

CITY OF AGOURA HILLS CALIFORNIA



ADOPTED BUDGET FISCAL YEAR 2013-14

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CITY OF AGOURA HILLS

ORGANIZATIONAL STRUCTURE AND DIRECTORY OF CITY OFFICIALS

AGOURA HILLS RESIDENTS



John Edelston
Councilmember

William Koehler
Mayor Pro Tem

Denis Weber
Mayor

Illece Buckley-Weber
Councilmember

Harry Schwarz
Councilmember

Planning Commission
(5)

Greg Ramirez
City Manager
(5.5)

Candice Lee
City Attorney
(Contract)

Nathan Hamburger
Assistant City Manager

- General Administration
- Economic Development
- Human Resources
- Risk Management
- Refuse Recycling

Louis Celaya
Deputy City Manager

Mike Kamino
Director
Comm. Development
(6.5)

Christy Pinuelas
Director
Finance
(3)

Ramiro Adeva
Director of Public
Works
(7)

Kimberly Rodrigues
City Clerk
(2)

Amy Brink
Director of
Community Services
(7)

Amir Hamidzadeh
Building Official
(3)

- Current Planning
- Economic Development & Revitalization
- Environmental Review
- General Plan
- Code Enforcement
- Comprehensive Planning
- Community Devel. Block Grant

- Accounting
- Operating Budget
- Payroll
- Financial Reporting
- Business Registration
- Cash Management
- Purchasing
- Information Systems

- Private Project Devel.
- Capital Project Devel.
- Mapping & Records
- Public Works Inspection
- Transit/Transport. Engineering
- Water
- Wastewater
- Street/Landscape Maintenance
- Storm Water System Maintenance

- Information
- Agendas/Minutes
- Public Hearings
- Elections
- Records Management

- Recreation Programs
- City-Wide Special Events
- Transportation Services
- Senior Center
- Community Service Programs
- Community Relations
- Recreation Center
- Reyes Adobe Historical Site
- Equestrian Arena
- Park facilities & Maintenance

- Plan Review
- Permit Processing
- Permit Issuance
- Building Inspection
- Code Adoption and Enforcement
- Issuance of Certificate of Occupancy



Mission Statement

Agoura Hills is a unique suburban community exemplified by a commitment to the preservation of its history, a high quality of life, a vibrant business community, and environmental sensitivity.

We are a city steeped in a rich historical past through which we have emerged as a vital, prosperous community committed to excellence, innovation, and sound fiscal policies. Our neighborhoods are safe, healthy, and as unique as the individuals who inhabit them.

We believe the City's greatest asset is our people and we welcome the involvement of all those who live and work in the City of Agoura Hills to partner with us in making this community one of excellence.

We are committed to preserving the unique character, historical and rural fabric, and environmental beauty that defines Agoura Hills to its residents. We will accomplish this through the values of Service, Integrity, Positive Solutions, and Cooperation.

Core Values

SERVICE – Commitment to attentiveness and genuine concern. Being always courteous, helpful, professional, and exceeding client expectations.

INTEGRITY – This includes:

- a) Accountability – Commitment to being accountable to the community we serve.
- b) Fiscal Responsibility – Commitment to practicing sound fiscal policies.

POSITIVE SOLUTIONS – Commitment to providing firm, fair, creative, timely and flexible solutions while encouraging partnerships and strong relationships with the community.

COOPERATION – This includes:

- a) Commitment to working hand-in-hand with our residents and businesses.
- b) Commitment to working co-operatively with one another to accomplish the mission of the City.
- c) Empowerment in dealing with a myriad of clients and taking responsibility for our actions.

**City of Agoura Hills
Appropriations Limit
FY 2013-14**

History

The votes of California, during a special election in 1979, approved Article XIII-B of the California State Constitution (informally known as Proposition 4, or the “Gann Initiative”), which restricts the total amount of appropriations allowed in any given fiscal year from the “proceeds of taxes.”

In 1980, the State Legislature added section 9710 to Government Code which required the governing body of each local jurisdiction to establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year was equal to the previous year’s limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per Capita Personal Income, if smaller). The necessary statistical information is provided each year by the California Department of Finance

In June, 1990, the votes modified the original Article XIII-B (Proposition 4) with the passage of Proposition 111 and its implementing legislation (California Senate Bill 88). Beginning with the 1990-90 appropriations limit, a City may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income **or** the growth in the non-residential assessed valuation due to construction within the City, **and** the population growth within the County or the City. Under Proposition 4, if a city ends the fiscal year having more proceeds of taxes than the Limit allows, it must return the excess to the tax payers within two years (either by reducing taxes levied or fees charged).

Agoura Hills and the Future

The following table provides an analysis of the City of Agoura Hill’s appropriation limit. Historically the City has remained well below its appropriation limit. For the 2013/14 fiscal year, there is a significant gap of \$4,829,761 between the appropriations limit and the General Fund appropriations allowed under the limit. With such a sizable margin, the provisions related to the return of taxes clearly do not, and will not, apply to Agoura Hills any time in the new future.

Calculation of Limitation

Appropriation Limit for FY 2012-13	\$14,008,354
Adjustment Factors:	<u>% Ratio</u>
Population Factor	1.0056
Growth Factor	<u>1.0512</u>
Population Ratio*Economic Ratio	<u>1.0559304</u>
Appropriation Limit for FY 2013-14	<u>\$14,791,847</u>

**CITY OF AGOURA HILLS
GANN APPROPRIATION LIMIT
FY 2013-14**

Appropriation Limitation Calculation				Schedule 1	Appropriation Subject to Limit				Schedule 2	
% Change in			Growth Factor	Appropriation Limit by Fiscal Year	Source	Estimated Revenues	Proceeds of Tax	Non Proceeds of Tax		
Per Capita Income	Population per DOF	in								
1981-82 Base Year Approp Subject to Limit:				\$2,200,000	Unrestricted:					
Allowed Growth Rate:					Restricted:					
1992-93	0.9936	1.0133	1.0068149	5,920,556	Taxes	\$10,658,086	\$9,902,086	\$756,000		
1993-94	1.0272	1.0080	1.0354176	6,130,248	License and Permits	368,000		368,000		
1994-95	1.0071	1.0028	1.0099199	6,191,060	Intergovernmental	0		0		
1995-96	1.0472	0.9969	1.0439537	6,463,180	Charges for Services	700,830		700,830		
1996-97	1.0467	1.0034	1.0502588	6,788,011	Fines and Forfeitures	74,000		74,000		
1997-98	1.0467	1.0104	1.0575857	7,178,904	Interest Earnings	75,000	60,000	15,000		
1998-99	1.0415	1.0120	1.0539980	7,566,550	Miscellaneous	163,500		163,500		
1999-00	1.0453	1.0158	1.0618157	8,034,282	Total Unrestricted	12,039,416	9,962,086	2,077,330		
2000-01	1.0491	1.0148	1.0646267	8,553,511	Restricted:					
2001-02	1.0782	1.0137	1.0929713	9,348,742	Bonds	4,100,000		4,100,000		
2002-03	0.9873	1.0400	1.0267920	9,599,213	License and Permits	3,500		3,500		
2003-04	1.0231	1.0157	1.0391627	9,975,145	Intergovernmental	6,854,503		6,854,503		
2004-05	1.0328	1.0102	1.0433346	10,407,413	Charges for Services	562,442		562,442		
2005-06	1.0526	1.0540	1.1094404	11,546,405	Fines and Forfeitures	110,000		110,000		
2006-07	1.0396	1.0017	1.0413673	12,024,049	Interest Earnings	41,700		41,700		
2007-08	1.0442	1.0034	1.0477503	12,598,200	Miscellaneous	109,000		109,000		
* 2008-09	1.0429	1.0056	1.0487402	13,212,239	Total Restricted	11,781,145	0	11,781,145		
* 2009-10	1.0062	1.0058	1.0120360	13,371,262	Total Source of Funds	\$23,820,561	\$9,962,086	\$13,858,475		
2010-11	0.9746	1.0059	0.9803501	13,108,518						
* 2011-12	1.0251	1.0025	1.0276628	13,471,136						
* 2012-13	1.0377	1.0021	1.0398792	14,008,354						
2013-14	1.0512	1.0045	1.0559304	14,791,847						
2013-14 Appropriation Limit				\$14,791,847						
Less Appropriations subject to limit (Sched 2)				9,962,086						
2012-13 Appropriations Under Allowed Limit				\$4,829,761						

* Revised

RESOLUTION NO. 13-1712

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, ESTABLISHING FISCAL YEAR 2013-14 APPROPRIATIONS LIMITATIONS

WHEREAS, Article 13b of the California Constitution refers to a government entity's requirement for the establishment of an appropriations limit; and


WHEREAS, Senate Bill 1352, Chapter 1205, 1980, statutes adds Revenue and Taxation Code, Section 7910, which requires each local government to establish it's appropriation limits by resolution each year at a regularly scheduled meeting.

NOW, THEREFORE, BE IT RESOLVED, that the City of Agoura Hills' appropriation limitation for Fiscal Year 2013-14 shall be \$14,791,847.

BE IT FURTHER RESOLVED, that any challenge to the appropriations limits, as per the above mentioned government codes, must be brought to the City of Agoura Hills' attention within sixty (60) days of the effective date of this resolution.

PASSED, APPROVED, AND ADOPTED, this 26th day of June, 2013, by the following vote to wit;

AYES: (5) Weber, Koehler, Buckley Weber, Edelston, Schwarz
NOES: (0)
ABSENT: (0)
ABSTAIN: (0)

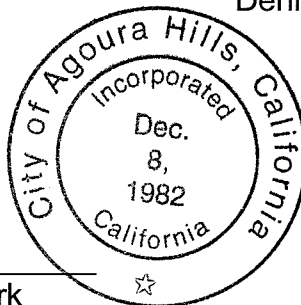


Denis Weber, Mayor

ATTEST:



Kimberly M. Rodrigues, City Clerk



RESOLUTION NO. 13-1713

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2013-14

WHEREAS, the City Council has reviewed the City Manager's preliminary budget for Fiscal Year 2013-14, and

WHEREAS, a budget workshop concerning the Fiscal Year 2013-14 proposed budget was held Wednesday, June 12, 2013,

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Agoura Hills, as follows:

1. That the Fiscal Year 2013-14 Budget be approved pursuant to Chapter 6, Section 2603 (Ordinance No. 22) of the City of Agoura Hills Municipal Code and that the proposed amendments to the Fiscal Year 2013-14 Budget be approved.
2. Any unused appropriations from the Fiscal Year 2012-13 Adopted Budget at the end of Fiscal Year 2012-13 may be re-appropriated by the City Manager for continued use in Fiscal Year 2013-14.


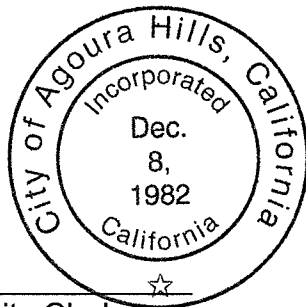
PASSED, APPROVED, AND ADOPTED, this 26th day of June, 2013, by the following vote to wit;

AYES: (5) Weber, Koehler, Buckley Weber, Edelston, Schwarz
NOES: (0)
ABSENT: (0)
ABSTAIN: (0)

ATTEST:

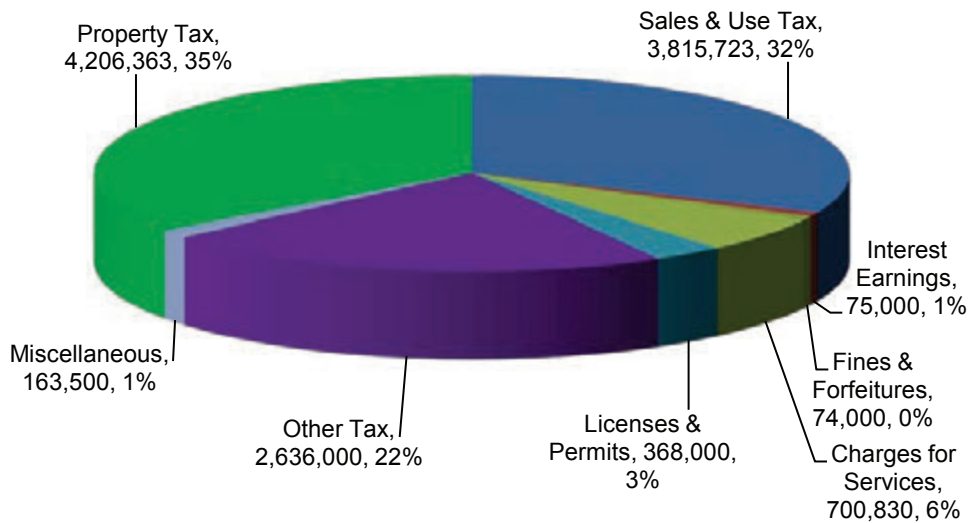


Kimberly M. Rodrigues, City Clerk



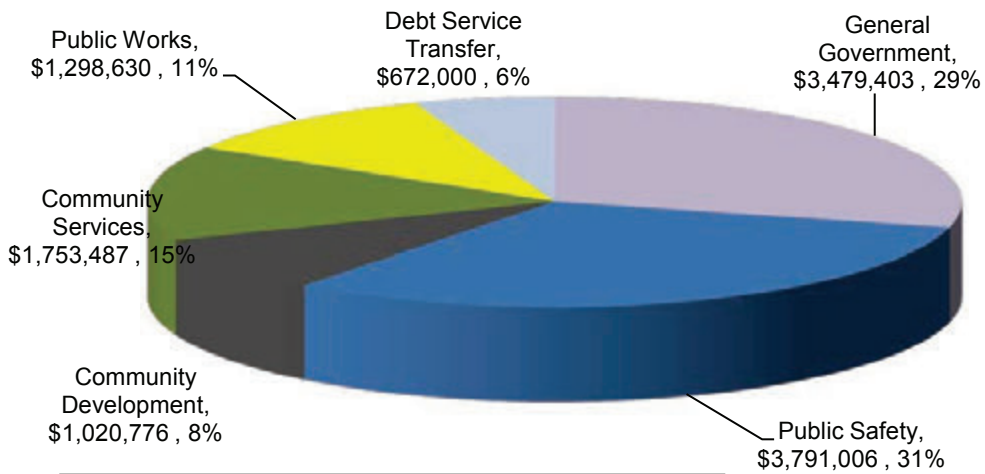
Denis Weber, Mayor

**City of Agoura Hills
2013-2014 General Fund
Revenue**



\$12,039,416

**City of Agoura Hills
2013-2014 General Fund
Operating Expenditures/Transfers**



**Operating Expenses \$11,343,202
Operating Transfers 672,000
Total Operating Expenses/Transfers
\$12,015,202**

City of Agoura Hills FY 2013-14



Date: June 26, 2013
To: Honorable Mayor and Members of the City Council
From: Greg Ramirez, City Manager
Subject: Fiscal Year 2013/14 Budget Executive Summary

Introduction

This document includes the 2013/14 adopted budget for the City of Agoura Hills. The adoption of the budget is one of the most important actions taken by the City Council, as it establishes the City's direction for the near future.

Developing and monitoring the budget is an ongoing process and the budget that is developed from this process is modified throughout the budget period to respond to unanticipated events. At the June 12, 2013 budget study session the City Council reviewed the 2013/14 preliminary budget.

In reviewing the 2013/14 financial projections, it is important to note that although it is imperative that we take steps to meet new and continuing economic challenges facing our region and the entire nation, the City of Agoura Hills remains fiscally sound thanks to prudent and conservative planning by the City Council. Keeping to a clear and strong financial plan and maintaining prudent reserves will continue to be the goal of this budget process.

The City of Agoura Hills, like many other cities in California, had a Redevelopment Agency. Effective February 1, 2012 the California Supreme Court ruled to eliminate all Redevelopment Agencies throughout the state. On February 8, 2012, the City of Agoura Hills elected to become a Successor Agency. The Successor Agency is expected to wind down the Agency affairs, and it is overseen by an oversight board, comprised of representatives of other affected taxing entities, until the debts of the Agency are fully paid.

Financial Highlights

The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2011 was awarded its first Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by the City and its management. The City has submitted its' 2012 CAFR and is waiting for the results of the review.

City of Agoura Hills FY 2013-14

For the third time, the City's Budget for the fiscal year ending June 30, 2013 received the California Society of Municipal Finance Officer's (CSMFO) Meritorious in Operating Budgets Award. It is our intention to apply to both of these programs for consideration this year.

In April 2012, the City of Agoura Hills received a very strong financial endorsement from S&P, who affirmed the City's rating on the Agoura Hills Public Financing Authority's Series 2007 Refunding Lease Revenue Bonds at AA+ with a stable outlook. The City continues to enjoy one of the highest bond ratings available to cities in California. The S&P Rating Report reflects Standard & Poor's view of the city's participation in the Los Angeles-Long Beach Metropolitan Statistical Area, Low level of funding interdependencies with the federal government, historically very strong financial position, and low overall debt burden as a percent of market value. See a later discussion in this summary on the City's debt obligations.

Overall Budget

The 2013/14 Adopted Budget is \$26.8 million, including expenditures and operating transfers. The day-to-day operational/service costs for the organization as a whole are \$15.1 million and we are recommending an additional \$11.7 million in Capital Improvement Projects. The Capital Improvement Projects include \$7.4 million in Recreation Center Capital Costs and \$4.2 million in Measure R, a Los Angeles County sales tax initiative, for several transportation related projects which include the Chesebro Interchange plans and designs and Agoura Road Widening Projects.

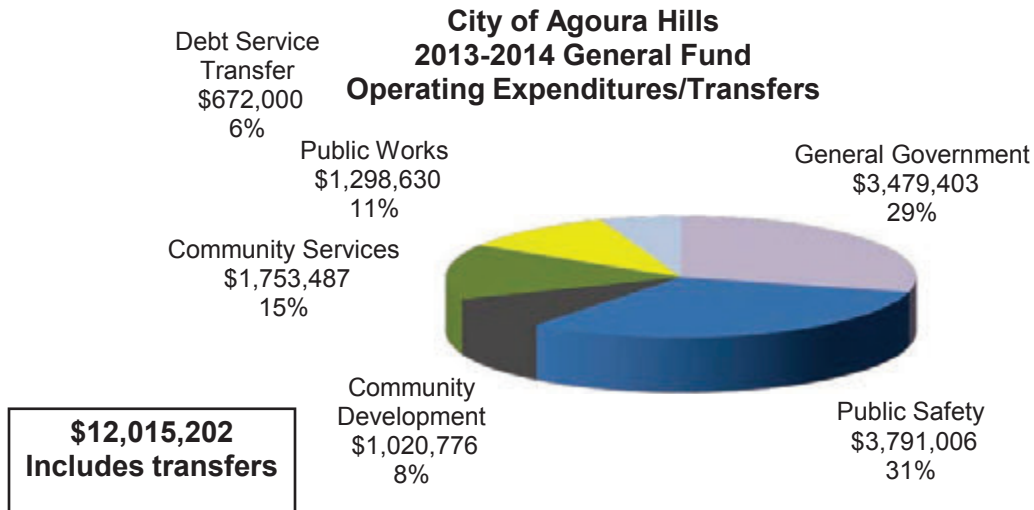
The overall budget consists of the following:

General Fund	\$11,343,202
Other City Funds	<u>\$15,497,771</u>
Total City of Agoura Hills	<u>\$26,840,973</u>

Public Safety continues to be a high priority, as is seen through the City's financial commitment (32% of the General Fund budget) to the various safety programs. The City contracts with the Los Angeles Sheriff's Department (Sheriff) to provide public safety. Services include patrol and traffic personnel, a juvenile intervention team, school crossing guards, youth drug awareness education programs, and animal control services. The Sheriff's Department is requesting a 2.4% increase in rates for the 2013/14 year. The City will continue to receive \$100,000 in State COPS grant monies to assist in paying for our public safety program. These monies are budgeted in the Supplemental Law Enforcement Fund.

The 2013/14 Adopted Budget includes \$7.4 million in expenditures for the Recreation Center Capital Improvement Project. In addition \$4.2 million is proposed to be spent on Measure R transportation related projects, the City Council has approved funding for several other capital improvement projects, including Storm Water projects, the overlay of various city streets, sidewalk repairs, and other traffic improvement projects.

City of Agoura Hills FY 2013-14



General Fund

The General Fund is where the majority of discretionary funds are recorded and where the majority of general municipal services are provided. The General Fund operational budget is balanced with revenues of \$12.0 million, proposed expenditures of \$11.3 million, and operating fund transfers of \$672,000 (\$12.0 million total). The debt service transfer out is to pay for debt service on the 2007 bond refunding. This bond paid for the Civic Center (City Hall/Library), for a portion of the Kanan Bridge Widening Project and contributed towards the purchase of the recreation center.

General Fund revenue is budgeted to increase \$124,488 (1%). This is primarily a result of projected growth in sales tax. Agoura Hills receives a large portion of sales tax from both gasoline sales and furniture store sales. This, coupled with a 3% inflationary rate adjustment, has led to an increased projection in sales tax.

Operational expenses and transfers are budgeted to increase 2% (\$205,468) in the General Fund. Increases in expenditures come from a variety of costs across the board. Increases include, but are not limited to the 2013/14 municipal election, insurance expenditures, personnel and storm water mandates.

The Budget Process

The budget process began in February when the department heads were asked to prepare revenue and expenditure projections and to provide recommendations for reducing expenses. During the first week of March, the City Manager met with each of the department heads to discuss their requests for the 2013/14 year and to review their estimates for the 2012/13 year.

City of Agoura Hills

FY 2013-14

On April 10, 2013, the City Council held a Goal/Budget Workshop to set a plan for the 2013/14 Budget. On May 22, 2013, the Finance Committee, met to review the draft budget and to discuss community service grant requests, which were received from various service organizations in the community. The City Council held a budget study session on June 12, 2013 to discuss the 2013/14 Preliminary Budget. On June 26, 2013, the City Council adopted the 2013/14 Budget.

2013/14 Budget Calendar

- | | |
|---------------|--|
| ➤ February 22 | Department Heads – Budgets to Finance |
| ➤ March 6-7 | City Manager met with Department Heads |
| ➤ March 15 | Department Heads – Revenue Projections |
| ➤ April 10 | Goals/Budget Workshop |
| ➤ May 22 | Finance Committee/Community Grants |
| ➤ June 12 | Preliminary Budget Review Workshop |
| ➤ June 26 | Adopt Budget |

Developing and monitoring the budget is an ongoing process. The estimates that are developed from this process are modified throughout the budget period to respond to unanticipated events.

Level of Budgetary Control

Since the budget is an estimate, from time to time, it is necessary to make adjustments to fine-tune the line items within it. Various levels of budgetary control have been established to maintain the integrity of the budget. The City Manager has the authority to transfer between expenditure accounts, within the same department, office, agency, or program activity. Where an appropriation requires an increase that cannot be supported by a transfer within those guidelines, City Council authorization is required.

Basis of Budgeting

The City of Agoura Hills' basis of budgeting is the same as the basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). The City only has governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) whose budgets are prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period (i.e., sixty days after fiscal year end).

The Funds within the Budget

All of the 18 budgeted funds are segregated into fund types as shown in the following list. They are described in more detail later in this summary. The City also holds fiduciary responsibility for several funds which are shown in the financial statements, but are not budgeted.

City of Agoura Hills FY 2013-14

City of Agoura Hills

General Fund

010 – General Fund

Special Revenue Funds (12)

020 – Gas Tax Fund

040 – Traffic Safety Fund

060 – Proposition A Fund

061 – Proposition C Fund

063 – Measure R Fund

070 – South Coast Air Quality Control Fund

110 – Traffic Improvement Fund

111 – Undergrounding in Lieu Fund

240 – Supplemental Law Enforcement Fund

260 – Miscellaneous Grants Fund

420 – Inclusionary Housing In-Lieu Fund

520 – Solid Waste Management Fund

Debt Service Fund

300 – Financing Authority Debt Service Fund

Capital Projects Funds (4)

015 – Recreation Center Capital Projects Fund

016 – Storm Water Capital Projects Fund

017 – Reyes Adobe Interchange Project Fund

018 – Measure R Capital Projects Fund

Basis for Assumption for Key Revenue Estimates

The 2013/14 Budget was built upon a series of assumptions related to employee compensation, insurance rates, economic forecasts and development patterns. The impact of any further State of California budget changes on revenues and expenses will not be known until after this budget is adopted. Therefore no financial cuts from Federal or State grants or legislative changes have been made unless we have already been notified of such change. The budget reflects the best information available from the Governor's and Legislative's proposals for the State 2012/13 budget.

Property Taxes – The City's General Fund receives property taxes. The estimate is projected to increase one percent, based on information received from the State and the County of Los Angeles, historical trends, and a forecast of a moderate decrease in assessed valuations. The decrease in assessed valuations is primarily the result of temporary appeals to the County Assessor based on declining property values. Also included in this category is the Property Tax In-Lieu of Vehicle License Fee (VLF). Beginning with 2005/06, a majority of the VLF revenue source has been reclassified from Grants and Subventions as the State reallocates its funding methodology.

City of Agoura Hills FY 2013-14

Sales Taxes – Sales tax is collected in the City of Agoura Hills at the rate of 8.75%. “Local Tax” is the general term for sales and use taxes imposed under the Bradley-Burns Uniform Sales and Use Tax Law. The tax is distributed as follows: 6.25% State; 1% City; 1.5% County. The City’s General Fund receives 23% of its revenues from sales tax. The sales tax is primarily collected from the City’s gas stations, restaurants and furniture/appliance stores. Sales tax is projected based on expected growth within the primary industries in the community. For 2013/14, the sales tax is projected to rise by 8%.

Transient Occupancy Tax – The City imposes a 12% Transient Occupancy Tax on occupants at hotel, motel, or other lodging facilities within the incorporated area of the City. The Transient Occupancy Tax is forecasted to increase 1% based on current economic trends.

Major Issues

There are certain current issues that are of major interest to the City. They include the following:

- The State’s Budget and Legislative Issues
- Successor Agency to Agoura Hills Redevelopment Agency
- The Agoura Hills Recreation Center
- Storm water mandates imposed on the City
- Measure R Funding
- Five Year Computer Upgrades Plan

The State’s Budget and Legislative Issues

In January, the 2013/14 Governor’s Budget projected that the state has reached a point where its underlying expenditures and revenues are roughly in balance, meaning that – under the state’s fiscal forecasts – state supported program and service levels established in 2012/13 will generally continue as is in 2013/14 and 2014/15. Because there are still considerable risks to revenue estimates given uncertainty surrounding federal fiscal policy and the volatility in the State revenue system, the Governor’s focus on fiscal restraint and paying off debts is appropriate.

Since the passage of Proposition 13, the Legislature of the State of California has had the power to reallocate property taxes among local governments. The most significant use of this authority has been to allocate city, county and special district shares of the property tax to schools through Educational Revenue Augmentation Funds (ERAF) and reduce state general fund support for schools. Proposition 1A, passed by the voters in November 2004, and Proposition 1A (Prop 1A) passed by the voters in November 2006, preclude the State from taking away resources but does not preclude the State from borrowing from local government. As a part of the 2009/10 Budget package, the State of California Legislative Budget Conference Committee suspended the 2004 Prop1A and borrowed monies from local government.

The suspension of the 2004 Prop 1A required the Governor to declare a “severe state fiscal hardship” and for the Legislature to enact an urgency statute suspending Prop 1A with 2/3 vote of each house; and for the Legislature to enact a law providing for full repayment of the

City of Agoura Hills FY 2013-14

“borrowed funds”, plus interest, within three years. The Legislature may not enact such a suspension more than twice in any ten-year period and may only do so if any previous borrowings have been repaid. The City of Agoura Hills’ share of the loan was \$400,641. These monies came from the City’s General Fund Reserves (see discussion later). The City participated in a third party securitization program and received 100% of the receivables by the end of 2009/10. As such, the monies borrowed have all been repaid to the City although, since it was a securitization, the State monies are still outstanding and another borrowing may not occur until this has been fully repaid.

As of the date of this letter, the State has still not reached a decision on the final 2013/14 State Budget. There are no current budget proposals that would impact the City of Agoura Hills. However, the City will continue to monitor the progress of the State budget, and if any recommendations are passed which impact the City’s budget, staff will bring recommendations forward at a later date.

Successor Agency to Agoura Hills Redevelopment Agency

In February 2012, Governor Jerry Brown and the California State Legislature eliminated the state’s Redevelopment Agencies (RDAs) to supposedly help address the state’s ongoing budget deficit. In addition, the State later approved AB 1484 which further defined the mandated actions for each Successor Agency to the previous Redevelopment Agency as well as further defined the duties and responsibilities of the Oversight Boards assigned to each Successor Agency and the State’s Department of Finance.

The Successor Agency has been tasked with “winding down” the business affairs and activities of the former Redevelopment Agency. Agency staff has completed all of the required tasks to receive a Certificate of Completion from the State acknowledging the Successor Agency’s compliance. Over the next year, the Successor Agency will be required to liquidate any of the remaining assets and submit two, six-month expenditure schedules or Recognized Obligation Payment Schedule (ROPS) to request authorization to expend property-tax distributions related to the former Redevelopment Agency. Certain administrative allowance funds are to be provided to each Successor Agency with a minimum amount said to be received on an annual basis. To date, the Successor Agency has not received all of these funds and the short-fall is considered in the budget projections.

Resolution No. 2 of the Agoura Hills RDA, adopted on April 13, 1988, established that the City would loan monies to the Agency to pay for the “administrative expenses” of the Agoura Hills RDA. Resolution No. 93-24, adopted on September 22, 2003, approved payment by the RDA for all or part of the value of the land and the cost of the installation and construction of certain improvements. Beginning in 1988/89, the City loaned \$16,414,328 to the Agency. The total amount owed currently stands at \$32.9 million. In February, 2011, the City Council and the RDA took formal action to consolidate the City’s loans, and any additional administrative expenses into one master loan.

The current language within the Health and Safety Code Section 34178(b) provides that a written agreement between the former Redevelopment Agency and the sponsoring city that provided loans for the purposes of Redevelopment are enforceable obligations that are able to

City of Agoura Hills FY 2013-14

be reimbursed following approval of a repayment plan by the Oversight Board and Department of Finance (DOF).

Proposed payments to the City vary as there are several issues currently being discussed by DOF. It is important to note that the City has not included any amounts for the loan in the proposed budget.

Storm water mandates imposed on the City

The Malibu Creek Watershed is located about 35 miles west of Los Angeles and extends from the Santa Monica Mountains to the Pacific Coast. This watershed, approximately 109 square miles, is the second largest watershed draining into the Santa Monica Bay. The Malibu Creek Watershed encompasses portions of the counties of Ventura and Los Angeles, including all or part of seven cities in these two counties. More than 80% of the watershed is open space that includes National Park Service and State Park land. Creeks and lakes located in the upper portions of the watershed drain into Malibu Creek, which then flows downstream into Malibu Lagoon and, ultimately, into the Santa Monica Bay when the lagoon is breached. The water quality at Surfrider Beach, which is directly to the east of the lagoon, is impacted by the outflows from Malibu Lagoon.

Water quality is vastly becoming a major issue for municipalities, specifically urban runoff. It is the responsibility of the City to insure that the water leaving the city meets all state and federal requirements. The Federal Water Act dictates the general standards that must be met but enforcement of the principles falls to other agencies within each State.

As a permittee within the County of Los Angeles Municipal Stormwater NPDES permit, the City is required to comply with several programs to insure the water that is discharged from its limits meets the requirements mandated by the National Pollution Discharge Eliminations System (NPDES) permit. The full cost of the improvements needed to bring the City into compliance is still unknown but it is expected to significantly affect the City's budget over the coming years.

The Agoura Hills Recreation Center

The City of Agoura Hills currently leases space for a recreation center. The lease expires in December, 2014. In June, 2011, the City acquired an existing school site for \$4.4 million to replace the leased facility. The City has set-aside an additional \$4.3 million towards the cost of the recreation center and it and this budget proposes the issuance of \$4 million in debt to complete the project. Bids are expected to be opened in August 2013, at which time more accurate costs will be known. Costs for completing the projects are budgeted in the 2013/14 Budget.

Measure R Funding

In November 2008, Measure R was approved by an amazing two-thirds majority, committing a projected \$40 billion to traffic relief and transportation upgrades throughout the county over the next 30 years. The City of Agoura Hills is scheduled to receive approximately \$15.6 million of these monies through 2013/14. Projects slated for the monies include the Chesebro/Palo

City of Agoura Hills FY 2013-14

Comado Interchange (PR); the Agoura Road Widening; and the Agoura Road Roundabout (design). The City plans to utilize \$4.2 million in Measure R monies during 2013/14. The Capital Improvement Plan (CIP) includes the projects utilizing these funds in 2013/14.

Five-Year Computer Upgrades Plan

In 2011/12 the City completed a network assessment. The City has a reliable and secure Information Technology environment and realizes that a long range plan has to be laid out to maintain the system. It is the goal of the City to begin providing more accessibility to citizens by providing on-line services and information. In order to achieve this goal, in 2011/12 a new server and two new laptops were purchased. The 2012/13 budget included the purchase of new software for recreation and finance, and the refreshing of staff personal computers. The 2013/14 budget recommends additional software for Building and Safety, Public Works and Community Development which will network with the newly purchased finance software. Needs of the network were reviewed over the next five years and the costs of this maintenance are included within the General Fund operating budget.

General Fund Reserve Policy

A prudent General Fund reserve policy should be an integral part of municipal financial operations. In June, 2005, the City of Agoura Hills passed Resolution No. 05-1378 stating that the City Council and City Staff will endeavor to designate an amount equal to or greater than forty percent (40%) of each year's proposed General Fund Operating Budget as the City's unobligated General Fund Reserve. The City Council recognizes that the unobligated General Fund reserves are needed for cash flow requirements and contingencies, such as exposure to natural disasters, exposure to economic impacts, and vulnerability to actions of the State. This resolution requires that if, in any budget year, the City Council determines that the public interest requires expending any amount remaining in General Fund Reserves causing it to fall below forty percent (40%) of that year's General Fund Operating Budget, the City Council and City staff, shall, in the following budget year, present a plan for returning the General Fund Reserve to the 40% level, as soon as practicable, based on the City's then-current budget circumstances.

For the budget year 2013/14 the fund balance in the General Fund is projected to be \$7.8 million or 65% of operating expenditures and transfers at June 30, 2014. This fund balance will increase 1% from the 2012/13 level.

It is important to note that the General Fund serves as a temporary funding source for the many grants the City receives, including the Measure R Capital Projects. The total of these advances is anticipated to be \$2.2 million. These amounts are included in the above referenced fund balance.

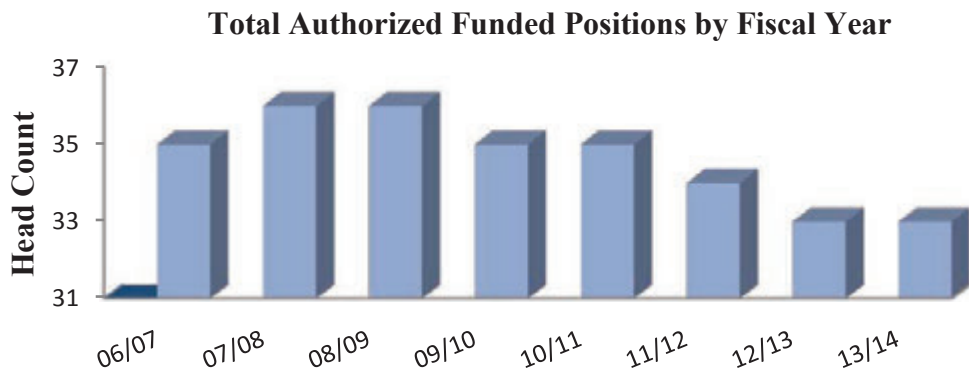
Overall, the combined City of Agoura Hills fund balances are projected to decrease \$2.4 million from 6/30/2013 to 6/30/2014. The decrease primarily relates to a one-time use of funds in the Recreation Center Capital Projects Fund.

City of Agoura Hills FY 2013-14

<u>Fund</u>	<u>6/30/13</u>	<u>6/30/14</u>	<u>Percent Change</u>
General	\$8,027,577	\$8,051,791	1%
Other City Funds	<u>8,540,653</u>	<u>5,440,027</u>	- 36%
Total All Funds	\$16,568,230	\$13,491,818	- 19%

Personnel Additions/Promotions and Reclassifications

The 2013/14 headcount includes 33 full-time employees, 5 Council members, 5 Planning Commissioners, 1 appointed part-time Treasurer, and numerous part-time staff, who are primarily employed at the Recreation Center.



The 2013/14 budget does not propose the elimination of any positions. The City eliminated one full-time position, Senior Civil Engineer, in the 2012/13 budget and the duties have been assumed by a contractor and from within the department. Previously the City reduced staffing levels in 2009/10 by leaving two Community Development positions unfilled and in 2011/12 by eliminating a Public Works position.

Staffing levels have been shifted from the Proposition C and the RDA Capital Projects Funds to the General Fund and Measure R Capital Projects Fund, primarily to reflect new capital expenditures and the staff time committed to complete these projects. Salary bands are budgeted to adjust 2.0% in 2013/14. With the increased costs of benefits, salaries and benefits are proposed to increase \$212,341 (4%) for 2013/14.

The Public Employees Retirement System (CalPERS) has set the City's rate at 10.282%. The rate in 2012/13 was 10.00%. In 2006, CalPERS pooled all plans with fewer than 100 lives. When the plans were pooled, their unfunded liability was calculated and each agency was placed on a 15-year repayment plan with an interest rate of 7.75%. The unfunded liability was placed in a "Side Fund". In 2010/11 the City paid-off its "Side Fund". By pre-paying the "Side

City of Agoura Hills FY 2013-14

Fund” the City saved approximately \$400,000 in interest and reduced the overall rate it pays to CalPERS.

GASB 45, implemented by the Governmental Accounting Standards Board, requires that the City record the Annual Required Contribution each year for Other Post Employment Benefits provided to retirees or place the amount in a trust. In the fall of 2008, the City Council took action to mitigate retiree medical costs by establishing a longer service period and lower threshold for retiree benefits. By taking these actions, the liability was established at only \$1.3 million. The City’s contribution for 2013/14 is budgeted at \$187,500. The City has budgeted for this contribution in the General Fund and has joined the CalPERS CERBT. It is the City’s intention to fund its contribution annually.

Debt Obligations

The 2013/14 Budget includes certain debt obligations for the City. The obligations included in the budget represent the annual installment payments of principal and interest to be paid on debt existing at July 1, 2013. For 2013/14, a bond issue in the amount of \$4 million is proposed to fund the Agoura Hills Recreation Center Capital Improvement Project.

Currently the City of Agoura Hills has very little debt. The following descriptions include current outstanding debt for each of these issues:

2007 Lease Revenue Refunding Bonds

Purpose: Refunding the Lease Revenue Bonds, Series 1999; assist the City in financing a portion of the costs of the Reyes Adobe Road Freeway Interchange Project and the related improvements and other public infrastructure.

\$12,030,000 issued February 2007

Principal Outstanding 7/1/2013: \$10,930,000

Maturity Date: 2042

Interest Rate: 4.0% - 4.375%

Funding Sources: General Fund

Agoura Hills Successor Agency Promissory Note due to the City

Purpose: Financing low and moderate income housing projects benefiting the Agoura Hills Redevelopment Agency.

\$44,000,000 note dated February 9, 2011

Principal Outstanding 7/1/2011: \$32,900,000

Maturity: 2042

Interest Rate: 2.94%

Funding Sources: RDA tax increment revenue

City of Agoura Hills FY 2013-14

Debt Limit

The only legal debt limit in California is for general obligation debt. If a city wants to issue general obligation debt, they must go out to the voters and receive a 2/3 majority vote. The city does not have general obligation debt because of the difficulty in obtaining a 2/3 vote, as required in the State of California; therefore a legal limit has not been established.

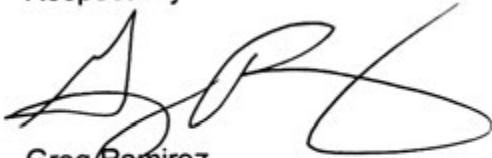
Included in this document is a debt limit policy on issuing other types of debt. The policy states that debt service payments not exceed 10% of General Fund revenues and in no case more than 15%.

Summary

This year's budget document is the culmination of continuous dialogue and review with department heads and their staffs. This budget could not have been produced without their creative ideas and their professional discipline and desire to serve the community. It is anticipated that the City of Agoura Hills will remain in good financial condition throughout the next fiscal year. The City has been very committed to establishing and maintaining good fiscal health.

I appreciate the support and cooperative policy direction given by the City Council during the past year and believe that this budget fully supports the adopted policies and programs of the Agoura Hills City Council. I sincerely appreciate the hard work staff put into this budget, especially Finance Director Christy Pinuelas and Assistant City Manager Nathan Hamburger. I look forward to working with you when we make this budget a reality.

Respectfully

A handwritten signature in black ink, appearing to read 'Greg Ramirez', written over a horizontal line.

Greg Ramirez
City Manager

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Meritorious Award Fiscal Year 2012-2013

Presented to the

City of Agoura Hills

For meeting the criteria established to achieve the Operating Budget Meritorious Award.



February 6, 2013

Laura M Nomura

***Laura Nomura
CSMFO President***

Scott Catlett

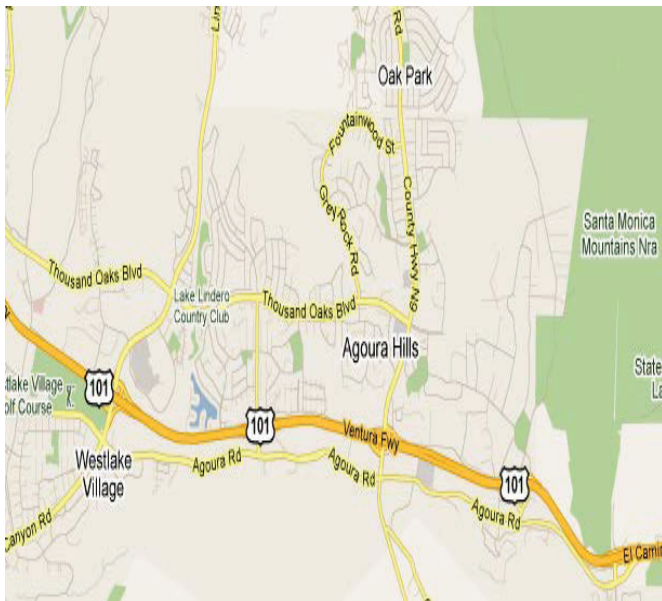
***Scott Catlett, Chair
Professional Standards and
Recognition Committee***

Dedicated Excellence in Municipal Financial Reporting

City of Agoura Hills Geographic Information FY 2013-14

County: Los Angeles
Total Area: 8.20 square miles
Incorporated: December 8, 1982
Median Household Income: \$106,886
Total Housing Units: 7,327
Average Household Size: 3.15
Median Home Value: \$686,000

Perched on the western edge of Los Angeles County in the foothills of the Santa Monica Mountains, Agoura Hills is located just forty-five minutes from busy downtown Los Angeles, but is nevertheless rich with undulating hills and inspiring canyons. For many centuries the area that would become Agoura Hills was familiar territory for Chumash Native Americans who wandered inland from their haunts along the sea in search of game and other food. The permanent arrival of the Spanish in the late 1700s banished the Indians from their homes and introduced a ranching culture that would linger to the early twentieth century. In the 1900s, vast cattle and sheep ranches conceded ground to rows of lettuce and celery, orchards, and wheat fields. Ranching and agriculture eventually diminished in importance. Ranchers began dividing up their property and selling individual tracts for housing. From the outset, ranchers and farmers had worried about water supplies; concerns were shared by the citizens of Agoura Hills into the mid 1950s. Then, provision of outside sources of water helped ensure the growth of the community, aided by the new highways which acted as a conduit for fresh faces and commercial development and contributed to the maturation of Agoura Hills.



Major areas employers in 2013 are:

- Bank of America
- Las Virgenes Unified School District
- IBM Corporation
- Touch Commerce
- Farmers Financial Solutions
- Teradyne Inc.
- Zebra Technologies
- THQ Inc.
- Wood Ranch Barbecue
- Pacific Compensation Insurance

Major Tourism within the area includes:

- The Great Race
- Reyes Adobe Days
- The Reyes adobe Historical Site
- Santa Monica Mountains National Recreation Area

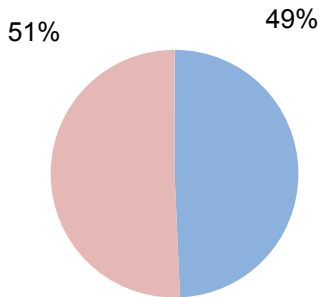
CITY OF AGOURA HILLS

Demographic Information

FY 2013-14

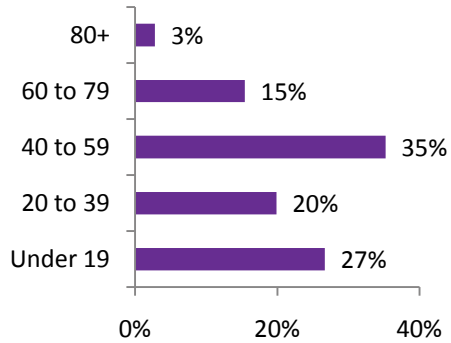
Gender Breakdown:

Male 10,073
 Female 10,359
 TOTAL: 20,432



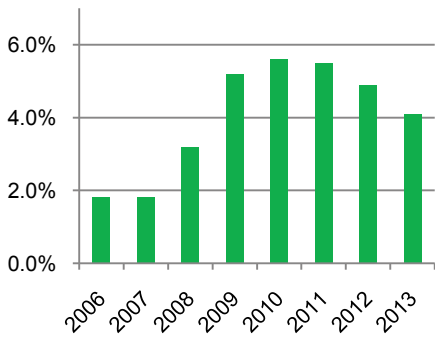
Age Distribution:

Median Age: 42.5

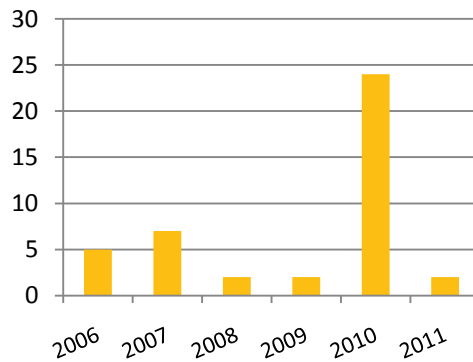


City Unemployment Rates:

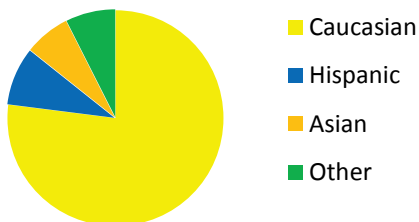
Los Angeles County : 9.2%



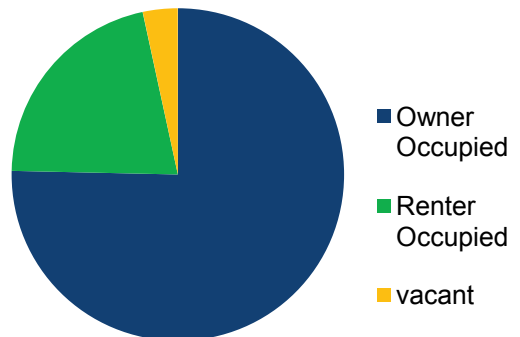
Single-family new house construction:



Ethnicity:



Housing Tenure:



CITY OF AGOURA HILLS Tax Revenues by Source FY 2013-14

Year	Property Tax	Property Tax Per Capita	Population	Sales Tax	Sales Tax Per Capita
2006	\$5,740,245	\$247.09	23,231	\$3,622,790	\$155.95
2007	6,264,171	268.39	23,340	3,845,844	164.77
2008	7,421,654	319.86	23,203	3,829,708	165.05
2009	7,837,992	337.12	23,250	3,388,117	145.73
2010	7,586,568	372.95	20,342	2,948,718	144.96
2011	7,034,500	344.95	20,393	3,050,187	149.57
2012	4,678,338	229.18	20,413	3,379,646	165.56
2013	2,420,000	118.05	20,500	3,545,379	172.95
2014	2,439,000	118.88	20,516	3,815,723	185.99



Note: Because the population estimates incorporate the 2010 Census numbers as benchmarks, the population estimates for 2010 and beyond are noticeably different from the previous year estimates. The RDA was dissolved in 2012, reducing the property tax received per citizen.



“Civic Center – Library Courtyard”.



**City of Agoura Hills
Sources and Uses
Estimate 2012-13**

----- Estimate 2012/13-----					
Fund	Fund Balance 6/30/2012	Revenues	Expenditures	Transfers (Out)/In	Fund Balance 6/30/2013
<u>City of Agoura Hills</u>					
010 General Fund	9,024,831	11,924,928	11,250,182	(1,672,000)	8,027,577
20 Gas Tax	354,559	543,654	701,500		196,713
40 Traffic Safety	10,934	104,200	156,000		(40,866) *
60 Proposition A	549,684	742,295	738,158		553,821
61 Proposition C	(4,305)	301,250	45,906		251,039
63 Measure R	164,274	200,267	411,500		(46,959) **
70 SCAQMD	50,601	27,000	54,200		23,401
110 Traffic Improvement	1,511,795	47,500	10,000	(272,500)	1,276,795
111 Utility Undergrounding	119,349	500	-		119,849
240 Suppl. Law Encmt	548	100,700	100,000		1,248
260 Misc. Grants	(84,711)	468,400	295,000		88,689
520 Waste Management	156,952	83,925	97,000		143,877
420 Inc. Housing In-Lieu	2,455,555	10,000			2,465,555
300 Public Fin Auth Debt Service	1,609		672,231	672,000	1,378
500 Public Fin Auth Cap Projects	2,462				2,462
15 Rec Center Capital Projects	3,627,324	20,000	339,000	1,000,000	4,308,324
16 Stormwater Capital Projects	94,300	30,500	55,300		69,500
17 Reyes Adobe Interchange Project	(261,086)	15,500	23,000	272,500	3,914
18 Measure R Capital Projects	(376,008)	4,734,718	5,236,796		(878,086) ***
Total City of Agoura Hills	17,398,666	19,355,337	20,185,773	-	16,568,230

* Staff is working with the County of Los Angeles to determine why revenues are so low.

** The County of Los Angeles allows us to pre-spend the next year's allocations.

*** Timing issues on grant receipts.

**City of Agoura Hills
Sources and Uses
Estimate 2013-14**

----- Estimate 2013/14-----					
Fund	Fund Balance 6/30/2013	Revenues	Expenditures	Transfers (Out)/In	Fund Balance 6/30/2014
<u>City of Agoura Hills</u>					
010 General Fund	8,027,577	12,039,416	11,343,202	(672,000)	8,051,791
20 Gas Tax	196,713	687,160	688,800		195,073
21 Traffic Congestion	0				0
40 Traffic Safety	(40,866)	110,200	171,000		(101,666) *
60 Proposition A	553,821	998,837	1,026,049		526,609
61 Proposition C	251,039	300,500	546,316		5,223
63 Measure R	(46,959)	210,280	213,000		(49,679) **
70 SCAQMD	23,401	27,000	33,700		16,701
110 Traffic Improvement	1,276,795	47,500	5,000		1,319,295
111 Utility Undergrounding	119,849	500	-		120,349
240 Suppl. Law Enfemt	1,248	100,700	100,000		1,948
260 Misc. Grants	88,689	313,750	244,490		157,949
520 Waste Management	143,877	84,000	102,000		125,877
420 Inc. Housing In-Lieu	2,465,555				2,465,555
300 Public Fin Auth Debt Service	1,378	4,100,000	669,130	(2,728,000)	704,248
500 Public Fin Auth Cap Projcts	2,462				2,462
15 Rec Center Capital Projects	4,308,324	10,000	7,431,500	3,400,000	286,824
16 Stormwater Capital Projects	69,500		65,700		3,800
17 Reyes Adobe Interchange Project	3,914				3,914
18 Measure R Capital Projects	(878,086)	4,734,718	4,201,086		(344,454) ***
Total City of Agoura Hills	16,568,230	23,764,561	26,840,973	-	13,491,818

* Staff is working with the County of Los Angeles to determine why revenues are so low.

** The County of Los Angeles allows us to pre-spend the next year's allocations.

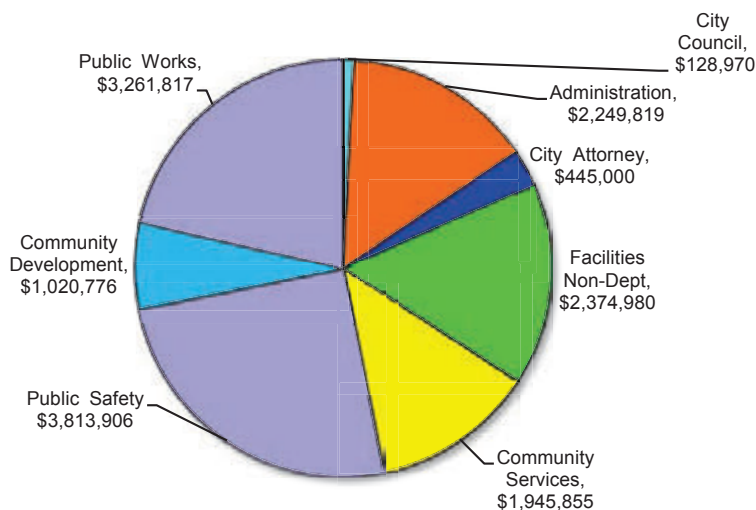
*** Timing issues on grant receipts

City of Agoura Hills
Summary Revenues/Expenditures
FY 2011-12 to 2013-14

	REVENUES			EXPENDITURES		
	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
	Actual Rev	Final Budget	Adopted Budget	Actual Expend	Final Budget	Adopted Budget
<u>City of Agoura Hills</u>						
General Fund	11,308,176	11,924,928	12,039,416	10,039,681	11,250,182	11,343,202
OTHER FUNDS						
Gas Tax	654,417	543,654	687,160	475,335	701,500	688,800
Traffic Safety	141,966	104,200	110,200	149,811	156,000	171,000
Proposition A	720,849	742,295	998,837	694,144	738,158	1,026,049
Proposition C	283,298	301,250	300,500	0	45,906	546,316
Measure R	212,439	200,267	210,280	56,289	411,500	213,000
SC Air Quality Mgmt District	25,946	27,000	27,000	17,706	54,200	33,700
Traffic Improvement	33,030	47,500	47,500	505,183	10,000	5,000
Utility Undergrounding	1,024	500	500	0	0	0
Supplemental Law Enforcement	100,215	100,700	100,700	108,880	100,000	100,000
Miscellaneous Grants	193,919	468,400	313,750	218,280	295,000	244,490
Solid Waste Management	78,121	83,925	84,000	102,715	97,000	102,000
Inclusionary Housing In Lieu	21,069	10,000	0	0	0	0
Pub Fin Authority Debt Service	0	0	4,100,000	670,401	672,231	669,130
Pub Fin Authority Cap Projects	0	0	0	0	0	0
Recreation Center Capital Fund	17,169	20,000	10,000	300,709	339,000	7,431,500
Stormwater Capital Projects	813	30,500	0	641	55,300	65,700
Reyes Adobe Interchange Project	610,067	15,500	0	648,828	23,000	0
Measure R Capital Projects	1,090,418	4,734,718	4,734,718	915,681	5,236,796	4,201,086
Total City of Agoura Hills	15,492,936	19,355,337	23,764,561	14,904,284	20,185,773	26,840,973

City of Agoura Hills Total Budget FY 2013-14

	Personnel	Materials, Supplies and Services	Contract Services	Debt Service	Capital Outlay	2013/14 Budget Total	2012/13 Final Budget Total	2011/12 Actual Total
OPERATIONS								
City Council	111,970	17,000				128,970	131,578	133,998
City Manager	906,613	19,980	79,640			1,006,233	977,094	810,699
City Clerk	217,259	17,600	60,000			294,859	228,135	266,207
City Attorney			445,000			445,000	615,600	387,088
Finance	346,677	19,150	62,000			427,827	499,041	383,824
Public Facilities		226,750	15,000	665,130	36,000	942,880	939,481	927,737
Reyes Adobe Historical		25,200	2,500			27,700	27,700	17,795
Non-Departmental	187,500	640,200	546,700		30,000	1,404,400	1,193,910	954,751
Auto. Office Systems		8,800	187,000		71,000	266,800	329,600	189,499
L A Co. Sheriff		149,666	3,639,240		25,000	3,813,906	3,722,684	3,570,176
Emergency Ops		12,600			2,500	15,100	12,833	11,411
Crossing Guards			75,000			75,000	60,000	60,819
Animal Control			62,000			62,000	62,000	37,129
Community Dev	921,276	24,500	75,000			1,020,776	1,061,267	750,693
Solid Waste Mngmt			102,000			102,000	97,000	102,715
Recreation	84,750	169,650	263,000			517,400	537,670	501,558
Community Ser Admin.	827,255	166,700			7,000	1,000,955	910,125	853,090
Parks Maintenance		214,800	212,700			427,500	452,500	427,598
Public Works Admin.	772,325	5,850	175,550			953,725	873,860	959,112
Building & Safety	388,870	6,980	100,000			495,850	492,609	414,652
Street Maintenance		67,000	200,000			267,000	267,000	130,023
Landscape Maintenance		1,100	236,000			237,100	211,700	291,385
Traffic Safety		34,000	195,000			229,000	154,000	142,065
Transportation			766,642		50,000	816,642	559,736	520,517
Storm & Flood Control		182,500	90,000			272,500	269,300	139,481
TOTAL	4,764,495	2,010,026	7,589,972	665,130	221,500	15,251,123	14,686,423	12,984,022
CAPITAL IMPROVEMENTS								
Other Improvements					7,110,000	7,110,000	10,000	10,000
Park Improvements							31,850	
Street Improvements			5,000		4,474,850	4,479,850	5,457,500	1,910,262
GRAND TOTAL	\$4,764,495	\$2,010,026	\$7,594,972	\$665,130	\$11,806,350	\$26,840,973	\$20,185,773	\$14,904,284



City of Agoura Hills
PERSONNEL
2010-11 to 2013-14

	<u>2011-12</u> <u>Headcount</u>	<u>2012-13</u> <u>Headcount</u>	<u>2013-14</u> <u>Headcount</u>
<u>General Fund</u>			
City Council	5.00	5.00	5.00
City Manager	3.88	4.15	4.04
City Clerk	1.90	1.85	1.85
Finance	3.05	2.90	2.94
Community Development	9.65	11.27	11.27
Community Services Administration	5.95	6.02	6.03
Public Works Administration	4.80	3.59	3.50
Building and Safety	3.00	3.00	3.00
Total General Fund	<u>37.23</u>	<u>37.78</u>	<u>37.63</u>
<u>Proposition A</u>			
City Manager	0.00	0.00	0.07
Community Services Administration	1.05	0.98	0.97
Total Proposition A Fund	<u>1.05</u>	<u>0.98</u>	<u>1.04</u>
<u>Proposition C</u>			
City Manager	0.00	0.00	0.13
Public Works	0.00	0.06	0.05
Total Proposition C Fund	<u>0.00</u>	<u>0.06</u>	<u>0.18</u>
<u>Measure R</u>			
City Manager	0.65	0.90	0.90
Finance	0.30	0.50	0.50
Public Works	1.90	2.35	2.45
Total Measure R Fund	<u>2.85</u>	<u>3.75</u>	<u>3.85</u>
Total City of Agoura Hills	<u>41.13</u>	<u>42.57</u>	<u>42.70</u>
<u>Redevelopment Capital Projects Fund</u>			
City Manager	0.42	0.45	0.36
City Clerk	0.10	0.15	0.15
Finance	0.20	0.60	0.56
Community Development	0.40	0.23	0.23
Public Works	0.25	0.00	0.00
Total Redevelopment Capital Proj Fund	<u>1.37</u>	<u>1.43</u>	<u>1.30</u>
<u>Redevelopment Housing Set-Aside Fund</u>			
City Manager	0.55	0.00	0.00
Finance	0.45	0.00	0.00
Community Development	1.45	0.00	0.00
Public Works	0.05	0.00	0.00
Total Redevelopment Housing Set-Aside Fund	<u>2.50</u>	<u>0.00</u>	<u>0.00</u>
Total Agoura Hills Redevelopment Agency	<u>3.87</u>	<u>1.43</u>	<u>1.30</u>

**City of Agoura Hills
PERSONNEL
2010-11 to 2013-14**

	<u>2011-12 Headcount</u>	<u>2012-13 Headcount</u>	<u>2013-14 Headcount</u>
<u>Successor Agency</u>			
City Manager	0.00	0.00	0.00
Finance	0.00	0.00	0.00
Total Successor Agency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Personnel Headcount	<u>45.00</u>	<u>44.00</u>	<u>44.00</u>

Note: Headcount includes Council Members, Planning Commissioners and Appointed Treasurer

City of Agoura Hills
INTERFUND TRANSFERS
FY 2013-14

Fund	Description	Approved
Transfers to Other Funds		
010	General Fund To Fin Authority Debt Service	672,000 672,000
300	Finance Authority Debt Service To Recreation Center Capital Projects	3,400,000 3,400,000
Total		4,072,000

Transfers from Other Funds		
015	Recreation Center Capital Project From Finance Authority Debt Service	3,400,000 3,400,000
300	Finance Authority Debt Service From General Fund	672,000 672,000
Total		4,072,000

City of Agoura Hills
INTERFUND TRANSFERS
FY 2012-13

Fund	Description	Approved
Transfers to Other Funds		
010	General Fund	
	To Recreation Center Fund	1,000,000
	To Pub Financing Authority Debt Svc.	672,000
		1,672,000
110	Traffic Improvement Fund	
	To Reyes Adobe Bridge Fund	272,522
		272,522
	Total	1,944,522
015	Recreation Center Fund	
	From General Fund	1,000,000
		1,000,000
017	Reyes Adobe Bridge fund	
	From Traffic Improvement Fund	272,522
		272,522
300	Pub Financing Authority Debt Svc.	
	From General Fund	672,000
		672,000
	Total	1,944,522

City of Agoura Hills

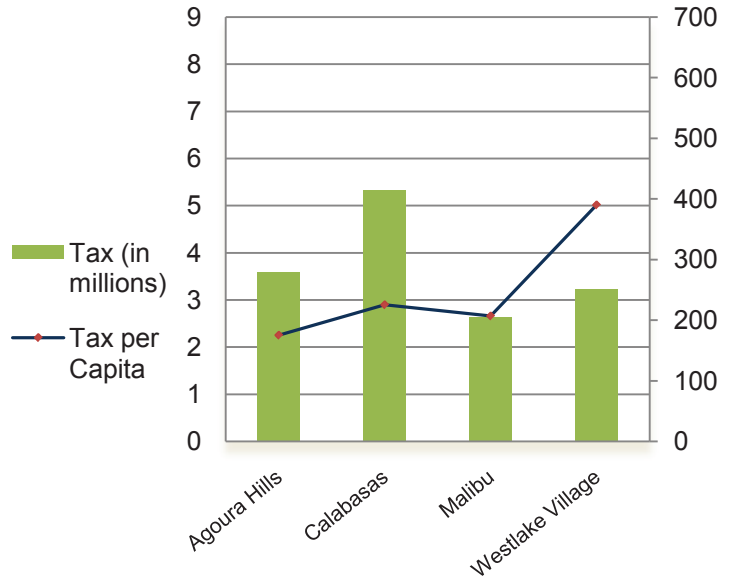
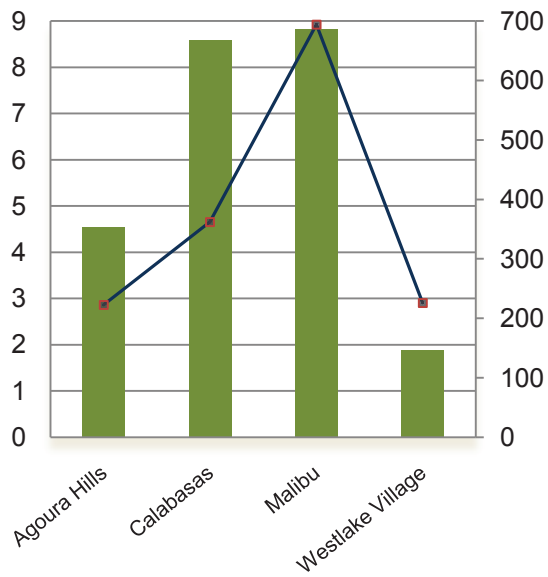
DRAFT General Fund Five Year Forecast as of 6/1/2013

DRAFT

	2009-10	2010-11	2011-12		FORECAST					
	Actual	Actual	Budget	Actual	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
REVENUES & OTHER SOURCES										
Sales Tax - General	2,948,718	3,041,806	3,382,024	3,379,646	3,545,379	3,815,723	3,776,487	3,880,898	4,015,424	4,137,314
Property Tax	2,183,933	2,167,516	2,190,000	2,195,123	2,280,000	2,299,000	2,398,465	2,494,404	2,594,180	2,697,947
Property Tax - RDA Take	0	0	0	0	127,500	0	0	0	0	0
Property Tax in lieu of VLF	1,734,085	1,716,083	1,729,500	1,728,255	1,745,716	1,767,363	1,829,221	1,902,390	1,978,485	2,057,625
Transient Occupancy Tax	1,590,124	1,709,143	1,750,000	1,738,467	1,840,000	1,880,000	1,917,600	1,955,952	1,995,071	2,034,972
Franchise Fees	757,736	703,309	763,500	753,957	756,000	756,000	771,120	786,542	802,273	818,319
Real Property Transfer Tax	100,930	85,277	118,000	125,727	140,000	140,000	120,000	125,000	130,000	130,000
Licenses and Permits										
Business Registration	60,585	61,745	90,000	90,894	125,000	135,000	141,800	148,900	156,300	156,300
Building Permits	313,348	207,795	200,000	215,826	220,000	210,000	250,000	275,000	275,000	275,000
Industrial Waste Fees	22,056	19,060	21,000	23,143	23,000	23,000	23,900	24,900	25,900	25,900
Revenues From Other Agencies										
Motor Vehicle In Lieu	68,490	118,561	0	0	0	0	0	0	0	0
Service Charges										
Development Review Fees	243,149	478,736	304,000	327,288	433,500	380,500	380,000	400,000	400,000	400,000
Recreation Fees	242,213	271,304	321,100	285,797	262,500	267,500	278,200	350,000	364,000	364,000
Other Service Charges	57,543	55,151	53,350	51,369	52,740	52,830	54,900	57,100	59,400	59,400
Other Revenues										
Fines & Forfeitures	110,845	84,245	85,000	74,087	74,000	74,000	76,200	78,500	95,000	95,000
Interest Earnings	89,321	59,936	90,000	72,654	75,000	75,000	77,379	119,594	160,718	163,215
Grant - YB Property	147,000	0	0	0	0	0	0	0	0	0
Other Revenues	297,316	252,073	250,009	224,086	224,593	163,500	170,000	176,800	183,900	183,900
Total Revenues	10,967,392	11,031,740	11,347,483	11,286,320	11,924,928	12,039,416	12,265,271	12,775,980	13,235,651	13,598,892
EXPENDITURES & OTHER USES										
Salaries and Benefits	3,666,514	3,158,810	3,661,362	3,616,879	3,893,507	3,983,686	4,255,870	4,426,664	4,667,864	4,877,918
Redevelopment Expenses	0	0	0	0	127,500	0	0	0	0	0
Sheriff Expenses	3,358,179	3,598,610	3,533,933	3,489,075	3,622,684	3,713,906	3,788,184	3,863,948	3,941,227	4,020,051
Other Operating Programs	3,596,357	3,644,694	3,391,719	3,286,609	3,506,491	3,635,610	3,448,302	3,515,105	3,550,256	3,588,621
Interfund Transfers - debt service/rec center ope	669,831	670,111	1,025,000	1,025,000	672,000	672,000	667,832	807,334	851,438	854,638
Total Operating Expenditures and Transfers	11,290,881	11,072,225	11,612,014	11,417,563	11,822,182	12,005,202	12,160,188	12,613,050	13,010,784	13,341,227
Net Operating Revenue/(Loss)	(323,489)	(40,485)	(264,531)	(131,243)	102,746	34,214	105,083	162,930	224,867	257,664
Land Acquisition/Capital Outlay	630,000	0	0	0	100,000	10,000	100,000	100,000	100,000	100,000
Side Fund PERS Prepayment	240,000	247,244	0	0	0	0	0	0	0	0
Total Expenditures and Transfers	12,160,881	11,319,469	11,612,014	11,417,563	11,922,182	12,015,202	12,260,188	12,713,050	13,110,784	13,441,227
Revenues Over (Under) Expenditures	(1,193,489)	(287,729)	(264,531)	(131,243)	2,746	24,214	5,083	62,930	124,867	157,664
FUND BALANCE, START OF YEAR	9,035,648	8,241,389	9,839,753	9,839,753	8,701,009	7,713,657	7,737,871	7,972,955	8,035,884	8,160,751
Interfund Transfers - Stormwater	(43,726)	0	0	0	0	0	0	0	0	0
Interfund Transfers - Kanan	2,871,902	0	0	0	0	0	0	0	0	0
Loans-Reyes Adobe Grants	(1,755,958)	1,755,958	0	0	0	0	0	0	0	0
Loans - Traffic Congestion relief	(57,988)	57,988	0	0	0	0	0	0	0	0
Recreation Center	(1,500,000)	0	(1,277,000)	(1,277,000)	(1,000,000)	0	0	0	0	0
Transfer Back from TIF	1,000,000	0	0	0	0	0	0	0	0	0
RDA Loan Payment	0	1,176,242	0	0	0	0	0	0	0	0
Advance RDA Fund	0	(824,693)	0	0	0	0	0	0	0	0
Advance Prop C Fund	0	(279,402)	0	269,500	9,902	0	230,000	0	0	0
Land Held for Resale, not cash	(115,000)	0	0	0	0	0	0	0	0	0
Designated @ 40% of Operating Budget	4,516,352	4,428,890	4,644,806	4,567,025	4,728,873	4,802,081	4,864,075	5,045,220	5,204,314	5,336,491
Undesignated	3,725,037	5,410,863	3,653,416	4,133,984	2,984,785	2,935,791	3,108,880	2,990,664	2,956,438	2,981,925
Total General Fund Balance, End of Year	8,241,389	9,839,753	8,298,222	8,701,009	7,713,657	7,737,871	7,972,955	8,035,884	8,160,751	8,318,416

CITY OF AGOURA HILLS Comparative Tax Revenues by Source FY 2013-14

City	2011/12 Property Tax	2011/12 Property Tax Per Capita	2011/12 Population	2011/12 Sales Tax	2011/12 Sales Tax Per Capita
Agoura Hills	4,552,611	222.82	20,432	3,579,646	175.20
Calabasas	8,579,845	362.28	23,683	5,331,520	225.12
Malibu	8,820,295	694.57	12,699	2,629,348	207.05
Westlake Village	1,872,718	225.63	8,300	3,235,291	389.79





“Ladyface Mountain”



City of Agoura Hills
REVENUE
FY 2011-12 to 2013-14

	2011-12 Actual Revenues	2012-13 Amended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Fund: 010 - GENERAL FUND				
<u>LOCAL TAXES</u>				
3110.00 Sales and use tax	2,547,479	2,670,216	2,670,216	2,940,560
3110.01 Property tax in lieu of Sales	832,167	875,163	875,163	875,163
3120.00 Property tax	2,195,123	2,245,357	2,280,000	2,299,000
3120.01 Property tax in lieu of VLF	1,728,255	1,734,689	1,745,716	1,767,363
3120.02 Property Tax - Succ. Agency	0	127,500	127,500	0
3130.00 Transient occupancy tax	1,738,467	1,767,500	1,840,000	1,880,000
3140.00 Franchise fee	753,957	756,000	756,000	756,000
3150.00 Property transfer tax	125,727	105,000	140,000	140,000
TOTAL	9,921,175	10,281,425	10,434,595	10,658,086
 <u>LICENSES & PERMITS</u>				
3210.00 Business registration	90,894	115,000	125,000	135,000
3230.00 Building permits	215,826	207,000	220,000	210,000
3240.00 Industrial waste fee	23,143	21,000	23,000	23,000
TOTAL	329,863	343,000	368,000	368,000
 <u>INTERGOVERNMENTAL REVENUE</u>				
3312.00 State Mandated	8,630	0	0	0
TOTAL	8,630	0	0	0
 <u>CHARGES FOR SERVICES</u>				
3410.00 Planning Fees	133,390	155,000	165,000	170,000
3411.00 EIR Recovery	487	5,000	3,000	3,000
3412.00 General Plan Recovery	13,055	6,000	3,000	6,000
3413.00 Agoura Village Recovery	0	2,500	2,500	2,500
3420.00 Engineer plan check/Inspection	17,713	30,000	30,000	25,000
3421.00 Grading Plan check	996	2,000	2,000	2,000
3422.00 Building Plan check	74,444	75,000	140,000	100,000
3422.01 Building Plan check - In House	2,170	11,000	18,000	10,000
3423.00 Building technician fee	20,668	10,000	10,000	7,000
3425.00 Encroachment permits	64,366	38,000	40,000	40,000
3430.00 Traffic control Plan Review	0	0	20,000	15,000
3510.00 Park & recreation fees	282,018	292,200	260,000	265,000
3515.00 Reyes Adobe fees	3,779	2,500	2,500	2,500
3515.01 Taxable Sales Items	0	0	700	700
3550.00 Sale of maps & copies	1,699	3,000	2,000	2,000
3570.01 Waste Hauling Admin Charges	47,000	47,000	47,000	47,000
3570.02 SCAQC Admins Service charge	1,200	1,200	1,200	1,200
3570.03 SMIP Admin fees	141	400	300	400
3570.04 Fire Sprinkler Fee	92	1,000	500	500
3570.05 Fire Development Fee	1,236	2,000	1,000	1,000
3570.06 SB1473 Retainer	1	30	40	30
TOTAL	664,455	683,830	748,740	700,830

City of Agoura Hills
REVENUE
FY 2011-12 to 2013-14

	2011-12 Actual Revenues	2012-13 Amended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>FINES & PENALTIES</u>				
3610.00 Parking Fines	58,443	55,000	55,000	55,000
3615.00 Municipal court fines	13,123	26,000	15,000	15,000
3618.00 False alarm fines	700	2,000	2,000	2,000
3630.00 Restitution	1,821	2,000	2,000	2,000
TOTAL	<u>74,087</u>	<u>85,000</u>	<u>74,000</u>	<u>74,000</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	72,654	90,000	75,000	75,000
3710.01 Interest Earning - FMV Investment	21,857	0	0	0
3720.00 Rental income	14,285	18,000	35,000	18,000
3721.00 Medea Creek Rental	29,352	28,800	28,800	28,800
TOTAL	<u>138,148</u>	<u>136,800</u>	<u>138,800</u>	<u>121,800</u>
<u>OTHER REVENUE</u>				
3910.00 Miscellaneous revenue	22,764	50,200	20,000	20,000
3920.00 Contributions	40,732	45,000	50,200	50,200
3930.00 Cash over/short	3	0	0	0
3950.00 Other reimbursements	6,625	1,500	1,500	1,500
3950.02 Library Reimbursements	40,423	40,000	40,000	40,000
3950.04 Sale of CDBG Funds	55,210	44,093	44,093	0
3950.06 Beach Bus Reimbursement	6,041	5,000	5,000	5,000
3950.07 Teen Shuttle	20	0	0	0
TOTAL	<u>171,818</u>	<u>185,793</u>	<u>160,793</u>	<u>116,700</u>
TOTAL GENERAL FUND	<u>11,308,176</u>	<u>11,715,848</u>	<u>11,924,928</u>	<u>12,039,416</u>
Fund: 020 GAS TAX FUND				
<u>INTERGOVERNMENTAL REVENUE</u>				
3325.00 State gas tax 2105 prop 111	106,411	113,040	99,597	109,253
3326.00 State gas tax 2106	73,708	80,406	75,878	77,226
3327.00 State gas tax 2107	152,736	162,228	156,953	162,660
3328.00 State gas tax 2107.5	5,000	5,000	5,000	5,000
3328.01 Revenue Code Section 7360	314,489	253,857	204,226	331,021
TOTAL	<u>652,344</u>	<u>614,531</u>	<u>541,654</u>	<u>685,160</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	2,073	2,000	2,000	2,000
TOTAL	<u>2,073</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
TOTAL GAS TAX FUND	<u>654,417</u>	<u>616,531</u>	<u>543,654</u>	<u>687,160</u>

City of Agoura Hills
REVENUE
FY 2011-12 to 2013-14

	2011-12 Actual Revenues	2012-13 Amended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Fund: 040 - TRAFFIC SAFETY				
<u>FINES & PENALTIES</u>				
3605.00 Vehicle code fines	141,849	150,000	104,000	110,000
TOTAL	<u>141,849</u>	<u>150,000</u>	<u>104,000</u>	<u>110,000</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	117	1,000	200	200
TOTAL	<u>117</u>	<u>1,000</u>	<u>200</u>	<u>200</u>
TOTAL TRAFFIC SAFETY	<u>141,966</u>	<u>151,000</u>	<u>104,200</u>	<u>110,200</u>
Fund: 060 PROPOSITION A				
<u>INTERGOVERNMENTAL REVENUE</u>				
3332.00 Prop A trans tax	341,753	349,700	353,400	365,000
3345.16 AB1012	101,605	103,395	103,395	103,395
TOTAL	<u>443,358</u>	<u>453,095</u>	<u>456,795</u>	<u>468,395</u>
<u>CHARGES FOR SERVICES</u>				
3530.00 Prop A reimbursements	273,433	271,000	282,500	527,442
TOTAL	<u>273,433</u>	<u>271,000</u>	<u>282,500</u>	<u>527,442</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	4,058	3,000	3,000	3,000
TOTAL	<u>4,058</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL PROPOSITION A	<u>720,849</u>	<u>727,095</u>	<u>742,295</u>	<u>998,837</u>
Fund: 061 - PROPOSITION C				
<u>INTERGOVERNMENTAL REVENUE</u>				
3334.00 Prop C transit tax	283,174	267,007	300,750	300,000
TOTAL	<u>283,174</u>	<u>267,007</u>	<u>300,750</u>	<u>300,000</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	124	500	500	500
TOTAL	<u>124</u>	<u>500</u>	<u>500</u>	<u>500</u>
TOTAL PROPOSITION C	<u>283,298</u>	<u>267,507</u>	<u>301,250</u>	<u>300,500</u>

**City of Agoura Hills
REVENUE
FY 2011-12 to 2013-14**

	2011-12 Actual Revenues	2012-13 Amended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Fund: 063 - MEASURE R FUND				
<u>INTERGOVERNMENTAL REVENUE</u>				
3331.00 Measure R - Local	211,231	200,267	200,267	210,280
TOTAL	<u>211,231</u>	<u>200,267</u>	<u>200,267</u>	<u>210,280</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	1,208	0	0	0
TOTAL	<u>1,208</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MEASURE R FUND	<u><u>212,439</u></u>	<u><u>200,267</u></u>	<u><u>200,267</u></u>	<u><u>210,280</u></u>

Fund: 070 - S COAST AIR QUALITY MGMT DIST

<u>INTERGOVERNMENTAL REVENUE</u>				
3330.00 SCAQMD	25,585	26,700	26,700	26,700
TOTAL	<u>25,585</u>	<u>26,700</u>	<u>26,700</u>	<u>26,700</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	361	300	300	300
TOTAL	<u>361</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL S COAST AIR QUALITY MGMT DIST	<u><u>25,946</u></u>	<u><u>27,000</u></u>	<u><u>27,000</u></u>	<u><u>27,000</u></u>

Fund: 110 - TRAFFIC IMPROVEMENT

<u>CHARGES FOR SERVICES</u>				
3480.00 Traffic improvement fees	16,691	45,000	35,000	35,000
TOTAL	<u>16,691</u>	<u>45,000</u>	<u>35,000</u>	<u>35,000</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	16,339	12,500	12,500	12,500
TOTAL	<u>16,339</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
TOTAL TRAFFIC IMPROVEMENT	<u><u>33,030</u></u>	<u><u>57,500</u></u>	<u><u>47,500</u></u>	<u><u>47,500</u></u>

Fund: 111 - UTILITY UNDERGROUNDING

<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	1,024	500	500	500
TOTAL	<u>1,024</u>	<u>500</u>	<u>500</u>	<u>500</u>
TOTAL UTILITY UNDERGROUNDING	<u><u>1,024</u></u>	<u><u>500</u></u>	<u><u>500</u></u>	<u><u>500</u></u>

**City of Agoura Hills
REVENUE
FY 2011-12 to 2013-14**

	2011-12 Actual Revenues	2012-13 Amended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Fund: 240 - SUPPLEMENTAL LAW ENFORCEMENT				
<u>INTERGOVERNMENTAL REVENUE</u>				
3345.00 Miscellaneous grants	100,000	100,000	100,000	100,000
TOTAL	100,000	100,000	100,000	100,000
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	215	700	700	700
TOTAL	215	700	700	700
TOTAL SUPPLEMENTAL LAW ENF.	100,215	100,700	100,700	100,700
Fund: 260 - MISCELLANEOUS GRANTS				
<u>INTERGOVERNMENTAL REVENUE</u>				
3345.01 TDA	9,642	11,000	12,500	11,000
3345.02 CA Beverage Container-Recyclin	5,784	6,000	6,000	6,000
3345.06 Used Oil Grant	5,979	0	5,900	5,900
3345.09 National Scenic By-way	43,558	0	0	0
3345.11 Seat Belt Grant	20,791	0	0	0
3345.17 STPL	0	0	0	105,850
3345.18 Federal Appropriation	0		75,000	0
3345.19 PEG Fees	61,938	59,000	62,000	60,000
3345.21 Recycled Asphalt Grant	0	75,000	75,000	75,000
3345.27 County Medea Creek Grant	0	0	165,000	
3345.28 Energy Grant	46,206	0	67,000	0
3345.31 Art in Public Places Revenue	0	0	0	50,000
TOTAL	193,898	151,000	468,400	313,750
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	21	0	0	0
	21	0	0	0
TOTAL MISCELLANEOUS GRANTS	193,919	151,000	468,400	313,750
Fund: 520 - SOLID WASTE MANAGEMENT				
<u>LICENSES & PERMITS</u>				
3250.00 Waste Hauling Permit Fee	3,908	3,250	3,500	3,500
TOTAL	3,908	3,250	3,500	3,500
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	1,569	1,500	1,500	1,500
TOTAL	1,569	1,500	1,500	1,500
<u>OTHER REVENUE</u>				
3940.00 Waste Hauling Surcharge	72,644	80,100	78,925	79,000
TOTAL	72,644	80,100	78,925	79,000
TOTAL SOLID WASTE MANAGEMENT	78,121	84,850	83,925	84,000

**City of Agoura Hills
REVENUE
FY 2011-12 to 2013-14**

	2011-12 Actual Revenues	2012-13 Amended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Fund: 300 - FINANCING AUTHORITY DEBT SERVICE				
USE OF PROPERTY				
3710.00 Interest earnings	10	0	0	0
TOTAL	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER REVENUE				
3911.00 Other Proceeds	0	0	0	4,100,000
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,100,000</u>
TOTAL FINANCING AUTHORITY DEBT SER	<u>10</u>	<u>0</u>	<u>0</u>	<u>4,100,000</u>
Fund: 420 - INCLUSIONARY HOUSING IN LIEU				
USE OF PROPERTY				
3710.00 Interest earnings	21,069	0	10,000	0
TOTAL	<u>21,069</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
TOTAL INCLUSIONARY HOUSING IN LIEU	<u>21,069</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
TOTAL CITY OF AGOURA FUNDS	13,774,479	14,099,798	14,554,619	19,019,843
Fund: 015 - RECREATION CENTER CAPITAL PROJ				
USE OF PROPERTY				
3710.00 Interest earnings	17,169	20,000	20,000	10,000
TOTAL	<u>17,169</u>	<u>20,000</u>	<u>20,000</u>	<u>10,000</u>
TOTAL RECREATION CENTER CAPITAL PR	<u>17,169</u>	<u>20,000</u>	<u>20,000</u>	<u>10,000</u>
Fund: 016 - STORM WATER CAP PROJECT FUND				
USE OF PROPERTY				
3710.00 Interest earnings	813	500	500	0
TOTAL	<u>813</u>	<u>500</u>	<u>500</u>	<u>0</u>
OTHER REVENUE				
3910.00 Miscellaneous revenue	0	0	30,000	0
TOTAL	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>
TOTAL STORM WATER CAP PROJECT FUN	<u>813</u>	<u>500</u>	<u>30,500</u>	<u>0</u>

**City of Agoura Hills
REVENUE
FY 2011-12 to 2013-14**

	2011-12 Actual Revenues	2012-13 Amended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Fund: 017 - REYES ADOBE INTERCHAGE PROJECT				
<u>INTERGOVERNMENTAL REVENUE</u>				
3345.24 MTA Grant - Reyes Adobe	487,624	0	15,500	0
TOTAL	<u>487,624</u>	<u>0</u>	<u>15,500</u>	<u>0</u>
<u>USE OF PROPERTY</u>				
3710.00 Interest earnings	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER REVENUE</u>				
3950.00 Other reimbursements	122,443	0	0	0
TOTAL	<u>122,443</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REYES ADOBE INTERCHAGE PROJECT	<u>610,067</u>	<u>0</u>	<u>15,500</u>	<u>0</u>
Fund: 018 - MEASURE R GRANT				
<u>INTERGOVERNMENTAL REVENUE</u>				
3331.01 Measure R Grant	1,090,418	4,734,718	4,734,718	4,734,718
TOTAL	<u>1,090,418</u>	<u>4,734,718</u>	<u>4,734,718</u>	<u>4,734,718</u>
TOTAL MEASURE R GRANT	<u>1,090,418</u>	<u>4,734,718</u>	<u>4,734,718</u>	<u>4,734,718</u>
CAPITAL PROJECTS TOTAL:	<u>1,701,298</u>	<u>4,735,218</u>	<u>4,810,718</u>	<u>4,734,718</u>



“Chesebro Trail – Old Agoura”



CITY COUNCIL

City of Agoura Hills is a general law city incorporated on December 8, 1982. It is governed by the City Council/City Manager form of government. A five-member City Council is elected by the residents to oversee the City operations and to guide the future development of the community. The terms are staggered so that a measure of continuity is maintained in the transitions from one Council to the next. The Mayor is selected annually by the City Councilmember's to serve a one-year term. The City Manager is appointed by the City Council to supervise the administrative personnel and contract services.

**City of Agoura Hills
CITY COUNCIL
Department 4110**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5104.00 Special pay	18,000	18,000	18,000	18,000
5104.01 Car allowance	12,000	12,000	12,000	12,000
5108.00 Group health insurance	76,946	79,918	79,918	76,310
5109.00 Group dental insurance	6,179	5,220	5,220	5,220
5112.00 Medicare taxes	414	440	440	440
TOTAL	<u>113,539</u>	<u>115,578</u>	<u>115,578</u>	<u>111,970</u>
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	17,996	14,000	14,000	15,000
5424.00 Special supplies	<u>2,463</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
TOTAL	<u>20,459</u>	<u>16,000</u>	<u>16,000</u>	<u>17,000</u>
CITY COUNCIL				
TOTAL EXPENDITURES	<u><u>133,998</u></u>	<u><u>131,578</u></u>	<u><u>131,578</u></u>	<u><u>128,970</u></u>

**City of Agoura Hills
CITY COUNCIL
Department 4110**

	<u>2013-14 Projected Budget</u>	
TOTAL BUDGET	128,970	PERSONNEL
FUNDING:		
General Fund	128,970	Mayor 1.0
		Council Members 4.0

EXPENDITURE COMMENTS

5424- Purchase of various supplies, plaques, etc.

CITY MANAGER

The City Manager is appointed by the City Council and serves at its pleasure. The Manager provides professional leadership in the management of the City and execution of City Council policies and provides effective municipal services through the coordination and direction of all City activities, finance and personnel.

This office provides services which include administering and executing City Council policy, presenting recommendations and information to enable the City Council to make decisions on matters of policy, responding promptly and positively to all inquiries and requests of citizens, disseminating information regarding City activities, providing input on regional, State and Federal issues which affect the City of Agoura Hills, conducting audits and studies of fiscal procedures and transactions within the City, maintaining a sound fiscal position for the City through the preparation of the annual budget and providing continuous monitoring of financial conditions of the City.

The City Manager is responsible for the administration of the City's personnel program pursuant to the appropriate federal, state and local personnel laws.

The City Manager's Office in conjunction with the Community Development Department is responsible for implementing various programs to meet state mandated waste reduction goals. Through a grant from the California Integrated Waste Management Board, the department administers a Used Oil Recycling program to promote the recycling of used oil, latex paint, car batteries, anti-freeze, and used oil filters. The department also issues commercial/industrial collectors permit and has established a curbside recycling program, green waste program, Christmas tree recycling program, household hazardous waste program, and phone book recycling program. These program are established to reduce the amount of solid waste going to our local landfills and help the City comply with State and Federal mandates.

**City of Agoura Hills
CITY MANAGER
Department 4120**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5101.00 Regular salaries	412,623	463,556	479,256	472,000
5102.00 Part-time salaries	0	0	0	0
5104.01 Car allowance	12,000	12,000	12,000	12,000
5104.02 Technology Allowance	4,080	3,060	3,060	3,060
5105.00 Vacation/Sick	33,964	37,427	37,427	38,076
5106.00 Deferred Compensation	19,986	20,350	20,350	20,857
5107.00 Retirement	67,503	77,490	77,490	81,571
5108.00 Group health insurance	50,517	57,038	57,038	58,666
5109.00 Group dental insurance	5,335	5,743	5,743	5,483
5110.00 Group life insurance	1,641	2,503	2,503	2,549
5111.00 Group disability insurance	4,672	5,516	5,516	5,617
5112.00 Medicare taxes	6,511	7,206	7,206	7,323
TOTAL	<u>618,832</u>	<u>691,889</u>	<u>707,589</u>	<u>707,202</u>
<u>MATERIALS, SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	14,820	14,000	14,000	16,000
5416.00 Membership and dues	50	1,480	1,480	1,480
5420.00 Office supplies	336	500	500	500
5422.00 Books and subscriptions	296	500	500	500
5424.00 Special supplies	1,555	500	500	500
5425.00 Small equipment	0	500	500	500
5431.00 Mileage	68	500	500	500
TOTAL	<u>17,125</u>	<u>17,980</u>	<u>17,980</u>	<u>19,980</u>
<u>CONTRACT SERVICES</u>				
5510.00 Professional services	<u>54,337</u>	<u>73,500</u>	<u>73,500</u>	<u>68,000</u>
TOTAL	<u>54,337</u>	<u>73,500</u>	<u>73,500</u>	<u>68,000</u>
CITY MANAGER				
TOTAL EXPENDITURES	<u><u>690,294</u></u>	<u><u>783,369</u></u>	<u><u>799,069</u></u>	<u><u>795,182</u></u>

**City of Agoura Hills
CITY MANAGER
Department 4120**

**2013-14
Projected
Budget**

TOTAL BUDGET

1,049,728

FUNDING:

General Fund	795,182
Misc Grants	11,640
Measure R Capital Projects	167,298
Successor Agency	75,608

PERSONNEL

City Manager	1.0
Assistant City Manager	1.0
Deputy City Manager	1.0
Administrative Analyst	1.0
Executive Assistant	1.0
Administrative Secretary II	0.5

EXPENDITURE COMMENTS

5510 - Business assistance program and Economic Development

CITY CLERK

The City Clerk is the official “custodian of records” and is responsible for managing the legislative history of the City and maintaining, disposing, and preserving official City documents and records in accordance with legal requirements. The City Clerk serves as the City’s Election Official and, in compliance with the California Elections Code, administers all municipal elections and performs oaths of office for elected and appointed officials. In compliance with the Political Reform Act, the City Clerk also serves as the Filing Officer for the Fair Political Practices Commission (FPPC) and coordinates the filing of all campaign disclosure reports for all local candidates and campaign committees and Statements of Economic Interest (Form 700) for members of the City Council, designated employees, and committee members.

The City Clerk oversees the City Clerk Department and serves the City Council, City Manager, City staff, and the public. The Department is responsible for the preparation of all City Council, Financing Authority, and Redevelopment Agency meeting agenda packets; processing the legislative actions of the City Council (i.e.; minutes, ordinances, resolutions, contracts); codifying the City’s Municipal Code, maintaining the City’s legislative history and archives, including the Laserfiche electronic imaging system and the Granicus web streaming system; and responding to requests for information

In addition, the City Clerk attests, seals, and/or certifies official documents; administers the City’s Records Retention/Destruction Schedule and annual destruction of records; receives and files all petitions, subpoenas, and summons on behalf of the City; conducts all formal bid openings for the City; coordinates appointments by the City Council to City advisory bodies; conducts the annual update of the Local Appointments Listing (Maddy Act); and prepares all

The City Clerk Department is dedicated to providing citizens responsible, professional, and accessible service.

**City of Agoura Hills
CITY CLERK
Department 4125**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5101.00 Regular salaries	142,535	154,650	154,650	157,853
5104.01 Car allowance	2,400	2,400	2,400	2,400
5104.02 Technology Allowance	540	540	540	540
5105.00 Vacation/Sick	6,306	6,497	6,497	6,497
5106.00 Deferred Compensation	4,504	4,653	4,653	4,712
5107.00 Retirement	24,197	25,852	25,852	27,280
5108.00 Group health insurance	9,996	10,845	10,845	11,674
5109.00 Group dental insurance	1,046	1,080	1,080	1,080
5110.00 Group life insurance	591	835	835	852
5111.00 Group disability insurance	1,685	1,840	1,840	1,878
5112.00 Medicare taxes	2,144	2,443	2,443	2,493
TOTAL	195,944	211,635	211,635	217,259
<u>MATERIALS, SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	1,797	1,000	500	1,000
5416.00 Membership and dues	430	500	500	1,100
5420.00 Office supplies	130	800	800	800
5422.00 Books and subscriptions	9,860	5,500	5,500	5,500
5424.00 Special supplies	1,087	700	700	700
5440.00 Other charges	7,625	6,500	6,500	8,500
TOTAL	20,929	15,000	14,500	17,600
<u>CONTRACT SERVICES</u>				
5520.00 Contract services	49,334	2,000	2,000	60,000
TOTAL	49,334	2,000	2,000	60,000
CITY CLERK				
TOTAL EXPENDITURES	266,207	228,635	228,135	294,859

**City of Agoura Hills
CITY CLERK
Department 4125**

**2013-14
Projected
Budget**

TOTAL BUDGET

316,771

FUNDING:

General Fund

294,859

Successor Agency

21,912

PERSONNEL

City Clerk

1.0

Administrative Secretary I

1.0

EXPENDITURE COMMENTS

5422 - Code Library

5440 - Records Storage

5520 - Election costs

CITY ATTORNEY

The City of Agoura Hills contracts with an outside agency to provide legal services. The City Attorney provides legal counsel and services to the City Council, advisory boards, commissions and staff. The City Attorney also provides legal counsel to the Agoura Hills -Calabasas Community Center. The City Attorney assures that the City is in compliance with applicable laws and ensures protection of the City's interest on all legal matters.

**City of Agoura Hills
CITY ATTORNEY
Department 4140**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>CONTRACT SERVICES</u>				
5510.00 Professional services	130,515	175,000	175,000	175,000
5520.00 Contract services	<u>234,711</u>	<u>210,000</u>	<u>240,600</u>	<u>210,000</u>
TOTAL	<u>365,226</u>	<u>385,000</u>	<u>415,600</u>	<u>385,000</u>
CITY ATTORNEY				
TOTAL EXPENDITURES	<u><u>365,226</u></u>	<u><u>385,000</u></u>	<u><u>415,600</u></u>	<u><u>385,000</u></u>

**City of Agoura Hills
CITY ATTORNEY
Department 4140**

**2013-14
Projected
Budget**

TOTAL BUDGET	455,000
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FUNDING:	
General Fund	385,000
Measure R	60,000
Succesor Agency	10,000

EXPENDITURE COMMENTS

5520 - General legal services

FINANCE DEPARTMENT

The Finance Department is responsible for collection of all revenue, recording of all expenditures and investing of City funds. Internal controls are established and maintained to ensure that the assets of the City are protected from loss, theft or misuse. Internal controls also ensure that adequate accounting data allows for the department to audit, budget coordinate, and conduct the fiscal affairs of the City in compliance with all applicable laws, regulations, and sound business practices all while diligently safeguarding the resources of the city and ensuring the prudent fiscal management policies are maintained.

City of Agoura Hills
FINANCE
Department 4150

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5101.00 Regular salaries	137,753	175,491	239,588	184,526
5104.00 Special pay	2,400	3,600	3,600	3,600
5104.01 Car allowance	2,400	2,400	2,400	2,400
5104.02 Technology Allowance	540	540	540	540
5105.00 Vacation/Sick	8,627	8,154	8,154	8,154
5106.00 Deferred Compensation	6,953	7,053	7,053	7,123
5107.00 Retirement	23,892	29,334	29,334	31,890
5108.00 Group health insurance	22,740	26,964	26,964	30,650
5109.00 Group dental insurance	1,965	2,582	2,582	3,052
5110.00 Group life insurance	710	948	948	996
5111.00 Group disability insurance	1,645	2,088	2,088	2,196
5112.00 Medicare taxes	2,197	2,629	2,629	2,765
TOTAL	211,822	261,783	325,880	277,892
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	3,673	2,500	2,500	2,500
5416.00 Membership and dues	445	500	500	500
5420.00 Office supplies	566	750	750	750
5422.00 Books and subscriptions	0	500	500	500
5423.00 Printing	3,656	2,200	3,500	3,500
5425.00 Small equipment	0	100	100	100
5431.00 Mileage	376	300	300	300
5440.00 Other charges	10,906	9,600	40,000	11,000
TOTAL	19,622	16,450	48,150	19,150
<u>CONTRACT SERVICES\</u>				
5510.00 Professional services	115,903	56,000	59,500	62,000
TOTAL	115,903	56,000	59,500	62,000
<u>FINANCE TOTAL EXPENDITURES</u>				
	347,347	334,233	433,530	359,042

**City of Agoura Hills
FINANCE
Department 4150**

**2013-14
Projected
Budget**

TOTAL BUDGET

531,690

FUNDING:

General Fund	359,042
Measure R	68,785
Successor Agency	103,863

PERSONNEL

Treasurer	1.0
Director of Finance	1.0
Finance Manager	1.0
Accounting Specialist II	1.0

EXPENDITURE COMMENTS

5440 - Banking charges

5510 - Vavrinek, Trine, Day & Co. (audit services),
MuniServices (sales tax and property tax recovery consultant).

PUBLIC FACILITIES

The Public Facilities division of the City Manager's department is responsible for the maintenance of the City's civic center. This division is responsible for the maintenance of the audio visual equipment and all of the telephone equipment used by the City. The City receives a partial reimbursement for costs from the County of Los Angeles.

**City of Agoura Hills
PUBLIC FACILITIES
Department 4180**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5424.00 Special supplies	2,540	3,500	3,500	3,500
5425.00 Small equipment	505	750	750	750
5427.00 Communications	21,577	21,000	21,000	21,000
5428.00 Utilities	100,254	98,000	98,000	98,000
5428.01 Water	10,182	10,000	10,000	10,000
5430.00 Maintenance buildings/grounds	47,220	45,000	45,000	45,000
5434.00 Maintenance of equipment	13,822	13,000	13,000	13,000
5434.01 Audio Visual Maintenance	3,128	2,000	2,000	2,000
5434.02 Vehicle maintenance/fuel	<u>12,213</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
TOTAL	211,441	205,250	205,250	205,250
<u>CONTRACT SERVICES</u>				
5510.00 Professional services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL	1,000	1,000	1,000	1,000
<u>CAPITAL OUTLAY</u>				
5682.00 Other improvements	15,447	12,000	12,000	26,000
5683.00 Equipment	<u>3,092</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL	18,539	22,000	22,000	36,000
<u>PUBLIC FACILITIES</u>				
TOTAL EXPENDITURES	<u><u>230,980</u></u>	<u><u>228,250</u></u>	<u><u>228,250</u></u>	<u><u>242,250</u></u>

**City of Agoura Hills
PUBLIC FACILITIES
Department 4180**

**2013-14
Projected
Budget**

TOTAL BUDGET	942,880
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FUNDING:	
General Fund	242,250
Financing Authority Debt Service	669,130
Recreation Center Capital Proj	31,500

EXPENDITURE COMMENTS

NON-DEPARTMENTAL

This division records city-wide expenditures such as training and insurance. The costs for providing medical insurance to retirees are also in this division.

**City of Agoura Hills
NON DEPARTMENTAL
Department 4190**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5107.00 Retirement	-2,871	0	0	0
5108.00 Group health insurance	173,346	179,700	179,700	187,500
TOTAL	<u>170,475</u>	<u>179,700</u>	<u>179,700</u>	<u>187,500</u>
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5416.00 Membership and dues	36,125	36,000	36,000	36,000
5417.00 Training	11,123	11,000	11,000	11,000
5420.00 Office supplies	6,945	6,000	7,800	7,000
5421.00 Postage	9,799	15,000	15,000	10,000
5423.00 Printing	2,039	8,000	8,000	3,000
5424.00 Special supplies	2,590	6,200	6,200	5,000
5426.00 Advertising	8,775	5,000	5,000	5,000
5429.00 Rents and leases	9,877	12,460	12,460	11,000
5434.00 Maintenance of equipment	0	0	0	0
5437.00 Insurance and surety bonds	210,993	254,000	254,000	531,200
5440.00 Other charges	15,269	71,000	90,000	21,000
TOTAL	<u>313,535</u>	<u>424,660</u>	<u>445,460</u>	<u>640,200</u>
<u>CONTRACT SERVICES</u>				
5510.00 Professional services	94,258	92,500	92,500	92,500
5510.08 Agoura/Calabasas Community Cen	896	25,000	25,000	25,000
5510.09 Community Participation	9,600	14,050	14,050	22,000
5510.10 Media	5,228	15,000	15,000	15,000
5520.00 Contract services	26,047	25,000	25,000	25,000
TOTAL	<u>136,029</u>	<u>171,550</u>	<u>171,550</u>	<u>179,500</u>
NON DEPARTMENTAL TOTAL EXPENDITURES	<u><u>620,039</u></u>	<u><u>775,910</u></u>	<u><u>796,710</u></u>	<u><u>1,007,200</u></u>

**City of Agoura Hills
NON DEPARTMENTAL
Department 4190**

	2013-14 Projected Budget
TOTAL BUDGET	1,404,400
FUNDING:	
General Fund	1,007,200
Recreation Center Capital Project	300,000
Miscellaneous Grants	66,000
SQAMD	31,200

EXPENDITURE COMMENTS

- 5108 - Current retiree medical and OPEB unfunded liability

- 5416 - Dues for City membership in State League, L.A. County League Division, LVMCCOG,
5417 - Training expenses for all employees

- 5426 - Personnel advertising costs

- 5429 - Rental of copiers and postage meters

- 5437 - Expenses for City's various insurance coverages (liability, workers compensation, etc.)

- 5510 - Legislative Assistance

- 5510.09 - Community Service Grants

- 5510.10 - 4 Citywide Newsletters, Video productions, Web Hosting, Webstreaming.

- 5520 - LA County DPW -Padri's parking lot.

AUTOMATED OFFICE SYSTEMS

This division records city-wide expenditures for all automated systems. The City contracts with an outside consultant to provide information technology. The contract is managed by the Department of Finance.

City of Agoura Hills
AUTOMATED OFFICE SYSTEMS
Department 4195

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5420.00 Office supplies	6,619	8,000	8,000	8,000
5424.00 Special supplies	649	300	300	300
5434.00 Maintenance of equipment	0	500	500	500
TOTAL	<u>7,268</u>	<u>8,800</u>	<u>8,800</u>	<u>8,800</u>
<u>CONTRACT SERVICES</u>				
5510.00 Professional services	40,258	73,000	73,000	65,000
5520.00 Contract services	121,534	89,000	89,000	122,000
TOTAL	<u>161,792</u>	<u>162,000</u>	<u>162,000</u>	<u>187,000</u>
<u>CAPITAL OUTLAY</u>				
5682.00 Other improvements	3,136	1,000	1,000	1,000
5683.00 Equipment	17,303	157,800	157,800	70,000
	<u>20,439</u>	<u>158,800</u>	<u>158,800</u>	<u>71,000</u>
AUTOMATED OFFICE SYSTEMS				
TOTAL EXPENDITURES	<u><u>189,499</u></u>	<u><u>329,600</u></u>	<u><u>329,600</u></u>	<u><u>266,800</u></u>

**City of Agoura Hills
AUTOMATED OFFICE SYSTEMS
Department 4195**

	2013-14 Projected Budget
TOTAL BUDGET	266,800
FUNDING:	
General Fund	266,800

EXPENDITURE COMMENTS

- 5510 - Computer system software support, miscellaneous services.
- 5520 - Computer system technical support.
- 5683 - Computer replacement or network equipment, as needed.

LOS ANGELES COUNTY SHERIFF

All police and fire services are provided to residents through a contract with the Los Angeles County Sheriffs Department and Consolidated Fire Protection District of Los Angeles County. The City receives fire protection and paramedic services as well as wild land fire protection and forester service from the Department of Forester and Fire Warden

City of Agoura Hills
LOS ANGELES COUNTY SHERIFF
Department 4210

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5434.00 Maintenance of equipment	1,984	3,000	3,000	3,000
5434.02 Vehicle Maintenance/fuel	30	0	0	0
5437.00 Insurance and surety bonds	0	138,469	138,469	141,800
TOTAL	<u>2,014</u>	<u>141,469</u>	<u>141,469</u>	<u>144,800</u>
<u>CONTRACT SERVICES</u>				
5520.50 General law	2,514,525	2,500,478	2,500,478	2,551,243
5520.51 Traffic enforcement	142,419	117,716	117,716	120,342
5520.52 Special Events	16,249	20,000	20,000	20,000
5520.55 STAR Program	41,616	43,130	43,130	43,130
5520.56 Community Service Officer	26,363	26,951	26,951	28,670
5520.57 Other Sheriff Services	2,250	3,600	3,600	3,600
5520.58 COPS Program	15,955	27,900	27,900	27,900
5520.59 Special Enforcement Deputy	653,124	667,689	667,689	695,000
5520.60 STTOP	0	30,001	30,001	30,346
5520.61 Fingerprint Tech	26,020	23,750	23,750	23,875
TOTAL	<u>3,438,521</u>	<u>3,461,215</u>	<u>3,461,215</u>	<u>3,544,106</u>
<u>CAPITAL OUTLAY</u>				
5683.00 Equipment	0	0	20,000	25,000
	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>25,000</u>
LOS ANGELES COUNTY SHERIFF				
TOTAL EXPENDITURES	<u><u>3,440,535</u></u>	<u><u>3,602,684</u></u>	<u><u>3,622,684</u></u>	<u><u>3,713,906</u></u>

**City of Agoura Hills
LOS ANGELES COUNTY SHERIFF
Department 4210**

	2013-14 Projected Budget
TOTAL BUDGET	3,813,906
FUNDING:	
General Fund	3,713,906
Supplemental Law Enforcement (Brulte)	100,000

EXPENDITURE COMMENTS

EMERGENCY SERVICES

This division of the City Manager's office serves to assist the City and its' citizens to be prepared to respond to various disasters including earthquake, hazardous materials incidents, fires, floods, transportation disasters and terrorism.

**City of Agoura Hills
EMERGENCY SERVICES
Department 4215**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	940	2,000	945	1,500
5417.00 Training	1,815	3,000	1,500	1,500
5423.00 Printing	0	1,000	1,000	2,000
5424.00 Special supplies	4,460	4,000	3,000	2,000
5427.00 Communications	2,596	3,500	2,888	5,600
TOTAL	<u>9,811</u>	<u>13,500</u>	<u>9,333</u>	<u>12,600</u>
<u>CONTRACT SERVICES</u>				
5420.00 Contract Services	<u>-1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	-1,000	0	0	0
<u>CAPITAL OUTLAY</u>				
5683.00 Equipment	<u>2,600</u>	<u>1,500</u>	<u>3,500</u>	<u>2,500</u>
TOTAL	<u>2,600</u>	<u>1,500</u>	<u>3,500</u>	<u>2,500</u>
EMERGENCY OPERATIONS				
TOTAL EXPENDITURES	<u><u>11,411</u></u>	<u><u>15,000</u></u>	<u><u>12,833</u></u>	<u><u>15,100</u></u>

**City of Agoura Hills
EMERGENCY SERVICES
Department 4215**

	<u>2013-14 Projected Budget</u>
TOTAL BUDGET	15,100
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FUNDING:	
General Fund	15,100

EXPENDITURE COMMENTS

- 5417 - CERT, Search & Rescue, Triage/Medical training
- 5423 - CERT Materials
- 5424 - Bins, Search & Rescue and Triage training supplies
- 5427 - Satellite phone operational agreement
- 5683 - Radio communication equipment, generators

ANIMAL CONTROL

All animal control services are provided to residents through a contract with the Los Angeles County Animal Control.

**City of Agoura Hills
ANIMAL CONTROL
Department 4240**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>CONTRACT SERVICES</u>				
5510.00 Professional services	79	4,000	4,000	4,000
5520.00 Contract services	<u>37,050</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
TOTAL	<u>37,129</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>
ANIMAL CONTROL				
TOTAL EXPENDITURES	<u><u>37,129</u></u>	<u><u>62,000</u></u>	<u><u>62,000</u></u>	<u><u>62,000</u></u>

**City of Agoura Hills
ANIMAL CONTROL
Department 4240**

	<u>2013-14 Projected Budget</u>
TOTAL BUDGET	62,000
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FUNDING:	
General Fund	62,000

EXPENDITURE COMMENTS

5520 - Animal housing and field services costs - L.A. County

COMMUNITY DEVELOPMENT

Zoning & Community Development

The Zoning Map and Zoning Ordinance embody the community's goal for land use regulation, which helps preserve the quality of life of Agoura Hills. The Zoning Map designates districts in the City where certain land uses are permitted. The Zoning Ordinance regulates the development standards for all land uses. The department provides assistance to the public on questions regarding general zoning in the City over the phone, in person or through the City's website. The department is also responsible for coordinating various advance planning and special land use studies for reviews by the Planning Commission and City Council.

Development Review and Application Process

This department is responsible for providing analysis and recommendations to the City Council, Planning Commission and Architectural Review Panel on all development projects in the City.

General Plan

The General Plan is the City's constitution for land use. It is a state mandated long range plan for the future of Agoura Hills and embodies the desires of the community for land use and development. It helps preserve the quality of life by turning the visions of the community into reality through a number of implementation measures. The Planning Department is currently updating its General Plan.

Code Enforcement

The City continues to protect the health, safety, and welfare of the public and addressing public nuisance and visual blight by assuring that compliance is met with the Municipal Code.

Regional Planning

The Planning Department is responsible for evaluating and making recommendations on regional issues such as traffic, housing, air quality, open space preservation and land use planning which require regional solutions to protect and promote the quality of life in the region.

Open Space

Over one-third of the City's land area is designated for open space. The sheer abundance of open space in and around the City make Agoura Hills unique. The department is responsible for planning and implementing programs to enhance and maintain the open space in Agoura Hills.

Grant Administration

To take advantage of available resources, this department applies for and administers a number of grants, which have included the approval of grants for freeway landscaping, park-and-ride lots, housing rehabilitation and assistance of low and moderate income households.

**City of Agoura Hills
COMMUNITY DEVELOPMENT
Department 4305**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5101.00 Regular salaries	457,940	607,782	611,958	627,821
5104.00 Special pay	8,700	12,600	12,600	12,600
5104.01 Car allowance	4,800	4,800	4,800	4,800
5104.02 Technology Allowance	540	540	540	540
5105.00 Vacation/Sick	17,620	20,059	20,059	20,059
5106.00 Deferred Compensation	13,272	13,460	13,460	13,533
5107.00 Retirement	77,899	101,598	101,598	108,501
5108.00 Group health insurance	68,062	87,994	87,994	102,193
5109.00 Group dental insurance	8,162	10,292	10,292	10,808
5110.00 Group life insurance	2,353	3,282	3,282	3,390
5111.00 Group disability insurance	5,398	7,233	7,233	7,471
5112.00 Medicare taxes	7,263	9,271	9,271	9,560
TOTAL	<u>672,009</u>	<u>878,911</u>	<u>883,087</u>	<u>921,276</u>
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	3,046	3,000	3,000	4,000
5416.00 Membership and dues	1,475	1,500	1,500	1,500
5420.00 Office supplies	1,224	750	1,000	1,000
5422.00 Books and subscriptions	384	750	500	500
5423.00 Printing	1,329	3,000	2,000	2,000
5424.00 Special supplies	87	400	400	400
5425.00 Small equipment	95	100	100	100
5426.00 Advertising	13,408	12,700	15,000	14,000
5431.00 Mileage	48	0	0	0
5440.00 Other charges	811	750	1,000	1,000
TOTAL	<u>21,907</u>	<u>22,950</u>	<u>24,500</u>	<u>24,500</u>
<u>CONTRACT SERVICES</u>				
5510.00 Professional services	37,539	30,000	30,000	30,000
5520.00 Contract services	19,238	83,700	83,700	45,000
TOTAL	<u>56,777</u>	<u>113,700</u>	<u>113,700</u>	<u>75,000</u>
COMMUNITY DEVELOPMENT TOTAL EXPENDITURES	<u><u>750,693</u></u>	<u><u>1,015,561</u></u>	<u><u>1,021,287</u></u>	<u><u>1,020,776</u></u>

**City of Agoura Hills
COMMUNITY DEVELOPMENT
Department 4305**

**2013-14
Projected
Budget**

TOTAL BUDGET

1,058,128

PERSONNEL

FUNDING:

General Fund	1,020,776
Successor Agency	37,352

Director of Community Developme	1.0
Asst. Director Comm. Developmer	1.0
Principal Planner	1.0
Associate Planner	2.0
Administrative Secretary II	0.5
Code Compliance Officer	1.0

EXPENDITURE COMMENTS

5510 - Code Enforcement Attorney services

BUILDING AND SAFETY

The mission of the Building and Safety Division is to protect the health, life and safety of all those who live, work and visit the City of Agoura Hills. This is accomplished through our proactive efforts and enforcement of minimum standards and building codes which regulate the design, construction, quality, use, occupancy, location and maintenance of all building and structures within our jurisdiction.

**City of Agoura Hills
BUILDING & SAFETY
Department 4390**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5101.00 Regular salaries	257,390	265,079	265,079	270,333
5104.01 Car allowance	2,400	2,400	2,400	2,400
5104.02 Technology Allowance	1,020	1,020	1,020	1,020
5105.00 Vacation/Sick	5,049	9,200	9,200	9,200
5106.00 Deferred Compensation	5,468	5,460	5,460	5,460
5107.00 Retirement	43,497	44,310	44,310	46,720
5108.00 Group health insurance	37,475	39,898	39,898	42,748
5109.00 Group dental insurance	2,196	2,180	2,180	2,180
5110.00 Group life insurance	1,334	1,431	1,431	1,460
5111.00 Group disability insurance	3,055	3,154	3,154	3,217
5112.00 Medicare taxes	3,909	4,057	4,057	4,132
TOTAL	<u>362,793</u>	<u>378,189</u>	<u>378,189</u>	<u>388,870</u>
<u>MATERIALS, SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	1,515	2,320	2,320	2,320
5416.00 Membership and dues	975	1,400	1,200	1,150
5420.00 Office supplies	594	200	200	200
5422.00 Books and subscriptions	280	500	150	2,700
5423.00 Printing	774	300	150	210
5425.00 Small equipment	237	200	300	300
5431.00 Mileage	0	0	100	100
TOTAL	<u>4,375</u>	<u>4,920</u>	<u>4,420</u>	<u>6,980</u>
<u>CONTRACT SERVICES</u>				
5520.00 Contract services	47,484	61,000	110,000	100,000
TOTAL	<u>47,484</u>	<u>61,000</u>	<u>110,000</u>	<u>100,000</u>
<u>BUILDING & SAFETY</u>				
TOTAL EXPENDITURES	<u><u>414,652</u></u>	<u><u>444,109</u></u>	<u><u>492,609</u></u>	<u><u>495,850</u></u>

COMMUNITY SERVICES

The Community Services Department encompasses both parks maintenance as well as recreational classes and events. Toddlers to teens, adults and seniors all enjoy high quality recreation activities.

The Agoura Hills Department of Community Services takes a leadership role in improving the quality of life for the community through diverse recreational opportunities that promote families and individuals, community involvement and a desire to preserve the natural and cultural resources of Agoura Hills.

From 2008-2011 the Department of Community Services managed to increase the number of City sponsored events over 20%.

**City of Agoura Hills
RECREATION
Department 4420**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5102.00 Part-time salaries	66,419	70,000	75,900	80,000
5103.00 Overtime	71	0	0	0
5107.00 Retirement	2,496	3,500	3,500	3,500
5112.00 Medicare taxes	964	1,050	1,250	1,250
TOTAL	69,950	74,550	80,650	84,750
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5421.A0 Postage - Classes	0	0	11200	0
5421.D0 Postage - Seniors	900	900	900	900
5421.E0 Postage - Special Events	4,000	4,000	4,000	4,000
5423.A0 Printing - Classes	11,706	11,200	11,400	11,400
5423.B0 Printing -Excursions	500	500	500	500
5423.C0 Printing - Camps	1,650	1,500	1,500	1,500
5423.D0 Printing - Seniors	4,265	4,200	4,200	4,200
5423.E0 Printing - Special Events	38,302	40,000	40,000	40,000
5423.F0 Printing - Sports	600	600	600	600
5423.G0 Printing - Teens	548	200	200	0
5423.H0 Printing - Comm Services	12,988	15,400	15,400	15,400
5424.A0 Special supplies	1,126	0	0	0
5424.A0 Special supplies - Classes	1,098	800	800	800
5424.B0 Special supplies - Excursions	300	250	250	250
5424.C0 Special supplies - Camps	1,902	2,000	2,000	5,000
5424.D0 Special supplies - Seniors	6,108	5,500	5,500	5,500
5424.E0 Special supplies - Spec Events	11,903	16,400	16,400	13,400
5424.F0 Special supplies - Sports	2,861	3,500	3,500	3,500
5424.G0 Special supplies - Teens	465	500	500	700
5424.H0 Special supplies - Comm Servic	5,459	6,200	6,200	6,200
5426.C0 Advertising - Camps	303	500	500	500
5426.D0 Advertising-Seniors	303	400	400	400
5429.C0 Rents & leases - Camps	3,200	6,000	4,500	0
5429.F0 Rents & leases - Sports	9,144	12,000	12,000	12,000
5429.H0 Rents and leases - Comm Servic	1,996	1,700	1,700	1,700
5437.D0 Insurance - Seniors	500	600	600	600
5440.B0 Other charges - Excursions	14,087	13,500	13,500	13,500
5440.D0 Other charges - Seniors	24,414	22,000	19,000	22,000
5440.F0 Other charges - Sports	5,427	5,000	5,000	5,000
5440.G0 Other charges - Teens	13,082	2,800	350	100
TOTAL	179,137	178,150	182,600	169,650
<u>CONTRACT SERVICES</u>				
5510.E0 Professional svcs - Spec Event	59,751	67,000	67,000	62,000
5510.H0 Professional services-Comm Ser	10,862	25,050	25,050	19,500
5520.A0 Contract services - Classes	75,039	63,600	63,600	84,100
5520.C0 Contract services - Camps	20,773	22,400	22,400	1,500

**City of Agoura Hills
RECREATION
Department 4420**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
5520.D1 Contract Services - Seniors	3,630	3,500	3,500	8,500
5520.E0 Contract Services-Spec Events	<u>38,960</u>	<u>44,500</u>	<u>44,500</u>	<u>39,500</u>
TOTAL	<u>209,015</u>	<u>226,050</u>	<u>226,050</u>	<u>215,100</u>
RECREATION TOTAL EXPENDITURES	<u><u>458,102</u></u>	<u><u>478,750</u></u>	<u><u>489,300</u></u>	<u><u>469,500</u></u>

**City of Agoura Hills
RECREATION
Department 4420**

**2013-14
Projected
Budget**

TOTAL BUDGET	517,400
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FUNDING:	
General Fund	469,500
Prop A	47,900

EXPENDITURE COMMENTS

5423.A - Printing costs for Recreation brochure

5440.B - Youth caravan program

5440.H - Cultural Arts Initiative

REYES ADOBE HISTORICAL

Built in approximately 1850, Agoura Hills' first home represents 150 years of exciting California history. This history includes the acquisition of the documented stories and artifacts from the families that have called the Reyes Adobe home over the years. The Reyes Adobe Historical Site has preserved their unique legacies to help visitors understand the political, social and economic changes that have shaped present day culture.

Through restoration and research efforts, the City of Agoura Hills has created an interpretive center and museum for visitors to hear their stories for years to come.

**City of Agoura Hills
REYES ADOBE
Department 4425**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5420.00 Office supplies	0	0	500	500
5423.00 Printing	250	1,000	1,000	1,000
5424.00 Special supplies	1,830	2,200	2,200	2,200
5427.00 Communications	1,426	0	1,500	1,500
5430.00 Maintenance buildings/grounds	14,039	20,000	20,000	20,000
TOTAL	<u>17,545</u>	<u>23,200</u>	<u>25,200</u>	<u>25,200</u>
<u>CONTRACT SERVICES</u>				
5520.00 Contract services	<u>250</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL	250	2,500	2,500	2,500
REYES ADOBE				
TOTAL EXPENDITURES	<u><u>17,795</u></u>	<u><u>25,700</u></u>	<u><u>27,700</u></u>	<u><u>27,700</u></u>

**City of Agoura Hills
REYES ADOBE HISTORICAL
Department 4425**

**2013-14
Projected
Budget**

TOTAL BUDGET	27,700
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FUNDING:	
General Fund	27,700

EXPENDITURE COMMENTS

5520 - Historical promotion items

5430 - Stream and electrical maintenance

5423 - Brochure printing

**City of Agoura Hills
COMMUNITY SERVICES
Department 4440**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5101.00 Regular salaries	423,718	451,180	454,355	470,897
5102.00 Part-time salaries	15,467	15,215	15,200	15,215
5104.01 Car allowance	2,400	2,400	2,400	2,400
5104.02 Technology Allowance	2,640	2,715	2,715	3,120
5105.00 Vacation/Sick	6,396	10,665	10,665	10,665
5106.00 Deferred Compensation	8,450	14,510	14,510	14,627
5107.00 Retirement	71,936	75,418	75,418	81,381
5108.00 Group health insurance	71,538	76,086	76,086	84,784
5109.00 Group dental insurance	6,695	6,696	6,696	7,924
5110.00 Group life insurance	2,198	2,016	2,016	2,098
5111.00 Group disability insurance	5,018	4,444	4,444	4,623
5112.00 Medicare taxes	6,596	7,068	7,068	7,353
TOTAL	<u>623,052</u>	<u>668,413</u>	<u>671,573</u>	<u>705,087</u>
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	1,519	800	800	800
5416.00 Membership and dues	805	1,000	1,000	1,000
5417.00 Training	0	0	0	0
5420.00 Office supplies	5,881	6,000	6,000	6,000
5421.00 Postage	9,855	14,000	14,000	14,000
5423.00 Printing	11,537	12,000	12,000	12,000
5424.00 Special supplies	1,208	2,000	2,000	2,000
5428.00 Utilities	10,442	10,000	10,000	11,000
5428.01 Water	8,255	7,500	9,000	9,000
5429.00 Rents and leases	28,438	32,300	32,300	32,300
5430.00 Maintenance buildings/grounds	20,190	20,500	20,500	20,500
5431.00 Mileage	82	400	400	400
5520.00 Contract services	7,106	7,700	7,700	7,700
TOTAL	<u>105,318</u>	<u>114,200</u>	<u>115,700</u>	<u>116,700</u>
<u>CAPITAL OUTLAY</u>				
5682.00 Other improvements	4,257	4500	4,500	4,500
5683.00 Equipment	2,286	2500	2,500	2,500
TOTAL	<u>6,543</u>	<u>7000</u>	<u>7,000</u>	<u>7,000</u>
COMMUNITY SERVICES				
TOTAL EXPENDITURES	<u><u>734,913</u></u>	<u><u>789613</u></u>	<u><u>794,273</u></u>	<u><u>828,787</u></u>

**City of Agoura Hills
COMMUNITY SERVICES
Department 4440**

**2013-14
Projected
Budget**

TOTAL BUDGET

950,955

PERSONNEL

FUNDING:

General Fund

828,787

Prop A

122,168

Director of Community Services 1.0

Recreation Manager 2.0

Recreation Supervisor 1.0

Community Services Coordinators 2.0

Administrative Secretary I 1.0

EXPENDITURE COMMENTS

5424 - Department staff shirts

5430 - Recreation Center maintenance

**City of Agoura Hills
PARKS MAINTENANCE
Department 4450**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5424.00 Special supplies	19,255	16,000	16,000	16,000
5424.H0 Special supplies - Comm Servic	6,417	8,500	8,500	8,500
5428.00 Utilities	10,699	11,200	11,200	11,200
5428.01 Water	130,848	120,000	120,000	120,000
5429.00 Rents and leases	23,400	25,000	10,500	10,500
5430.00 Maintenance buildings/grounds	50,442	73,600	73,600	48,600
TOTAL	241,061	254,300	239,800	214,800
 <u>CONTRACT SERVICES</u>				
5520.00 Contract services	181,423	197,500	197,500	197,500
5520.95 Tree Maintenance in Parks	5,114	15,200	15,200	15,200
TOTAL	186,537	212,700	212,700	212,700
 PARKS MAINTENANCE				
TOTAL EXPENDITURES	427,598	467,000	452,500	427,500

**City of Agoura Hills
PARKS MAINTENANCE
Department 4450**

	2013-14 Projected Budget
TOTAL BUDGET	427,500
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FUNDING:	
General Fund	427,500

EXPENDITURE COMMENTS

5520 - Monthly landscape maintenance service within City parks

PUBLIC WORKS

The Engineering Division is responsible for the approval and inspection of all public improvements, both privately and publicly funded, to confirm compliance with City standards through the development review process. The Engineering Division develops annual maintenance needs and provides recommendations to the Administration and City Council through the budget process. The Engineering Division administers annual maintenance contracts with Los Angeles County for Street Maintenance, Sewer Maintenance, Signal Maintenance, Striping and Signing Maintenance, and Flood Control Maintenance. The Engineering Division administers contracts for Traffic Engineering services which evaluates the needs for stop signs, speed humps and other traffic control devices.

From 2008-2011 the Public Works department has continued to ensure that streets are maintained by resurfacing 29 miles of roadway.

**City of Agoura Hills
PUBLIC WORKS
Department 4505**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>SALARIES AND FRINGE BENEFITS</u>				
5101.00 Regular salaries	393,597	283,208	287,408	247,472
5104.01 Car allowance	2,400	2,400	2,400	2,400
5104.02 Technology Allowance	2,580	3,060	3,060	3,060
5105.00 Vacation/Sick	12,923	8,709	8,709	8,709
5106.00 Deferred Compensation	11,269	10,920	10,920	12,623
5107.00 Retirement	66,896	47,341	47,341	42,767
5108.00 Group health insurance	69,182	56,111	56,111	51,476
5109.00 Group dental insurance	7,252	6,009	6,009	5,342
5110.00 Group life insurance	1,757	1,477	1,477	1,336
5111.00 Group disability insurance	4,428	3,255	3,255	2,945
5112.00 Medicare taxes	6,180	4,284	4,284	3,750
TOTAL	<u>578,464</u>	<u>426,774</u>	<u>430,974</u>	<u>381,880</u>
<u>MATERIALS, SUPPLIES & SERVICES</u>				
5415.00 Travel/conferences/meetings	3,087	2,200	1,500	1,400
5416.00 Membership and dues	655	500	1,200	1,000
5420.00 Office supplies	434	700	700	700
5422.00 Books and subscriptions	263	250	250	250
5423.00 Printing	2,549	1,500	1,500	1,500
5424.00 Special supplies	846	500	500	500
5434.00 Maintenance of equipment	20	500	500	500
TOTAL	<u>7,854</u>	<u>6,150</u>	<u>6,150</u>	<u>5,850</u>
<u>CONTRACT SERVICES</u>				
5520.00 Contract services	58,035	54,050	54,050	84,550
5520.02 Plan check and inspection	22,591	21,000	21,000	21,000
TOTAL	<u>80,626</u>	<u>75,050</u>	<u>75,050</u>	<u>105,550</u>
<u>PUBLIC WORKS ADMINISTRATION</u>				
TOTAL EXPENDITURES	<u><u>666,944</u></u>	<u><u>507,974</u></u>	<u><u>512,174</u></u>	<u><u>493,280</u></u>

**City of Agoura Hills
PUBLIC WORKS
Department 4505**

**2013-14
Projected
Budget**

TOTAL BUDGET

953,725

FUNDING:

General Fund	493,280
Gas Tax	67,500
Prop C	60,442
Measure R Fund	330,003
SCAQMD	2,500

PERSONNEL

City Engineer	1.0
Senior Civil Engineer	1.0
Associate Civil Engineer	1.0
Public Works Project Manage	2.0
Parks & Landscape Superinte	1.0
Administrative Secretary I	1.0
Engineering Aide	1.0

EXPENDITURE COMMENTS

**City of Agoura Hills
LANDSCAPE MAINTENANCE
Department 4520**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>MATERIALS,SUPPLIES & SERVICES</u>				
5424.00 Special supplies	4,527	15,000	15,000	15,000
5428.00 Utilities	4,397	5,000	5,000	5,000
5428.01 Water	33,261	37,500	47,000	47,000
TOTAL	<u>42,185</u>	<u>57,500</u>	<u>67,000</u>	<u>67,000</u>
<u>CONTRACT SERVICES</u>				
5520.00 Contract services	38,850	40,000	40,000	40,000
5520.20 Street repairs & maintenance	6,095	10,000	10,000	10,000
5520.31 Graffiti removal	6,619	5,000	5,000	5,000
5520.32 Equestrian trail maintenance	3,730	5,000	5,000	5,000
TOTAL	<u>55,294</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
LANDSCAPE MAINTENANCE				
TOTAL EXPENDITURES	<u><u>97,479</u></u>	<u><u>117,500</u></u>	<u><u>127,000</u></u>	<u><u>127,000</u></u>

**City of Agoura Hills
LANDSCAPE MAINTENANCE
Department 4520**

**2013-14
Projected
Budget**

TOTAL BUDGET	162,700
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FUNDING:	
General Fund	127,000
Storm Water Capital Project	35,700

EXPENDITURE COMMENTS

City of Agoura Hills
STORM DRAIN & FLOOD CONTROL
Department 4525

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>CONTRACT SERVICES</u>				
5520.40 Road cleanup after storms	0	0	24000	0
5520.41 Storm drain maintenance	1,424	0	0	0
5520.43 NPDES compliance	136,941	147,500	107,500	172,500
5520.44 Storm Water Compliance	475	0	10,000	0
5520.45 Storm Drain Inserts	0	0	100,000	10,000
TOTAL	138,840	147,500	241,500	182,500
STORM DRAIN & FLOOD CONTROL				
TOTAL EXPENDITURES	138,840	147,500	241,500	182,500

**City of Agoura Hills
STORM DRAIN & FLOOD CONTROL
Department 4525**

	2013-14 Projected Budget
TOTAL BUDGET	212,500
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FUNDING:	
General Fund	182,500
Storm Water Capital Project	30,000

EXPENDITURE COMMENTS

**City of Agoura Hills
PARK IMPROVEMENTS
Department 4620**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
<u>PARK PROJECTS</u>				
6107.00 Park Structure	0	31,850	31,850	0
TOTAL	<u>0</u>	<u>31,850</u>	<u>31,850</u>	<u>0</u>
PARK IMPROVEMENTS				
TOTAL EXPENDITURES	<u><u>0</u></u>	<u><u>31,850</u></u>	<u><u>31,850</u></u>	<u><u>0</u></u>

**City of Agoura Hills
GENERAL FUND**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
GENERAL FUND TOTAL EXPENDITURES	<u><u>10,039,681</u></u>	<u><u>10,901,816</u></u>	<u><u>11,250,182</u></u>	<u><u>11,343,202</u></u>

**City of Agoura Hills
GAS TAX
FUND 020**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4505 PUBLIC WORKS ADMINISTRATION				
CONTRACT SERVICES				
5520.00 Contract services	50,000	67,500	67,500	67,500
TOTAL	<u>50,000</u>	<u>67,500</u>	<u>67,500</u>	<u>67,500</u>
Dept: 4510 TRAFFIC SAFETY				
CONTRACT SERVICES				
5520.10 Traffic engineer	22,500	22,500	22,500	22,500
5520.11 Traffic marking and striping	978	20,000	20,000	20,000
5520.12 Traffic signing	18,920	13,000	13,000	13,000
5520.14 Accident repairs	10,675	2,500	2,500	2,500
TOTAL	<u>53,073</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
Dept: 4515 STREET MAINTENANCE				
CONTRACT SERVICES				
5520.20 Street repairs & maintenance	43,785	45,000	45,000	45,000
5520.21 Street sweeping	71,292	80,000	80,000	80,000
5520.22 Temporary sidewalk repairs	9,946	10,000	10,000	10,000
5520.28 Special street projects	5,000	5,000	5,000	5,000
TOTAL	<u>130,023</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Dept: 4520 LANDSCAPE MAINTENANCE				
CONTRACT SERVICES				
5520.00 Contract services	119,362	120,000	120,000	123,300
5520.23 Street tree maintenance	62,550	50,000	50,000	50,000
TOTAL	<u>181,912</u>	<u>170,000</u>	<u>170,000</u>	<u>173,300</u>
Dept: 4525 STORM DRAIN & FLOOD CONTROL				
CONTRACT SERVICES				
5520.45 Storm Drain Inserts	0	0	0	60,000
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
Dept: 4610 OTHER IMPROVEMENTS				
OTHER IMPROVEMENTS/PROJECTS				
6001.00 City Beautification	10,000	10,000	10,000	10,000
TOTAL	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Dept: 4640 STREET IMPROVEMENTS				
STREET IMPROVEMENTS				
6301.00 Annual sidewalk repairs	50,000	50,000	50,000	50,000
6305.00 Annual overlay	327	271,000	206,000	130,000
TOTAL	<u>50,327</u>	<u>321,000</u>	<u>256,000</u>	<u>180,000</u>
GAS TAX TOTAL	<u><u>475,335</u></u>	<u><u>766,500</u></u>	<u><u>701,500</u></u>	<u><u>688,800</u></u>

**City of Agoura Hills
TRAFFIC SAFETY
FUND 040**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4220 SCHOOL CROSSING GUARDS				
CONTRACT SERVICES				
5510.00 Professional services	60,819	60,000	60,000	75,000
TOTAL	<u>60,819</u>	<u>60,000</u>	<u>60,000</u>	<u>75,000</u>
Dept: 4510 TRAFFIC SAFETY				
MATERIALS,SUPPLIES & SERVICES				
5428.00 Utilities	26,660	34,000	34,000	34,000
TOTAL	<u>26,660</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>
CONTRACT SERVICES				
5510.01 Traffic counts/studies	6,682	10,000	10,000	10,000
5520.11 Traffic marking and striping	11,127	12,000	12,000	12,000
5520.13 Signal maintenance	44,523	40,000	40,000	40,000
TOTAL	<u>62,332</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>
TOTAL TRAFFIC SAFETY	<u><u>149,811</u></u>	<u><u>156,000</u></u>	<u><u>156,000</u></u>	<u><u>171,000</u></u>

**City of Agoura Hills
PROPOSITION A
FUND 060**

	2010-11 Actual Expenditures	2011-12 Ammended Budget	2011-12 Recommended Budget	2012-13 Projected Budget
Dept: 4120 CITY MANAGER				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular salaries	0	0	0	8,165
5106.00 Deferred Compensation	0	0	0	0
5107.00 Retirement	0	0	0	1,411
5108.00 Group health insurance	0	0	0	1,264
5109.00 Group dental insurance	0	0	0	134
5110.00 Group life insurance	0	0	0	44
5111.00 Group disability insurance	0	0	0	97
5112.00 Medicare taxes	0	0	0	124
TOTAL	0	0	0	11,239
Dept: 4420 RECREATION				
SALARIES AND FRINGE BENEFITS				
5102.00 Part-time salaries	471	500	470	0
TOTAL	471	500	470	0
CONTRACT SERVICES				
5520.A0 Contract services - Classes	2,000	2,000	2,000	2,000
5520.B0 Recreation transit- Excursions	13,262	16,000	16,000	16,000
5520.D0 Recreation transit - Seniors	15,703	22,000	19,500	19,500
5520.E0 Contract Services-Spec Events	3,987	6,000	6,000	6,000
5520.G0 Contract Services -Teens	8,033	5,000	4,400	4,400
TOTAL	42,985	51,000	47,900	47,900
Dept: 4440 COMMUNITY SERVICES ADMIN				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular Salaries	88,668	86,211	86,211	89,643
5107.00 Retirement	14,684	14,411	14,411	15,492
5108.00 Group health insurance	11,333	12,103	12,103	13,084
5109.00 Group dental insurance	722	728	728	1,440
5110.00 Group life insurance	452	340	340	359
5111.00 Group disability insurance	1,032	749	749	790
5112.00 Medicare taxes	1,286	1,310	1,310	1,360
TOTAL	118,177	115,852	115,852	122,168
Dept: 4520 LANDSCAPE MAINTENANCE				
MATERIALS,SUPPLIES & SERVICES				
5428.01 Water	474	2,000	500	1,100
TOTAL	474	2,000	500	1,100
CONTRACT SERVICES				
5520.36 Park & ride lot maintenance	5,760	8,000	6,000	21,000
5520.37 Bus stop maintenance	5,760	7,000	7,700	6,000
TOTAL	11,520	15,000	13,700	27,000

**City of Agoura Hills
PROPOSITION A
FUND 060**

	<u>2011-12 Actual Expenditures</u>	<u>2012-13 Ammended Budget</u>	<u>2012-13 Recommended Budget</u>	<u>2013-14 Projected Budget</u>
Dept: 4530 TRANSPORTATION				
CONTRACT SERVICES				
5520.80 Dial A Ride	374,826	384,230	360,143	391,900
5520.81 Beach bus	42,800	45,000	45,000	45,000
5520.83 Incentive Grant	101,605	103,395	103,395	103,395
5520.84 Staff assistance to MTA	1,286	1,400	1,198	1,400
5520.85 Oak Park Shuttle	<u>0</u>	<u>0</u>	<u>0</u>	<u>224,947</u>
TOTAL	520,517	534,025	509,736	766,642
CAPITAL OUTLAY				
5684.00 Vehicles	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL	0	50,000	50,000	50,000
PROPOSITON A TOTAL	<u>694,144</u>	<u>768,377</u>	<u>738,158</u>	<u>1,026,049</u>

**City of Agoura Hills
PROPOSITION C
FUND 061**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4120 CITY MANAGER				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular salaries	0	0	0	15,163
5107.00 Retirement	0	0	0	2,621
5108.00 Group health insurance	0	0	0	2,348
5109.00 Group dental insurance	0	0	0	250
5110.00 Group life insurance	0	0	0	82
5111.00 Group disability insurance	0	0	0	180
5112.00 Medicare taxes	0	0	0	230
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,874</u>
Dept: 4505 PUBLIC WORKS				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular salaries	0	4,141	4,141	42,892
5107.00 Retirement	0	692	692	7,413
5108.00 Group health insurance	0	1,011	1,011	8,208
5109.00 Group dental insurance	0	0	0	667
5110.00 Group life insurance	0	0	0	193
5111.00 Group disability insurance	0	0	0	425
5112.00 Medicare taxes	0	62	62	644
TOTAL	<u>0</u>	<u>5,906</u>	<u>5,906</u>	<u>60,442</u>
Dept: 4510 TRAFFIC SAFETY				
CONTRACT SERVICES				
5520.29 Pavement Management Update	0	0	0	75,000
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>
STREET IMPROVEMENTS				
6305.00 Annual overlay	0	0	0	350,000
6311.00 Bus Pad Installation	0	40,000	40,000	40,000
TOTAL	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>390,000</u>
PROPOSITON C TOTAL	<u><u>0</u></u>	<u><u>45,906</u></u>	<u><u>45,906</u></u>	<u><u>546,316</u></u>

**City of Agoura Hills
MEASURE R
FUND 063**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4640 STREET IMPROVEMENTS				
STREET IMPROVEMENTS				
6305.00 Annual overlay	<u>56,289</u>	<u>411,500</u>	<u>411,500</u>	<u>213,000</u>
TOTAL	<u>56,289</u>	<u>411,500</u>	<u>411,500</u>	<u>213,000</u>
MEASURE R TOTAL	<u><u>56,289</u></u>	<u><u>411,500</u></u>	<u><u>411,500</u></u>	<u><u>213,000</u></u>

City of Agoura Hills
SOUTH COAST AIR QUALITY CONTROL
FUND 070

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4190 NON-DEPARTMENTAL ADMINISTRATIVE CHARGES				
5800.00 Administrative Service Charges	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
TOTAL	1,200	1,200	1,200	1,200
Acct Class: 71 CAPITAL OUTLAY				
5684.00 Vehicles	<u>0</u>	<u>50,000</u>	<u>30,000</u>	<u>30,000</u>
TOTAL	0	50,000	30,000	30,000
Dept: 4505 PUBLIC WORKS ADMINISTRATION CONTRACT SERVICES				
5520.00 Contract services	<u>16,506</u>	<u>23,000</u>	<u>23,000</u>	<u>2,500</u>
TOTAL	16,506	23,000	23,000	2,500
SOUTH COAST AIR QUALITY CONTROL TOTAL	<u><u>17,706</u></u>	<u><u>74,200</u></u>	<u><u>54,200</u></u>	<u><u>33,700</u></u>

**City of Agoura Hills
TRAFFIC IMPROVEMENT
FUND 110**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4640 STREET IMPROVEMENTS				
Acct Class: 55 CONTRACT SERVICES				
5510.00 Professional services	<u>1,373</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL	<u>1,373</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Acct Class: 64 STREET IMPROVEMENTS				
6308.00 Kanan/101 Interchange	503,460	20,000	5,000	0
6309.00 Kanan/Agoura Road Roundabout	<u>350</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>503,810</u>	<u>20,000</u>	<u>5,000</u>	<u>0</u>
TRAFFIC IMPROVEMENT TOTAL	<u><u>505,183</u></u>	<u><u>25,000</u></u>	<u><u>10,000</u></u>	<u><u>5,000</u></u>

City of Agoura Hills
SUPPLEMENTAL LAW ENFORCEMENT
FUND 240

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4210 LOS ANGELES COUNTY SHERIFF				
MATERIALS,SUPPLIES & SERVICES				
5425.00 Small equipment	13,736	4,866	4,866	4,866
TOTAL	<u>13,736</u>	<u>4,866</u>	<u>4,866</u>	<u>4,866</u>
CONTRACT SERVICES				
5520.51 Traffic enforcement	16,936	14,189	14,189	14,189
5520.54 Juvenile Intervention Program	78,208	80,945	80,945	80,945
TOTAL	<u>95,144</u>	<u>95,134</u>	<u>95,134</u>	<u>95,134</u>
SUPPLEMENTAL LAW ENFORCEMENT	<u>108,880</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

**City of Agoura Hills
MISCELLANEOUS GRANTS
FUND 260**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4120 CITY MANAGER				
CONTRACT SERVICES				
5510.40 Oil Grant	6,000	6,000	6,000	6,000
5510.41 Beverage Grant	910	6,000	6,000	5,640
TOTAL	<u>6,910</u>	<u>12,000</u>	<u>12,000</u>	<u>11,640</u>
Dept: 4190 NON-DEPARTMENTAL				
CONTRACT SERVICES				
5510.10 Media	59,159	66,000	66,000	66,000
TOTAL	<u>59,159</u>	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>
Dept: 4210 LOS ANGELES COUNTY SHERIFF				
CONTRACT SERVICES				
5520.52 Special Events	20,791	0	0	0
TOTAL	<u>20,791</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept: 4440 COMMUNITY SERVICES ADMIN				
OTHER PAYABLE				
5685.00 Art	0	0	0	50,000
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Dept: 4640 STREET IMPROVEMENTS				
STREET IMPROVEMENTS				
6301.00 Annual sidewalk repairs	8,985	11,000	12,000	11,000
6305.00 Annual overlay	0	75,000	75,000	105,850
6310.00 Signal Sync	122,435	0	0	0
6316.00 Roadside Bridge Widening	0	0	130,000	0
TOTAL	<u>131,420</u>	<u>86,000</u>	<u>217,000</u>	<u>116,850</u>
MISCELLANEOUS GRANTS TOTAL	<u><u>218,280</u></u>	<u><u>164,000</u></u>	<u><u>295,000</u></u>	<u><u>244,490</u></u>

**City of Agoura Hills
SOLID WASTE MANAGEMENT
FUND 520**

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4395 SOLID WASTE MANAGEMENT				
CONTRACT SERVICES				
5520.00 Contract services	<u>55,715</u>	<u>60,000</u>	<u>50,000</u>	<u>55,000</u>
TOTAL	<u>55,715</u>	<u>60,000</u>	<u>50,000</u>	<u>55,000</u>
Acct Class: 70 ADMINISTRATIVE CHARGES				
5800.00 Administrative Service Charges	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>
TOTAL	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>
SOLID WASTE MANAGEMENT TOTAL	<u><u>102,715</u></u>	<u><u>107,000</u></u>	<u><u>97,000</u></u>	<u><u>102,000</u></u>

City of Agoura Hills
FINANCING AUTHORITY DEBT SERVICE
FUND 300

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4180 PUBLIC FACILITIES				
CONTRACT SERVICES				
5520.00 Contract services	4,770	4,000	4,000	4,000
TOTAL	<u>4,770</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
DEBT SERVICE				
5701.00 Debt Service - principal	185,000	185,000	195,000	200,000
5702.00 Debt Service - Interest paid	480,631	480,631	473,231	465,130
TOTAL	<u>665,631</u>	<u>665,631</u>	<u>668,231</u>	<u>665,130</u>
FINANCING AUTHORITY DEBT SVC TOTAL	<u><u>670,401</u></u>	<u><u>669,631</u></u>	<u><u>672,231</u></u>	<u><u>669,130</u></u>

City of Agoura Hills
RECREATION CENTER CAPITAL PROJECT FUND
FUND 015

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4180 PUBLIC FACILITIES				
MATERIALS,SUPPLIES & SERVICES				
5424.00 Special supplies	1,516	0	0	0
5427.00 Communications	286	0	0	0
5428.00 Utilities	6,267	8,000	8,000	8,000
5428.01 Water	9,312	11,000	11,000	11,000
5430.00 Maintenance buildings/grounds	7,319	10,000	10,000	2,500
TOTAL	<u>24,700</u>	<u>29,000</u>	<u>29,000</u>	<u>21,500</u>
CONTRACT SERVICES				
5520.00 Contract services	1,656	30,000	10,000	10,000
TOTAL	<u>1,656</u>	<u>30,000</u>	<u>10,000</u>	<u>10,000</u>
Dept: 4190 NON-DEPARTMENTAL				
CONTRACT SERVICES				
5520.00 Contract services	274,353	250,000	300,000	300,000
TOTAL	<u>274,353</u>	<u>250,000</u>	<u>300,000</u>	<u>300,000</u>
Dept: 4610 OTHER IMPROVEMENTS				
OTHER IMPROVEMENTS/PROJECTS				
6008.00 Property Acquisition	0	0	0	7,100,000
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,100,000</u>
RECREATION CENTER				
CAPITAL PROJECTS FUND TOTAL	<u><u>300,709</u></u>	<u><u>309,000</u></u>	<u><u>339,000</u></u>	<u><u>7,431,500</u></u>

City of Agoura Hills
STORM WATER CAPITAL PROJECTS FUND
FUND 016

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4520 LANDSCAPE MAINTENANCE				
5520.42 Transfer of storm drains	0	10,000	0	0
5520.44 Storm Water Compliance	<u>0</u>	<u>77,200</u>	<u>17,500</u>	<u>35,700</u>
TOTAL	0	87,200	17,500	35,700
Dept: 4525 STORM DRAIN & FLOOD CONTROL				
CONTRACT SERVICES				
5520.40 Road cleanup after storms	0	0	24000	0
5520.41 Storm drain maintenance	641	3,800	3,800	0
5520.45 Storm Drain Inserts	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
TOTAL	641	3,800	27,800	30,000
STORM WATER CAPITAL PROJECT FUND	<u><u>641</u></u>	<u><u>91,000</u></u>	<u><u>45,300</u></u>	<u><u>65,700</u></u>

City of Agoura Hills
REYES ADOBE CAPITAL PROJECTS FUND
FUND 017

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4640 STREET IMPROVEMENTS				
MATERIALS,SUPPLIES & SERVICES				
5424.00 Special supplies	199	0	0	0
TOTAL	<u>199</u>	<u>0</u>	<u>0</u>	<u>0</u>
STREET IMPROVEMENTS				
6302.00 Reyes Adobe Interchange	568,619	0	13,000	0
6302.01 Reyes Adobe Pre Construction	5,122	0	0	0
6302.02 Reyes Adobe Const Mgmt	40,519	0	10,000	0
6302.03 Reyes Adobe Intchg Const Engin	34,369	0	0	0
TOTAL	<u>648,629</u>	<u>0</u>	<u>23,000</u>	<u>0</u>
REYES ADOBE				
CAPITAL PROJECTS FUND	<u><u>648,828</u></u>	<u><u>0</u></u>	<u><u>23,000</u></u>	<u><u>0</u></u>

City of Agoura Hills
MEASURE R CAPITAL PROJECTS FUND
FUND 018

	2011-12 Actual Expenditures	2012-13 Ammended Budget	2012-13 Recommended Budget	2013-14 Projected Budget
Dept: 4120 CITY MANAGER				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular salaries	87,634	126,314	126,314	126,113
5107.00 Retirement	13,839	21,114	21,114	21,795
5108.00 Group health insurance	8,452	13,034	13,034	13,846
5109.00 Group dental insurance	983	1,422	1,422	1,413
5110.00 Group life insurance	342	682	682	681
5111.00 Group disability insurance	933	1,503	1,503	1,501
5112.00 Medicare taxes	1,312	1,956	1,956	1,949
TOTAL	<u>113,495</u>	<u>166,025</u>	<u>166,025</u>	<u>167,298</u>
Dept: 4140 CITY ATTORNEY				
CONTRACT SERVICES				
5520.00 Contract services	21,862	0	200,000	60,000
TOTAL	<u>21,862</u>	<u>0</u>	<u>200,000</u>	<u>60,000</u>
Dept: 4150 FINANCE				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular salaries	27,121	47,915	47,915	49,605
5107.00 Retirement	4,398	8,009	8,009	8,573
5108.00 Group health insurance	3,720	7,363	7,363	8,124
5109.00 Group dental insurance	381	673	673	878
5110.00 Group life insurance	131	259	259	268
5111.00 Group disability insurance	297	570	570	590
5112.00 Medicare taxes	399	722	722	747
TOTAL	<u>36,447</u>	<u>65,511</u>	<u>65,511</u>	<u>68,785</u>
Dept: 4305 PLANNING AND ADMINISTRATION				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular salaries	0	0	29,780	0
5107.00 Retirement	0	0	4,866	0
5108.00 Group health insurance	0	0	3,923	0
5109.00 Group dental insurance	0	0	512	0
5110.00 Group life insurance	0	0	142	0
5111.00 Group disability insurance	0	0	323	0
5112.00 Medicare taxes	0	0	434	0
TOTAL	<u>0</u>	<u>0</u>	<u>39,980</u>	<u>0</u>
Dept: 4505 PUBLIC WORKS ADMINISTRATION				
SALARIES AND FRINGE BENEFITS				
5101.00 Regular salaries	166,040	220,785	191,002	236,547
5107.00 Retirement	26,904	36,905	32,039	40,881
5108.00 Group health insurance	26,617	38,639	34,716	43,283
5109.00 Group dental insurance	1,803	2,771	2,259	2,771
5110.00 Group life insurance	551	894	752	927
5111.00 Group disability insurance	1,330	1,970	1,647	2,043
5112.00 Medicare taxes	2,417	3,299	2,865	3,551
TOTAL	<u>225,662</u>	<u>305,263</u>	<u>265,280</u>	<u>330,003</u>

City of Agoura Hills
MEASURE R CAPITAL PROJECTS FUND
FUND 018

Dept: 4640 STREET IMPROVEMENTS
STREET IMPROVEMENTS

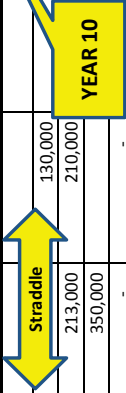
6307.00 Chesebro Bridge	89,926	850,000	850,000	1,325,000
6309.00 Kanan/Agoura Road Roundabout	25,804	0	150,000	0
6312.00 Agoura Road Widening	402,485	3,500,000	3,500,000	2,250,000
TOTAL	<u>518,215</u>	<u>4,350,000</u>	<u>4,500,000</u>	<u>3,575,000</u>
MEASURE R CAPITAL PROJECTS FUND	<u>915,681</u>	<u>4,886,799</u>	<u>5,236,796</u>	<u>4,201,086</u>



“Night at the Adobe”



	B	C	D	E	F	G	H	I	J	K
	Project Name	Funding Source	5-Year Total Funding Amount	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017	Fiscal Year 2017/2018	Fiscal Year 2018/2019
1	Annual Citywide Street Resurfacing	General Fund	-							
2		Gas Tax	841,000	271,000		130,000	310,000	130,000		
3		Measure R	1,674,500	411,500	213,000	210,000	210,000	210,000	210,000	210,000
4		Proposition C	580,000	-	350,000	230,000				
5		Traffic Congestion	-	-	-	-	-	-	-	-
6		RAC Grant	51,988	51,988	-	-	-	-	-	-
7		TIF	-	-	-	-	-	-	-	-
8		STP-L	743,856	734,488	45,850	60,000	750,000	360,000	216,401	61,605
9		Total	3,891,344	2,979,955	608,850	400,000	750,000	700,000	426,401	271,605
10	Annual Concrete Repair Program	Gas Tax	344,000	50,000	49,000	49,000	49,000	49,000	49,000	49,000
11		TDA	87,000	11,000	16,000	16,000	11,000	11,000	11,000	11,000
12		Total	431,000	61,000	65,000	65,000	60,000	60,000	60,000	60,000
13	Bus Pads	Proposition C	80,000	40,000	40,000	-	-	-	-	-
14		Total	80,000	40,000	40,000	-	-	-	-	-
15	Palo Comado Interchange	Measure R	3,369,688	9,688	2,120,000	720,000	520,000			
16	Design	Measure R	12,000,000					6,000,000	6,000,000	
17	Construction	Measure R	15,369,688	9,688	2,120,000	720,000	520,000	6,000,000	6,000,000	
18	Agoura Road Widening	Measure R	1,647,001	272,001	1,250,000	125,000				
19	Design	Measure R	4,228,478	229,478	2,299,000	140,000	520,000	520,000	520,000	
20	ROW	Measure R	13,258,000	1,108,000	4,250,000	4,250,000	4,250,000	3,650,000		
21	Construction	Measure R	19,133,479	1,609,479	3,549,000	4,515,000	4,770,000	4,170,000	520,000	
22	Roundabout	Measure R	247,800	122,800						
23	Design	Measure R	650,000		650,000					
24	ROW	Measure R	3,000,000							
25	Construction	Measure R	3,897,800	122,800	650,000	-	-	125,000	3,000,000	
26	Catch Basin Inserts (TMDL)	GF	410,000	100,000	10,000	100,000	100,000	100,000		
27	Design	Stormwater Fund	30,000		30,000					
28	ROW	Gas Tax	60,000		60,000					
29	Construction	Total	500,000	100,000	100,000	100,000	100,000	100,000		
30	Roadside Bridge Widening	Grant/Toll Credits	302,500	302,500						
31	PE/Design	Grant/Toll Credits	1,500,000		1,500,000					
32	Construction	Total	1,802,500	302,500	1,500,000					
33	Medea Creek Naturalization	Grant (County Sup)	165,000		165,000					
34	Feasibility/Enviro/PS&E	Grant (County Sup/Prop 84)	1,300,000			1,300,000				
35	Construction	Total	1,465,000		165,000	1,300,000				
36	Recreation Center	Rec Center Fund (015)	5,800,000		5,800,000					
37	Construction	Rec Center Fund (015)	1,300,000		1,300,000					
38	Administration (CM, FF&E, Phone, etc)	Total	7,100,000		7,100,000					
39	TOTAL	TOTAL	53,670,811	2,979,955	15,897,850	7,100,000	6,200,000	11,155,000	10,006,401	331,605





“Reyes Adobe Bridge”



**CITY OF AGOURA HILLS
STATEMENT OF INVESTMENT POLICY**

I. INVESTMENT OBJECTIVES:

The purpose of this statement is to provide guidelines for the investment of the City's funds and is based upon State law and prudent money management. This policy is designed according to the specific needs of the City of Agoura Hills. The ultimate goal is to enhance the economic status of the City while ensuring the safety of funds. The authority governing investment of public funds is set forth in the Government Code, Sections 53601 et seq.

The City holds to the "prudent investor standard" in that all investments placed shall be made with a degree of judgment and care, not for speculation, but considering the safety of the monies and acting as a fiduciary of the public trust. The prudent investor standard as set forth in Section 53600.3 of the Government Code is as follows. "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency." Related activities which comprise good cash management include cash projections, the expeditious collection of revenue, disbursement control and a cost effective banking relationship.

The City shall be guided by the following criteria in priority order when placing investments:

1. Safety: Safety is the primary duty and responsibility in order to protect, preserve and maintain the principal of the City's public funds, which are for the benefit of citizens of the community.
2. Liquidity: An adequate percentage of the portfolio should be maintained in short term securities which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets are placed. These securities should have a low sensitivity to market risk (price changes).
3. Return: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints for safety and liquidity needs.

It is intended that the scope of this policy cover the investment of surplus (i.e., monies not required for the immediate needs of the City) of all monies held under the direct authority of the City.

Proceeds of debt issuance shall be invested in accordance with the City's general investment philosophy as set forth in this policy; however, such proceeds are invested in accordance with permitted investment provisions of their specific bond indentures

II. INVESTMENT GOALS

1. Overall objective: The investment portfolio shall be designed with the overall objective of obtaining a total rate of return throughout economic cycles, commensurate with investment risk constraints and cash flow needs.
2. Specific objective: The investment performance objective for the portfolio shall be to earn a total rate of return over a market cycle which is approximately equal to the return on the Market Benchmark Index, as selected by the City based on the City's investment objectives, constraints and risk tolerance.

III. GUIDELINES:

These guidelines are established to direct and control the investment process to meet established goals and objectives.

1. Investment Transaction: Pursuant to Government Code Section 53607, the City Council of the City of Agoura Hills delegates the authority to invest or reinvest funds of the City, or to sell or exchange securities so purchased, to the City Treasurer. Internal controls state that every transaction must be reviewed, authorized and documented. Transaction documentation will be maintained for audit purposes. The investments placed shall conform to the City's "Statement of Investment Policy."
2. Pooled Cash: The City's cash is consolidated into one bank account, and the surplus monies for all funds are invested on a pooled concept basis. Interest earnings shall be allocated according to fund cash balances on a quarterly and/or annual basis.
3. Cash Forecast: The cash flow for the City shall be analyzed daily so that adequate cash will be available to develop an investment strategy and to meet disbursement requirements.

4. Investments: The following is a list of the investments authorized by the City of Agoura Hills and shall be maintained within the statutory limits imposed by the Government Code.
 - a. State of California Local Agency Investment Fund.
 - b. United States Treasury Issues.
 - c. Federal Agency or United States government sponsored total issues will not exceed 75%, nor will one issuer exceed 20% of the total portfolio.

The following is limited to no more than 5% of the total portfolio for any single issuer, other than the US Government, its agencies and enterprises:

- d. Commercial Paper
 - e. Negotiable Certificates of Deposit
 - f. Medium Term Corporate Notes
5. Wire Transfer: Any transfers to/from LAIF representing deposits or withdrawals effectuating an investment decision by the City Treasurer shall be completed by Finance Department staff and authorized by the City Manager. All other transfers shall be made by the City Treasurer or, provided that such transfer effectuates an investment decision made by the City Treasurer. The City's bank verifies each transaction with the Finance Department.
 6. The City Treasurer shall prepare a monthly Treasurer's Report meeting the requirements of Government Code Section 53646.
 - a. All U.S. Treasury Issues, Federal Agency Securities, Commercial Paper, and Medium Term Corporate Notes purchased shall be delivered to our safekeeping account at an independent third party custodian. Purchase is made on a delivery versus payment basis. Book entry is considered delivery. The City shall retain physical custody of all CD's. There is no safekeeping document for LAIF investments as it is not evidenced by physical or book entry securities.
 - b. The City may engage the services of one or more external investment managers to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

IV. LEGAL AND POLICY CONSTRAINTS

1. The City does not purchase or sell securities on margin.
2. The City does not use Reverse Repurchase Agreements for the investment of funds.
3. The City does not use third party broker-dealer accounts for the custody of funds or securities. However, pursuant to Government Code Section 53601.5, the City shall purchase each authorized investment either (a) directly from the issuer or (b) from an institution licensed by the state as a broker-dealer, as defined in Section 25004 of the Corporations Code, from a member of a federally regulated securities exchange, from a national or state-chartered bank, from a savings association or federal association (as defined by Section 5102 of the Financial Code), or from a brokerage firm designated as a primary government dealer by the Federal Reserve bank.
4. The City will only place that amount which is covered by FDIC Insurance or fully collateralized in a Negotiable Certificate of Deposit.
5. The City does not place investments with a maturity in excess of five years in accordance with Government Code, Section 53601.

V. MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The City shall mitigate credit risk by adopting the following strategies:

1. No more than 5% of the total portfolio may be invested in securities of any single issuer, other than the US Government, its agencies and enterprises;
2. The City may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or City's risk preferences; and,
3. If securities owned by City are downgraded by either Moody's or S&P to a level below the quality required by this Investment Policy, it shall be the City's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.

CITY OF AGOURA HILLS

FUND BALANCE POLICY FOR THE GENERAL FUND

POLICY

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the city against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

PROCEDURES

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (inherently nonspendable)
- Restricted fund balance (externally enforceable limitations on use)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is prepaid expenses. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balance

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the city Council removes or changes the specified use

through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however the amount can be determined subsequently.

Assigned Fund Balance

Amounts that are constrained by the City's *intent* to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Finance Director for the purpose of reporting these amounts in the annual financial statements. A few examples of assigned fund balance follow:

- Continuing Appropriations

Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.

- Debt Service

Established to provide for future debt service obligations.

- Budget Balancing Measures

Funds set aside for the purpose of stabilizing the delivery of city services during periods of operational budget deficits and to mitigate the effects of major economic uncertainties resulting from unforeseen changes in revenues and/or expenditures.

Unassigned Fund Balance

These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories. An example of unassigned fund balance would be the following:

Minimum Fund Balance Policy

In June 2005, the City of Agoura Hills passed Resolution No. 05-1378 stating that the City Council and City Staff will endeavor to designate an amount equal to or greater than forty percent (40%) of each year's proposed General Fund

Operating Budget as the City's unobligated General Fund Reserve. The City Council recognizes that the unobligated General Fund reserves are needed for cash flow requirements; and contingencies such as exposure to natural disasters, exposure to economic impacts, and vulnerability to actions of the State. This resolution requires that if, in any budget year, the City Council determines that the public interest requires expending any amount remaining in General Fund Reserves to fall below forty percent (40%) of that year's General Fund Operating budget, the City council and City staff, shall, in the following budget year, present a plan for returning the General Fund Reserve to the 40% level, as soon as practicable, based on the City's then-current budget circumstances.

Fund Balance Classification

The accounting policies of the city consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the city considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the city against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.



DEBT MANAGEMENT POLICY

I. PURPOSE

This policy establishes the proper and orderly issuance of debt for the purpose of achieving the City Council's goals and objectives. The purpose of this Debt Policy is to ensure that the City's bonded indebtedness is incurred and administered in a prudent financial manner. A decision by the City Council to incur bonded indebtedness is one of its most important decisions. Bond investors are going to purchase the City's bonds with the absolute expectation that the City will honor its promise to pay the annual debt service without exception for the 25-to-30 year life of the bonds. Conduit bonds, for which the City has no financial responsibility, will require the same level of scrutiny prior to bond issuance. A decision to incur bonded indebtedness, also incurs the ongoing annual responsibility for the payment of debt service, annual State and Federal reporting requirements and the obligation to address any problems which may arise for as long as the bonds are still in existence.

Although this policy addressed bonded indebtedness, these same policy concerns can be directed to a bank loan or an internal inter-fund loan.

II. GENERAL MANAGEMENT POLICIES

The City will provide for a periodic review of its financial performance, and review its performance relative to the financial policies outlined herein. These financial policies will be taken into account during the capital planning, and budgeting process.

- In recognition of periodic changes in the cost of providing service to citizens, service costs and fees will be reviewed annually and adjusted commensurately.
- The City will present any proposed adjustments to existing fees and charges at public meetings, and will consider recommendations and input from the public as it relates to such proposed changes.
- Necessary appropriations for annual debt service requirements will be routinely included in the City's annual budget.
- The City will maintain proactive communication with the investment community, including rating agencies, credit enhancers and investors, to ensure future capital market access at the lowest possible rates.

II. FINANCIAL MANAGEMENT POLICIES

- The City will evaluate financing for each capital project on a case-by-case basis. The City will seek to pay for all capital projects from current revenues and available reserves prior to or in combination with the use of debt. The evaluation should include (a) determination that the capital project is eligible for bond financing, (b) identification of the sources of financing for the project other than bond financing, (c) identification of the total cost of the capital project including its construction cost, cost of furnishings fixtures and equipment (d) analysis of the municipal bond market, including economic and interest rate trends, (e) identification of alternative bond structures, option to use bond insurance and the information needed by rating agencies and the disclosure requirements of the Official Statement (f) the timing of when the City should enter the bond market.
- The term of a bond issue is not-to-exceed the useful life of the capital project that is being financed. The bonds are to be sold at competitive Sale; however, the city reserves the option of pursuing a Negotiated Sale if the proposed financing of the Capital Project is unusual or complex. The overall objective is to obtain the lowest possible interest costs. The City is to remain cognizant of fluctuations in interest rates for the purpose of identifying Refunding opportunities. Refund of existing bonds should be undertaken to reduce overall debt service expense or to remove restrictive covenants in the existing Indenture.
- The City is to retain professional consultants including Bond Counsel, Underwriter, Financial Advisor, Trustee, and arbitrage analyst. The city will consider the professional qualifications and experience of these consultants as it relates to the particular bond issue under consideration. In certain instances, the City will conduct a request for proposal/qualification process to select such consultants.
- The City will carefully monitor its levels of general-purpose debt. Because our general purpose debt capacity is limited, it is important that we only use general purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons: (A) Funds borrowed for a project today are not available to fund other projects tomorrow. (B) Funds committed for debt repayment today are not available to fund operations in the future.
- In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, direct debt will not exceed 2% of assessed valuation.

TAX-ADVANTAGED BONDS POST-ISSUANCE COMPLIANCE PROCEDURES

1. BACKGROUND AND TRAINING

Bonds that receive preferential treatment under federal law are commonly referred to by the Internal Revenue Service as “tax-advantaged bonds”. These bonds are issued by or on behalf of state and local governments, including the City of Agoura Hills and any related public entity, such as the Agoura Hills Financing Authority. These bonds are subject to federal tax requirements both at the time the bonds are issued and for as long as they remain outstanding. An issuer’s (or other party’s) failure to comply with any applicable federal tax requirement with respect to these bonds jeopardizes their tax-advantaged treatment.

While compliance with applicable federal tax requirements normally occurs at closing, other federal tax requirements require on-going monitoring after the issuance of the bonds. These requirements include filing a Form 8038 information return (8038-G for fully tax-exempt bonds, 8038-GC for fully tax-exempt bonds with an issue price of less than \$100,000, 8038 for qualified private activity bonds, or 8038-B for Build America Bonds) and the issuer having reasonable expectations of on-going, post-issuance compliance.

Post-issuance federal tax requirements generally fall into two categories: (1) the use of proceeds and the use of bond-financed property; and (2) arbitrage yield restriction on investments and rebate. Use requirements require monitoring of the various direct and indirect uses of bond-financed property over the life of the bonds and calculations of the percentage of nonqualified uses. Arbitrage requirements also require monitoring over the life of the bonds to determine whether both the yield on investments acquired with bond proceeds are properly restricted and whether the City must file a Form 8038-T to pay a rebate or a yield reduction payment.

Post-issuance compliance procedures will help the City monitor compliance as long as the bonds remain outstanding and improve the City’s ability to identify noncompliance and prevent violations from occurring, or timely correct identified violations, to ensure the continued tax-advantaged status of the bonds.

The designated officer or employee (described in Section 2.A, below) and anyone assigned particular responsibilities in connection with the procedures described below must read the certificate regarding compliance with certain tax matters (commonly referred to as the “tax certificate”) that is executed by the City (or a related public entity) in connection with each bond issue for a more complete explanation of the matters described in these procedures. In addition, the designated officer or employee and anyone assigned particular responsibilities should discuss these matters with bond counsel.

2. GENERAL ADMINISTRATION

A. Responsible Officers or Employees. The City Manager will designate the officer (e.g., the Finance Director) or employee who will be responsible for compliance with each of the procedures set forth below. The City Manager will notify the current holder of that office, or the employee, of the responsibilities and provide that person a copy of these procedures. The holder of the office, or the employee, may in turn designate other officers or employees and assign to

them particular responsibilities for certain of these procedures. Qualified consultants may also assist in conducting the compliance procedures. The City Manager must be notified in writing of all such designations and assignments.

B. Reassignment of Responsibilities. Upon the transition of a designated officer or employee, the City Manager will advise the new officer or employee of the responsibilities under these procedures. If officer or employee positions are restructured or eliminated, the City Manager, or his or her designee will reassign responsibilities as necessary to ensure that all of the procedures listed below have been appropriately assigned.

C. Periodic Reviews. The designated officer or employee will conduct periodic reviews of compliance with these procedures and with the terms of any existing tax certificate relating to outstanding tax-advantaged bonds, such as fully tax-exempt bonds or Build America Bonds, to determine whether any violations have occurred. Such periodic reviews will occur at least once every six months. In the event that violations have occurred, bond counsel will be contacted immediately so that violations can be remedied through the remedial actions set forth in Section 1.141-12 of the Treasury Regulations, the Voluntary Closing Agreement Program described in IRS Notice 2008-31, or further guidance as may be provided by the IRS. Where necessary, violations will be reported to the IRS by submitting a VCAP request within 90 days after identification of the violation.

D. Changes or Modifications to Bond Terms. If any change or modification to the terms of tax-advantaged bonds is contemplated, the designated officer or employee will immediately contact bond counsel (a change or modification could result in a reissuance, which in the case of BABs, for example, would constitute a refunding of the BABs and thereby jeopardize their preferential tax status).

E. Recordkeeping. For each issue of tax-advantaged bonds, the designated officer or employee will:

- (1) maintain a copy of the transcript of the documents relating to the bonds.
- (2) maintain records of all facilities and other costs (e.g., issuance costs, credit enhancement fees and capitalized interest) and uses (e.g., deposits to project funds and reserve funds) for which bond proceeds were spent or used (in the case of a qualified private activity bond, the conduit borrower will be responsible for providing the City with this information);
- (3) maintain records of investments and expenditures of bond proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with arbitrage restrictions (in the case of a qualified private activity bond, the borrower will be responsible for providing the City with this information in the event it is not otherwise available to the City);
- (4) maintain all records described in these procedures while any bonds of the issue are outstanding and during the three-year period following the final maturity or redemption of the bond issue or, if later, while any bonds that refund bonds of that original issue are outstanding and for the three year period following the final maturity or redemption date of the latest refunding bond issue; and

(5) maintain copies of all of the following contracts or arrangements with non-governmental persons or organizations or with the federal government: (a) the sale of any bond-financed facility; (b) the lease of any bond-financed facility (other than individual tenant leases in the case of qualified private activity multifamily rental housing bonds); (c) management or service contracts relating to a bond-financed facility (other than those entered into in connection with qualified private activity bonds); (d) research contracts involving research undertaken in a bond-financed facility (other than those entered into in connection with qualified private activity bonds); and (e) any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) with respect to a bond-financed facility (other than those entered into in connection with qualified private activity bonds).

3. IRS INFORMATION RETURN FILING

In cooperation with bond counsel, the designated officer or employee will ensure that the Form 8038-G (or other applicable Form 8038) is timely filed (on or before the 15th day of the second calendar month after the end of the quarter in which the bonds were issued) with respect to each tax-advantaged bond issue, including any required schedules and attachments.

4. INVESTMENT AND EXPENDITURE OF BOND PROCEEDS AND REBATE

A. Track Investments and Expenditures. The designated officer or employee will ensure the existence of an established accounting procedure for tracking the investment and the timely expenditures of bond proceeds, including investment earnings.

B. Reimbursement. Upon issuance of the bonds, the designated officer or employee will allocate bond proceeds to reimbursement of prior expenditures (assuming, if required, an appropriate declaration of intent to reimburse has been adopted). In the case of qualified private activity bonds, the designated officer or employee will rely on information provided by the conduit borrower.

C. Final Allocations. The designated officer or employee will ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than the earlier of five years and 60 days after the issuance date of the bonds or 60 days after the bond issue is retired. In the case of qualified private activity bonds, the designated officer or employee shall rely on information provided by the conduit borrower, which shall be required to provide such information within the timeframe described in the preceding section.

D. Timely Expenditure of Bond Proceeds. Mindful of the expectations regarding the timing of the expenditures of bond proceeds set forth in the tax certificate, the designated officer or employee will monitor expenditures of bond proceeds, including investment earnings, against issuance date expectations for satisfaction of three-year (or five-year) temporary period from yield restriction on investment of bond proceeds, and to assure that proceeds and investment earnings are allocated to expenditures for the public improvements or other qualified

expenditures described in the tax certificate. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

E. Yield. The designated officer or employee will make note of the “yield” of the bond issue, as shown on the Form 8038-G, 8038-B or other applicable Form 8038.

F. Temporary Periods and Yield Restriction. The designated officer or employee will review the tax certificate to determine the “temporary periods” for the bond issue, during which periods various categories of gross proceeds of the bond issue may be invested without restriction as to yield. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

G. Investment of Proceeds and Yield Restriction. The designated officer or employee will ensure that bond proceeds are not invested in investments with a yield above the bond yield following the end of the applicable temporary period unless yield reduction payments are to be made. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

H. Bidding Requirements. If purchasing investments other than publicly traded securities for immediate delivery (for example, a guaranteed investment contract or certificates of deposit), the designated officer or employee will consult with bond counsel to ensure that investments of bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintain records to demonstrate satisfaction of such safe harbors. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

I. Credit Enhancement and Hedging Transactions. The designated officer or employee will consult with bond counsel before engaging in credit enhancement or hedging transactions with respect to a bond issue. The designated officer or employee will maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions.

J. Debt Service Fund. After all proceeds of a bond issue have been spent, the designated officer or employee will ensure that the debt service fund meets the requirements of a “bona fide debt service fund,” i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of (i) the investment earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the bond issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year. The designated officer or employee will consult with bond counsel before creating separate additional funds that are expected to be used to pay debt service on the bonds. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

K. Reserve Fund. The designated officer or employee will ensure that amounts of bond proceeds invested in any reasonably required reserve fund do not exceed the least of (each determined at the time of issuance of the bonds): (i) ten percent of the stated principal amount of

the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds two percent of the stated principal of the bond issue plus, in the case of premium, reasonable underwriter's compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125 percent of average annual debt service on the bond issue. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

L. Escrow Fund. For an advance refunding escrow (where the escrow is established 90 or more days before the refunded bonds are to be redeemed) funded with taxable open market securities earning yields higher than the yield of the advance refunding bonds, assure that all or part of the escrow is invested in zero interest rate SLGS issued by the United States Treasury Department if needed to blend down the yield.

M. Gifts for Bond-Financed Projects. Before beginning a campaign that may result in gifts that will be restricted for use relating to a bond-financed facility (or, in the absence of such a campaign, upon the receipt of such restricted gifts), the designated officer or employee will consult with bond counsel to determine whether replacement proceeds may result.

N. Performance of Rebate Calculations. Subject to the small issuer exception and the exceptions described in the tax certificate, investment earnings on bond proceeds at a yield in excess of the bond yield generally must be rebated to the United States. The designated officer or employee will ensure that rebate calculations will be timely performed and payment of rebate amounts, if any, will be timely made. Rebate payments are generally due 60 days after the fifth anniversary of the issuance date of the bond issue, then in succeeding installments every five years. The final rebate payment is due 60 days after retirement (or early redemption) of the last bond of the issue. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

O. Rebate Consultant. The designated officer or employee will engage the services of an experienced rebate consultant to undertake rebate calculations described above for each bond issue. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

P. Spending Exceptions. If the six-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the tax certificate) apply to the bond issue, the designated officer or employee will ensure that the spending of bond proceeds is monitored prior to semi-annual spending dates for the applicable exception.

Q. Follow-up on Rebate. After all bond proceeds have been spent, the designated officer or employee will ensure compliance with rebate requirements for any reserve fund and any debt service fund that is not exempt from the rebate requirement. In the case of qualified private activity bonds, the conduit borrower shall be required to comply with this section.

R. Filing of 8038-T. The designated officer or employee will make rebate and yield reduction payments timely and file Form 8038-T.

5. PRIVATE BUSINESS USE

A. Private Business Use. Use of bond proceeds or bond-financed property by a nongovernmental person (including the federal government) in furtherance of a trade or business activity is considered private business use. Any activity carried on by other than a natural person (individual acting as a member of the general public) is treated as a trade or business. Indirect uses of bond proceeds must also be considered in determining whether the proceeds of a bond issue will be for a private business use. For example, a facility is treated as being used for a private business use if it is sold or leased to a nongovernmental person and the nongovernmental person's use is in a trade or business. The designated officer or employee will analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the ten percent limit on private business use (five percent in the case of "unrelated or disproportionate" private business use) is exceeded and immediately contact bond counsel if either of these limits is exceeded. This paragraph does not apply to qualified private activity bonds.

B. Management and Service Agreements. Management agreements between governmental entities and certain private parties under which private parties receive compensation for services provided with respect to a bond-financed facility may result in private business use. Before entering into any new management agreement or service agreement relating to bond-financed facilities, the designated officer or employee will immediately contact bond counsel to review any such agreement to determine whether it may result in private business use. This paragraph does not apply to qualified private activity bonds.

C. Special Legal Entitlements. Before entering into any agreement providing special legal entitlements relating to a bond-financing facility, the designated officer or employee will immediately contact bond counsel to review such agreement. This paragraph does not apply to qualified private activity bonds.

6. PROCEDURES RELATING ONLY TO BUILD AMERICA BONDS AND TAX CREDIT BONDS

A. Limit on Premium. The designated officer or employee will consult with the financial advisor to ensure that the premium on each maturity (stated as a percentage of principal amount) does not exceed one-quarter of one-percent multiplied by the number of complete years to the earlier of the final maturity or, generally, the earliest optional redemption date for the bonds.

B. Two Percent Costs of Issuance Limitation. The designated officer or employee will consult with the financial advisor to ensure that the excess of the issue price (*i.e.*, the stated principal amount of the bonds plus the original issue premium or less the original issue discount) over the price at which the bond issue is sold to the investors at the initial bond offering, when combined with other issuance costs paid from bond proceeds, does not exceed two percent of the sale proceeds.

C. Review of Market Availability. The designated officer or employee will ensure that the financial advisor reviews the market trading activity after their sale date but before their

issuance date to determine whether the market pricing is consistent with the issue price reported by the underwriter or original purchaser as of their sale date. Market trading information is generally available through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA) (<http://www.emma.msrb.org>). A record of such determination, including copies of the market trading information, will be maintained.

D. Monitor Interest For Refundable Credit. In the case of BABs or tax credit bonds, the designated officer or employee will monitor the amount of interest payable on each interest payment date to ensure that the proper amount of direct payment (refundable credit) is requested on each Form 8038-CP.

E. Filing of 8038-CP. In the case of BABs or tax credit bonds, the designated officer or employee will ensure that IRS Form 8038-CP is timely filed with respect to each interest payment date (or each quarter in the case of certain variable rate bond issues).

F. Refundable Credit Payments to Proper Person. In the case of BABs or tax credit bonds, if the direct payments (refundable credits) to be made by the federal government with respect to the bonds will be paid to a person other than the issuer (*e.g.*, the bond trustee or the state or local government entity on whose behalf an authority issued the bonds, such as the California Statewide Communities Development Authority), the designated officer or employee will obtain and record the contact information of that person, and ensure that it is properly shown on Form 8038-CP so that the direct payment (refundable credit) will be made to the proper person.

G. Follow-up on Two Percent Costs of Issuance Limitation. In the case of BABs or tax credit bonds, in cooperation with the financial advisor, the designated officer or employee will ensure that no more than two percent of the sale proceeds are used to pay issuance costs.

H. Available Project Proceeds. In the case of BABs or tax credit bonds, the designated officer or employee will ensure that all of the sale proceeds and investment earnings, other than (i) sale proceeds used to pay issuance costs (up to the two percent limit described above) or (ii) deposited in a reasonably required reserve fund, are allocated to capital expenditures.

City of Agoura Hills

Glossary of Terms

FY 2013-14

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unbilled utility receivables are accrued at fiscal year end.

Activity: A specific and distinguishable unit of work or service performed.

Appropriation: An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Resolution: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Value: The value placed on real and other property as a basis for levying taxes.

Assets: Property owned by a government, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial position and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; (4) ascertain whether transactions have been recorded accurately and consistently; and (5) ascertain the stewardship of officials responsible for governmental resources.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specific date.

Bond: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

Budget Calendar: The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Document: The official written statement submitted by the City Manager and supporting staff to the legislative body detailing the proposed budget.

Budget Message: A general discussion of the proposed budget presented in writing as a part of, or supplement of, the budget document. The budget message explains principal budget issues against the background of financial trends and presents recommendations made by the City Manager.

City of Agoura Hills

Glossary of Terms

FY 2013-14

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays.

Capital Expenditure: An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year. The City of Agoura Hills' Operating Budget defines "Capital" as acquisitions costing more than \$10,000.00 or infrastructure assets costing more than \$25,000.00.

Capital Improvement Program: A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, and identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlays: Expenditures for the acquisition and/or construction of capital assets.

Capital Projects: Projects which purchase or construct capital assets.

Cost Accounting: Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

Debt Service: Payment of interest and repayment of principal to holders of a government's debt instruments.

Deficit: (1) The excess of an entity's liabilities over its assets (See *Fund Balance*) or (2) the excess of expenditures or expenses over revenues during a single accounting period.

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 that is charged as an expense during a particular period.

Expenditures: Where accounts are kept on the modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not.

Fiscal Year: The City of Agoura Hills operates on a fiscal year from July 1 through June 30.

Fund: A separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary. The City of Agoura Hills does not have any proprietary funds.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is called a *fund deficit*.

Goals and Objectives: Specific projects and programs to be undertaken utilizing allocated fiscal resources, designed to further the achievement of the City Work Plan.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

City of Agoura Hills

Glossary of Terms

FY 2013-14

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes

Interfund Loans: Amounts provided between funds and blended component units of the primary government with a requirement for repayment.

Interfund Transfers: Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: (1) the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; (2) proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, (3) records and procedures are arranged appropriately to facilitate safekeeping and effective control.

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

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date. Note: The term does not include encumbrances.

Major Accomplishments: A report of those significant programs, projects, and other activities which were successfully implemented and/or completed by a Department during the prior fiscal year.

Modified Accrual Basis: The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Those revenues susceptible to accrual include property taxes remitted within 60 days after year-end, interest on investments, and certain other intergovernmental revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

NPDES: National Pollutant Discharge Elimination System.

Primary Activities: A summary of what each department accomplishes during the fiscal year.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds. The City of Agoura Hills does not have any propriety funds.

Purchase Order: A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserve: An account used to indicate that a portion of fund equity is restricted for a specific purpose or not available for appropriation and subsequent spending.

City of Agoura Hills Glossary of Terms FY 2013-14

Service Level Trends: A summary of changes in service levels from one fiscal year to the next. Changes discussed will include staffing levels, operational expenditures and capital outlay.

City of Agoura Hills

List of Acronyms

FY 2013-14

AED	Automated External Defibrillator
CAFR	The Comprehensive Annual Financial Report
CalPERS	Public Employees Retirement System
CCTV	Closed Circuit TV
CD	Certificate of Deposit
CDBG	Community Development Block Grant
CIP	Capital Improvements Program
CJPIA	California Joint Powers Insurance Authority
CMAQ	Congestion Mitigation & Air Quality
CMWD	Calleguas Municipal Water District
COP	Certificates of Participation
CRA	California Redevelopment Association
CSMFO	California Society of Municipal Finance Officers
DUI	Driving Under the Influence
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ERAF	Educational Revenue Augmentation Fund
FAMC	Federal Agricultural Mortgage Corporation
FFCB	Federal Farm Credit Banks
FHLB	Federal Home Loan Bank
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HBRR	Highway Bridge Rehabilitation & Replacement
HUD	Department of Housing & Urban Development
HUTA	Highway Users Tax Account
HVAC	Heating, Ventilation & Air Conditioning
LAIF	Local Agency Investment Fund
LAN/WAN	Local and Wide Area Network
METRO	L.A. County Metropolitan Transport Authority
MWD	Metropolitan Water District
NPDES	National Pollutant Discharge Elimination System
OES	Office of Emergency Services
OPEB	Other Post Employment Benefits
OSHA	Occupational Safety & Health Acts
PERS	Public Employees Retirement System
RDA	Redevelopment Agency
S&P	Standard & Poors
SEC	Securities and Exchange Commission
SEMS	Standardized Emergency Management System

City of Agoura Hills List of Acronyms FY 2013-14

SRO	School Resource Officer
STP	Surface Transportation Program
TDA	State of CA Transportation Development Act
TMDL	Total Maximum Daily Load
TVA	Tennessee Valley Authority
VLF	Vehicle License Fee