City Council Adopted FY 2013-2014 Budget

Operations and Capital

TOWN OF LOS ALTOS HILLS
26379 FREMONT ROAD
LOS ALTOS HILLS, CA 94022

PAGE LEFT BLANK INTENTIONALLY

MAYOR
GARY WALDECK

MEMBERS OF THE CITY COUNCIL

JOHN RADFORD, VICE MAYOR

COURTENAY CORRIGAN

JOHN HARPOOTLIAN

RICH LARSEN

TOWN STAFF

CARL CAHILL
City Manager

YULIA RASULOVA
Administrative Services Director

DEBBIE PEDRO
Community Development Director

RICHARD CHIU
Public Works Director & Town Engineer

DEBORAH PADOVAN
City Clerk

STEVEN MATTAS
City Attorney

CAPTAIN
KENNETH BINDER
Sheriff Captain

RICHARD LEE
Finance Manager

PAGE LEFT BLANK INTENTIONALLY

Table of Contents

BUDGET OVERVIEW

Budget Message……1
Basis for Budget Preparation and Major Funds Summaries……4
Gann Annual Appropriation Limit – Fiscal 2013-14……14
Gann Appropriations Limit Calculations……15
Resolution Adopting 2013-14 Budget……16

FINANCIAL SUMMARIES

Fund Structure and Description……19
Fund Balances: Operating, Capital & Other Budgets……21
General Fund Trends……23
All Funds Summary……24
General Fund Forecast……25
Fund Summaries……28
Allocation Summary……55

REVENUES

Revenue Budget Assumptions……58
Description of Major General Fund Revenue Sources……59
Revenues by Major Category & Source……64
Town-wide Revenues……65
General Fund Revenue……66

EXPENDITURES

Expenditure by Major Category & Type……70
Capital Expenditures……72
Town-wide Expenditures……73
General Fund Expenditures……74

ORGANIZATIONAL CHARTS

Town-wide Organizational Chart……78
Commissions & Committees Organization Chart……79

WORK PROGRAMS & DEPARTMENTAL BUDGETS

General Fund Department Summaries……82
General Government……86
City Council……88
City Manager……92
City Attorney……96
City Clerk……100
Committees and Commissions……104
Community Service Grants……108
General Liability Insurance……112

Administrative Services……..116
Public Safety……..120
Community Development……..128
Parks & Recreation……144
Public Works……..164
Cost Recovery Analysis……...178

PERSONNEL SUMMARY……...186
Personnel Org Chart……..188
FY 2013-2014 Compensation Plan……...189
Personnel Summary……..190
Personnel Allocations……...191

GLOSSARY……...192

Budget Overview

June 20, 2013

To the Citizens of the Town of Los Altos Hills, Honorable Mayor and Members of the City Council:

It is a pleasure to submit to you the Operating and Capital Budget for the Town of Los Altos Hills, for the fiscal year ending June 30, 2014. The General Fund budget, inclusive of several operating contingencies and net of operating transfers to special revenue funds, has an operating surplus in 2013-2014.
The Town has spent an average of $2.5 million each year on infrastructure improvements for the past four years. This trend is not sustainable and the Fiscal Year 2013-14 budget assumes no use of the undesignated General Fund Balance to fund capital projects.

The budget is meant to serve the following four major purposes:

- To define **policy**, as established by the City Council.
- To serve as an **operating guide** for management staff to aid in the control of financial resources, while complying with State requirements for General Law cities and generally accepted accounting principles for government.
- To present the Town's **financial plan** for the fiscal year, illustrating appropriations and projected revenues by which the appropriations are funded.
- To serve as a **communication document** for the citizens of Los Altos Hills who wish to understand how the Town operates and the methods used to finance those operations.

The following principles guided the development of this fiscal planning document:

- Continue to **deliver core services** (planning, building, engineering, public safety, and general administration) with a General Fund operating surplus;
- **Ensure the safety** of Town infrastructure assets including roadways and facilities;
- **Contain personnel costs** by maintaining personnel headcount at 20.2 full time employees.

The Adopted Fiscal Year 2013 – 2014 Budget, which totals $11.4 million of expenditures, continues to maintain the level of services in all areas that we have provided in the past.

The budget provides funding of $80,000 for professional planner services for Housing Element Update as required by State Law. The Housing Element is a mandatory element of the General Plan that primarily addresses the housing needs of the Town. A Housing Element must be updated on an eight year cycle or as otherwise determined by the State Department of Housing and Community Development (HCD). Housing Element update cycles now correlate with regional transportation processes, as conducted by the Metropolitan Transportation Commission and the Association of Bay Area Governments. The 2014 Update is due to be adopted by the City Council and certified by HCD before December 31, 2014. The Town contracted with Planning Consultant M-Group for the 2007-2013 Housing Element update, and will include collection of data, environmental review, and multiple public meetings.

In Fiscal Year 2009 – 2010, we paid off the CalPERS Side Fund at a cost of $0.6 million. In Fiscal Year 2011-12, we paid off the Town Hall note for $1.4 million. Last year, we estimated $1.3 million in "one time" expenditures for refunding the Roadway Impact Fee (RIF). The FY2013-14 budget includes the retirement of remaining debt service of approximately $113,000 for two loans with the California Energy Commission. The disparity between the interest rate that the Town is paying on its existing debts and the interest that the Town is receiving from its investment portfolio has grown as a result of market trends. Paying off these loans will be a major "one time" expenditure that will improve the Town's overall financial condition and make it "debt free".

The good news is that at the end of Fiscal Year 2013 – 2014, the General Fund is projected to add around $160,100 to the General Fund balance which is projected to be over $3.7 million. Although, less than previous years, the $ 3.7 million represents 70% of annual expenditures plus transfers, which is over four times the Government Finance Officers Association (GFOA) recommended best practices threshold of no less than two months of regular general fund operating expenditures. In addition, there is another $0.8 million in the Storm Drain, Pathways and Streets funds that provide further operating reserves for the Town and indicates the Town's sound fiscal health.

The Sewer Budget assumes no Proposition 218 sewer rate increase in the upcoming year. Sewer Treatment Plant operations are budgeted to $778,200, which is a 2.4% increase over the FY 2012-13 Budget. Sewer capital projects are budgeted $488,800 or 11% higher than the adopted FY 2012-13 Budget based on the timing of individual projects. Although the Sewer Fund has adequate reserves, there have been no rate increases since 2007 and it is likely that rate increases may be required in the future. Staff plans to return to Council in the upcoming fiscal year with an update and a recommendation on a Sewer Rate Study. The Fiscal Year 2013-14 budget eliminates funding for the sewer connection incentive program.

In addition to what we believe is adequate funding for normal maintenance, the Capital Budgets recommend funding of $156,700 for annual pathway maintenance and improvements to the Hale Creek Pathway, funded by in-lieu fees, and an additional appropriation of $138,800 for annual storm drain improvement program. The budget also provides for repair of the lower arena base/footing and round pen slide at Westwind Barn of $65,000 funded through revenues received from Verizon cell tower lease and an appropriation for audio/video webcasting improvements to Council Chambers of $60,000 funded by Comcast per the Town's franchise agreement.

With the budget as a guide, management is charged with daily operations including the execution of contracts, purchases, and employee compensation within the City Council approved benefit plan and salary ranges. Any information that arises over the course of the fiscal year which would modify the parameters outlined in this document will be presented to the City Council at the earliest possible

opportunity. The Town's management team takes great pride in delivering high quality services to the community while remaining respectful of fiscal constraints inherent to local government finance.

I would like to acknowledge the City Council and the Finance and Investment Committee for their input in the development of this budget. The two bodies met on May 20, 2013 in a Joint Budget Study Session, followed by a Special Council Meeting on May 22, 2013 to review the Town's fiscal condition in 2013-14. The proposed budget was also reviewed by the Finance and Investment Committee at a Special Meeting on June 3, 2013. With feedback from the joint study sessions, staff compiled the following document.

Financial sustainability remains a high priority for the Town of Los Altos Hills. To that end, Town staff will continue to seek out ways to be as efficient as possible in providing services to the public. Staff looks forward to working with the City Council and the community to address the financial challenges that lay ahead and will continue to identify operational efficiencies, assess appropriate fee structure, pursue acceptable development projects and advise on alternative revenue options available to the community to ensure a comparatively basic, but high quality of living in the Town of Los Altos Hills.

Respectfully Submitted,

/s/ Carl Cahill
City Manager

BASIS OF BUDGET PREPARATION AND MAJOR FUNDS SUMMARIES

The Town of Los Altos Hills prepared the annual budget that contains the revenues, appropriations and other financial information pertaining to all Town operating and capital budgets. These budgets are accounted for using the modified accrual basis of accounting. The Town's budget goals are to achieve a balanced budget with revenues, including reimbursements from other funds for services provided, equal to or greater than expenditures.

Budget Development Process

The City Manager, Administrative Services Director and Finance Manager provide guidance to the departments prior to preparation of department budgets related to economic outlook and parameters for budgeting. The annual budget cycle begins with the development of budget instructions, including policy directives and a budget calendar. Budget projections are submitted by department heads to the Administrative Services Department. The Administrative Services Director and Finance Manager submit the draft proposed Town budget to the City Manager for review. The City Manager presents the City Council and Finance and Investment Committee with a proposed balanced budget. The City Council holds public joint study sessions with the Finance and Investment Committee and adopts the Town operating and capital budget no later than June 30th of each year.

The Town implemented a new zero-based budgeting process this year. Each department was provided a base budget expenditure allotment consistent with the authorized FY 2012-2013 Budget, adjusted by known personnel salary and benefit increases, and a 2.0% inflationary increase for operational expenses. Each department was then given an opportunity to submit prioritized program changes for enhancements to the base budget. Additionally, each department was asked to prioritize and submit program reductions totaling 2% of their base budget.

The goals of the budget process are to identify necessary and/or desirable service increase options, as well as identify service reduction options, which are all combined to reach a balanced and sustainable budget. To this end, the City Manager formulates a packaged budget recommendation of enhancements and reductions for Council to consider alongside other enhancements and reductions not being recommended by staff. The staff recommendation is based on many considerations, including the potential impacts to the overall Town operation and services provided to the community, employee morale and an attempt to keep cuts relatively uniform across departmental lines.

The City Manager and Administrative Services Director met with each department individually, and then as a group, to discuss and finalize the FY 2013-2014 proposed budget recommendations which were presented to the City Council at the May 20, 2013 Joint Council and Finance & Investment Committee Budget Study Session, followed by a Special Council Meeting on May 22, 2013. During these meetings, Council identified approximately $446,600 in program enhancements, $9,600 in revenue options and $363,500 in program reductions.

<u>Recommended Program Enhancements:</u>

1. Funding for Records Management System ($30,000)
2. Funding for Professional Planner Services for 2014-22 Housing Element Update ($80,000)
3. Funding for virtualization of the Town Computer Infrastructure ($25,000)
4. Funding for unforeseen general expenses (ex: purchase of k-rail & end treatment for Page Mill Rd, etc) ($40,000)

5. Funding for pathway maintenance ($9,000)
6. Funding for part-time contractual assistance ($34,000)
7. Funding for new file server for LAH network ($4,000)
8. Funding for engineering consultants for Barron Creek ($50,000)
9. Funding for instruction and training ($6,000)
10. Funding to retire debt with California Energy Commission Loan 03-09-ECD ($33,739)
11. Funding to retire debt with California Energy Commission Loan 024-03-ECB ($59,869)
12. Funding for repairs needed at Recreation Center ($7,500)
13. Funding for ADP Time & Attendance Implementation ($5,000)
14. Funding for Byrne and other Town open space preserves ($50,000)
15. Funding for crossing guards at Foothill Expressway and Edith Street ($4,500)

Recommended Revenue Option:
There is one recommended revenue option for address change fee that would generate approximately $9,600 in the FY 2013-14 Budget.

Recommended Program Reduction Options:
1. Reduce appropriation for OPEB ARC ($179,100)
2. Apply hiring freeze to the Barn Manager position at WWB ($49,140)
3. Reduce Planning Program & Project Consultant appropriations ($60,000)
4. Reduce Engineering Program & Project Consulting appropriations ($15,000)
5. Reduce Community Service Grants ($5,600)
6. Reduce appropriations for Tree Removal ($22,500)
7. Reduce Traffic Signal Repair/Replacement appropriations ($15,000)
8. Reduction in CSG building plan check expenses ($3,000)
9. Reduction in Other General Expense Budget costs ($4,200)
10. Reduce appropriations for Town Picnic ($10,000)

The FY 2013-14 Budget also transfers the cost of supplemental traffic enforcement of $35,000 from the General Fund to the Citizens' Option for Public Safety (COPS) Grant Fund.

The philosophy which has been employed in creating these budget recommendations has been to focus the efforts to ensure that the Town may continue to provide quality "core" municipal services by reducing programs and services that, while important to the Town and community, are not vital to the future operation of the Town and its "core" services.

Overhead Cost Allocation Method

The adopted FY 2013-14 Budget includes a new overhead cost allocation model prepared by Willdan Financial Services. In an effort to clarify and simplify the allocation process, the Town entered into agreement with Willdan Financial Services in February 2013 to develop a methodology and a model to ensure the equitable allocation of overhead costs to departments, in a manner that is more transparent and sustainable, and ensure that the Town is accurately accounting for the true cost of providing various programs and services within Town operations and maximizing the recovery of General Fund indirect costs from identified operating departments, as well as from enterprise and other chargeable funds and projects.

Through this approach, each department's budget reflects total departmental costs. Then the model calculates how much should be recovered from the other Town funds, based on average time spent on

other/non-general fund programs, as well as employing other service utilization factors, like the number of full-time equivalent employees (FTEs), agenda frequency, number of accounts payable and receivable invoices processed, and salaries and benefits budgeted for each department. These indirect and direct overhead costs are represented as cost allocations to and from department budgets.

The new cost allocation model is based on industry best practices, but significantly varies from the one that the Town used in the past. Staff believes that the new model provides the Town with a fair, comprehensive, and defensible method of identifying and distributing general and administrative costs and more accurately incorporates cost allocations into the budget. The model is reasonably flexible and could be easily modified per Council direction. Willdan Financial Services presented their proposed model to the Finance and Investment Committee on June 3, 2013.

Other Significant Changes to the FY 2013-14 Budget

Changes in Operating Transfers Practice

In prior years, the Finance and Investment Committee recommended that the Town maintains 100% of operating costs in special revenue fund reserves (ex. Storm Drain, Pathways and Street Operations). Since the revenues generated by these funds are not sufficient to achieve this objective, an additional subsidy from General Fund is required to cover the operational deficit, which results in higher operating transfers from the General Fund. Although the adopted FY 2013-14 Budget maintains this general practice, the operating transfers only cover for 100% of the operating cost to these funds, excluding the internal allocation cost from the transfer calculations.

Reduction in Capital Transfers from General Fund

In prior years, the Town completed a $3 million in three years investment in Town Parks and Recreation Facilities at the cost of significant subsidy from the General Fund. The FY 2013-14 Budget assumes capital transfers of $708,500, which is $61,500 less than the adopted FY2012-13 Budget. The adopted budget also assumes the transfer of in-lieu fee from operating Storm Drain and Pathway Funds into their respective CIP funds to cover for the annual capital improvement plan.

Roadway Impact Fee Balance Transfer

The adopted FY 2013-14 Budget includes the transfer of the remaining unused fund balance for the Roadway Impact Fee to General Fund.

Other changes include the following items that have no financial impact to the FY 2013-14 Budget:

- Establishing a part-time Office Specialist position (0.6 FTE) to properly account for contractual personnel and comply with CalPERS regulations
- Reclass of Planning Director to the Community Development Director, and Community Services Coordinator to Community Services Supervisor positions.

Budgetary Reserves

The Town's Fund Balance Policy, states fund balances (or reserves) fall into the following categories: Restricted, Committed, Assigned or Unassigned. In accordance with GASB Statement No. 54 requirements and, the Town policy, the Council established the following designations or General Fund Committed Fund Balances:

- Operating Contingency ($350,000)

- Disaster Contingency ($1,250,000)
- Pension Liability Reserve ($280,000)

The Town also maintains other committed or assigned General Fund balance allocations for specific projects, and contingencies as directed by the City Council or City Manager and presented in a table below. FY 2013-14 Budget establishes new committed designations of $100,000 for road rehabilitation program; and $5,000 for technology equipment replacement program.

The FY 2013-14 Budget eliminates a General Fund designated allowance for a sewer connection incentive program of $76,150.

The General Fund balances for the fiscal years 2013 - 2014 are detailed in the following table. Total operating expenses are also listed to demonstrate the percentage level of reserves required per the Town's Fund Balance Policy.

GENERAL FUND (RESTRICTED & UNRESTRICTED BALANCES)

Designations	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Beginnning Fund Balance	**$ 5,493,384**	**$ 5,777,882**	**$ 4,335,501**	**$ 3,450,275**	**$ 3,577,612**
Operating Contingency	$ (350,000)	$ (350,000)	$ (350,000)	$ (350,000)	$ (1,250,000)
Disaster contingency	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
Pension liability reserve	(70,000)	(140,000)	(210,000)	(210,000)	(280,000)
Sewer Connect Incentive	(100,000)	(100,000)	(50,000)	(76,150)	
Equipment replacement (IT) reserve					(5,000)
Road maintenance					(100,000)
Total Designations	**$ (1,770,000)**	**$ (1,840,000)**	**$ (1,860,000)**	**$ (1,886,150)**	**$ (2,885,000)**
Ending Fund Balance	5,777,882	3,450,275	3,407,571	3,577,612	3,737,702
Undesignated Fund Balance	4,007,882	1,610,275	1,547,571	1,691,462	852,702
Total Operating Expenses	4,149,632	5,792,529	5,828,341	4,384,232	5,374,853
Ending Fund Balance as % of Expenses	139%	60%	58%	82%	70%

Establishing Budgets and Budgetary Control

The City Council appropriates the funds necessary to meet operating and capital activities. Budgetary adjustments are only considered within the framework of the adopted budget and the City Council's directions, goals and policies.

Budgetary control is maintained at the department level. The City Manager may approve transfers of appropriation from one program, activity or line-item within or across departments. However, total appropriations within a fund may only be increased with Council approval. Departments monitor and control budgets using the citywide financial system, and through quarterly reports of revenue and expenditure accounts.

The City Council was provided with a summary base budget at the Special Study Sessions on May 20 and May 22, 2013. During these meetings, the City Manager presented proposed budget and revenue and expenditure options for Council consideration. Based on direction from the City Council, Staff has incorporated those options into the FY 2013-2014 Operating Budget. The proposed budget is presented to Council for consideration during the month of June each year.

MAJOR FUNDS SUMMARIES:

General Fund

The General Fund is the primary operating fund of the Town and is used to account for most day-to-day activities. It receives unrestricted revenues and provides Town general administrative services, law enforcement and animal control services, and land development-related activities such as planning, building, and engineering. Revenue sources include, but are not limited to property tax, current fees for services, and business registration.

The table below compares FY 2012-13 Adopted and Estimated Actual, as well as Adopted FY 2013-14 Budget.

General Funds Summary (011, 014, 015)

Revenues	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
General Fund (011)	$ 6,054,204	$ 6,226,838	$ 6,291,626	$ 6,528,803	$ 7,672,950
P&R Programs Fund (014)	125,509	135,630	147,000	148,000	147,000
P&R Facilities Fund (015)	219,089	265,953	276,314	237,000	243,000
General Funds Total Revenues	**$ 6,398,802**	**$ 6,628,421**	**$ 6,714,940**	**$ 6,913,803**	**$ 8,062,950**

Expenditures	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
General Fund (011)	$ 4,149,632	$ 5,792,529	$ 5,828,341	$ 4,384,232	$ 5,374,853
P&R Programs Fund (014)	283,797	281,925	333,787	304,400	442,164
P&R Facilities Fund (015)	414,008	450,221	392,013	466,800	552,342
General Funds Total Expenditures	**$ 4,847,438**	**$ 6,524,676**	**$ 6,554,142**	**$ 5,155,432**	**$ 6,369,359**

Other Financing Sources (Uses)	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Sale of assets	$ 6,600	$ -	$ -	$ -	$ -
Transfers in	71,345	69,243	71,000	71,000	168,786
Transfers (out)	(1,456,857)	(2,831,158)	(1,462,215)	(1,785,539)	(2,011,629)
Total Other Financing Sources (Uses)	**$ (1,378,912)**	**$ (2,761,915)**	**$ (1,391,215)**	**$ (1,714,539)**	**$ (1,842,843)**

Fund Balance	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Change in Fund Balance (011)	$ 284,499	$ (2,327,607)	$ (927,930)	$ 127,337	$ 160,090
Change in Fund Balance (014)	82,872	(146,295)	(186,787)	146,295	-
Change in Fund Balance (015)	21,389	(184,268)	(115,700)	184,268	-
Beginning Fund Balance (011)	5,493,384	5,777,882	4,335,501	3,450,275	3,577,612
Beginning Fund Balance (014)	(82,872)	-	-	(146,295)	-
Beginning Fund Balance (015)	(21,389)	-	-	(184,268)	-
Ending Fund Balance (011)	5,777,882	3,450,275	3,407,571	3,577,612	3,737,702
Ending Fund Balance (014)	-	(146,295)	(186,787)	(0)	-
Total Ending Fund Balance (011 & 014)	5,777,882	3,303,980			
Ending Fund Balance (015)	-	(184,268)	(115,700)	0	-
Total General Funds Fund Balance	**$ 5,777,882**	**$ 3,119,712**	**$ 3,105,084**	**$ 3,577,612**	**$ 3,737,702**

The assumptions noted below were applied to the FY 2013-14 Adopted Budget.

FY 2013-14 Base Budget Revenue Assumptions:

- Total General Fund revenue of $6,866,200 (excluding $1,196,750 of internal allocations), an increase of 2.25% from the adopted FY 2012-13 Budget of $6,714,940;

- Property Tax increase of $50,812 or 1.2% over the projected FY 2012-13 is based on the increase in general assessment rolls and information provided by our 3rd party consultants (HDL);
- Taxes other than property decrease of $66,900 or 12.7% primarily due to a peak in business license activity and property transfer tax in the current fiscal year, both projected to return to normal levels in FY 2014;
- Licenses & Permits increase of $36,200 or 5.7% as a result of more building permit activity compared to the current year activity;
- Franchise fees increase of $3,921 is primarily based on trend data from the past fiscal year. This base revenue amount equates to a 0.9% increase over FY 2012-13 projected revenues;
- Use of money and property assumption decrease of $4,300 or 2.6% over projected FY 2012-13 and is based on current investment performance data and loss of lease revenues from one of the AT&T cell tower locations;
- Intergovernmental revenue decrease of $7,935 or 12.9% over projected FY 2012-13 is primarily due to the elimination of the Motor Vehicle In Lieu Fees (SB 89);
- Charges for current services decrease of $43,500 or 6.9% over the projected FY 2012-13 primarily due to a projected decline in site development compliance revenues; and
- Miscellaneous revenue decrease of $20,900 is primarily based on a reduction in available grant funds for FY 2014 in comparison to the current fiscal year.
- The FY 2013-14 budget does not include any additional revenue assumptions. However, once the Rate and Fee Study performed by Willdan Financial Services, is completed and new fee schedule is adopted by the Council, the Administrative Services Department will make corresponding amendments and bring this item to the Council's attention during the mid-year budget adjustment

<u>FY 2013-14 Base Budget Expenditure Assumptions:</u>

- Total General Fund expenditures of $6,369,359 a decrease of $184,783 or 2.9% over Adopted FY 2012-13 budget;
- Salary and benefit projections include funding for 19.2 FTE. The adopted FY 2014 budget eliminates Parks & Rec Facility Aide and Public Safety Officer positions for the net savings of $108,600;
- Creation of temporary hourly Maintenance Worker position to replace contract with IMPEC Group (net savings of $6,000/year)
- Per Town's Employee Compensation Ad Hoc Committee recommendation, the Town's salary increases are budgeted at 3.23% to $61,400 not to exceed the property tax increase assumptions provided by the Town's 3rd party consultant (HDL);
- FY 2013-2014 PERS retirement rate, Tier 1 (2.0 @ 55) 11.1% and Tier 2 (2.0 @ 60) 8.77% are up from prior year rates of 10.52% and 8.55% respectively. Due to most recent pension reform, Tier 3 (2% @ 62) has been included for new employees without prior municipal experience at a rate of 6.70%. The Town's Employee Compensation Ad Hoc Committee recommended a multi-year plan that eliminates the employee pension share cost for Tier 1 employees, currently paid by the Town. The Tier 1 employee pension contribution paid by the Town is to be reduced from 7% to 6%, and will result in $13,300 savings for the FY 2013-14 adopted budget;
- PERS medical rates will continue to increase by approximately 10-12% per year. Per Employee Compensation Ad Hoc committee recommendations, the FY 2013-14 budget assumes the cost-sharing model when employees share the cost of up to 10% of the dependent coverage;

- Base operating expenses were increased by 3% with certain professional services contractual obligations increasing by 5% (ex: IT services provided by the City of Redwood City; and Water Rates with CalWater and Purissima Hills Water District); and
- General Liability and Workers Compensation premiums are budgeted at $99,600 and $75,200 which is 37.21% and 1.62% increase over adopted FY 2012-13 Budget respectively. The large increase in General Liability premium reflects the adjustment in experience modification from the prior losses.
- Westwind Barn operations are budgeted assuming the current model. However, staff is now proceeding with the request for proposals for a concessionaire management model at the Westwind Community Barn. Once the Council selects a vendor and approves the contract, the Administrative Services Department will make corresponding amendments and bring this item to the Council's attention during the mid-year budget adjustment

The FY 2013-14 Budget reflects a total fund balance projection of $3.73 million, including both restricted and unrestricted balances, and represents an increase of 4.5% compared to the FY 2012-13 estimated ending fund balance of $3.57 million.

Wastewater (Sewer) Fund Budget:

The Wastewater or Sewer Fund is the Town's only enterprise fund and is used to account for sewage treatment, transmission, major replacements and improvements to the Town's sewer system. Revenues recorded in the Sewer Fund can only be used to fund sewer-related projects.

The Town contracts with the Regional Water Quality Control Plant (RQCP) in Palo Alto and the City of Los Altos for sewer conveyance. The bulk of routine maintenance and capital improvements are provided through contract agreements. Sewer operations are funded by a sewer service charge of $733 assessed to properties that are connected to the system. The annual charge has not increased since 2007.

The Town's sewer operations provide sanitary sewer service to approximately half of the parcels in the Town's boundaries. When a property connects to the Town's sewer main, a connection fee is charged to pay for necessary future sewer system capital improvements and capacity. All new connections also result in an increase to sewer assessment revenues.

Below are the highlights of the assumptions used in developing the FY 2013-14 Sewer Budget:

- Revenues are budgeted at $1,529,900 or 1.17% lower than the adopted FY 2012-13 Budget and assume no Proposition 218 sewer rate increase in the upcoming year. FY 2013 projected revenue is estimated to be $1,512,500 based on a lower number of new sewer connections than was used for the adopted FY 2012-13 Budget assumptions.
- Sewer Treatment Plant operations are budgeted to $778,200, which is $18,191 or 2.39% higher based on the assumption of 18 additional connections to the Town's sewer infrastructure.
- Salaries and Benefits are budgeted at $110,906 or $43,124 higher than FY 2012-13 Adopted Budget due to the newly implemented cost allocation plan, as well as an increase in salary range for the Senior Engineer position, which resulted in higher allocation to the Sewer Fund;
- Other operating expenditures are budgeted at $722,459, which is $120,331 higher than projected FY 2012-13 due to higher overhead cost allocation charge; and
- Capital projects are budgeted $488,800 or 11.1% higher than the adopted FY 2012-13 Budget based on the timing of individual projects.

The table below summarizes the current adopted FY 2013 Budget, projections for FY 2013, and the FY 2014 recommended Sewer Fund Budget.

SEWER FUNDS SUMMARY (051, 048)

Revenues	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Sewer operations (051)	$ 1,742,529	$ 1,536,702	$ 1,545,523	$ 1,512,500	$ 1,527,000
Sewer capital (048)	22,844	3,921	2,508	3,120	2,900
Total Revenues	**$ 1,765,373**	**$ 1,540,622**	**$ 1,548,031**	**$ 1,515,620**	**$ 1,529,900**

Expenses	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Sewer operations (051)	$ 1,074,336	$ 1,381,920	$ 1,327,074	$ 1,349,628	$ 1,611,565
Sewer capital (048)	36,020	(52,650)	440,000	60,000	488,800
Total Expenses	**$ 1,110,356**	**$ 1,329,270**	**$ 1,767,074**	**$ 1,409,628**	**$ 2,100,365**

Other Financing Sources (Uses)	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Transfers in (051)	$ -	$ -	$ -	$ -	$ -
Transfers in (048)	-	-	-	-	-
Transfers out (051)	(1,799,090)	(69,243)	(71,000)	(71,000)	-
Transfers out (048)	-	-	-	-	-
Total net transfers	**$ (1,799,090)**	**$ (69,243)**	**$ (71,000)**	**$ (71,000)**	**$ -**

Total Net Assets	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Change in Net Assets (051)	$ (1,131,517)	$ 85,953	$ 147,448	$ 91,872	$ (84,565)
Change in Net Assets (048)	(13,176)	56,571	(437,492)	(56,880)	(485,900)
Beginning Total Net Assets (051)	6,202,801	5,071,284	-	5,157,238	5,249,110
Beginning Total Net Assets (048)	2,167,324	2,154,148	-	2,210,718	2,153,838
Ending Total Net Assets (051)	5,071,284	5,157,238		5,249,110	5,164,545
Ending Total Net Assets (048)	2,154,148	2,210,718		2,153,838	1,667,938
Sewer Funds Total Net Assets	**$ 7,225,432**	**$ 7,367,956**	**$ -**	**$ 7,402,948**	**$ 6,832,483**

The Sewer restricted and unrestricted fund balance at the end of FY 2013-2014 is estimated to be $5.17 million (operations) and $1.67 million (capital) which is 22.6% and 1.6% (respectively) lower than the fund balance estimated at the end of FY 2012-2013. This is a direct result of one-time capital infrastructure costs in fund 48 and an increase in contractual services and allocation cost in fund 51.

SEWER FUND BALANCES

Total Net Assets	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Beginning Total Net Assets	7,226,052	7,225,432	7,395,029	7,367,956	7,402,948
Ending Total Net Assets	**$ 7,225,432**	**$ 7,367,956**	**$ 7,216,764**	**$7,402,948**	**$ 6,832,483**
Total Operating Expenses	1,110,356	1,329,270	1,767,074	1,409,628	2,100,365
Ending Fund Balance as % of Expenses	**651%**	**554%**	**408%**	**525%**	**325%**

Other Funds

The Town's Special Revenue Funds are used to account for revenue sources for which expenditures are restricted, by law or administrative action, to specific purposes.

Storm Drain Fund is used to account for revenues from drainage fees, which are designated for storm drain maintenance, improvement, and construction.

The Town maintains a program of controlling storm water to prevent erosion and control water flow into sewer systems. These maintenance efforts are supported, in part, by storm drain fees collected in connection with development applications.

Drainage fees, in accordance with Municipal Code Section 3-3.403, may be used solely for the construction, or reimbursement of construction, of local drainage facilities within the Town, or to reimburse the Town for the cost of engineering and administrative services related to the Master Plan for Storm Water Drainage and the design and construction of the facilities. Drainage fees are calculated at $.69 per square foot of development within the public right–of-way or easements and, for development area added, $.96 per square foot for impermeable structures and $.69 per square foot for semi-permeable structures**.**

The FY 2013-14 Adopted Budget includes appropriation of $138,800 for annual storm drain improvement program.

Pathway In-Lieu Fee Fund is used to account for revenues from pathway in-lieu fees, which are designated for pathway maintenance, improvement, and construction.

The Town's pathway system was designed to provide safe and convenient non-vehicular travel throughout the community which unites neighborhoods through a series of connecting paths. The Pathways and Open Space budget is used to account for routine maintenance and capital improvements of the Town's pathway system.

Pathway revenue originates primarily from the Pathways In-Lieu Fee which, in accordance with Municipal Code Section 10-2.608, assesses a fee for a site development permit on a lost where no path is needed. Funds received from this fee may be used exclusively for the maintenance, repair, construction and acquisition of property for the Town's pathway system. The pathway in-lieu fee is calculated at $47 per lineal foot of the average width of the property or $5,220, whichever is greater, for each lot without a path. The adopted FY 2013-14 Budget provides funding of $156,700 for annual pathway capital program, including $10,000 for the Hale Creek Pathway improvements project.

Parks and Recreation Facilities Fee Fund is used to account for revenues from parks and recreation in-lieu fees which are designated for park maintenance, improvement, and construction. There are no significant changes to the Parks and Rec Facilities Fund for the FY 2013-14 Budget.

Street Fund is used to account for State of California Gas Tax revenues and developer fees for street excavation, which are designated for street maintenance, improvement, and construction.

The Street Division activities include maintenance and repair of Town streets and right-of-ways, and the installation, repair and maintenance of street signs and markings. The Division maintains approximately 57 miles of paved roadway. The adopted FY 2013-14 Budget includes appropriation of $800,000 for capital expenditures for 2013 pavement rehabilitation projects.

Citizens' Option for Public Safety (COPS) Grant Fund is used to account for revenues from Citizens' Option for Public Safety program, which are designated for public safety.
The Public Safety Grant Funds, a $100,000 grant from the State of California titled COPS, is special funding source used for emergency communications supplies and equipment and code enforcement.

The FY 2013-14 Adopted Budget eliminated the Public Safety Officer position, previously funded by COPS, but included additional appropriation of $4,500 for crossing guards at Foothill Expressway and Edith and transferred $35,000 for supplemental traffic enforcement cost from the General Fund to the COPS Fund.

The FY 2013-14 Adopted Budget includes the following additional appropriations that have no impact on the General Fund:

- Additional funding to repair base/footing at Lower Arena ($60,000) and round pen slide ($5,000) at Westwind Barn funded through WWB CIP program by Verizon Cell Tower Revenue;
- General CIP Fund includes appropriation for improvements to Council Chambers funded by Comcast per the Town's franchise agreement ($60,000);

Additional information about the FY 2013-14 Adopted Budget for the Town's special revenue funds could be found in the Financial Summaries section of this document.

The table below provides details on the Town's Fund Balances by each fund.

Town of Los Altos Hills
FY 2013-2014 Fund Balance

		Fiscal Year 2013-2014						
Fund	Fund Description	Projected Beginning Fund Balance as of 7/1/13	Projected Revenues	Projected Expenditures	Projected Transfers In	Projected Transfers Out	Projected Ending Fund Balance as of 6/30/14	Change in Fund Balance
011	General Fund	$ 3,577,612	$ 7,672,950	$ 5,374,853	$ 168,786	$ 2,306,793	$ 3,737,702	$ 160,090
012	Storm Drain Operations	255,023	125,800	427,203	433,297	125,800	261,117	6,094
013	Pathways Operations	363,951	147,400	444,739	334,276	146,700	254,188	(109,763)
014	Parks & Recreation Programs	(0)	147,000	442,164	295,164	-	-	-
015	Parks & Recreation Facilities	0	243,000	552,342	309,342	-	-	-
016	Parks & Recreation In-Lieu Fee	132,012	40,000	-	-	-	172,012	40,000
017	Street Operations	372,504	181,000	413,265	113,023	-	253,262	(119,242)
018	Roadway Impact Fee	168,786	-	-	-	168,786	0	(168,786)
021	COPS	95,986	100,100	119,801	-	-	76,285	(19,701)
033	CEC Loan 024-03-ECB	(0)	-	75,219	75,219	-	-	-
034	CEC Loan 003-09-ECD	(0)	-	37,972	37,972	-	-	-
041	General CIP	64,080	172,100	261,400	89,300	-	64,080	-
042	Pathways CIP	10,000	10,000	156,700	146,700	-	10,000	-
043	Westwind Barn CIP Admin	45,125	42,000	65,000	-	-	22,125	(23,000)
045	Storm Drain CIP	90,548	13,000	138,800	125,800	-	90,548	-
046	Street CIP	66,239	180,800	800,000	619,200	-	66,239	-
048	Sewer CIP	2,153,838	2,900	488,800	-	-	1,667,938	(485,900)
051	Sewer Operations	5,249,110	1,527,000	1,611,565	-	-	5,164,545	(84,565)
	TOTAL	**$ 12,644,814**	**$ 10,605,050**	**$ 11,409,823**	**$ 2,748,079**	**$ 2,748,079**	**$ 11,840,041**	**$ (804,773)**

Basic Accounting

The Town's accounting system is maintained on a fund basis in accordance with governmental accounting standards. Each fund is considered a separate accounting entity with a self-balancing set of accounts that record assets, liabilities, fund equity, revenue and expenditures. All governmental funds are budgeted and accounted for using the modified accrual basis of accounting, which recognizes revenues when they become susceptible to accrual - i.e. measurable and available. Expenditures are recognized when the fund liability is incurred.

GANN ANNUAL APPROPRIATION LIMIT
FISCAL YEAR 2014

Appropriations Limitation, imposed by Propositions 4 and 111, establishes a formula to restrict the amount of revenues that can be appropriated in any fiscal year. The Limit is based on actual appropriations for base fiscal year 1978-79 and is increased annually using the growth in population and a price adjustment index within the Town during the year.

Revenues that are restricted to the limitation are those which are referred to as "proceeds of taxes," such as property tax and business license tax.

The Town must adopt an appropriation limit for each fiscal year. Beginning with the fiscal year 1990-1991, the law provides the local agency an option to calculate the adjustment factors by the following:

Price Factor: Either the percentage change in the California Per Capita Income or the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential construction.

Population Factor: Either the Town's own population growth or the population growth of the entire County.

In 1980, the State Legislature added Division 9 to Title I of the Government Code to implement Article XIIIB. This legislation required the governing body of each local jurisdiction in California to establish a tax appropriations limit on or before June 30 of each year for the following fiscal year, pursuant to which the Town of Los Altos Hills has been establishing this limit.

Annual changes in the price factor adjustment or population factor do not affect the Town's compliance with the Gann Tax Appropriations Limit in prior years.

TOWN OF LOS ALTOS HILLS
GANN APPROPRIATIONS LIMIT CALCULATIONS
FISCAL YEAR 2013-2014
June 20, 2013

A. Calculation of 2013-14 Appropriations Limit

Prior Year Appropriation Limit		**$**	**5,285,865**
Annual Change Factors			
Cost of living adjustment factors			
California per capita personal income (CPCI	1.0512		
Population adjustment factors			
Town of Los Altos Hills (LAH)	1.0311		
County of Santa Clara (SCC)	1.0157		
Authorized Adjustment Factor			
CPCPI X LAH Population change	1.0839		
2013-14 Appropriation Limit as adjusted			
Prior year limit x Authorized Adjustment Factor		**$**	**5,729,308**

B. 2013-14 Estimated Tax Proceeds Subject to Appropriations Limit

Property taxes			
Current secured and unsecured	$ 3,238,100		
In-lieu of vehicle license fees & triple flip	775,700		
Supplemental taxes	34,900		
Homeowner's property tax exemption	19,000		
Subtotal all property taxes	**$ 4,067,700**		
Other Taxes			
General sales tax	$ 66,400		
Property transfer taxes	150,000		
Business tax	205,000		
Public safety sales tax	40,000		
Subtotal all other taxes	**$ 461,400**		
Total estimated tax proceeds subject to appropriations limit		**$**	**4,529,100**

C. 2013-14 Appropriations Subject to Limit

Appropriations supported by tax proceeds			
Administration	$ 1,284,250		
Committees and Grants	268,600		
Public Safety	1,220,984		
Planning, Building, Engineering (net of user fees)	1,743,019		
Parks & Recreation (net of user fees)	604,506		
Total appropriations subject to limit		**$**	**5,121,359**

D. Over (Under) Appropriations Limit

Appropriations limit as adjusted	$ 5,729,308		
Total appropriations subject to limit	5,121,359		
Appropriations Over (Under) Appropriations Limit		**$**	**(607,949)**
			-11%

RESOLUTION 32-13

A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF LOS ALTOS HILLS ADOPTING THE FISCAL YEAR 2013-14 APPROPRIATIONS LIMIT, APPROPRIATIONS AND INTERFUND TRANSFERS, AND EMPLOYEE COMPENSATION PLAN

WHEREAS, the City Council of the Town of Los Altos Hills has received and completed its review of the proposed 2013-14 Operating and Capital Improvement Program Budget and Employee Compensation Plan for fiscal year 2013-14; and

WHEREAS, the City Council of the Town of Los Altos Hills now desires to adopt the 2013-14 Fiscal Year Appropriations Limit, Operating and Capital Improvement Program Budgets, and Employee Compensation Plan for fiscal year 2013-14;

NOW THEREFORE, the City Council of the Town of Los Altos Hills does hereby resolve as follows:

1. The City Council does hereby approve and adopt an appropriations limit, pursuant to California Constitution Article XIII B, for fiscal year 2013-14 of $5,729,308 as set forth in GANN Appropriation Limit Calculation.

2. The City Council does hereby approve and adopt the budget for the Town for fiscal year 2013-14 consisting of appropriations and interfund transfers as set forth in Proposed All Fund Summary section of the Fiscal Year 2013-14 Budget and the Employee Compensation Plan as set forth in the 2013-14 Compensation Plan section of the Fiscal Year 2013-14 Budget attached hereto.

3. The amount of the 2013-14 Fiscal Year Budget for each account area of the budget may be drawn upon in the form of warrants issued for payment of demands and certified in accordance with the provisions of California Government Code Sections 37208 and 37209.

4. The City Manager is hereby authorized to prepare an administrative budget which further specifies the accounts for the expenditure of appropriations approved by the City Council and set forth in GANN Appropriation Limit Calculation section. The City Manager shall provide the Council with copies of this budget.

5. The City Manager shall periodically report to the City Council the amount and classification of revenues received and expenditures made.

6. A copy of the adopted budget, signed by the Mayor and attested to by the City Clerk, shall be kept on file with the City Clerk of the Town of Los Altos Hills, as the official budget of the Town of Los Altos Hills for the 2013-14 fiscal year.

The above and foregoing resolution was passed and adopted by the City Council of the Town of Los Altos Hills at a regular meeting held on the 20th day of June, 2013 by the following vote:

AYES: Waldeck, Corrigan, Harpootlian, Radford

NOES: None

ABSTAIN: None

ABSENT: Larsen

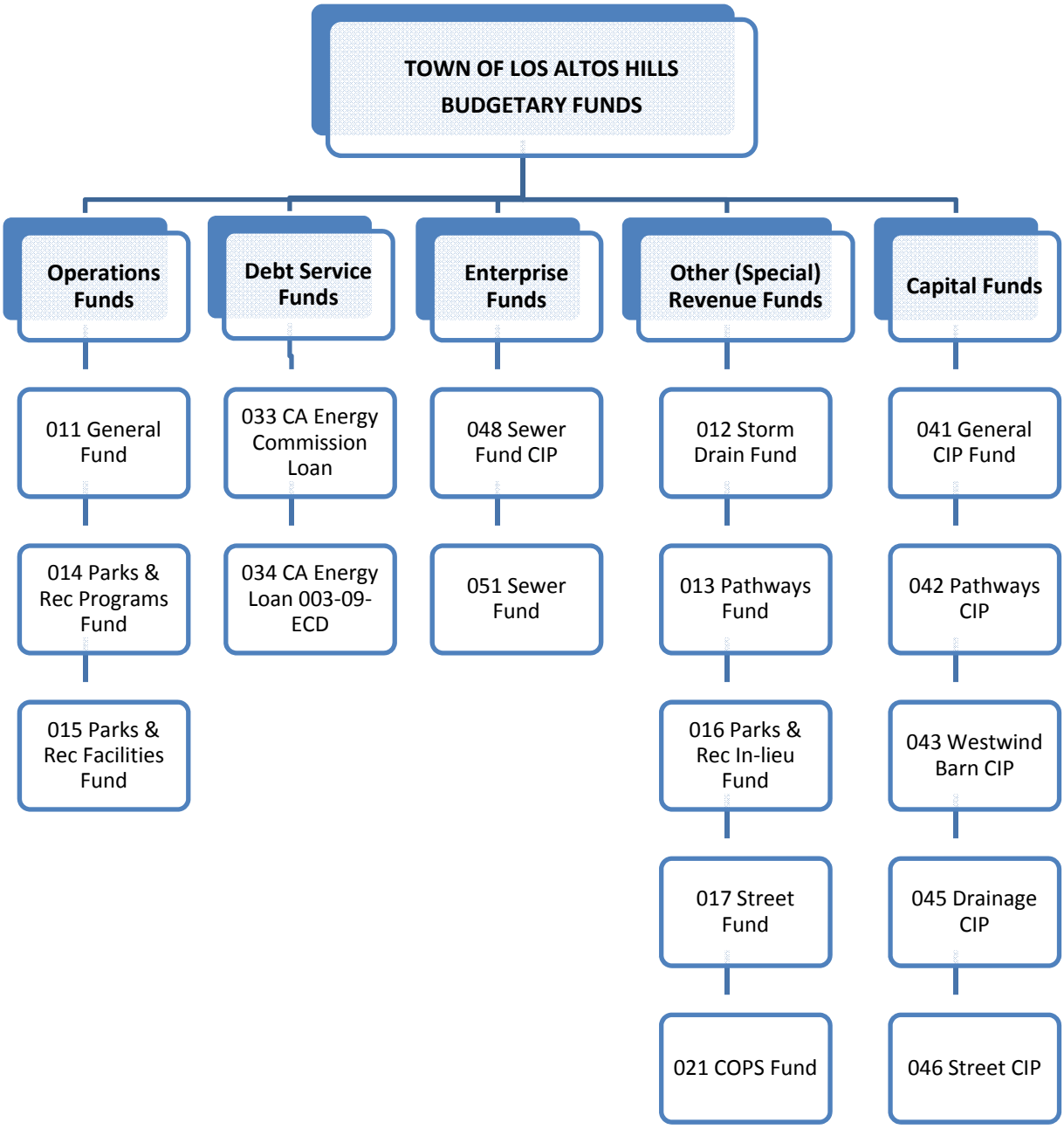
BY: _____
Gary Waldeck, Mayor

ATTEST:

_____
Deborah Padovan, City Clerk

Financial Summaries

Town of Los Altos Hills
Fund Structure

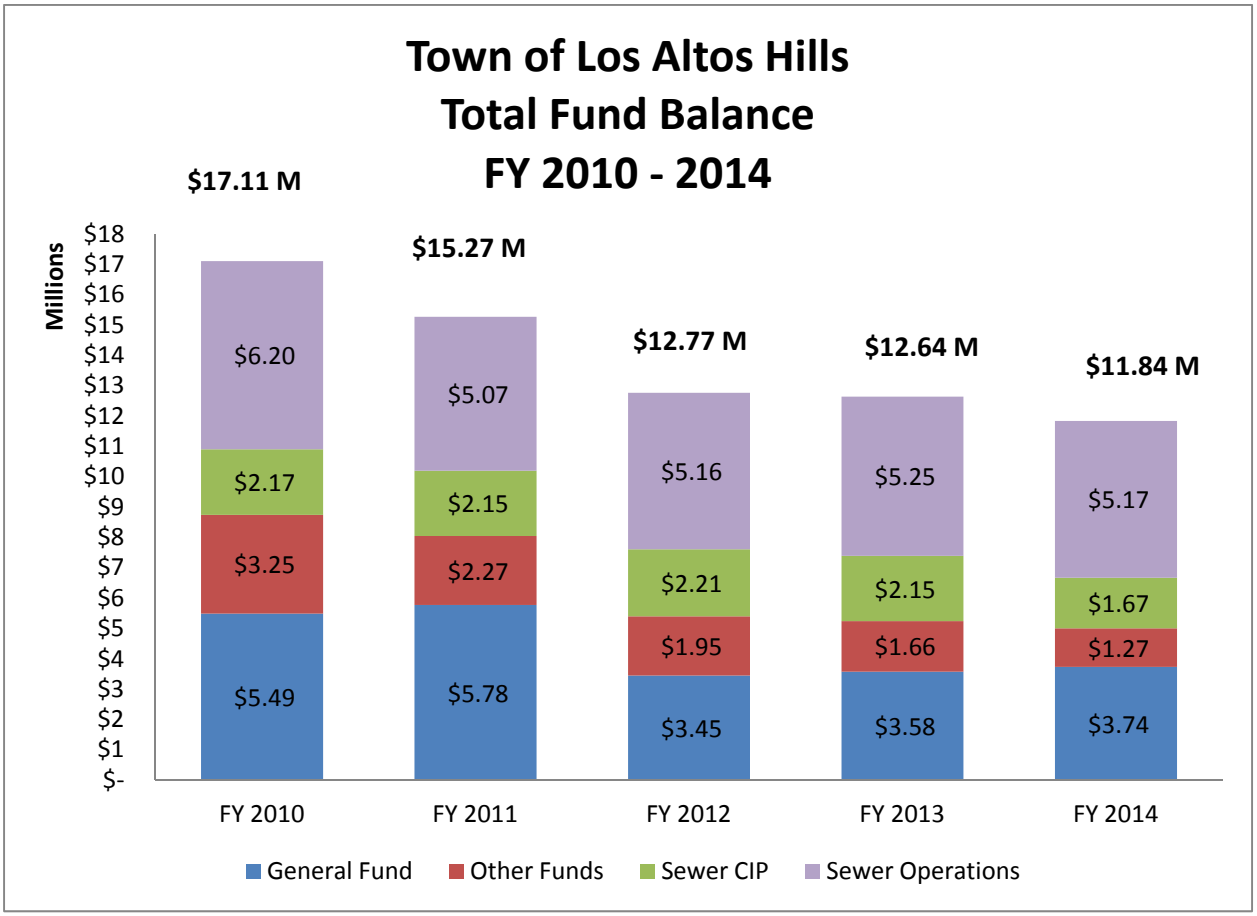


Fund Descriptions:

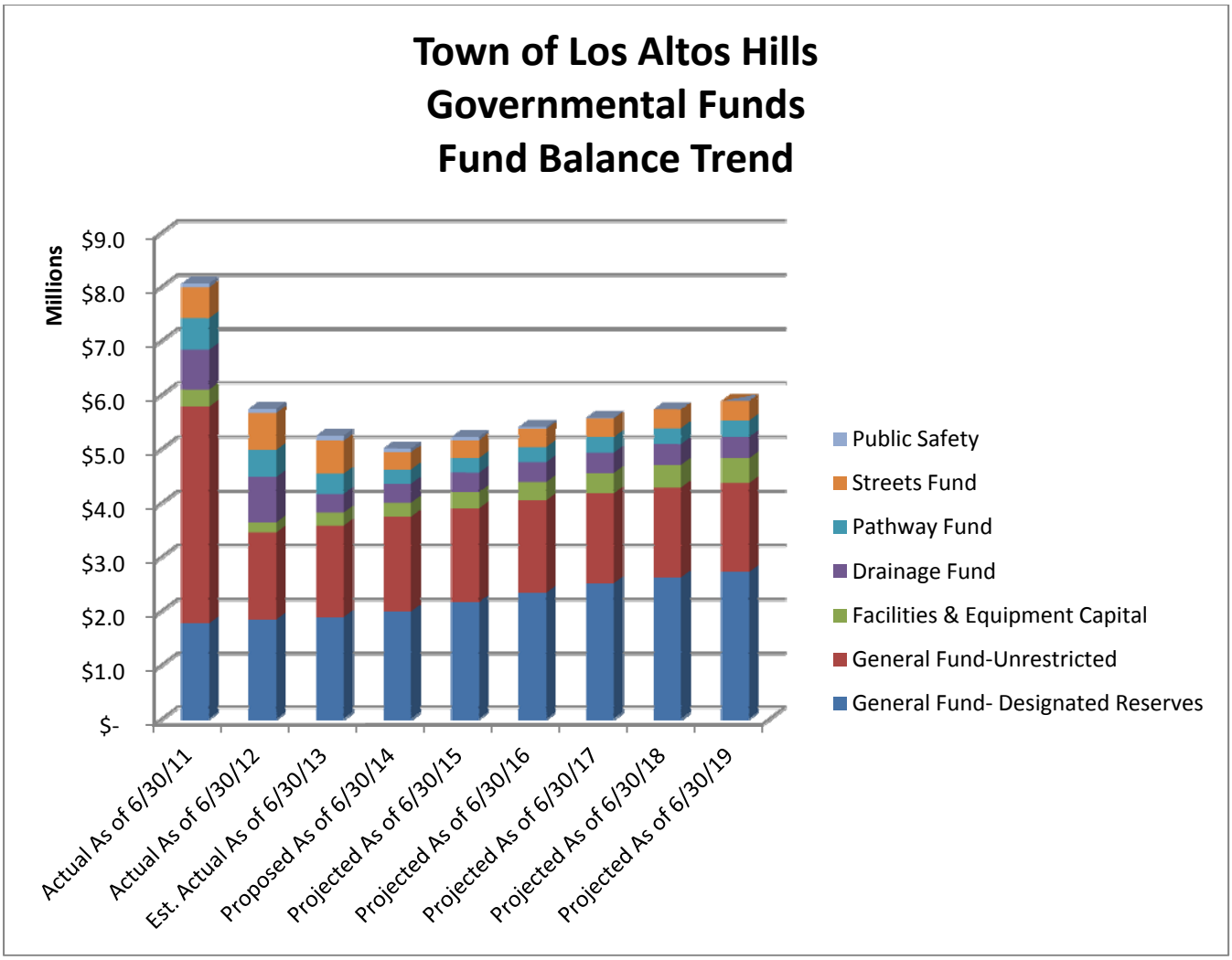
011	***General Fund*** is the primary operating fund of the Town and is used to account for most day-to-day activities. Revenue sources include (but are not limited to) property tax, current fees for services, and business registration.
012 **045**	***Storm Drain Fund*** are used to account for revenues from drainage fees, which are designated for storm drain maintenance, improvement, and construction.
013 **042**	***Pathway Funds*** are used to account for revenues from pathway in-lieu fees, which are designated for pathway maintenance, improvement, and construction.
014	***Parks & Recreation Programs Fund*** is used to account for recreation services, programs and activities.
015	***Parks & Recreation Facilities Fund*** is used to account for revenues received from boarding at Westwind Barn, which are expended on operation and maintenance of Westwind Community Barn.
016	***Parks & Recreation in-lieu Fund*** is used to account for development revenues from parks and recreation in-lieu fees which are designated for park maintenance, improvement, construction, and acquisition.
017 **046**	***Street Fund*** is used to account for revenue received and expended under the State of California, Street and Highways Code Sections 2106, 2107 and 2107.5 (commonly referred to as Gas Tax). These revenues must be expended for maintenance or construction of streets.
021	***Police Grants*** are used to account for grant activities and services paid for and reimbursed by grant funding. This fund includes grants from the following funding source: Supplemental Law Enforcement Services Account (SLESA) – Under the SLESA program (commonly referred to as the Citizens Option for Public Safety, or COPS grant), cities and counties receive state funds to augment public safety expenditures.
041	***General CIP Fund*** is used to account for general capital projects including building construction, technology purchases and other infrastructure needs The main source of revenue comes from the General Fund.
043	***Westwind Barn CIP Fund*** is used to account for capital projects at Westwind Community Barn financed by Verizon Cell Tower revenue.
048 **051**	***Enterprise Fund*** or the ***Wastewater (Sewer) Fund*** is used to account for town operations that are financed and operated like private business enterprises. The Sewer Fund is used to account for sewage treatment, transmission, major replacements and improvements to the City's sewer system.
033 **034**	***Town Debt Service Funds*** are used to account for the accumulation of annual tax levies earmarked for payment of principal and interest on the loans from the California Energy Commission that were used to finance the energy efficiency and conservation improvements.

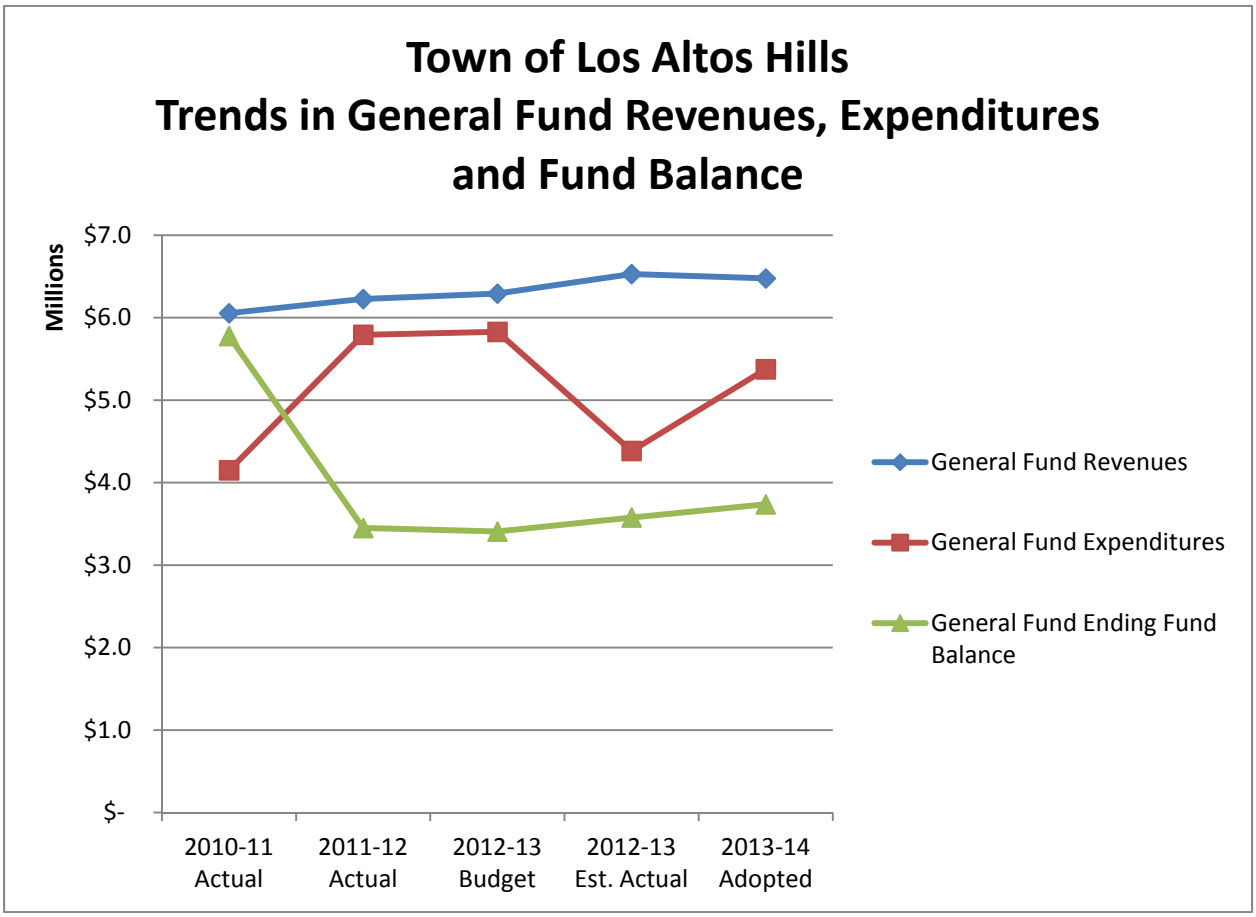
FUND BALANCES

The Town's undesignated governmental fund balances accumulate as the result of revenue exceeding capital and operating expenditures in any given year. Over the past several years, the Town has utilized current year surplus and prior year undesignated fund balances to improve the Town's capital assets including: roadways, pathways, and Town facilities including Purissima Park and Westwind Community Barn. The following demonstrates the drawdown of undesignated fund balances over the past several years and should be viewed in conjunction with the next section on capital investments. The Sewer Fund has been excluded from the Governmental Funds Chart because it is an enterprise fund and receives no support for general tax dollars, user fees, or State/Federal grant funds.



	Actual As of 6/30/11	Actual As of 6/30/12	Est. Actual As of 6/30/13	Adopted As of 6/30/14	Projected As of 6/30/15	Projected As of 6/30/16	Projected As of 6/30/17	Projected As of 6/30/18	Projected As of 6/30/19
General Fund- Designated Reserves	$ 1,770,000	$ 1,840,000	$ 1,886,150	$ 1,985,000	$ 2,160,000	$ 2,335,000	$ 2,510,000	$ 2,615,000	$ 2,720,000
General Fund-Unrestricted	4,007,882	1,610,275	1,691,462	1,752,702	1,740,102	1,709,902	1,661,202	1,663,102	1,644,702
Facilities & Equipment Capital	315,839	186,117	241,217	258,217	298,217	338,217	378,217	418,217	458,217
Drainage Fund	737,273	838,078	345,571	351,665	359,548	367,648	375,948	384,548	393,348
Pathway Fund	585,023	501,516	373,952	264,189	271,800	279,700	287,800	296,100	304,700
Streets Fund	566,837	685,508	607,528	319,500	327,139	334,939	343,039	351,339	359,939
Public Safety	67,526	75,386	95,986	76,285	56,600	36,900	17,200	-	-
Total All Funds	**$ 8,050,380**	**$ 5,736,880**	**$ 5,241,866**	**$ 5,007,558**	**$ 5,213,406**	**$ 5,402,306**	**$ 5,573,406**	**$ 5,728,306**	**$ 5,880,906**


Town of Los Altos Hills
Governmental Funds
Fund Balance Trend
Millions
$9.0
$8.0
$7.0
$6.0
$5.0
$4.0
$3.0
$2.0
$1.0
$-
Actual As of 6/30/11
Actual As of 6/30/12
Est. Actual As of 6/30/13
Proposed As of 6/30/14
Projected As of 6/30/15
Projected As of 6/30/16
Projected As of 6/30/17
Projected As of 6/30/18
Projected As of 6/30/19
Public Safety
Streets Fund
Pathway Fund
Drainage Fund
Facilities & Equipment Capital
General Fund-Unrestricted
General Fund- Designated Reserves


Town of Los Altos Hills
Trends in General Fund Revenues, Expenditures and Fund Balance
Millions
$7.0
$6.0
$5.0
$4.0
$3.0
$2.0
$1.0
$-
2010-11 Actual
2011-12 Actual
2012-13 Budget
2012-13 Est. Actual
2013-14 Adopted
General Fund Revenues
General Fund Expenditures
General Fund Ending Fund Balance

Town of Los Altos Hills
All Funds Summary
FY 2013-14 Adopted Budget

	General Fund		Storm Drain		Pathways		Streets		COPS	Debt Service	Sewer		All Funds
	Operations	Capital	Operations	Capital	Operations	Capital	Operations	Capital	Operations	Operations	Operations	Capital	Total
Revenues	$ 8,062,950	$ 254,100	$ 125,800	$ 13,000	$ 147,400	$ 10,000	$ 181,000	$ 180,800	$ 100,100	$ -	$ 1,527,000	$ 2,900	**$ 10,605,050**
Expenditures	6,369,359	326,400	427,203	138,800	444,739	156,700	413,265	800,000	119,801	113,191	1,611,565	488,800	**11,409,823**
Transfers In / (Out)	(1,533,501)	89,300	307,497	125,800	187,576	146,700	113,023	619,200	-	113,191	-	-	**168,786**
Net Change	160,090	17,000	6,094	-	(109,763)	-	(119,242)	-	(19,701)	-	(84,565)	(485,900)	**(635,987)**
Beginning Fund Balance	3,577,612	241,217	255,023	90,548	363,951	10,000	372,504	66,239	95,986	-	5,249,110	2,153,838	**12,476,028**
Ending Fund Balance	**$ 3,737,702**	**$ 258,217**	**$ 261,117**	**$ 90,548**	**$ 254,188**	**$ 10,000**	**$ 253,262**	**$ 66,239**	**$ 76,285**	**$ -**	**$ 5,164,545**	**$ 1,667,938**	**$ 11,840,041**

Town of Los Altos Hills
GENERAL FUND FORECAST
GENERAL FUND (011)

Revenues	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual
Property taxes	$ 3,393,605	$ 3,543,231	$ 3,651,792	$ 4,016,888
Taxes other than property	503,766	423,353	441,000	528,300
Franchise fees	428,331	430,150	442,060	421,279
Licenses and permits	780,012	609,109	806,608	634,400
Use of money and property	174,258	154,888	183,800	160,700
Intergovernmental	83,446	58,369	49,200	61,435
Charges for services	582,916	976,833	650,766	635,000
Miscellaneous	107,870	30,905	66,400	70,800
Internal Allocations	-	-	-	-
Total Revenues	**$ 6,054,204**	**$ 6,226,838**	**$ 6,291,626**	**$ 6,528,803**

Expenditures	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual
Administration	$ 1,453,778	$ 2,830,901	$ 2,741,782	$ 1,359,332
Public safety	1,009,014	965,052	1,097,853	1,066,600
Community development	1,686,840	1,996,576	1,988,706	1,958,300
Total Expenditures	**$ 4,149,632**	**$ 5,792,529**	**$ 5,828,341**	**$ 4,384,232**

Operating Surplus (Deficit)	**$ 1,904,571**	**$ 434,308**	**$ 463,285**	**$ 2,144,571**

Other Financing Sources (Uses)	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual
Sale of assets	$ 6,600	$ -	$ -	$ -
Operating transfers in	71,345	69,243	71,000	71,000
Operating transfers (out)	(1,033,018)	(2,166,158)	(692,215)	(832,482)
Capital transfers in	-	-	-	-
Capital transfers (out)	(665,000)	(665,000)	(770,000)	(1,255,752)
Total transfers	**$ (1,620,073)**	**$ (2,761,915)**	**$ (1,391,215)**	**$ (2,017,234)**

Net Change in Fund Balance	**$ 284,499**	**$ (2,327,607)**	**$ (927,930)**	**$ 127,337**
Beginning Fund Balance	**$ 5,493,384**	**$ 5,777,882**	**$ 4,335,501**	**$ 3,450,275**
Ending Fund Balance	**$ 5,777,882**	**$ 3,450,275**	**$ 3,407,571**	**$ 3,577,612**

Designations	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual
Operating contingency	$ (350,000)	$ (350,000)	$ (350,000)	$ (350,000)
Disaster contingency	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
Pension liability reserve	(70,000)	(140,000)	(210,000)	(210,000)
Sewer Connect Incentive	(100,000)	(100,000)	(50,000)	(76,150)
Equipment replacement (IT) reserve	-	-	-	-
Road maintenance	-	-	-	-
Total Designations	**$ (1,770,000)**	**$ (1,840,000)**	**$ (1,860,000)**	**$ (1,886,150)**

Undesignated Fund Balance	**$ 4,007,882**	**$ 1,610,275**	**1,547,571**	**1,691,462**

Schedule of transfers from the General Fund

Operating Transfers Out	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual
Parks & recreation programs	$ (241,160)	$ -	$ -	$ (302,695)
Parks & recreation facility	(216,309)	-	-	(414,068)
Debt service	(215,549)	(1,438,139)	-	(21,703)
Drainage	-	(331,325)	(251,932)	(94,016)
Pathways	(360,000)	(326,565)	(288,621)	-
Streets	-	(70,129)	(151,662)	-
Total operating transfers out	**$ (1,033,018)**	**$ (2,166,158)**	**$ (692,215)**	**$ (832,482)**

Capital Transfers Out	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual
Facilties & Equipment Capital	$ (175,000)	$ (15,000)	$ (15,000)	$ (32,200)
Westwind Barn	(75,000)	-	-	-
Drainage	-	-	(98,940)	-
Pathways	(90,000)	-	-	(468,552)
Streets	(325,000)	(650,000)	(755,000)	(755,000)
Total capital transfers out	**$ (665,000)**	**$ (665,000)**	**$ (868,940)**	**$ (1,255,752)**

Total Transfers Out	**$ (1,698,018)**	**$ (2,831,158)**	**$ (1,561,155)**	**$ (2,088,234)**

2013-14 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
$ 4,067,700	$ 4,189,700	$ 4,315,400	$ 4,444,900	$ 4,578,200	$ 4,715,500
461,400	466,000	470,700	475,400	480,200	485,000
425,200	433,700	442,400	451,200	460,200	469,400
670,600	690,700	711,400	732,700	754,700	777,300
156,400	161,100	165,900	170,900	176,000	181,300
53,500	53,800	54,100	54,400	54,700	55,000
591,500	603,300	615,400	627,700	640,300	653,100
49,900	49,900	49,900	49,900	49,900	49,900
1,196,750	1,232,700	1,269,700	1,307,800	1,347,000	1,387,400
$ 7,672,950	**$ 7,880,900**	**$ 8,094,900**	**$ 8,314,900**	**$ 8,541,200**	**$ 8,773,900**

2013-14 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
$ 1,284,250	$ 1,322,800	$ 1,362,500	$ 1,403,400	$ 1,445,500	$ 1,488,900
1,220,984	1,257,600	1,295,300	1,334,200	1,374,200	1,415,400
2,869,619	2,955,700	3,044,400	3,135,700	3,229,800	3,326,700
$ 5,374,853	**$ 5,536,100**	**$ 5,702,200**	**$ 5,873,300**	**$ 6,049,500**	**$ 6,231,000**

$ 2,298,097	**$ 2,344,800**	**$ 2,392,700**	**$ 2,441,600**	**$ 2,491,700**	**$ 2,542,900**

2013-14 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
$ -	$ -	$ -	$ -	$ -	$ -
168,786	-	-	-	-	-
(1,598,293)	(1,529,600)	(1,575,500)	(1,622,700)	(1,671,400)	(1,721,500)
-	-	-	-	-	-
(708,500)	(652,800)	(672,400)	(692,600)	(713,400)	(734,800)
$ (2,138,007)	**$ (2,182,400)**	**$ (2,247,900)**	**$ (2,315,300)**	**$ (2,384,800)**	**$ (2,456,300)**

$ 160,090	**$ 162,400**	**$ 144,800**	**$ 126,300**	**$ 106,900**	**$ 86,600**
$ 3,577,612	**$ 3,737,702**	**$ 3,900,102**	**$ 4,044,902**	**$ 4,171,202**	**$ 4,278,102**
$ 3,737,702	**$ 3,900,102**	**$ 4,044,902**	**$ 4,171,202**	**$ 4,278,102**	**$ 4,364,702**

2013-14 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
$ (350,000)	$ (350,000)	$ (350,000)	$ (350,000)	$ (350,000)	$ (350,000)
(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
(280,000)	(350,000)	(420,000)	(490,000)	(490,000)	(490,000)
-	-	-	-	-	-
(5,000)	(10,000)	(15,000)	(20,000)	(25,000)	(30,000)
(100,000)	(200,000)	(300,000)	(400,000)	(500,000)	(600,000)
$ (1,985,000)	**$ (2,160,000)**	**$ (2,335,000)**	**$ (2,510,000)**	**$ (2,615,000)**	**$ (2,720,000)**

$ 1,752,702	**$ 1,740,102**	**$ 1,709,902**	**$ 1,661,202**	**$ 1,663,102**	**$ 1,644,702**

2013-14 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
$ (295,164)	$ (304,000)	$ (313,100)	$ (322,500)	$ (332,200)	$ (342,200)
(309,342)	(318,600)	(328,200)	(338,000)	(348,100)	(358,500)
(113,191)	-	-	-	-	-
(433,297)	(446,300)	(459,700)	(473,500)	(487,700)	(502,300)
(334,276)	(344,300)	(354,600)	(365,200)	(376,200)	(387,500)
(113,023)	(116,400)	(119,900)	(123,500)	(127,200)	(131,000)
$ (1,598,293)	**$ (1,529,600)**	**$ (1,575,500)**	**$ (1,622,700)**	**$ (1,671,400)**	**$ (1,721,500)**

2013-14 Adopted	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
$ (89,300)	$ (15,000)	$ (15,500)	$ (16,000)	$ (16,500)	$ (17,000)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(619,200)	(637,800)	(656,900)	(676,600)	(696,900)	(717,800)
$ (708,500)	**$ (652,800)**	**$ (672,400)**	**$ (692,600)**	**$ (713,400)**	**$ (734,800)**

$ (2,306,793)	**$ (2,182,400)**	**$ (2,247,900)**	**$ (2,315,300)**	**$ (2,384,800)**	**$ (2,456,300)**

PAGE LEFT BLANK INTENTIONALLY

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

GENERAL FUND (011)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Property taxes	$ 3,393,605	$ 3,543,231	$ 3,651,792	$ 4,016,888	$ 4,067,700
Taxes other than property	503,766	423,353	441,000	528,300	461,400
Franchise fees	428,331	430,150	442,060	421,279	425,200
Licenses and permits	780,012	609,109	806,608	634,400	670,600
Use of money and property	174,258	154,888	183,800	160,700	156,400
Intergovernmental	83,446	58,369	49,200	61,435	53,500
Charges for services	582,916	976,833	650,766	635,000	591,500
Miscellaneous	107,870	30,905	66,400	70,800	49,900
Internal Allocations	-	-	-	-	1,196,750
Total Revenues	**$ 6,054,204**	**$ 6,226,838**	**$ 6,291,626**	**$ 6,528,803**	**$ 7,672,950**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Administration	$ 1,453,778	$ 2,830,901	$ 2,741,782	$ 1,359,332	$ 1,284,250
Public safety	1,009,014	965,052	1,097,853	1,066,600	1,220,984
Community development	1,686,840	1,996,576	1,988,706	1,958,300	2,869,619
Total Expenditures	**$ 4,149,632**	**$ 5,792,529**	**$ 5,828,341**	**$ 4,384,232**	**$ 5,374,853**
Operating Surplus (Deficit)	**$ 1,904,571**	**$ 434,308**	**$ 463,285**	**$ 2,144,571**	**$ 2,298,097**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Sale of assets	$ 6,600	$ -	$ -	$ -	$ -
Operating transfers in	71,345	69,243	71,000	71,000	168,786
Operating transfers (out)	(1,033,018)	(2,166,158)	(692,215)	(832,482)	(1,598,293)
Capital transfers in	-	-	-	-	-
Capital transfers (out)	(665,000)	(665,000)	(770,000)	(1,255,752)	(708,500)
Total transfers	**$ (1,620,073)**	**$ (2,761,915)**	**$ (1,391,215)**	**$ (2,017,234)**	**$ (2,138,007)**
Net Change in Fund Balance	**$ 284,499**	**$ (2,327,607)**	**$ (927,930)**	**$ 127,337**	**$ 160,090**
Beginning Fund Balance	**$ 5,493,384**	**$ 5,777,882**	**$ 4,335,501**	**$ 3,450,275**	**$ 3,577,612**
Ending Fund Balance	**$ 5,777,882**	**$ 3,450,275**	**$ 3,407,571**	**$ 3,577,612**	**$ 3,737,702**

Designations	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Operating contingency	$ (350,000)	$ (350,000)	$ (350,000)	$ (350,000)	$ (350,000)
Disaster contingency	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
Pension liability reserve	(70,000)	(140,000)	(210,000)	(210,000)	(280,000)
Sewer Connect Incentive	(100,000)	(100,000)	(50,000)	(76,150)	-
Equipment replacement (IT) reserve	-	-	-	-	(5,000)
Road maintenance	-	-	-	-	(100,000)
Total Designations	**$ (1,770,000)**	**$ (1,840,000)**	**$ (1,860,000)**	**$ (1,886,150)**	**$ (1,985,000)**
Undesignated Fund Balance	**$ 4,007,882**	**$ 1,610,275**	**1,547,571**	**1,691,462**	**$ 1,752,702**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

SCHEDULE OF TRANSFERS FROM THE GENERAL FUND

Operating Transfers Out	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Parks & recreation programs	$ (241,160)	$ -	$ -	$ (302,695)	$ (295,164)
Parks & recreation facility	(216,309)	-	-	(414,068)	(309,342)
Debt service	(215,549)	(1,438,139)	-	(21,703)	(113,191)
Drainage	-	(331,325)	(251,932)	(94,016)	(433,297)
Pathways	(360,000)	(326,565)	(288,621)	-	(334,276)
Streets	-	(70,129)	(151,662)	-	(113,023)
Total operating transfers out	**$ (1,033,018)**	**$ (2,166,158)**	**$ (692,215)**	**$ (832,482)**	**$ (1,598,293)**

Capital Transfers Out	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Facilties & Equipment Capital	$ (175,000)	$ (15,000)	$ (15,000)	$ (32,200)	$ (89,300)
Westwind Barn	(75,000)	-	-	-	-
Drainage	-	-	(98,940)	-	-
Pathways	(90,000)	-	-	(468,552)	-
Streets	(325,000)	(650,000)	(755,000)	(755,000)	(619,200)
Total capital transfers out	**$ (665,000)**	**$ (665,000)**	**$ (868,940)**	**$ (1,255,752)**	**$ (708,500)**

Total Transfers Out	**$ (1,698,018)**	**$ (2,831,158)**	**$ (1,561,155)**	**$ (2,088,234)**	**$ (2,306,793)**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

PARKS & RECREATION PROGRAMS (014)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Equestrian programs	$ 74,666	$ 94,430	$ 90,000	$ 106,000	$ 106,000
Fee programs	21,402	28,317	30,000	29,000	30,000
Special events	1,167	927	1,000	3,000	1,000
Pathways run	9,865	10,790	10,000	10,000	10,000
Camps	17,423	1,076	15,000	-	-
Miscellaneous	985	90	1,000	-	-
Total Revenues	**$ 125,509**	**$ 135,630**	**$ 147,000**	**$ 148,000**	**$ 147,000**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Administration	$ 133,874	$ 113,517	$ 164,487	$ 131,000	$ 182,471
Equestrian programs	67,138	88,400	81,000	91,100	103,129
Fee programs	23,705	22,298	28,500	24,000	91,280
Special events	44,911	43,921	55,500	44,800	51,484
Pathways run	8,710	13,509	4,000	13,500	13,800
Camps	5,460	280	300	-	-
Total Expenditures	**$ 283,797**	**$ 281,925**	**$ 333,787**	**$ 304,400**	**$ 442,164**
Operating Surplus (Deficit)	**$ (158,288)**	**$ (146,295)**	**$ (186,787)**	**$ (156,400)**	**$ (295,164)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Operating transfers in	$ 241,160	$ -	$ -	$ 302,695	$ 295,164
Operating transfers (out)	-	-	-	-	-
Total transfers	**$ 241,160**	**$ -**	**$ -**	**$ 302,695**	**$ 295,164**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ 82,872	$ (146,295)	$ (186,787)	$ 146,295	$ -
Beginning Fund Balance	(82,872)	-	-	(146,295)	-
Ending Fund Balance	**$ -**	**$ (146,295)**	**$ (186,787)**	**$ -**	**$ -**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

PARKS & RECREATION FACILITIES (015)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Playing fields	$ 30,491	$ 15,500	$ 32,000	$ 25,000	$ 25,000
Town riding ring	-	1,250	-	-	-
Westwind Barn boarding operations	187,328	248,593	244,314	212,000	218,000
Westwind Barn facility	-	-	-	-	-
Miscellaneous	1,270	610	-	-	-
Total Revenues	**$ 219,089**	**$ 265,953**	**$ 276,314**	**$ 237,000**	**$ 243,000**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Playing fields	$ 65,866	$ 62,293	$ 72,487	$ 74,000	$ 76,321
Town riding ring	188	3,349	5,000	1,900	7,610
Westwind Barn boarding operations	234,366	329,421	277,227	349,000	393,504
Westwind Barn facility	113,589	54,932	36,800	41,900	74,907
Miscellaneous	-	226	500	-	-
Total Expenditures	**$ 414,008**	**$ 450,221**	**$ 392,013**	**$ 466,800**	**$ 552,342**
Operating Surplus (Deficit)	**$ (194,919)**	**$ (184,268)**	**$ (115,700)**	**$ (229,800)**	**$ (309,342)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Operating transfers in	$ 216,309	$ -	$ -	$ 414,068	$ 309,342
Operating transfers (out)	-	-	-	-	-
Total transfers	**$ 216,309**	**$ -**	**$ -**	**$ 414,068**	**$ 309,342**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ 21,389	$ (184,268)	$ (115,700)	$ 184,268	$ -
Beginning Fund Balance	(21,389)	-	-	(184,268)	-
Ending Fund Balance	**$ -**	**$ (184,268)**	**$ -**	**$ -**	**$ -**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

GENERAL FUNDS SUMMARY (011, 014, 015)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
General Fund (011)	$ 6,054,204	$ 6,226,838	$ 6,291,626	$ 6,528,803	$ 7,672,950
P&R Programs Fund (014)	125,509	135,630	147,000	148,000	147,000
P&R Facilities Fund (015)	219,089	265,953	276,314	237,000	243,000
General Funds Total Revenues	**$ 6,398,802**	**$ 6,628,421**	**$ 6,714,940**	**$ 6,913,803**	**$ 8,062,950**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
General Fund (011)	$ 4,149,632	$ 5,792,529	$ 5,828,341	$ 4,384,232	$ 5,374,853
P&R Programs Fund (014)	283,797	281,925	333,787	304,400	442,164
P&R Facilities Fund (015)	414,008	450,221	392,013	466,800	552,342
General Funds Total Expenditures	**$ 4,847,438**	**$ 6,524,676**	**$ 6,554,142**	**$ 5,155,432**	**$ 6,369,359**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Sale of assets	$ 6,600	$ -	$ -	$ -	$ -
Transfers in	71,345	69,243	71,000	71,000	168,786
Transfers (out)	(1,456,857)	(2,831,158)	(1,462,215)	(1,785,539)	(2,011,629)
Total Other Financing Sources (Uses)	**$ (1,378,912)**	**$ (2,761,915)**	**$ (1,391,215)**	**$ (1,714,539)**	**$ (1,842,843)**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Change in Fund Balance (011)	$ 284,499	$ (2,327,607)	$ (927,930)	$ 127,337	$ 160,090
Change in Fund Balance (014)	82,872	(146,295)	(186,787)	146,295	-
Change in Fund Balance (015)	21,389	(184,268)	(115,700)	184,268	-
Beginning Fund Balance (011)	5,493,384	5,777,882	4,335,501	3,450,275	3,577,612
Beginning Fund Balance (014)	(82,872)	-	-	(146,295)	-
Beginning Fund Balance (015)	(21,389)	-	-	(184,268)	-
Ending Fund Balance (011)	5,777,882	3,450,275	3,407,571	3,577,612	3,737,702
Ending Fund Balance (014)	-	(146,295)	(186,787)	-	-
Total Ending Fund Balance (011 & 014)	5,777,882	3,303,980			
Ending Fund Balance (015)	-	(184,268)	(115,700)	-	-
Total General Funds Fund Balance	**$ 5,777,882**	**$ 3,119,712**	**$ 3,105,084**	**$ 3,577,612**	**$ 3,737,702**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

PARKS & RECREATION IN-LIEU (016)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
In-lieu fees	$ 10,122	$ 75,106	$ 40,000	$ 56,900	$ 40,000
Total Revenues	**$ 10,122**	**$ 75,106**	**$ 40,000**	**$ 56,900**	**$ 40,000**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Surplus (Deficit)	**$ 10,122**	**$ 75,106**	**$ 40,000**	**$ 56,900**	**$ 40,000**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ -	$ -	$ -	$ -
Transfers (out)	(10,317)	-	-	-	-
Total Transfers	**$ (10,317)**	**$ -**	**$ -**	**$ -**	**$ -**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	(195)	75,106	40,000	56,900	40,000
Beginning Fund Balance	201	6	36,156	75,112	132,012
Ending Fund Balance	**$ 6**	**$ 75,112**	**$ 76,156**	**$ 132,012**	**$ 172,012**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

GENERAL CAPITAL (041)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Grant revenues	$ -	$ -	$ -	$ 42,260	$ 172,100
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 42,260**	**$ 172,100**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Capital expenditures	$ 241,176	$ 212,602	$ 15,000	$ 74,460	$ 261,400
Total Expenditures	**$ 241,176**	**$ 212,602**	**$ 15,000**	**$ 74,460**	**$ 261,400**
Operating Surplus (Deficit)	**$ (241,176)**	**$ (212,602)**	**$ (15,000)**	**$ (32,200)**	**$ (89,300)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 175,000	$ 15,000	$ 15,000	$ 32,200	$ 89,300
Transfers (out)	-	-	-	-	-
Total Transfers	**$ 175,000**	**$ 15,000**	**$ 15,000**	**$ 32,200**	**$ 89,300**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (66,176)	$ (197,602)	$ -	$ -	$ -
Beginning Fund Balance	327,858	261,682	29,762	64,080	64,080
Ending Fund Balance	**$ 261,682**	**$ 64,080**	**$ 29,762**	**$ 64,080**	**$ 64,080**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

WESTWIND BARN CAPITAL (043)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Use of money and property	$ 93,809	$ 39,448	$ 39,585	$ 40,900	$ 42,000
Total Revenues	**$ 93,809**	**$ 39,448**	**$ 39,585**	**$ 40,900**	**$ 42,000**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Capital Outlay	$ 153,756	$ 46,674	$ 39,585	$ 42,700	$ 65,000
Total Expenditures	**$ 153,756**	**$ 46,674**	**$ 39,585**	**$ 42,700**	**$ 65,000**
Operating Surplus (Deficit)	**$ (59,947)**	**$ (7,226)**	**$ -**	**$ (1,800)**	**$ (23,000)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 85,317	$ -	$ -	$ -	$ -
Transfers (out)	-	-	-	-	-
Total Transfers	**$ 85,317**	**$ -**	**$ -**	**$ -**	**$ -**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ 25,371	$ (7,226)	$ -	$ (1,800)	$ (23,000)
Beginning Fund Balance	28,780	54,151	54,308	46,925	45,125
Ending Fund Balance	**$ 54,151**	**$ 46,925**	**$ 54,308**	**$ 45,125**	**$ 22,125**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

GENERAL CAPITAL FUNDS SUMMARY (041, 043, 016)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Parks and Recreation In-Lieu Fee Fund (016)	$ 10,122	$ 75,106	$ 40,000	$ 56,900	$ 40,000
General Capital Fund (041)	-	-	-	42,260	172,100
Westwind Barn Capital Fund (043)	93,809	39,448	39,585	40,900	42,000
Total Revenues	**$ 103,932**	**$ 114,554**	**$ 79,585**	**$ 140,060**	**$ 254,100**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Parks and Recreation In-Lieu Fee Fund (016)	$ -	$ -	$ -	$ -	$ -
General Capital Fund (041)	241,176	212,602	15,000	74,460	261,400
Westwind Barn Capital Fund (043)	153,756	46,674	39,585	42,700	65,000
Total Revenues	**$ 394,932**	**$ 259,276**	**$ 54,585**	**$ 117,160**	**$ 326,400**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in (016)	$ -	$ -	$ -	$ -	$ -
Transfers in (041)	175,000	15,000	15,000	32,200	89,300
Transfers in (043)	85,317	-	-	-	-
Transfers out (016)	(10,317)	-	-	-	-
Transfers out (041)	-	-	-	-	-
Transfers out (043)	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 260,317**	**$ 15,000**	**$ 15,000**	**$ 32,200**	**$ 89,300**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance (016)	$ (195)	$ 75,106	$ 40,000	$ 56,900	$ 40,000
Net Change in Fund Balance (041)	(66,176)	(197,602)	-	-	-
Net Change in Fund Balance (043)	25,371	(7,226)	-	(1,800)	(23,000)
Beginning Fund Balance (016)	201	6	36,156	75,112	132,012
Beginning Fund Balance (041)	327,858	261,682	29,762	64,080	64,080
Beginning Fund Balance (043)	28,780	54,151	54,308	46,925	45,125
Ending Fund Balance (016)	6	75,112	76,156	132,012	172,012
Ending Fund Balance (041)	261,682	64,080	29,762	64,080	64,080
Ending Fund Balance (043)	54,151	46,925	54,308	45,125	22,125
Total General Capital Funds Fund Balance	**$ 315,839**	**$ 186,117**	**$ 160,226**	**$ 241,217**	**$ 258,217**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

STORM DRAIN OPERATIONS (012)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Charges for services	$ 131,001	$ 128,581	$ -	$ 125,800	$ 125,800
Total Revenues	**$ 131,001**	**$ 128,581**	**$ -**	**$ 125,800**	**$ 125,800**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Salaries and benefits	$ 126,914	$ 141,854	$ 131,795	$ 127,300	$ 161,017
Contractual services	29,183	45,489	13,000	42,123	70,100
Operations	42,327	26,812	30,750	10,200	30,000
Internal allocations	99,524	76,368	63,464	75,400	166,086
Total Expenditures	**$ 297,948**	**$ 290,523**	**$ 239,009**	**$ 255,023**	**$ 427,203**
Operating Surplus (Deficit)	**$ (166,947)**	**$ (161,942)**	**$ (239,009)**	**$ (129,223)**	**$ (301,403)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ 331,325	$ 251,932	$ 94,016	$ 433,297
Transfers (out)	-	-	-	-	(125,800)
Total transfers	**$ -**	**$ 331,325**	**$ 251,932**	**$ 94,016**	**$ 307,497**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (166,947)	$ 169,383	$ 12,923	$ (35,207)	$ 6,094
Beginning Fund Balance	287,794	120,847	226,086	290,230	255,023
Ending Fund Balance	**$ 120,847**	**$ 290,230**	**$ 239,009**	**$ 255,023**	**$ 261,117**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

STORM DRAIN CAPITAL (045)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Charges for services	$ -	$ -	$ -	$ -	$ 13,000
Intergovernmental	-	-	98,940	-	-
Total Revenues	**$ -**	**$ -**	**$ 98,940**	**$ -**	**$ 13,000**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Capital expenditures	$ 88,054	$ 68,578	$ 265,000	$ 457,300	$ 138,800
Total Expenditures	**$ 88,054**	**$ 68,578**	**$ 265,000**	**$ 457,300**	**$ 138,800**
Operating Surplus (Deficit)	**$ (88,054)**	**$ (68,578)**	**$ (166,060)**	**$ (457,300)**	**$ (125,800)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ -	$ -	$ -	$ 125,800
Transfer (out)	-	-	-	-	-
Total transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,800**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (88,054)	$ (68,578)	$ (166,060)	$ (457,300)	$ -
Beginning Fund Balance	704,479	616,425	574,849	547,848	90,548
Ending Fund Balance	**$ 616,425**	**$ 547,848**	**$ 408,789**	**$ 90,548**	**$ 90,548**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

STORM DRAIN FUNDS SUMMARY (012, 045)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Storm Drain Operations (012)	$ 131,001	$ 128,581	$ -	$ 125,800	$ 125,800
Storm Drain Capital (045)	-	-	98,940	-	13,000
Total Revenues	**$ 131,001**	**$ 128,581**	**$ 98,940**	**$ 125,800**	**$ 138,800**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Storm Drain Operations (012)	$ 297,948	$ 290,523	$ 239,009	$ 255,023	$ 427,203
Storm Drain Capital (045)	88,054	68,578	265,000	457,300	138,800
Total Expenditures	**$ 386,002**	**$ 359,101**	**$ 504,009**	**$ 712,323**	**$ 566,003**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in (012)	$ -	$ 331,325	$ 251,932	$ 94,016	$ 433,297
Transfers in (045)	-	-	-	-	125,800
Transfers out (012)	-	-	-	-	(125,800)
Transfers out (045)	-	-	-	-	-
Total Net Transfers	**$ -**	**$ 331,325**	**$ 251,932**	**$ 94,016**	**$ 433,297**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance (012)	$ (166,947)	$ 169,383	$ 12,923	$ (35,207)	$ 6,094
Net Change in Fund Balance (045)	(88,054)	(68,578)	(166,060)	(457,300)	-
Beginning Fund Balance (012)	287,794	120,847	226,086	290,230	255,023
Beginning Fund Balance (045)	704,479	616,425	574,849	547,848	90,548
Ending Fund Balance (012)	120,847	290,230	239,009	255,023	261,117
Ending Fund Balance (045)	616,425	547,848	408,789	90,548	90,548
Total Storm Drain Funds Balance	**$ 737,273**	**$ 838,078**	**$ 647,798**	**$ 345,571**	**$ 351,665**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

PATHWAYS OPERATIONS (FUND 013)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Use of money and property	$ 3,281	$ 1,255	$ -	$ 700	$ 700
Intergovernmental	-	8,300	-	-	-
Charges for services	177,904	172,848	-	146,700	146,700
Total Revenues	**$ 181,185**	**$ 182,404**	**$ -**	**$ 147,400**	**$ 147,400**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Salaries and benefits	$ 146,615	$ 163,281	$ 150,103	$ 145,300	$ 185,788
Contractual services	60,216	37,465	45,000	40,340	48,900
Operations	43,171	27,247	24,400	21,276	19,500
Internal Allocations	112,529	85,430	83,928	82,000	190,551
Total Expenditures	**$ 362,531**	**$ 313,421**	**$ 303,432**	**$ 288,916**	**$ 444,739**
Operating surplus / (deficit)	(181,346)	(131,018)	(303,432)	(141,516)	(297,339)

Other Financial Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 360,000	$ 326,565	$ 288,621	$ -	$ 334,276
Transfers (out)	-	-	-	-	(146,700)
Total transfers	**$ 360,000**	**$ 326,565**	**$ 288,621**	**$ -**	**$ 187,576**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ 178,654	$ 195,547	$ (14,811)	$ (141,516)	$ (109,763)
Beginning Fund Balance	131,266	309,920	318,242	505,467	363,951
Ending Fund Balance	**$ 309,920**	**$ 505,467**	**$ 303,431**	**$ 363,951**	**$ 254,188**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

PATHWAYS CAPITAL (FUND 042)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Intergovernmental	$ 25,000	$ 5,000	$ 800,000	$ 800,000	$ 10,000
Charges for services	-	-	178,500	-	-
Miscellaneous	97,573	83,242	-	80,000	-
Total Revenues	**$ 122,573**	**$ 88,242**	**$ 978,500**	**$ 880,000**	**$ 10,000**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Capital expenditures	$ 280,251	$ 367,296	$ 1,200,000	$ 1,334,600	$ 156,700
Total Expenditures	**$ 280,251**	**$ 367,296**	**$ 1,200,000**	**$ 1,334,600**	**$ 156,700**
Operating surplus / (deficit)	(157,678)	(279,054)	(221,500)	(454,600)	(146,700)

Other Financial Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 90,000	$ -	$ -	$ 468,552	$ 146,700
Transfers (out)	-	-	-	-	-
Total transfers	**$ 90,000**	**$ -**	**$ -**	**$ 468,552**	**$ 146,700**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (67,678)	$ (279,054)	$ (221,500)	$ 13,952	$ -
Beginning Fund Balance	342,780	275,102	356,845	(3,952)	10,000
Ending Fund Balance	**$ 275,102**	**$ (3,952)**	**$ 135,345**	**$ 10,000**	**$ 10,000**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

PATHWAY FUNDS SUMMARY (013, 042)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Pathways Operations (013)	$ 181,185	$ 182,404	$ -	$ 147,400	$ 147,400
Pathways Capital (042)	122,573	88,242	978,500	880,000	10,000
Total Revenues	**$ 303,758**	**$ 270,646**	**$ 978,500**	**$ 1,027,400**	**$ 157,400**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Pathways Operations (013)	$ 362,531	$ 313,421	$ 303,432	$ 288,916	$ 444,739
Pathways Capital (042)	280,251	367,296	1,200,000	1,334,600	156,700
Total Expenditures	**$ 642,782**	**$ 680,718**	**$ 1,503,432**	**$ 1,623,516**	**$ 601,439**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in (013)	$ 360,000	$ 326,565	$ 288,621	$ -	$ 334,276
Transfers in (042)	90,000	-	-	468,552	146,700
Transfers out (013)	-	-	-	-	(146,700)
Transfers out (042)	-	-	-	-	-
Total Net Transfers	**$ 450,000**	**$ 326,565**	**$ 288,621**	**$ 468,552**	**$ 334,276**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance (013)	$ 178,654	$ 195,547	$ (14,811)	$ (141,516)	$ (109,763)
Net Change in Fund Balance (042)	(67,678)	(279,054)	(221,500)	13,952	-
Beginning Fund Balance (013)	131,266	309,920	318,242	505,467	363,951
Beginning Fund Balance (042)	342,780	275,102	356,845	(3,952)	10,000
Ending Fund Balance (012)	309,920	505,467	303,431	363,951	254,188
Ending Fund Balance (045)	275,102	(3,952)	135,345	10,000	10,000
Total Pathways Funds Balance	**$ 585,023**	**$ 501,516**	**$ 438,776**	**$ 373,952**	**$ 264,189**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

STREET OPERATIONS (017)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Permits and licenses	$ 40,680	$ 42,368	$ 40,000	$ 35,000	$ 40,000
Use of money and property	459	463	250	600	600
Intergovernmental	217,586	151,383	146,026	134,200	139,900
Charges for services	11,760	-	-	-	-
Miscellaneous	18,243	344	500	8,000	500
Total Revenues	**$ 288,728**	**$ 194,558**	**$ 186,776**	**$ 177,800**	**$ 181,000**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Salaries and benefits	$ 81,810	$ 91,115	$ 98,224	$ 88,800	$ 127,762
Contractual services	229,813	80,288	124,000	77,500	81,900
Operations	55,419	19,692	33,500	41,300	43,600
Internal allocations	91,288	68,163	93,084	65,500	160,003
Total Expenditures	**$ 458,330**	**$ 259,258**	**$ 348,808**	**$ 273,100**	**$ 413,265**
Operating surplus / (deficit)	**$ (169,602)**	**$ (64,700)**	**$ (162,032)**	**$ (95,300)**	**$ (232,265)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ 70,129	$ 151,662	$ -	$ 113,023
Transfers (out)	(81,812)	-	-	-	-
Total transfers	**$ (81,812)**	**$ 70,129**	**$ 151,662**	**$ -**	**$ 113,023**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (251,413)	$ 5,429	$ (10,370)	$ (95,300)	$ (119,242)
Beginning Fund Balance	713,788	462,375	359,279	467,804	372,504
Ending Fund Balance	**$ 462,375**	**$ 467,804**	**$ 348,909**	**$ 372,504**	**$ 253,262**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

ROADWAY IMPACT FEE FUND (018)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Charges for services	417,637	168,717	-	-	-
Total Revenues	**$ 417,637**	**$ 168,717**	**$ -**	**$ -**	**$ -**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Capital expenditures	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating surplus / (deficit)	**$ 417,637**	**$ 168,717**	**$ -**	**$ -**	**$ -**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ -	$ -	$ -	$ -
Transfers (out)	(786,290)	-	-	-	(168,786)
Total transfers	**$ (786,290)**	**$ -**	**$ -**	**$ -**	**$ (168,786)**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (368,653)	$ 168,717	$ -	$ -	$ (168,786)
Beginning Fund Balance	368,723	70	69	168,786	168,786
Ending Fund Balance	**$ 70**	**$ 168,786**	**$ 69**	**$ 168,786**	**$ -**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

STREET CAPITAL (046)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Intergovernmental	-	134,897	98,148	143,120	172,800
Charges for services	-	48,848	57,120	8,000	8,000
Miscellaneous	53,100	-	-	-	-
Total Revenues	**$ 53,100**	**$ 183,745**	**$ 155,268**	**$ 151,120**	**$ 180,800**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Capital expenditures	$ 1,558,315	$ 889,220	$ 890,000	$ 888,800	$ 800,000
Total Expenditures	**$ 1,558,315**	**$ 889,220**	**$ 890,000**	**$ 888,800**	**$ 800,000**
Operating surplus / (deficit)	**$ (1,505,215)**	**$ (705,475)**	**$ (734,732)**	**$ (737,680)**	**$ (619,200)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 1,193,102	$ 650,000	$ 755,000	$ 755,000	$ 619,200
Transfers (out)	-	-	-	-	-
Total transfers	**$ 1,193,102**	**$ 650,000**	**$ 755,000**	**$ 755,000**	**$ 619,200**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (312,114)	$ (55,475)	$ 20,268	$ 17,320	$ -
Beginning Fund Balance	416,507	104,393	25,430	48,919	66,239
Ending Fund Balance	**$ 104,393**	**$ 48,919**	**$ 45,698**	**$ 66,239**	**$ 66,239**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

STREET FUNDS SUMMARY (017, 018, 046)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Street operations (017)	$ 288,728	$ 194,558	$ 186,776	$ 177,800	$ 181,000
Roadway Impact Fee (018)	417,637	168,717	-	-	-
Street capital (046)	53,100	183,745	155,268	151,120	180,800
Total Revenues	**$ 759,465**	**$ 547,020**	**$ 342,044**	**$ 328,920**	**$ 361,800**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Street operations (017)	$ 458,330	$ 259,258	$ 348,808	$ 273,100	$ 413,265
Roadway Impact Fee (018)	-	-	-	-	-
Street capital (046)	1,558,315	889,220	890,000	888,800	800,000
Total Expenditures	**$ 2,016,645**	**$ 1,148,478**	**$ 1,238,808**	**$ 1,161,900**	**$ 1,213,265**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in (017)	$ -	$ 70,129	$ 151,662	$ -	$ 113,023
Transfers in (018)	-	-	-	-	-
Transfers in (046)	1,193,102	650,000	755,000	755,000	619,200
Transfers out (017)	(81,812)	-	-	-	-
Transfers out (018)	(786,290)	-	-	-	(168,786)
Transfers out (046)	-	-	-	-	-
Total Net Transfers	**$ 325,000**	**$ 720,129**	**$ 906,662**	**$ 755,000**	**$ 563,437**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance (017)	$ (251,413)	$ 5,429	$ (10,370)	$ (95,300)	$ (119,242)
Net Change in Fund Balance (018)	(368,653)	168,717	-	-	(168,786)
Net Change in Fund Balance (046)	(312,114)	(55,475)	20,268	17,320	-
Beginning Fund Balance (017)	713,788	462,375	359,279	467,804	372,504
Beginning Fund Balance (018)	368,723	70	69	168,786	168,786
Beginning Fund Balance (046)	416,507	104,393	25,430	48,919	66,239
Ending Fund Balance (017)	462,375	467,804	348,909	372,504	253,262
Ending Fund Balance (018)	70	168,786	69	168,786	-
Ending Fund Balance (046)	104,393	48,919	45,698	66,239	66,239
Total Street Funds Balance	**$ 566,837**	**$ 685,508**	**$ 394,676**	**$ 607,528**	**$ 319,500**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

COPS FUND (021)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Use of Money & Property	$ 454	$ 138	$ 100	$ 100	$ 100
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Miscellaneous	1,005	-	-	-	-
Total Revenues	**$ 101,459**	**$ 100,138**	**$ 100,100**	**$ 100,100**	**$ 100,100**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Salaries and benefits	$ 50,566	$ 41,230	$ 57,523	$ -	$ 2,879
Contractual services	47,101	42,745	20,000	44,500	87,700
Operations	8,190	8,304	18,750	14,300	16,900
Internal allocations	-	-	-	20,700	12,322
Total Expenditures	**$ 105,856**	**$ 92,279**	**$ 96,273**	**$ 79,500**	**$ 119,801**
Operating surplus / (deficit)	**$ (4,397)**	**$ 7,860**	**$ 3,827**	**$ 20,600**	**$ (19,701)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ -	$ -	$ -	$ -
Transfers (out)	-	-	-	-	-
Total transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ (4,397)	$ 7,860	$ 3,827	$ 20,600	$ (19,701)
Beginning Fund Balance	71,924	67,526	86,775	75,386	95,986
Ending Fund Balance	**$ 67,526**	**$ 75,386**	**$ 90,602**	**$ 95,986**	**$ 76,285**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

TOWN HALL LOAN (032)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Operations	$ 195,965	$ 1,420,673	$ -	$ -	$ -
Total Expenditures	**$ 195,965**	**$ 1,420,673**	**$ -**	**$ -**	**$ -**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 195,965	$ 1,420,673	$ -	$ -	$ -
Transfers (out)	-	-	-	-	-
Total transfers	**$ 195,965**	**$ 1,420,673**	**$ -**	**$ -**	**$ -**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	-	$ -	$ -	$ -	$ -
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

CALIFORNIA ENERGY COMMISSION LOAN 024-03-ECB (033)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Operations	$ 15,351	$ 15,351	$ 15,351	$ 15,351	$ 75,219
Total Expenditures	**$ 15,351**	**$ 15,351**	**$ 15,351**	**$ 15,351**	**$ 75,219**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 15,351	$ 15,351	$ -	$ 15,351	$ 75,219
Transfers (out)	-	-	-	-	-
Total transfers	**$ 15,351**	**$ 15,351**	**$ -**	**$ 15,351**	**$ 75,219**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ -	$ -	$ (15,351)	$ -	$ -
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ (15,351)**	**$ -**	**$ -**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

CALIFORNIA ENERGY COMMISSION LOAN 003-09-ECD (034)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Operations	$ 4,233	$ 4,233	$ 4,233	$ 4,234	$ 37,972
Total Expenditures	**$ 4,233**	**$ 4,233**	**$ 4,233**	**$ 4,234**	**$ 37,972**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ 4,233	$ 2,115	$ -	$ 6,352	$ 37,972
Transfers (out)	-	-	-	-	-
Total transfers	**$ 4,233**	**$ 2,115**	**$ -**	**$ 6,352**	**$ 37,972**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance	$ -	$ (2,118)	$ (4,233)	$ 2,118	$ -
Beginning Fund Balance	-	-	-	(2,118)	-
Ending Fund Balance	**$ -**	**$ (2,118)**	**$ (4,233)**	**$ -**	**$ -**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

DEBT SERVICE FUNDS SUMMARY (032, 033, 034)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Town Hall Loan (032)	$ -	$ -	$ -	$ -	$ -
CA Energy Commission Loan 024-03-ECB (033)	-	-	-	-	-
CA Energy Commission Loan 003-09-ECD (034)	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Expenditures	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Town Hall Loan (032)	$ 195,965	$ 1,420,673	$ -	$ -	$ -
CA Energy Commission Loan 024-03-ECB (033)	15,351	15,351	15,351	15,351	75,219
CA Energy Commission Loan 003-09-ECD (034)	4,233	4,233	4,233	4,234	37,972
Total Expenditures	**$ 215,549**	**$ 1,440,258**	**$ 19,584**	**$ 19,585**	**$ 113,191**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in (032)	$ 195,965	$ 1,420,673	$ -	$ -	$ -
Transfers in (033)	15,351	15,351	-	15,351	75,219
Transfers in (034)	4,233	2,115	-	6,352	37,972
Transfers (out) (032)	-	-	-	-	-
Transfers (out) (033)	-	-	-	-	-
Transfers (out) (034)	-	-	-	-	-
Total Financing Sources (Uses)	**$ 215,549**	**$ 1,438,139**	**$ -**	**$ 21,703**	**$ 113,191**

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Net Change in Fund Balance (032)	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance (033)	-	-	(15,351)	-	-
Net Change in Fund Balance (034)	-	(2,118)	(4,233)	2,118	-
Beginning Fund Balance (032)	-	-	-	-	-
Beginning Fund Balance (033)	-	-	-	-	-
Beginning Fund Balance (034)	-	-	-	(2,118)	-
Ending Fund Balance (032)	-	-	-	-	-
Ending Fund Balance (033)	-	-	(15,351)	-	-
Ending Fund Balance (034)	-	(2,118)	(4,233)	-	-
Total Debt Service Funds Balance	**$ -**	**$ (2,118)**	**$ (19,584)**	**$ -**	**$ -**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

SEWER OPERATIONS (051)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Use of money and property	$ 29,585	$ 10,080	$ 25,000	$ 9,000	$ 9,000
Charges for services	1,680,927	1,524,434	1,520,523	1,503,500	1,518,000
General Services	20,995	-	-	-	-
Miscellaneous	11,023	2,188	-	-	-
Total Revenues	**$ 1,742,529**	**$ 1,536,702**	**$ 1,545,523**	**$ 1,512,500**	**$ 1,527,000**

Expenses	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Salaries and benefits	$ 77,977	$ 84,571	$ 67,782	$ 59,000	$ 110,906
Contractual services	810,712	1,079,460	1,078,309	1,048,340	1,104,700
Operations	13,808	11,853	26,927	33,088	30,500
Internal allocations	70,114	52,729	42,077	50,000	195,259
Depreciation	$ 101,726	$ 153,307	$ 111,980	$ 159,200	$ 170,200
Total Operating Expense	**$ 1,074,336**	**$ 1,381,920**	**$ 1,327,074**	**$ 1,349,628**	**$ 1,611,565**
Income / (Loss)	**668,193**	**154,782**	**218,448**	**162,872**	**(84,565)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ -	$ -	$ -	$ -
Transfers (out)	(1,799,090)	(69,243)	(71,000)	(71,000)	-
Total net transfers	$ (1,799,090)	$ (69,243)	$ (71,000)	$ (71,000)	$ -

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Change in Net Assets	$ (1,131,517)	$ 85,953	$ 147,448	$ 91,872	$ (84,565)
Beginning Total Net Assets	6,202,801	5,071,284		5,157,238	5,249,110
Ending Total Net Assets	**$ 5,071,284**	**$ 5,157,238**		**$ 5,249,110**	**$ 5,164,545**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

SEWER CAPITAL (048)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Use of money and property	$ -	$ 3,921	$ 2,508	$ 3,120	$ 2,900
Miscellaneous	22,844	-	-	-	-
Total Revenues	**$ 22,844**	**$ 3,921**	**$ 2,508**	**$ 3,120**	**$ 2,900**

Expenses	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Capital expenses	$ 36,020	$ (52,650)	$ 440,000	$ 60,000	$ 488,800
Total Capital Expense	**$ 36,020**	**$ (52,650)**	**$ 440,000**	**$ 60,000**	**$ 488,800**
Income / (Loss)	**(13,176)**	**56,571**	**(437,492)**	**(56,880)**	**(485,900)**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in	$ -	$ -	$ -	$ -	$ -
Transfers (out)	-	-	-	-	-
Total net transfers	$ -	$ -	$ -	$ -	$ -

Fund Balance	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Change in Net Assets	$ (13,176)	$ 56,571	$ (437,492)	$ (56,880)	$ (485,900)
Beginning Total Net Assets	2,167,324	2,154,148		2,210,718	2,153,838
Ending Total Net Assets	**$ 2,154,148**	**$ 2,210,718**		**$ 2,153,838**	**$ 1,667,938**

Fiscal year ending June 30, 2014
BUDGET SUMMARIES

SEWER FUNDS SUMMARY (051, 048)

Revenues	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Sewer operations (051)	$ 1,742,529	$ 1,536,702	$ 1,545,523	$ 1,512,500	$ 1,527,000
Sewer capital (048)	22,844	3,921	2,508	3,120	2,900
Total Revenues	**$ 1,765,373**	**$ 1,540,622**	**$ 1,548,031**	**$ 1,515,620**	**$ 1,529,900**

Expenses	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Sewer operations (051)	$ 1,074,336	$ 1,381,920	$ 1,327,074	$ 1,349,628	$ 1,611,565
Sewer capital (048)	36,020	(52,650)	440,000	60,000	488,800
Total Expenses	**$ 1,110,356**	**$ 1,329,270**	**$ 1,767,074**	**$ 1,409,628**	**$ 2,100,365**

Other Financing Sources (Uses)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Transfers in (051)	$ -	$ -	$ -	$ -	$ -
Transfers in (048)	-	-	-	-	-
Transfers out (051)	(1,799,090)	(69,243)	(71,000)	(71,000)	-
Transfers out (048)	-	-	-	-	-
Total net transfers	**$ (1,799,090)**	**$ (69,243)**	**$ (71,000)**	**$ (71,000)**	**$ -**

Total Net Assets	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Change in Net Assets (051)	$ (1,131,517)	$ 85,953	$ 147,448	$ 91,872	$ (84,565)
Change in Net Assets (048)	(13,176)	56,571	(437,492)	(56,880)	(485,900)
Beginning Total Net Assets (051)	6,202,801	5,071,284	-	5,157,238	5,249,110
Beginning Total Net Assets (048)	2,167,324	2,154,148	-	2,210,718	2,153,838
Ending Total Net Assets (051)	5,071,284	5,157,238		5,249,110	5,164,545
Ending Total Net Assets (048)	2,154,148	2,210,718		2,153,838	1,667,938
Sewer Funds Total Net Assets	**$ 7,225,432**	**$ 7,367,956**	**$ -**	**$ 7,402,948**	**$ 6,832,483**

Town of Los Altos Hills
FY 2013-14 Adopted Budget
Overhead Allocation Summary

Donors

Fund	Org	Description	Allocations In
011	1100	City Council	$ 118,550
011	1200	City Manager	253,000
011	1300	City Clerk	84,500
011	1400	Administrative Services	291,400
011	1500	City Attorney	220,400
011	1510	Insurance	124,600
011	1700	Committees and Commissions	104,300
Total Allocations In			**$ 1,196,750**

Recipients

Fund	Org	Description	Allocations In
011	2100	Public Safety	$ 97,795
011	2150	Animal Control	5,797
011	3100	Planning Administration	200,295
011	3110	Planning Commission	1,135
011	3200	Building Administration	209,958
011	3210	Permit Review and Inspection	9,206
011	3300	Engineering Administration	53,930
012	4500	Storm Drain Operations	61,740
013	4740	Pathway Operations	75,497
014	1000	P&R Administration	26,308
014	4100	Equestrian Programs	8,881
014	4110	P&R Fee Programs	11,920
014	4120	P&R Special Events	4,455
015	5100	Playing Fields	7,044
015	5110	Town Riding Ring	1,545
015	5200	Westwind Barn Operations	70,955
015	5300	Westwind Barn Facility	17,871
017	4600	Street Operations	69,967
021	6100	COPS Programs	11,130
051	4800	Sewer Operations	125,092
061	1470	Fringe Benefits Allocation	41,085
061	1480	Town Center Operations	60,431
061	4300	Corp Yard Operations	15,564
061	4400	Vehicle / Equipment Operations	9,151
Total Allocations Out			**$ 1,196,750**

Revenues

PAGE LEFT BLANK INTENTIONALLY

REVENUE BUDGET ASSUMPTIONS

The Administrative Services Department prepares the revenue projections and reviews these projections with the City Manager. To make those projections as close as possible to actual, the following techniques are used depending on the revenue source's unique characteristics. In practice, most revenue source projections combine several of the methodologies:

Informed Expert Judgment: The Administrative Services Department meets with the Department Heads to discuss trends in revenues in their respective areas. In addition, the staff meets with an outside consultant who reviews the property tax data on a quarterly basis to discuss potential increases or decreases to those revenue streams.

Trending: The Administrative Services Department estimates current year and projects future year revenues based on a combination of current trends and historical performance.

Economic Models: The Administrative Services Department relies on anticipated changes to local, regional and national economic conditions and their resulting affects on individual revenue sources.

Estimates from the State of California and Santa Clara County: The Finance Division reviews the information received from the State and County regarding property tax assessed value, and transfer payments.

Non-recurring revenues that are anticipated are forecasted separately and scheduled only for the year or years in which they are anticipated. Certain revenue sources are limited in use by law or local policy, such as: gasoline taxes, development charges, assessment district charges, and grants.

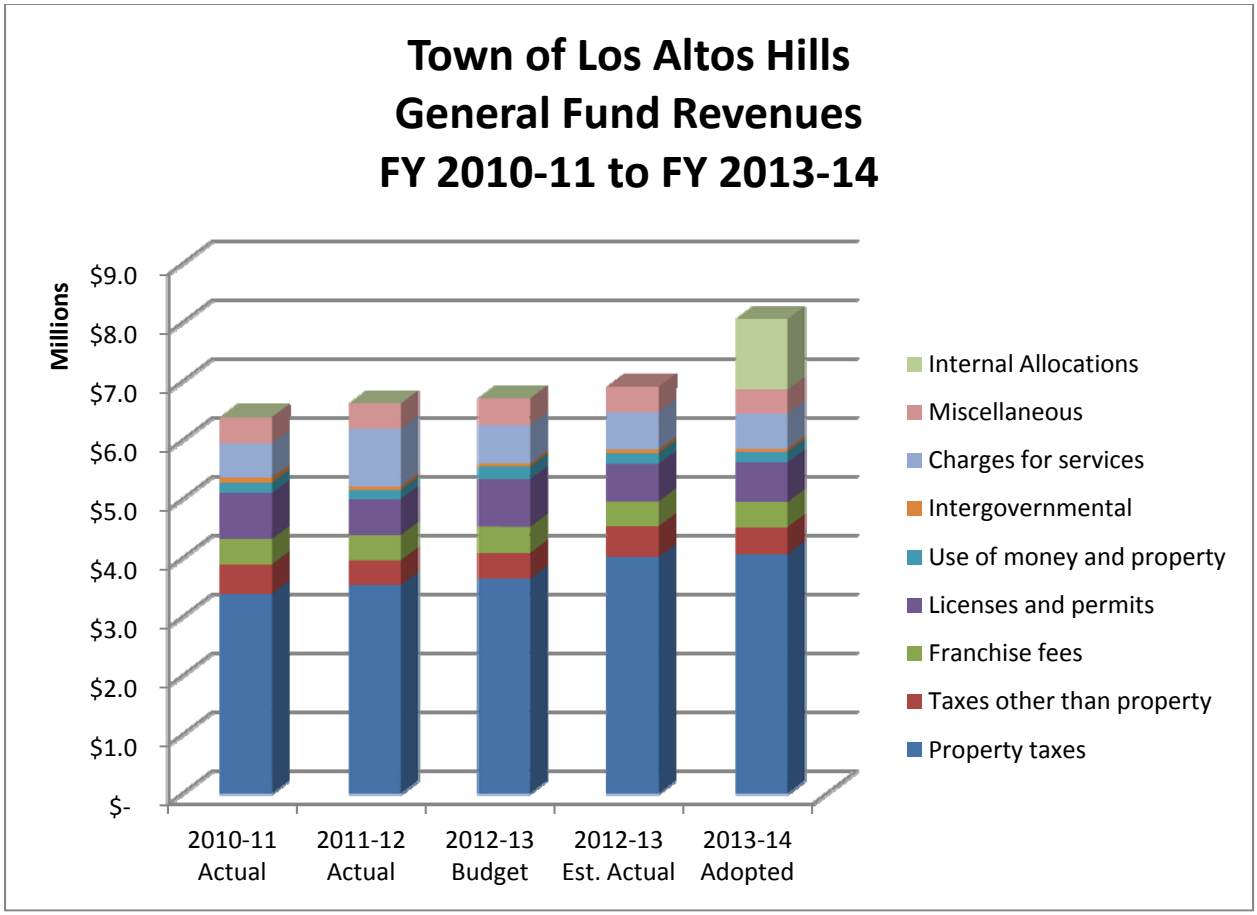
Unlike appropriations that can be established at the direction of the Town, many key revenues are controlled by external forces to the City. For instance, property tax revenues vary with real estate values, and development related revenue is affected by the volume and type of building permits and plan check requests.

DESCRIPTION OF MAJOR GENERAL FUND REVENUE SOURCES

The majority of the Town's General Fund revenue is produced from a small number of sources, e.g.: property tax, taxes other than property, franchise fees, licenses and permits, use of money and property, business registration, charges for services, and other miscellaneous revenue.

The budget includes a slight increase of approximately $184,574 or 2.9% over total 2012-13 estimated actual revenue. The largest component of this increase, $50,812 is projected in property taxes where an overall increase of 3.23% based largely on a recommendation from the Town's property tax consultant. While positive news in property taxes are lifting the FY 2013-14 budget, the Town continues to experience lower interest earnings due to the conservative nature of investment in securities authorized by the Town's investment policy.

The table below outlines the General Fund revenue estimates for the FY 2013-2014 budget.



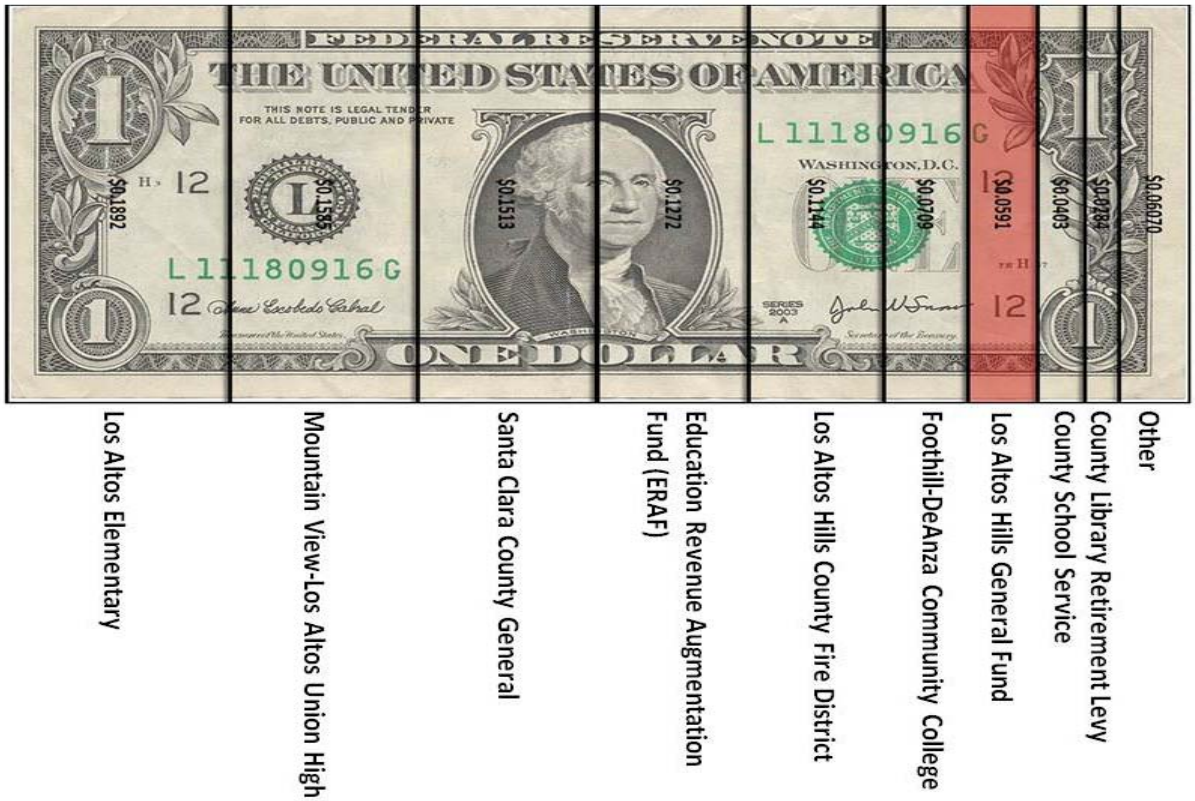
Town of Los Altos Hills
Fiscal year ending June 30, 2014
GENERAL FUND REVENUES BY SOURCE (011, 014, 015)

Revenues	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Property taxes	3,393,605	3,543,231	3,651,792	4,016,888	4,067,700
Taxes other than property	503,766	423,353	441,000	528,300	461,400
Franchise fees	428,331	430,150	442,060	421,279	425,200
Licenses and permits	780,012	609,109	806,608	634,400	670,600
Use of money and property	178,458	155,588	215,800	185,700	181,400
Intergovernmental	83,446	58,369	49,200	61,435	53,500
Charges for services	582,916	976,833	650,766	635,000	591,500
Miscellaneous	448,268	431,789	457,714	430,800	414,900
Internal Allocations	-	-	-	-	1,196,750
Total Revenues	**6,398,802**	**6,628,421**	**6,714,940**	**6,913,803**	**8,062,950**

Property Taxes

Property tax revenue is collected and distributed by the County of Santa Clara based on applying the constitutionally limited tax rate of 1% to the assessed value of certain secured and unsecured properties as determined by the County Assessor. The Town's share of this property tax revenue is approximately 0.59% or about 6 cents per dollar of tax collected.

Where Do Your Property Taxes Go?



Property taxes generate 59% of the Town's total general fund revenues and provide funding for the Town services where cost recovery user fees are not viable. These services include law enforcement, Town administration, and streets, pathways, and storm drainage operations and capital improvements. Over the past decade the Town's property tax revenues have grown significantly allowing for expansion of Town services to include Parks and Recreation programs and facilities.

The Town considers the historical rate of changes and economic conditions when forecasting future revenue. For FY 2013-2014, security property tax is budgeted to increase by three percent (3.23%) over the FY 2012-2013 projections based on the increase in general assessment rolls and information provided by the Town's thirst party consultant (HDL). The projection also includes an allowance for property tax appeals in situations where Prop 13 assessed values are higher than the current market price. Assessment appeals most typically apply to properties that were purchased around the height of a real estate market. The projection also includes an allowance for properties changing hands which, in many cases, results in a net increase in Prop 13 assessed valuations. This projection is conservative as compared to the projection of 5.6% provided by the County Assessor's Office.

Taxes Other than Property

This category includes revenues from business license tax, property transfer tax, sales tax and public safety sales tax. Other Taxes generate 6% of the Town's total general fund revenues and include taxes that are imposed primarily as the result of a business transaction. These transactions include the transfer of real property and business licenses for private business operating or selling within the Town's boundaries. The real estate market in Los Altos Hills has been strong resulting in higher than budgeted transfer taxes in FY 2012-13. The budget assumes continued strength in Los Altos Hills' real estate market and subsequently property transfer taxes in FY 2013-14. Additionally, the Town's business license tax revenues are recovering following a two year decline due to the regional economic contraction.

The FY 2013-14 budget increases by 4.6% over Adopted FY 2012-13 budget, but decreased by 14.5% over projected FY 2012-13, primarily due to a peak in business license activity and property transfer tax in the current fiscal year, both projected to return to normal historic levels in FY 2013-14.

Licenses and Permits

This revenue category reflects fees collected from building permit issuance activity to offset the Town's cost of doing business. The FY 2013-14 budget demonstrates an increase of 5.7% as a result of more building permit activity compared to the current year.

Intergovernmental Revenues

This category reports revenue received from the State of California and Federal Government for both operational and capital expenditures. These revenues decrease by 12.9% for FY 2013-14 budget over current year projected, primarily due to the elimination of the Motor Vehicle In Lieu Fees (SB89).

Use of Money and Property

This category reports investment income earnings and rents charged to outside parties for exclusive use of Town owned land or facilities. The most notable rental income is generated by the cellular telephone antenna towers located on Town lands. The FY 2013-14 budget shows a decrease of 2.6% over

projected 2012-13 and is based on current investment performance data and loss of lease revenues from one of the AT&T cell tower locations.

Over the past several years the Town experienced dramatic decrease in the yield earned on investments and lower cash balances. The Town's current investment strategy emphasizes security of principal which results in primarily purchasing short-term US treasuries. With such a strategy, the Town's investment advisor forecasts portfolio yields of approximately 0.25% in 2013-14. The Town's investments are governed by California Government Code and the Town Council adopted Investment Policy. Consequently, allowable investments are significantly limited and weighted more toward low risk bonds. Unfortunately, yields have dropped dramatically over the past two years as higher yielding bonds have matured and the impact of this reduction is clearly visible in the Town's investment earnings.

Charges for Current Services

This category reports revenue received from fees charged for direct and indirect services provided by the Town. Cost of services fees are revised on an annual basis based on a comprehensive review of actual costs. This revenue source is approximately 9.1% of general fund revenues. For FY 2013-2014, charges for services have been budgeted to be 7.4% below the FY 2012-2013 projections, primarily due to a projected decline in site development compliance revenues

The Town is currently working with an outside consultant, Willdan Financial Services, to revise the method of calculating user-based fees. The study is expected to be completed mid-summer. Based on the study the model will be established to allow the Town to move closer to full-cost recovery when setting user fees. Once the Fee Study is completed, and the new fee schedule is adopted by the City Council, Administrative Services Department will make corresponding amendments to the revenue estimates during the mid-year budget adjustments.

Miscellaneous Revenues

This category reports fines and forfeitures, donations, and other miscellaneous receipts. The FY 2013-14 decline of $20,900 is primarily based on a reduction in available grant funds in comparison to the current fiscal year.

PAGE LEFT BLANK INTENTIONALLY

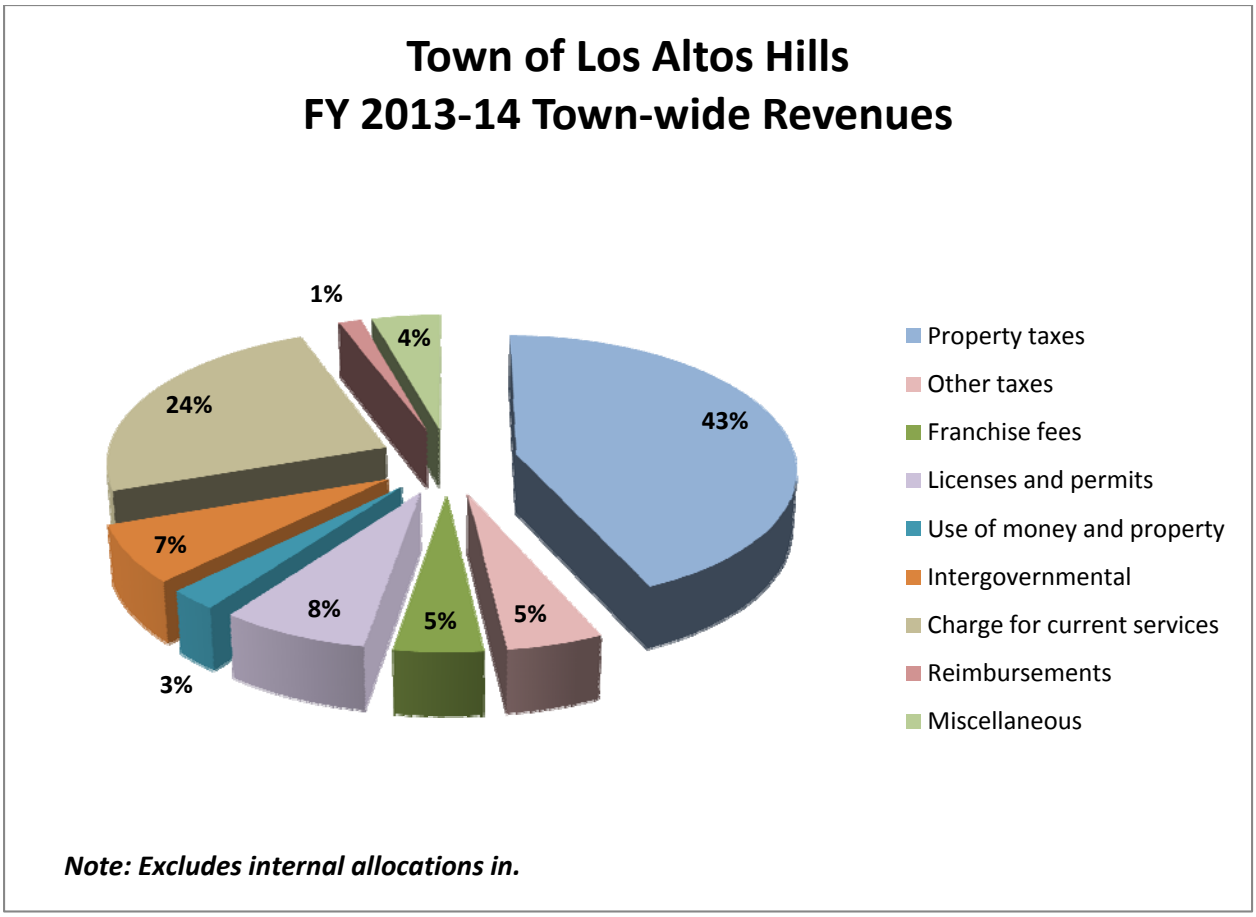
Town of Los Altos Hills
Fiscal year ending June 30, 2014
Revenues by Major Category & Source

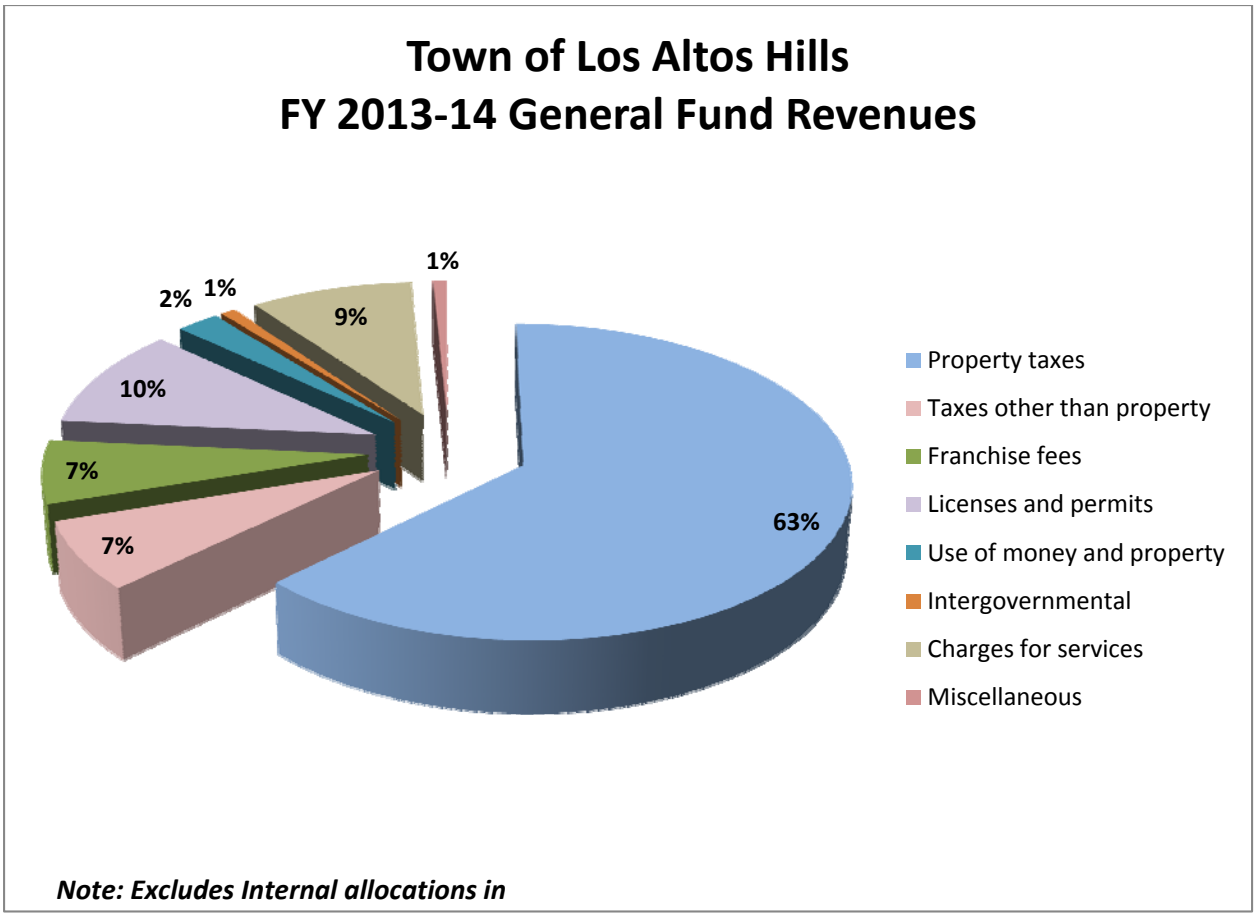
General Fund Revenues	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Property taxes	$ 3,393,605	$ 3,543,231	$ 3,651,792	$ 4,016,888	$ 4,067,700
Taxes other than property	503,766	423,353	441,000	528,300	461,400
Franchise fees	428,331	430,150	442,060	421,279	425,200
Licenses and permits	780,012	609,109	806,608	634,400	670,600
Use of money and property	174,258	154,888	183,800	160,700	156,400
Intergovernmental	83,446	58,369	49,200	61,435	53,500
Charges for services	582,916	976,833	650,766	635,000	591,500
Miscellaneous	107,870	30,905	66,400	70,800	49,900
Internal Allocations	-	-	-	-	1,196,750
Total General Fund Revenues	**$ 6,054,204**	**$ 6,226,838**	**$ 6,291,626**	**$ 6,528,803**	**$ 7,672,950**

Parks & Recreation Revenues	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Parks & recreation programs	$ 125,509	$ 135,630	$ 147,000	$ 148,000	$ 147,000
Parks & recreation facilities	219,089	265,953	276,314	237,000	243,000
Total Parks & Recreation Revenues	**$ 344,598**	**$ 401,583**	**$ 423,314**	**$ 385,000**	**$ 390,000**

Other Revenues	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Storm Drain In-Lieu	$ 131,001	$ 128,581	$ 98,940	$ 125,800	$ 138,800
Pathway In-Lieu / Intergovernmental Grants	303,758	270,646	978,500	1,027,400	157,400
Parks & Recreation In-Lieu	10,122	75,106	40,000	56,900	40,000
Gas Taxes	341,828	378,303	342,044	328,920	361,800
COPS Grant	101,459	100,138	100,100	100,100	100,100
Intergovernmental Grants	-	-	-	42,260	172,100
Verizon Cell Tower Lease	93,809	39,448	39,585	40,900	42,000
Sewer	1,765,373	1,540,622	1,548,031	1,515,620	1,529,900
Total Revenues	**$ 2,747,352**	**$ 2,532,845**	**$ 3,147,200**	**$ 3,237,900**	**$ 2,542,100**

GRAND TOTAL	**$ 9,146,153**	**$ 9,161,266**	**$ 9,862,140**	**$ 10,151,703**	**$ 10,605,050**


Town of Los Altos Hills
FY 2013-14 Town-wide Revenues
1%
4%
24%
43%
7%
8%
5%
5%
3%
Property taxes
Other taxes
Franchise fees
Licenses and permits
Use of money and property
Intergovernmental
Charge for current services
Reimbursements
Miscellaneous
Note: Excludes internal allocations in.


Town of Los Altos Hills
FY 2013-14 General Fund Revenues
1%
2%
1%
9%
10%
7%
7%
63%
Property taxes
Taxes other than property
Franchise fees
Licenses and permits
Use of money and property
Intergovernmental
Charges for services
Miscellaneous
Note: Excludes Internal allocations in

PAGE LEFT BLANK INTENTIONALLY

Expenditures

PAGE LEFT BLANK INTENTIONALLY

Town of Los Altos Hills
Fiscal year ending June 30, 2014
Expenditures by Major Category & Type

General Government	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
City Council	$ 121,258	$ 140,219	$ 152,365	$ 109,500	$ 118,550
City Manager	315,562	357,669	367,746	326,300	253,000
City Clerk	252,410	177,083	181,702	138,240	84,500
Administrative Services	427,098	475,288	390,323	318,250	318,900
City Attorney	118,630	197,965	125,000	208,200	220,400
General Liability / Insurance	87,276	75,345	97,590	91,242	124,600
Community Service Grants	65,600	65,600	65,600	65,600	60,000
Committees / Commissions	65,944	91,473	111,456	102,000	104,300
Total General Government Expenditures	**$ 1,453,778**	**$ 1,580,641**	**$ 1,491,782**	**$ 1,359,332**	**$ 1,284,250**

Public Safety	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Public Safety	$ 939,725	$ 905,956	$ 1,025,100	$ 1,007,500	$ 1,138,067
Animal Control	69,289	59,096	72,753	59,100	82,917
Total Public Safety	**$ 1,009,014**	**$ 965,052**	**$ 1,097,853**	**$ 1,066,600**	**$ 1,220,984**

Community Development	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Planning Administration	$ 818,705	$ 1,057,816	$ 901,388	$ 902,000	$ 1,305,320
Planning Commission	12,105	10,452	10,608	10,700	12,480
Building Administration	457,458	504,419	757,041	663,000	1,044,570
Plan Review and Inspection	118,026	77,046	90,000	116,800	129,873
Engineering Administration	280,546	346,842	229,669	265,800	377,376
Total Community Development Expenditures	**$ 1,686,840**	**$ 1,996,576**	**$ 1,988,706**	**$ 1,958,300**	**$ 2,869,619**

Non-Departmental	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Non-Departmental	$ -	$ 1,250,260	$ 1,250,000	$ -	$ -
Total Non-Departmental Expenditures	**$ -**	**$ 1,250,260**	**$ 1,250,000**	**$ -**	**$ -**

Parks & Recreation	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Parks & Recreation Administration	$ 133,874	$ 113,517	$ 164,487	$ 131,000	$ 182,471
Equestrian Programs	67,138	88,400	81,000	91,100	103,129
Fee Programs	29,165	22,578	28,800	24,000	91,280
Special Events	53,621	57,430	59,500	58,300	65,284
Playing Fields	65,866	62,518	72,987	74,000	76,321
Riding Ring	188	3,349	5,000	1,900	7,610
Westwind Barn	347,955	384,354	314,027	390,900	468,411
Total Parks & Recreation Expenditures	**$ 697,806**	**$ 732,147**	**$ 725,800**	**$ 771,200**	**$ 994,506**

Special Revenue Funds	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Storm Drain Operations	$ 297,948	$ 290,523	$ 239,009	$ 255,023	$ 427,203
Pathway Operations	362,531	313,421	303,432	288,916	444,739
Street Operations	458,330	259,258	348,808	273,100	413,265
COPS Programs	105,856	92,279	96,273	79,500	119,801
Total Special Revenue Funds Expenditures	**$ 1,224,665**	**$ 955,482**	**$ 987,522**	**$ 896,539**	**$ 1,405,008**

Debt Service Funds	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
CEC Loan 024--03-ECB	$ 15,351	$ 15,351	$ 15,351	$ 15,351	$ 75,219
CEC Loan 003-09-ECD	4,233	4,233	4,233	4,234	37,972
Total Debt Service Funds	**$ 19,584**	**$ 19,584**	**$ 19,584**	**$ 19,585**	**$ 113,191**

Town of Los Altos Hills
Fiscal year ending June 30, 2014
Expenditures by Major Category & Type

Capital Funds	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
General CIP	$ 241,176	$ 212,602	$ 15,000	$ 74,460	$ 261,400
Pathways CIP	280,251	367,296	1,200,000	1,334,600	156,700
WWB CIP	153,756	46,674	39,585	42,700	65,000
Storm Drain CIP	88,054	68,578	265,000	457,300	138,800
Street CIP	1,558,315	889,220	890,000	888,800	800,000
Total Capital Funds Expenditures	**$ 2,321,552**	**$ 1,584,369**	**$ 2,409,585**	**$ 2,797,860**	**$ 1,421,900**

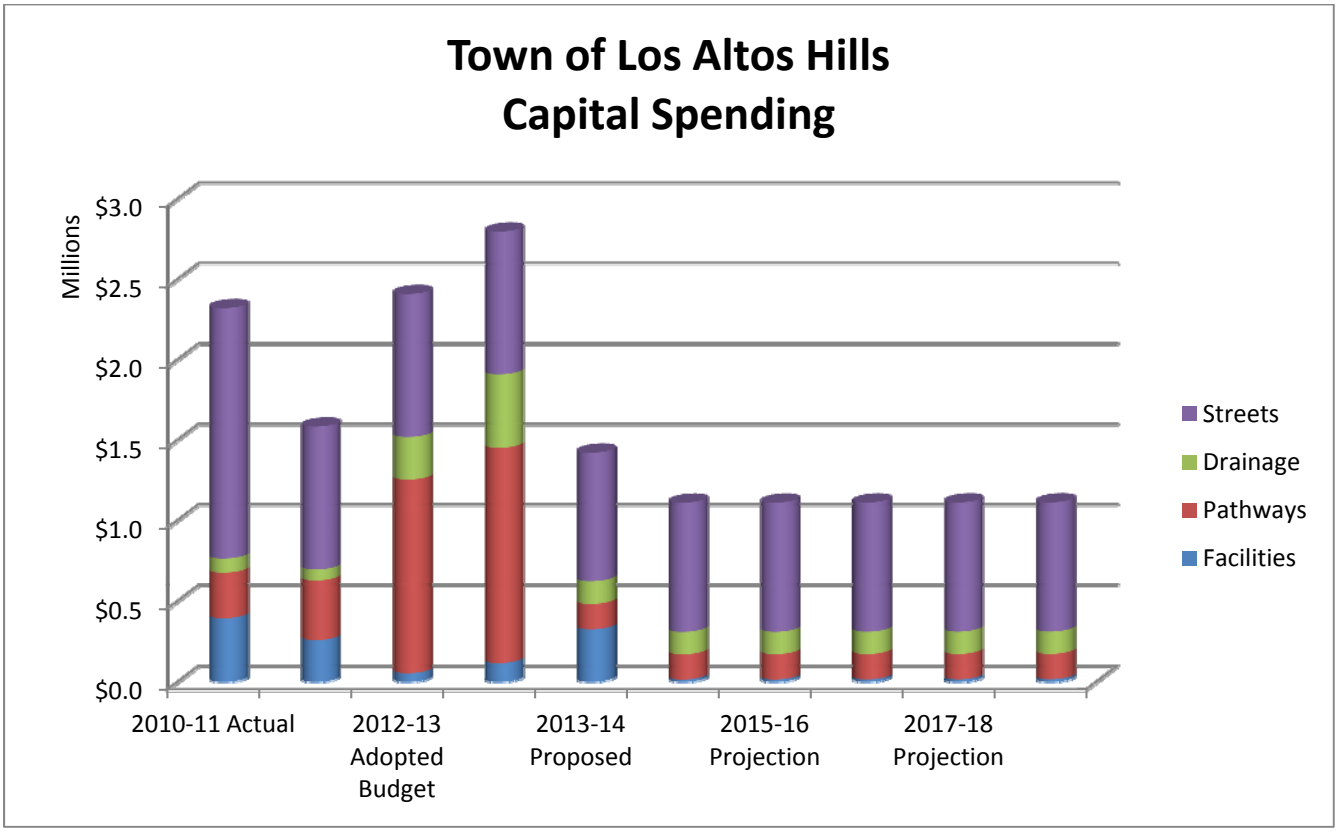
Proprietary Funds	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est. Actual	2013-14 Adopted
Sewer CIP	$ 36,020	$ (52,650)	$ 440,000	$ 60,000	$ 488,800
Sewer Operations	1,074,336	1,381,920	1,327,074	1,349,628	1,611,565
Total Proprietary Funds	**$ 1,110,356**	**$ 1,329,270**	**$ 1,767,074**	**$ 1,409,628**	**$ 2,100,365**

GRAND TOTAL	**$ 9,523,595**	**$ 10,413,381**	**$ 11,737,907**	**$ 10,279,044**	**$ 11,409,823**

CAPITAL EXPENDITURES

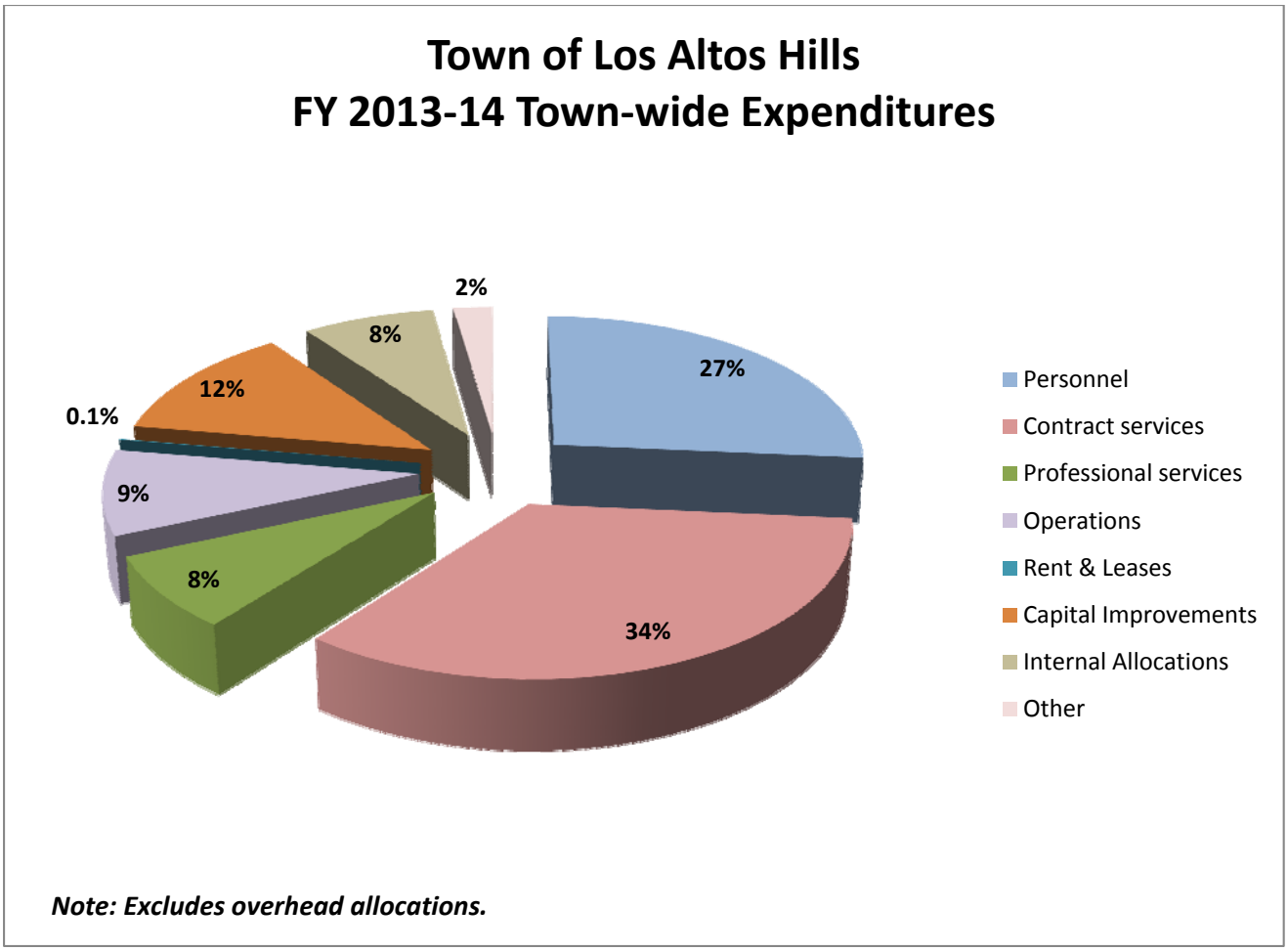
In 2012-13, the Town completed the stabilization of Elena Road and Page Mill Road, the annual road rehabilitation project, and the design of the 2013 sewer CIP project. The Fremont Road Safe Route to School project was also completed with grant funds paying for a majority of the project.

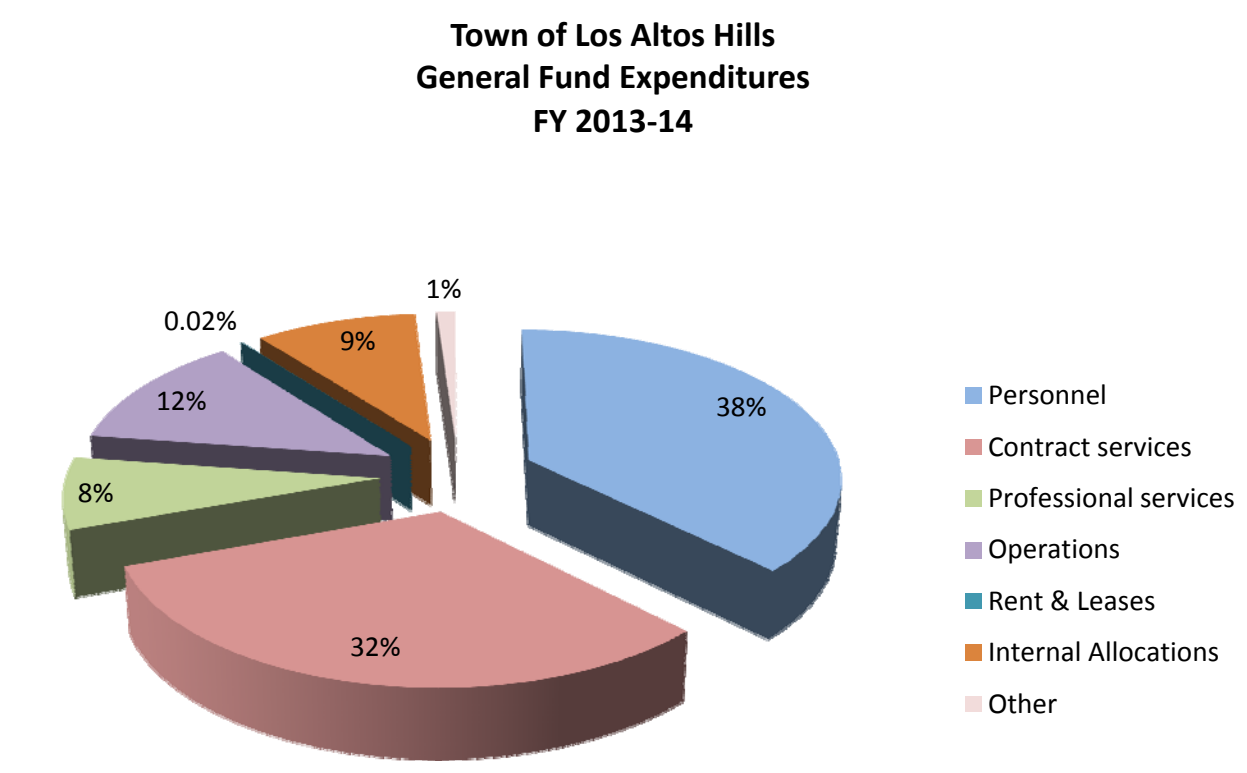
In 2013-14, the Town has appropriated $800,000 in street capital expenditures. These funds will be spent on the 2013 pavement rehabilitation projects. The Town will also spend $488,800 on 2013 sewer system repair and rehabilitation project. The Arastradero Trail project is underway with Stanford covering the project cost of approximately $1 million. Other capital projects include work on Sanitary Sewer Master Plan update; Complete design for Page Mill Road & Matadero Creek erosion problem, and complete design for the 2014-2015 Sewer CIP project.



Town of Los Altos Hills
Capital Spending

Capital Program	2010-11 Actual	2011-12 Actual	2012-13 Adopted Budget	2012-13 Est. Actual	2013-14 Adopted	2014-15 Projection	2015-16 Projection	2016-17 Projection	2017-18 Projection	2018-19 Projection
Facilities	$ 394,932	$ 259,276	$ 54,585	$ 117,160	$ 326,400	$15,000	$15,500	$16,000	$16,500	$17,000
Pathways	280,251	367,296	1,200,000	1,334,600	156,700	156,700	156,700	156,700	156,700	156,700
Drainage	88,054	68,578	265,000	457,300	138,800	138,800	138,800	138,800	138,800	138,800
Streets	1,558,315	889,220	890,000	888,800	800,000	800,000	800,000	800,000	800,000	800,000
Total Capital	**$ 2,321,552**	**$ 1,584,369**	**$ 2,409,585**	**$ 2,797,860**	**$ 1,421,900**	**$ 1,110,500**	**$ 1,111,000**	**$ 1,111,500**	**$ 1,112,000**	**$ 1,112,500**


Town of Los Altos Hills
FY 2013-14 Town-wide Expenditures
27%
34%
8%
9%
0.1%
12%
8%
2%
Personnel
Contract services
Professional services
Operations
Rent & Leases
Capital Improvements
Internal Allocations
Other
Note: Excludes overhead allocations.



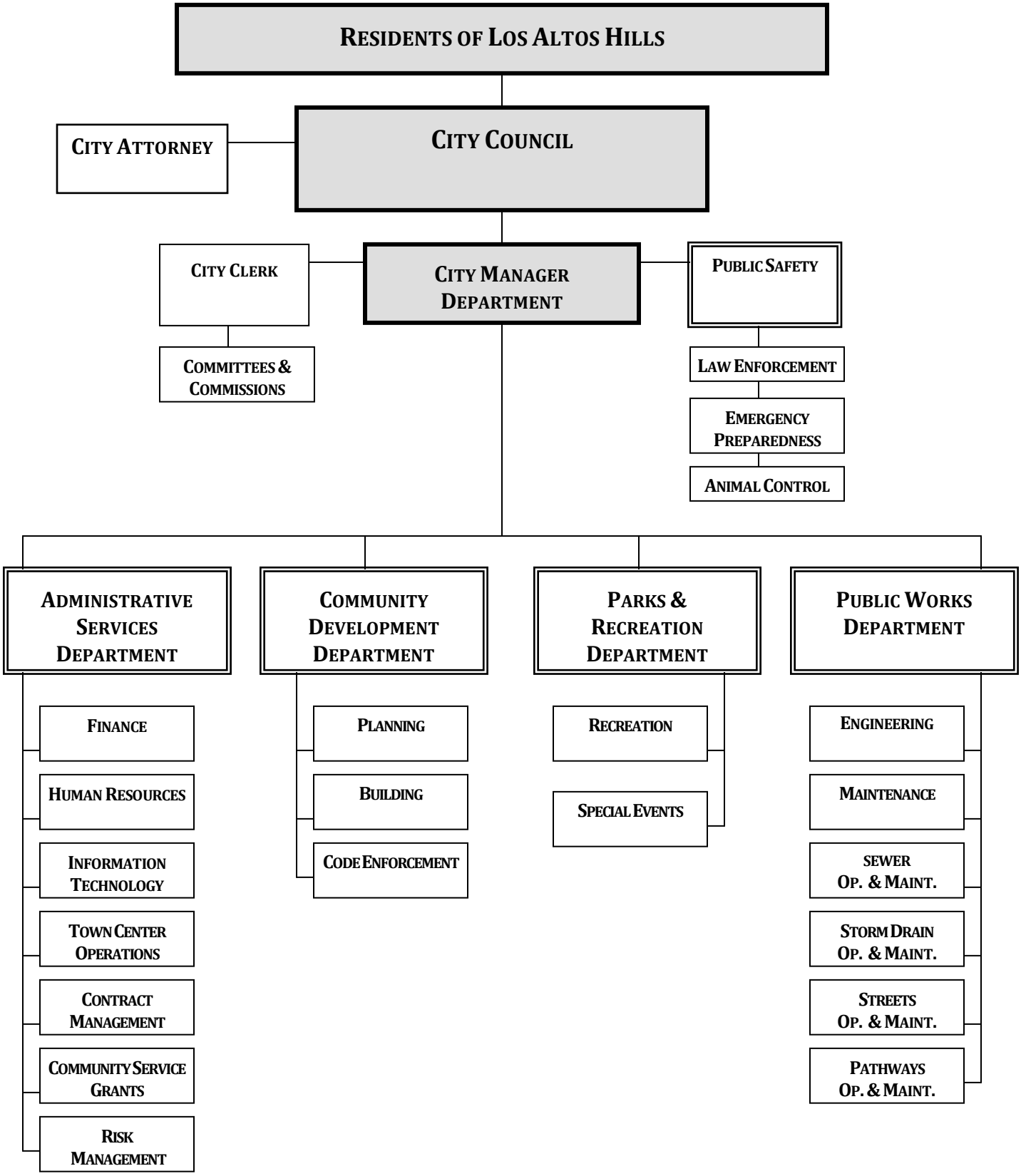
Note: Excludes overhead allocations.

PAGE LEFT BLANK INTENTIONALLY

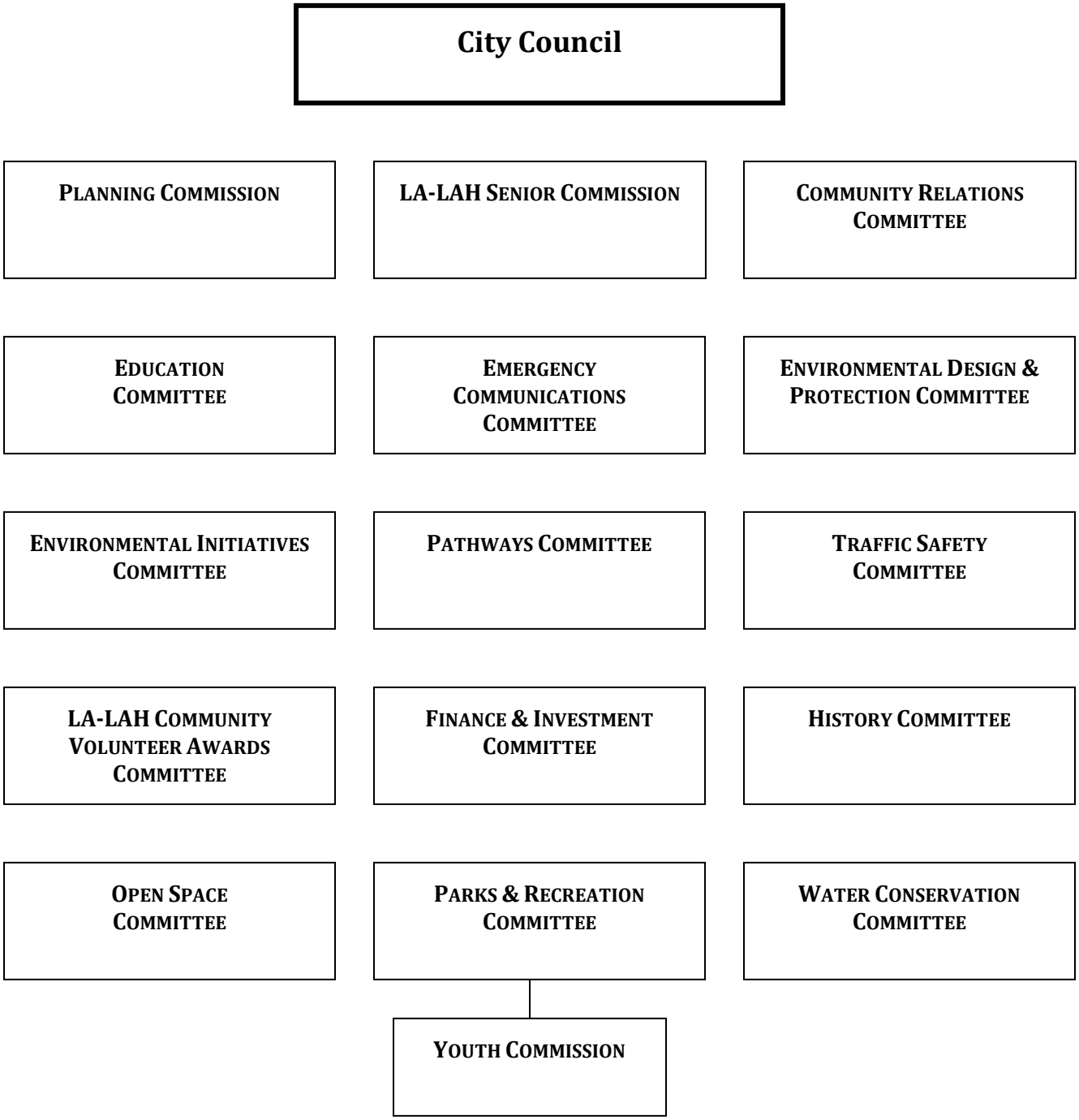
Organizational Charts

PAGE LEFT BLANK INTENTIONALLY

Town of Los Altos Hills
Organizational Chart



Town of Los Altos Hills
Commissions & Committees



Work Programs & Departmental Budgets

PAGE LEFT BLANK INTENTIONALLY

GENERAL FUND DEPARTMENT SUMMARIES

CITY COUNCIL	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	-	-
ALLOCATIONS IN	-	-	-	-	118,550
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	64,957	47,944	70,885	41,000	37,250
OPERATING EXPENSES	56,301	92,275	81,480	68,500	81,300
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**121,258**	**140,219**	**152,365**	**109,500**	**-**

CITY MANAGER	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	-	-
ALLOCATIONS IN	-	-	-	-	253,000
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	286,434	328,256	269,972	261,600	184,400
OPERATING EXPENSES	29,128	29,414	97,774	64,700	68,600
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**315,562**	**357,669**	**367,746**	**326,300**	**-**

CITY ATTORNEY/LEGAL SERVICES	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	19,500	20,400
ALLOCATIONS IN	-	-	-	-	220,400
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	-	-	-	-	-
OPERATING EXPENSES	118,630	197,965	125,000	208,200	220,400
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**118,630**	**197,965**	**125,000**	**188,700**	**(20,400)**

CITY CLERK	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	-	-
ALLOCATIONS IN	-	-	-	-	84,500
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	181,774	152,100	114,513	101,000	70,400
OPERATING EXPENSES	70,637	24,983	67,190	37,240	14,100
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**252,410**	**177,083**	**181,702**	**138,240**	**-**

GENERAL FUND DEPARTMENT SUMMARIES

COMMITTEES/COMMISSIONS	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	173	-	-	-	-
ALLOCATIONS IN	-	-	-	-	104,300
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	32,004	41,882	42,756	45,500	31,400
OPERATING EXPENSES	33,940	49,591	68,700	56,500	72,900
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**65,771**	**91,473**	**111,456**	**102,000**	**-**

COMMUNITY SERVICES GRANTS	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	-	-
ALLOCATIONS IN	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	-	-	-	-	-
OPERATING EXPENSES	65,600	65,600	65,600	65,600	60,000
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**65,600**	**65,600**	**65,600**	**65,600**	**60,000**

INSURANCE	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	-	36,000
ALLOCATIONS IN	-	-	-	-	124,600
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	-	-	-	-	-
OPERATING EXPENSES	87,276	75,345	97,590	91,242	124,600
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**87,276**	**75,345**	**97,590**	**91,242**	**(36,000)**

ADMINISTRATIVE SERVICES (includes: Admin, Finance, HR, & IT)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	-	10,000
ALLOCATIONS IN	-	-	-	-	291,400
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	247,771	284,780	209,221	157,400	167,700
OPERATING EXPENSES	179,327	190,508	181,101	160,850	151,200
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**427,098**	**475,288**	**390,323**	**318,250**	**17,500**

GENERAL FUND DEPARTMENT SUMMARIES

GENERAL FUND (not specific to any Department or Division)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	4,852,640	5,002,425	5,131,264	5,481,203	5,215,200
ALLOCATIONS IN	-	-	-	-	-
TRANSFERS IN	71,345	69,243	71,000	71,000	168,786
SALARIES & BENEFITS	-	-	-	-	-
OPERATING EXPENSES	-	1,250,260	1,250,000	-	-
ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT	1,698,018	2,831,158	1,462,215	2,088,234	2,306,793
NET GENERAL FUND EXPENSE (REVENUE)	**(3,225,967)**	**(990,249)**	**(2,490,049)**	**(3,463,969)**	**(3,077,193)**

COMMUNITY DEVELOPMENT (includes: Admin, Building & Planning)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	1,207,201	1,158,027	1,159,384	981,300	1,147,400
ALLOCATIONS IN	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	965,049	1,026,448	1,210,431	1,055,500	1,315,757
OPERATING EXPENSES	402,692	623,285	548,605	637,000	755,892
ALLOCATIONS OUT	-	-	-	-	420,594
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**160,540**	**491,706**	**599,653**	**711,200**	**1,344,843**

PARKS & RECREATION (incl: Admin, Recreation, Equestrian, Special Events)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	344,598	401,583	423,314	385,000	390,000
ALLOCATIONS IN	-	-	-	-	-
TRANSFERS IN	457,469	-	-	716,763	604,506
SALARIES & BENEFITS	248,678	159,608	191,458	203,900	136,772
OPERATING EXPENSES	449,127	572,539	534,342	567,300	708,755
ALLOCATIONS OUT	-	-	-	-	148,979
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**(104,261)**	**330,563**	**302,487**	**(330,563)**	**-**

PUBLIC SAFETY (includes: Police Services and Animal Control)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	-	-	-	-	-
ALLOCATIONS IN	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	-	-	-	-	26,794
OPERATING EXPENSES	1,009,014	965,052	1,097,853	1,066,600	1,090,598
ALLOCATIONS OUT	-	-	-	-	103,592
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**1,009,014**	**965,052**	**1,097,853**	**1,066,600**	**1,220,984**

PUBLIC WORKS (includes: Admin, Engineering)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
REVENUES	790	66,386	979	46,800	47,200
ALLOCATIONS IN	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-
SALARIES & BENEFITS	150,154	178,160	118,827	129,700	141,422
OPERATING EXPENSES	130,392	164,688	110,842	136,100	182,024
ALLOCATIONS OUT	-	-	-	-	53,930
TRANSFERS OUT	-	-	-	-	-
NET GENERAL FUND EXPENSE (REVENUE)	**279,756**	**276,462**	**228,691**	**219,000**	**330,176**

TOTAL GENERAL FUND	**(427,313)**	**2,654,176**	**1,230,417**	**(457,900)**	**(160,090)**

PAGE LEFT BLANK INTENTIONALLY

General Government

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT - CITY COUNCIL

MISSION:
The mission of the Town of Los Altos Hills is to provide high quality public services and facilities in a fiscally sustainable, responsive, and friendly manner and to foster a safe and healthy community in a semi-rural residential setting.

ORGANIZATION:
The Council is composed of five members who are elected at-large on a non-partisan basis for 4-year staggered terms. The Mayor is appointed annually from among the elected Council members.

CITY COUNCIL

ORG CODE: 011-1100
DESCRIPTION:
The City Council is the governing board of the Town. It provides community leadership, enacts laws, adopts resolutions, ordinances and establishes policies for the Town government. The City Council also adopts an annual budget.
The Council meets the third Thursday of each month in formal, public session and occasionally in additional special meetings and study sessions. All City Council meetings are open to the public and are streamed live on the Town's website at http://www.losaltoshills.ca.gov. City Council agendas, reports, packets, minutes and video archives of the meetings are posted on the Town's website. The Mayor and City Council represent the Town on various local, regional, and State policy committees and commissions. The Council also reviews proposed State of California legislation and provides formal input into the legislative process.

PROGRAM SUMMARY & MAJOR SERVICES:
1. Legislation
2. Policy
3. Budget

2012-2013 ACCOMPLISHMENTS:
1. The adoption of a balanced Town Budget.
2. Groundbreaking and completion of the Fremont Road Pathway Project.
3. Groundbreaking of the Arastradero Trail Improvement Project.
4. Completion of the Adobe Creek Restoration project.
4. Collaboration and Councilmember participation on the Los Altos Hills County Fire District.
5. Appointed Councilmembers to committees and liaison appointments in January 2013.
6. Continued improvement in the CERT program with 212 trained members.
7. Creation of a program to provide for accepting private roads into the public street system.
8. Designated one house as a Historical Landmark.
9. Partnered with Los Altos and Cupertino to reduce Leigh Quarry air and water quality impacts.

2012-2013 COST SAVINGS AND REVENUE GENERATING PROJECTS:

None.

2012-2013 OBJECTIVES:
1. Provide effective and sustainable public safety.
2. Maintain and enhance Town facilities, infrastructure, parks and open space.
3. Budget and plan for long-term fiscal sustainability.
4. Maintain emergency preparedness programs.

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:

The new Overhead Cost Allocation model identifies this department as a "donor" with the cost being allocated out throughout the organization.

PAGE LEFT BLANK INTENTIONALLY

CITY COUNCIL (011-1100)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	64,957	47,944	70,885	41,000	37,250
PERSONNEL TOTAL	**64,957**	**47,944**	**70,885**	**41,000**	**37,250**
CONTRACTUAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES	7,830	11,275	9,980	13,900	14,000
OPERATIONS	48,472	81,000	71,500	54,600	67,300
OPERATING EXPENSE TOTAL	**56,301**	**92,275**	**81,480**	**68,500**	**81,300**
EXPENDITURES TOTAL	**121,258**	**140,219**	**152,365**	**109,500**	**118,550**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	-
TRANSFERS OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**-**
EXPENDITURES & TRANSFERS TOTAL	**121,258**	**140,219**	**152,365**	**109,500**	**118,550**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	118,550
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**118,550**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**118,550**
GENERAL FUND NET EXPENSE (REVENUE)	**121,258**	**70,000**	**152,365**	**109,500**	**-**

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT - CITY MANAGER

MISSION:
Provide overall management of the Town, execute Council policy, and insure that residents of Los Altos Hills receive excellent customer service and fair value for their tax dollars.

ORGANIZATION:
The City Manager Office consists of one budget unit and is supported by a part-time Office Specialist

CITY MANAGER

ORG CODE: 011-1200
DESCRIPTION:
The City Manager is responsible for carrying out the policies and directives of the City Council, goal setting, fiscal responsibility, and for the overall management of the Town operations. The City Manager is responsible for preparing and submitting the proposed annual Budget and salary plan to the Council. The City Manager hires and supervises the Executive Management Team that includes the Department Heads of each Town Department.

PROGRAM SUMMARY & MAJOR SERVICES:
- Direct and organize Town services and departments
- Supervise all public property and assets under jurisdiction of the Council
- Recommend the adoption of policies and ordinances as necessary
- Purchase materials and supplies necessary for the conduct of the public's business
- Enforce contracts, agreements and permits authorized by the Council
- Oversee public information, customer service and community engagement

2012-2013 ACCOMPLISHMENTS:
1. Hired a new Administrative Services Director and Senior Civil Engineer
2. Implemented and substantially completed Roadway Impact Fee Refund Program
3. Completed three major Capital Improvement Projects, other than streets, on time and on budget
4. Restored that portion of Adobe Creek within Edith Park using SCVWD matching grant funds
5. Conducted staff training programs in areas of customer service, worker safety and first aid/ CPR
6. Completed three separate annexations of territory containing 50 properties.
7. Organized eleven successful community events and one crime prevention forum

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:
1. Reduce FTE count from 21 to 19.2 funded positions
2. Implement employee cost sharing of PERS pension benefit and dependent medical coverage

2013-2014 OBJECTIVES:
1. Complete annual street rehabilitation program maintaining a pavement condition index (PCI) of 77
2. Complete annual Sanitary Sewer Capital Program
3. Finish design work for Page Mill Road/ Matadero Creek erosion control project phase 2.
4. Conclude Arastradero Path Project construction
5. Award concessionaire contract for the professional management and operation of the Westwind Barn
6. Substantially complete 2014-2021 Housing Element Update.
7. Complete at least one annexation of territory within the Town's sphere of influence

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:
The new Overhead Cost Allocation model identifies this department as a "donor" with the cost being allocated out throughout the organization.

PAGE LEFT BLANK INTENTIONALLY

CITY MANAGER (011-1200)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PERSONNEL	286,434	328,256	269,972	261,600	184,400
PERSONNEL TOTAL	**286,434**	**328,256**	**269,972**	**261,600**	**184,400**
CONTRACTUAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	1,896	7,277	63,407	33,600	68,600
OPERATING EXPENSE TOTAL	**1,896**	**7,277**	**63,407**	**33,600**	**68,600**
EXPENDITURES TOTAL	**288,330**	**335,533**	**333,378**	**295,200**	**253,000**
TRANSFERS OUT / ALLOCATIONS OUT	27,232	22,136	34,367	31,100	-
TRANSFER OUT TOTAL	**27,232**	**22,136**	**34,367**	**31,100**	**-**
EXPENDITURES & TRANSFERS TOTAL	**315,562**	**357,669**	**367,746**	**326,300**	**253,000**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	253,000
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**253,000**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**253,000**
GENERAL FUND NET EXPENSE (REVENUE)	**315,562**	**357,669**	**367,746**	**326,300**	**-**

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT - CITY ATTORNEY

MISSION:
The mission of the City Attorney is to provide the residents of the Town, City Council and Staff with high quality, legal advice and counsel.

ORGANIZATION:
The Department is comprised of the City Attorney under contract of the law firm of Meyers, Nave Riback, Silver & Wilson and includes all office costs including paralegal, secretarial, clerical, etc.

CITY ATTORNEY

ORG CODE: 011-1500
DESCRIPTION:
The City Attorney reports directly to the City Council and is charged with the task of serving as the legal counsel to the City Council, Planning Commission, City Manager and staff on all legal aspects of municipal operations.

PROGRAM SUMMARY & MAJOR SERVICES:
Legal services include legal advice and analysis, preparation of legislations including ordinances and resolutions, drafting or review of contracts and agreements, conducting research and supporting the Town in litigation, civil and criminal actions, code enforcement and administering claims filed against the Town. The City Attorney attends all regular and special City Council meetings.
Other services include meetings with the City Manager and other city officials on an on-call basis and keeping the City Council, City Manager and staff advised of current laws affecting decisions and programs of the Town.

2012-2013 ACCOMPLISHMENTS:
1. Attend City Council and Planning Commission meetings
2. Provided reasonably prompt legal advice to the City Manager and staff
3. Defended the Town in several specific legal matters

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:
1. Cost recovery of attorney's fees in code enforcement applications
2. Reduce litigation expenses through early and appropriate intervention and/or dispute resolution

2013-2014 OBJECTIVES:
1. Continue to provide to competent legal advice at fair and reasonable rates to the Town.
2. Continue to monitor legal developments that affect the Town and report to staff and City Council
3. Update the municipal code as required in the area of public contracts, appointments and zoning
2. Provide prompt legal service to the City Manager and staff necessary to accomplish their objectives.

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:
The new Overhead Cost Allocation model identifies this department as a "donor" with the cost being allocated out throughout the organization. The FY 2013-14 Budget provides an overall increase of 76.3% or $95,400 in appropriation for the Town's legal services in response to the current trend in various litigation matters.

PAGE LEFT BLANK INTENTIONALLY

CITY ATTORNEY/LEGAL SERVICES (011-1500)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PERSONNEL	-	-	-	-	-
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**-**
CONTRACTUAL SERVICES	13,446	27,286	-	8,200	20,400
PROFESSIONAL SERVICES	83,240	170,678	125,000	200,000	200,000
OPERATIONS	21,944	-	-	-	-
OPERATING EXPENSE TOTAL	**118,630**	**197,965**	**125,000**	**208,200**	**220,400**
EXPENDITURES TOTAL	**118,630**	**197,965**	**125,000**	**208,200**	**220,400**
TRANSFERS OUT / ALLOCATION OUT	-	-	-	-	-
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**-**
EXPENDITURES & TRANSFERS TOTAL	**118,630**	**197,965**	**125,000**	**208,200**	**220,400**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	19,500	20,400
REVENUE TOTAL	**-**	**-**	**-**	**19,500**	**20,400**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	220,400
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**220,400**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**19,500**	**240,800**
GENERAL FUND NET EXPENSE (REVENUE)	**118,630**	**197,965**	**125,000**	**188,700**	**(20,400)**

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT - CITY CLERK

MISSION:

The mission of the City Clerk program is to provide the residents of the Town, City Council and Staff with access to public records and to ensure all facets of agenda preparation, public meetings and municipal elections are conducted according to state law. The City Clerk is the liaison and public information officer between the public and the City Council. The Clerk also provides logistical support to Town Committees. The City Clerk's most important function is to promote openness in government by serving the people's needs promptly and efficiently.

ORGANIZATION:

The Town of Los Altos Hills City Clerk program consists of one budget unit, staffed by a City Clerk and a part-time Office Specialist.

CITY CLERK

ORG CODE: 011-1300

DESCRIPTION:

The basic function of the City Clerk office is to provide administrative support for City Council meetings by preparing agendas, minutes, resolutions and ordinances, coordinate municipal elections, oversee and manage the vital records program, receive Fair Political Practices Commission filings, oversee updating and codification of the Municipal Code and assist the public, maintaining the permanent, non-permanent and historical records and respond to requests for public information in accordance with the Town's records retention schedule and State Law. Additional duties include completing assignments designated by the City Manager.

PROGRAM SUMMARY & MAJOR SERVICES:

- **Council and City Manager Support** – To facilitate the Council agenda process for the City Manager and Council in compliance with legal requirements.
- **Elections Management** – Oversee election contract with County in accordance with State law.
- **Permanent Records Management** – Coordinate and monitor Town permanent and non-permanent records and respond to requests for public information in accordance with state law.
- **Public Information Officer** – In coordination with the City Manager, the Clerk issues press releases and utilizes Rapid Notify to disseminate information to residents.

2012-2013 ACCOMPLISHMENTS:

1. Attended 19 City Council Regular and Special meetings and created legislative record and ancillary documents.
2. Produced 19 electronic City Council packets, recorded and streamed meetings; updated web content.
3. Purged 120 boxes of vital records; identified boxes for destruction in 2013-14 and updated the Town's record retention schedules
4. Prepared 6 mayoral proclamations for various residents, businesses and organizations.
5. Responded to 20 requests for public records.
6. Facilitated requests for articles for the Town's newsletter and provided follow-up assistance as required by the editor.
7. Administrative support to the Town's 13 Standing Committees including agenda posting, reminders and attendance records.
8. Coordinated a Brown Act and Parlimentary Procedure Training for committees.
9. Coordinated the second annual Crime Prevention Forum.
10. Updated the records retention schedule and began purge of older records.
11. Implemented the iLegislate application for Council to review agendas.

12. Issued a Request for Proposal for Newsletter Editing and Printing services.
13. Coordinated the 2012 volunteer dinner as well as three ribbon cuttings and one groundbreaking ceremony.
14. Coordinated the November 2012 Municipal Election with the County of Santa Clara.
15. Assisted in internal office management requests.
16. Served as an Ex-Officio Board Member of the Los Altos Chamber of Commerce.

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:

1. Scan and maintain archived permanent records to save time in searching for public records

2013-2014 OBJECTIVES:

1. Continue administrative support of City Council meetings.
2. Continue production of accurate legislative history of the Town.
3. Continue administrative support of the Town's Standing Committees.
4. Coordinate the 2013 volunteer dinner.
5. Implementation of an Electronic Document Management System (EDMS).
6. Complete project to add upgrade of audio/visual equipment in the City Council Chambers.
7. Continue support of the City Council.

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:

The new Overhead Cost Allocation model identifies this department as a "donor" with the cost being allocated out throughout the organization.

CITY CLERK (011-1300)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PERSONNEL	181,774	152,100	114,513	101,000	70,400
PERSONNEL TOTAL	**181,774**	**152,100**	**114,513**	**101,000**	**70,400**
CONTRACTUAL SERVICES	21,483	-	-	-	-
PROFESSIONAL SERVICES	5,378	1,078	10,000	7,740	10,200
OPERATIONS	16,544	1,769	28,550	3,700	3,900
OPERATING EXPENSE TOTAL	**43,405**	**2,847**	**38,550**	**11,440**	**14,100**
EXPENDITURES TOTAL	**225,179**	**154,947**	**153,063**	**112,440**	**84,500**
TRANSFERS OUT / ALLOCATIONS OUT	27,232	22,136	28,640	25,800	-
TRANSFER OUT TOTAL	**27,232**	**22,136**	**28,640**	**25,800**	**-**
EXPENDITURES & TRANSFERS TOTAL	**252,410**	**177,083**	**181,702**	**138,240**	**84,500**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	84,500
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**84,500**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**84,500**
GENERAL FUND NET EXPENSE (REVENUE)	**252,410**	**177,083**	**181,702**	**138,240**	**-**

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT – COMMITTEES & COMMISSIONS

MISSION: Building community consensus for proposals or projects, reviewing written material, facilitating study of issues, guiding implementation of new or regulating established programs, assessing the alternatives regarding issues of community concern and ultimately forwarding recommendations to the City Council for consideration.

ORGANIZATION: The City Council has established 16 committees/commissions to review Town programs, projects and community issues. The Town of Los Altos Hills standing committees have been established by resolution with the exception of the Planning Commission and Senior Commission, which were established by ordinance.

COMMITTEES & COMMISSIONS

ORG CODE: 011-1700

DESCRIPTION:

All standing committees consist of Town residents who are willing to share their expertise and enthusiasm to contribute to the Town's direction and vision to make it a better place to live in.

PROGRAM SUMMARY & MAJOR SERVICES:

The Town has the following standing committees/commissions:

1. Planning Commission.
2. Community Relations.
3. Education.
4. Emergency Communications.
5. Environmental Design and Protection.
6. Environmental Initiatives.
7. Finance and Investment.
8. History.
9. Senior Commission.
10. Open Space.
11. Parks & Recreation.
12. Pathways.
13. Traffic Safety.
14. Water Conservation.
15. Joint Community Volunteer Service Awards.
16. Youth Commission.

2012-2013 ACCOMPLISHMENTS:

2. Organization and execution of the 2013 Town Picnic.
3. Coordination with Foothill College for a potential lecture series.
4. Provided a public forum regarding on photographing wildlife.
5. Provided seminars and information on Sudden Oak Death.
6. Published 3 informational brochures for the public on the topics of Open Space Easements, Wildlife Management, and Creeks and Riparian Areas.
7. Completed work on the heritage tree ordinance.
8. Began the work of sorting and digitizing historical documents.
9. Began an oral history project interviewing longtime residents.
10. Improved communications with the CERT organization, including documenting key infrastructure items/priorities to be checked in the event of an emergency.
11. Completion of events: Hoedown, Hoppin Hounds and Pathways Run.

12. Continued recreation programming serving the residents of Los Altos Hills and members of the wider community.
13. Participated in the Watershed Summit.
14. Hosted a filming of the "Last Call at the Oasis."
15. Helped with the Santa Clara Valley Water District Grant for O'Keefe Preserve Restoration.
16. Wrote articles on water conservation for the *Our Town* Newsletter.
17. Studied elementary school attendance and performance and presented to the City Council.
18. Worked as the liaison between the Town, LASD and Gardner Bullis School for the safe route to school pathway construction project.
19. Identified all LAH science fair winners at the county level in both public and private schools.
20. Provided 2012-13 enrollment report with bond and parcel tax revenues for the first time.

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:
None.

2013-2014 OBJECTIVES:
All standing committees will continue to work as outlined in their individual charters to make recommendations to the City Council for the betterment of the Town.

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:
The new Overhead Cost Allocation model identifies this department as a "donor" with the cost being allocated out throughout the organization.

COMMITTEES/COMMISSIONS (011-1700)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PERSONNEL	32,004	41,882	42,756	45,500	31,400
PERSONNEL TOTAL	**32,004**	**41,882**	**42,756**	**45,500**	**31,400**
CONTRACTUAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES	2,407	2,193	2,600	3,400	5,000
OPERATIONS	31,534	47,398	66,100	53,100	67,900
OPERATING EXPENSE TOTAL	**33,940**	**49,591**	**68,700**	**56,500**	**72,900**
EXPENDITURES TOTAL	**65,944**	**91,473**	**111,456**	**102,000**	**104,300**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	-
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**-**
EXPENDITURES & TRANSFERS TOTAL	**65,944**	**91,473**	**111,456**	**102,000**	**104,300**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	173	-	-	-	-
REVENUE TOTAL	**173**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	104,300
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**104,300**
REVENUE & TRANSFERS TOTAL	**173**	**-**	**-**	**-**	**104,300**
GENERAL FUND NET EXPENSE (REVENUE)	**65,771**	**91,473**	**111,456**	**102,000**	**-**

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT – COMMUNITY SERVICES GRANTS

MISSION:
To provide financial incentive to certain community service non-profit organizations

COMMUNITY SERVICES GRANTS

ORG CODE: 011-1700
DESCRIPTION:
Annual budgetary appropriation of grant funding to be awarded to qualified community non-profit organizations. Both the number of applicants and the total funding requested has more than doubled over the past five years.

PROGRAM SUMMARY & MAJOR SERVICES:
Every year, the City Council receives requests from community service agencies for grant monies to support programs that directly benefit the residents of the Town based on these major categories:
Non-Profit Partners are those agencies that provide services to Town residents that would otherwise be cost prohibitive for the Town to organize and manage on its own**.** For example, Wildlife Rescue assists with wildlife in distress not covered by the Town's animal control contract with the City of Palo Alto. This list includes 7 of the 9 agencies that have received grants from the Town each year since 2002-03.
Non-Profit Associations are those agencies that provide services that are outside the scope of a traditional full-service municipality. For example, the Morgan Center is a non-public school providing educational programs to pre-school and school age children with autism. This category also includes fundraising campaigns such as the Town Crier Holiday Fund which in turn provides grants to other non-profit associations.

2012-2013 ACCOMPLISHMENTS:
The following agencies received the Community Services Grants from the Town:
American Red Cross Sillicon Valley Chapter
City of Los Altos Senior Center
Community Health Awareness Council (CHAC)
Community Services Agency
Day Workers Center of Mountain View
Friends of Deer Hollow Farm
Hidden Villa
Joint Venture Silicon Valley
Los Altos Chamber of Commerce
Los Altos Mediation Program
Los Altos Rotary AIDS Project
Los Altos Rotary Partners for Elder Generation Committee
Next Door Solutions
Peninsula Humane Society & SPCA (Wildlife Rescue)
Silicon Valley Bicycle Coalition
United Way of Silicon Valley
YWCA Silicon Valley (Domestic Violence Department)

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:
None.

2013-2014 OBJECTIVES:
1. Review and revise program funding options and eligibility criteria

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:
The adopted FY 2013-14 budget includes $5,600 reduction in Community Service Grant funding

PAGE LEFT BLANK INTENTIONALLY

COMMUNITY SERVICES GRANTS (011-1600)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PERSONNEL	-	-	-	-	-
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**-**
CONTRACTUAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	65,600	65,600	65,600	65,600	60,000
OPERATING EXPENSE TOTAL	**65,600**	**65,600**	**65,600**	**65,600**	**60,000**
EXPENDITURES TOTAL	**65,600**	**65,600**	**65,600**	**65,600**	**60,000**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	-
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**-**
EXPENDITURES & TRANSFERS TOTAL	**65,600**	**65,600**	**65,600**	**65,600**	**60,000**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**
GENERAL FUND NET EXPENSE (REVENUE)	**65,600**	**65,600**	**65,600**	**65,600**	**60,000**

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT – GENERAL LIABILITY INSURANCE

MISSION:
To develop Town risk management and safety programs, policies and procedures and insure the Town's assets in order to minimize risk and costs.

ORGANIZATION: The Administrative Services Director is the Town's official Risk Manager and a member of the PLAN's Board of Director's, and is assisted by the City Clerk in the daily operation of the program and claims administration.

GENERAL LIABILITY INSURANCE

ORG CODE: 011-1500
DESCRIPTION:
The Town of Los Altos Hills is a member of ABAG PLAN (Pooled Liability Annuity Network), a public agency insurance pool sponsored by ABAG (Association of Bay Area Governments) which is comprised of 30 greater bay area municipalities, including the Town's benchmark agencies Woodside, Portola Valley, Atherton, and Hillsborough. As a member, the Town purchases General Liability coverage of $5 million with an excess coverage of $10 million and SIR (Self Insured Retention or deductible) of $25,000 on liability claims. Claims, and incidents that might develop into claims, are referred to ABAG PLAN for review and disposition. The Town also participates in ABAG PLAN's property insurance program to provide property insurance of $25 million with a $25,000 deductible for all Town owned facilities and capital equipment (vehicle, etc.). In addition, the Town carries a Public Officials Bond through the PLAN for key Town officials who are entrusted with Town funds.

PROGRAM SUMMARY & MAJOR SERVICES:
The program includes managing liability, property and auto claims, insurance programs, as well as developing risk reduction policies and procedures. The budget provides for the premiums as well as any settlements resulting from claims against the Town.

2012-2013 ACCOMPLISHMENTS:
1. The number of claims continued to decline with only three filed in FY 2012-13
2. Cost of claims also continues to decline due to the Town's efforts implementing Risk Management Framework and Operational Best Practices program
3. In partnership with ABAG PLAN, the Town received $38,828 in risk management grants last year.
4. The Administrative Services Director serves on the PLAN's Risk Management Committee
5. All Town's managers and supervisors were trained on the Town's workers compensation and risk management procedures
6. Town is in compliance with the State-mandated and other safety trainings.

2013-2014 SAVINGS AND REVENUE GENERATING PROJECTS:
1. Continue to implement Risk Management Program policies and procedures.
2. Serve on the ABAG PLAN Board of Directors to ensure that the Town continues to receive the most cost effective General Liability, Property and other liability insurance assessments.
3. Continue to recover Town expenses through activities in the damaged property, subrogation and liability recovery programs.
4. Continue to conduct Risk Management training for employees to help reduce claims and minimize negative impact on the public.

2013-2014 OBJECTIVES:

1. Continue to identify and reduce risks to the Town
2. Process and handle liability claims in a timely manner, so that the claim expenses and legal costs can be minimized
3. Continue to seek recovery of costs when actions of the third party cause damages to Town property ("subrogation" cases)
4. Implement new Risk Management and Safety policies and procedures
5. Work closely with ABAG PLAN on updating Risk Management Framework and Operational Best Practices

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:

The Town's General Liability insurance premium has increased by 37.2% due to the adjustment in experience modification from the prior losses.

GENERAL LIABILITY / INSURANCE (011-1510)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PERSONNEL	-	-	-	-	-
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**-**
CONTRACTUAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	87,276	75,345	97,590	91,242	124,600
OPERATING EXPENSE TOTAL	**87,276**	**75,345**	**97,590**	**91,242**	**124,600**
EXPENDITURES TOTAL	**87,276**	**75,345**	**97,590**	**91,242**	**124,600**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	-
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**-**
EXPENDITURES & TRANSFERS TOTAL	**87,276**	**75,345**	**97,590**	**91,242**	**124,600**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	36,000
REVENUE TOTAL	**-**	**-**	**-**	**-**	**36,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	124,600
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**124,600**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**160,600**
GENERAL FUND NET EXPENSE (REVENUE)	**87,276**	**75,345**	**97,590**	**91,242**	**(36,000)**

PAGE LEFT BLANK INTENTIONALLY

GENERAL GOVERNMENT – FINANCE & ADMINISTRATIVE SERVICES

MISSION: Provide overall management of the Town's Administrative Services, execution of the Town's administrative policies, and ensure the Town organization; including officials, management and staff receive high quality effective and efficient administrative support services.

ORGANIZATION: The department is comprised of Administration, Finance, Human Resources, Information Technology and Risk Management (Worker's Compensation & General Liability) functions.

FINANCE & ADMINISTRATION

ORG CODE: 011-1400; 011-1510; 011-1600; 031-0100; 033-0000; 034-0000

DESCRIPTION:

The Administrative Services Department consists of three full-time employees including Administrative Services Director, Finance Manager, and Office Specialist.

The Administrative Services Department goals are to provide oversight and support of the Town's organization including: timely and accurate financial services that effectively protect and maximize the use of Town resources for the good of the community; support workforce best practices and policies consistent with Federal, State and local mandates and regulations; provide quality accessible technology infrastructure and IT support, and ensure implementation of safety policies and risk management best practices & procedures to mitigate the Town's risk exposure.

PROGRAM SUMMARY & MAJOR SERVICES:

Project Management;
Contract Management;
Special Services;
Financial Planning/ Budgeting;
Accountability and Financial Reporting;
Disbursements;
Payroll;
Banking/cashiering/revenue/investment mgt;
Business Registration;
Recruitment;
Community Service Grant program;
Benefit Administration;
Employee & Labor Relations;
Network infrastructure;
Phone Support;
Cell phone Support;
Hardware support;
Technology Replacement;
On-line services & Resources;
Risk Management;

2012-2013 ACCOMPLISHMENTS:

1. Processed 90 journal entries; 1,691 vendor checks; 562 payroll checks; 4,088 invoices; and 1,116 business license applications.
2. Prepared and processed the Roadway Impact Refund notices for fiscal years 2010, 2011, 2012, and processed 267 refunds to legally entitled residents.
3. Consolidated Town's credit card system to comply with purchasing best practices.
4. Prepared the Town's Financial Statement for the FY 2011-12.
5. Initiated and managed the Comprehensive Rate and Fee Study/ Overhead Cost Allocation.
6. Completed Audit of the Town's personnel records to comply with records management requirements and regulations.
7. Served 24 employees, processed 5 recruitments, reviewed and processed 3 employment applications, and coordinated 3 employee trainings
8. Revised job classifications specifications addressing changes in essential duties, minimum qualifications, exemption status, developed methodology and conducted salary and benefit surveys for Sr. Engineer, Maintenance Superintendent, and Recreation Supervisor.
9. Processed recruitment and hiring for Sr. Engineer, Community Development Specialist, and Office Specialist positions.

10. Coordinated employee relations such as workplace investigations, leaves of absences and disability accommodations as needed.
11. Provided support for 27 phone lines and all cellular/data equipment and services, as well as managed a contract with the City of Redwood City IT Department to support 25 email accounts, 4 physical servers; 11 network printers; 1 personal printers; 21 PC, 3 laptops; EOC hardware and telecommunications system.
12. Worked closely with the Town's Workers compensation provider to ensure injured employees receive quality care and the Town's possession of required policies and injury and illness prevention program, and they are properly enforced.
13. Enrolled all Town employees in DMV pull notice program to comply with vehicle operations best practices and the State Law requirements for employees with commercial driver licenses.
14. Provided Town-wide training session for managers and supervisors on the Town's newly developed worker's compensation and risk management policies and procedures.
15. Initiated and proceeded with two major Town-wide studies: Sewer Rate and User Fee and Cost Allocation

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:

1. Consolidated all town wireless accounts and renegotiated low government rates with Verizon Wireless, which resulted in annual savings of $4,200.
2. Ensured compliance with ABAG PLAN's Risk Management Best Practices Framework Program, and received $38,828 in Risk Management grant funds.
3. Received $6,245 in Emergency Management Performance Grant from Santa Clara County.

2013-2014 OBJECTIVES:

1. Implementation of Interim Financial Reporting process including Mid-year budget analysis report to City Council and Quarterly reports to the Finance & Investment Committee.
2. Develop checklist and written procedures for the year-end financial closure and audit.
3. Conduct a benchmarking analysis of law enforcement services in Santa Clara County including developing objective metrics measuring the law enforcement performance and providing comparisons of functions and cost of operation of similar-sized town's enforcement services,.
4. Implementation of the HR and Time & Attendance software modules with ADP Payroll Services to efficiently manage workforce time & attendance; improve wage and hour compliance; and enable to streamline the payroll process.
5. Implementation of the Town's Flexible Spending Account (FSA) benefit program.
6. Preparation of the comprehensive analysis of all Town's job classifications and specifications including minimum qualifications, benefits and compensation.
7. Continue to provide a high level of customer service.
9. Implement new Risk Management and Safety Policies and procedures and ensure the Town's compliance with Risk Management Best Practices Framework and eligibility for Risk Management grants

2013-2014 SIGNIFICANT CHANGES FROM CURRENT BUDGET:

The new Overhead Cost Allocation model identifies this department as a "donor" with the cost being allocated out throughout the organization. The FY 2013-14 Budget provides additional funding for part-time contractual personnel to assist the department with recurring finance and general duties

ADMINISTRATIVE SERVICES DEPARTMENT (011-1400)
BUDGET SUMMARY (General Fund only)

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PERSONNEL	247,771	284,780	209,221	157,400	167,700
PERSONNEL TOTAL	**247,771**	**284,780**	**209,221**	**157,400**	**167,700**
CONTRACTUAL SERVICES	54,811	44,105	30,000	40,500	59,000
PROFESSIONAL SERVICES	49,475	70,525	57,750	33,850	50,000
OPERATIONS	39,640	47,101	41,800	39,900	42,200
OPERATING EXPENSE TOTAL	**143,926**	**161,731**	**129,550**	**114,250**	**151,200**
EXPENDITURES TOTAL	**391,697**	**446,511**	**338,771**	**271,650**	**318,900**
TRANSFERS OUT / ALLOCATIONS OUT	35,401	28,777	51,551	46,600	-
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**35,401**	**28,777**	**51,551**	**46,600**	**-**
EXPENDITURES & TRANSFERS TOTAL	**427,098**	**475,288**	**390,323**	**318,250**	**318,900**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	10,000
REVENUE TOTAL	**-**	**-**	**-**	**-**	**10,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	291,400
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**291,400**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**301,400**
GENERAL FUND NET EXPENSE (REVENUE)	**427,098**	**475,288**	**390,323**	**318,250**	**17,500**

PAGE LEFT BLANK INTENTIONALLY

Public Safety

PAGE LEFT BLANK INTENTIONALLY

PUBLIC SAFETY DEPARTMENT

MISSION:
To work in partnership with Town departments and the community to protect life and property and improve the quality of life of all residents.

ORGANIZATION: Santa Clara County Sheriff's Office (Law Enforcement Contract)
City of Palo Alto (Animal Control Contract)

PUBLIC SAFETY

ORG CODE: 011-2100; 011-2150; 021-6100
DESCRIPTION: The Town contracts with the County of Santa Clara Sheriff's Office for law enforcement services including regular patrols, responses to emergency and 911 calls, investigative services and specialized law enforcement services as needed. Animal control services are provided through the City of Palo Alto.

PROGRAM SUMMARY: The Santa Clara County Sheriff's Office is dedicated to the preservation of public safety by providing innovative and progressive service in partnership with the Los Altos Hills community.

2012-2013 ACCOMPLISHMENTS:
1. Responded to emergency situations and priority 1 calls in less than 10 minutes
2. Provided education and outreach to bicyclists with regard to applicable traffic regulations
3. Conducted a Crime Prevention Forum tailored to the unique Los Altos Hills environment

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:
None

2013-2014 OBJECTIVES:
1. Maintain current law enforcement service levels
2. Continue to educate the cycling community with regard to safe cycling practices
3. Conduct one crime prevention seminar in 2014
4. Renegotiate contract terms for the animal control services

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:
The FY 2013-14 Budget transferred the cost of Supplemental Traffic Enforcement of $35,000 from General Fund to COPS fund.

PAGE LEFT BLANK INTENTIONALLY

POLICE ADMINISTRATION (011-2100)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	-	-	-	-	25,295
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**25,295**
CONTRACTUAL SERVICES	939,725	905,956	1,025,100	1,007,500	1,004,500
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	-	-	-	-	-
OPERATING EXPENSE TOTAL	**939,725**	**905,956**	**1,025,100**	**1,007,500**	**1,004,500**
EXPENDITURES TOTAL	**939,725**	**905,956**	**1,025,100**	**1,007,500**	**1,029,795**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	108,272
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**108,272**
EXPENDITURES & TRANSFERS TOTAL	**939,725**	**905,956**	**1,025,100**	**1,007,500**	**1,138,067**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**
GENERAL FUND NET EXPENSE (REVENUE)	**939,725**	**905,956**	**1,025,100**	**1,007,500**	**1,138,067**

PAGE LEFT BLANK INTENTIONALLY

ANIMAL CONTROL (011-2150)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	-	-	-	-	1,499
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**1,499**
CONTRACTUAL SERVICES	69,289	59,096	72,753	59,100	75,000
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	-	-	-	-	-
OPERATING EXPENSE TOTAL	**69,289**	**59,096**	**72,753**	**59,100**	**75,000**
EXPENDITURES TOTAL	**69,289**	**59,096**	**72,753**	**59,100**	**76,499**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	6,418
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**6,418**
EXPENDITURES & TRANSFERS TOTAL	**69,289**	**59,096**	**72,753**	**59,100**	**82,917**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**
GENERAL FUND NET EXPENSE (REVENUE)	**69,289**	**59,096**	**72,753**	**59,100**	**82,917**

PAGE LEFT BLANK INTENTIONALLY

Community Development Department

PAGE LEFT BLANK INTENTIONALLY

COMMUNITY DEVELOPMENT DEPARTMENT

MISSION:
The mission of the Community Development Department is to provide professional, courteous, and efficient services to the public, ensure that new development complies with Federal, State, and local land use and environmental regulations, and guide the physical development of the Town in a manner that is consistent with the goals and values of the community.

ORGANIZATION:
The Department is comprised of Planning, Building and Code Enforcement Divisions.

COMMUNITY DEVELOPMENT DEPARTMENT

ORG CODE: 011-3100; 011-3110; 011-3200; 011-3210
DESCRIPTION:
Under the Direction of the Community Development Director, the Department consists of 6 full-time regular employees.

Division	Position
Planning & Code Enforcement	Community Development Director (FTE)
	Associate Planner (FTE)
	Assistant Planner (FTE)
	Community Development Specialist (FTE)
Building	Building Official (FTE)
	Building/Planning Technician (FTE)

PROGRAM SUMMARY & MAJOR SERVICES:
The Planning Division is responsible for long range planning regarding growth and development of the Town. Long range planning involves the preparation, maintenance and implementation of the Town's General Plan and Municipal Code. The Department is also responsible for the administration of the Town's Zoning and Site Development codes which involves the review and processing of all site development and zoning applications, use permits, CEQA studies, Environmental Impact Reviews, and code enforcement. The Building Division has the responsibility of providing life-safety, plan checking, inspection and permitting, as well as quality control on building activity within the Town.

Major Services include:
Site development permit review
Building permit review
Municipal Code updates
General Plan updates
Code enforcement
Town Hall public information/permit counter
Records retention and file management
Committee liaison: Environmental Design and Protection, Environmental Initiatives, History, Open Space, Pathways, Traffic Safety, and Water Conservation.
Planning Commission and City Council support on development and land use matters
Intergovernmental relations: ABAG, LAFCO, SCVWD, BAAQMD, SCCAPO
Grant applications
Emergency planning-EOC planning function

2012-2013 ACCOMPLISHMENTS:
1. Completed the La Loma, Olive Tree, and Mora Drive Annexations which added over 50 parcels to the Town's housing stock.
2. Applied for and received a competitive grant in the amount of $83,960 from Santa Clara Valley Water District for the Edith Park/Adobe Creek restoration project
3. Reorganized Community Development Department's permit counter function to provide more effective and efficient services to the public.
4. Worked with History Committee to designate a single family residence as a historical landmark.

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:

1. Reduce the number of building permit planchecks sent to consultant for third party review. Building Official will conduct more planchecks in-house.
2. Increase the address change fee to reflect actual cost for processing the requests.

2013-2014 OBJECTIVES:

1. Update planning and building permit fee schedule to improve cost recovery.
2. Complete the General Plan Housing Element 2014-2022 update project.
3. Complete the General Plan Circulation Element update project.
4. Develop a code enforcement procedure manual to more efficiently address complaints of public nuisance.

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:

Funding for the Housing Element Update of the General Plan ($80,000)

PLANNING ADMINISTRATION (011-3100)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	616,353	636,630	635,393	549,700	694,777
PERSONNEL TOTAL	**616,353**	**636,630**	**635,393**	**549,700**	**694,777**
CONTRACTUAL SERVICES	5,024	252,067	-	101,700	50,300
PROFESSIONAL SERVICES	11,435	47,357	76,000	68,500	125,000
OPERATIONS	7,232	9,414	8,150	17,500	14,400
OPERATING EXPENSE TOTAL	**23,691**	**308,838**	**84,150**	**187,700**	**189,700**
EXPENDITURES TOTAL	**640,044**	**945,467**	**719,543**	**737,400**	**884,477**
TRANSFERS OUT / ALLOCATIONS OUT	140,108	112,349	181,845	164,600	420,843
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**140,108**	**112,349**	**181,845**	**164,600**	**420,843**
EXPENDITURES & TRANSFERS TOTAL	**780,152**	**1,057,816**	**901,388**	**902,000**	**1,305,320**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	394,866	331,806	370,317	271,400	442,100
MISCELLANEOUS	50,211	232,712	-	96,800	50,300
REVENUE TOTAL	**445,077**	**564,518**	**370,317**	**368,200**	**492,400**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**445,077**	**564,518**	**370,317**	**368,200**	**492,400**
GENERAL FUND NET EXPENSE (REVENUE)	**335,075**	**493,298**	**531,070**	**533,800**	**812,920**

PAGE LEFT BLANK INTENTIONALLY

PLANNING COMMISSION (011-3110)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	10,560	6,474	6,708	6,500	6,923
PERSONNEL TOTAL	**10,560**	**6,474**	**6,708**	**6,500**	**6,923**
CONTRACTUAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES	330	685	-	800	800
OPERATIONS	1,214	3,293	3,900	3,400	3,500
OPERATING EXPENSE TOTAL	**1,544**	**3,978**	**3,900**	**4,200**	**4,300**
EXPENDITURES TOTAL	**12,105**	**10,452**	**10,608**	**10,700**	**11,223**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	1,257
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**1,257**
EXPENDITURES & TRANSFERS TOTAL	**12,105**	**10,452**	**10,608**	**10,700**	**12,480**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**
GENERAL FUND NET EXPENSE (REVENUE)	**12,105**	**10,452**	**10,608**	**10,700**	**12,480**

PAGE LEFT BLANK INTENTIONALLY

BUILDING ADMINISTRATION (011-3200)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	338,136	383,344	568,331	499,300	611,676
PERSONNEL TOTAL	**338,136**	**383,344**	**568,331**	**499,300**	**611,676**
CONTRACTUAL SERVICES	6,299	34,924	15,000	8,100	10,000
PROFESSIONAL SERVICES	15,088	8,951	9,000	6,000	8,000
OPERATIONS	5,483	3,589	4,250	4,300	5,150
OPERATING EXPENSE TOTAL	**26,869**	**47,464**	**28,250**	**18,400**	**23,150**
EXPENDITURES TOTAL	**365,005**	**430,808**	**596,581**	**517,700**	**634,826**
TRANSFERS OUT / ALLOCATIONS OUT	92,453	73,610	160,461	145,300	409,744
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**92,453**	**73,610**	**160,461**	**145,300**	**409,744**
EXPENDITURES & TRANSFERS TOTAL	**457,458**	**504,419**	**757,041**	**663,000**	**1,044,570**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	762,124	593,509	789,066	613,100	655,000
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**762,124**	**593,509**	**789,066**	**613,100**	**655,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**762,124**	**593,509**	**789,066**	**613,100**	**655,000**
GENERAL FUND NET EXPENSE (REVENUE)	**(304,666)**	**(89,090)**	**(32,025)**	**49,900**	**389,570**

PAGE LEFT BLANK INTENTIONALLY

PERMIT REVIEW & INSPECTION (011-3210)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	-	-	-	-	2,381
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**2,381**
CONTRACTUAL SERVICES	118,026	77,046	90,000	116,800	117,300
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	-	-	-	-	-
OPERATING EXPENSE TOTAL	**118,026**	**77,046**	**90,000**	**116,800**	**117,300**
EXPENDITURES TOTAL	**118,026**	**77,046**	**90,000**	**116,800**	**119,681**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	10,192
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**10,192**
EXPENDITURES & TRANSFERS TOTAL	**118,026**	**77,046**	**90,000**	**116,800**	**129,873**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**
GENERAL FUND NET EXPENSE (REVENUE)	**118,026**	**77,046**	**90,000**	**116,800**	**129,873**

PAGE LEFT BLANK INTENTIONALLY

COPS PROGRAMS (021-6100)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	50,566	41,230	57,523	-	2,879
PERSONNEL TOTAL	**50,566**	**41,230**	**57,523**	**-**	**2,879**
CONTRACTUAL SERVICES	13,915	26,882	20,000	43,300	87,700
PROFESSIONAL SERVICES	33,186	15,863	-	1,200	-
OPERATIONS	8,190	8,304	18,750	14,300	16,900
OPERATING EXPENSE TOTAL	**55,290**	**51,049**	**38,750**	**58,800**	**104,600**
EXPENDITURES TOTAL	**105,856**	**92,279**	**96,273**	**58,800**	**107,479**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	20,700	12,322
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**20,700**	**12,322**
EXPENDITURES & TRANSFERS TOTAL	**105,856**	**92,279**	**96,273**	**79,500**	**119,801**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	454	138	100	100	100
INTERGOVERNMENTAL	100,000	100,000	100,000	100,000	100,000
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	1,005	-	-	-	-
REVENUE TOTAL	**101,459**	**100,138**	**100,100**	**100,100**	**100,100**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**101,459**	**100,138**	**100,100**	**100,100**	**100,100**
GENERAL FUND NET EXPENSE (REVENUE)	**4,397**	**(7,860)**	**(3,827)**	**(20,600)**	**19,701**

PAGE LEFT BLANK INTENTIONALLY

COMMUNITY DEVELOPMENT DEPARTMENT
BUDGET SUMMARY (General Fund only)

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	965,049	1,026,448	1,210,431	1,055,500	1,315,757
PERSONNEL TOTAL	**965,049**	**1,026,448**	**1,210,431**	**1,055,500**	**1,315,757**
CONTRACTUAL SERVICES	129,349	364,036	105,000	226,600	177,600
PROFESSIONAL SERVICES	26,853	56,994	85,000	75,300	133,800
OPERATIONS	13,929	16,296	16,300	25,200	23,050
OPERATING EXPENSE TOTAL	**170,131**	**437,326**	**206,300**	**327,100**	**334,450**
EXPENDITURES TOTAL	**1,135,180**	**1,463,774**	**1,416,731**	**1,382,600**	**1,650,207**
TRANSFERS OUT / ALLOCATIONS OUT	232,561	185,959	342,305	309,900	842,036
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**232,561**	**185,959**	**342,305**	**309,900**	**842,036**
EXPENDITURES & TRANSFERS TOTAL	**1,367,741**	**1,649,733**	**1,759,037**	**1,692,500**	**2,492,243**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	762,124	593,509	789,066	613,100	655,000
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	394,866	331,806	370,317	271,400	442,100
MISCELLANEOUS	50,211	232,712	-	96,800	50,300
REVENUE TOTAL	**1,207,201**	**1,158,027**	**1,159,384**	**981,300**	**1,147,400**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**1,207,201**	**1,158,027**	**1,159,384**	**981,300**	**1,147,400**
GENERAL FUND NET EXPENSE (REVENUE)	**160,540**	**491,706**	**599,653**	**711,200**	**1,344,843**

PAGE LEFT BLANK INTENTIONALLY

Parks & Recreation Department

PAGE LEFT BLANK INTENTIONALLY

PARKS & RECREATION DEPARTMENT

MISSION:
The department develops, implements, and evaluates recreational programs and activities for children and adults and coordinates and supervises recreational uses of the Playing Fields, Town Riding Ring, and Westwind Community Barn.

ORGANIZATION: The Department is under the direction of the Community Development Director and is comprised of one full time employee.

PARKS & RECREATION DEPARTMENT

ORG CODE: 014-4110; 014-4120; 014-4130; 014-4140; 014-4100; 015-5100; 015-5110; 015-5200; 015-5300; 043-6900

DESCRIPTION: Under the direction of the Community Development Director, the Department is comprised of one full time Community Services Supervisor. The Town currently employs 2 full time and 1 part time contractors for management and operations of Westwind Community Barn.

PROGRAM SUMMARY:
The Community Services Supervisor performs a wide variety of assignments including the development, promotion, and management of Town community events and recreation programs.

Major services include:
Organizing Town community and recreation events
Publishing the Town's Activity guide
Managing vendor contracts
Providing social media for P&R programs and events
Managing Town facility schedule and reservations
Serving as liaison to Community Relations and Parks and Recreation Committees, as well as Youth and Senior Commissions
Performing emergency planning-EOC function

2012-2013 ACCOMPLISHMENTS:
1. Served over 400 youths, adults, and seniors in approximately 50 parks and recreation programs.
2. Organized eleven community events including Town picnic, pathways run, hoe down, July 4th parade.

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:
3. Contract of the facility management operations of the Westwind Barn resulting in salary cost savings and management efficiency.
4. Utilize volunteer resources at the Town's Community Events

2013-2014 OBJECTIVES:
1. Complete the Westwind Barn Concessionaire RFP and award contract for professional management and operation at Westwind Barn
2. Continue to work with Parks and Recreation and Community Relations Committees on Town events and Activity guide.
3. Research and evaluate alternative to program registration system for potential cost savings.

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:
Barn Manager position will remain unfunded for FY 2013-14 budget.
Community Services Coordinator is reclassified to a Community Services Supervisor position.
Reduction in funding of $10,000 for the Town annual picnic

PAGE LEFT BLANK INTENTIONALLY

PARKS & RECREATION ADMINISTRATION (014-1000)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	92,029	69,372	81,536	83,000	91,848
PERSONNEL TOTAL	**92,029**	**69,372**	**81,536**	**83,000**	**91,848**
CONTRACTUAL SERVICES	450	-	-	-	-
PROFESSIONAL SERVICES	350	2,782	2,500	2,400	2,500
OPERATIONS	19,260	23,654	27,300	15,800	21,250
OPERATING EXPENSE TOTAL	**20,060**	**26,436**	**29,800**	**18,200**	**23,750**
EXPENDITURES TOTAL	**112,089**	**95,808**	**111,336**	**101,200**	**115,598**
TRANSFERS OUT / ALLOCATIONS OUT	21,785	17,709	53,151	29,800	66,873
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**21,785**	**17,709**	**53,151**	**29,800**	**66,873**
EXPENDITURES & TRANSFERS TOTAL	**133,874**	**113,517**	**164,487**	**131,000**	**182,471**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**-**	**-**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**
GENERAL FUND NET EXPENSE (REVENUE)	**133,874**	**113,517**	**164,487**	**131,000**	**182,471**

PAGE LEFT BLANK INTENTIONALLY

EQUESTRIAN PROGRAMS (014-4100)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	-	-	-	-	2,297
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**2,297**
CONTRACTUAL SERVICES	66,604	87,939	80,000	90,600	90,000
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	534	461	1,000	500	1,000
OPERATING EXPENSE TOTAL	**67,138**	**88,400**	**81,000**	**91,100**	**91,000**
EXPENDITURES TOTAL	**67,138**	**88,400**	**81,000**	**91,100**	**93,297**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	9,832
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**9,832**
EXPENDITURES & TRANSFERS TOTAL	**67,138**	**88,400**	**81,000**	**91,100**	**103,129**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	74,666	94,430	90,000	106,000	106,000
REVENUE TOTAL	**74,666**	**94,430**	**90,000**	**106,000**	**106,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**74,666**	**94,430**	**90,000**	**106,000**	**106,000**
GENERAL FUND NET EXPENSE (REVENUE)	**(7,529)**	**(6,030)**	**(9,000)**	**(14,900)**	**(2,871)**

PAGE LEFT BLANK INTENTIONALLY

PARKS & RECREATION PROGRAMS AND OPERATIONS (014-4110; 014-4140)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	-	-	-	-	3,083
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**3,083**
CONTRACTUAL SERVICES	29,057	22,139	28,300	24,000	75,000
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	108	439	500	-	-
OPERATING EXPENSE TOTAL	**29,165**	**22,578**	**28,800**	**24,000**	**75,000**
EXPENDITURES TOTAL	**29,165**	**22,578**	**28,800**	**24,000**	**78,083**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	13,197
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**13,197**
EXPENDITURES & TRANSFERS TOTAL	**29,165**	**22,578**	**28,800**	**24,000**	**91,280**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2012-13
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	38,825	29,393	45,000	29,000	30,000
REVENUE TOTAL	**38,825**	**29,393**	**45,000**	**29,000**	**30,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**38,825**	**29,393**	**45,000**	**29,000**	**30,000**
GENERAL FUND NET EXPENSE (REVENUE)	**(9,660)**	**(6,815)**	**(16,200)**	**(5,000)**	**61,280**

PAGE LEFT BLANK INTENTIONALLY

PARKS & RECREATION SPECIAL EVENTS (014-4120; 014-4130)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	-	-	-	-	1,152
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**1,152**
CONTRACTUAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	53,621	57,430	59,500	58,300	59,200
OPERATING EXPENSE TOTAL	**53,621**	**57,430**	**59,500**	**58,300**	**59,200**
EXPENDITURES TOTAL	**53,621**	**57,430**	**59,500**	**58,300**	**60,352**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	4,932
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**4,932**
EXPENDITURES & TRANSFERS TOTAL	**53,621**	**57,430**	**59,500**	**58,300**	**65,284**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2011-12	Adopted 2012-13
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	11,032	11,717	11,000	13,000	11,000
REVENUE TOTAL	**11,032**	**11,717**	**11,000**	**13,000**	**11,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**11,032**	**11,717**	**11,000**	**13,000**	**11,000**
GENERAL FUND NET EXPENSE (REVENUE)	**42,589**	**45,713**	**48,500**	**45,300**	**54,284**

PAGE LEFT BLANK INTENTIONALLY

PLAYING FIELDS (015-5100)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	9,849	-	-	-	1,822
PERSONNEL TOTAL	**9,849**	**-**	**-**	**-**	**1,822**
CONTRACTUAL SERVICES	35,972	39,664	45,500	50,900	42,100
PROFESSIONAL SERVICES	-	-	-	-	-
OPERATIONS	20,046	22,629	26,987	23,100	24,600
OPERATING EXPENSE TOTAL	**56,018**	**62,293**	**72,487**	**74,000**	**66,700**
EXPENDITURES TOTAL	**65,866**	**62,293**	**72,487**	**74,000**	**68,522**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	7,799
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**-**	**-**	**-**	**-**	**7,799**
EXPENDITURES & TRANSFERS TOTAL	**65,866**	**62,293**	**72,487**	**74,000**	**76,321**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	4,200	-	32,000	25,000	25,000
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	26,291	15,500	-	-	-
REVENUE TOTAL	**30,491**	**15,500**	**32,000**	**25,000**	**25,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**30,491**	**15,500**	**32,000**	**25,000**	**25,000**
GENERAL FUND NET EXPENSE (REVENUE)	**35,375**	**46,792**	**40,487**	**49,000**	**51,321**

PAGE LEFT BLANK INTENTIONALLY

TOWN RIDING ARENA (015-5110)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	-	-	-	-	400
PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**400**
CONTRACTUAL SERVICES	-	75	-	900	1,000
PROFESSIONAL SERVICES	188	188	-	-	-
OPERATIONS	-	3,086	5,000	1,000	4,500
OPERATING EXPENSE TOTAL	**188**	**3,349**	**5,000**	**1,900**	**5,500**
EXPENDITURES TOTAL	**188**	**3,349**	**5,000**	**1,900**	**5,900**
TRANSFERS OUT / ALLOCATIONS OUT	-	-	-	-	1,710
TRANSFER OUT TOTAL	**-**	**-**	**-**	**-**	**1,710**
EXPENDITURES & TRANSFERS TOTAL	**188**	**3,349**	**5,000**	**1,900**	**7,610**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	1,250	-	-	-
REVENUE TOTAL	**-**	**1,250**	**-**	**-**	**-**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**-**	**1,250**	**-**	**-**	**-**
GENERAL FUND NET EXPENSE (REVENUE)	**188**	**2,099**	**5,000**	**1,900**	**7,610**

PAGE LEFT BLANK INTENTIONALLY

WESTWIND BARN (015-5200; 015-5300)*
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	146,801	90,235	109,923	120,900	36,170
PERSONNEL TOTAL	**146,801**	**90,235**	**109,923**	**120,900**	**36,170**
CONTRACTUAL SERVICES	90,732	151,207	95,100	141,600	202,800
PROFESSIONAL SERVICES	339	144	500	1,100	1,100
OPERATIONS	77,405	116,204	108,504	127,300	130,000
OPERATING EXPENSE TOTAL	**168,476**	**267,555**	**204,104**	**270,000**	**333,900**
EXPENDITURES TOTAL	**315,277**	**357,790**	**314,027**	**390,900**	**370,070**
TRANSFERS OUT / ALLOCATIONS OUT	32,678	26,563	-	-	98,341
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**32,678**	**26,563**	**-**	**-**	**98,341**
EXPENDITURES & TRANSFERS TOTAL	**347,955**	**384,354**	**314,027**	**390,900**	**468,411**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	187,328	248,593	244,314	212,000	218,000
REVENUE TOTAL	**187,328**	**248,593**	**244,314**	**212,000**	**218,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**187,328**	**248,593**	**244,314**	**212,000**	**218,000**
GENERAL FUND NET EXPENSE (REVENUE)	**160,626**	**135,761**	**69,713**	**178,900**	**250,411**

***Note: The deficit reported in the FY 2013-2014 Adopted Budget does not reflect savings that are expected from the implementation of the concessionary management model at Westwind Barn due to the timing of the RFP process and lack of available information.**

Once the Council selects a vendor and awards the contract, the corresponding financial adjustments will be made in the mid-year budget adjustments.

PAGE LEFT BLANK INTENTIONALLY

PARKS & RECREATION DEPARTMENT
BUDGET SUMMARY (General Fund only)

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	248,678	159,608	191,458	203,900	136,772
PERSONNEL TOTAL	**248,678**	**159,608**	**191,458**	**203,900**	**136,772**
CONTRACTUAL SERVICES	222,815	301,024	248,900	308,000	410,900
PROFESSIONAL SERVICES	877	3,114	3,000	3,500	3,600
OPERATIONS	170,973	223,903	228,791	226,000	240,550
OPERATING EXPENSE TOTAL	**394,664**	**528,041**	**480,691**	**537,500**	**655,050**
EXPENDITURES TOTAL	**643,343**	**687,648**	**672,149**	**741,400**	**791,822**
TRANSFERS OUT / ALLOCATIONS OUT	54,463	44,273	53,151	29,800	202,684
TRANSFERS OUT / ALLOCATIONS OUT TOTAL	**54,463**	**-**	**53,151**	**29,800**	**202,684**
EXPENDITURES & TRANSFERS TOTAL	**697,806**	**687,648**	**725,300**	**771,200**	**994,506**

REVENUE SUMMARY	Actual 2010-11	Adopted 2010-11	Adopted Budget FY 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	4,200	-	32,000	25,000	25,000
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	338,143	400,883	390,314	360,000	365,000
REVENUE TOTAL	**342,343**	**400,883**	**422,314**	**385,000**	**390,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**342,343**	**400,883**	**422,314**	**385,000**	**390,000**
TOTAL PARKS & RECREATION NET EXPENSE (REVEN	**355,463**	**286,765**	**302,987**	**386,200**	**604,506**

PAGE LEFT BLANK INTENTIONALLY

Public Works Department

PAGE LEFT BLANK INTENTIONALLY

PUBLIC WORKS DEPARTMENT

MISSION: To effectively manage the Town's public infrastructure for the benefit of all users and to provide support to other Town departments.

ORGANIZATION:
The Public Works Department is comprised of Engineering and Public Works staff providing support to other departments and overseeing the Town's public roads, storm drain system, and sewer system.

PUBLIC WORKS DEPARTMENT

ORG CODE: 011-3300; 045-6900; 012-4500; 042-6900; 013-4740; 046-6900; 017-4600; 048-6900; 051-4800

DESCRIPTION: The Public Works department consists of a director, senior engineer, assistant engineer, maintenance supervisor, and two maintenance workers.

PROGRAM SUMMARY & MAJOR SERVICES:
The department provides support for private development projects, code enforcement issues, Town events, investigate resident's issues, and oversees the Town's infrastructure

2012-2013 ACCOMPLISHMENTS:
1. Hired a Senior Engineer
2. Completed the Safe Route to School project on time and on budget
3. Prepared draft sewer amendment
4. Completed the Elena Road Landslide repair
5. Completed the Page Mill Road stabilization project
6. Completed the annual road rehabilitation project
7. Identified over 100 potential liability issues and performed corrective actions
8. Completed sewer mainline extension projects on Hillpark Lane near Page Mill Road
9. Started construction on the Arastradero trail project

2013-2014 COST SAVINGS AND REVENUE GENERATING PROJECTS:
1. Saved about $100,000 by finding an alternative to avoid a change order on the Safe Route to School project.
2. Performed in-house construction management on two landslide projects saving approx. $40,000
3. Performed in-house emergency response and road patching saving approximately $30,000

2013-2014 OBJECTIVES:
1. Complete design and construction for road rehabilitation project
2. Complete design and construction for sewer rehabilitation project
3. Complete grant fund process for TDA Article 3 funds in the amount of approximately $23,000
4. Continue to work with Anacapa and La Cresta neighbors on utility undergrounding project
5. Complete drainage improvement project for pathway on Fremont Road
6. Begin Sanitary Sewer Master Plan
7. Complete Townwide tree inspection on highly used roadways and pathways
8. Review sewer rates and consider performing sewer rate study
9. Complete the Arastradero Trial project
10. Continue to work with SVBC to improve behavior of bicyclists and drivers to share the road

2012-2013 SIGNIFICANT CHANGES FROM CURRENT BUDGET:
Additional appropriations of $50,000 for engineering consulting services for Page Mill Rd. & Matadero Creek project Additional funding for unforeseen general expenses and landscaping maintenance services on Fremont Rd.

PAGE LEFT BLANK INTENTIONALLY

PUBLIC WORKS ENGINEERING ADMINISTRATION (011-3300)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	150,154	178,160	118,827	129,700	141,422
PERSONNEL TOTAL	**150,154**	**178,160**	**118,827**	**129,700**	**141,422**
CONTRACTUAL SERVICES	63,064	86,694	20,500	63,800	64,500
PROFESSIONAL SERVICES	27,724	38,071	35,250	36,700	20,300
OPERATIONS	4,065	12,175	22,555	5,700	53,700
OPERATING EXPENSE TOTAL	**94,853**	**136,940**	**78,305**	**106,200**	**138,500**
EXPENDITURES TOTAL	**245,007**	**315,100**	**197,132**	**235,900**	**279,922**
TRANSFERS OUT / ALLOCATIONS OUT	35,539	27,748	32,537	29,900	97,454
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**35,539**	**27,748**	**32,537**	**29,900**	**97,454**
EXPENDITURES & TRANSFERS TOTAL	**280,546**	**342,848**	**229,669**	**265,800**	**377,376**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	790	950	979	400	400
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-
MISCELLANEOUS	-	65,436	-	46,400	46,800
REVENUE TOTAL	**790**	**66,386**	**979**	**46,800**	**47,200**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**790**	**66,386**	**979**	**46,800**	**47,200**
GENERAL FUND NET EXPENSE (REVENUE)	**279,756**	**276,462**	**228,691**	**219,000**	**330,176**

PAGE LEFT BLANK INTENTIONALLY

SEWER OPERATIONS (051-0000;051-4800)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	77,977	84,571	67,782	59,000	110,906
PERSONNEL TOTAL	**77,977**	**84,571**	**67,782**	**59,000**	**110,906**
CITY OF LOS ALTOS - SEWER FLOW & MAINTENANCE	288,950	380,965	390,000	303,800	390,000
CITY OF PALO ALTO - SEWER FLOW & MAINTENANCE	303,714	377,457	370,009	384,700	388,200
CONTRACTUAL SEWER MAINTENANCE	95,473	207,197	250,000	208,700	250,000
OTHER CONTRACTUAL SERVICES	16,127	6,341	2,300	3,000	5,300
CONTRACTUAL SERVICES SUBTOTAL	704,264	971,960	1,012,309	900,200	1,033,500
PROFESSIONAL SERVICES	106,447	107,499	66,000	148,140	71,200
OPERATIONS	115,534	165,160	138,907	192,288	200,700
OPERATING EXPENSE TOTAL	**926,245**	**1,244,620**	**1,217,216**	**1,240,628**	**1,305,400**
EXPENDITURES TOTAL	**1,004,222**	**1,329,191**	**1,284,997**	**1,299,628**	**1,416,306**
TRANSFERS OUT / ALLOCATIONS OUT	1,869,204	121,972	113,077	121,000	195,259
TRANSFERS OUT / ALLOCATIONS OUT TOTAL	**1,869,204**	**121,972**	**113,077**	**121,000**	**195,259**
EXPENDITURES & TRANSFERS TOTAL	**2,873,426**	**1,451,163**	**1,398,074**	**1,420,628**	**1,611,565**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	29,585	10,080	25,000	9,000	9,000
INTERGOVERNMENTAL	-	-	-	-	-
SEWER ASSESSMENT CHARGES	1,382,814	1,353,479	1,361,523	1,361,600	1,374,800
SEWER CONNECT FEES	298,113	170,955	159,000	141,900	143,200
CHARGES FOR CURRENT SERVICES SUBTOTAL	1,680,927	1,524,434	1,520,523	1,503,500	1,518,000
MISCELLANEOUS	32,018	2,188	-	-	-
REVENUE TOTAL	**1,742,529**	**1,536,702**	**1,545,523**	**1,512,500**	**1,527,000**
OPERATING TRANSFERS IN	-	-	-	-	-
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**-**	**-**	**-**	**-**
REVENUE & TRANSFERS TOTAL	**1,742,529**	**1,536,702**	**1,545,523**	**1,512,500**	**1,527,000**
GENERAL FUND NET EXPENSE (REVENUE)	**1,130,897**	**(85,539)**	**(147,448)**	**(91,872)**	**84,565**

PAGE LEFT BLANK INTENTIONALLY

STORMDRAIN OPERATIONS (012-4500)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	126,914	141,854	131,795	127,300	161,017
PERSONNEL TOTAL	**126,914**	**141,854**	**131,795**	**127,300**	**161,017**
CONTRACTUAL SERVICES	3,395	16,181	5,000	27,000	5,000
PROFESSIONAL SERVICES	25,788	29,308	8,000	15,123	65,100
OPERATIONS	42,327	26,812	30,750	10,200	30,000
OPERATING EXPENSE TOTAL	**71,510**	**72,301**	**43,750**	**52,323**	**100,100**
EXPENDITURES TOTAL	**198,424**	**214,155**	**175,545**	**179,623**	**261,117**
TRANSFERS OUT / ALLOCATIONS OUT	99,524	76,368	63,464	75,400	291,886
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**99,524**	**76,368**	**63,464**	**75,400**	**291,886**
EXPENDITURES & TRANSFERS TOTAL	**297,948**	**290,523**	**239,009**	**255,023**	**553,003**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	131,001	128,581	-	125,800	125,800
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**131,001**	**128,581**	**-**	**125,800**	**125,800**
OPERATING TRANSFERS IN	-	331,325	251,932	94,016	433,297
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**331,325**	**251,932**	**94,016**	**433,297**
REVENUE & TRANSFERS TOTAL	**131,001**	**459,906**	**251,932**	**219,816**	**559,097**
GENERAL FUND NET EXPENSE (REVENUE)	**166,947**	**(169,383)**	**(12,923)**	**35,207**	**(6,094)**

PAGE LEFT BLANK INTENTIONALLY

STREET OPERATIONS (017-4600)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	81,810	91,115	98,224	88,800	127,762
PERSONNEL TOTAL	**81,810**	**91,115**	**98,224**	**88,800**	**127,762**
CONTRACTUAL SERVICES	184,402	55,589	99,000	52,500	56,900
PROFESSIONAL SERVICES	45,411	24,699	25,000	25,000	25,000
OPERATIONS	55,419	19,692	33,500	41,300	43,600
OPERATING EXPENSE TOTAL	**285,232**	**99,980**	**157,500**	**118,800**	**125,500**
EXPENDITURES TOTAL	**367,042**	**191,095**	**255,724**	**207,600**	**253,262**
TRANSFERS OUT / ALLOCATIONS OUT	173,100	68,163	93,084	65,500	160,003
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**173,100**	**68,163**	**93,084**	**65,500**	**160,003**
EXPENDITURES & TRANSFERS TOTAL	**540,142**	**259,258**	**348,808**	**273,100**	**413,265**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	40,680	42,368	40,000	35,000	40,000
USE OF MONEY & PROPERTY	459	463	250	600	600
INTERGOVERNMENTAL	217,586	151,383	146,026	134,200	139,900
CHARGES FOR CURRENT SERVICES	11,760	-	-	-	-
MISCELLANEOUS	18,243	344	500	8,000	500
REVENUE TOTAL	**288,728**	**194,558**	**186,776**	**177,800**	**181,000**
OPERATING TRANSFERS IN	-	70,129	151,662	-	113,023
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**-**	**70,129**	**151,662**	**-**	**113,023**
REVENUE & TRANSFERS TOTAL	**288,728**	**264,687**	**338,438**	**177,800**	**294,023**
GENERAL FUND NET EXPENSE (REVENUE)	**251,413**	**(5,429)**	**10,370**	**95,300**	**119,242**

PAGE LEFT BLANK INTENTIONALLY

PATHWAY OPERATIONS (013-4740)
BUDGET SUMMARY

EXPENDITURES SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PERSONNEL	146,615	163,281	150,103	145,300	185,788
PERSONNEL TOTAL	**146,615**	**163,281**	**150,103**	**145,300**	**185,788**
CONTRACTUAL SERVICES	53,871	19,350	26,000	24,600	36,200
PROFESSIONAL SERVICES	6,345	18,115	19,000	15,740	12,700
OPERATIONS	43,171	27,247	24,400	21,276	19,500
OPERATING EXPENSE TOTAL	**103,387**	**64,711**	**69,400**	**61,616**	**68,400**
EXPENDITURES TOTAL	**250,002**	**227,992**	**219,503**	**206,916**	**254,188**
TRANSFERS OUT / ALLOCATIONS OUT	112,529	85,430	83,928	82,000	337,251
TRANSFER OUT / ALLOCATIONS OUT TOTAL	**112,529**	**85,430**	**83,928**	**82,000**	**337,251**
EXPENDITURES & TRANSFERS TOTAL	**362,531**	**313,421**	**303,432**	**288,916**	**591,439**

REVENUE SUMMARY	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
PROPERTY TAX	-	-	-	-	-
TAXES OTHER THAN PROPERTY	-	-	-	-	-
FRANCHISE FEES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
USE OF MONEY & PROPERTY	3,281	1,255	-	700	700
INTERGOVERNMENTAL	-	8,300	-	-	-
CHARGES FOR CURRENT SERVICES	177,904	172,848	-	146,700	146,700
MISCELLANEOUS	-	-	-	-	-
REVENUE TOTAL	**181,185**	**182,404**	**-**	**147,400**	**147,400**
OPERATING TRANSFERS IN	360,000	326,565	288,621	-	334,276
INTERNAL ALLOCATIONS IN	-	-	-	-	-
TRANSFER AND ALLOCATIONS IN TOTAL	**360,000**	**326,565**	**288,621**	**-**	**334,276**
REVENUE & TRANSFERS TOTAL	**541,185**	**508,969**	**288,621**	**147,400**	**481,676**
GENERAL FUND NET EXPENSE (REVENUE)	**(178,654)**	**(195,547)**	**14,811**	**141,516**	**109,763**

PAGE LEFT BLANK INTENTIONALLY

Cost Recovery Analysis

PAGE LEFT BLANK INTENTIONALLY

GENERAL FUND COST RECOVERY:

The charts presented in this section summarize the cost recovery ratio for major program budgetary functions tracked in the Planning & Building and Parks & Recreation departments. The FY 2013-14 budget reflects a significant drop in cost recovery ratio for each program category primarily due to the implementation of the new cost allocation plan which captures general and administrative overhead cost.

The new cost allocation approach ensures that general government costs are fairly and equitably allocated to appropriate programs and funds that are based upon tailored and well thought-out allocation factors. This effort will ensure that each program bears its fair share of the general governmental expenses. Once developed, these indirect costs will be translated into the fully-burdened hourly rates that are the foundation for the comprehensive fee and rate study; in so doing, the Town will make certain that maximum recoverable amounts calculated for each service are complete, and clearly defined and identified.

Planning & Building

In addition to planning application fees, the charges for services amount includes billable services charged directly to deposits held by the Town for land development projects. The deposits are an estimate of services required to take the project through the Town's planning process and are posted by project applicants. The 2012-13 Estimated Actual and 2013-14 Budget columns reflect assumptions that the Town's billable services will maintain historical trends.

Parks & Recreation

The Town's Parks & Recreation Department provide services to the community that include recreation programs, Town-wide events, and operation of Purissima Park and Westwind Community Barn. Like most other public agencies, Parks and Recreation requires overhead support that typically cannot be recovered through user fees. Important to note is that opportunities to fully recover the costs associated with maintaining and operating Parks and Recreation facilities is limited due to broad public uses of the Town's facilities. Purissima Park offers Little League Baseball fields and a riding ring both used by organized groups and the general public. Located at Westwind Community Barn, the Westwind-Boarding facility listed below is open to the public for year-round boarding of privately owned horses, as well as for other programs including the Westwind Riding Institute's 4-H Riding Program, the Pacific Ridge Pony Club, the Town's Year-Round Riding Programs, Town's special events, etc.

The Town desires to create a comprehensive user fee schedule that accurately accounts for the true cost of providing services within Town operations. As part of the user fee study, which is scheduled to be completed in FY 2013-14, Willdan Financial Services will prepare projections of revenue at reasonable fee activity levels and present the direct and indirect cost associated with activities, and indicate where and to what degree the activities are subsidized. While the goal is full cost recovery for services funded by user fees, the Town realizes that this may not always be possible given specific political situations and policy constraints.

PAGE LEFT BLANK INTENTIONALLY

Town of Los Altos Hills
COST RECOVERY ANALYSIS

Planning & Building

REVENUES	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Fees	883,988	856,632	1,014,754	822,400	835,100
In-house charge backs	297,039	297,647	324,880	242,400	262,000
Pass through billing	50,211	232,712	-	96,800	50,300
Total Revenues	**1,231,239**	**1,386,991**	**1,339,634**	**1,161,600**	**1,147,400**

EXPENDITURES	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Personnel	965,049	1,026,448	1,210,431	1,055,500	1,315,757
Contractual services	158,956	364,036	105,000	226,600	177,600
Professional services	35,700	56,994	85,000	75,300	133,800
Operations	246,589	202,256	358,605	335,100	865,086
Total Expenditures	**1,406,294**	**1,649,733**	**1,759,037**	**1,692,500**	**2,492,243**
Surplus / (Deficit)	**(175,055)**	**(262,742)**	**(419,403)**	**(530,900)**	**(1,344,843)**
Cost Recovery Ratio	**88%**	**84%**	**76%**	**69%**	**46%**

P&R Administration

REVENUES	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Program revenue	97,053	122,837	121,000	135,000	136,000
Event revenue	28,456	12,793	26,000	13,000	11,000
Donations	-	-	-	-	-
Total Revenues	**125,509**	**135,630**	**147,000**	**148,000**	**147,000**

EXPENDITURES	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Personnel	92,029	69,372	81,536	83,000	98,380
Contractual services	96,111	110,078	108,300	114,600	165,000
Professional services	350	2,782	2,500	2,400	2,500
Operations	95,308	99,693	141,451	104,400	176,284
Total Expenditures	**283,797**	**281,925**	**333,787**	**304,400**	**442,164**
Surplus / (Deficit)	**(158,288)**	**(146,295)**	**(186,787)**	**(156,400)**	**(295,164)**
Cost Recovery Ratio	**44%**	**48%**	**44%**	**49%**	**33%**

P&R Facilities

REVENUES	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Playing fields	31,761	16,110	32,000	25,000	25,000
Riding ring	-	1,250	-	-	-
Westwind Barn	187,328	248,593	244,314	212,000	218,000
Total Revenues	**219,089**	**265,953**	**276,314**	**237,000**	**243,000**

EXPENDITURES	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Playing fields	65,866	62,518	72,987	74,000	76,321
Riding ring	188	3,349	5,000	1,900	7,610
Westwind Barn	347,955	384,354	314,027	390,900	468,411
Total Expenditures	**414,008**	**450,221**	**392,013**	**466,800**	**552,342**

Surplus / (Deficit)	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Playing fields	(34,105)	(46,408)	(40,987)	(49,000)	(51,321)
Riding ring	(188)	(2,099)	(5,000)	(1,900)	(7,610)
Westwind Barn	(160,626)	(135,761)	(69,713)	(178,900)	(250,411)
Surplus / (Deficit)	**(194,919)**	**(184,268)**	**(115,700)**	**(229,800)**	**(309,342)**

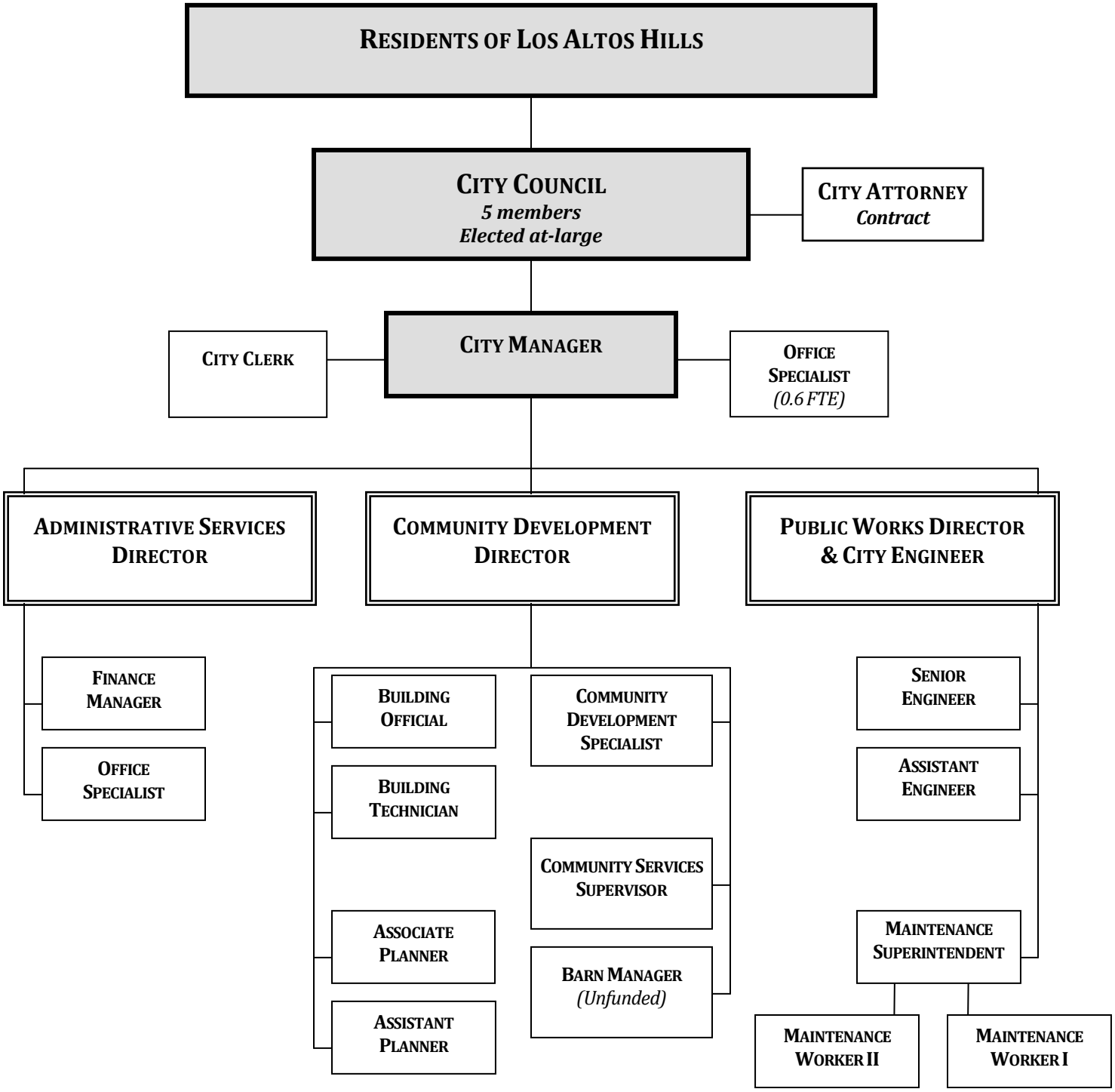
COST RECOVERY RATIO	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
Playing fields	48%	26%	44%	34%	33%
Riding ring	0%	37%	0%	0%	0%
Westwind Barn	54%	65%	78%	54%	47%
Overall Cost Recovery	**53%**	**59%**	**70%**	**51%**	**44%**

PAGE LEFT BLANK INTENTIONALLY

Personnel Summary

PAGE LEFT BLANK INTENTIONALLY

Town of Los Altos Hills
Organizational Chart



Town of Los Altos Hills
2013-14 Compensation Plan
Adopted June 20, 2013

	Annual Range		Hourly Range	
	Bottom	**Top**	**Bottom**	**Top**
City Manager' s Office				
City Manager	Set by contract		*salary*	
City Clerk	$ 67,656	$ 109,308	*salary*	
Office Specialist (0.6 FTE)	$ 42,516	$ 58,392	$ 20.4396	$ 28.0720
Administrative Services				
Director - Administrative Services	$ 120,528	$ 162,780	*salary*	
Finance Manager	$ 78,012	$ 94,824	*salary*	
Office Specialist	$ 42,516	$ 58,392	$ 20.4396	$ 28.0720
Planning, Building, Parks & Recreation				
Director - Community Development	$ 120,528	$ 162,780	*salary*	
Senior Planner	$ 78,012	$ 94,824	$ 37.5043	$ 45.5867
Associate Planner	$ 69,612	$ 84,612	$ 33.4660	$ 40.6773
Assistant Planner	$ 62,292	$ 75,720	$ 29.9469	$ 36.4024
Building Official	$ 74,292	$ 90,300	$ 35.7159	$ 43.4118
Community Development Specialist	$ 51,816	$ 67,656	$ 24.9106	$ 32.5258
Planning/Building Technician	$ 51,816	$ 62,976	$ 24.9106	$ 30.2758
Community Services Supervisor	$ 55,656	$ 78,972	$ 26.7567	$ 37.9658
Barn Manager	$ 52,236	$ 63,492	*salary*	
Public Works				
Director - Public Works & City Engineering	$ 120,528	$ 162,780	*salary*	
Senior Civil Engineer	$ 78,012	$ 109,308	*salary*	
Assistant Engineer	$ 64,968	$ 78,972	$ 31.2334	$ 37.9658
Maintenance Superintendent	$ 72,336	$ 109,308	$ 34.7756	$ 52.5499
Maintenance Worker III	$ 52,236	$ 63,492	$ 25.1125	$ 30.5238
Maintenance Worker II	$ 47,484	$ 57,720	$ 22.8280	$ 27.7489
Maintenance Worker I	$ 42,036	$ 51,096	$ 20.2088	$ 24.5644

Town of Los Altos Hills
Fiscal year ending June 30, 2014
PERSONNEL SUMMARY

Full-time employees	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Est. Actual 2012-13	Adopted 2013-14
City Manager	1.0	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0	1.0
Public Safety Officer	1.0	1.0	1.0	1.0	0.0
Administative Services Director	1.0	1.0	1.0	1.0	1.0
Finance Manager	1.0	1.0	1.0	1.0	1.0
Office Specialist	1.0	1.0	1.0	1.0	1.6
Public Works Director/City Engineer	1.0	1.0	1.0	1.0	1.0
Senior Engineer	0.0	0.0	1.0	1.0	1.0
Assistant Engineer	1.0	1.0	1.0	1.0	1.0
Engineering Technician	1.0	1.0	0.0	0.0	0.0
Maintenance Superintendent	1.0	1.0	1.0	1.0	1.0
Maintenance Worker II	0.0	0.0	1.0	1.0	1.0
Maintenance Worker I	2.0	2.0	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0	1.0	0.0
Community Development Director	0.0	0.0	0.0	0.0	1.0
Associate Planner	1.0	1.0	1.0	1.0	1.0
Assistant Planner	1.0	1.0	1.0	1.0	1.0
Community Development Specialist	0.0	1.0	1.0	1.0	1.0
Building Official	1.0	1.0	1.0	1.0	1.0
Building Technician	2.0	1.0	1.0	1.0	1.0
Community Services Coordinator	1.0	1.0	1.0	1.0	0.0
Community Services Supervisor	0.0	0.0	0.0	0.0	1.0
Barn Manager	1.0	1.0	1.0	1.0	1.0
Parks & Rec Facility Aide	0.0	1.0	1.0	1.0	0.0
Parks & Rec Supervisor	1.0	1.0	0.0	0.0	0.0
Planning Technician	0.0	0.0	0.0	0.2	0.2
Temporary Maintenance Worker	0.0	0.0	0.0	0.0	0.4
Total Regular Full-time Employees	**21.0**	**22.0**	**21.0**	**21.2**	**20.2**

Town of Los Altos Hills
Personnel Allocations
FY 2013-2014 Adopted Budget

Position Allocation	FTE	City Manager	City Clerk	Admin Services	Committees	Planning	Building	Engineer. Admin	Storm Drain	P & R Admin	Barn Boarding	Barn Facility	Streets	Pathways	Sewer	Town Center	Corp Yard	Fleet	TOTAL
City Manager	1.00	90%				5%	5%												**100%**
City Clerk	1.00		75%		2%	13%	10%												**100%**
Office Specialist	0.60															100%			**100%**
Admin Services Director	1.00			75%		10%	10%									5%			**100%**
Finance Manager	1.00			30%		15%	20%			5%						30%			**100%**
Office Specialist	1.00			30%		15%	25%									30%			**100%**
PW Dir/City Engineer	1.00					15%	10%	25%	5%				10%	10%	15%		10%		**100%**
Senior Engineer	1.00					25%	5%	20%	5%				10%	10%	20%		5%		**100%**
Assistant Engineer	1.00					70%	5%	25%											**100%**
Maintenance Superintendent	1.00					1%			35%				19%	35%	2%	2%	2%	4%	**100%**
Maintenance Worker II	1.00					1%			35%				19%	35%	2%	2%	2%	4%	**100%**
Maintenance Worker I	1.00					1%			35%				19%	35%	2%	2%	2%	4%	**100%**
Community Development Director	1.00					50%	40%			5%	5%								**100%**
Associate Planner	1.00					75%	25%												**100%**
Assistant Planner	1.00					80%	20%												**100%**
Community Development Specialist	1.00					65%	10%									25%			**100%**
Building Official	1.00						100%												**100%**
Bulding Technician	1.00					0%	100%												**100%**
Community Services Supervisor	1.00				40%					60%									**100%**
Barn Manager	1.00										100%								**100%**
PT Planning Technician	0.20					50%	50%												**100%**
PT Temp Maintenance Worker	0.40					1%			35%				19%	35%	2%	2%	2%	4%	**100%**
TOTAL FTE	**20.20**	**90%**	**75%**	**135%**	**42%**	**492%**	**435%**	**70%**	**150%**	**70%**	**255%**	**50%**	**96%**	**160%**	**43%**	**198%**	**23%**	**16%**	

Glossary

PAGE LEFT BLANK INTENTIONALLY

GLOSSARY OF TERMS

Accounting System: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

Adopted Budget: The official budget as approved by the City Council at the start of each fiscal year.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Amended Budget: The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Annual Budget: A budget applicable to a single fiscal year.

Annual Financial Report: A financial report applicable to a single fiscal year.

Appropriated Budget: The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Appropriation: A legal authorization granted by a legislative body for a given period to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

Audit: Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's financial statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles.

Authority: A government or public agency created to perform a single function or restricted group of related activities.

Bond Covenant: A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution or indenture.

Budget: A plan of financial operation embodying an estimate of the proposed expenditures for a given period and the proposed means of financing them.

Capital Budget: A plan or proposed capital outlays and the means of financing them.

Capital Improvement Program: A plan for capital improvements to be implemented each year over a fixed period of years to meet capital needs arising from the assessment of long-term needs. It sets forth each project in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capitalized Expenditures: Expenditures resulting in the acquisition and/or construction of fixed assets.

Capital Investment Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Contracted Services: Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

Contingency: A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Accounting: The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost of Services: Payments made by customers for publicly provided services that benefit specific individuals and exhibit "public good" characteristics. They include such fees as recreational fees, building permit fees, etc.

Debt Service Fund: A fund established for the payment of interest and principal on all debt other than payable exclusively from special assessments.

Department: A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. **(2)** That portion of the cost of a capital asset which is charged as an expense during a particular period.

Division: An organizational subgroup of a department.

Employee Services: Salaries plus fringe benefits earned by employees of the organization for work performed.

Encumbrance: The commitment of appropriated funds to purchase goods that have not yet been received, or services that have yet to be rendered.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Entitlement: The amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.

ERAF: Educational Revenue Augmentation Fund. A shift of property tax revenue from local agencies to State.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Fiscal Year: A 12-month period (usually July 1st through June 30th) to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets: Equipment costing $5,000 or more, including tax, and not qualifying as a capital improvement project.

Full-Time Equivalent (FTE): The conversion of full-time and part-time employee hours to an equivalent of a fulltime position. For example: one person working half-time would count as 0.5 FTE.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are

recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

GASB 34: The Government Accounting Standards Board (GASB), which defines the criteria that auditors use to judge the adequacy of local and state government financial statements, has changed long-standing practices by requiring that government entities include reporting of their capital assets in their annual balance sheet and income statement. GASB Statement No. 34, adopted in June, 1999, for the first time highlights the costs of acquiring, owning, operating, and maintaining public works infrastructure for government-bond holders and the public at large.

GASB 45: GASB Statement No. 45, new accounting standards for Other Post Employment Benefits (OPEB) addresses how state and local governments account for and report post-employment healthcare and other non-pension benefits. The statement generally requires that the state and local governments account for and report the annual cost of OPEB and the outstanding obligations and commitments related to OPEB in essentially the same manner as they currently do for pensions.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Grants: Contributions of cash or other assets from another governmental agency (usually) to be expended or used for a specified purpose, activity or facility.

Infrastructure: All City owned facilities supporting the operation of the governmental unit. It includes: streets, roads, bridges, curbs and gutters, parks, water and sewer lines, storm drains, water pump stations and reservoirs, water wells, sewer lift stations, all government buildings and related facilities.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Long Term Debt: Debt with a maturity of more than one year after the date of the issues.

Materials & Services: Expenses which are charged directly as a part of the cost of a service.

Maturities: The dates on which the principal or state values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Basis: The accrual basis of accounting where revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income (Loss): Proprietary fund excess (deficit) of operating revenues and operating transfers- in over operating expenses, non-operating expenses and operating transfers-out.

Non-Operating Expenses: Proprietary fund expenses not directly related to the fund’s primary activities (e.g. interest).

Non-Operating Revenues: Proprietary fund revenues incidental to, or by-products of, the fund's primary activities.

Operating Expenses: Proprietary fund expenses related directly to the fund's primary activities.

Operating Income: The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues: Proprietary funds revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.

Ordinance: A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the City.

Preliminary Budget: A budget in its preliminary preparation stage prior to review and formulation by the City Council. In the preliminary stage, a budget forecasts current costs into the future and new or modified spending proposals for the future.

Program: Group activities, operations, or organization units directed to attaining specific purposes or objectives.

Program Purpose: A general statement explaining the reason a particular program or division exists.

Proprietary Fund: The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

Reserved Fund Balance: Those portions of fund balance that have not been appropriated for expenditure or that are legally segregated for a specific future use.

Resolution: A special or temporary order of the City Council requiring less formality than an ordinance.

Retained Earnings: An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenues: (1) Increases in net current assets of a governmental fund type from other than expenditure refunds and residual equity transfer. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers.

Risk Management: All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Self-Insurance: A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

Service Reimbursements: Transactions that constitute reimbursements to a department/division for expenditures or expenses initially made from it but that properly apply to another department/division.

Service Level Measure: A statement describing an activity conducted or performed by the program/division. A program will usually have many Service Level Measures. Service Level Measures provide quantifiable and qualifiable information as to the level of service to be provided in relation to the level of fund indicated in the budget.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Specific Program Objectives: An "action" statement indicating the new or special activities proposed for a program.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.

Transfers: Payments from one fund to another ideally for work or services provided, or to cover operating expense shortfalls.

Triple Flip: Backfill of the confiscated local sales tax reimbursed through a series of revenue swapping procedures to guarantee repayment for the California Economic Recovery Bond.

Trust Fund: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or funds.

Yield: The rate earned on an investment based on the price paid.