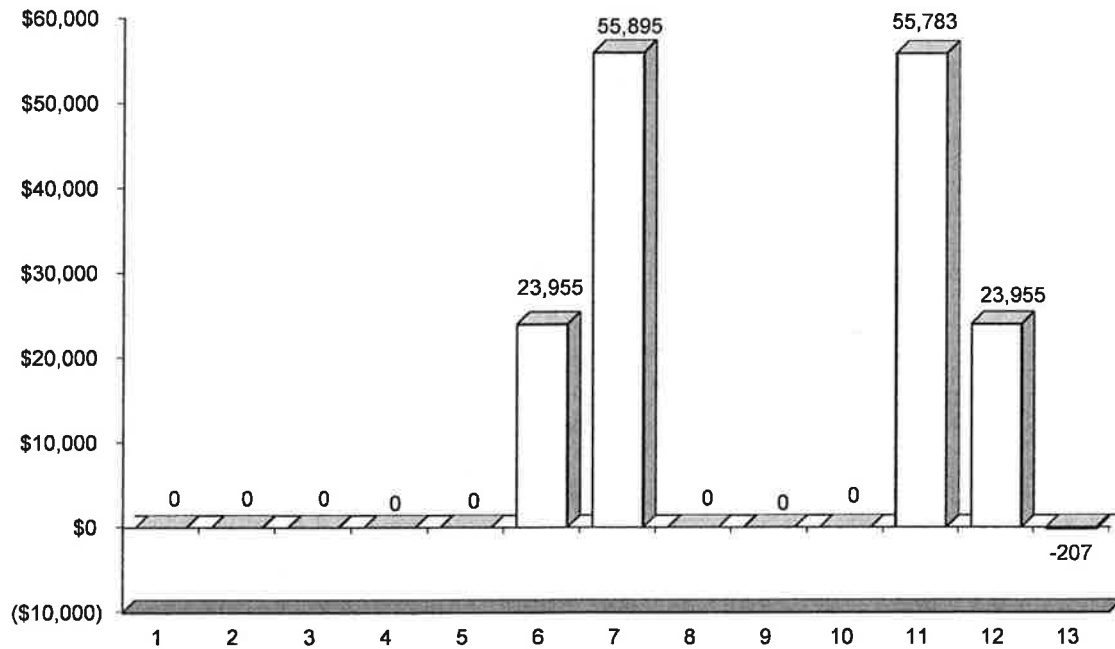
# Property Tax - Homeowner's Exemption Subvention

001-000-33570

### Five Year History



### G/L Revenue By Month



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## Property Tax – Secured

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<b>Account:</b>	001-000-31110
<b>Description:</b>	An ad valorem tax imposed on secured property; includes real property (land and permanently attached improvements) and tangible personal property (movable property). By definition, an ad valorem tax is based on property value rather than on a fixed amount or benefit.
<b>Legal Authorization:</b>	Cal. Constitution, Art. XIII A; State Revenue and Taxation Code, Section 2151; Govt. Code Section 43000 et seq. ; San Clemente Municipal Code, Sections 3.08.010 and 3.08.020.
<b>Received From:</b>	Orange County Controller's Office.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Secured Property Taxes are due to the County on December 10 and April 10 each year.
<b>Fee Schedule:</b>	Property Tax is limited to 1% of the assessed property value, based on the assessed values as of January 1.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Annually based on assessed value.
<b>Last Fee Review</b>	N/A

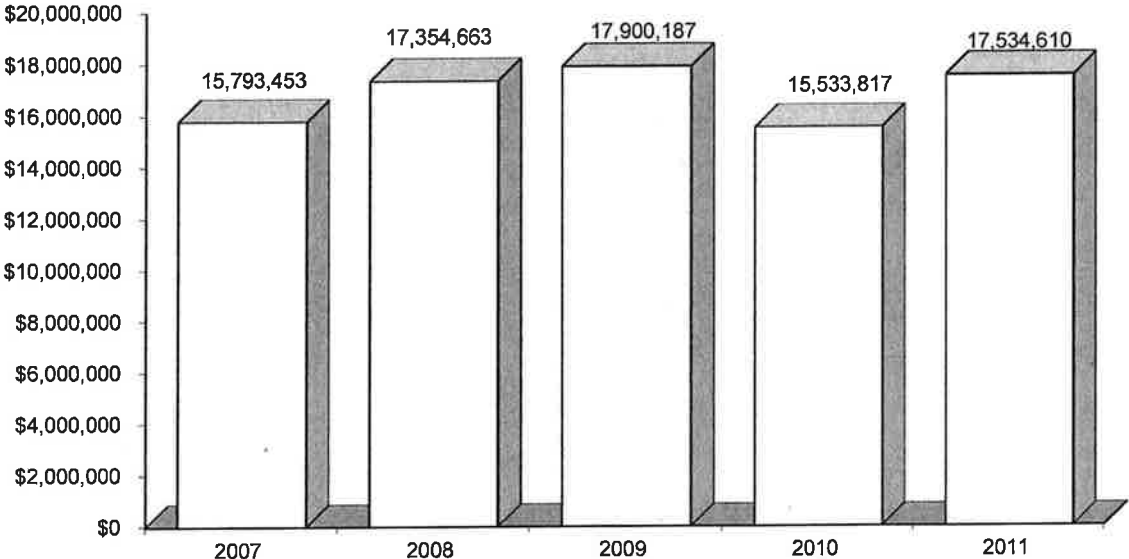
### Overview

The property tax is imposed on real property (land and permanently attached improvements) and tangible personal property (movable property) located within the state. The property tax is guaranteed by placing a lien on the real property. Secured property tax comes from property in which the lien is sufficient to secure payment of the tax. By definition, this ad valorem tax is based on the property value rather than on a fixed amount or benefit. Property value is assessed annually by the county assessor, except for certain public utility properties which are assessed by the State Board of Equalization. Exemptions include government owned property; non-profit educational, religious, hospital, charitable and cemetery properties; the first \$7,000 of full value of an owner-occupied home, business inventories, household furnishings, intangible property, motor vehicles, and certain open space land.

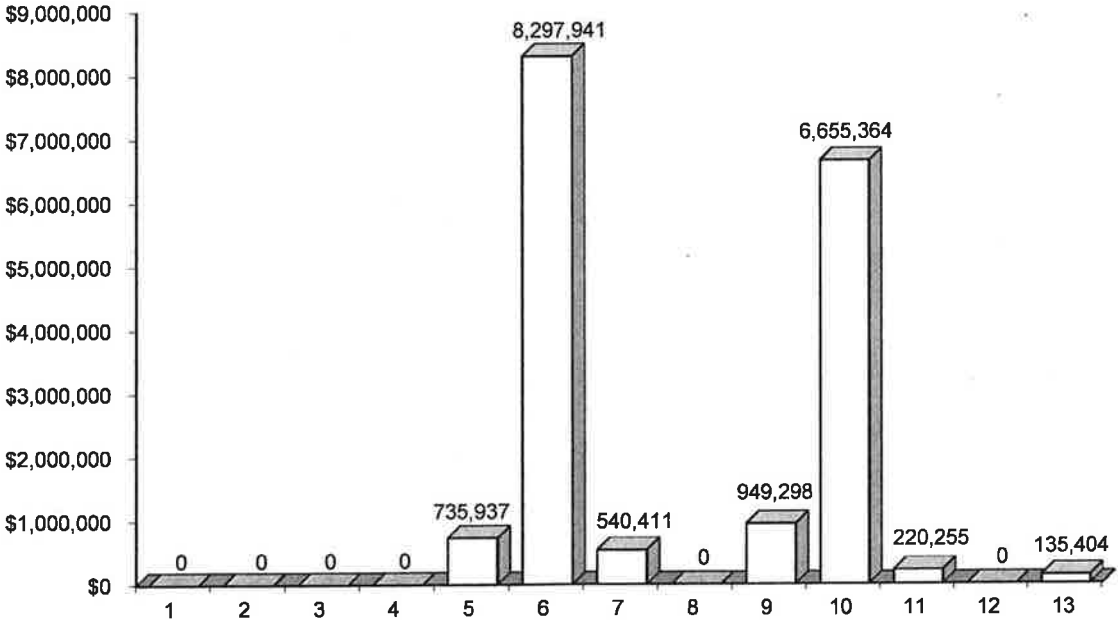
**Property Tax - Secured**

001-000-31110

**Five Year History**



**G/L Revenue By Month**



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## Property Tax – Supplemental Roll

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<b>Account:</b>	001-000-31120
<b>Description:</b>	A supplemental property tax assessment is taken when a property changes ownership. This tax is based on the difference between the assessed value and the full cash value.
<b>Legal Authorization:</b>	Cal. Constitution, Art. XIII A; State Revenue and Taxation Code, Section 1-6000. San Clemente Municipal Code, Sections 3.08.010 and 3.08.020.
<b>Received From:</b>	Orange County Controller's Office.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	The County usually bills twice a year, once in September and once in February. Funds are then disbursed to the City within one or two months following collection.
<b>Fee Schedule:</b>	Supplemental property tax is based on 1% of the change in taxable value. Supplemental assessments are prorated from the date of transfer to the end of the tax year, June 30.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Upon change in ownership.
<b>Last Fee Review</b>	N/A

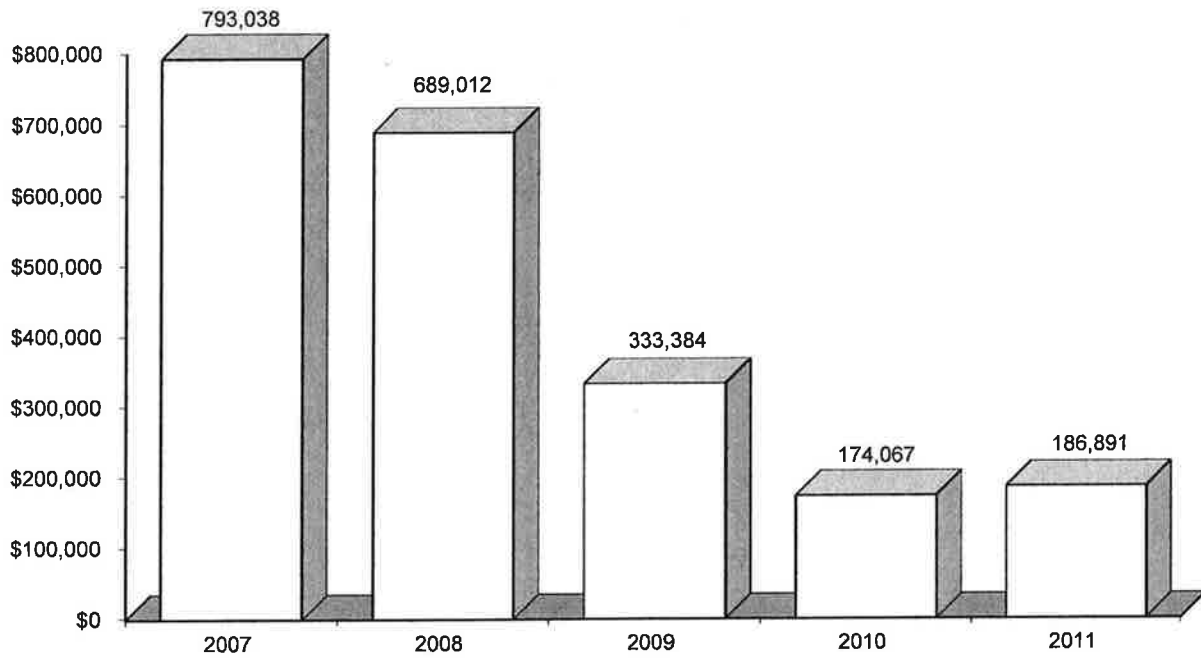
### Overview

In the event a property changes ownership, the County will collect a supplemental property tax assessment in the current tax year by determining a supplemental value based on the difference between the assessed value and the full cash value. The supplemental tax is allocated several months after escrow is closed and is due in November and April, along with regular property tax disbursements. The property tax is an ad valorem tax imposed on real property (land and permanently attached improvements) and tangible personal property (movable property).

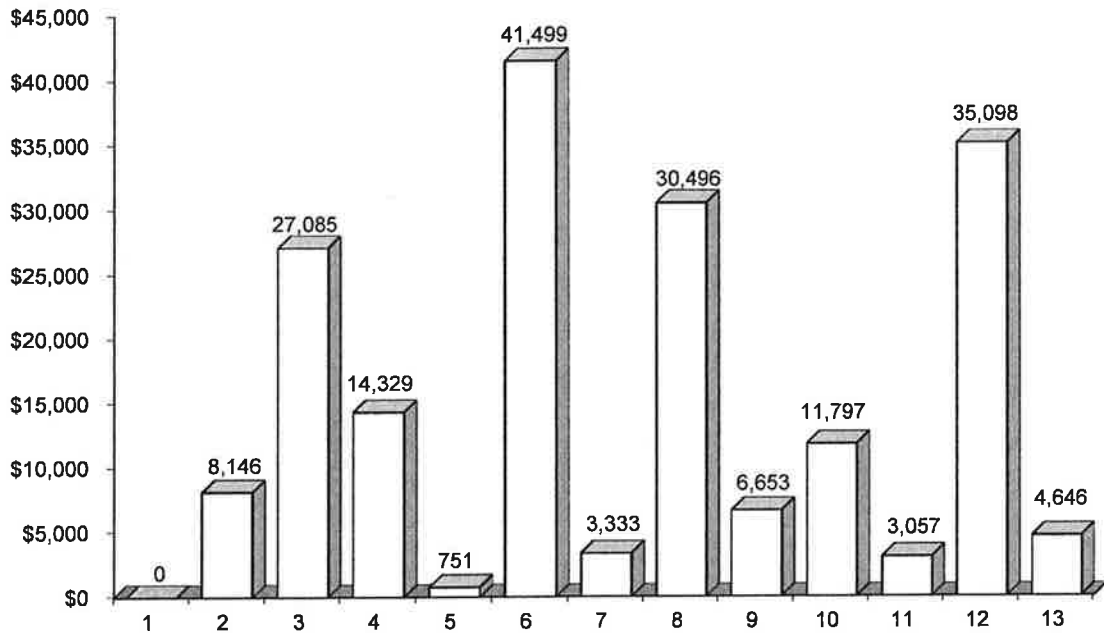
# Property Tax - Supplemental Roll

001-000-31120

### Five Year History



### G/L Revenue By Month



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## Property Tax – Unsecured

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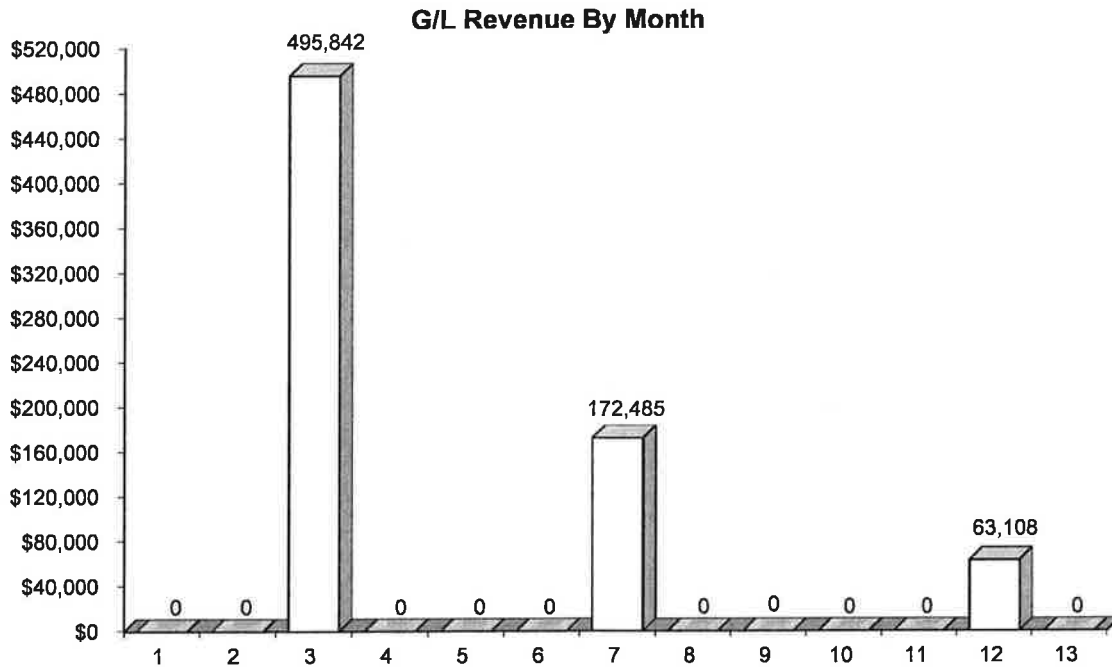
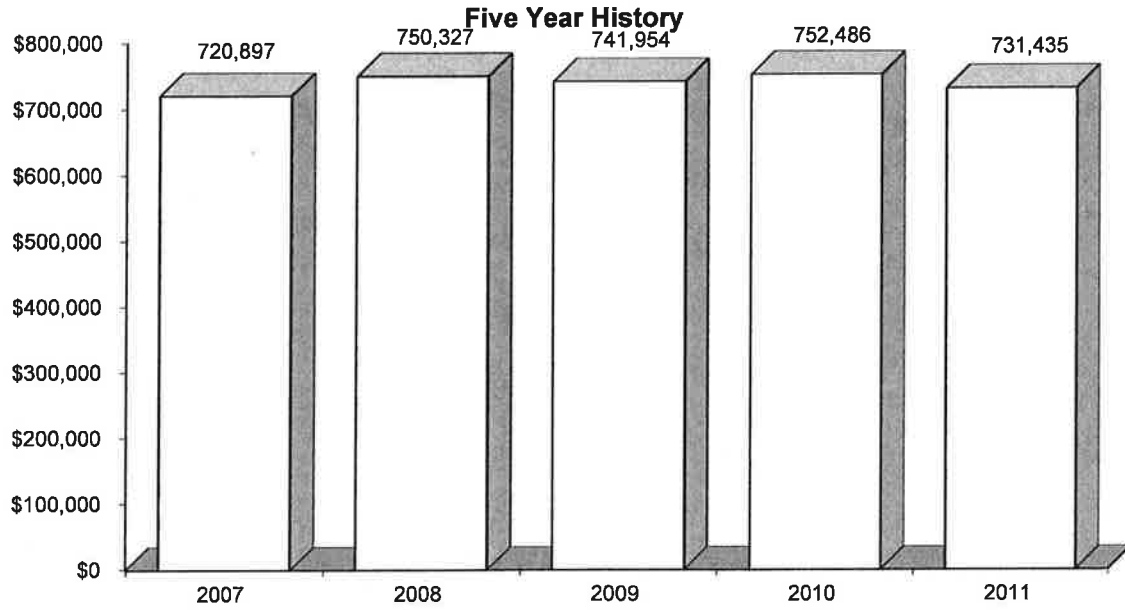
<b>Account:</b>	001-000-31115
<b>Description:</b>	An ad valorem tax imposed on unsecured real property (land and permanently attached improvements) and tangible personal property (movable property).
<b>Legal Authorization:</b>	Cal. Constitution, Art. XIII A; State Revenue and Taxation Code, Section 1-6000; Govt. Code Section 43000 et seq. ; San Clemente Municipal Code, Sections 3.08.010 and 3.08.020.
<b>Received From:</b>	Orange County Controller's Office.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	The County apportions Unsecured Property Tax revenue three times each fiscal year. Revenue is normally received in September, January and June.
<b>Fee Schedule:</b>	Tax on unsecured property is subject to the same rate which applied to secured property in the previous year. State law limits the property tax rate at 1% of the assessed property value.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Annually based on assessed value.
<b>Last Fee Review</b>	N/A

### Overview

Unsecured Property Tax revenue represents a tax on property for which there is not a lien on real property sufficient to secure payment of the tax due. This property is considered unsecured personal property.

# Property Tax - Unsecured

001-000-31115



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## Property Transfer Tax

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<b>Account:</b>	001-000-31710
<b>Description:</b>	A tax imposed on the transfer of ownership of real estate. Also known as the Documentary Transfer Tax.
<b>Legal Authorization:</b>	State Revenue and Tax Code, Sections 11911 to 11929. San Clemente Municipal Code, Section 3.16.010.
<b>Received From:</b>	Orange County Controller's Office.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Revenues are received on a monthly basis.
<b>Fee Schedule:</b>	The fee is assessed at \$.55 per \$500 of the property value. The City receives \$.275 for every \$500 of assessed property value and the County receives the other half, \$.275.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	Fee set by County.
<b>Last Fee Review</b>	N/A

### Overview

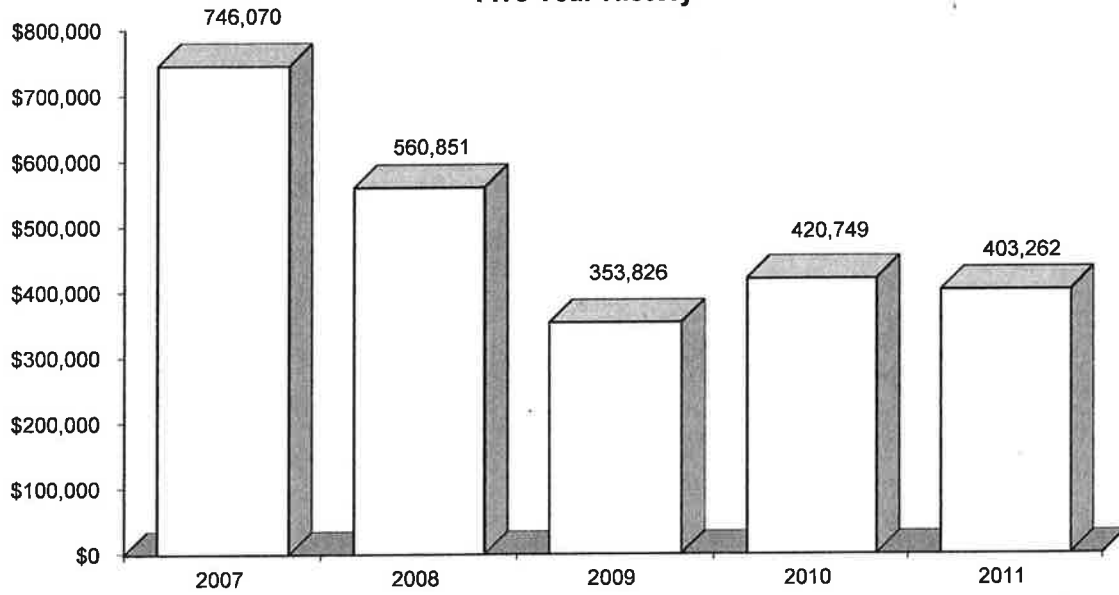
The Property Transfer Tax is a tax imposed on the transfer of ownership of real estate. Property Transfer Tax is assessed at \$.55 per \$500 of the property value. One-half of the amount collected remains with the County, and the other half is remitted to the city. Property Transfer Tax Revenue is directly correlated with the number of properties changing ownership. The tax does not apply to furnishings, personal effects, business inventories, etc. Exemptions include most government-owned property, properties of non-profit organizations, transfers of certain partnership properties, certain corporate reorganizations, recipients of foreclosed properties, and dissolution of property under dissolution of marriage.



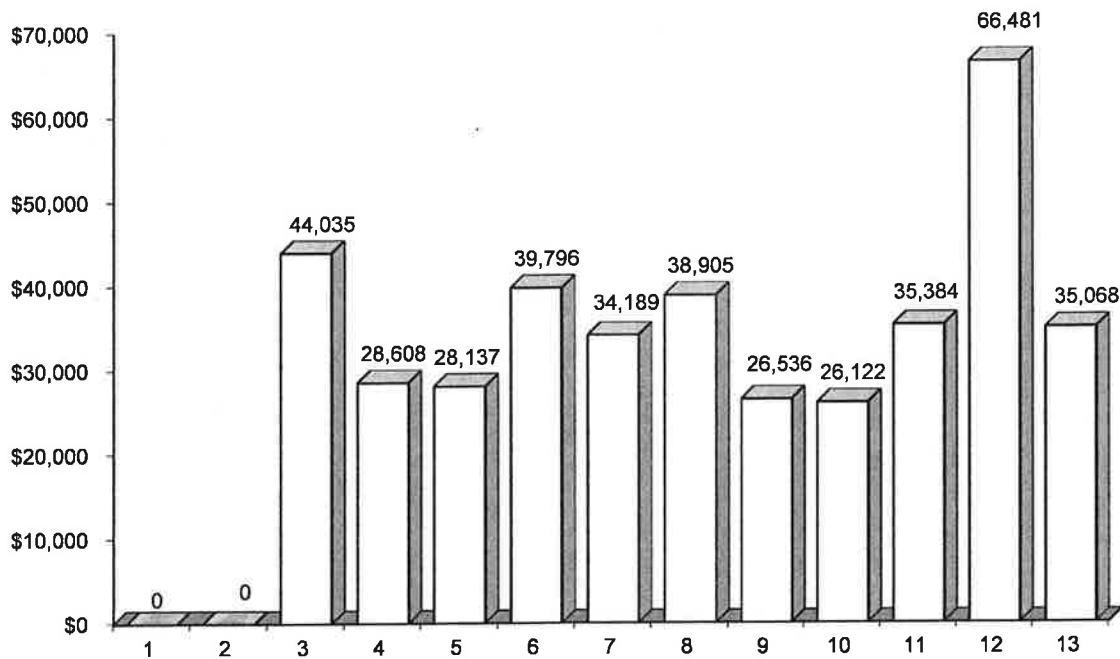
# Property Transfer Tax

001-000-31710

### Five Year History



### G/L Revenue By Month



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## Public Safety Construction Fee

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<b>Account:</b>	030-000-32368
<b>Description:</b>	Fee charged to mitigate the impact of new development on public safety services.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 15.52.010.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Upon issuance of a building permit.
<b>Fee Schedule:</b>	\$1,352.11 for each residential dwelling unit. \$336.95 per thousand square feet for each commercial unit.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	January, 2011.
<b>Last Fee Review</b>	January, 2011.

### Overview

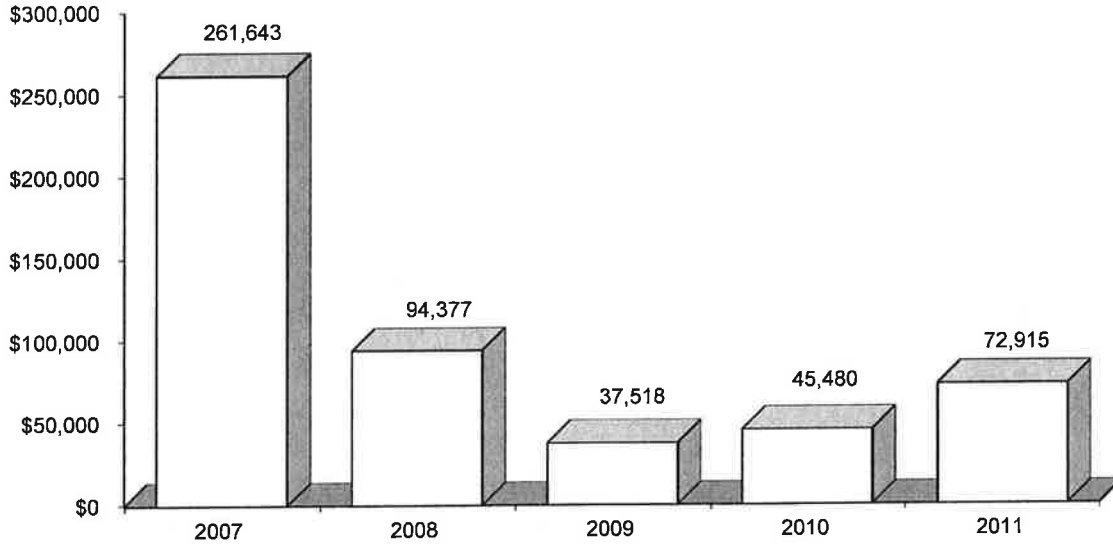
Upon issuance of all building permits for the development of new units within the City, a fee is charged to reflect the development's fair share of the cost of mitigating the increased demand development places on public safety. Fees are adjusted annually each January by the increase or decrease in the consumer price index.

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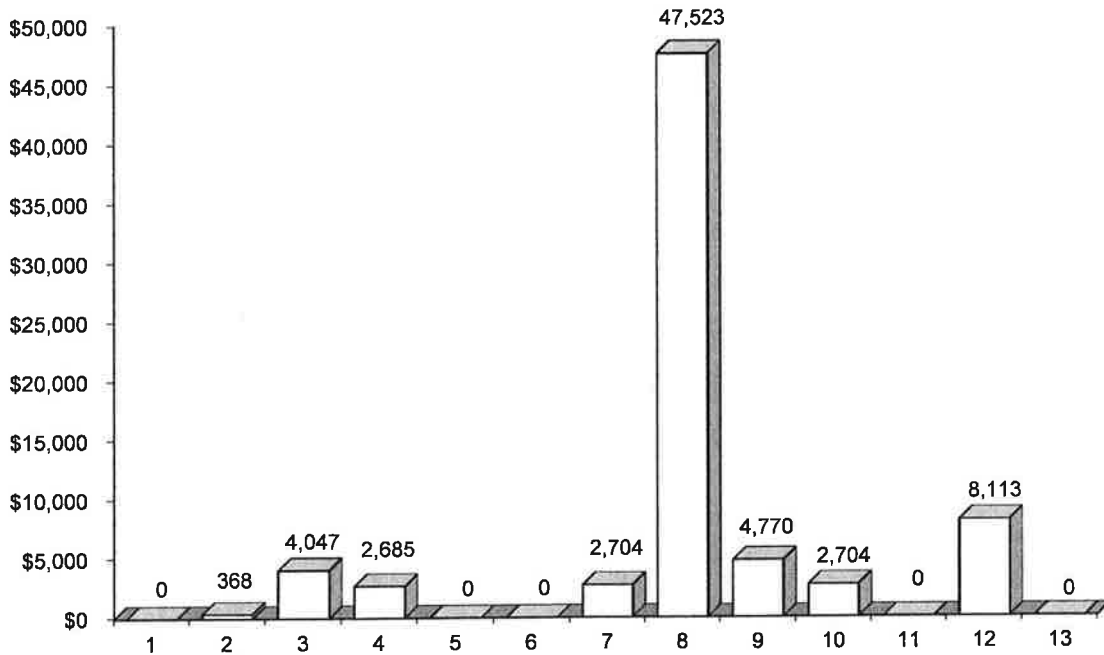
# Public Safety Construction Fee

030-000-32368

### Five Year History



### G/L Revenue By Month



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## RCFPP Impact Fee

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<b>Account:</b>	020-000-32373
<b>Description:</b>	Regional Circulation Financing and Phasing Program (RCFPP) Impact Fees are paid by developers to mitigate the impact of new development on traffic circulation.
<b>Legal Authorization:</b>	San Clemente General Plan; San Clemente Municipal Code, Sections 15.60.010 and 15.60.040. San Clemente Ordinance No. 1196.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Community Development Department, Building Division.
<b>Receipt Timing:</b>	Prior to the issuance of building permits.
<b>Fee Schedule:</b>	Fees have been established for single family residential, multi-family residential and non-residential construction within certain "impact zones". Fees vary depending on the impact zone.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	December, 1997.
<b>Last Fee Review</b>	January, 2010.

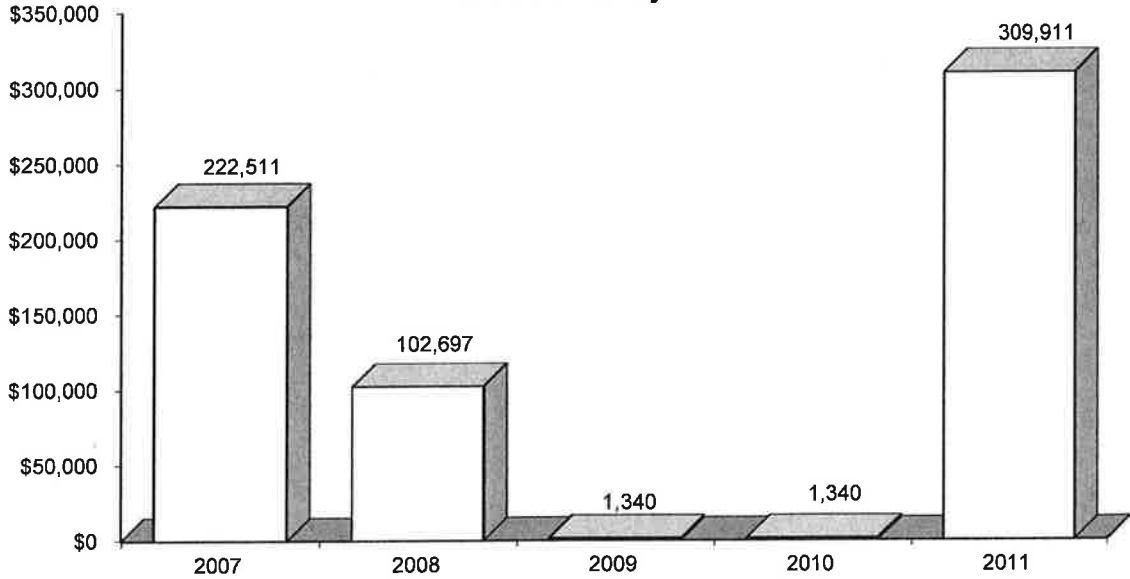
### Overview

The Regional Circulation Financing and Phasing Program (RCFPP) is a local fee program which was developed to fund the installation of major roadway improvements to mitigate traffic caused by new development within the City. The fees are collected from developers.

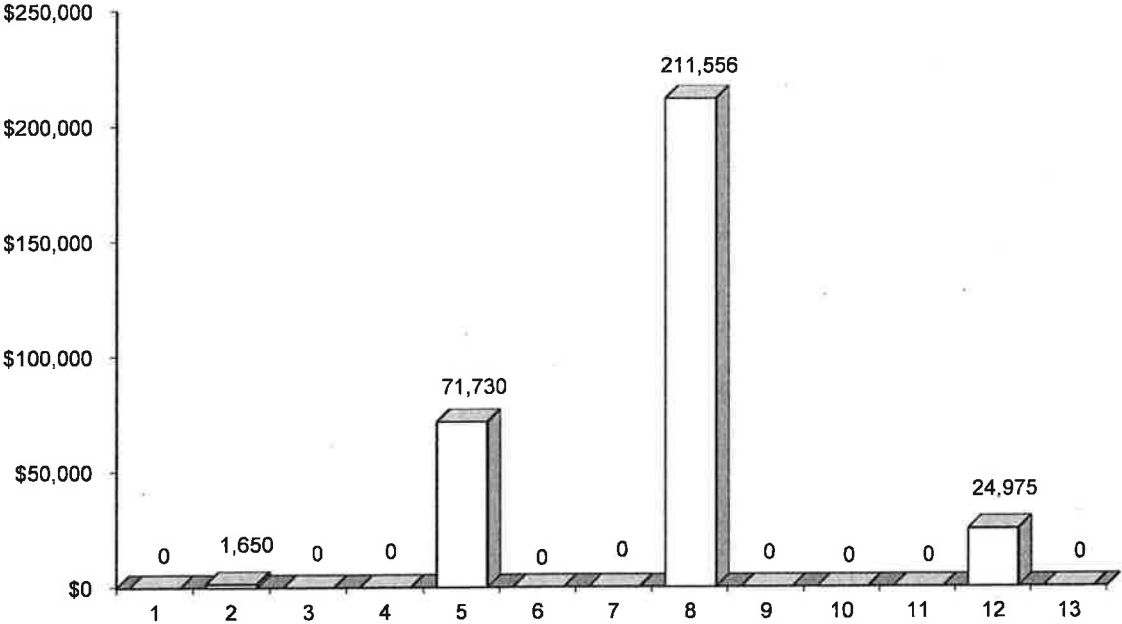
**RCFPP Impact Fee**

020-000-32373

**Five Year History**



**G/L Revenue By Month**



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## Recreation Fees

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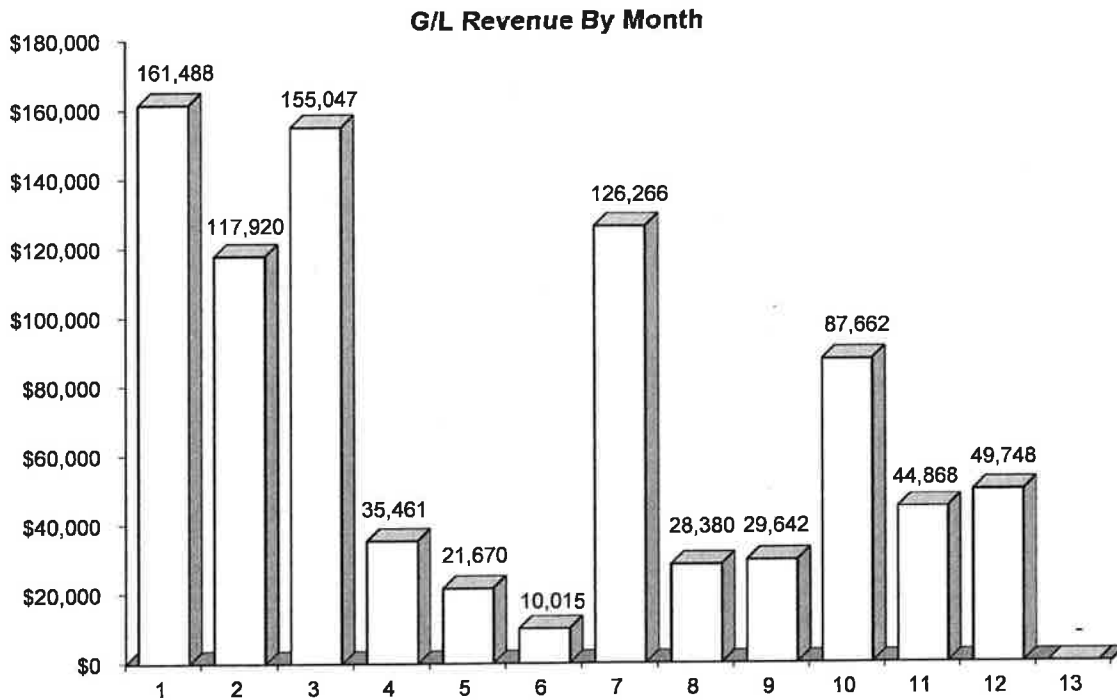
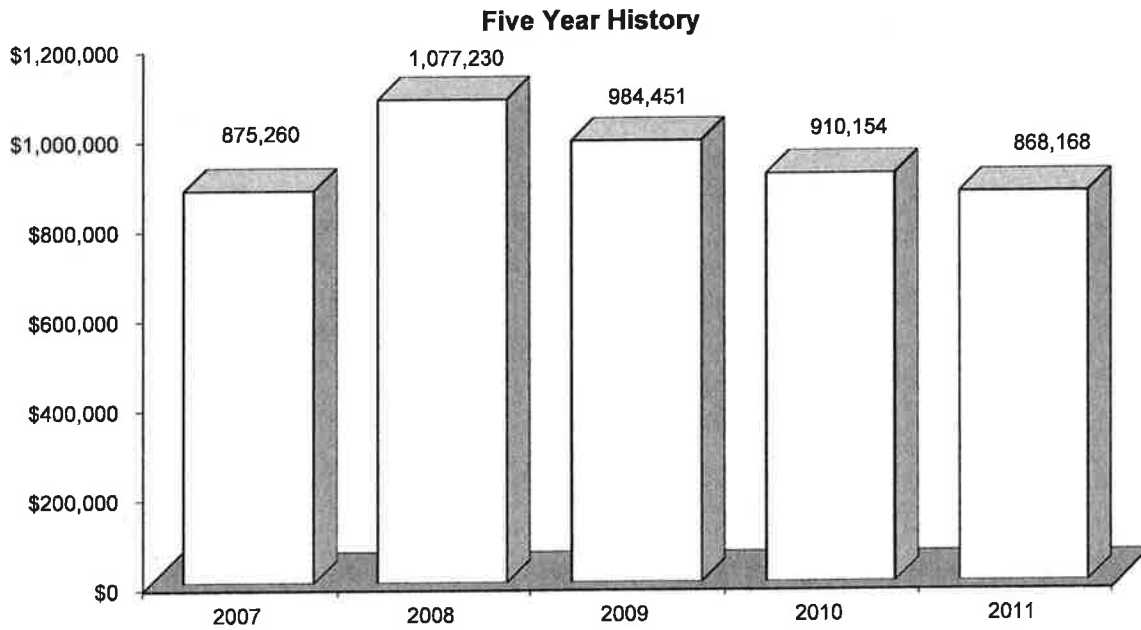
<b>Account:</b>	001-000-34716 001-000-34717 001-000-34720 001-000-34721 001-000-34730 001-000-34740 001-000-34745 001-000-34755 001-000-34765 001-000-34771 001-000-34772
<b>Description:</b>	Fees collected for enrollment in recreation programs offered by the City.
<b>Legal Authorization:</b>	Government Code, Section 39001; California Constitution, Article XIII B, Section 8. Resolution No. 99-017.
<b>Received From:</b>	Program participants.
<b>Received By:</b>	Beaches, Parks, and Recreation Department, Recreation Division.
<b>Receipt Timing:</b>	Continuous.
<b>Fee Schedule:</b>	Recreation fees vary greatly. Fees are established through City Council Resolution and are based upon the cost of instructors, facilities and materials, as well as administrative overhead.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	August, 2009..
<b>Last Fee Review</b>	August, 2009.

### Overview

The City collects recreation program fees for classes and programs offered throughout the year. These include art, dance, sports and fitness classes that take place at the Community Center. Also included are excursions and specialty events offered through the Recreation division.

# Recreation Fees

*Various accounts*



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## Registration Card/Ticket Sales

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<b>Account:</b>	056-000-34762
<b>Description:</b>	Resident Discount Card, Resident Private Cart Registration Fee.
<b>Legal Authorization:</b>	San Clemente City Resolution No. 08-003.
<b>Received From:</b>	Users.
<b>Received By:</b>	Beaches, Park and Recreation Department, Golf Division.
<b>Receipt Timing:</b>	Annual.
<b>Fee Schedule:</b>	Resident Discount Card \$50. Resident Private Cart Registration Fee \$275.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	January, 2009.
<b>Last Fee Review</b>	January, 2009.

### Overview

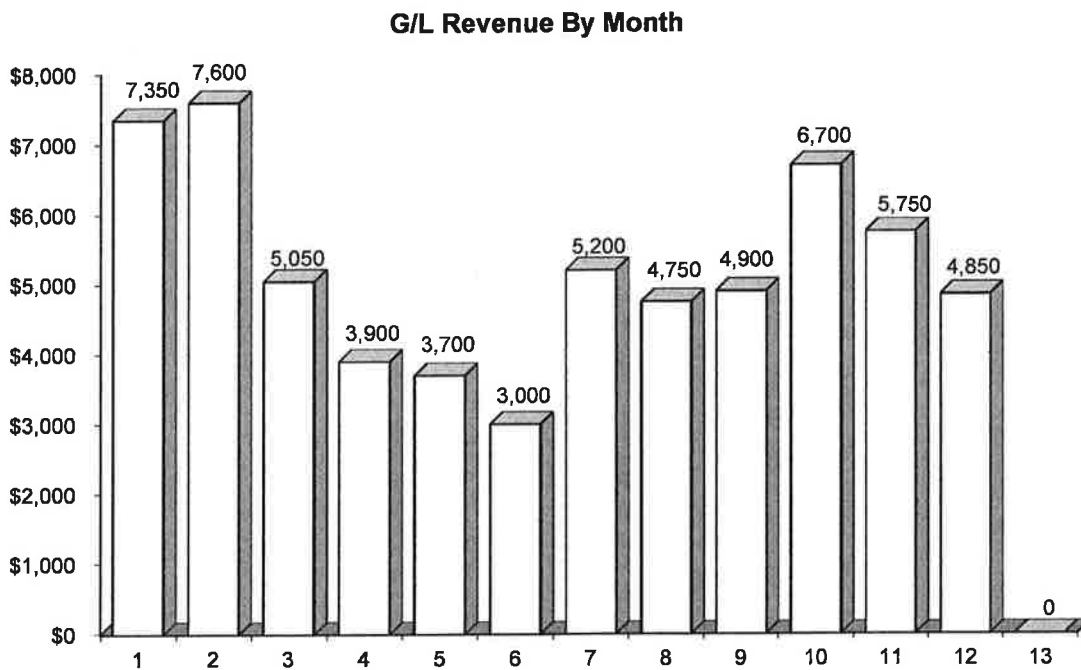
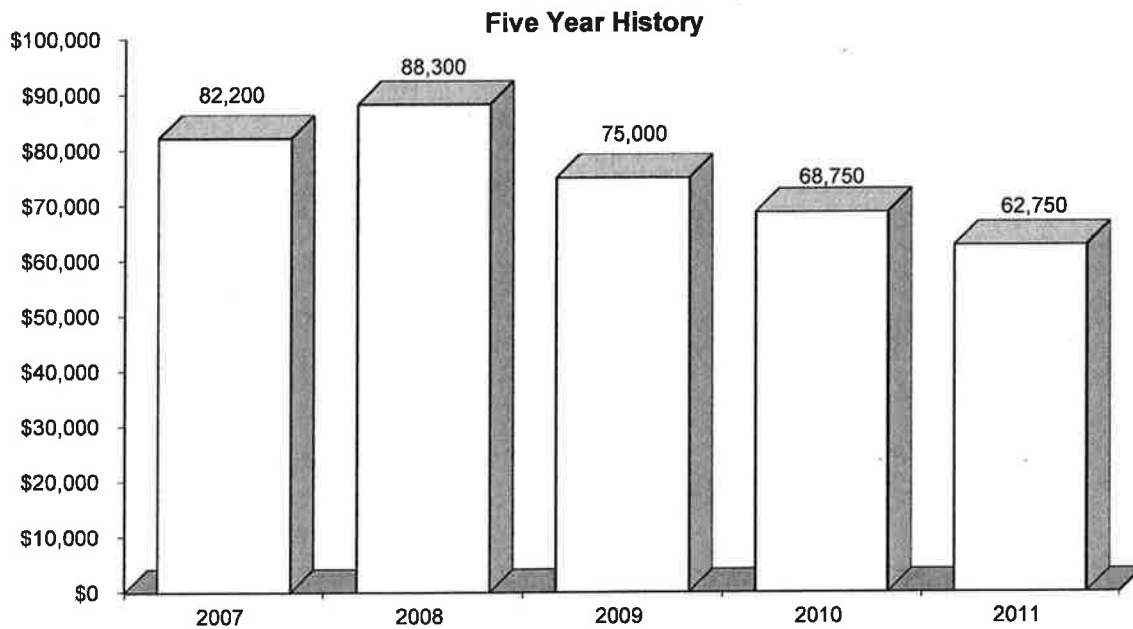
The City allows residents of San Clemente to receive significant discounts and advantages in reserving tee times to those that purchase a resident discount card. The City also allows resident families unlimited use of private golf carts on the Municipal Golf Course after registering the vehicle with the Golf Division.

Effective January 2005, no new registrations will be accepted. Current registrations will be renewed at the current fee providing the account is in good standing.



# Registration Card/Ticket Sales

056-000-34762



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## Reproduction of Documents Fee

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<b>Account:</b>	001-000-34141
<b>Description:</b>	A fee charged for the reproduction of City documents.
<b>Legal Authorization:</b>	City of San Clemente Resolution No. 08-081.
<b>Received From:</b>	Person(s) requesting documents.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Upon request.
<b>Fee Schedule:</b>	Varies. Planning documents are charged at a rate of \$4 plus \$0.35 per page. Financial documents (Budget, Comprehensive Annual Financial Report and Long Term Financial Plan) are \$25 each. Requests for copies are charged at a flat rate of \$2, plus \$0.20 for each additional page.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

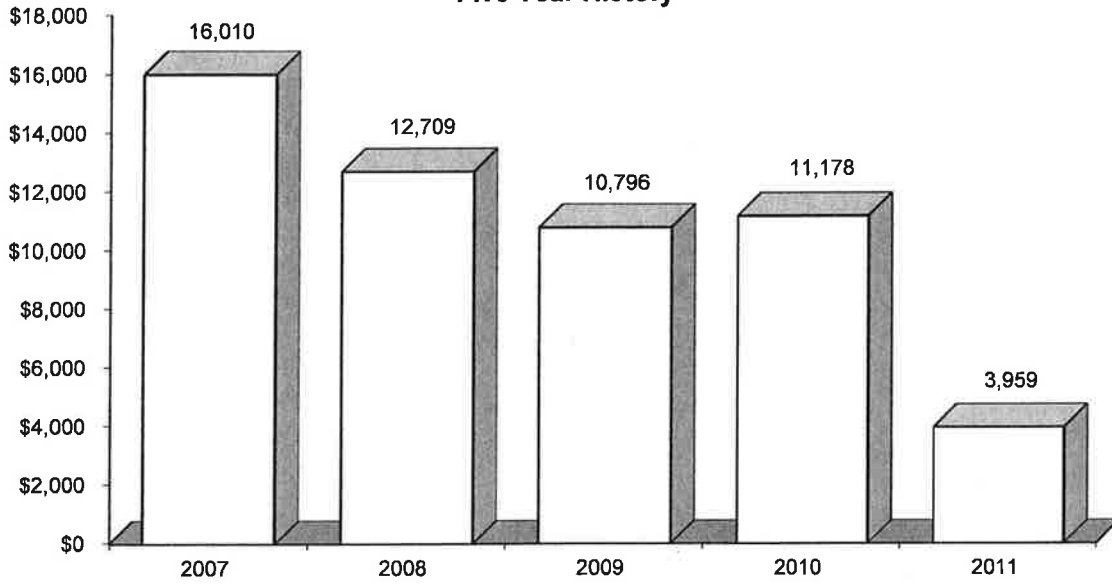
A fee charged to recover the costs of duplicating public documents requested by individuals.

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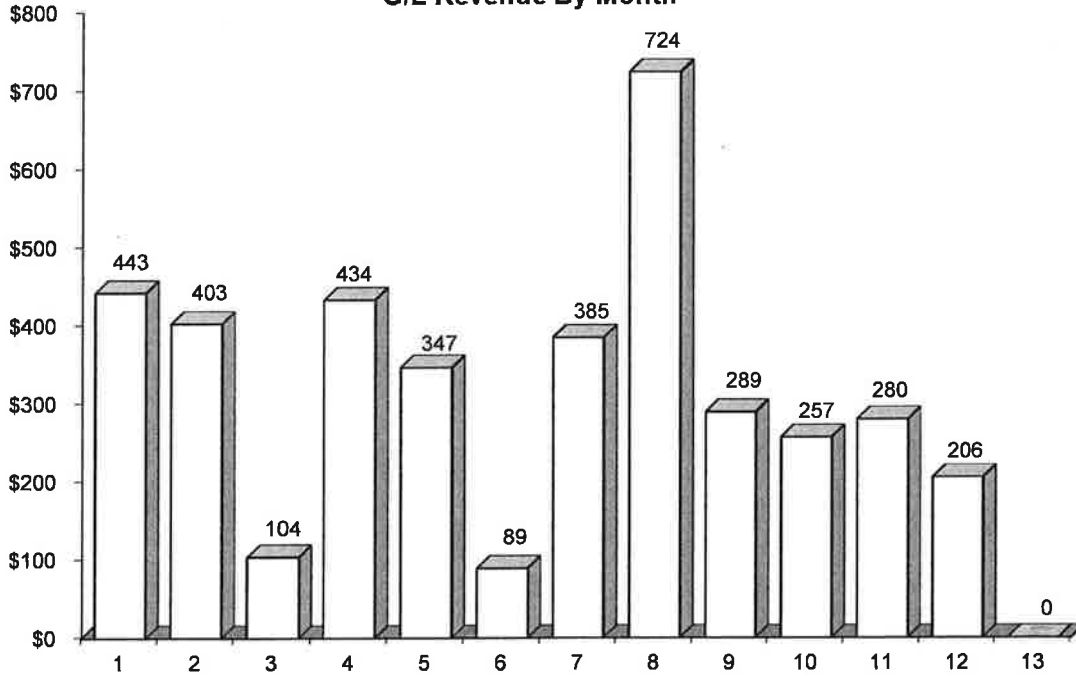
# Reproduction of Documents Fee

001-000-34141

### Five Year History



### G/L Revenue By Month



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## San Diego County Contract

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<b>Account:</b>	001-000-34216
<b>Description:</b>	Revenue received from San Diego County for Emergency Medical Service along Interstate 5, south of the City boundary.
<b>Legal Authorization:</b>	Health and Safety Code, Chapter 1260, Part 1, division 2.5, Section 1797.201.
<b>Received From:</b>	County of San Diego.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Received quarterly.
<b>Fee Schedule:</b>	\$500 per call.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	January, 2007
<b>Last Fee Review</b>	June, 2010.

### Overview

The City of San Clemente has an agreement to provide emergency medical service along Interstate 5 in San Diego County (to the south of San Clemente). The City invoices the County of San Diego on a quarterly basis. Although this agreement is now between San Diego County and the Orange County Fire Authority, the City continues to collect revenue for this service from San Diego County.

As of December 2007, Pendleton EMS became the primary responder to calls along the Interstate 5 corridor. The City's EMS only responds if the primary is unavailable.

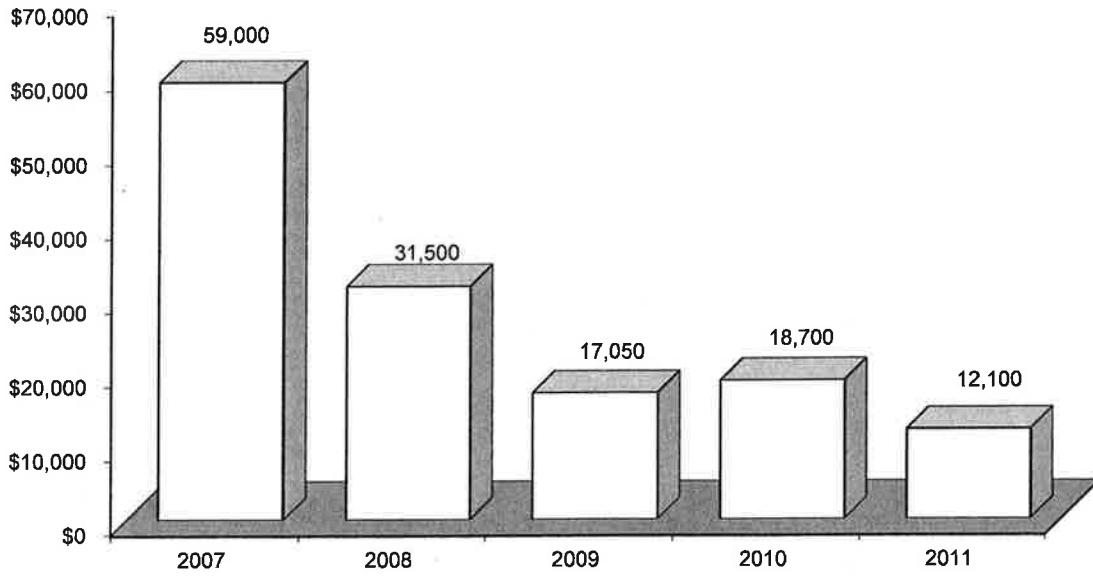
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# San Diego County Contract

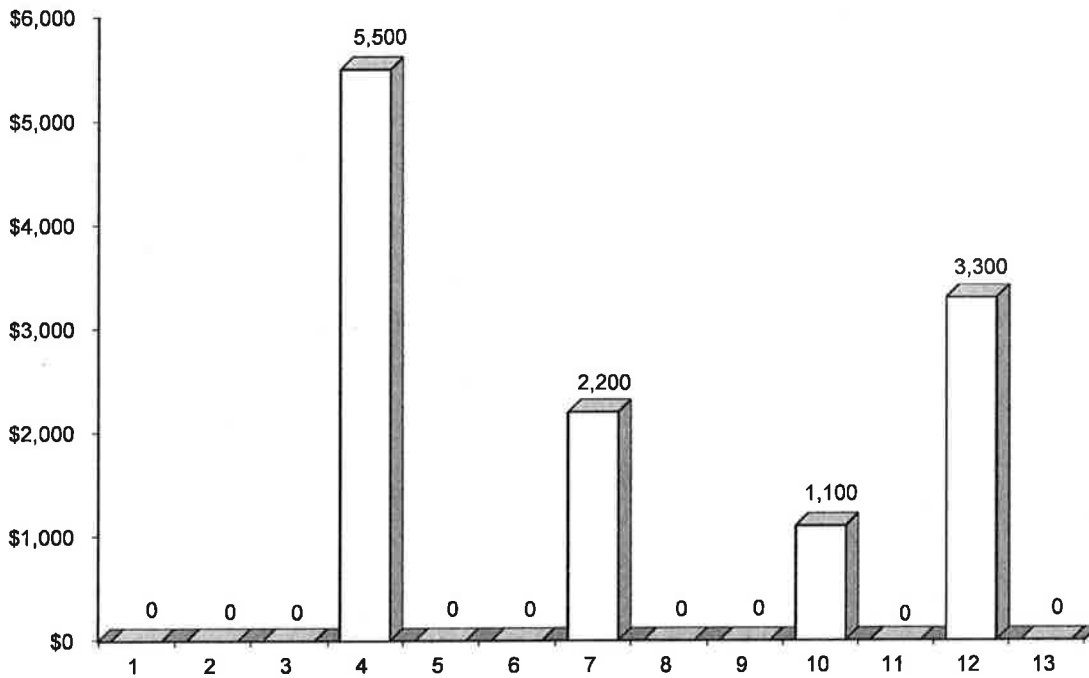
001-000-34216

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### Five Year History



### G/L Revenue By Month



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## San Diego Gas & Electric Franchise Fee

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<b>Account:</b>	001-000-31610
<b>Description:</b>	Revenue paid to the City from franchisee San Diego Gas & Electric (SDG&E) for “rental” or “toll” for use of City streets and rights-of-way.
<b>Legal Authorization:</b>	Public Utility Code, Sections 6001 et seq. and 6201 et seq.; San Clemente Ordinance No. 453.
<b>Received From:</b>	SDG&E.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Payment is due by April 15 for the preceding calendar year.
<b>Fee Schedule:</b>	2% of the gross annual receipts from the use, operation or possession of the franchise, but no less than 1% of the gross annual receipts derived from the sale of electricity within the City.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	May, 1965.
<b>Last Fee Review</b>	N/A

### Overview

The City imposes fees on privately owned utility companies and other businesses for the privilege of using city rights-of-way. Types of businesses subject to franchise fees include utilities such as gas, electricity and water, refuse disposal, and cable television. Exemptions include telephone companies, railroads, and piers.

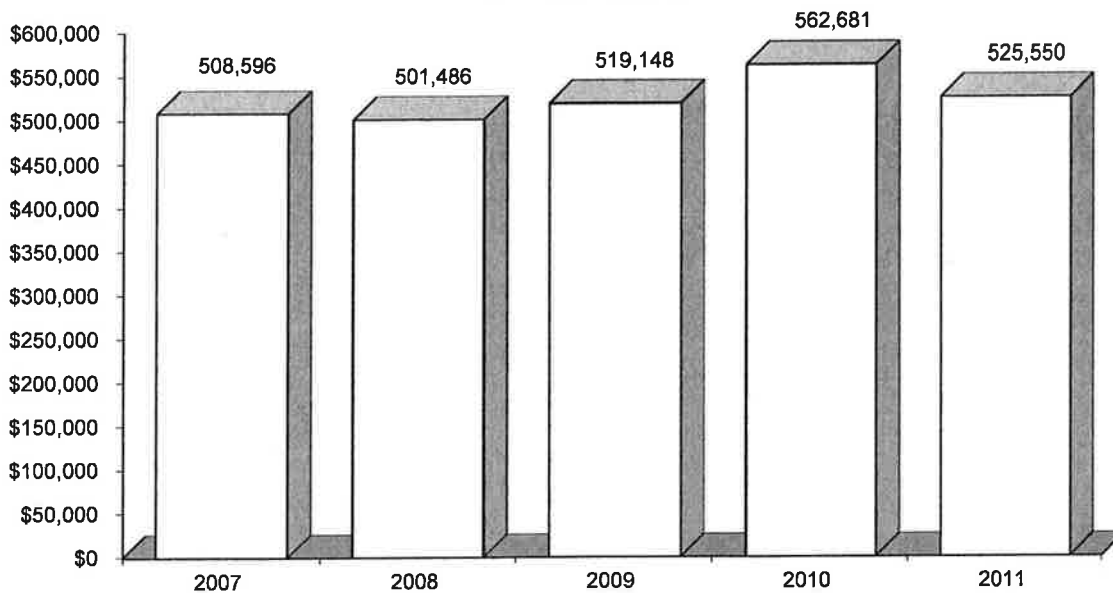
SDG&E provides the residents of the City of San Clemente with electricity.

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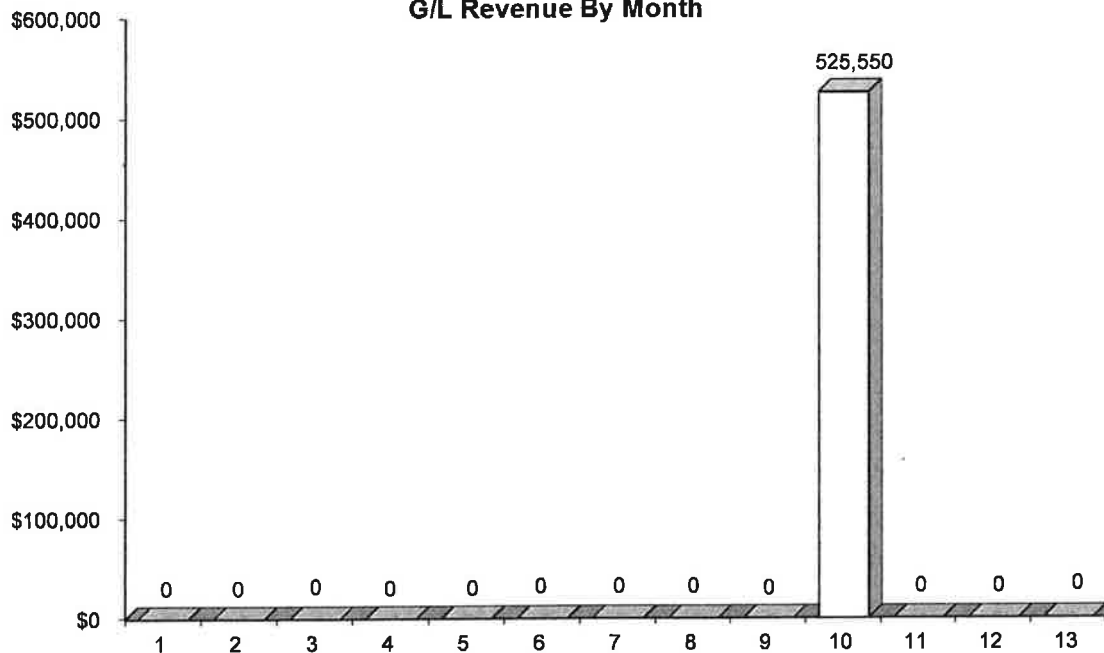
# San Diego Gas & Electric Franchise Fee

001-000-31610

### Five Year History



### G/L Revenue By Month



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## San Onofre Nuclear Generating Station Grant

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<b>Account:</b>	001-000-33440
<b>Description:</b>	Reimbursement to the City for nuclear accident preparedness expenses.
<b>Legal Authorization:</b>	Government Code, Section 8610.5.
<b>Received From:</b>	Office of Emergency Services (OES), Sacramento, CA.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Quarterly.
<b>Fee Schedule:</b>	Varies, dependent upon expenditures for preparedness projects and training.
<b>Use of Revenue:</b>	Restricted. These funds are intended to reimburse the City for expenses incurred in preparation for a nuclear accident.
<b>Last Fee Update:</b>	N/A
<b>Last Fee Review</b>	N/A

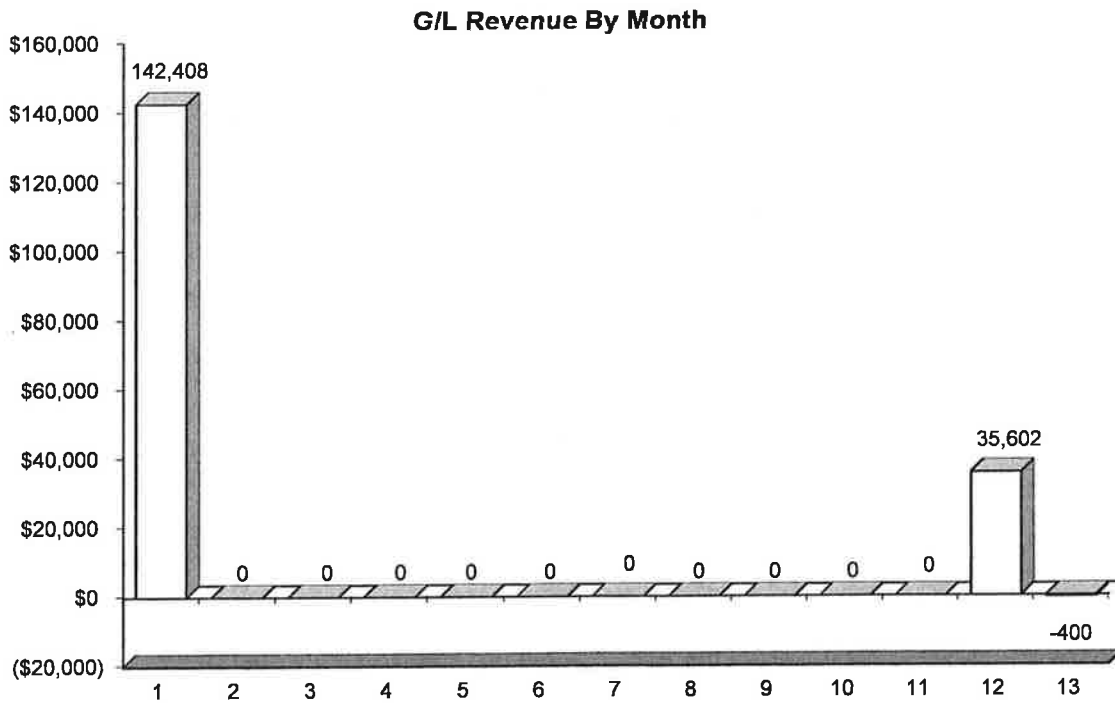
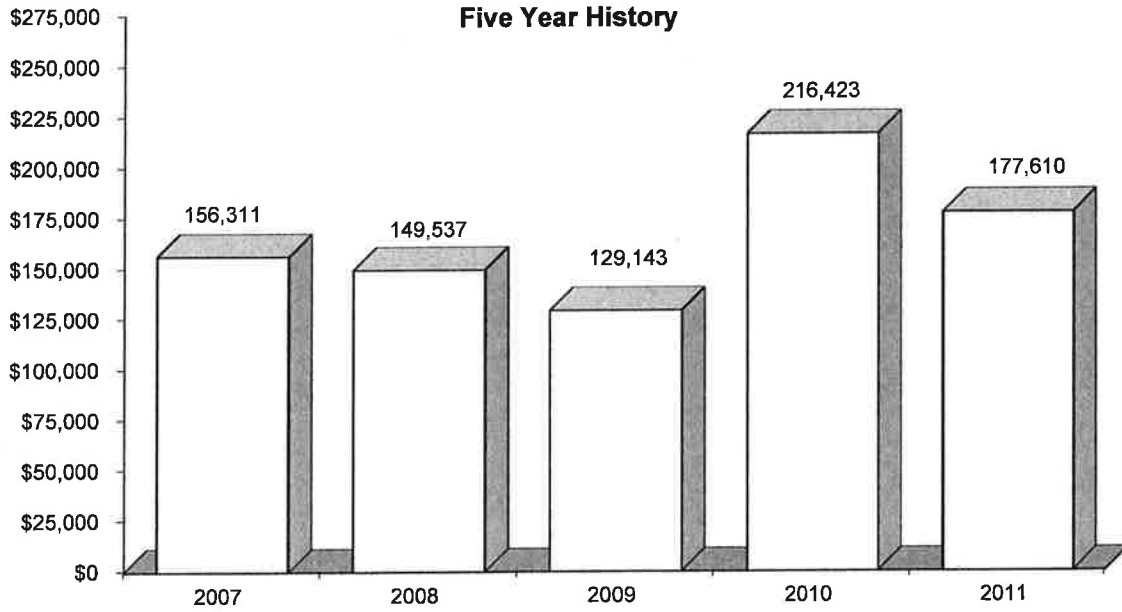
### Overview

The City files a quarterly claim with the Office of Emergency Services for reimbursement of expenses incurred in preparation for an accident at the San Onofre Nuclear Generating Station. The City Emergency Planning Officer prepares an itemized report of baseline, training, and project expenditures, which accompanies an invoice sent to the OES for reimbursement of funds. Government Code Section 8610.5 mandates that the nuclear power utility must pay for emergency response training and preparedness to all entities within a 10-mile radius of a nuclear power plant.



# San Onofre Nuclear Generating Station Grant

001-000-33440



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## **Sewer - Changes in Modification of Connection Fee**

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<b>Account:</b>	054-000-32374
<b>Description:</b>	A fee charged for changes to the terms, conditions and limitations of wastewater discharge permits.
<b>Legal Authorization:</b>	San Clemente Ordinance Section 13.28.490. San Clemente Ordinance No. 1186.
<b>Received From:</b>	Discharge permit holders.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	Upon written request for modification.
<b>Fee Schedule:</b>	\$8.50 per gallon.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	May, 1997.
<b>Last Fee Review</b>	June, 2010.

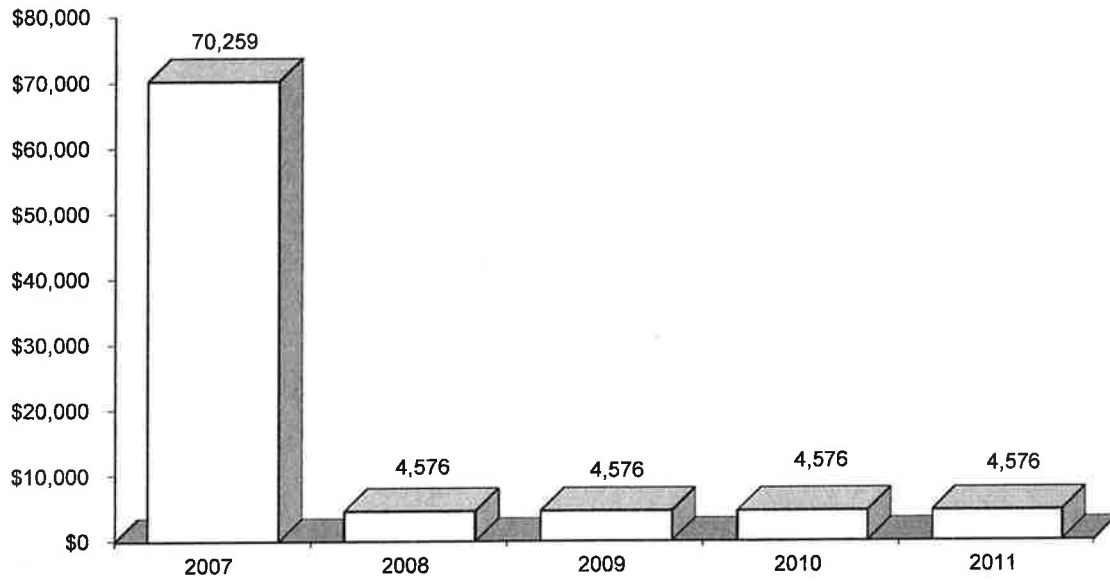
### **Overview**

Permittee may request a modification to the terms and conditions of an issued wastewater discharge permit. The request shall be in writing stating the requested change, and the reasons for the change. The City shall review the request, make a determination and respond in writing. A fee is charged for changes to the terms, conditions and limitations of wastewater discharge permit.

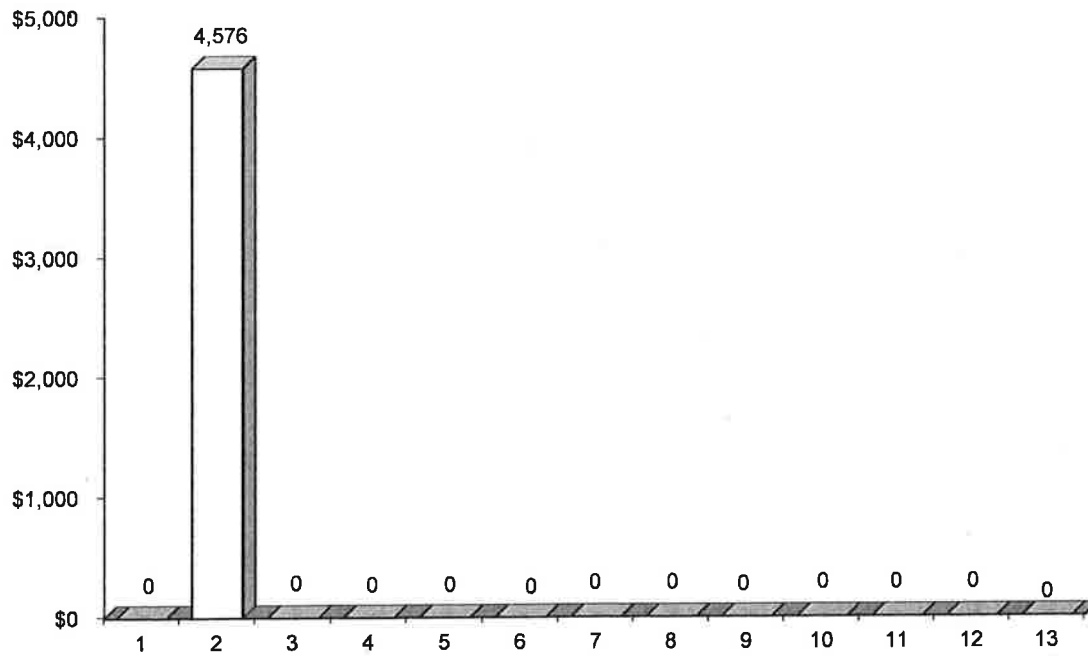
# Sewer - Changes in Modification of Connection Fee

054-000-32374

### Five Year History



### G/L Revenue By Month



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## Sewer Base Fee

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<b>Account:</b>	054-000-34425	
<b>Description:</b>	Every customer whose property is connected to the City's sanitary sewer system pays the monthly fixed rate.	
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.24.190. San Clemente Ordinance No. 1512.	
<b>Received From:</b>	Users.	
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.	
<b>Receipt Timing:</b>	Monthly in arrears.	
<b>Fee Schedule:</b>	Meter Size	Monthly Fixed Fee
	5/8"	\$19.62
	3/4"	\$19.62
	1"	\$19.62
	1 1/2"	\$64.76
	2"	\$103.95
	2 1/2"	\$215.76
	3"	\$215.76
	4"	\$333.44
	5"	\$493.30
	6"	\$653.15
<b>Use of Revenue:</b>	Restricted.	
<b>Last Fee Update:</b>	June, 2010.	
<b>Last Fee Review</b>	June, 2010.	

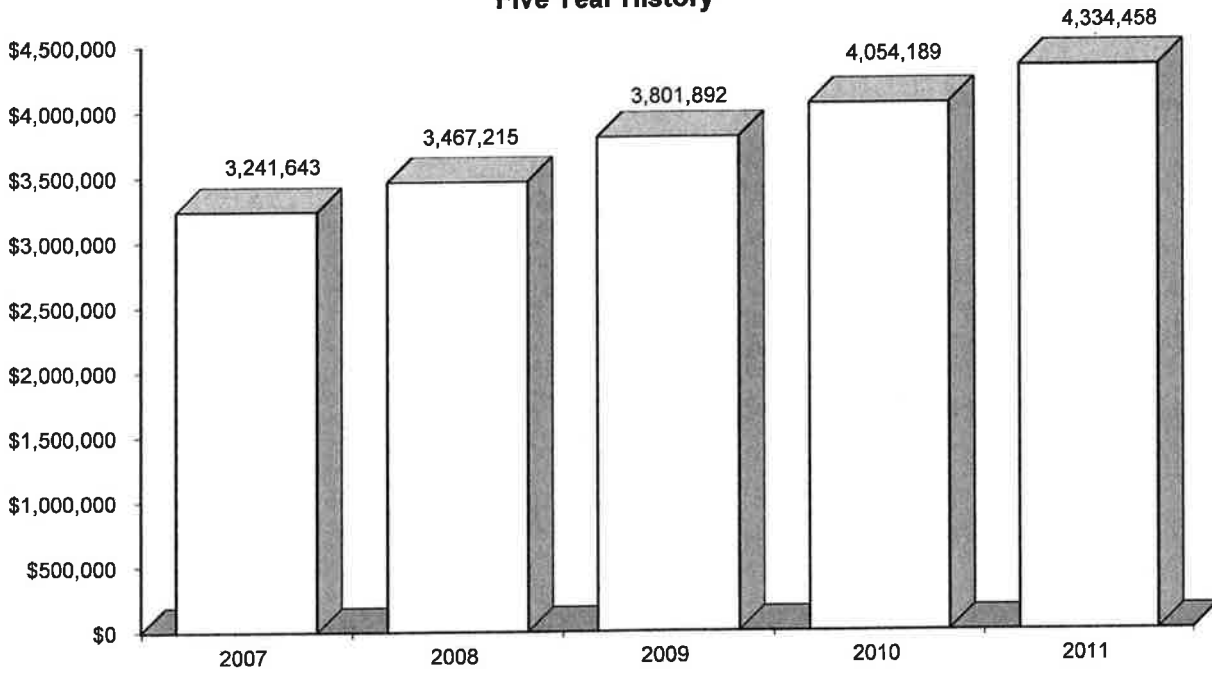
### Overview

Every customer whose property is connected to the City's sanitary sewer system pays the monthly fixed rate. The fixed rate is waived for owners of individually metered, owner occupied, residential units who are participants in San Diego Gas and Electric's "CARES" program.

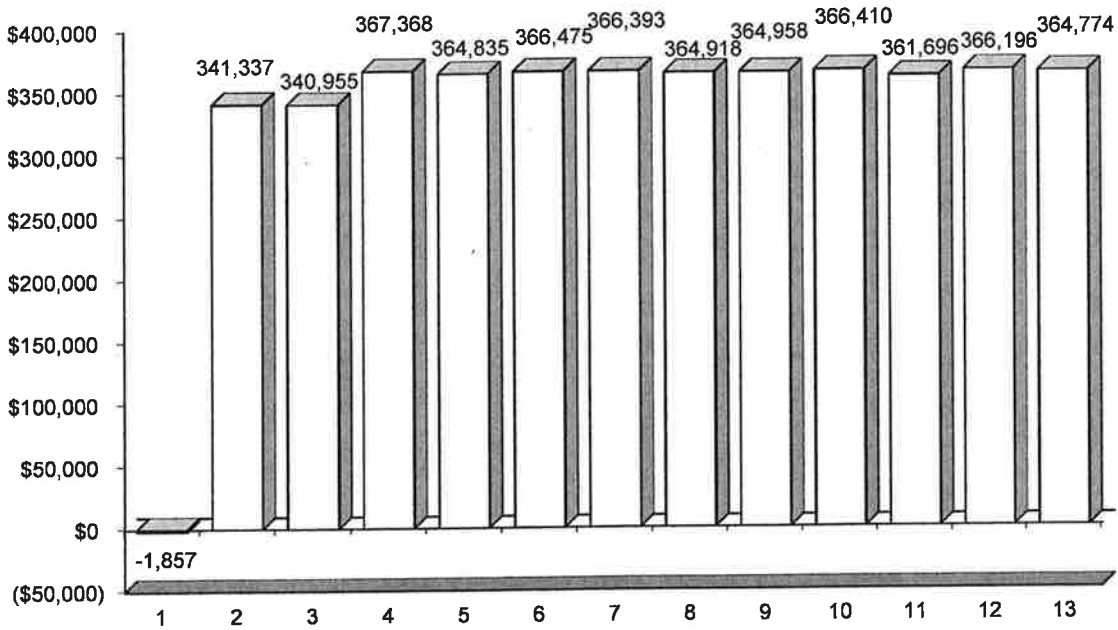
# Sewer Base Fee

054-000-34425

### Five Year History



### G/L Revenue By Month



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## **Sewer Commodity Fee**

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<b>Account:</b>	054-000-34420
<b>Description:</b>	Every customer whose property is connected to the City sanitary sewer system pays a sewer commodity rate.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.24.190. San Clemente Ordinance No. 1512.
<b>Received From:</b>	Users.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly in arrears.
<b>Fee Schedule:</b>	Based upon the per unit cost of water multiplied by a portion of the total quantity of water used on the property.
<b>Use of Revenue:</b>	Restricted.
<b>Fee Last Update</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

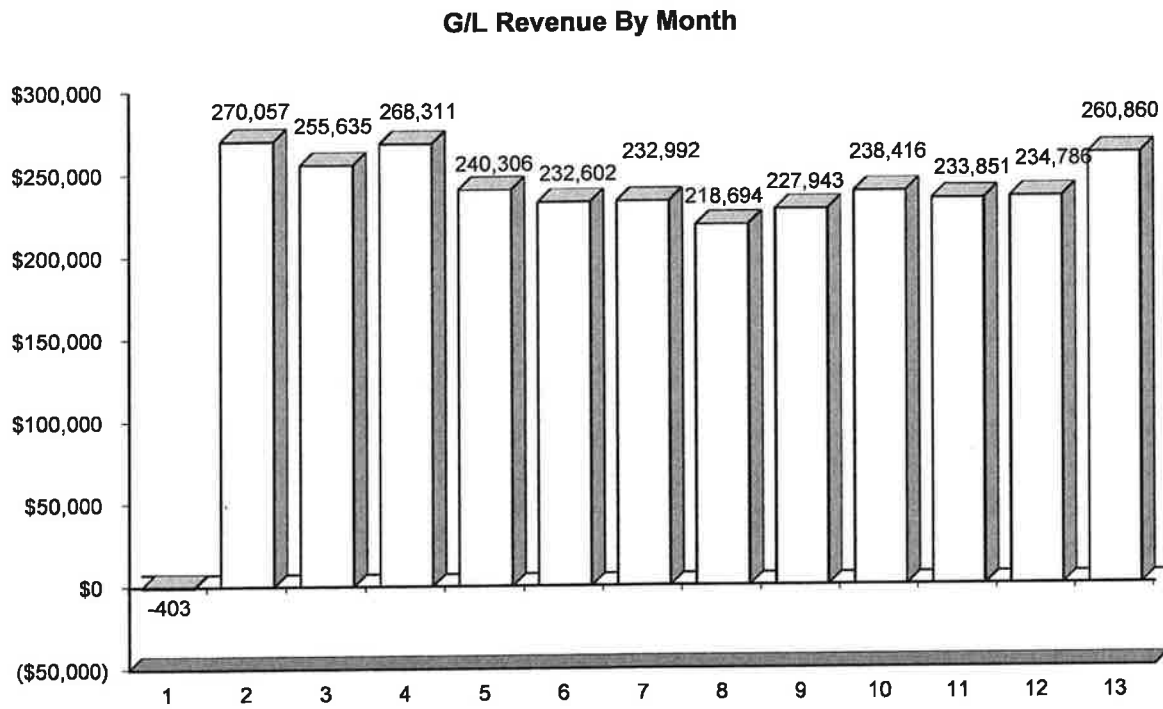
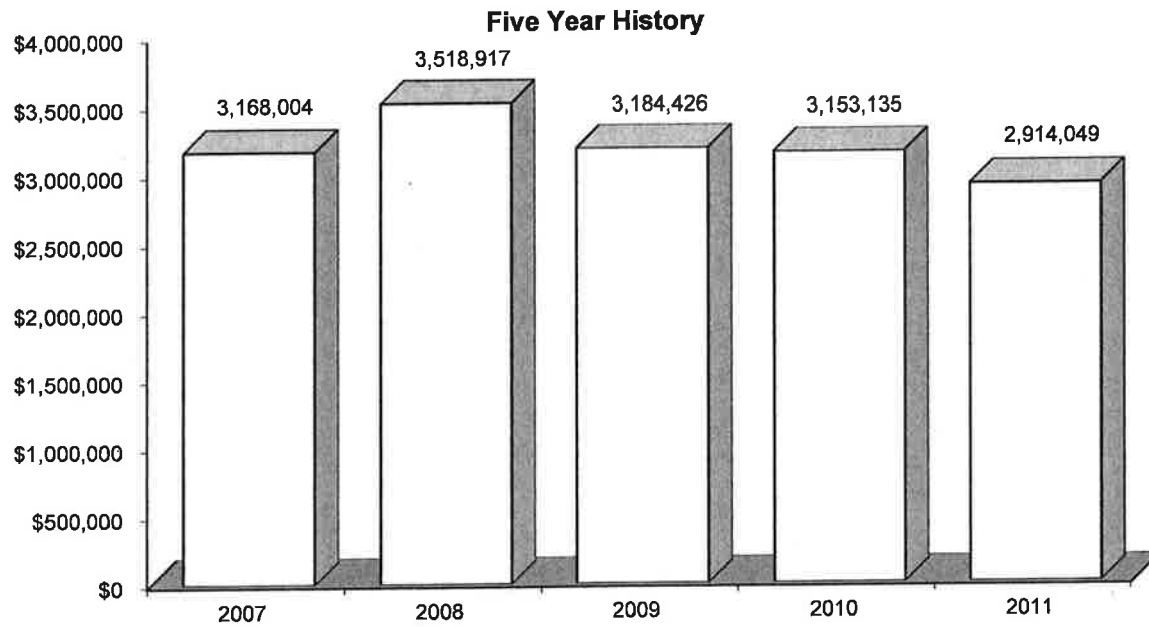
### **Overview**

Every customer whose property is connected to the City sanitary sewer system pays a sewer commodity rate. The sewer commodity rate is based upon per unit cost of water multiplied by a portion of the total quantity of water used on the property. On average, the fee rate is \$1.20 per unit for residential properties. The fees range from \$1.20 to \$5.25 per unit for commercial properties.

The rates are analyzed annually in January. Rate adjustments are based on a five-year analysis, with operating expenditure data from the Financial Forecast developed during the LTFP process. Rate changes become effective, if warranted, on the following July 1<sup>st</sup>.

# Sewer Commodity Fee

054-000-34420



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## Sewer Connection Fee

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<b>Account:</b>	054-000-32372
<b>Description:</b>	A fee charged to mitigate the impact of new development on the City's water reclamation plant.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.24.230 and Ordinance No. 874; and San Clemente Wastewater Master Plan.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Public Works Department, Engineering Division or Community Development Department, Building Division.
<b>Receipt Timing:</b>	Upon final subdivision map or the issuance of a building permit.
<b>Fee Schedule:</b>	\$14,058 per dwelling unit – Fee Area A. \$17,930 per dwelling unit – Fee Area B. \$56,313 per acre – Commercial and Industrial. \$14,058 per dwelling unit – Hotel, motel, mobile homes, etc. in Fee Area A. \$11,944 for each subsequent unit. \$17,930 per dwelling unit – Hotel, motel, mobile homes, etc. in Fee Area B. \$10,623 for each subsequent unit.
<b>Use of Revenue:</b>	Restricted to additions to the City's water reclamation plant.
<b>Last Fee Update:</b>	January 2011.
<b>Last Fee Review</b>	January, 2011.

### Overview

A fee charged for the purpose of defraying the actual or estimated cost of construction of planned sewer facilities within the area from which the fees were collected, or to reimburse the City for the cost of engineering and administrative services to form the district and design and construct the facilities. Fee Area A are areas previously subdivided prior to Ordinance 663 dated 3/5/76 and Fee Area B are areas subdivided after Ordinance 663. Fees are increased 10% annually on January 1<sup>st</sup> of each year.

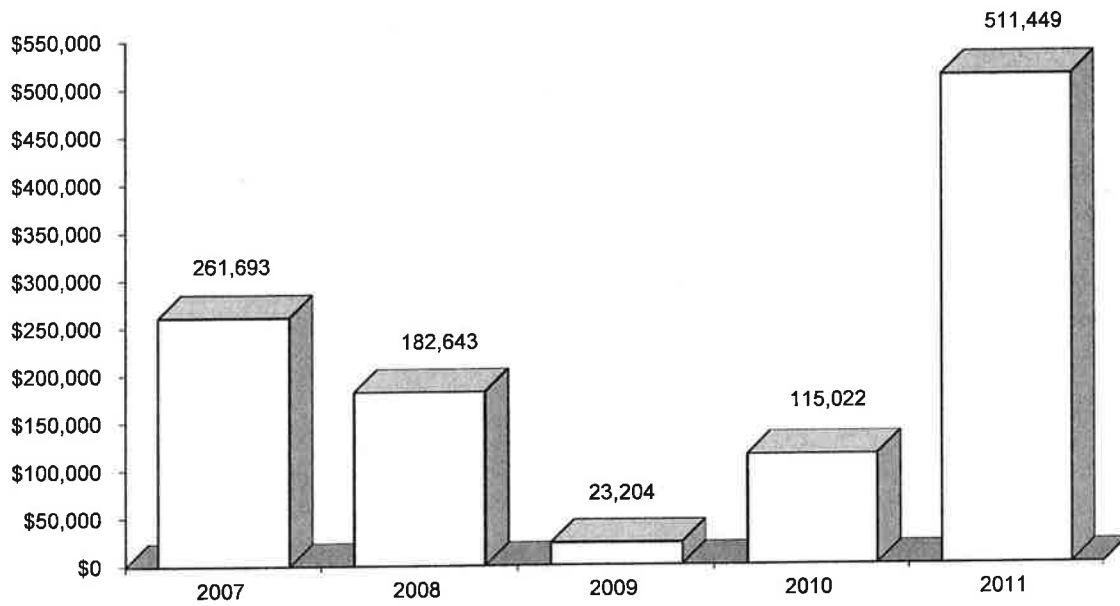


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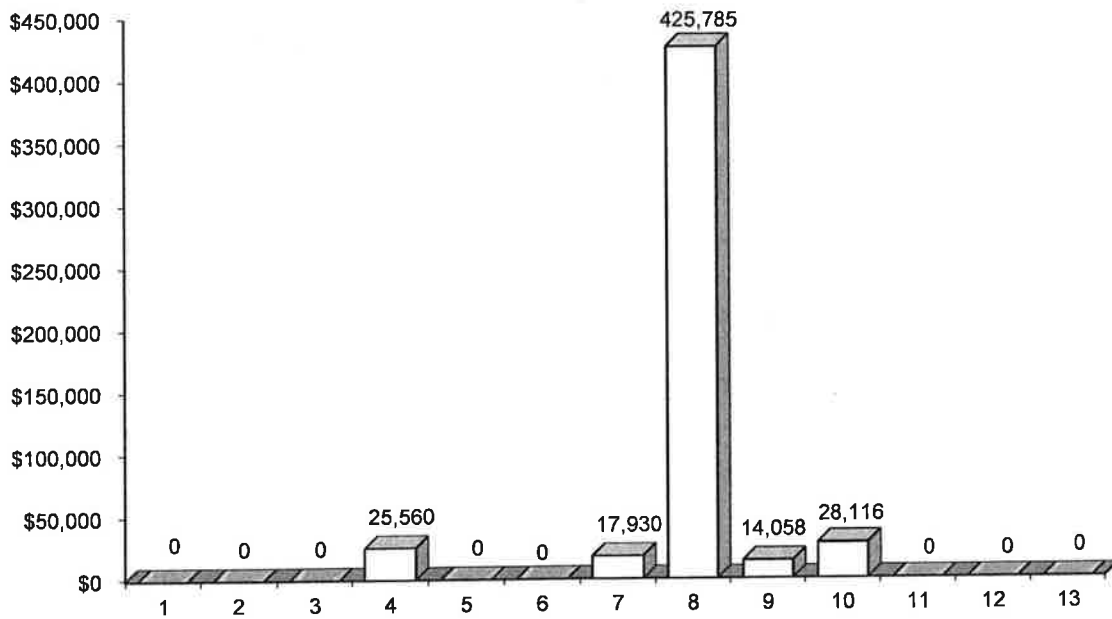
# Sewer Connection Fee

054-000-32372

### Five Year History



### G/L Revenue By Month



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## Single Family Residential Plan Check Fee

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<b>Account:</b>	001-000-34136
<b>Description:</b>	A fee charged for review of single family residential plans.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 15.36.230 Resolution No. 08-081.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	Upon submittal of plans.
<b>Fee Schedule:</b>	\$1,500 – Geotechnical review. \$1,390 – Grading review. \$ 960 – Retaining walls. \$ 480 – Shoring. \$ 265 – Each additional plan check beyond three.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

### Overview

A fixed fee charged to recover the cost for a single family grading plan check.

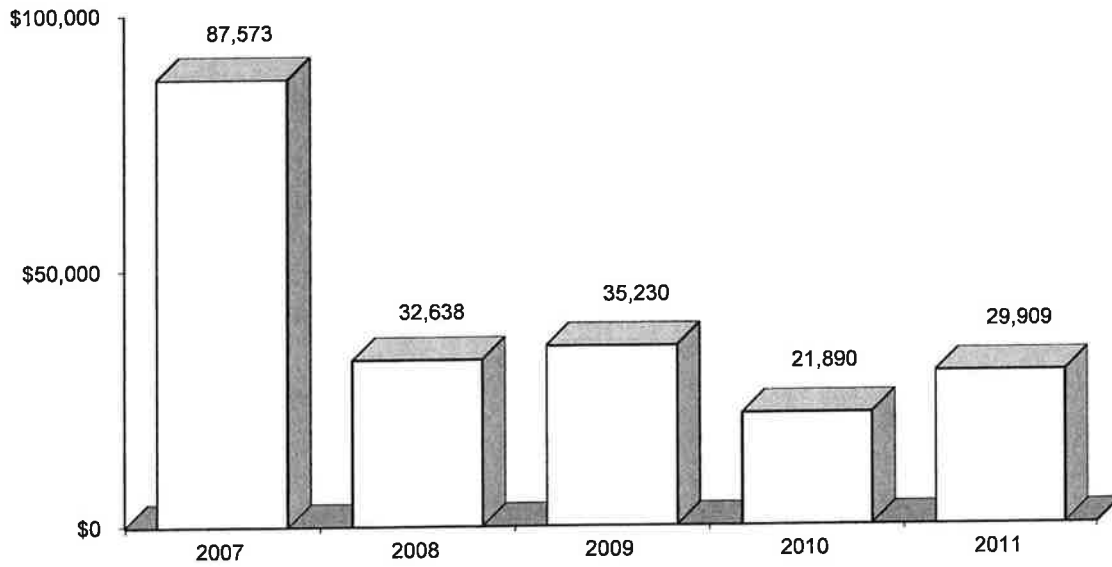
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# Single Family Residential Plan Check Fee

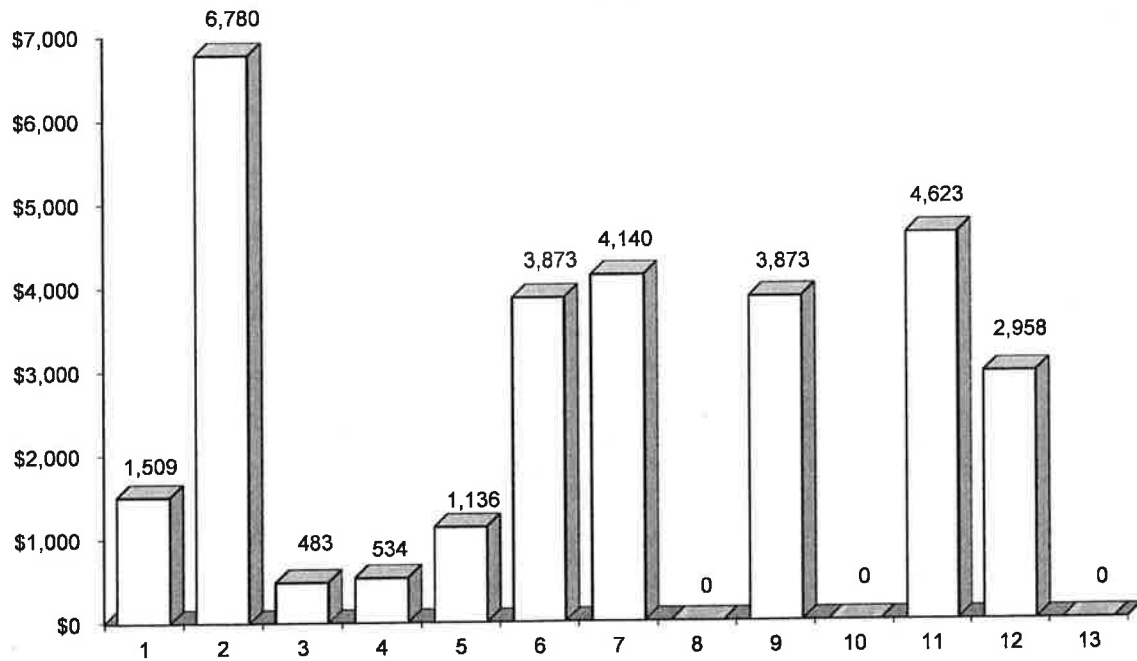
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001-000-34136

### Five Year History



### G/L Revenue By Month



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## Southern California Gas Franchise Fee

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<b>Account:</b>	001-000-31620
<b>Description:</b>	Revenue paid to the City from franchisee (Southern California Gas Company) for “rental” or “toll” for use of City streets and rights-of-way.
<b>Legal Authorization:</b>	Public Utility Code, Sections 6001 et seq. and 6201 et seq. San Clemente Ordinance No. 463.
<b>Received From:</b>	Southern California Gas Company.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Payment is historically received in the middle of April for the preceding calendar year.
<b>Fee Schedule:</b>	Two percent of the gross annual receipts from the use, operation or possession of the franchise (based on a complicated formula), but no less than one percent of the gross annual receipts of the franchisee derived from the sale of gas within the limits of the City.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	N/A
<b>Last Fee Review</b>	N/A

### Overview

The City imposes fees on privately owned utility companies and other businesses for the privilege of using City rights-of-way. Types of businesses subject to franchise fees include utilities such as gas, electricity and water, refuse disposal, and cable television. Exemptions include telephone companies, railroads, and piers.

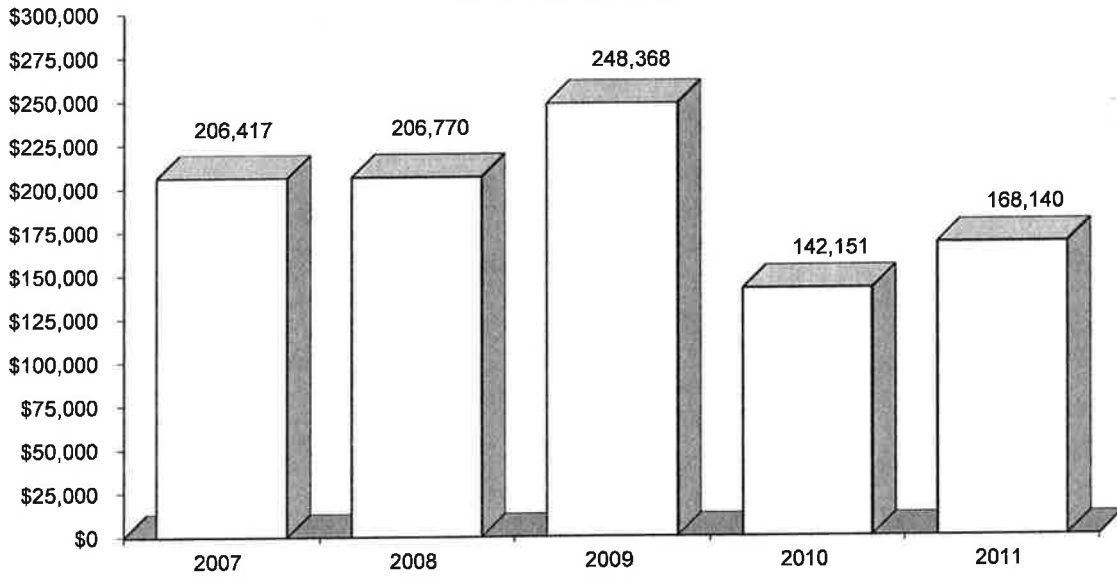
Southern California Gas provides gas service to the residents of the City of San Clemente.

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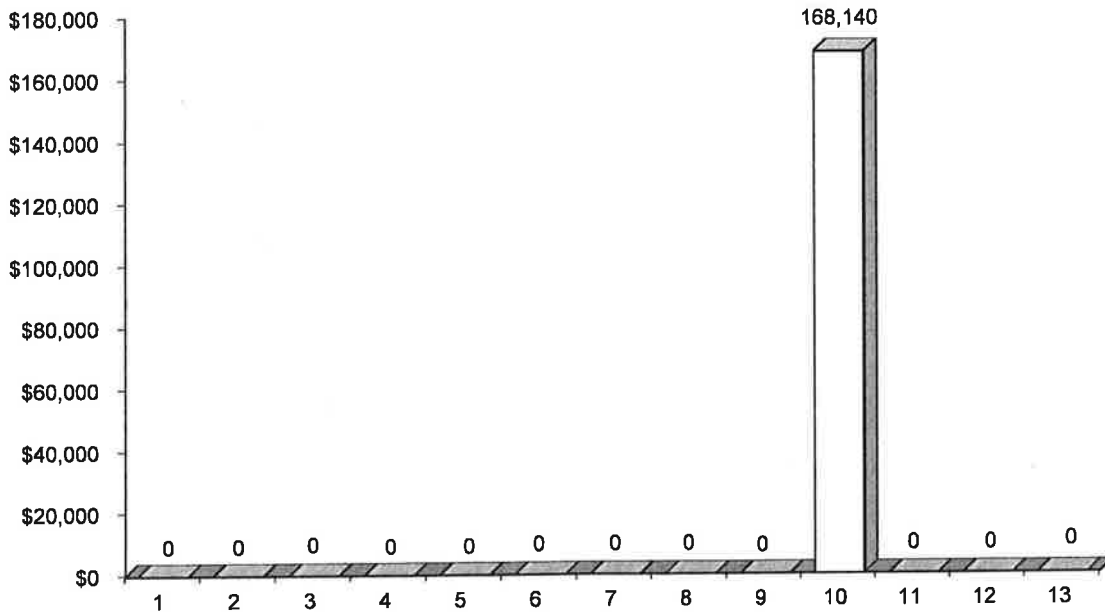
# Southern California Gas Franchise Fee

001-000-31620

### Five Year History



### G/L Revenue By Month



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## Special Beach Events Fee

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<b>Account:</b>	001-000-34234
<b>Description:</b>	A permit fee charged for the exclusive use of more than 250 feet of the beach and/or event activities for commercial and noncommercial special events.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 15.08. Resolution No. 93-010.
<b>Received From:</b>	Event coordinators.
<b>Received By:</b>	Beaches, Parks, and Recreation Department, Marine Safety Division.
<b>Receipt Timing:</b>	Upon receipt of permit application.
<b>Fee Schedule:</b>	\$400/1 <sup>st</sup> day, \$250/2 <sup>nd</sup> day and \$150/each day thereafter for events with lifeguard assistance. \$150/1 <sup>st</sup> day and \$100/each day thereafter for events without lifeguard assistance for profit organizations. \$30/1 <sup>st</sup> day and \$10/each day thereafter for events without lifeguard assistance for non-profit organizations.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	January, 1993.
<b>Last Fee Review</b>	June, 2010.

### Overview

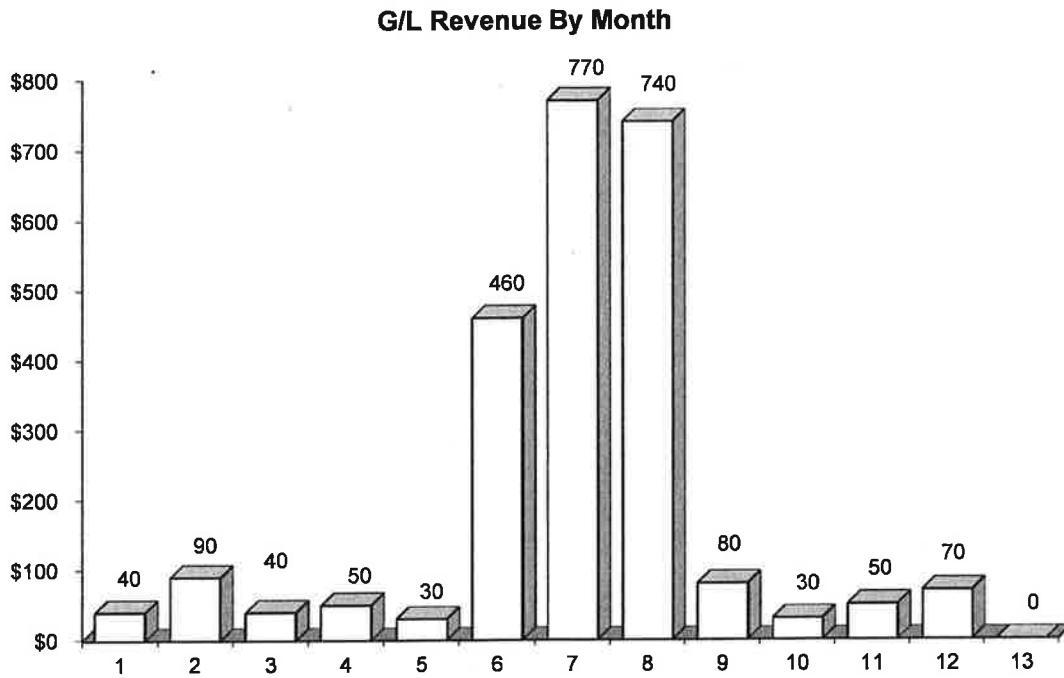
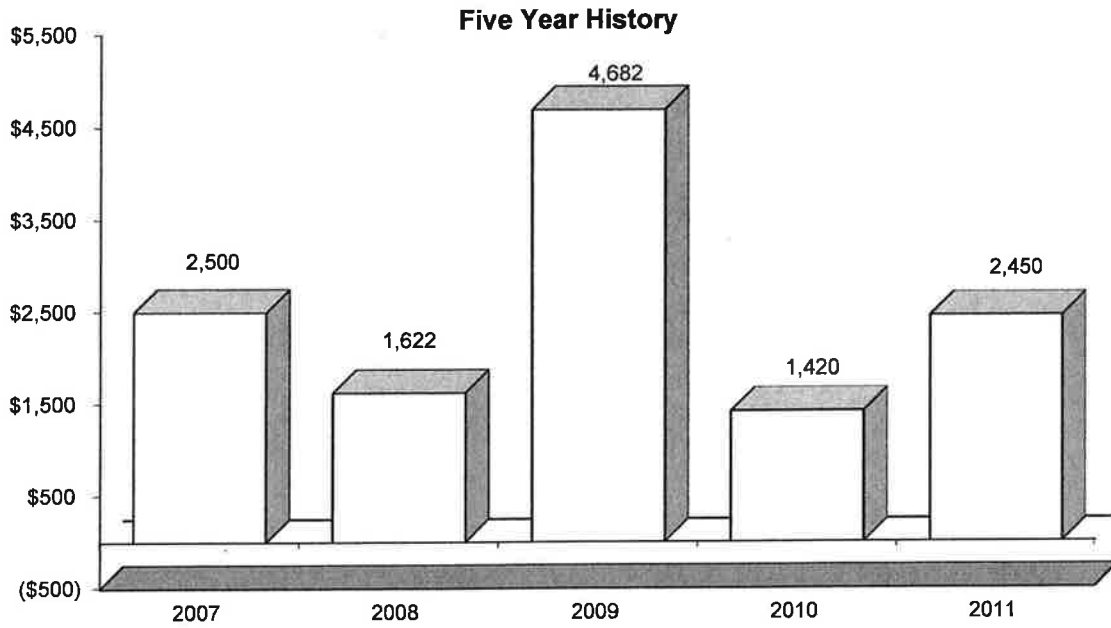
The City charges a permit fee for evaluating and permitting commercial and non-commercial special events held on the beach. The process requires that the special event organizers must bear the cost of any municipal services required by the special event to ensure a safe and orderly event. Sheriff or security personnel are required for large events or those involving alcohol and are paid in addition to the permit fee. This fee is exclusive of any other City permit fee, such as a business license or banner permit.

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# Special Beach Events Fee

001-000-34234

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## Special District Augmentation Fund

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<b>Account:</b>	001-000-33580
<b>Description:</b>	Secured property tax levied on public utilities.
<b>Legal Authorization:</b>	State of California - Revenue and Taxation Code 98.6.
<b>Received From:</b>	County of Orange, Auditor-Controller.
<b>Received By:</b>	Finance & Administrative Services/Finance division.
<b>Receipt Timing:</b>	February and May.
<b>Fee Schedule:</b>	Based upon the value of the public utilities property.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	N/A

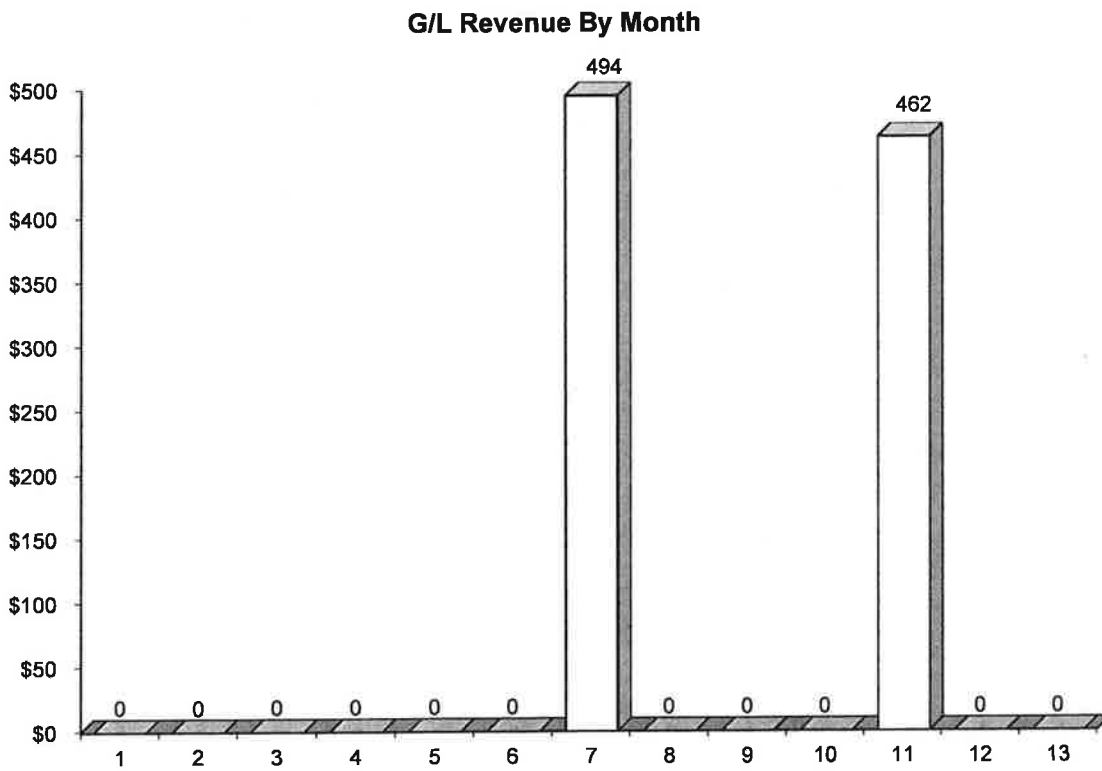
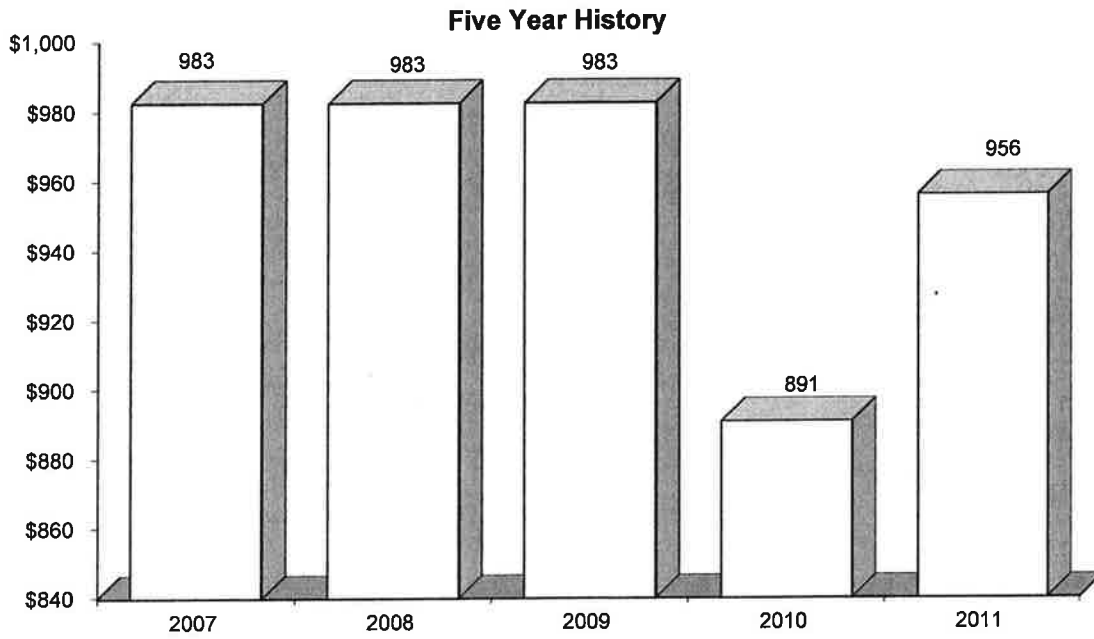
### Overview

After the passage of Proposition 13 by the State of California, the State Senate passed Senate Bill 1154 and Senate Bill 2212. The purpose of these two bills was to “backfill” 90% of the estimated “loss” that cities and counties would experience from the effect of Proposition 13.



# Special District Augmentation Fund

001-000-33580



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## Storm Drain Service Charges

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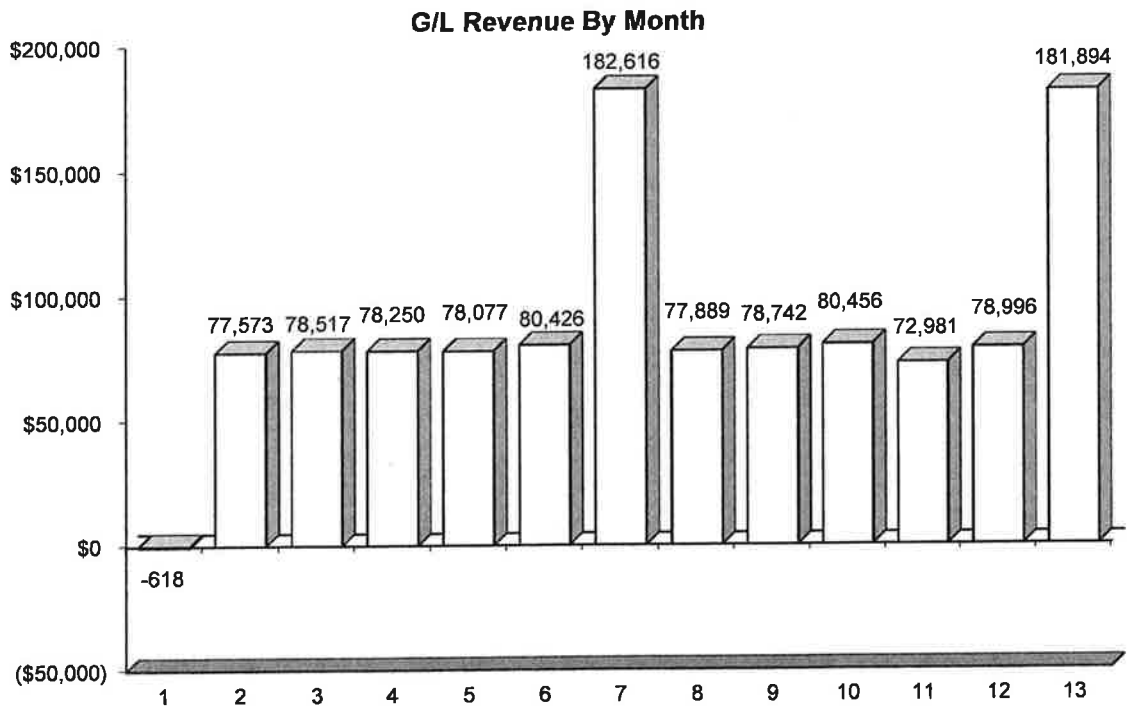
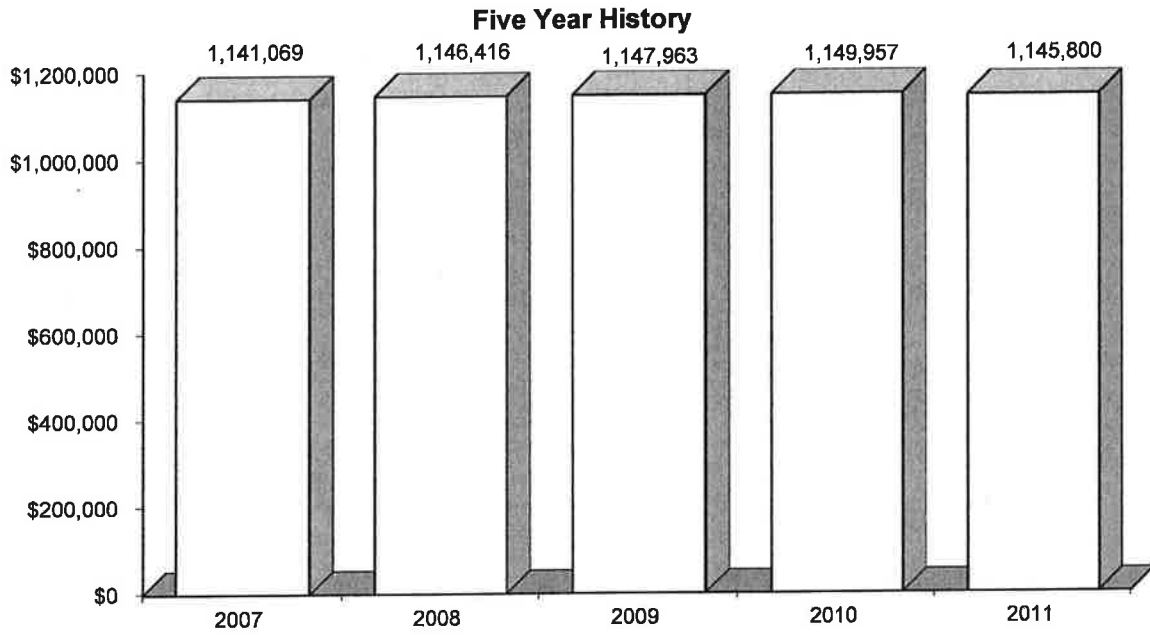
<b>Account:</b>	059-000-34951
<b>Description:</b>	Fee to provide a stable, dedicated source of funds for the operation, maintenance and replacement of the City's storm drain system.
<b>Legal Authorization:</b>	San Clemente Municipal Ordinance Section 13.32.030. San Clemente Ordinance No. 1120.
<b>Received From:</b>	All properties within the San Clemente city limits.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly for City water/sewer customers. Bi-annually in January and June for Santa Margarita Water District customers.
<b>Fee Schedule:</b>	\$ 2.96/month per unit – Single Family Homes. \$ 2.37/month per unit – Multi-Family Residential. \$29.60/month per unit – Non-Residential Properties. \$ 1.48/month per parcel – Vacant Lots less than 2 acres. \$ 1.48/month per parcel, plus \$0.296 for each additional prorated acre – Vacant Lots over 2 acres.
<b>Use of Revenue:</b>	Restricted.
<b>Last Fee Update:</b>	June, 1993.
<b>Last Fee Review</b>	June, 2010.

### Overview

In 1993, the City Council adopted the storm drain fee program to maintain and replace storm drain system facilities. The regular maintenance and replacement of damaged facilities will increase protection from storm damage and flooding, as well as improve the quality of the water runoff onto the City's beaches.

# Storm Drain Service Charges

059-000-34951



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## Street Encroachment Permits

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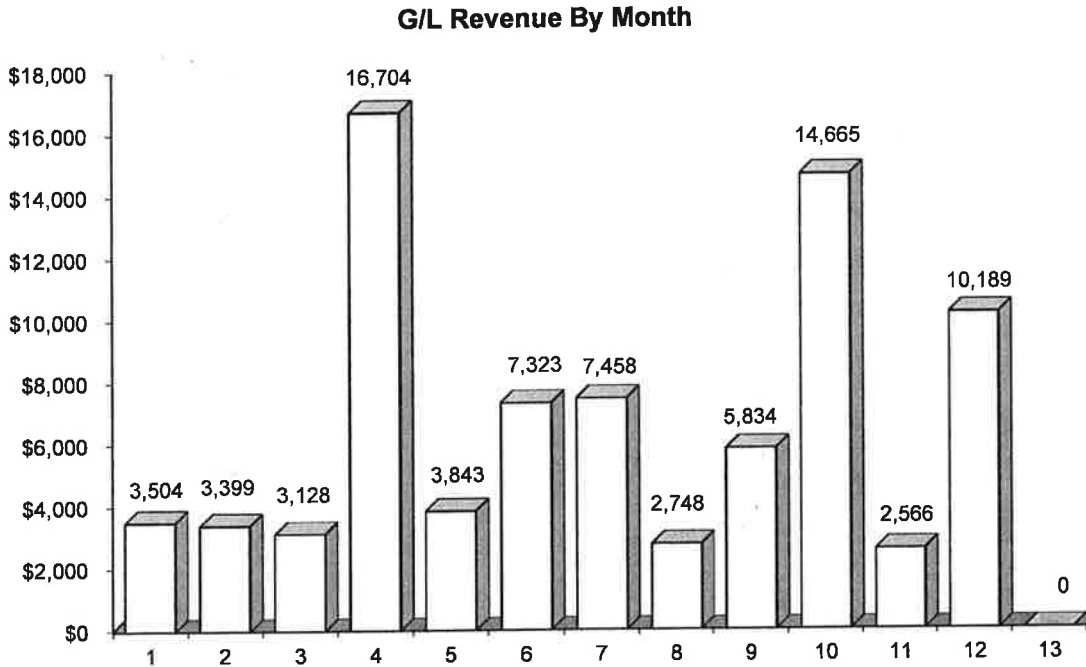
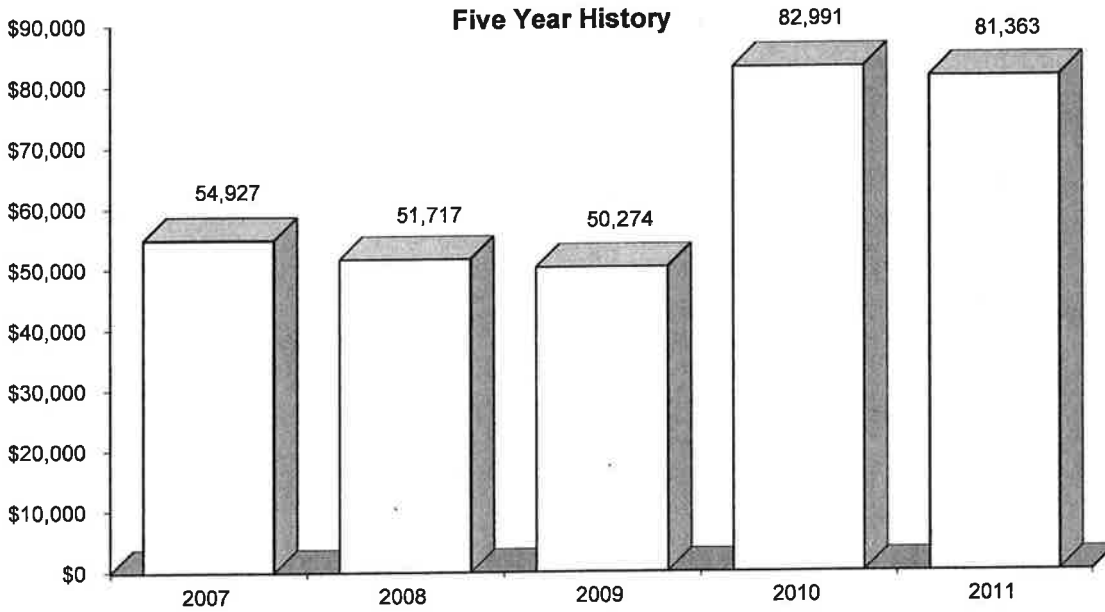
<b>Account:</b>	001-000-32340
<b>Description:</b>	Permit required to cut, remove or excavate upon or along any pavement or improved street, alley, sidewalk, curb or other public place in the City.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 12.16.110. Resolution No. 08-081.
<b>Received From:</b>	Individuals or companies.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	Upon issuance of permit.
<b>Fee Schedule:</b>	\$226 for curb & gutter, sidewalk, driveways and curb core for the 1 <sup>st</sup> 60 linear feet. \$25 for each additional 60 linear feet.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### Overview

This revenue represents the cost to repair any damage to paving, curb, sidewalk or other public places caused by private parties permitted to cut, remove or excavate pavement.

# Street Encroachment Permits

001-000-32340



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## Traffic Model Fee

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<b>Account:</b>	001-000-34165
<b>Description:</b>	A fee charged for the updating of the City's Traffic Circulation Model.
<b>Legal Authorization:</b>	San Clemente Resolution No. 89-34.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Community Development Department, Planning Division.
<b>Receipt Timing:</b>	Upon receipt of application of discretionary review.
<b>Fee Schedule:</b>	\$250 plus \$25/unit (\$4,000 maximum) – Residential. \$250 plus \$0.05/sq. ft. (\$5,250 maximum) – Non-Residential.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	March, 1989.
<b>Last Fee Review</b>	June, 2003.

### Overview

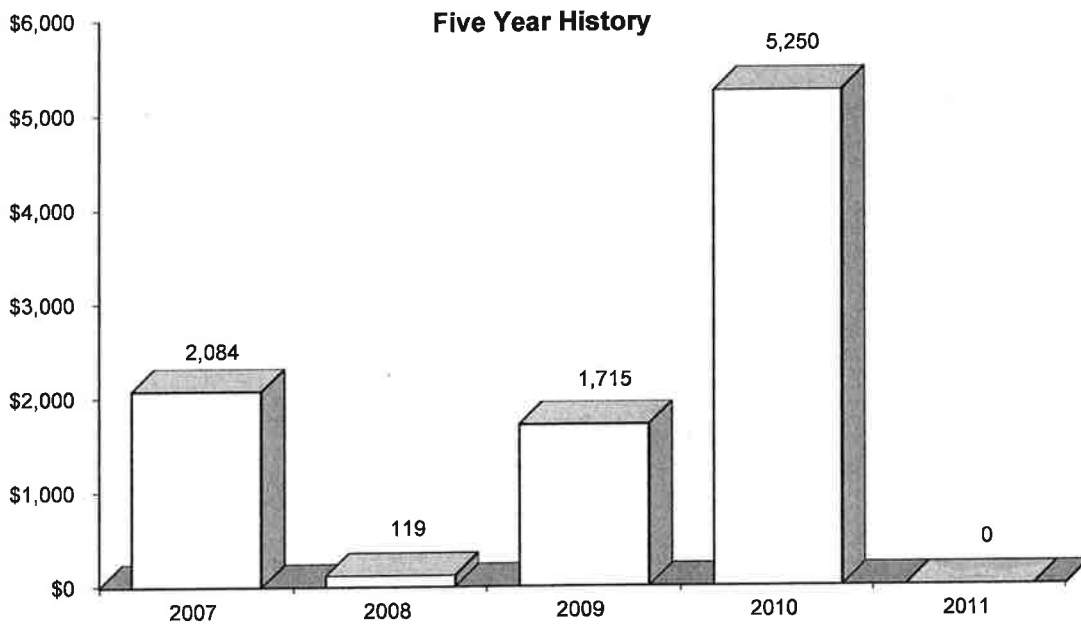
The Traffic Model fee is required of all proposed developments per the fee schedule. It covers the administrative cost of maintaining and updating the City's Traffic Model which monitors the traffic impacts of developments on the street network and provides data necessary to identify needed roadway improvements.

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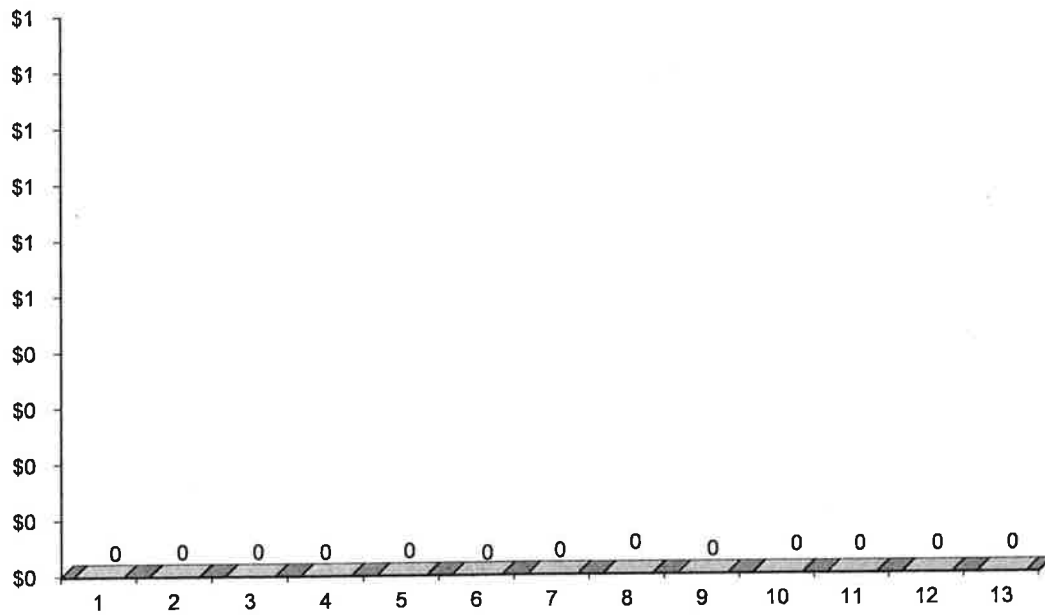
# Traffic Model Fee

001-000-34165

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### G/L Revenue By Month



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## Traffic Review Fee

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<b>Account:</b>	001-000-34166
<b>Description:</b>	A fee charged to review a traffic report for proposed development.
<b>Legal Authorization:</b>	San Clemente Municipal Resolution No. 08-081.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	At the time of the project submittal to the Planning Division.
<b>Fee Schedule:</b>	Actual cost of the service.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

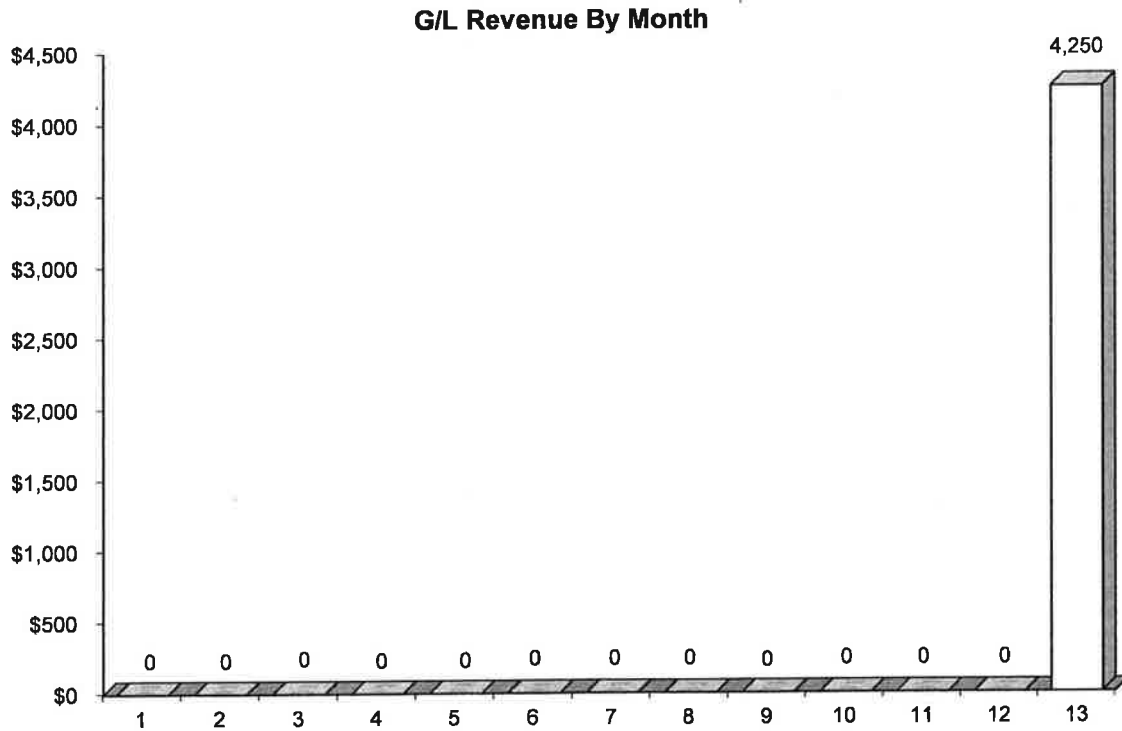
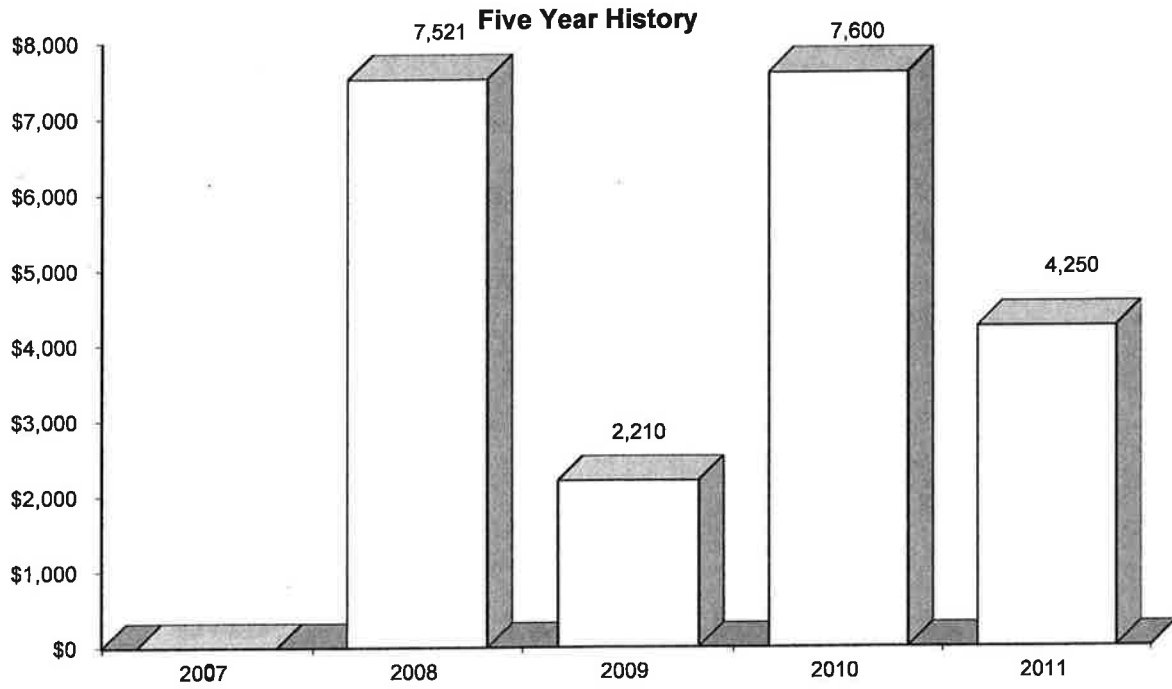
### Overview

The fee is collected from the developer at the time of their project submittal to the Planning Division. The fee covers the cost of the traffic model runs performed by the City's traffic model consultant. These model runs are provided to the developer and become the basis for the analysis of the project impacts in their project traffic report. Also, the fee covers the staff time for reviewing the submitted traffic report for the project.



# Traffic Review Fee

001-000-34166



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## Transfer From 2107 Gas Tax Fund

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<b>Account:</b>	001-000-39210
<b>Description:</b>	State Gasoline Tax revenue is distributed to the City and placed in the Gas Tax Fund. The revenue is transferred to the General Fund on a monthly basis to pay for the engineering costs and administrative expenses related to City streets, which come out of the General Fund.
<b>Legal Authorization:</b>	California Constitution, Article XIX, Section 1; Streets and Highways Code 2107 and 2107.5.
<b>Received From:</b>	State Board of Equalization administers the tax; State Controller distributes it.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Revenue is apportioned monthly from the State to the City. Funds are transferred monthly from the Gas Tax Fund to the General Fund.
<b>Fee Schedule:</b>	Gasoline Tax revenue is allocated to cities based on population. The entire amount of the 2107 and 2107.5 apportionment is then transferred into the General Fund.
<b>Use of Revenue:</b>	Restricted. These funds are to be used exclusively for engineering costs and administrative expenses related to City streets.
<b>Last Fee Update:</b>	Set by State Constitution & Highways Code.
<b>Last Fee Review</b>	N/A

### Overview

Sections 2107 and 2107.5 of the Streets and Highways Code provide for the monthly apportionment of gasoline tax to cities, based on population. These funds are to be spent exclusively on engineering costs and administrative expenses related to City streets, which come out of the General Fund. Therefore, these revenues are transferred from the Gas Tax Fund to the General Fund.

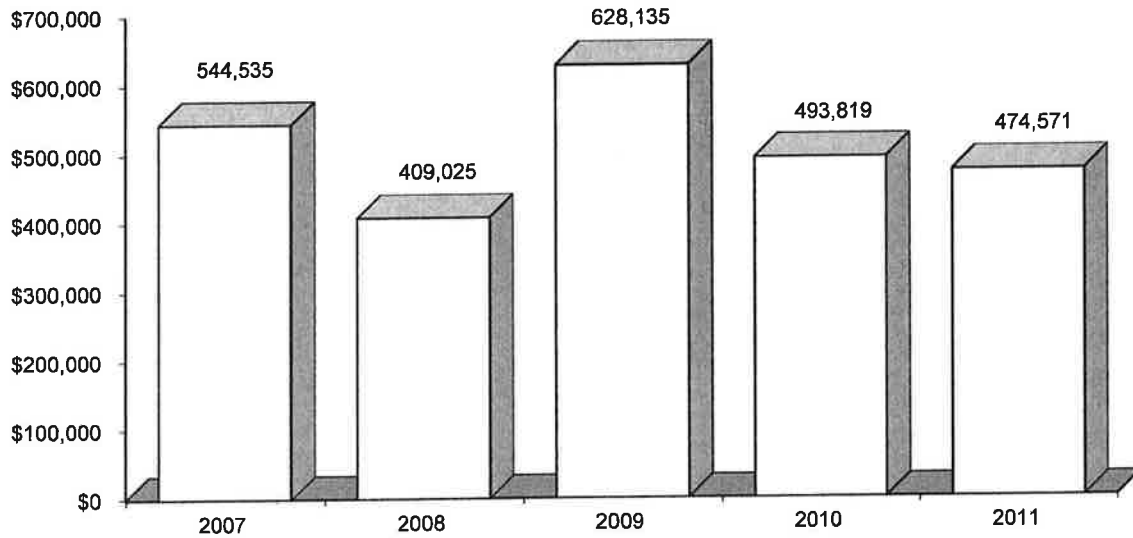
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# Transfer From 2107 Gas Tax Fund

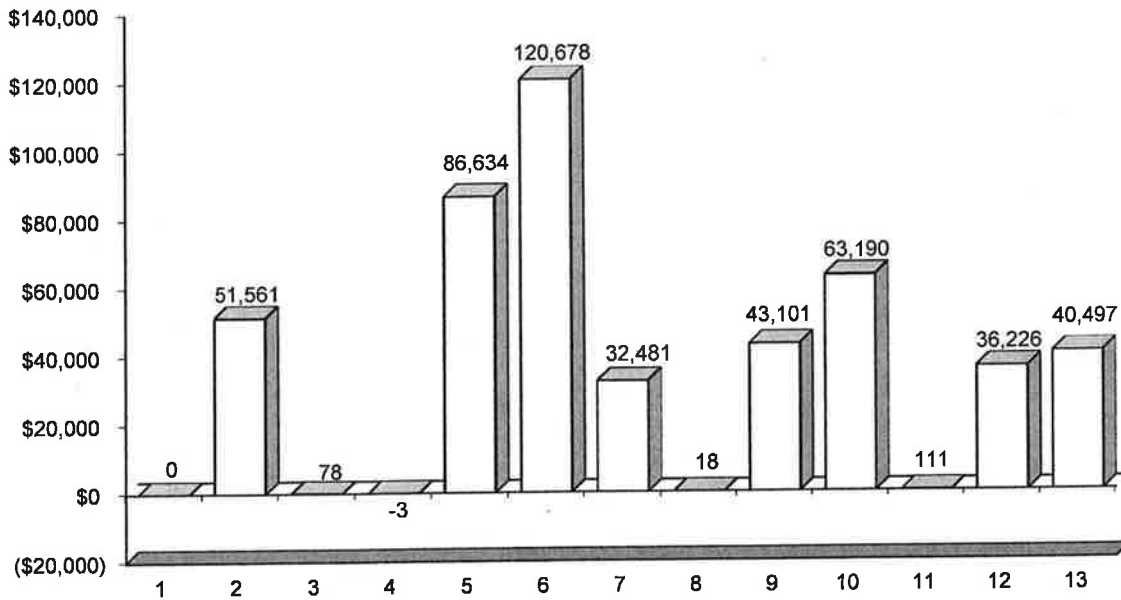
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001-000-39210

### Five Year History



### G/L Revenue By Month



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## Transient Occupancy Tax

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<b>Account:</b>	001-000-31210
<b>Description:</b>	A general tax imposed on occupants for the privilege of occupying room(s) in San Clemente hotels, motels, inns, etc. Also known as a "bed tax".
<b>Legal Authorization:</b>	Revenue and Taxation Code, Sections 7280 and 7281. San Clemente Municipal Code, Sections 3.24.010 - 3.24.140. San Clemente Ordinance No. 1060.
<b>Received From:</b>	Operator of hotel or other facility.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Payment is due on the last day of each month for the tax collected during the previous month. For example, on November 30, payment is due for tax collected during the month of October.
<b>Fee Schedule:</b>	10% per occupancy.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 1991.
<b>Last Fee Review</b>	June, 2010.

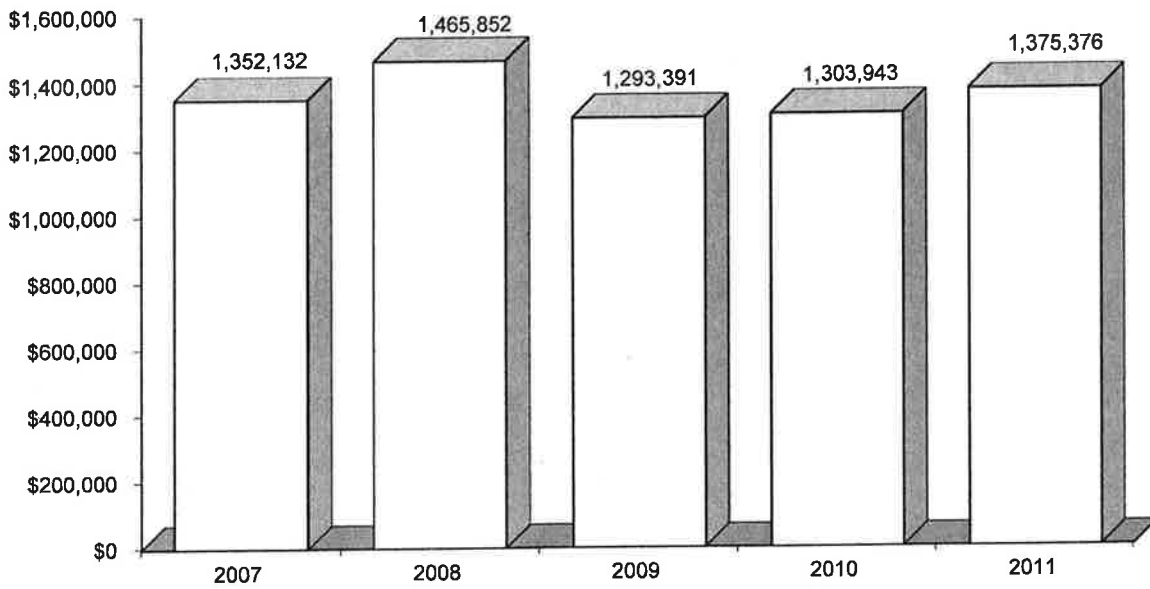
### Overview

The City levies a tax of 10% per occupancy on persons staying 29 days or less in a room(s) in a hotel, motel, inn, or tourist home. Revenues are collected by hotel operators and remitted to the City on a monthly basis. Receipts are highest during summer months.

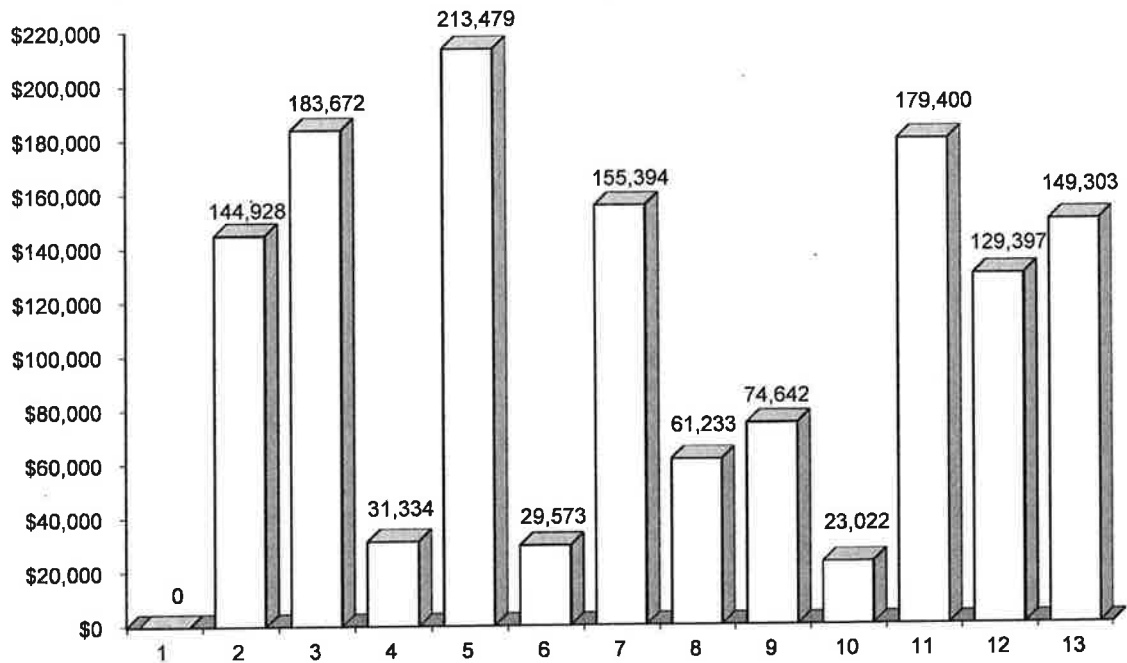
# Transient Occupancy Tax

001-000-31210

### Five Year History



### G/L Revenue By Month



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## Transportation Permits

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<b>Account:</b>	001-000-34129
<b>Description:</b>	A fee for the transportation of “oversize” loads within City limits.
<b>Legal Authorization:</b>	State of California Vehicle Code section 35795 and San Clemente Resolution No. 08-081.
<b>Received From:</b>	Individuals or companies.
<b>Received By:</b>	Public Works Department, Engineering Division.
<b>Receipt Timing:</b>	Upon receipt of permit application.
<b>Fee Schedule:</b>	\$16 – Single trip fee \$90 – Annual trip fee
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	September, 2008.
<b>Last Fee Review</b>	June, 2010.

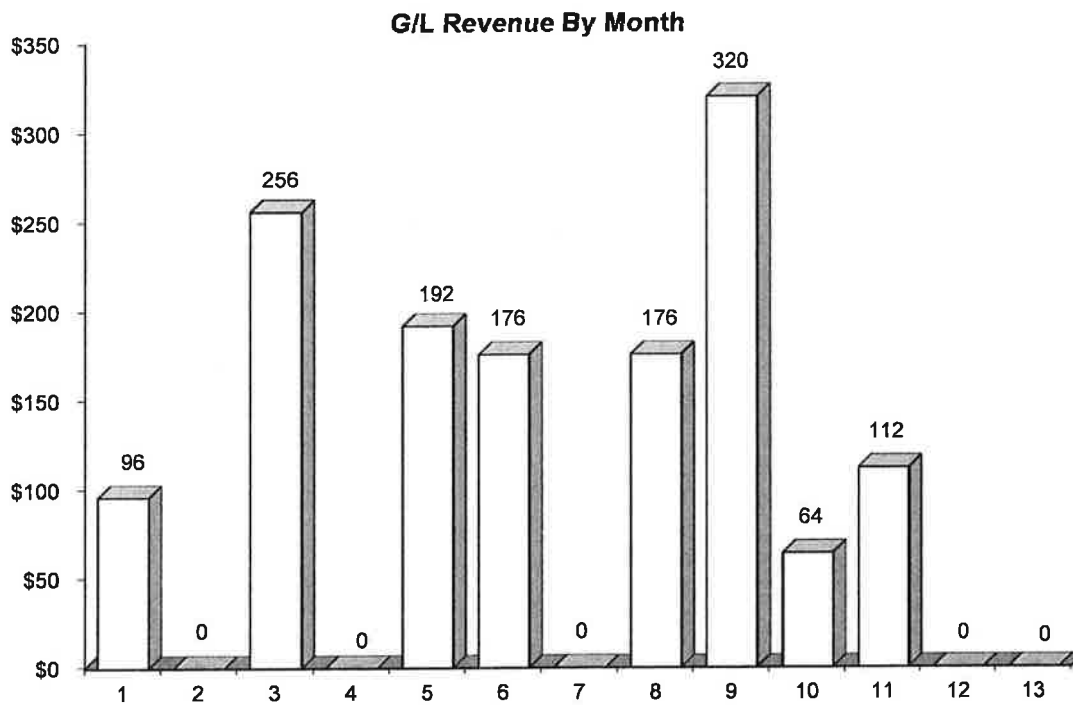
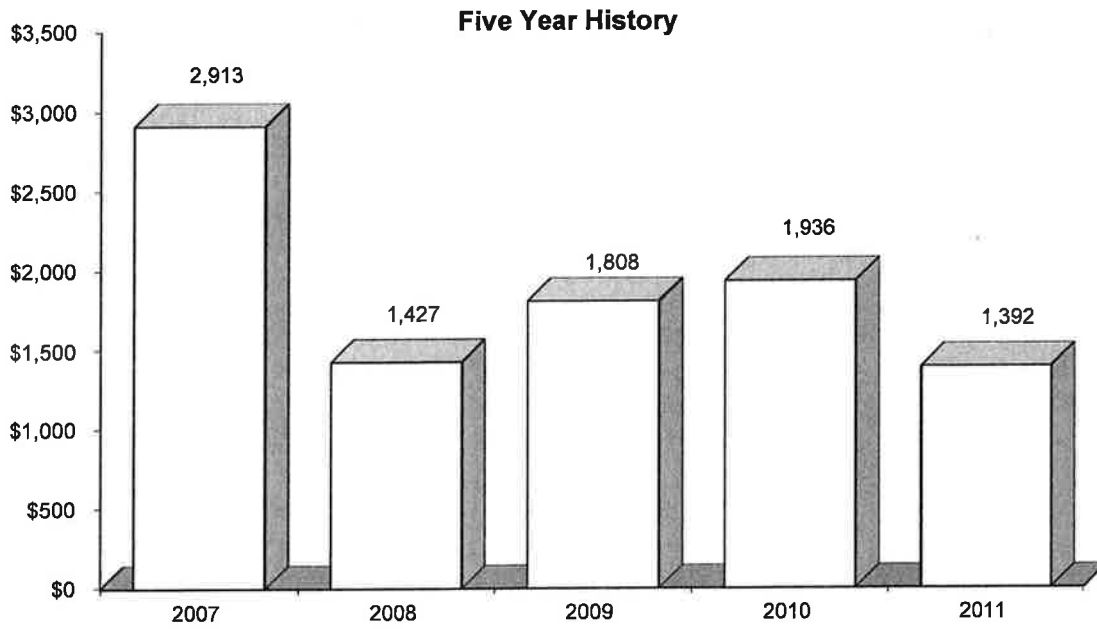
### Overview

A permit is required each time an individual or company transports “oversize” loads within City limits. The permit fee covers the cost of the process to ensure that proper signage, warning lights and height limits are met. Special services necessitated by unusually large or heavy loads requiring engineering investigations, escorts, tree trimming or other services are billed separately.

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# Transportation Permits

001-000-34129



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## Urban Runoff Management Fee

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<b>Account:</b>	057-000-34961
<b>Description:</b>	Fee to provide a stable, dedicated source of funds for the Urban Runoff Management Plan and Storm Water Permit Compliance Program.
<b>Legal Authorization:</b>	San Clemente Municipal Ordinance No. 1273.
<b>Received From:</b>	All properties within the San Clemente city limits.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly for City water and sewer customers. Bi-annually in January and June for Santa Margarita Water District Customers.
<b>Fee Schedule:</b>	\$ 4.39/month per unit – Single Family Homes on private streets. \$ 5.02/month per unit – Single Family Homes on public streets. \$ 3.51/month per unit – Multi-Family Residential on private streets. \$ 4.01/month per unit – Multi-Family Residential on public streets. \$43.90/month per acre or fraction thereof – Non-Residential on private streets. \$50.20/month per acre or fraction thereof – Non-Residential on public streets. \$2.20 plus \$0.44 per acre of fraction thereof over 2 acres– Undeveloped and Graded on private streets. \$2.51 plus \$0.50 per acre of fraction thereof over 2 acres– Undeveloped or Graded on public streets.
<b>Use of Revenue:</b>	Restricted to Clean Ocean Fund.
<b>Last Fee Update:</b>	November, 2007.
<b>Last Fee Review</b>	November, 2007.

### Overview

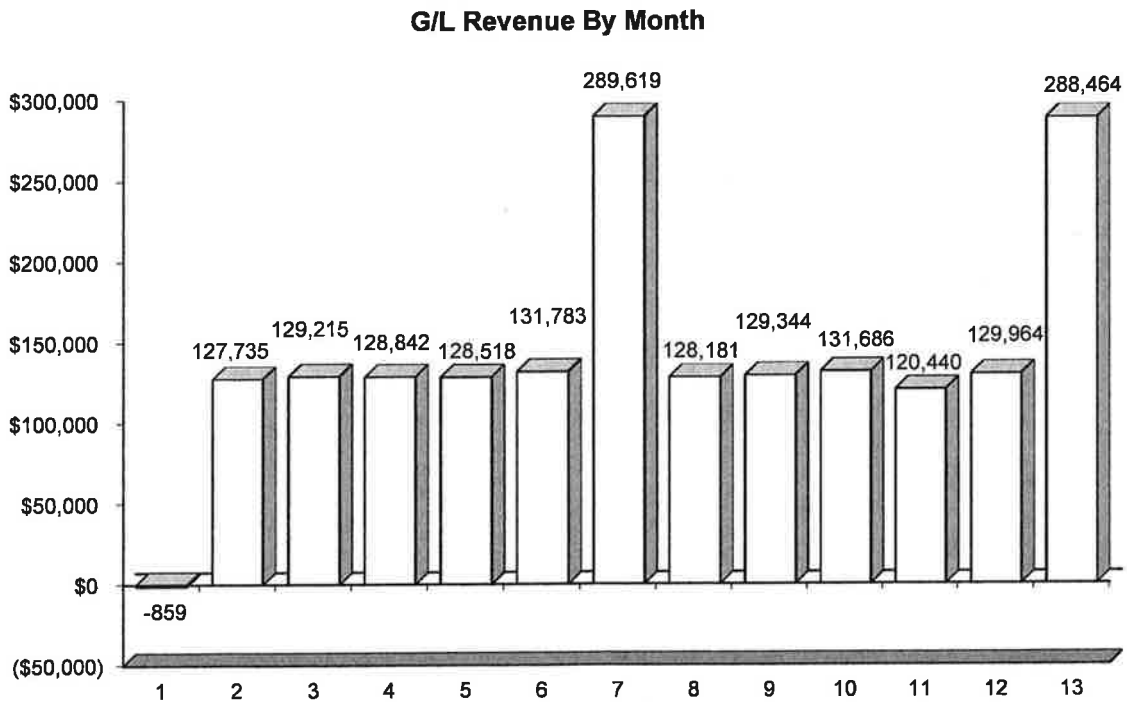
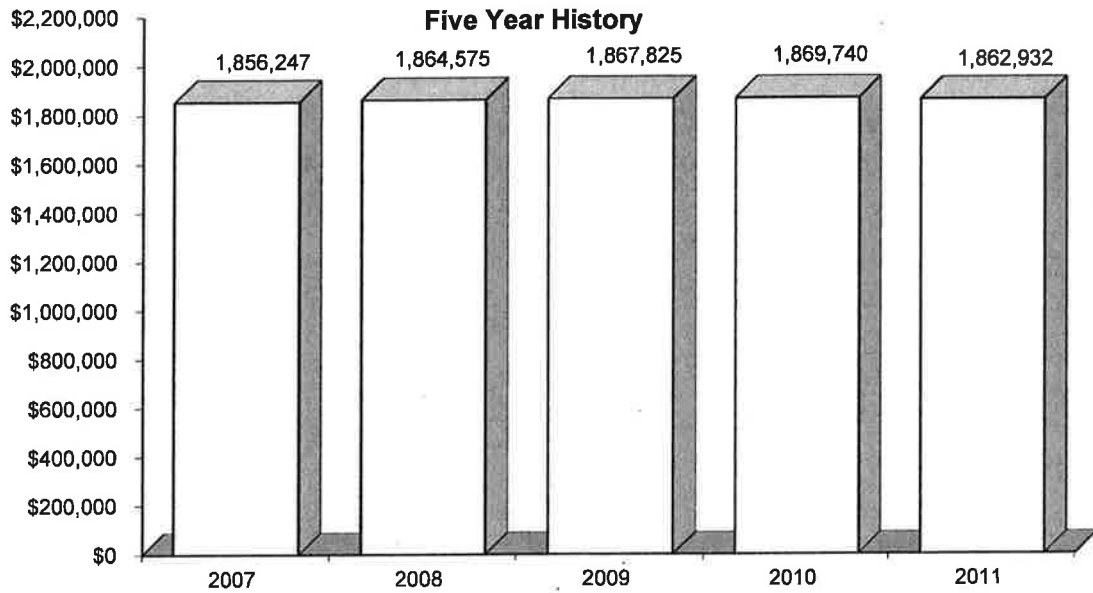
In 2002, San Clemente property owners approved, via a mail ballot election in accordance with Proposition 218, a temporary five-year Urban Runoff Management Fee to fund projects and programs identified in the City's Urban Runoff Management Plan (URMP). The Clean Ocean Fund was established based on the approval of the ballot. The URMP is geared toward improving surface water quality and storm water permit compliance, and consists of activities such as public education, water quality inspections and enforcement, water quality monitoring, structural urban runoff treatment projects, increased street sweeping and increased storm drain system capital projects.

The fee was reestablished for a six year term by voter approval (75%) in 2007.



# Urban Runoff Management Fee

057-000-34961



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## Vehicle Abatement Reimbursement

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<b>Account:</b>	001-000-34207
<b>Description:</b>	Reimbursement for expenses incurred in the removal of any abandoned, wrecked, dismantled, or inoperative vehicles from public or private property.
<b>Legal Authorization:</b>	Government Code, Section 38771; San Clemente Municipal Code, Section 10.52.010.
<b>Received From:</b>	Orange County Controller.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Received quarterly.
<b>Fee Schedule:</b>	The City received revenue based on number of vehicles abated and the City population. The first amount is based on the number of vehicles abated in relation to the County-wide participation in the program and is distributed on a quarterly basis. The second amount is based on the City's pro-rata share of the total County population which is distributed annually.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	July, 2006
<b>Last Fee Review</b>	N/A

### Overview

Vehicle abatement revenue represents reimbursement from the County for expenses incurred in the removal of any abandoned, wrecked, dismantled, or inoperative vehicles or parts thereof from public or private property within the City. Reimbursement is requested quarterly from the county.

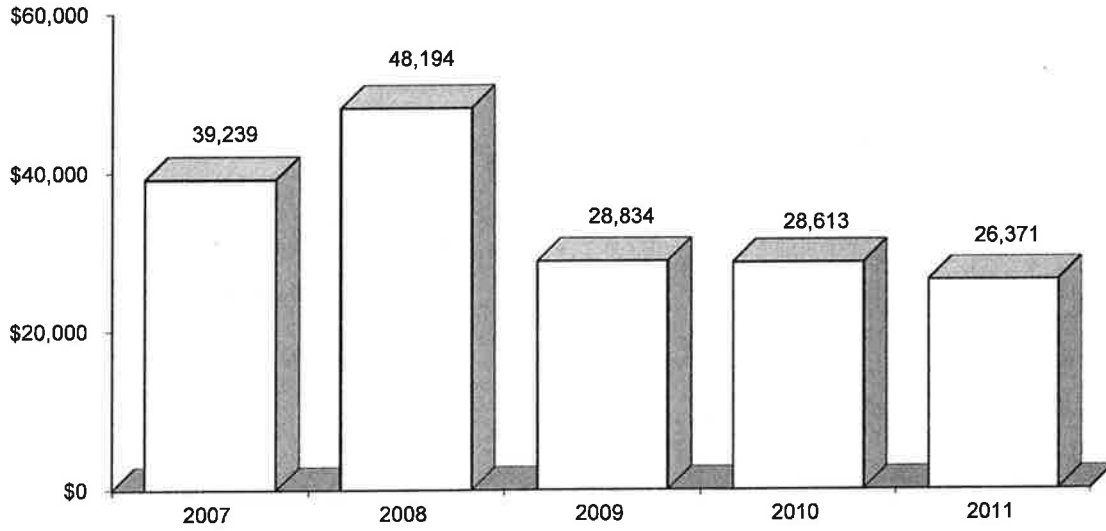
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# Vehicle Abatement Reimbursement

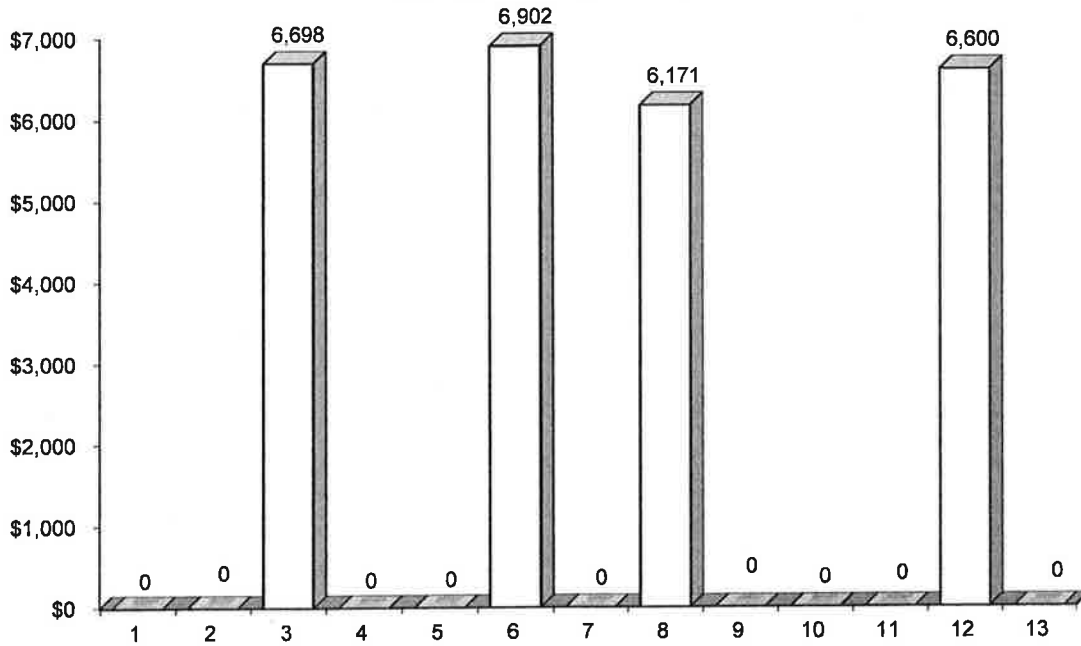
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001-000-34207

### Five Year History



### G/L Revenue By Month



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## Vehicle Code Fines

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<b>Account:</b>	001-000-35120
<b>Description:</b>	Fines collected from violators of vehicle codes.
<b>Legal Authorization:</b>	State Penal Code, Section 1463; San Clemente Municipal Code, Section 10.08.180.
<b>Received From:</b>	Orange County Superior Court.
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Payments are received monthly from the court system.
<b>Fee Schedule:</b>	Fines vary.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	N/A
<b>Last Fee Review</b>	N/A

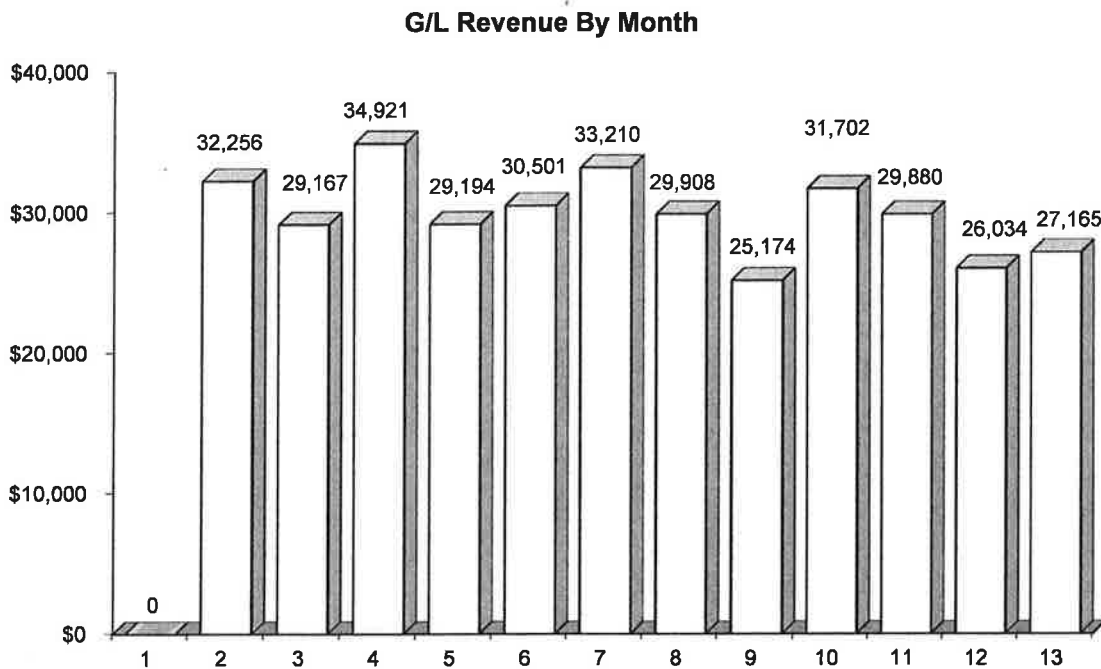
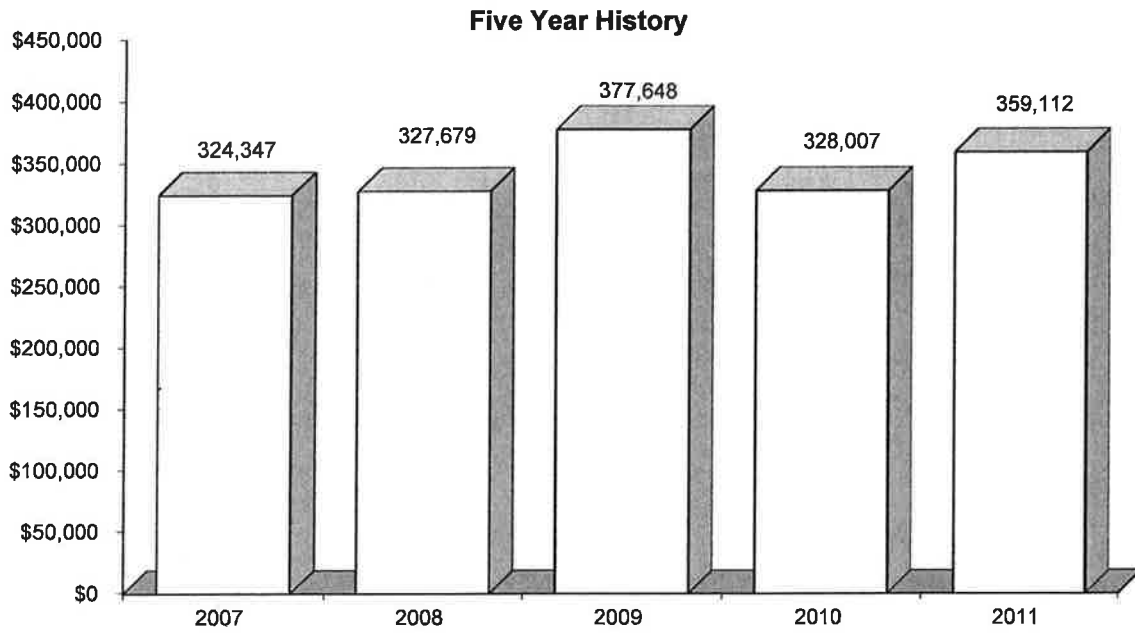
### Overview

The City receives 85% of the base fines from citations for Vehicle Code violations issued within the City's jurisdiction. The City shares with the State and County all fines collected upon conviction of a misdemeanor or an infraction in any municipal or justice court and bail money forfeited following conviction of a misdemeanor or infraction committed within City boundaries. For a citation issued in the City, the base fine would be distributed as follows: 2% to the State, with the remaining 98% distributed as 15% to the County and 85% to the City.

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# Vehicle Code Fines

001-000-35120



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## Visa Letter Service

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<b>Account:</b>	001-000-34253
<b>Description:</b>	A fee charged for the issuance of “visa clearance” letter.
<b>Legal Authorization:</b>	San Clemente Municipal Resolution No. 00-53.
<b>Received From:</b>	Requestors of the service.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	As requested.
<b>Fee Schedule:</b>	\$25 per letter.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	August, 2000.
<b>Last Fee Review</b>	June, 2010.

### Overview

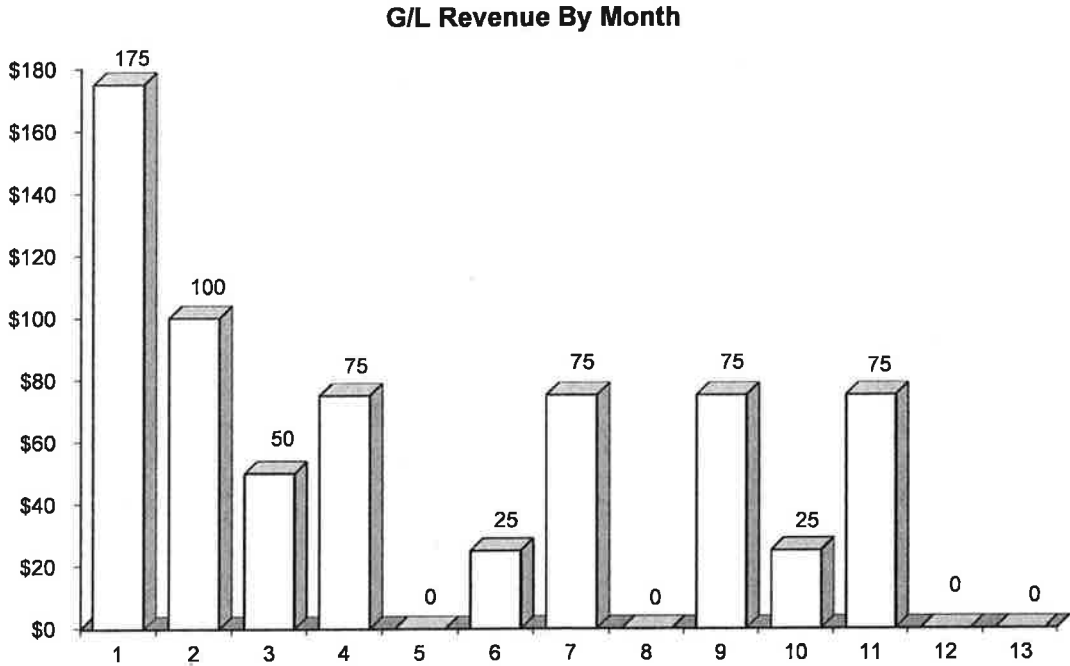
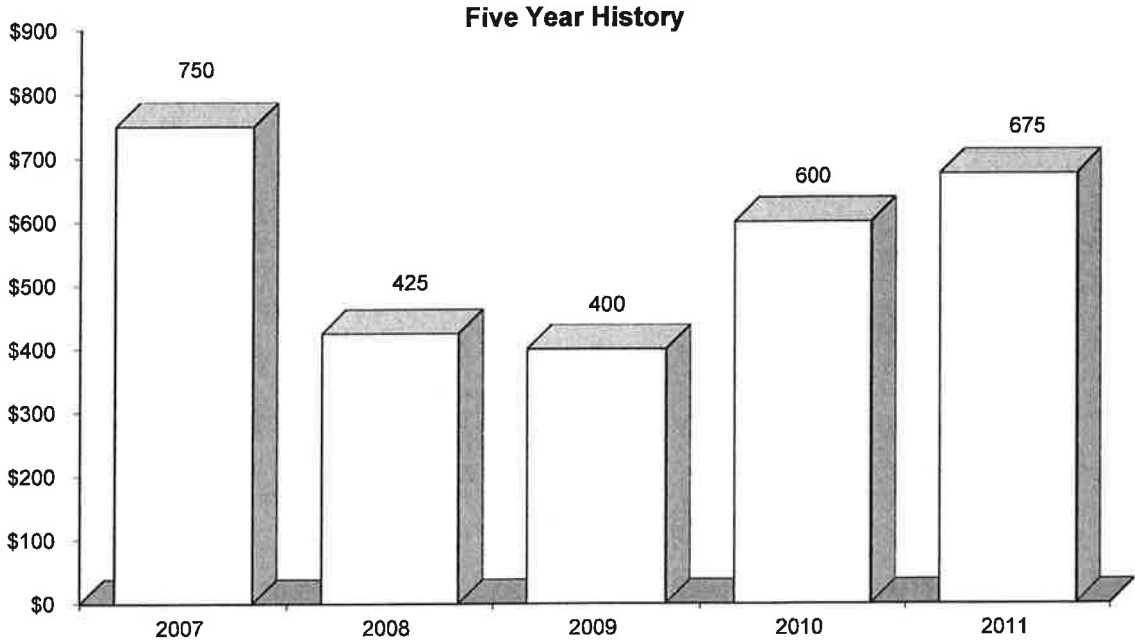
Upon verification of a resident’s local criminal record, San Clemente Police Services issues an official letter verifying that the bearer does not have a criminal record. This is also called a “good conduct” letter. This letter is typically issued to a person prior to extended travel in Mexico or another foreign country.

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# Visa Letter Service

001-000-34253

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## Water Acreage Fee

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<b>Account:</b>	052-000-32375
<b>Description:</b>	A fee paid by developers or builders to improve or construct new City water system facilities impacted by development.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Sections 13.16.010, 13.16.020, 13.16.030 and 13.16.040 and San Clemente Water Master Plan. Resolution No. 87-078.
<b>Received From:</b>	Developers/Builders.
<b>Received By:</b>	Public Works Department, Engineering Division or Community Development Department, Building Division.
<b>Receipt Timing:</b>	Upon submittal of final subdivision map for new subdivisions or issuance of building permit.
<b>Fee Schedule:</b>	\$2,388/acre for existing developed areas. \$3,156/dwelling unit for residential in undeveloped areas. \$10,500/acre for commercial and industrial sites in undeveloped areas.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	October, 1987.
<b>Last Fee Review</b>	October, 1987.

### Overview

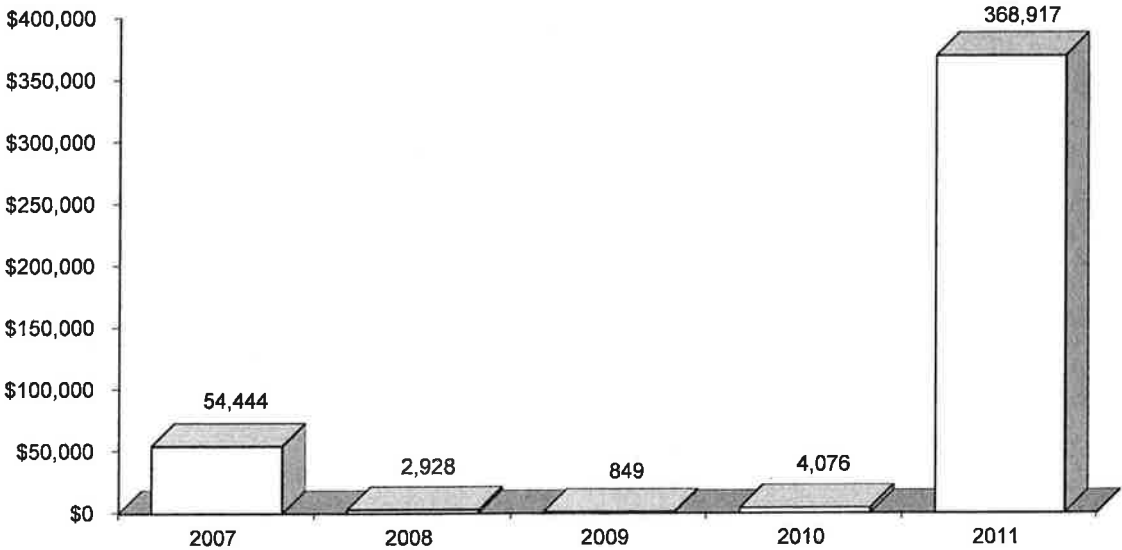
Funds collected from the water acreage charge are placed into the Water Fund and used for the construction of water facilities, bond service issued to finance construction of water system facilities or to refund developers for improvements added to the water system. Fees vary depending on the type of development (residential, commercial and industrial) and the estimated amount of demand the development will have on the water system. Developments which exceed estimated water demand limits are subject to additional fees.



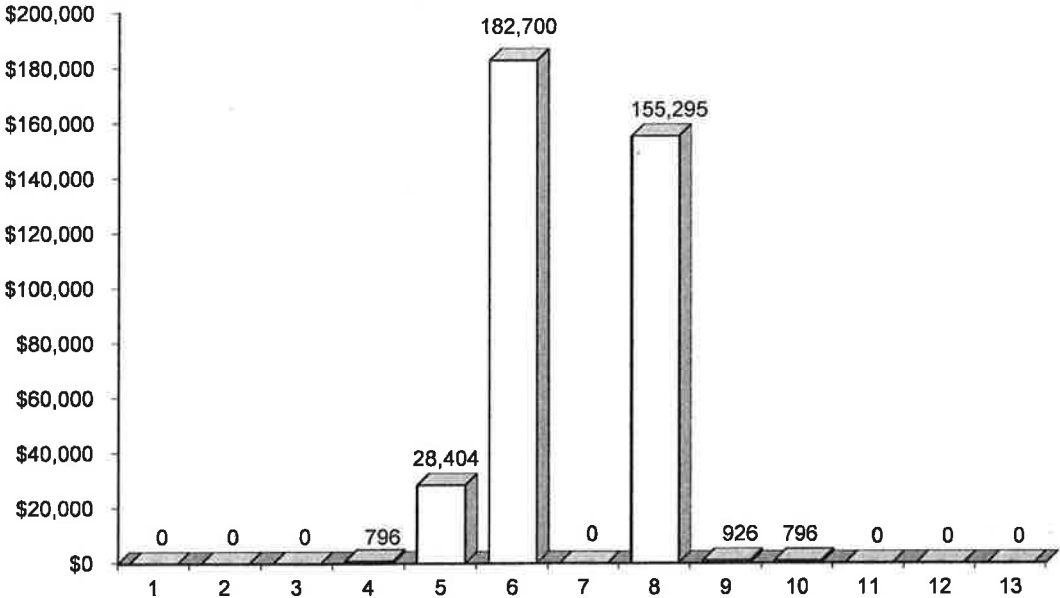
# Water Acreage Fee

052-000-32375

### Five Year History



### G/L Revenue By Month



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## Water Posting Fee

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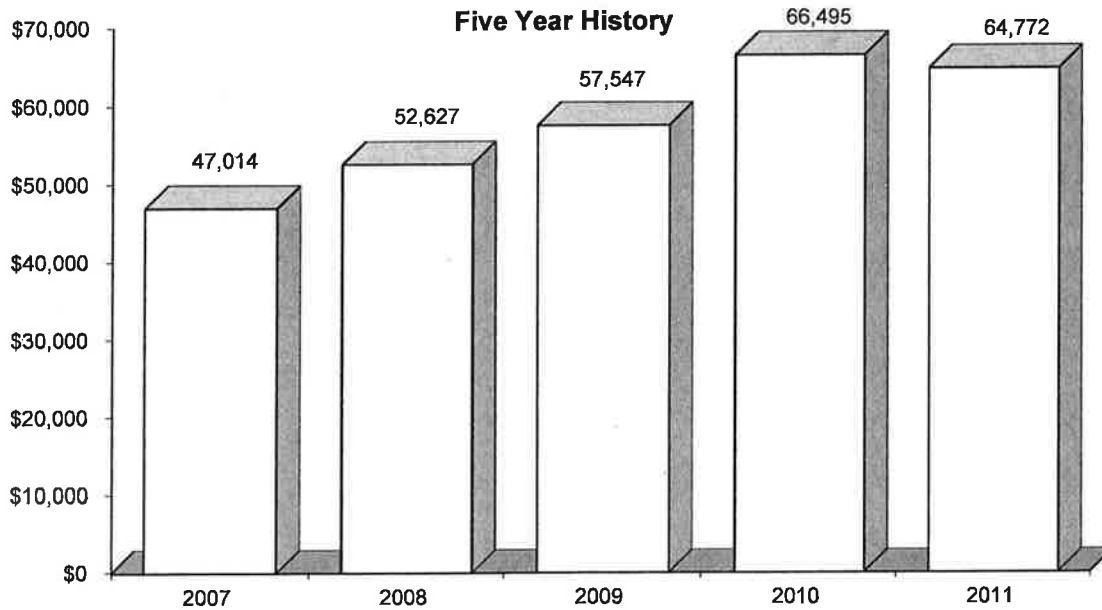
<b>Account:</b>	052-000-34836
<b>Description:</b>	Fee collected by the City to recover the cost of posting a notice of termination of water services to delinquent accounts.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.04.270 and Ordinance No. 1219.
<b>Received From:</b>	Delinquent water service customers.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly.
<b>Fee Schedule:</b>	\$25 for each posting.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	April, 1999.
<b>Last Fee Review</b>	April, 1999.

### Overview

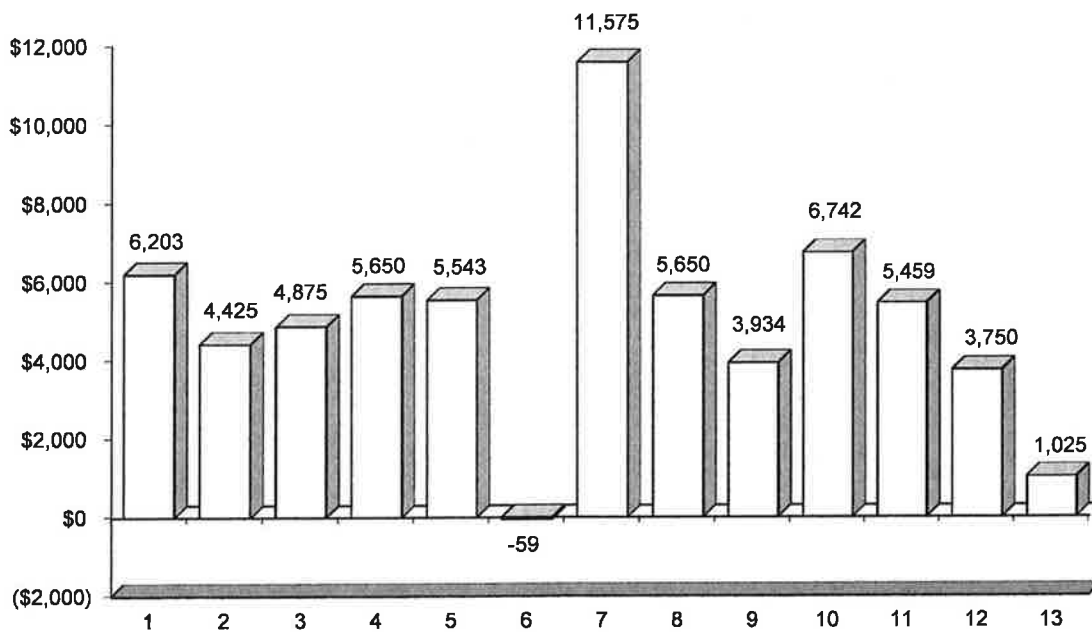
Upon determining that an account has remained delinquent for a period of at least one month, the City shall cause notice of delinquency and impending termination to be mailed, postage prepaid, to the customer. In addition to the notice of delinquency, the City posts a notice of termination of services in a conspicuous location at the premises, at least 48 hours prior to termination.

# Water Posting Fee

052-000-34836



### G/L Revenue By Month



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## **Water Turn-on/Reconnection Fee**

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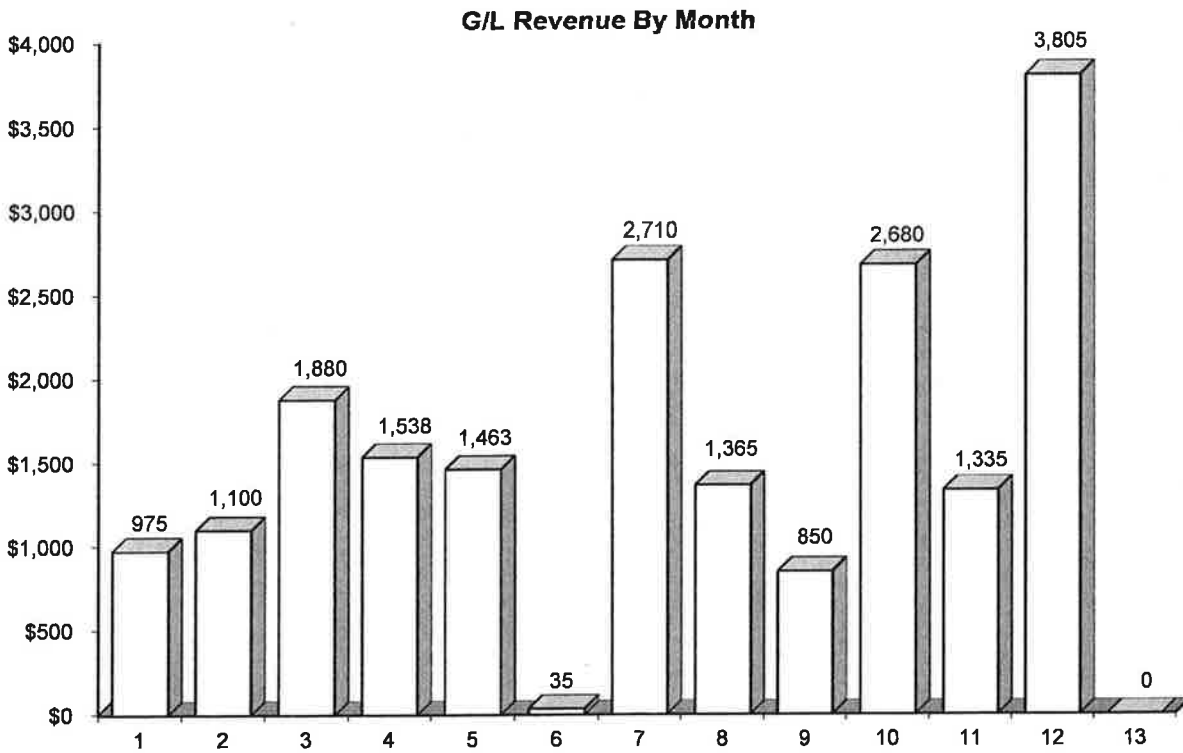
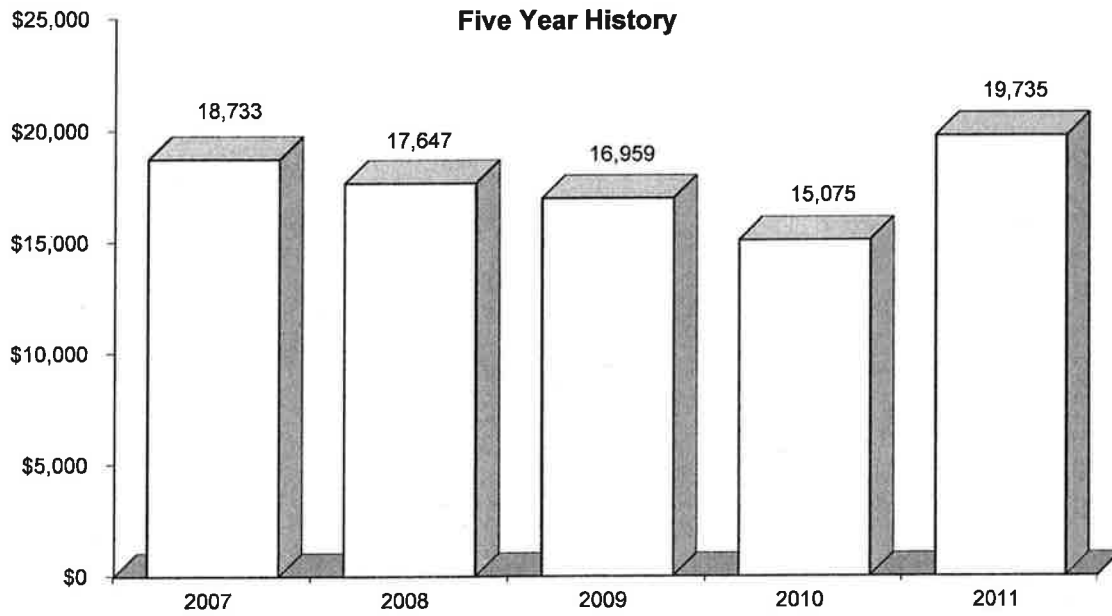
<b>Account:</b>	052-000-34835
<b>Description:</b>	Fee collected to recover cost of terminating and reconnecting water service due to nonpayment of utility bills.
<b>Legal Authorization:</b>	San Clemente Municipal Code, Section 13.04.280 and Resolution No. 10-048.
<b>Received From:</b>	Water service customers.
<b>Received By:</b>	Finance & Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Monthly.
<b>Fee Schedule:</b>	\$55 – First occurrence. \$80 – Second occurrence. \$110, plus \$120 deposit for three or more occurrences.
<b>Use of Revenue:</b>	Restricted to the Water Fund.
<b>Last Fee Update:</b>	June, 2010.
<b>Last Fee Review</b>	June, 2010.

### **Overview**

When water service is disconnected for nonpayment of the bill, payment of delinquent charges and turn-on charges must be made before service is reconnected.

# Water Turn-on/Reconnection Fee

052-000-34835



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## Weed Abatement Assessments

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<b>Account:</b>	001-000-34201 001-000-34202
<b>Description:</b>	Reimbursement for expenses incurred by the City for removal of weeds or other potentially hazardous materials from vacant property.
<b>Legal Authorization:</b>	City Ordinance No. 1140, Section 19, 1994; San Clemente Municipal Code, Section 8.76.010 et seq.
<b>Received From:</b>	Property owners (current year), Orange County Controller (prior year).
<b>Received By:</b>	Finance and Administrative Services Department, Finance Division.
<b>Receipt Timing:</b>	Fees are due within 60 days of billing of performance of work (clearing of property). Delinquent (prior year) assessments are received from the County with property tax disbursements.
<b>Fee Schedule:</b>	Fees vary, dependent upon the size, condition and content of lot to be cleared.
<b>Use of Revenue:</b>	Unrestricted.
<b>Last Fee Update:</b>	October, 1994.
<b>Last Fee Review</b>	June, 2010.

### Overview

The City prohibits the presence of any weeds, grass, or other materials deemed hazardous on lots or other vacant space within the City. Lots not kept free of such debris by the owner are cleaned by a contractor hired by the City. Property owners are billed for work done by said contractor, with payment due within 60 days. An administrative charge is added to the City billing. The charge is compiled by taking the cost of the various administrative services for both compliant and non-compliant properties, and dividing these equally among all lots. Admin fees fluctuate greatly based on the number of private properties cleared in any given year. Delinquent accounts are forwarded to the County Controller who attaches the debt to the owner's property tax assessment.

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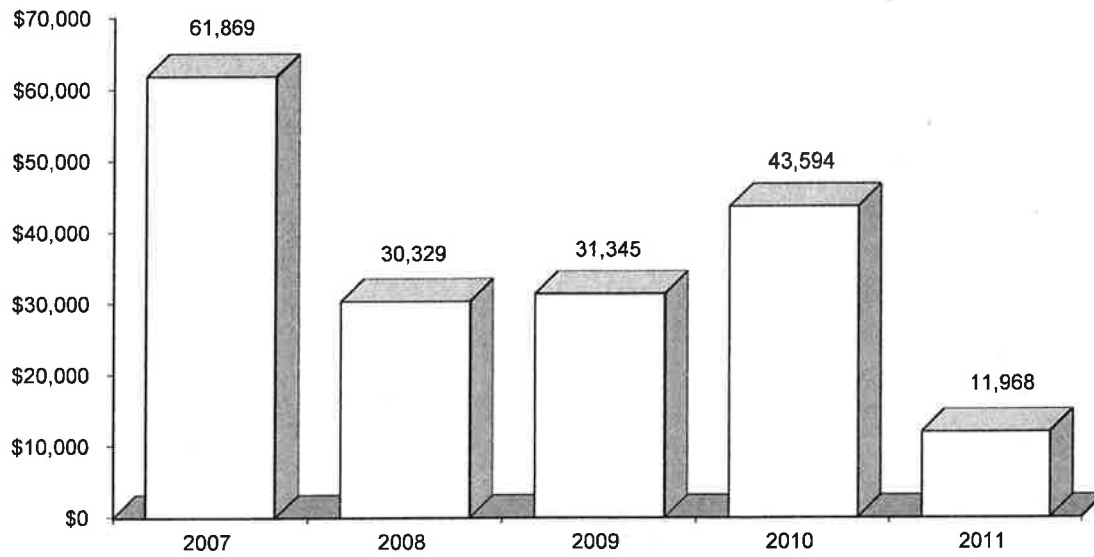
# Weed Abatement Assessments

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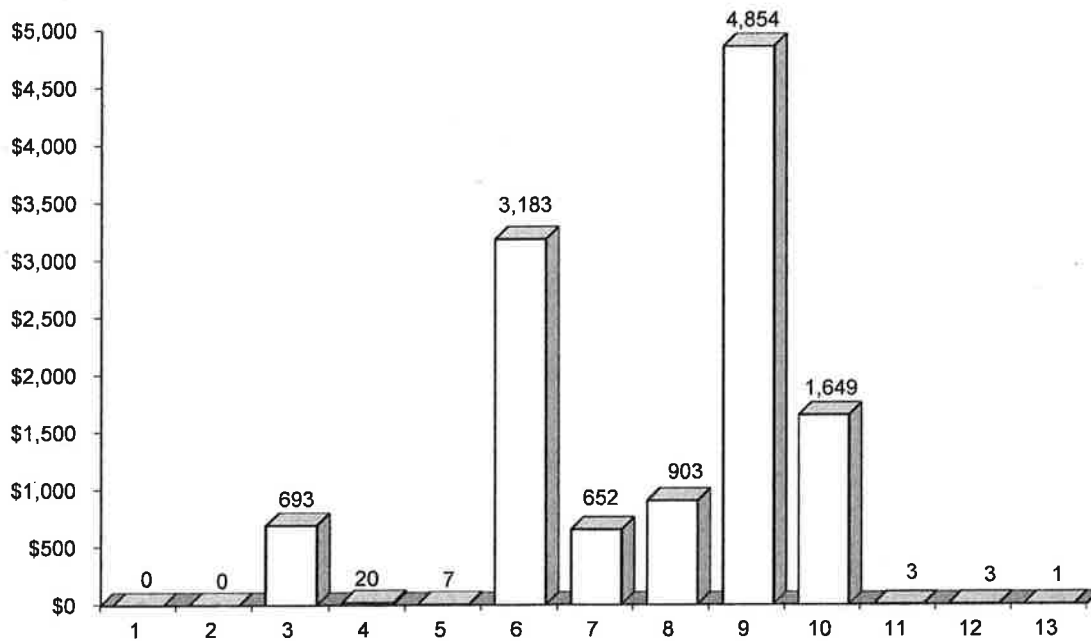
001-000-34201

001-000-34202

### Five Year History



### G/L Revenue By Month



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## Revenue Policy

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City Council revised the fiscal policy relating to user fees and charges to the following:

“All General Fund user fees will be reviewed and adjusted annually as a part of the budget process by each City department and the analysis with recommended changes will be provided to the City Council. The basis for adjustment will be the cost of providing services, inflationary impacts, or other budgetary factors as appropriate. User fees will be established to recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is in the public interest.”

To identify the basis of adjustment for all revenue sources, an adjustment table has been prepared. The table identifies seven different categories that are explained below:

- City will adjust annually by Consumer Price Index (CPI) – User fees in this category will be adjusted annually in January or July (as set by ordinance or resolution) to ensure that the fees fully recover the cost of providing the service.
- City will review fee or charge every five years – Every five years, a cost of service study will be performed on certain fees or charges to determine if the fee or charge fully recovers the cost of providing City services.
- Fee or charge set by contract – Certain fees or charges are determined by negotiated contract. The fees or charges will be adjusted based on the conditions of the contract.
- Fee or charge fully recovers the cost of service – A cost of service analysis is performed on all City fees and charges to determine the cost of providing the service. The City desires to achieve fully cost recover on all services whenever possible.
- Changes to fee or charge subject to Proposition 218 – Proposition 218 is a statewide initiative passed by the voters of California in 1996. The initiative provides voters with the right to vote on all new taxes or changes to existing taxes. Voters must pass any new or revised taxes by either a simple majority or by two thirds plus one of the registered voters.
- Fee or charge subsidized for public benefit – Certain fees or charges have been designated “subsidized for public benefit” by City Council and do not recover the full cost of providing City services. Examples include youth sport activities, cultural heritage permit designations and other recreational or planning efforts that provide a benefit to the community.



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## **Revenue Policy**

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- City allocation determined by Federal, State or County governments – The allocation amounts for certain taxes, fees and charges is outside the City’s control and set by other governmental agencies. Allocation formulas are typically set to provide equity for all parties.

# All Fund Revenues Adjustment Table

Revenue Description	City Will	City Will	Fee or	Fee or	Changes to	Fee or	City
	Adjust	Review Fee	Charge Set	Charge Fully	Fee or	Charge	Allocation
	Annually by	or Charge	by	Recovers	Charge	Subsidized	Determined
	CPI	Every 5	Contract	the Cost of	Subject to	For Public	by Federal/
		Years		Svc	Prop 218	Benefit	State or
							County
<b>Taxes</b>							
Current Year Secured Taxes							X
Current Year Unsecured Taxes							X
Supp. Roll Property Taxes							X
Supp. Roll - Prior Year							X
ERAF Property Taxes							X
Prior Year Secured & Unsecured							X
Property Tax Admin. Charge							X
Transient Occupancy Tax					X		
General Sales Tax							X
P.S. Sales Tax Augmentation							X
In-Lieu Sales Tax							X
Lighting Assmts - Prior Year					X		
Street Improvement Assmts					X		
Street Assmts. - Prior Year					X		
Business Licenses		X			X		
Home Occupation		X			X		
Business Licenses - Dev. Related		X			X		
San Diego Gas & Electric			X				
Southern California Gas			X				
Cox Cable TV			X				
San Clemente Commercial			X				
Other Franchise Fees			X				
Property Transfer Tax							X
Penalty & Interest - Delqnt. Prop. Tax							X
Penalty & Interest - Delqnt. Prop. Assmt.							X
<b>Permits &amp; Fees</b>							
Building Permits	X	X		X			
Electrical Permits	X	X		X			
Mechanical Permits	X	X		X			
Plumbing Permits	X	X		X			
Grading Permits	X	X		X			
Sewer Permits	X	X		X			
Talega JPA Revenues - Construction	X	X		X			
Talega JPA Revenues - Bridge Maint.			X				
Bicycle Permits		X				X	
Mobilehome Inspection Fees							X
Street Encroachment Permits	X	X		X			
Trash Bin Permits		X					
Alarm Permits		X					
Park Fees	X						
In-Lieu Affordable Housing Fees	X						
Beach Parking Impact Fees	X						
Public Safety Construction Fees	X						
Civic Center Const Fund Fees	X						
Storm Drain Fees - Other Areas	X						
Storm Drain Fees - Segunda Des.	X						

## All Fund Revenues Adjustment Table

Revenue Description	City Will	City Will	Fee or	Fee or	Changes to	Fee or	City
	Adjust	Review Fee	Charge Set	Charge Fully	Fee or	Charge	Allocation
	Annually by	or Charge	by	Recover	Charge	Subsidized	Determined
	CPI	Every 5	Contract	the Cost of	Subject to	For Public	by Federal/ State or
		Years		Svc	Prop 218	Benefit	County
Sewer Connection Fees	X						
RCFPP Impact Fees	X						
Chgs. Modification Connection Fees	X						
Water Acreage Fees	X						
Miscellaneous Permits		X					
<b>Intergovernmental</b>							
EPA Grant							X
TEA Grant							X
AHRP Grant							X
Housing Rehab - CDBG							X
Single Family Home Rehab							X
Sidewalk Program - CDBG							X
Public Fac/Infrastructure Grant							X
Commercial Rehab Grant							X
Public Services Grant							X
CDBG Administration Grant							X
Other Federal Grant							X
Mandated Cost Reimbursement							X
Traffic Congestion Relief							X
SONGS Grant							X
State Sand Replenishment Grant							X
Coastal Conservancy Grant							X
OTS Grant							X
Ca. Clean Water Protection Act							X
Motor Vehicle Tax							X
Clean Water/Air, Safe Pks & Coastal							X
Urban Open Space & Rec Grant							X
Prop 50							X
Other State Grants							X
Vehicle Pollution Reduction Fees							X
Off Highway License Fee							X
2106 Gas Tax Allocation							X
2105 Gas Tax Allocation							X
Transportation Bond Program							X
2107 Gas Tax Allocation							X
2107.5 Gas Tax Allocation							X
Homeowners Exemption Subvention							X
Special District Augmentation							X
State COPS Grant							X
Measure M - Grant							X
OCTA Senior Transportation							X
"Go Local" Transit Program							X
City Aid Program (Prop 42)							X
Measure M Turnback App.							X
Other Governmental Revenues							X
MWD Reclaimed Water Credit			X				

# All Fund Revenues Adjustment Table

Revenue Description	City Will	City Will	Fee or	Fee or	Changes to	Fee or	City
	Adjust	Review Fee	Charge Set	Charge Fully	Fee or	Charge	Allocation
	Annually by	or Charge	by	Recover	Subject to	Subsidized	Determined
	CPI	Every 5	Contract	the Cost of	Prop 218	For Public	by Federal/
		Years		Svc		Benefit	State or
							County
<b>Services Charges</b>							
Const & Demo Admin Fees	X	X		X			
Building Plan Check Fees	X	X		X			
Planning Plan Check Fees	X	X		X			
Transportation Permits	X	X		X			
Improvement Plan Check Fees	X	X		X			
Landscape Plan Check Fees	X	X		X			
SFR Plan Check Fees	X	X		X			
Business License Processing Fees	X	X		X			
Reproduction of Documents	X	X		X			
Imaging of Documents	X	X		X			
Bad Check Service Charges	X	X		X			
Talega JPA Revenues - Gen'l. Gov't.	X	X		X			
Community Enhancement Revenues	X	X		X			
Other Planning Service Fees	X	X		X			
Planning - CC Applications	X	X		X			
Planning - PC Applications	X	X		X		X	
Planning - ZA Applications	X	X		X		X	
Planning - Admin Applications	X	X		X		X	
Traffic Model Fees	X	X		X			
Traffic Review Fees	X	X		X			
General Plan Update Fees	X	X		X			
Fiscal Impact Model Fees	X	X		X			
B,P, & R - Other Planning Services	X	X		X			
Late Payment Charges		X					
Retiree Premiums				X			
Delta Dental Cobra Premiums				X			
Weed Assessments - Current Year				X			
Weed Assessments - Prior Year				X			
Vehicle Abatement Reimbursement							X
San Diego County Contract			X				
Ambulance Service Charges	X	X		X		X	
Ambulance Subscription Fees	X	X				X	
Special Lifeguard Services		X				X	
Junior Lifeguard Services		X				X	
Surfing Program Fees		X				X	
Special Beach Events Fees		X				X	
Fingerprint Services		X				X	
Visa Letter Service		X				X	
Police Duplication Fees		X					
Other Police Dept. Service Charges		X					
Commercial Filming Charges		X					
Parking Meters		X					
Parking Permits		X					
Const & Demo Recycle Fee - Pd Landfill			X				
Commercial Recycling Charges			X				
Sewer Commodity Fees				X			
Sewer Base Fees				X			

## All Fund Revenues Adjustment Table

Revenue Description	City Will	City Will	Fee or	Fee or	Changes to	Fee or	City
	Adjust Annually by CPI	Review Fee or Charge Every 5 Years	Charge Set by Contract	Charge Fully Recovers the Cost of Svc	Fee or Charge Subject to Prop 218	Charge Subsidized For Public Benefit	Allocation Determined by Federal/ State or County
Effluent Water Sales				X			
Public Works Inspection Fees	X	X		X			
Construction Inspection Fees	X	X		X			
Engr. & Geotech. Reimbursements	X	X		X			
Swimming Pool Administration Fee		X				X	
Swimming Pool Recreation Program Fees		X				X	
Beach Club Recreation Program Fees		X				X	
Comm. Center Recreation Program Fees		X				X	
Senior Center Recreation Program Fees		X				X	
Recreation Program Fees		X				X	
Recreation Sports Fees		X				X	
Recreation Trips		X				X	
Recreation Special Events		X				X	
Gift Certificate Classes		X				X	
After School Programming		X					
Greens Fees		X		X		X	
Registration Card/Ticket Sales		X		X			
Tournament Reservation Fees		X		X			
Golf Cart Registration		X				X	
Adult Softball		X				X	
Youth Softball		X				X	
Metered Water Sales				X			
Fixed Water Service Charges				X			
Hydrant Meter Water Sales				X			
Water Application Fee		X		X			
Backflow Testing Admin Fees		X		X			
Hydrant Meter Rentals		X		X			
Turn On/Reconnection Fees		X		X			
Water Posting Fees		X		X			
Meter Installation Fees		X		X			
Exemption Application Fees		X		X			
Storm Drain Service Charges				X	X		
Urban Runoff Mgmt. Fees		X			X		
<b>Fines</b>							
Parking Violations		X					
Vehicle Code Fines							X
Court Fines							X
Alarm Fines		X					
Trash Can Violations		X					
Administrative Citations							X
Other Fines		X					

# All Fund Revenues Adjustment Table

Revenue Description	City Will	City Will	Fee or	Fee or	Changes to	Fee or	City
	Adjust	Review Fee	Charge Fully	Charge Fully	Fee or	Charge	Allocation
	Annually by	or Charge	Charge Set	Recovers	Charge	Subsidized	Determined
	CPI	Every 5	by	the Cost of	Subject to	For Public	by Federal/
		Years	Contract	Svc	Prop 218	Benefit	State or
							County
<b>Rents</b>							
AAA Auto Club	X		X				
Calvary Chapel Kwve	X		X				
Communication Site Leases	X		X				
Beach Club Rent		X				X	
Community Center Rent		X				X	
Swimming Pool Rent		X				X	
Senior Center Rent		X				X	
Sports Field Rent		X				X	
Rental of City Property		X				X	
Park Rentals		X				X	
Steed Park Concession		X	X				
Trap Range		X	X			X	
Lawn Bowling		X	X			X	
Pier Restaurant			X				
HCF La Pata Lease			X				
"T" Street Concession			X				
North Beach Concession			X				
Telescope			X				
Pier Concession Bait & Tackle			X				
Golf Pro Shop			X				
Golf Restaurant			X				
Chamber Building Lease			X				
Medix Ambulance Service			X				
<b>Other Revenues &amp; Financing Sources</b>							
General Fund O/H Charges				X			
Employer Premiums			X				
Employer Premium			X				
Employee Premium			X				
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