

# CITY OF AGOURA HILLS



## ADOPTED BUDGET FISCAL YEAR 2014-15

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City of Agoura Hills  
FY 2014-15  
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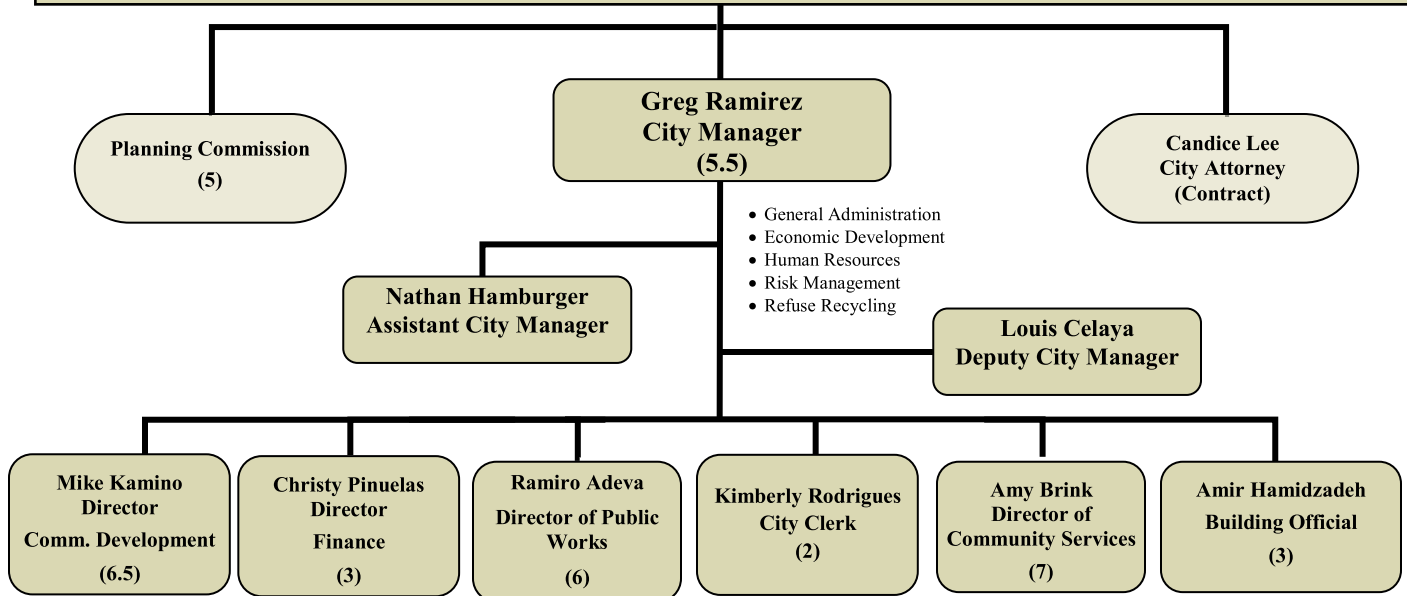
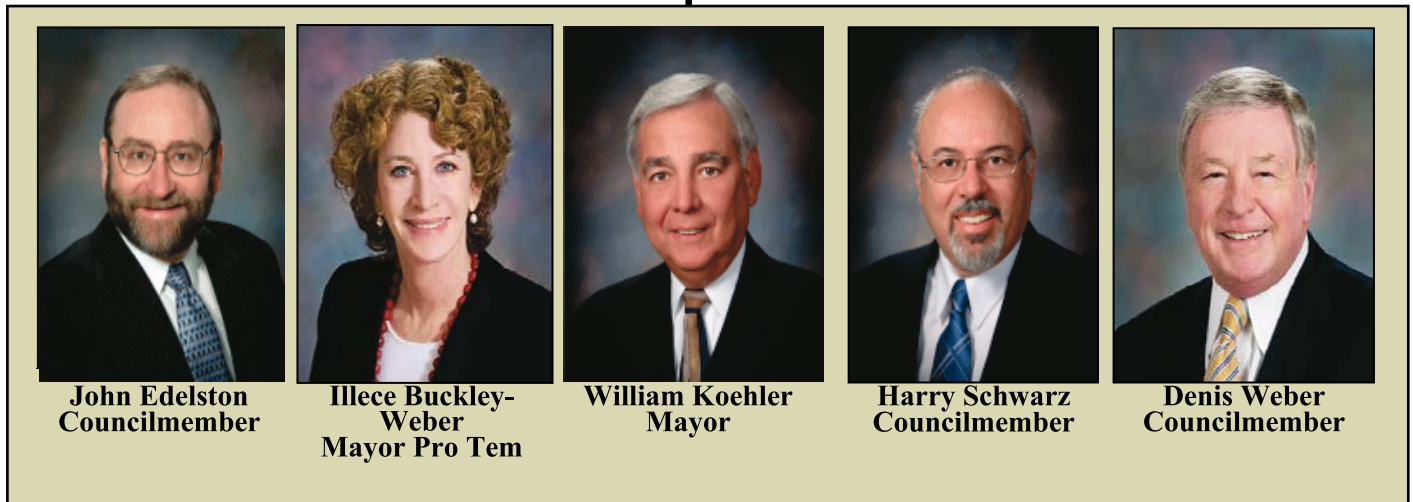
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# CITY OF AGOURA HILLS

## ORGANIZATIONAL STRUCTURE AND DIRECTORY OF CITY OFFICIALS

### AGOURA HILLS RESIDENTS



- 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



# Budget-at-a-Glance

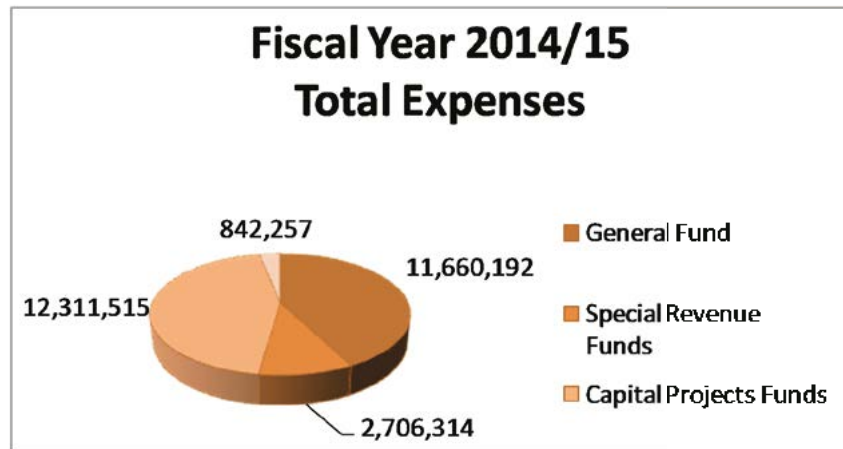
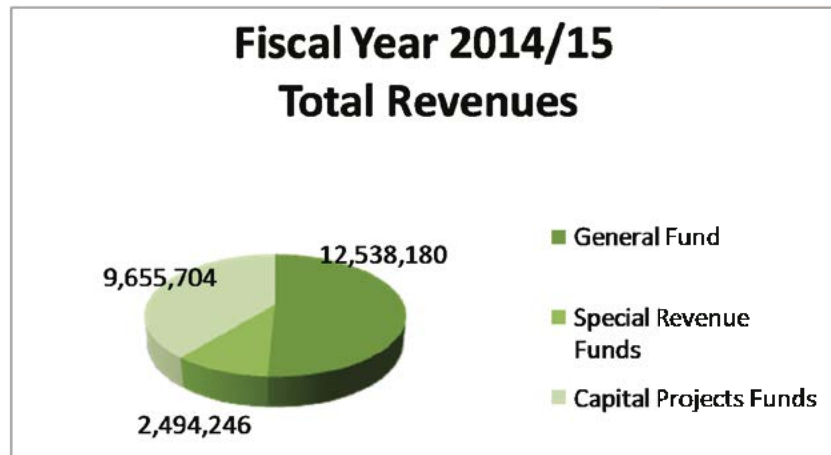
## City of Agoura Hills, California

### Fiscal Year 2014-15

#### City Council Adopts Fiscal Year 2014-15 Budget

- City Council adopted the budget for Fiscal Year 2014-15 at their meeting on June 25, 2014.
- City anticipates spending \$27.5 million in overall expenditures.
- General Fund is where the majority of discretionary spending is recorded.
- City staff will constantly monitor the revenues and expenditures to ensure a response to events that impact the budget.
- City Council will formerly review the budget at least twice before the end of Fiscal Year 2014-15.

#### BUDGET OVERVIEW



#### Capital Improvement Projects

Project	Cost
Agoura Road Widening	\$ 6,300,000
Recreation Center	3,330,120
Palo Comado Interchange	1,000,000
Roundabout	1,000,000
Citywide Street Resurfacing	665,541
Remaining Projects	616,634
	<b>\$12,912,295</b>

**City of Agoura Hills  
Appropriations Limit  
FY 2014-15**

**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 2014/15 fiscal year, there is a significant gap of \$4,463,188 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 2013-14		\$14,791,847
Adjustment Factors:	<u>% Ratio</u>	
Population Factor	0.9977	
Growth Factor	<u>1.0047</u>	
Population Ratio*Economic Ratio		<u>1.0023892</u>
Appropriation Limit for FY 2014-15		<u>\$14,827,188</u>



**CITY OF AGOURA HILLS  
GANN APPROPRIATION LIMIT  
FY 2014-15**

Appropriation Limitation Calculation				Schedule 1	Appropriation Subject to Limit			
% Change in		Population per DOF	Growth Factor	Appropriation Limit by Fiscal Year	Source	Estimated Revenues	Proceeds of Tax	Non Proceeds of Tax
Personal Income	in							
<b>1981-82 Base Year Approp Subject to Limit:</b>				\$2,200,000	<b>Unrestricted:</b>			
<b>Allowed Growth Rate:</b>					Taxes	\$11,014,000	\$10,304,000	\$710,000
1992-93	0.9936	1.0133	1.0068149	5,920,556	License and Permits	348,000		348,000
1993-94	1.0272	1.0080	1.0354176	6,130,248	Intergovernmental	0		0
1994-95	1.0071	1.0028	1.0099199	6,191,060	Charges for Services	805,680		805,680
1995-96	1.0472	0.9969	1.0439537	6,463,180	Fines and Forfeitures	74,000		74,000
1996-97	1.0467	1.0034	1.0502588	6,788,011	Interest Earnings	75,000	60,000	15,000
1997-98	1.0467	1.0104	1.0575857	7,178,904	Miscellaneous	221,500		221,500
1998-99	1.0415	1.0120	1.0539980	7,566,550	<b>Total Unrestricted</b>	<b>12,538,180</b>	<b>10,364,000</b>	<b>2,174,180</b>
1999-00	1.0453	1.0158	1.0618157	8,034,282	<b>Restricted:</b>			
2000-01	1.0491	1.0148	1.0646267	8,553,511	Bonds			0
2001-02	1.0782	1.0137	1.0929713	9,348,742	License and Permits	3,250		3,250
2002-03	0.9873	1.0400	1.0267920	9,599,213	Intergovernmental	10,564,848		10,564,848
2003-04	1.0231	1.0157	1.0391627	9,975,145	Charges for Services	90,000		90,000
2004-05	1.0328	1.0102	1.0433346	10,407,413	Fines and Forfeitures	95,000		95,000
2005-06	1.0526	1.0540	1.1094404	11,546,405	Interest Earnings	28,200		28,200
2006-07	1.0396	1.0017	1.0413673	12,024,049	Miscellaneous	496,652		496,652
2007-08	1.0442	1.0034	1.0477503	12,598,200	<b>Total Restricted</b>	<b>11,277,950</b>	<b>0</b>	<b>11,277,950</b>
* 2008-09	1.0429	1.0056	1.0487402	13,212,239	<b>Total Source of Funds</b>	<b>\$23,816,130</b>	<b>\$10,364,000</b>	<b>\$13,452,130</b>
* 2009-10	1.0062	1.0058	1.0120360	13,371,262				
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				
2014-15	0.9977	1.0047	1.0023892	14,827,188				
<b>2014-15 Appropriation Limit</b>				<b>\$14,827,188</b>				
<b>Less Appropriations subject to limit (Sched 2)</b>				<b>10,364,000</b>				
<b>2014-15 Appropriations Under Allowed Limit</b>				<b>\$4,463,188</b>				

\* Revised



**RESOLUTION NO. 14-1755**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2014-15**

**WHEREAS**, the City Council has reviewed the City Manager's preliminary budget for Fiscal Year 2014-15, and

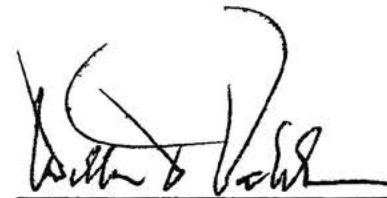
**WHEREAS**, a budget workshop concerning the Fiscal Year 2014-15 proposed budget was held Wednesday, June 11, 2014,

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

1. That the Fiscal Year 2014-15 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 2014-15 Budget be approved.
2. Any unused appropriations from the Fiscal Year 2013-14 Adopted Budget at the end of Fiscal Year 2013-14 may be re-appropriated by the City Manager for continued use in Fiscal Year 2014-15.

**PASSED, APPROVED, AND ADOPTED**, this 25<sup>th</sup> day of June, 2014, by the following vote to wit;

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



William D. Koehler, Mayor

ATTEST:



Kimberly M. Rodrigues, City Clerk



**RESOLUTION NO. 14-1754**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, ESTABLISHING FISCAL YEAR 2014-15 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 its 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 2014-15 shall be \$14,827,188.

**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 25<sup>th</sup> day of June, 2014, by the following vote to wit;

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



William D. Koehler, Mayor

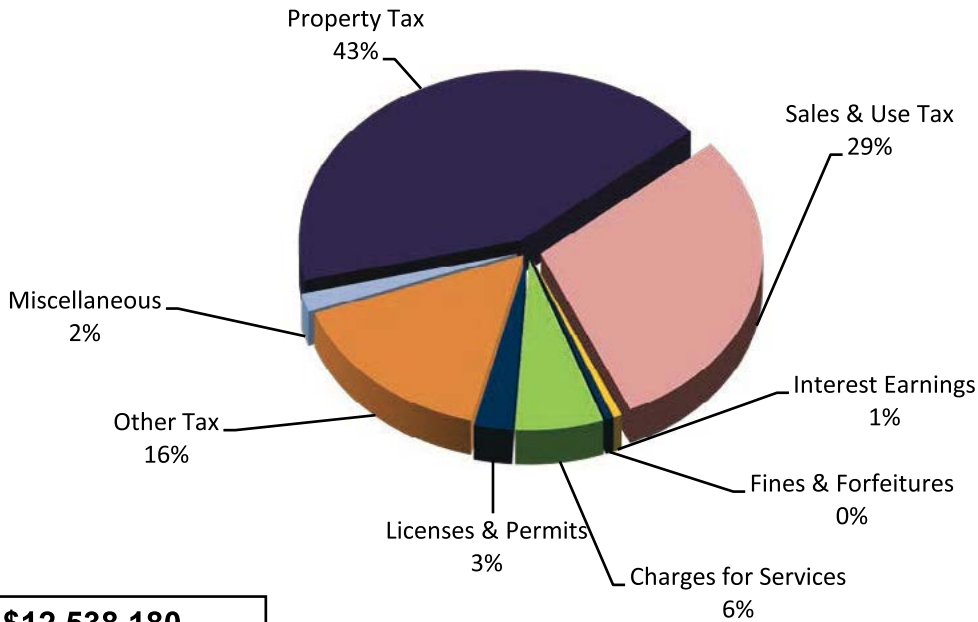
ATTEST:



Kimberly M. Rodrigues, City Clerk

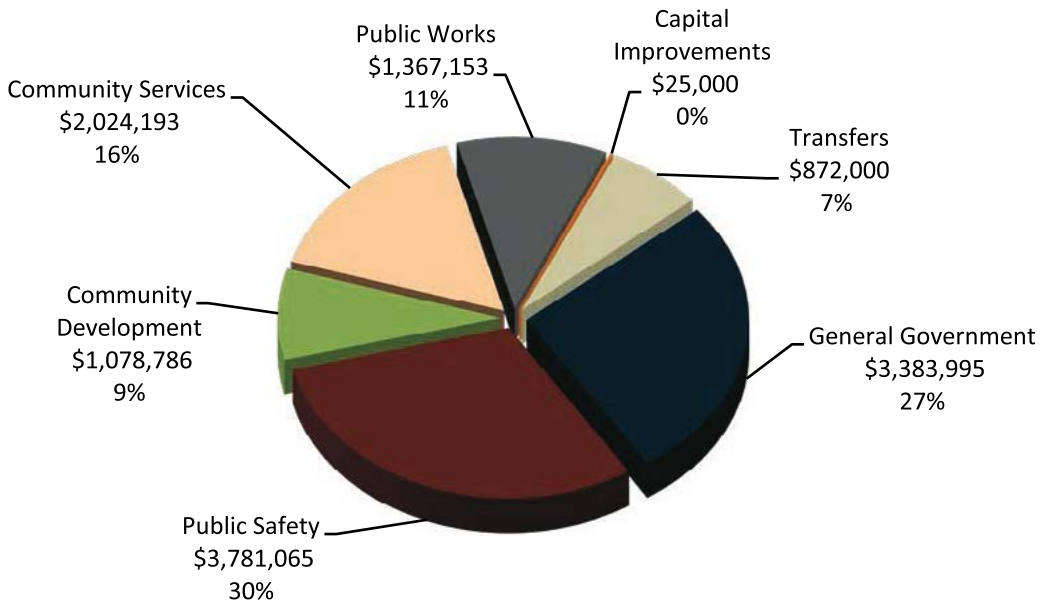


**City of Agoura Hills  
2014-2015  
General Fund Revenue**



**\$12,538,180**

**City of Agoura Hills  
2014-2015 General Fund  
Operating Expenditures/Transfers**



<b>Operating Expenses</b>	<b>\$11,660,192</b>
<b>Operating Transfers</b>	<b><u>872,000</u></b>
<b>Total Operating Expenses/Transfers</b>	<b>\$12,532,192</b>



# City of Agoura Hills FY 2014-15



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Date: June 25, 2014  
To: Honorable Mayor and Members of the City Council  
From: Greg Ramirez, City Manager  
Subject: Fiscal Year 2014/15 Budget Executive Summary

## **Introduction**

This document includes the 2014/15 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 11, 2014 budget study session the City Council reviewed the 2014/15 preliminary budget. The budget was adopted at the June 25, 2014, Council meeting.

In reviewing the 2014/15 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 Legislature voted to eliminate all Redevelopment Agencies throughout the state. This was upheld by the California Supreme Court. 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, 2013 was awarded the 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.

## City of Agoura Hills FY 2014-15

The City's Budget for the fiscal year ending June 30, 2014 received the California Society of Municipal Finance Officer's (CSMFO) Operating Budgets Excellence Award. For the three prior years, the City received the CSMFO Meritorious Budgets Award. It is our intention to apply to both of these programs for consideration this year.

In August, 2013, the City of Agoura Hills received a very strong financial endorsement from Standard & Poor's (S&P), who assigned a rating of AA+ on the Agoura Hills Improvement Authority's 2013 Lease Revenue Bonds. In July, 2014, S&P 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 very strong economy, strong management, very strong budget flexibility and liquidity. See a later discussion in this summary on the City's debt obligations.

### **Overall Budget**

The 2014/15 Budget is \$27.5 million, including expenditures and operating transfers. The day-to-day operational/service costs for the organization as a whole are \$14.6 million and we are recommending an additional \$12.9 million in Capital Improvement Projects. The Capital Improvement Projects include \$8.9 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. An additional \$3.3 million is budgeted for the completion of the City's Recreation Center.

The overall budget consists of the following:

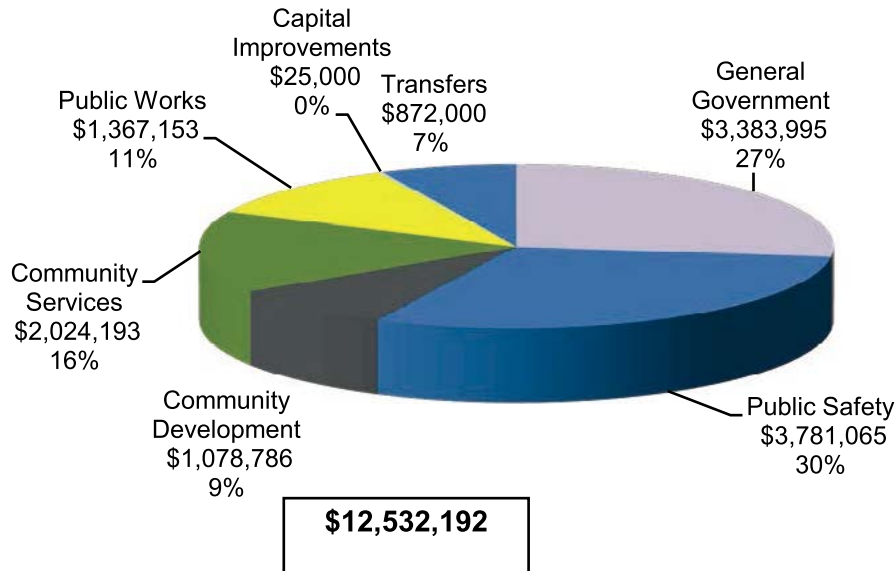
General Fund	\$11,660,192
Other City Funds	<u>\$15,860,086</u>
Total City of Agoura Hills	<u>\$27,520,278</u>

Public Safety continues to be a high priority, as is seen through the City's financial commitment (30% 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 2.6% increase in rates for the 2014/15 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 2014/15 Budget includes \$8.9 million to be spent on Measure R transportation related projects. In addition, \$3.3 million is proposed to be spent on the Recreation Center Capital Improvement Project. The City Council is also being asked to approve 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 2014-15

### City of Agoura Hills 2014-2015 General Fund Operating Expenditures/Transfers



### 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 \$125 million, proposed expenditures of \$11.5 million, and operating fund transfers of \$872,000 (\$12.5 million total). The \$672,000 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. The operating transfers also include a proposed \$200,000 transfer to the recreation center capital projects fund for completion of the recreation center project.

General Fund revenue is budgeted to increase \$113,195 (1%). This is primarily a result of projected growth in property tax. With the rising property values, the City is slated to receive a 2% growth in property tax revenues.

Operational expenses and transfers are budgeted to increase 2% (\$172,410) in the General Fund. Increases in expenditures come from a variety of costs across the board. Increases include, but are not limited to recreation center operating costs, personnel and public safety costs.



# City of Agoura Hills FY 2014-15

## **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 2014/15 year and to review their estimates for the 2013/14 year.

On April 9, 2014, the City Council held a Goal/Budget Workshop to set a plan for the 2014/15 Budget. On June 3, 2014, the Finance Committee will meet to review the draft budget and to discuss community service grant requests, which are received from various service organizations in the community. The City Council held a budget study session on June 11, 2014 to discuss the 2014/15 Budget. On June 25, 2014, the City Council adopted the 2014/15 Budget.

## **2014/15 Budget Calendar**

- |               |  |
|---------------|--|
| ➤ February 21 | Department Heads – Budgets to Finance  |
| ➤ March 4-6   | City Manager met with Department Heads |
| ➤ March 14    | Department Heads – Revenue Projections |
| ➤ April 9     | Goals/Budget Workshop                  |
| ➤ June 3      | Finance Committee/Community Grants     |
| ➤ June 11     | Preliminary Budget Review Workshop     |
| ➤ June 25     | 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

# City of Agoura Hills FY 2014-15

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 19 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***

#### **General Fund**

010 – General Fund

#### **Special Revenue Funds (13)**

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

250 – Community Development Block Grant Fund

260 – Miscellaneous Grants Fund

420 – Inclusionary Housing In-Lieu Fund

520 – Solid Waste Management Fund

#### **Debt Service Funds (2)**

300 – Financing Authority Debt Service Fund

305 – Improvement Authority Debt Service Fund

#### **Capital Projects Funds (3)**

015 – Recreation Center Capital Projects Fund

016 – Storm Water Capital Projects Fund

018 – Measure R Capital Projects Fund

## **Basis for Assumption for Key Revenue Estimates**

The 2014/15 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 2014/15 budget.

## City of Agoura Hills FY 2014-15

**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.

**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 2014/15, the sales tax is projected to remain consistent with 2013/14 levels.

**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 3% 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 May, the 2014/15 Governor’s Budget projects a State General Fund reserve of \$2.1 Billion. The State’s budget includes a prioritization to build reserves, pay down debts, and beginning efforts to address the state’s large retirement and other liabilities. The state is taking an approach to improve its chances of managing the next significant state revenue downturn with little in the way of the drastic budget cuts required during the last few recessions.

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

## City of Agoura Hills FY 2014-15

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 “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.

The State adopted their 2014/15 Budget on June 20, 2014. The budget does not currently include proposals that would impact the City of Agoura Hills. However, during the fiscal year, 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

## City of Agoura Hills FY 2014-15

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

During 2012/13 the City completed the necessary steps to seek repayment and received approval from the DOF to seek reimbursement for the principal portion of the loan. The DOF has requested that all cities recalculate the outstanding interest, which would reduce the City's loan by approximately \$14 million from \$32.9 million to \$18.9 million.

The City calculated interest on the average LAIF rate for each year, and is currently disputing the restated interest rate with 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 the costs are now affecting the City's annual budget and will continue to do so into the future without some consistent and relative revenue source.

# City of Agoura Hills FY 2014-15

## ***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 set-aside an additional \$4.5 million and in September, 2013, the City issued \$3.6 million in bonds. The Conrad Hilton Foundation awarded the City a \$2.3 million grant and the City was awarded \$750,000 in grants from the County of Los Angeles regional Parks and Open Space District for a trailhead, trail and interpretive play area. While the majority of the costs were spent in 2013/14, the final costs of completion are included in the 2014/15 Budget. The 2014/15 budget includes an additional transfer of \$200,000 from the General Fund to the Recreation Center Capital Project Fund to assist with final completion of the project.

## ***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 2014/15. Projects slated for the monies include the Chesebro/Palo Comado Interchange (PR); the Agoura Road Widening; and the Agoura Road Roundabout (design). The City plans to utilize \$8.3 million in Measure R monies during 2014/15. The Capital Improvement Plan (CIP) includes the projects utilizing these funds in 2014/15.

## ***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. In 2013/14 additional software for Building and Safety, Public Works and Community Development were purchased, which network with the newly purchased finance software. 2014/15 includes monies to link the new recreation center with city hall. 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



## City of Agoura Hills FY 2014-15

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 2014/15 the fund balance in the General Fund is projected to be \$8.6 million or 69% of operating expenditures and transfers at June 30, 2015. This fund balance is projected to increase 1% from the 2013/14 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 \$3.7 million from 6/30/2014 to 6/30/2015. The decrease primarily relates to a one-time use of funds in the Recreation Center Capital Projects Fund.

<u>Fund</u>	<u>6/30/14</u>	<u>6/30/15</u>	<u>Percent Change</u>
General	\$8,587,227	\$8,593,215	1%
Other City Funds	<u>8,967,008</u>	<u>5,256,872</u>	- 42%
<b>Total All Funds</b>	<b>\$17,554,235</b>	<b>\$13,850,087</b>	<b>- 22%</b>

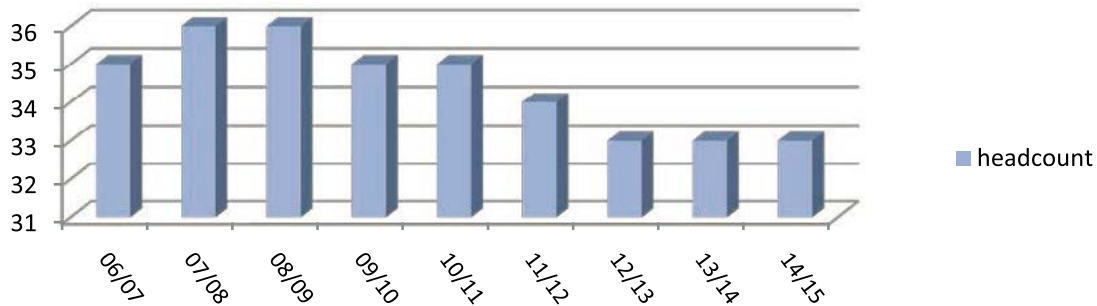
### **Personnel Additions/Promotions and Reclassifications**

The 2014/15 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.



## City of Agoura Hills FY 2014-15

**Total Authorized Positions by Fiscal Year**



The 2014/15 budget does not propose the elimination of any positions. In February 2014, the City had a vacancy in the Public Works Department. The position is budgeted in 2014/15 but remains unfilled at this time. 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 Fund 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 1.1% in 2014/15. With the increased costs of benefits, and the unfilled position previously mentioned, salaries and benefits are proposed to remain level for 2014/15.

The Public Employees Retirement System (CalPERS) has set the City's rate at 11.032%. The rate in 2013/14 was 10.282%. 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 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 2014/15 is budgeted at \$143,500. 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 2014/15 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

## City of Agoura Hills FY 2014-15

debt existing at July 1, 2014. For 2013/14, a bond issue in the amount of \$3.6 million was issued 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:

### 2013 Lease Revenue Bonds

Purpose: Assist the City in financing a portion of the costs of the Agoura Hills Recreation Center and other public infrastructure.

\$13,675,000 issued September 2013  
Principal Outstanding 7/1/2014: \$3,675,000  
Maturity Date: 2043  
Interest Rate: 4.0% - 5.0%  
Funding Sources: General Fund

### 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 7/1/2014: \$10,730,000  
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 7/1/2014: \$32,900,000  
Maturity: 2042  
Interest Rate: 2.94%  
Funding Sources: RDA tax increment revenue

### 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.

## City of Agoura Hills FY 2014-15

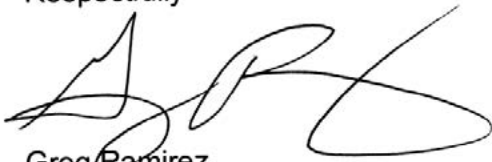
Included in this document is a debt limit policy on issuing other types of debt. The policy states that debt service payments not exceed 10% of General Fund revenues and in no case more than 15%.

### **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



*“Rendition of Recreation Center”*





# California Society of Municipal Finance Officers

*Certificate of Award*

## ***Operating Budget Excellence Award Fiscal Year 2014***

*Presented to the*

***City of Agoura Hills***

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

***February 11, 2014***



A handwritten signature in black ink, appearing to read "Pauline Marx".

***Pauline Marx  
CSMFO President***

A handwritten signature in black ink, appearing to read "Ken Brown".

***Ken Brown, Chair  
Professional Standards and  
Recognition Committee***

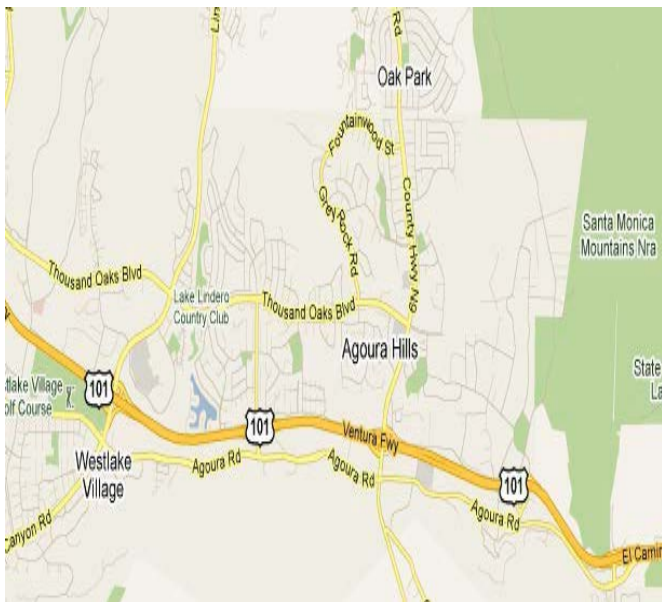
***Dedicated Excellence in Municipal Financial Reporting***

# City of Agoura Hills Geographic Information FY 2014-15

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**County:** Los Angeles  
**Total Area:** 8.20 square miles  
**Incorporated:** December 8, 1982  
**Median Household Income:** \$106,886  
**Total Housing Units:** 7,343  
**Average Household Size:** 3.15  
**Median Home Value:** \$750,500

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 area employers in 2014 are:

- Bank of America
- Las Virgenes Unified School District
- IBM Corporation
- Touch Commerce
- Farmers Financial Solutions
- Teradyne Inc.
- Zebra Technologies
- 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

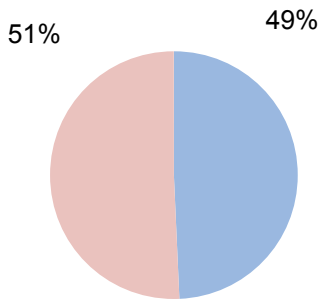
# CITY OF AGOURA HILLS

## Demographic Information

### FY 2014-15

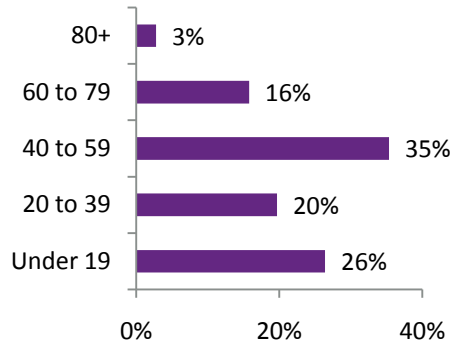
#### Gender Breakdown:

Male 10,118  
 Female 10,410  
 TOTAL: 20,528



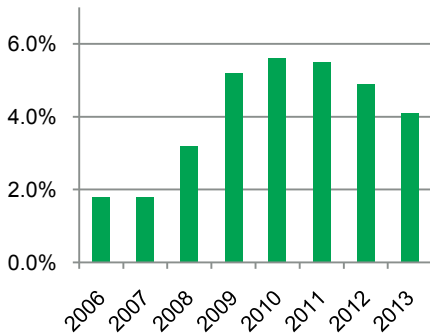
#### Age Distribution:

Median Age: 42.5

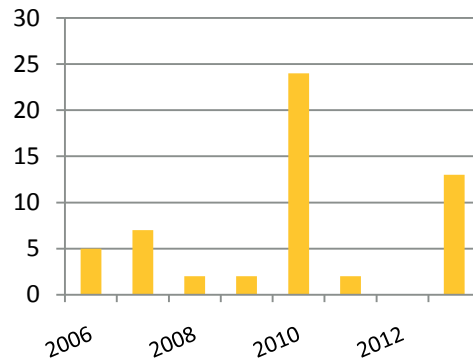


#### City Unemployment Rates:

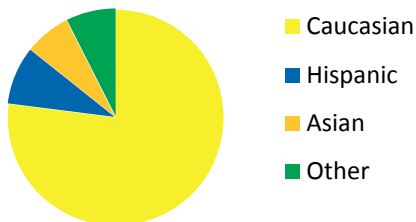
Los Angeles County : 8.2%



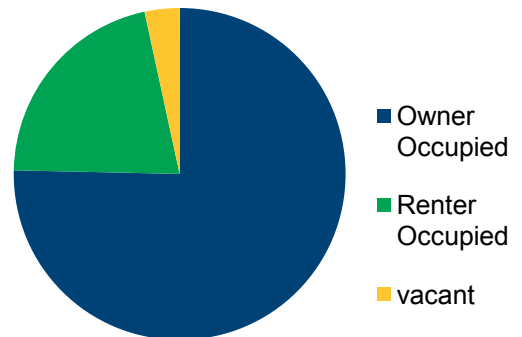
#### Single-family new house construction:



#### Ethnicity:



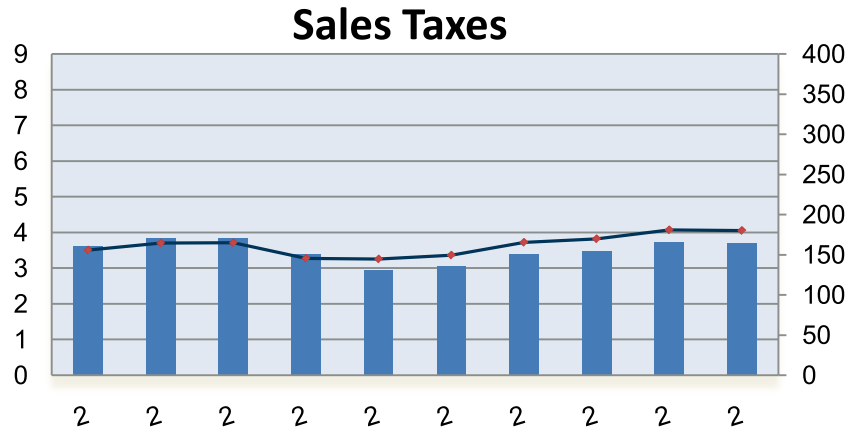
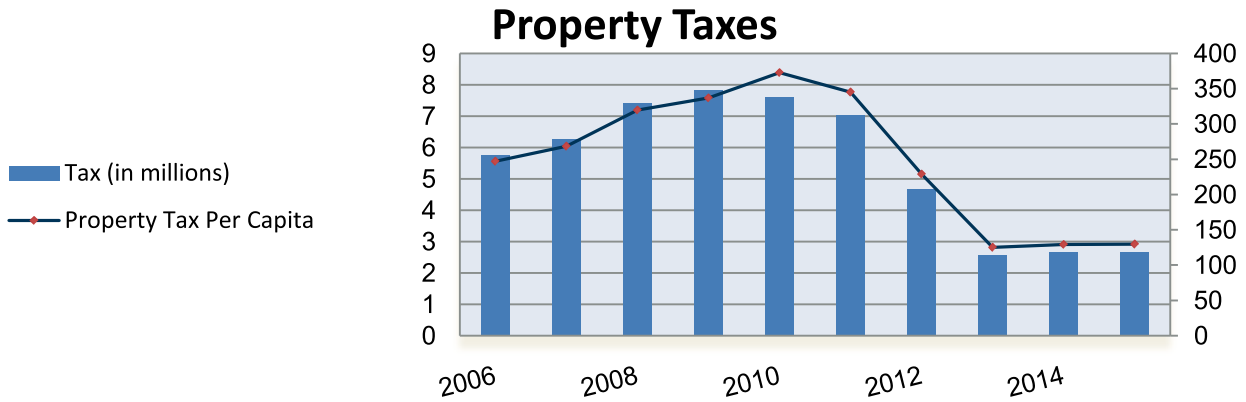
#### Housing Tenure:





**CITY OF AGOURA HILLS**  
**Tax Revenues by Source**  
**FY 2014-15**

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	2,565,539	125.15	20,500	3,485,596	170.03
2014	2,656,600	129.49	20,516	3,715,000	181.08
2015	2,662,000	129.68	20,528	3,700,000	180.24



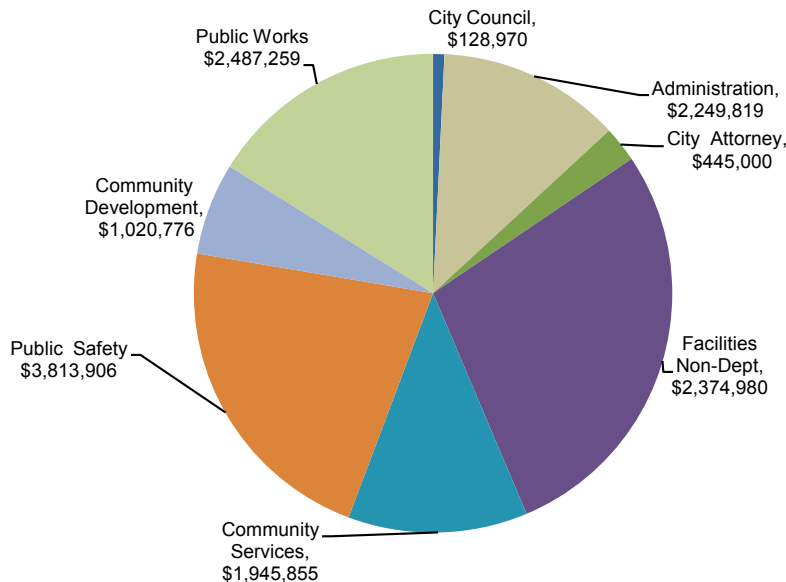
Note: Because the population estimates incorporate the 2010 Census numbers as benchmarks, the population estimates for 2010 and beyond are noticeably different from the previous year estimates. The RDA was dissolved in 2012, reducing the property tax received per citizen.

**City of Agoura Hills**  
**Summary Revenues/Expenditures**  
**FY 2012-13 to 2014-15**

	REVENUES			EXPENDITURES		
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
	Actual Rev	Final Budget	Adopted Budget	Actual Expend	Final Budget	Adopted Budget
<u>City of Agoura Hills</u>						
General Fund	11,938,598	12,424,985	12,538,180	10,771,257	11,454,352	11,660,192
<b>OTHER FUNDS</b>						
Gas Tax	532,320	603,267	535,064	721,538	632,800	532,800
Traffic Safety	96,756	95,200	95,200	96,450	89,500	82,000
Proposition A	763,836	1,126,345	550,718	724,094	1,115,012	610,345
Proposition C	300,787	289,460	290,500	45,776	536,316	101,247
Measure R	224,940	210,280	210,280	389,041	0	420,560
SC Air Quality Mgmt District	25,039	27,000	27,000	16,891	61,200	1,200
Traffic Improvement	22,706	32,500	32,500	4,200	5,000	15,000
Utility Undergrounding	1,012	500	500	0	71,600	0
Supplemental Law Enforcement	100,147	100,700	100,700	95,839	100,000	100,000
Community Development Block Gra	0	0	171,000	0	0	171,000
Miscellaneous Grants	394,331	538,084	397,534	317,821	485,354	562,662
Solid Waste Management	75,679	75,300	75,250	90,619	102,000	109,500
Inclusionary Housing In Lieu	20,834	270,000	8,000	0	0	0
Pub Fin Authority Debt Service	0	0	0	671,852	669,130	671,432
Pub Fin Authority Cap Projects	(2,461)	0	0	0	0	0
Improvement Authority Debt Serv	0	3,727,984	0	0	295,899	170,825
Recreation Center Capital Fund	26,787	2,315,000	750,000	354,495	7,431,559	3,303,121
Stormwater Capital Projects	46,953	0	0	17,463	165,700	80,000
Reyes Adobe Interchange Project	65,930	0	0	26,865	0	0
Measure R Capital Projects	622,649	6,878,187	8,033,704	1,727,013	4,199,531	8,928,392
<b>Total City of Agoura Hills</b>	<b>15,256,843</b>	<b>28,714,792</b>	<b>23,816,130</b>	<b>16,071,214</b>	<b>27,414,953</b>	<b>27,520,276</b>

## City of Agoura Hills Total Budget FY 2014-15

	Personnel	Materials, Supplies and Services	Contract Services	Debt Service	Capital Outlay	2014/15 Budget Total	2013/14 Final Budget Total	2012/13 Actual Total
<b>OPERATIONS</b>								
City Council	114,978	17,000	0			131,978	128,970	121,704
City Manager	918,683	13,980	24,640			957,303	1,025,018	978,778
City Clerk	220,541	17,800	2,000			240,341	289,559	225,602
City Attorney			355,000		60,000	415,000	445,000	478,770
Finance	348,947	23,200	70,000			442,147	446,508	412,867
Public Facilities		229,500	15,000	838,257	280,000	1,362,757	1,275,723	941,249
Reyes Adobe Historical		25,200	2,500			27,700	27,700	16,818
Recreation Center		102,000	19,000		10,000	131,000		
Non-Department:	143,500	720,856	2,496,288			3,360,644	1,448,248	1,165,559
Auto. Office Systems		9,800	184,244		66,800	260,844	332,450	256,238
L A Co. Sheriff		150,386	3,657,629		3,000	3,811,015	3,786,964	3,694,796
Emergency Ops		14,550			1,500	16,050	13,380	13,076
Crossing Guards			70,000			70,000	75,000	66,306
Animal Control			54,000			54,000	44,000	35,213
Community Dev	931,186	21,600	126,000			1,078,786	1,005,123	1,026,947
Solid Waste Mngmt		7,500	102,000			109,500	102,000	90,618
Recreation	99,550	197,300	289,700			586,550	480,100	488,417
Community Ser A	875,488	92,300			2,500	970,288	1,006,295	897,232
Parks Maintenance		214,800	212,700		120,000	547,500	427,500	458,252
Public Works Adr	704,017	5,750	177,050			886,817	920,976	949,040
Building & Safety	392,032	5,110	82,000			479,142	495,750	486,078
Street Maintenance			142,500			142,500	140,000	128,234
Landscape Maintenance		68,100	316,300			384,400	366,660	311,438
Traffic Safety		34,000	117,500			151,500	232,500	97,558
Transportation			431,400		26,000	457,400	917,745	553,857
Storm & Flood Control			301,800			301,800	422,500	99,854
<b>TOTAL</b>	<b>4,748,922</b>	<b>1,970,732</b>	<b>9,249,251</b>	<b>838,257</b>	<b>569,800</b>	<b>17,376,962</b>	<b>15,855,669</b>	<b>13,994,501</b>
<b>CAPITAL IMPROVEMENTS</b>								
Other Improvements			936,120			936,120	7,181,600	33,316
Park Improvements								31,850
Street Improvements			15,000		9,192,194	9,207,194	4,377,684	2,011,547
<b>GRAND TOTAL</b>	<b>\$4,748,922</b>	<b>\$1,970,732</b>	<b>\$10,200,371</b>	<b>\$838,257</b>	<b>\$9,761,994</b>	<b>\$27,520,276</b>	<b>\$27,414,953</b>	<b>\$16,071,214</b>



**City of Agoura Hills**  
**PERSONNEL**  
**2012-13 to 2014-15**

	<u>2012-13</u> <u>Headcount</u>	<u>2013-14</u> <u>Headcount</u>	<u>2014-15</u> <u>Headcount</u>
<b><u>General Fund</u></b>			
City Council	5.00	5.00	5.00
City Manager	4.15	4.04	4.09
City Clerk	1.85	1.85	1.85
Finance	2.90	2.94	2.84
Community Development	11.27	11.27	11.27
Community Services Administration	6.02	6.03	6.40
Public Works Administration	3.59	3.50	3.52
Building and Safety	3.00	3.00	3.00
Total General Fund	<u>37.78</u>	<u>37.63</u>	<u>37.97</u>
<b><u>Proposition A</u></b>			
City Manager	0.00	0.07	0.20
Community Services Administration	0.98	0.97	0.55
Total Proposition A Fund	<u>0.98</u>	<u>1.04</u>	<u>0.75</u>
<b><u>Proposition C</u></b>			
City Manager	0.00	0.13	0.00
Public Works	0.06	0.05	0.08
Total Proposition C Fund	<u>0.06</u>	<u>0.18</u>	<u>0.08</u>
<b><u>Measure R</u></b>			
City Manager	0.90	0.90	0.85
Finance	0.50	0.50	0.65
Public Works	2.35	2.45	2.40
Total Measure R Fund	<u>3.75</u>	<u>3.85</u>	<u>3.90</u>
<b>Total City of Agoura Hills</b>	<b><u>42.57</u></b>	<b><u>42.70</u></b>	<b><u>42.70</u></b>
<b><u>Successor Agency to the RDA</u></b>			
City Manager	0.45	0.36	0.36
City Clerk	0.15	0.15	0.15
Finance	0.60	0.56	0.56
Community Development	0.23	0.23	0.23
Public Works	0.00	0.00	0.00
Total Successor Agency to the RDA	<u>1.43</u>	<u>1.30</u>	<u>1.30</u>
<b>Total Successor Agency to the RDA</b>	<b><u>1.43</u></b>	<b><u>1.30</u></b>	<b><u>1.30</u></b>
<b>Total Personnel Headcount</b>	<b><u>44.00</u></b>	<b><u>44.00</u></b>	<b><u>44.00</u></b>

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

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

Fund	----- Estimate 2013/14-----				Fund Balance 06/30/2014
	Fund Balance 06/30/2013	Revenues	Expenditures	Transfers (Out)/In	
<u>City of Agoura Hills</u>					
010 General Fund	8,536,844	12,424,985	11,454,352	(920,250)	8,587,227
20 Gas Tax	165,340	603,267	632,800		135,807
40 Traffic Safety	11,241	95,200	89,500		16,941
60 Proposition A	589,424	1,126,345	1,115,012		600,757
61 Proposition C	250,706	289,460	536,316		3,850
63 Measure R	173	210,280	-		210,453
70 SCAQMD	58,746	27,000	61,200		24,546
110 Traffic Improvement	1,257,776	32,500	5,000		1,285,276
111 Utility Undergrounding	120,362	500	71,600		49,262
240 Suppl. Law Enfcmnt	4,857	100,700	100,000		5,557
260 Misc. Grants	(24,873)	538,084	485,324		27,887
520 Waste Management	142,011	75,300	102,000		115,311
420 Inc. Housing In-Lieu	2,476,389	270,000			2,746,389
300 Public Fin Auth Debt Service	1,758	-	669,130	672,000	4,628
305 Improvement Authority Debt Srv		3,727,984	295,899	(3,100,000)	332,085
15 Rec Center Capital Projects	3,969,621	2,315,000	7,431,500	3,300,000	2,153,121
16 Stormwater Capital Projects	123,790	-	165,700	100,000	58,090
17 Reyes Adobe Interchange Project	50,522		-	(51,750)	(1,228)
18 Measure R Capital Projects	(1,480,379)	6,878,187	4,199,531		1,198,277
Total City of Agoura Hills	16,254,307	28,714,792	27,414,864	-	17,554,235

**City of Agoura Hills**  
**Sources and Uses**  
**Estimate 2014-15**

----- Estimate 2014/15-----					
Fund	Fund Balance 06/30/2014	Revenues	Expenditures	Transfers (Out)/In	Fund Balance 06/30/2015
<u>City of Agoura Hills</u>					
010 General Fund	8,587,227	12,538,180	11,660,192	(872,000)	8,593,215
20 Gas Tax	135,807	535,064	532,800		138,071
40 Traffic Safety	16,941	95,200	82,000		30,141
60 Proposition A	600,757	550,718	610,345		541,130
61 Proposition C	3,850	290,500	101,247		193,103
63 Measure R	210,453	210,280	420,560		173
70 SCAQMD	24,546	27,000	1,200		50,346
110 Traffic Improvement	1,285,276	32,500	15,000		1,302,776
111 Utility Undergrounding	49,262	500	-		49,762
240 Suppl. Law Encfcm	5,557	100,700	100,000		6,257
250 CDBG		171,000	171,000		-
260 Misc. Grants	27,887	397,534	562,662		(137,241)
520 Waste Management	115,311	75,250	109,500		81,061
420 Inc. Housing In-Lieu	2,746,389	8,000			2,754,389
300 Public Fin Auth Debt Service	4,628	-	671,432	672,000	5,196
305 Improvement Authority Debt Serv	332,085		170,825		161,260
15 Rec Center Capital Projects	2,153,121	750,000	3,303,121	200,000	(200,000)
16 Stormwater Capital Projects	58,090	-	80,000		(21,910)
18 Measure R Capital Projects	1,198,277	8,033,704	8,928,394		303,587
Total City of Agoura Hills	17,554,235	23,816,130	27,520,278	-	13,850,087

**City of Agoura Hills**  
**INTERFUND TRANSFERS**  
**FY 2013-14**

Fund	Description	Approved
<b>Transfers to Other Funds</b>		
010	General Fund	
	To Recreation Center Capital Project	200,000
	To Fin Authority Debt Service	672,000
	To Stormwater Fund	100,000
		<b>972,000</b>
017	Reyes Adobe Interchange Proj	
	To General Fund	51,733
		<b>51,733</b>
300	Finance Authority Debt Service	
	To Recreation Center Capital Projects	3,100,000
		<b>3,100,000</b>
	<b>Total</b>	<b>4,123,733</b>

<b>Transfers from Other Funds</b>		
010	General Fund	
	From Reyes Adobe Interchange Project	51,733
		<b>51,733</b>
015	Recreation Center Capital Project	
	From Finance Authority Debt Service	3,100,000
	From General Fund	200,000
		<b>3,300,000</b>
300	Finance Authority Debt Service	
	From General Fund	772,000
		<b>772,000</b>
	<b>Total</b>	<b>4,123,733</b>



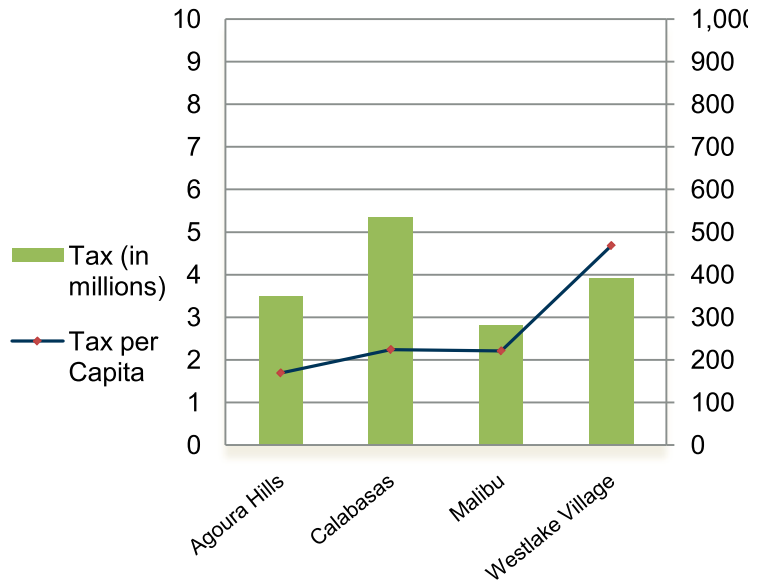
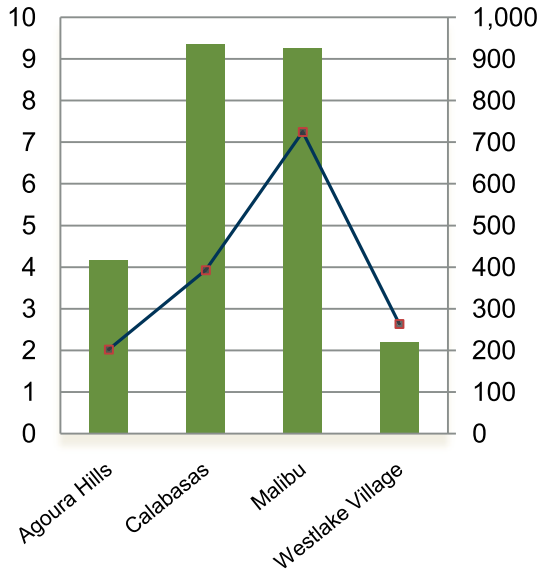
**City of Agoura Hills  
INTERFUND TRANSFERS  
FY 2014-15**

Fund	Description	Approved
<b>Transfers to Other Funds</b>		
010	General Fund To Fin Authority Debt Service	672,000 <b>672,000</b>
010	General Fund To Recreation Center Capital Project	200,000 <b>200,000</b>
	<b>Total</b>	<b>872,000</b>
<b>Transfers from Other Funds</b>		

015	Recreation Center Capital Project From General Fund	200,000 <b>200,000</b>
300	Finance Authority Debt Service From General Fund	672,000 <b>672,000</b>
	<b>Total</b>	<b>872,000</b>

## CITY OF AGOURA HILLS Comparative Tax Revenues by Source FY 2014-15

City	2012/13 Property Tax	2012/13 Property Tax	2012/13 Population	2012/13 Sales Tax	2012/13 Sales Tax Per Capita
Agoura Hills	4,168,882	202.61	20,576	3,485,596	169.40
Calabasas	9,360,035	393.25	23,802	5,340,723	224.38
Malibu	9,253,820	724.82	12,767	2,818,097	220.73
Westlake Village	2,199,796	263.73	8,341	3,906,672	468.37



**CITY OF AGOURA HILLS**  
**DRAFT General Fund Five Year Forecast**  
**FY 2014-15**

	2010-11 Actual	2011-12 Actual	2012-13		FORECAST					
			Budget	Actual	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>REVENUES &amp; OTHER SOURCES</b>										
Sales Tax - General	3,041,806	3,379,646	3,545,379	3,485,596	3,715,000	3,700,000	3,811,000	3,925,330	4,043,090	4,164,383
Property Tax	2,167,516	2,195,123	2,280,000	2,277,189	2,381,000	2,392,000	2,494,720	2,594,509	2,698,289	2,806,221
Property Tax - RDA Take	0	0	127,500	133,989	135,600	120,000	50,000	75,000	75,000	75,000
Property Tax in lieu of VLF	1,716,083	1,728,255	1,745,716	1,757,705	1,840,000	1,892,000	1,958,220	2,036,549	2,118,011	2,202,731
Transient Occupancy Tax	1,709,143	1,738,467	1,840,000	1,915,322	2,000,000	2,050,000	2,091,000	2,132,820	2,175,476	2,218,986
Franchise Fees	703,309	753,957	756,000	758,890	704,600	710,000	724,200	738,684	753,458	768,527
Real Property Transfer Tax	85,277	125,727	140,000	154,662	140,000	150,000	150,000	153,000	150,000	150,000
<b>Licenses and Permits</b>										
Business Registration	61,745	90,894	125,000	126,674	135,000	135,000	141,800	148,900	156,300	156,300
Building Permits	207,795	215,826	220,000	245,381	240,000	190,000	250,000	275,000	275,000	275,000
Industrial Waste Fees	19,060	23,143	23,000	22,711	23,000	23,000	23,900	24,900	25,900	25,900
<b>Revenues From Other Agencies</b>										
Motor Vehicle In Lieu	118,561	0	0	0	0	0	0	0	0	0
<b>Service Charges</b>										
Development Review Fees	478,736	327,288	433,500	508,805	379,500	391,000	410,000	410,000	410,000	410,000
Recreation Fees	271,304	285,797	262,500	241,105	242,500	360,250	374,700	374,700	389,700	389,700
Other Service Charges	55,151	51,369	52,740	51,706	53,830	54,430	56,600	58,900	61,300	61,300
<b>Other Revenues</b>										
Fines & Forfeitures	84,245	74,087	74,000	57,590	74,000	74,000	76,200	78,500	95,000	95,000
Interest Earnings	59,936	72,654	75,000	61,242	60,000	75,000	83,552	125,816	167,773	169,522
Other Revenues	252,073	224,593	224,593	240,531	300,775	221,500	230,400	239,600	249,200	249,200
<b>Total Revenues</b>	<b>11,031,740</b>	<b>11,286,827</b>	<b>11,924,928</b>	<b>12,039,098</b>	<b>12,424,805</b>	<b>12,538,180</b>	<b>12,926,292</b>	<b>13,392,207</b>	<b>13,843,497</b>	<b>14,217,769</b>
<b>EXPENDITURES &amp; OTHER USES</b>										
Salaries and Benefits	3,158,810	3,616,879	3,996,455	3,933,007	3,985,070	4,069,537	4,346,014	4,488,124	4,732,090	4,945,034
Sheriff Expenses	3,598,610	3,489,075	3,602,684	3,598,958	3,700,344	3,727,065	3,801,606	3,877,638	3,955,191	4,034,295
Other Operating Programs	3,644,694	3,286,609	3,457,693	3,239,296	3,757,238	3,838,590	4,068,362	4,109,045	4,150,136	4,233,139
Interfund Transfers - debt service/rec center ops	670,111	1,025,000	672,000	672,000	872,000	872,000	667,832	906,457	908,657	905,657
<b>Total Operating Expenditures and Transfers</b>	<b>11,072,225</b>	<b>11,417,563</b>	<b>11,728,832</b>	<b>11,443,261</b>	<b>12,314,652</b>	<b>12,507,192</b>	<b>12,883,814</b>	<b>13,381,265</b>	<b>13,746,074</b>	<b>14,118,125</b>
<b>Net Operating Revenue/(Loss)</b>	<b>(40,485)</b>	<b>(130,736)</b>	<b>196,096</b>	<b>595,837</b>	<b>110,153</b>	<b>30,988</b>	<b>42,478</b>	<b>10,942</b>	<b>97,423</b>	<b>99,644</b>
Land Acquisition/Capital Outlay	0	0	0	0	10,000	25,000	10,000	10,000	10,000	10,000
Side Fund PERS Prepayment	247,244	0	0	0	0	0	0	0	0	0
<b>Total Expenditures and Transfers</b>	<b>11,319,469</b>	<b>11,417,563</b>	<b>11,728,832</b>	<b>11,443,261</b>	<b>12,324,652</b>	<b>12,532,192</b>	<b>12,893,814</b>	<b>13,391,265</b>	<b>13,756,074</b>	<b>14,128,125</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(287,729)</b>	<b>(130,736)</b>	<b>196,096</b>	<b>595,837</b>	<b>100,153</b>	<b>5,988</b>	<b>32,478</b>	<b>942</b>	<b>87,423</b>	<b>89,644</b>
<b>FUND BALANCE, START OF YEAR</b>	<b>8,241,389</b>	<b>9,839,753</b>	<b>8,701,516</b>	<b>8,701,516</b>	<b>8,297,354</b>	<b>8,349,257</b>	<b>8,355,245</b>	<b>8,387,723</b>	<b>8,388,665</b>	<b>8,476,088</b>
Interfund Transfers - Stormwater	0	0	0	0	(100,000)	0	0	0	0	0
Interfund Transfers - Reyes Adobe	0	0	0	0	51,750	0	0	0	0	0
Loans-Reyes Adobe Grants	1,755,958	0	0	0	0	0	0	0	0	0
Loans - Traffic Congestion relief	57,988	0	0	0	0	0	0	0	0	0
Recreation Center	0	(1,277,000)	(1,000,000)	(1,000,000)	0	0	0	0	0	0
Transfer Back from TIF	0	0	0	0	0	0	0	0	0	0
RDA Loan Payment	1,176,242	0	0	0	0	0	0	0	0	0
Advance RDA Fund	(824,693)	0	0	0	0	0	0	0	0	0
Advance Prop C Fund	(279,402)	269,500	0	0	0	0	0	0	0	0
Land Held for Resale, not cash	0	0	0	0	0	0	0	0	0	0
Designated @ 40% of Operating Budget	4,428,890	4,567,025	4,691,533	4,577,304	4,925,861	5,002,877	5,153,526	5,352,506	5,498,430	5,647,250
<b>Undesignated</b>	<b>6,316,622</b>	<b>4,134,491</b>	<b>3,206,080</b>	<b>3,720,049</b>	<b>3,423,396</b>	<b>3,352,368</b>	<b>3,234,197</b>	<b>3,036,159</b>	<b>2,977,659</b>	<b>2,918,483</b>
<b>Total General Fund Balance, End of Year</b>	<b>9,839,753</b>	<b>8,701,516</b>	<b>7,897,612</b>	<b>8,297,354</b>	<b>8,349,257</b>	<b>8,355,245</b>	<b>8,387,723</b>	<b>8,388,665</b>	<b>8,476,088</b>	<b>8,565,733</b>



*“Reyes Adobe Bridge”*





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 010 - GENERAL</b>					
<b>Category: 4000 - Taxes and Assessments</b>					
<u>010-0000-311000</u>	Sales And Use Tax	2,547,479	2,681,747	2,790,560	2,755,000
<u>010-0000-311001</u>	Property Tax In Lieu Of Sales	832,167	803,849	875,163	945,000
<u>010-0000-312000</u>	Property Tax	2,195,123	2,277,189	2,299,000	2,392,000
<u>010-0000-312001</u>	Property Tax In Lieu Of Vlf	1,728,255	1,757,705	1,830,363	1,892,000
<u>010-0000-312002</u>	Property Tax - Succ. Agcy.	0	133,989	0	120,000
<u>010-0000-313000</u>	Transient Occupancy Tax	1,738,467	1,915,323	1,950,000	2,050,000
<u>010-0000-314000</u>	Franchise Fee	753,957	758,890	756,000	710,000
<u>010-0000-315000</u>	Property Transfer Tax	125,727	154,662	140,000	150,000
<b>Category: 4000 - Taxes and Assessments Total:</b>		<b>9,921,174</b>	<b>10,483,354</b>	<b>10,641,086</b>	<b>11,014,000</b>
<b>Category: 4002 - License and Permits</b>					
<u>010-0000-321000</u>	Business Registration	90,894	126,674	135,000	135,000
<u>010-0000-323000</u>	Building Permits	215,826	245,382	240,000	190,000
<u>010-0000-324000</u>	Industrial Waste Fee	23,143	22,712	23,000	23,000
<b>Category: 4002 - License and Permits Total:</b>		<b>329,863</b>	<b>394,768</b>	<b>398,000</b>	<b>348,000</b>
<b>Category: 4003 - Intergovernmental</b>					
<u>010-0000-331200</u>	State Mandated Cost	8,630	0	0	0
<b>Category: 4003 - Intergovernmental Total:</b>		<b>8,630</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Category: 4004 - Charges for Services</b>					
<u>010-0000-341000</u>	Planning Fees	133,390	220,660	170,000	125,000
<u>010-0000-341100</u>	Eir Recovery	487	0	3,000	3,000
<u>010-0000-341200</u>	General Plan Recovery	13,055	1,357	6,000	6,000
<u>010-0000-341300</u>	Agoura Village Recovery	0	1,098	2,500	4,000
<u>010-0000-342000</u>	Engineer Plan Check/inspection	17,713	24,042	25,000	25,000
<u>010-0000-342100</u>	Grading Plan Check	996	1,484	2,000	5,000
<u>010-0000-342200</u>	Building Plan Check	74,444	137,018	135,000	125,000
<u>010-0000-342201</u>	Building Plan Check - In House	2,170	20,321	10,000	10,000
<u>010-0000-342300</u>	Building Technician Fee	20,668	11,507	7,000	8,000
<u>010-0000-342500</u>	Encroachment Permits	64,366	68,286	40,000	60,000
<u>010-0000-343000</u>	Traffic Control Plan Review	0	23,032	15,000	20,000
<u>010-0000-351000</u>	Park & Recreation Fees	282,018	237,842	265,000	357,750
<u>010-0000-351500</u>	Reyes Adobe Fees	3,779	3,265	2,500	2,500
<u>010-0000-351501</u>	Taxable Sales Items	0	703	700	700
<u>010-0000-355000</u>	Sale Of Maps & Copies	1,699	1,613	2,000	2,000
<u>010-0000-357001</u>	Waste Hauling Admin Charges	47,000	47,000	47,000	47,000
<u>010-0000-357002</u>	Scaqc Admin Service Charge	1,200	1,200	1,200	1,200
<u>010-0000-357003</u>	Smip Admin Fees	141	132	400	1,000
<u>010-0000-357004</u>	Fire Sprinkler Fee	92	0	500	500
<u>010-0000-357005</u>	Fire Development Fee	1,236	0	1,000	1,000
<u>010-0000-357006</u>	Sb1473 Retainer	1	36	30	30
<u>010-0000-357007</u>	Sb 1186 Admin	0	1,023	0	1,000
<b>Category: 4004 - Charges for Services Total:</b>		<b>664,455</b>	<b>801,618</b>	<b>735,830</b>	<b>805,680</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Category: 4005 - Fines and Penalties</b>					
<u>010-0000-361000</u>	Parking Fines	58,443	44,682	55,000	55,000
<u>010-0000-361500</u>	Municipal Court Fines	13,123	10,508	15,000	15,000
<u>010-0000-361800</u>	False Alarm Fines	700	2,400	2,000	2,000
<u>010-0000-363000</u>	Restitution	1,821	0	2,000	2,000
<b>Category: 4005 - Fines and Penalties Total:</b>		<b>74,087</b>	<b>57,590</b>	<b>74,000</b>	<b>74,000</b>
<b>Category: 4006 - Investment Income</b>					
<u>010-0000-371000</u>	Interest Earnings	72,654	61,243	75,000	75,000
<u>010-0000-371001</u>	Interest Earning - Fmv Investm	21,857	-83,844	0	
<b>Category: 4006 - Investment Income Total:</b>		<b>94,511</b>	<b>-22,602</b>	<b>75,000</b>	<b>75,000</b>
<b>Category: 4007 - Rental Income</b>					
<u>010-0000-372000</u>	Rental Income	14,285	47,635	18,000	69,000
<u>010-0000-372100</u>	Medea Creek Rental	29,352	27,628	28,800	28,800
<b>Category: 4007 - Rental Income Total:</b>		<b>43,637</b>	<b>75,263</b>	<b>46,800</b>	<b>97,800</b>
<b>Category: 4008 - Other Revenue</b>					
<u>010-0000-358000</u>	Tourism Admin Fee	0	0	0	2,500
<u>010-0000-391000</u>	Miscellaneous Revenue	22,764	8,980	136,000	20,000
<u>010-0000-392000</u>	Contributions	40,732	50,067	50,200	54,700
<u>010-0000-393000</u>	Cash Over/short	3	4	0	0
<u>010-0000-395000</u>	Other Reimbursements	6,625	0	1,500	1,500
<u>010-0000-395002</u>	Library Reimbursements	40,423	38,306	40,000	40,000
<u>010-0000-395004</u>	Sale Of Cdbg Funds	55,210	44,093	0	0
<u>010-0000-395006</u>	Beach Bus Reimbursement	6,041	7,150	5,000	5,000
<u>010-0000-395007</u>	Teen Shuttle	20	0	0	0
<u>010-0000-395200</u>	Loan Pmts From Rda	0	0	0	0
<b>Category: 4008 - Other Revenue Total:</b>		<b>171,816</b>	<b>148,600</b>	<b>232,700</b>	<b>123,700</b>
<b>Total Revenues</b>		<b>11,308,173</b>	<b>11,938,591</b>	<b>12,203,416</b>	<b>12,538,180</b>
<b>Fund: 010 - GENERAL Total:</b>		<b>11,308,173</b>	<b>11,938,591</b>	<b>12,203,416</b>	<b>12,538,180</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 015 - RECREATION CENTER CAPITAL PROJ</b>					
<b>Category: 4003 - Intergovernmental</b>					
<u>015-0000-334500</u>	Miscellaneous Grants	0	0	0	750,000
	<b>Category: 4003 - Intergovernmental Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>
<b>Category: 4006 - Investment Income</b>					
<u>015-0000-371000</u>	Interest Earnings	17,169	26,788	10,000	
	<b>Category: 4006 - Investment Income Total:</b>	<b>17,169</b>	<b>26,788</b>	<b>10,000</b>	<b>0</b>
	<b>Total Revenues</b>	<b>17,169</b>	<b>26,788</b>	<b>10,000</b>	<b>750,000</b>
	<b>Fund: 015 - RECREATION CENTER CAPITAL PROJ Total:</b>	<b>17,169</b>	<b>26,788</b>	<b>10,000</b>	<b>750,000</b>
<b>Fund: 016 - STORM WATER CAP PROJECT FUND</b>					
<b>Category: 4006 - Investment Income</b>					
<u>016-0000-371000</u>	Interest Earnings	813	611	0	0
	<b>Category: 4006 - Investment Income Total:</b>	<b>813</b>	<b>611</b>	<b>0</b>	<b>0</b>
<b>Category: 4008 - Other Revenue</b>					
<u>016-0000-391000</u>	Miscellaneous Revenue	0	46,342	0	0
	<b>Category: 4008 - Other Revenue Total:</b>	<b>0</b>	<b>46,342</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>813</b>	<b>46,953</b>	<b>0</b>	<b>0</b>
	<b>Fund: 016 - STORM WATER CAP PROJECT FUND Total:</b>	<b>813</b>	<b>46,953</b>	<b>0</b>	<b>0</b>
<b>Fund: 017 - REYES ADOBE INTERCHAGE PROJECT</b>					
<b>Category: 4006 - Investment Income</b>					
<u>017-0000-371000</u>	Interest Earnings	0	20	0	0
	<b>Category: 4006 - Investment Income Total:</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>
<b>Category: 4008 - Other Revenue</b>					
<u>017-0000-334524</u>	Mta Grant - Reyes Adobe	487,624	65,911	0	0
<u>017-0000-395000</u>	Other Reimbursements	122,443	0	0	0
	<b>Category: 4008 - Other Revenue Total:</b>	<b>610,067</b>	<b>65,911</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>610,067</b>	<b>65,931</b>	<b>0</b>	<b>0</b>
	<b>Fund: 017 - REYES ADOBE INTERCHAGE PROJECT Total:</b>	<b>610,067</b>	<b>65,931</b>	<b>0</b>	<b>0</b>





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 018 - MEASURE R GRANT</b>					
Category: 4003 - Intergovernmental					
<u>018-0000-333101</u>	Measure R Grant	1,090,418	622,650	4,734,718	8,033,704
	<b>Category: 4003 - Intergovernmental Total:</b>	<b>1,090,418</b>	<b>622,650</b>	<b>4,734,718</b>	<b>8,033,704</b>
	<b>Total Revenues</b>	<b>1,090,418</b>	<b>622,650</b>	<b>4,734,718</b>	<b>8,033,704</b>
	<b>Fund: 018 - MEASURE R GRANT Total:</b>	<b>1,090,418</b>	<b>622,650</b>	<b>4,734,718</b>	<b>8,033,704</b>
<b>Fund: 020 - GAS TAX</b>					
Category: 4003 - Intergovernmental					
<u>020-0000-332600</u>	State Gas Tax 2106	73,708	75,060	77,226	83,519
<u>020-0000-332700</u>	State Gas Tax 2107	152,736	165,813	162,660	124,288
<u>020-0000-332800</u>	State Gas Tax 2107.5	5,000	5,000	5,000	5,000
<u>020-0000-332801</u>	Revenue Code Section 7360	314,489	183,734	331,021	220,105
	<b>Category: 4003 - Intergovernmental Total:</b>	<b>545,934</b>	<b>429,608</b>	<b>575,907</b>	<b>432,912</b>
Category: 4006 - Investment Income					
<u>020-0000-371000</u>	Interest Earnings	2,073	1,525	2,000	1,000
	<b>Category: 4006 - Investment Income Total:</b>	<b>2,073</b>	<b>1,525</b>	<b>2,000</b>	<b>1,000</b>
Category: 4008 - Other Revenue					
<u>020-0000-332500</u>	State Gas Tax 2105 Prop 111	106,411	101,189	109,253	101,152
	<b>Category: 4008 - Other Revenue Total:</b>	<b>106,411</b>	<b>101,189</b>	<b>109,253</b>	<b>101,152</b>
	<b>Total Revenues</b>	<b>654,418</b>	<b>532,322</b>	<b>687,160</b>	<b>535,064</b>
	<b>Fund: 020 - GAS TAX Total:</b>	<b>654,418</b>	<b>532,322</b>	<b>687,160</b>	<b>535,064</b>
<b>Fund: 040 - TRAFFIC SAFETY</b>					
Category: 4005 - Fines and Penalties					
<u>040-0000-360500</u>	Vehicle Code Fines	141,849	96,721	110,000	95,000
	<b>Category: 4005 - Fines and Penalties Total:</b>	<b>141,849</b>	<b>96,721</b>	<b>110,000</b>	<b>95,000</b>
Category: 4006 - Investment Income					
<u>040-0000-371000</u>	Interest Earnings	117	35	200	200
	<b>Category: 4006 - Investment Income Total:</b>	<b>117</b>	<b>35</b>	<b>200</b>	<b>200</b>
	<b>Total Revenues</b>	<b>141,966</b>	<b>96,756</b>	<b>110,200</b>	<b>95,200</b>
	<b>Fund: 040 - TRAFFIC SAFETY Total:</b>	<b>141,966</b>	<b>96,756</b>	<b>110,200</b>	<b>95,200</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Budget	Budget
<b>Fund: 060 - PROPOSITION A</b>					
<b>Category: 4003 - Intergovernmental</b>					
<u>060-0000-333200</u>	Prop A Trans Tax	341,753	361,387	365,000	355,000
<u>060-0000-334516</u>	Ab1012	101,605	103,395	103,395	122,718
<b>Category: 4003 - Intergovernmental Total:</b>		<b>443,358</b>	<b>464,782</b>	<b>468,395</b>	<b>477,718</b>
<b>Category: 4004 - Charges for Services</b>					
<u>060-0000-353000</u>	Prop A Reimbursements	273,433	294,797	787,919	70,000
<b>Category: 4004 - Charges for Services Total:</b>		<b>273,433</b>	<b>294,797</b>	<b>787,919</b>	<b>70,000</b>
<b>Category: 4006 - Investment Income</b>					
<u>060-0000-371000</u>	Interest Earnings	4,058	4,258	3,000	3,000
<b>Category: 4006 - Investment Income Total:</b>		<b>4,058</b>	<b>4,258</b>	<b>3,000</b>	<b>3,000</b>
<b>Revenue Total:</b>		<b>720,850</b>	<b>763,837</b>	<b>1,259,314</b>	<b>550,718</b>
<b>Total Revenues</b>		<b>720,850</b>	<b>763,837</b>	<b>1,259,314</b>	<b>550,718</b>
<b>Fund: 060 - PROPOSITION A Total:</b>		<b>720,850</b>	<b>763,837</b>	<b>1,259,314</b>	<b>550,718</b>

### Fund: 061 - PROPOSITION C

<b>Category: 4003 - Intergovernmental</b>					
<u>061-0000-333400</u>	Prop C Transit Tax	283,174	299,422	300,000	290,000
<b>Category: 4003 - Intergovernmental Total:</b>		<b>283,174</b>	<b>299,422</b>	<b>300,000</b>	<b>290,000</b>
<b>Category: 4006 - Investment Income</b>					
<u>061-0000-371000</u>	Interest Earnings	124	1,365	500	500
<b>Category: 4006 - Investment Income Total:</b>		<b>124</b>	<b>1,365</b>	<b>500</b>	<b>500</b>
<b>Total Revenues</b>		<b>283,298</b>	<b>300,787</b>	<b>300,500</b>	<b>290,500</b>
<b>Fund: 061 - PROPOSITION C Total:</b>		<b>283,298</b>	<b>300,787</b>	<b>300,500</b>	<b>290,500</b>

### Fund: 063 - MEASURE R FUND

<b>Category: 4003 - Intergovernmental</b>					
<u>063-0000-333100</u>	Measure R - Local	211,231	224,551	210,280	210,280
<b>Category: 4003 - Intergovernmental Total:</b>		<b>211,231</b>	<b>224,551</b>	<b>210,280</b>	<b>210,280</b>
<b>Category: 4006 - Investment Income</b>					
<u>063-0000-371000</u>	Interest Earnings	1,208	389	0	
<b>Category: 4006 - Investment Income Total:</b>		<b>1,208</b>	<b>389</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>212,439</b>	<b>224,940</b>	<b>210,280</b>	<b>210,280</b>
<b>Fund: 063 - MEASURE R FUND Total:</b>		<b>212,439</b>	<b>224,940</b>	<b>210,280</b>	<b>210,280</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 070 - S COAST AIR QUALITY MGMT DIST</b>					
Category: 4003 - Intergovernmental					
<u>070-0000-333000</u>	Scaqmd	25,585	24,625	26,700	26,700
Category: 4003 - Intergovernmental Total:		25,585	24,625	26,700	26,700
Category: 4006 - Investment Income					
<u>070-0000-371000</u>	Interest Earnings	361	414	300	300
Category: 4006 - Investment Income Total:		361	414	300	300
Total Revenues		25,946	25,039	27,000	27,000
Fund: 070 - S COAST AIR QUALITY MGMT DIST Total:		25,946	25,039	27,000	27,000
<b>Fund: 110 - TRAFFIC IMPROVEMENT</b>					
Category: 4004 - Charges for Services					
<u>110-0000-348000</u>	Traffic Improvement Fees	16,691	12,399	35,000	20,000
Category: 4004 - Charges for Services Total:		16,691	12,399	35,000	20,000
Category: 4006 - Investment Income					
<u>110-0000-371000</u>	Interest Earnings	16,339	10,307	12,500	12,500
Category: 4006 - Investment Income Total:		16,339	10,307	12,500	12,500
Total Revenues		33,030	22,706	47,500	32,500
Fund: 110 - TRAFFIC IMPROVEMENT Total:		33,030	22,706	47,500	32,500
<b>Fund: 111 - UTILITY UNDERGROUNDING</b>					
Category: 4006 - Investment Income					
<u>111-0000-371000</u>	Interest Earnings	1,024	1,013	500	500
Category: 4006 - Investment Income Total:		1,024	1,013	500	500
Total Revenues		1,024	1,013	500	500
Fund: 111 - UTILITY UNDERGROUNDING Total:		1,024	1,013	500	500
<b>Fund: 240 - SUPPLEMENTAL LAW ENFORCEMENT</b>					
Category: 4003 - Intergovernmental					
<u>240-0000-334500</u>	Miscellaneous Grants	100,000	100,000	100,000	100,000
Category: 4003 - Intergovernmental Total:		100,000	100,000	100,000	100,000
Category: 4006 - Investment Income					
<u>240-0000-371000</u>	Interest Earnings	215	148	700	700
Category: 4006 - Investment Income Total:		215	148	700	700
Total Revenues		100,215	100,148	100,700	100,700
Fund: 240 - SUPPLEMENTAL LAW ENFORCEMENT Total:		100,215	100,148	100,700	100,700



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 250 - COMMUNITY DEV BLOCK GRANT</b>				
<b>Category: 4003 - Intergovernmental</b>				
<u>250-0000-334000</u> CDBG	0	0	0	171,000
<b>Category: 4003 - Intergovernmental Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,000</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,000</b>
<b>Fund: 250 - COMMUNITY DEV BLOCK GRANT Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,000</b>

## Fund: 260 - MISCELLANEOUS GRANTS

### Category: 4003 - Intergovernmental

<u>260-0000-334501</u> Tda	9,642	16,651	11,000	16,634
<u>260-0000-334502</u> Ca Beverage Container-recyclin	5,784	6,157	6,000	
<u>260-0000-334506</u> Used Oil Grant	5,979	6,000	5,900	5,900
<u>260-0000-334509</u> National Scenic By-way	43,558	0	0	0
<u>260-0000-334511</u> Seat Belt Grant	20,791	0	0	0
<u>260-0000-334517</u> Stpl	0	0	105,850	0
<u>260-0000-334519</u> Peg Fees	61,938	59,383	60,000	50,000
<u>260-0000-334521</u> Recycled Asphalt Grant	0	51,988	75,000	0
<u>260-0000-334525</u> Tda	-12,474	12,474	0	0
<u>260-0000-334527</u> County Medea Creek Grant	0	23,316	0	0
<u>260-0000-334528</u> Energy Grant	58,680	66,061	0	0
<u>260-0000-334531</u> Art In Public Places	0	0	50,000	0
<u>260-0000-334531</u> Prop A Maint Grant	0	0	0	100,000
<b>Category: 4003 - Intergovernmental Total:</b>	<b>193,897</b>	<b>242,031</b>	<b>313,750</b>	<b>172,534</b>

### Category: 4006 - Investment Income

<u>260-0000-371000</u> Interest Earnings	21	281	0	0
<b>Category: 4006 - Investment Income Total:</b>	<b>21</b>	<b>281</b>	<b>0</b>	<b>0</b>

### Category: 4008 - Other Revenue

<u>260-0000-334518</u> Federal Appropriation	0	152,020	0	225,000
<b>Category: 4006 - Investment Income Total:</b>	<b>0</b>	<b>152,020</b>	<b>0</b>	<b>325,000</b>
<b>Total Revenues</b>	<b>193,918</b>	<b>394,331</b>	<b>313,750</b>	<b>397,534</b>
<b>Fund: 260 - MISCELLANEOUS GRANTS Total:</b>	<b>193,918</b>	<b>394,331</b>	<b>313,750</b>	<b>397,534</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 300 - FINANCING AUTHORITY DEBT SERV</b>					
<b>Category: 4006 - Investment Income</b>					
<u>300-0000-371000</u>	Interest Earnings	10	1	0	
<b>Category: 4006 - Investment Income Total:</b>		<b>10</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Category: 4008 - Other Revenue</b>					
<u>300-0000-391100</u>	Other Proceeds	0	0	4,100,000	0
<b>Category: 4008 - Other Revenue Total:</b>		<b>0</b>	<b>0</b>	<b>4,100,000</b>	<b>0</b>
<b>Total Revenues</b>		<b>10</b>	<b>1</b>	<b>4,100,000</b>	<b>0</b>
<b>Fund: 300 - FINANCING AUTHORITY DEBT SERVI Total:</b>		<b>10</b>	<b>1</b>	<b>4,100,000</b>	<b>0</b>

### Fund: 305 - A HILLS IMPROVEMENT AUTHORITY BOND

<b>Category: 4008 - Other Revenue</b>					
<u>305-0000-391200</u>	Debt Proceeds	0	0	0	
<u>305-0000-391300</u>	Bond Premium	0	0	0	
<b>Category: 4008 - Other Revenue Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Fund: 420 - INCLUSIONARY HOUSING IN LIEU

<b>Category: 4004 - Charges for Services</b>					
<u>420-0000-349000</u>	In Lieu Housing	0	0	0	0
<b>Category: 4004 - Charges for Services Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Category: 4006 - Investment Income</b>					
<u>420-0000-371000</u>	Interest Earnings	21,069	20,834	0	8,000
<b>Category: 4006 - Investment Income Total:</b>		<b>21,069</b>	<b>20,834</b>	<b>0</b>	<b>8,000</b>
<b>Total Revenues</b>		<b>21,069</b>	<b>20,834</b>	<b>0</b>	<b>8,000</b>
<b>Fund: 420 - INCLUSIONARY HOUSING IN LIEU Total:</b>		<b>21,069</b>	<b>20,834</b>	<b>0</b>	<b>8,000</b>

### Fund: 500 - FINANCING AUTHORITY CAPITAL PR

<b>Category: 4006 - Investment Income</b>					
<u>500-0000-371001</u>	Interest Earning - Fmv Investm	0	-2,461	0	0
<b>Category: 4006 - Investment Income Total:</b>		<b>0</b>	<b>-2,461</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>		<b>0</b>	<b>-2,461</b>	<b>0</b>	<b>0</b>
<b>Fund: 500 - FINANCING AUTHORITY CAPITAL PR Total:</b>		<b>0</b>	<b>-2,461</b>	<b>0</b>	<b>0</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Budget	Budget
<b>Fund: 520 - SOLID WASTE MANAGEMENT</b>					
<b>Category: 4002 - License and Permits</b>					
<u>520-0000-325000</u>	Waste Hauling Permit Fee	3,908	3,500	3,500	3,250
<b>Category: 4002 - License and Permits Total:</b>		<b>3,908</b>	<b>3,500</b>	<b>3,500</b>	<b>3,250</b>
<b>Category: 4006 - Investment Income</b>					
<u>520-0000-371000</u>	Interest Earnings	1,569	1,381	1,500	1,500
<b>Category: 4006 - Investment Income Total:</b>		<b>1,569</b>	<b>1,381</b>	<b>1,500</b>	<b>1,500</b>
<b>Category: 4008 - Other Revenue</b>					
<u>520-0000-394000</u>	Waste Hauling Surcharge	72,644	70,798	79,000	70,500
<b>Category: 4008 - Other Revenue Total:</b>		<b>72,644</b>	<b>70,798</b>	<b>79,000</b>	<b>70,500</b>
<b>Total Revenues</b>		<b>78,120</b>	<b>75,679</b>	<b>84,000</b>	<b>75,250</b>
<b>Fund: 520 - SOLID WASTE MANAGEMENT Total:</b>		<b>78,120</b>	<b>75,679</b>	<b>84,000</b>	<b>75,250</b>







## 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

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Budget	Budget
<b>Department: 4110 - CITY COUNCIL</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4110-510400</u>	Special Pay	18,000	18,000	18,000	18,000
<u>010-4110-510401</u>	Car Allowance	12,000	12,000	12,000	12,000
<u>010-4110-510800</u>	Group Health Insurance	76,946	77,543	76,310	79,318
<u>010-4110-510900</u>	Group Dental Insurance	6,179	5,970	5,220	5,220
<u>010-4110-511200</u>	Medicare Taxes	414	399	440	440
<b>Category: 5100 - Personnel Total:</b>		<b>113,539</b>	<b>113,912</b>	<b>111,970</b>	<b>114,978</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4110-541500</u>	Travel/conferences/meetings	17,996	6,568	15,000	15,000
<u>010-4110-542400</u>	Special Supplies	2,463	1,225	2,000	2,000
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>20,460</b>	<b>7,793</b>	<b>17,000</b>	<b>17,000</b>
<b>Department: 4110 - CITY COUNCIL Total:</b>		<b>133,999</b>	<b>121,705</b>	<b>128,970</b>	<b>131,978</b>

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

**Mission** – To provide professional leadership in the executive management of the City and execution of City Council policies and provide effective municipal services through the coordination and direction of all City activities, finance and personnel.

**Services** - Services provided by the City Manager’s office include administering and executing City Council policy, presentation recommendations and information to enable the City Council to make decisions on matters of policy, oversight of all City Departments, administrate the City’s successor agency activities, Personnel Administration, Solid Waste, Emergency Services, Public Safety, Animal Control, and Legislative Tracking.

**Service Level Trends** – Like many municipalities, the City continues to be challenged by increasing service demands and costs as a result of a recovering economy. The City will need to be continually diligent as it preparing to respond to increasing demands for services within its allocation budget. The City will also need to continue to be diligent and active at various levels of government within the community to continue to seek methods and strategies to encourage economic growth and stability.

**Prior Budget Accomplishments**

- ❖ Successfully Implemented City Business license program
- ❖ Completed associated Successor Agency transition plan
- ❖ Implemented new Business Electronic Waste Program

**Additional Accomplishments**

- ❖ Implemented SeeClickFix residential notification tool
- ❖ Concluded upgrade of City’s mass notification system to Connect 5

**Objectives**

- ❖ Implement City Council goal to maintain short and long term fiscal sustainability
- ❖ Conclude the construction of the new Recreation Center
- ❖ Complete review and update of City’s Emergency Operations Plan
- ❖ Continue to promote Local Buy Back Program and business assistance programs
- ❖ Conclude Legislative Platform for 2013 & 2014

Performance Measures	Prior Year Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Number of SeeClickFix residential notifications (received)	N/A	325	300
Number of SeeClickFix residential notifications (resolved)	N/A	301	300
Number of Legislative Correspondence Prepared	10	2	5



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4120 - CITY MANAGER</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4120-510100</u>	Regular Salaries	412,623	472,355	472,000	504,494
<u>010-4120-510401</u>	Car Allowance	12,000	12,000	12,000	12,000
<u>010-4120-510402</u>	Technology Allowance	4,080	4,080	3,060	3,060
<u>010-4120-510500</u>	Vacation/sick	33,964	51,444	56,861	38,309
<u>010-4120-510600</u>	Deferred Compensation	19,986	20,592	20,857	21,021
<u>010-4120-510700</u>	Retirement	67,503	80,491	81,571	90,972
<u>010-4120-510800</u>	Group Health Insurance	50,517	59,481	58,666	57,308
<u>010-4120-510900</u>	Group Dental Insurance	5,335	6,165	5,483	5,867
<u>010-4120-511000</u>	Group Life Insurance	1,641	2,049	2,549	2,724
<u>010-4120-511100</u>	Group Disability Insurance	4,672	5,648	5,617	6,003
<u>010-4120-511200</u>	Medicare Taxes	6,511	7,814	7,323	7,814
<b>Category: 5100 - Personnel Total:</b>		<b>618,832</b>	<b>722,119</b>	<b>725,987</b>	<b>749,571</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4120-541500</u>	Travel/conferences/meetings	14,820	10,054	16,000	10,000
<u>010-4120-541600</u>	Membership And Dues	50	485	1,480	1,480
<u>010-4120-542000</u>	Office Supplies	336	134	500	500
<u>010-4120-542200</u>	Books And Subscriptions	296	279	500	500
<u>010-4120-542400</u>	Special Supplies	1,555	1,307	500	500
<u>010-4120-542500</u>	Small Equipment	0	500	500	500
<u>010-4120-543100</u>	Mileage	68	94	500	500
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>17,124</b>	<b>12,853</b>	<b>19,980</b>	<b>13,980</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4120-551000</u>	Professional Services	54,337	69,355	68,000	13,000
<b>Category: 5500 - Contract Services Total:</b>		<b>54,337</b>	<b>69,355</b>	<b>68,000</b>	<b>13,000</b>
<b>Department: 4120 - CITY MANAGER Total:</b>		<b>690,293</b>	<b>804,327</b>	<b>813,967</b>	<b>776,551</b>

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

**Mission** – To serve the City Council, City Manager, City staff, and the public in a courteous, responsible, and efficient manner; facilitate transparency in government by providing timely access to information, records, and legislative processes; and ensure compliance with applicable federal, state, county, and local statutes, including the Political Reform Act, the Brown Act, and the Public Records Act.

**Services** – The City Clerk Department prepares and distributes the agenda packets of all City Council meetings, including the Financing Authority, Improvement Authority, Parking Authority, and Successor Agency to the Redevelopment Agency; administers the publication and posting of legal notices; records minute actions of the legislative body; serves as the custodian of the City’s records, archives, and legislative history; administers the citywide records management program, including records destruction; administers all municipal elections held in the City and oaths of office; maintains all statements of economic interest and campaign disclosure statement filings; maintains and updates the City’s Conflict of Interest Code; coordinates the Planning Commission recruitment process; facilitates Ethics Training; provides access to public records and information; coordinates the codification of the Agoura Hills Municipal Code; accepts service of summons, subpoenas, and other legal documents; conducts bid openings; prepares all awards, certificates and proclamations; issues parking permits; and staffs the main reception area for City Hall. In addition, the City Clerk attests, seals, and/or certifies official documents.

**Service Level Trends** – As the City grows, service demands for this department continue to increase, particularly in the areas of public records requests. In addition, with the dissolution of the Redevelopment Agency, the creation of the Successor Agency and Oversight Board, along with the creation of the Improvement Authority and Parking Authority for the new recreation center, the administrative and legislative demands of the department have increased.

**Prior Budget Accomplishments**

- ❖ Administered the 2013 Agreement Templates Update.
- ❖ Reviewed and Updated the Records Retention/Destruction Schedule (Eighth Edition).
- ❖ Performed a Citywide Records Assessment, including Offsite Storage with Access.
- ❖ Completed Training for Notary Public Renewal.
- ❖ Administered the 2013 Citywide Annual Records Destruction.
- ❖ Conducted the November 2013 Municipal Election, including FPPC responsibilities.

**Additional Accomplishments**

- ❖ Facilitated the Agoura High School “Every 15 Minutes” filming in the Council Chambers.
- ❖ Facilitated an offsite City Council meeting at the AHS Performing Arts and Education Center.
- ❖ Managed the Biennial Planning Commission Appointments (Five Vacancies) Process.

**Objectives**

- ❖ Administer the 2014 Biennial Review and Update of the City’s Conflict of Interest Code.
- ❖ Administer the 2014 Citywide Annual Records Destruction.
- ❖ Continue Facilitation of the Strategic Plan for Citywide Scanning of Permanent Records.
- ❖ Facilitate the 2014 Ethics Training, Pursuant to AB 1234.

Performance Measures	Prior Year Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Number of Official Records Processed	270	In Progress	
Number of Public Records Requests	119	In Progress	



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4125 - CITY CLERK</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4125-510100</u>	Regular Salaries	142,535	154,845	157,853	159,637
<u>010-4125-510401</u>	Car Allowance	2,400	2,400	2,400	2,400
<u>010-4125-510402</u>	Technology Allowance	540	540	540	540
<u>010-4125-510500</u>	Vacation/sick	6,306	6,606	6,497	6,497
<u>010-4125-510600</u>	Deferred Compensation	4,504	4,655	4,712	4,745
<u>010-4125-510700</u>	Retirement	24,197	25,851	27,280	28,785
<u>010-4125-510800</u>	Group Health Insurance	9,996	10,795	11,674	11,573
<u>010-4125-510900</u>	Group Dental Insurance	1,046	1,073	1,080	1,080
<u>010-4125-511000</u>	Group Life Insurance	591	651	852	862
<u>010-4125-511100</u>	Group Disability Insurance	1,685	1,823	1,878	1,900
<u>010-4125-511200</u>	Medicare Taxes	2,144	2,499	2,493	2,522
	<b>Category: 5100 - Personnel Total:</b>	<b>195,944</b>	<b>211,740</b>	<b>217,259</b>	<b>220,542</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4125-541500</u>	Travel/conferences/meetings	1,797	819	1,000	1,500
<u>010-4125-541600</u>	Membership And Dues	430	482	1,100	600
<u>010-4125-542000</u>	Office Supplies	130	491	500	500
<u>010-4125-542200</u>	Books And Subscriptions	9,860	2,824	5,500	5,500
<u>010-4125-542400</u>	Special Supplies	1,087	513	700	700
<u>010-4125-544000</u>	Other Charges	7,625	8,704	8,500	9,000
	<b>Category: 5400 - Materials, Supplies, and Services Total:</b>	<b>20,929</b>	<b>13,833</b>	<b>17,300</b>	<b>17,800</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4125-552000</u>	Contract Services	49,334	30	55,000	2,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>49,334</b>	<b>30</b>	<b>55,000</b>	<b>2,000</b>
	<b>Department: 4125 - CITY CLERK Total:</b>	<b>266,206</b>	<b>225,602</b>	<b>289,559</b>	<b>240,342</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4140 - CITY ATTORNEY</b>					
<b>Category: 5500 - Contract Services</b>					
<u>010-4140-551000</u>	Professional Services	130,515	154,132	175,000	155,000
<u>010-4140-552000</u>	Contract Services	234,711	207,827	210,000	200,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>365,226</b>	<b>361,959</b>	<b>385,000</b>	<b>355,000</b>
	<b>Department: 4140 - CITY ATTORNEY Total:</b>	<b>365,226</b>	<b>361,959</b>	<b>385,000</b>	<b>355,000</b>





*“Thousand Oaks Blvd.”*



**City of Agoura Hills  
FINANCE DEPARTMENT  
Department 4150**

**Mission** – The Department of Finance is charged with providing financial management and reporting and with oversight of the Information Technology function, for the City, and the Successor Agency.

**Services** - Services provided by the Finance Department include managing the City’s computer services, maintaining reliable accounting records, payment of approved warrants, financial statement reporting in compliance with Generally Accepted Accounting Principles (GAAP), and preparation of the annual budget, prudent fiscal planning, and debt administration. The cash-management function is responsible for the prudent investment of surplus funds.

**Service Level Trends** – As the City grows, service demands for this department continue to increase, particularly in the areas of business tax and grants management. The legislative abolishment of redevelopment agencies and implementation of ABx1 26 added to the demands of the department.

**Prior Budget Accomplishments**

- ❖ Published FY 2011-12 Comprehensive Annual Financial Report (CAFR) by required deadlines and received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. (June 2012)
- ❖ Prepared 2013-14 Operating and Capital Improvement Program Budget and received California Society of Municipal Finance Officers (CSMFO) Operating Budget Meritorious Award. (February 2013)
- ❖ Submitted California State Controller’s reports by applicable deadlines (October and December 2013).

**Additional Accomplishments**

- ❖ Received AA+ Rating from Standard and Poor’s for Agoura Hills Improvement Authority Bonds.
- ❖ Prepared all required reports by required deadlines for RDA Dissolution as required by ABx1 26.
- ❖ Successfully implemented new business tax program and new software by required deadline.

**Objectives**

- ❖ Publish FY 2013-14 CAFR, meeting requirements for GFOA Certificate of Achievement for Excellence in Financial Reporting.
- ❖ Prepare and implement the City’s 2014-15 Operating and Capital Improvement Program Budgets (CIP) Budgets; submit and receive CSMFO Budget Award.
- ❖ Submit five FY 2013-14 California State Controller’s Reports by applicable reporting deadlines.

Performance Measures	Prior Year Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Receive GFOA CAFR Award	Yes	In Progress	In Progress
Receive CSMFO Budget Award	Yes	Yes	In Progress
Submit California State Controller’s reports by established due dates	Yes	In Progress	In Progress



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4150 - FINANCE</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4150-510100</u>	Regular Salaries	137,753	177,616	184,526	189,185
<u>010-4150-510400</u>	Special Pay	2,400	3,600	3,600	3,600
<u>010-4150-510401</u>	Car Allowance	2,400	2,400	2,400	2,400
<u>010-4150-510402</u>	Technology Allowance	540	540	540	540
<u>010-4150-510500</u>	Vacation/sick	8,627	12,302	12,335	8,154
<u>010-4150-510600</u>	Deferred Compensation	6,953	7,055	7,123	7,162
<u>010-4150-510700</u>	Retirement	23,892	29,520	31,890	34,114
<u>010-4150-510800</u>	Group Health Insurance	22,740	26,440	30,650	26,214
<u>010-4150-510900</u>	Group Dental Insurance	1,965	2,971	3,052	2,251
<u>010-4150-511000</u>	Group Life Insurance	710	882	996	1,022
<u>010-4150-511100</u>	Group Disability Insurance	1,645	2,037	2,196	2,251
<u>010-4150-511200</u>	Medicare Taxes	2,197	2,778	2,765	2,831
	<b>Category: 5100 - Personnel Total:</b>	<b>211,822</b>	<b>268,141</b>	<b>282,073</b>	<b>279,724</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4150-541500</u>	Travel/conferences/meetings	3,673	2,097	2,500	2,500
<u>010-4150-541600</u>	Membership And Dues	445	445	500	500
<u>010-4150-542000</u>	Office Supplies	566	360	750	750
<u>010-4150-542200</u>	Books And Subscriptions	0	175	500	500
<u>010-4150-542300</u>	Printing	3,656	3,936	3,500	4,500
<u>010-4150-542500</u>	Small Equipment	0	0	100	100
<u>010-4150-543100</u>	Mileage	376	255	300	300
<u>010-4150-544000</u>	Other Charges	10,906	11,442	13,500	14,050
	<b>Category: 5400 - Materials, Supplies, and Services Total:</b>	<b>19,622</b>	<b>18,710</b>	<b>21,650</b>	<b>23,200</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4150-551000</u>	Professional Services	115,903	61,912	74,000	70,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>115,903</b>	<b>61,912</b>	<b>74,000</b>	<b>70,000</b>
	<b>Department: 4150 - FINANCE Total:</b>	<b>347,347</b>	<b>348,763</b>	<b>377,723</b>	<b>372,924</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4180 - PUBLIC FACILITIES</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4180-542400</u>	Special Supplies	2,540	1,554	2,000	3,000
<u>010-4180-542500</u>	Small Equipment	505	160	500	500
<u>010-4180-542700</u>	Communications	21,577	20,282	20,325	21,000
<u>010-4180-542800</u>	Utilities	100,254	99,016	97,700	98,000
<u>010-4180-542801</u>	Water	10,182	11,756	10,245	10,500
<u>010-4180-543000</u>	Maintenance Buildings/grounds	47,220	51,723	50,100	50,000
<u>010-4180-543400</u>	Maintenance Of Equipment	13,822	11,788	14,485	15,000
<u>010-4180-543401</u>	Audio Visual Maintenance	3,128	2,065	3,000	2,500
<u>010-4180-543402</u>	Vehicle Maintenance/fuel	12,213	12,221	18,000	16,000
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>211,440</b>	<b>210,566</b>	<b>216,355</b>	<b>216,500</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4180-551000</u>	Professional Services	1,000	265	750	1,000
<b>Category: 5500 - Contract Services Total:</b>		<b>1,000</b>	<b>265</b>	<b>750</b>	<b>1,000</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4180-568200</u>	Other Improvements	15,447	13,459	52,000	20,000
<u>010-4180-568300</u>	Equipment	3,092	11,286	10,000	10,000
<b>Category: 5600 - Capital Outlay Total:</b>		<b>18,539</b>	<b>24,745</b>	<b>62,000</b>	<b>30,000</b>
<b>Department: 4180 - PUBLIC FACILITIES Total:</b>		<b>230,979</b>	<b>235,576</b>	<b>279,105</b>	<b>247,500</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4190 - NON DEPARTMENTAL</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4190-510700</u>	Retirement	-2,871	0	0	0
<u>010-4190-510800</u>	Group Health Insurance	173,346	178,037	187,500	143,500
<b>Category: 5100 - Personnel Total:</b>		<b>170,475</b>	<b>178,037</b>	<b>187,500</b>	<b>143,500</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4190-541600</u>	Membership And Dues	36,125	35,528	36,000	90,735
<u>010-4190-541700</u>	Training	11,123	6,775	11,000	11,000
<u>010-4190-542000</u>	Office Supplies	6,945	9,508	7,000	7,000
<u>010-4190-542100</u>	Postage	9,799	7,242	10,000	10,000
<u>010-4190-542300</u>	Printing	2,039	2,180	3,000	3,000
<u>010-4190-542400</u>	Special Supplies	2,590	5,096	5,000	5,000
<u>010-4190-542600</u>	Advertising	8,775	4,089	5,000	5,000
<u>010-4190-542900</u>	Rents And Leases	9,877	13,404	11,000	11,000
<u>010-4190-543700</u>	Insurance And Surety Bonds	210,993	254,350	531,200	551,573
<u>010-4190-544000</u>	Other Charges	15,269	85,369	31,548	26,548
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>313,535</b>	<b>423,541</b>	<b>650,748</b>	<b>720,856</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4190-551000</u>	Professional Services	94,258	111,847	92,500	58,500
<u>010-4190-551008</u>	Agoura/calabasas Community Ce	896	27,398	25,000	25,000
<u>010-4190-551009</u>	Community Participation	9,600	14,050	22,000	22,000
<u>010-4190-551010</u>	Media	5,228	3,364	15,000	14,100
<u>010-4190-552000</u>	Contract Services	26,047	24,877	25,000	25,000
<b>Category: 5500 - Contract Services Total:</b>		<b>136,029</b>	<b>181,535</b>	<b>179,500</b>	<b>144,600</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4190-568300</u>	Equipment	0	0	1,700	0
<b>Category: 5600 - Capital Outlay Total:</b>		<b>0</b>	<b>0</b>	<b>1,700</b>	<b>0</b>
<b>Category: 5800 - Administrative Charges</b>					
<u>010-4190-585000</u>	Bad Debt Expenses	0	1,190	1,600	1,100
<b>Category: 5800 - Administrative Charges Total:</b>		<b>0</b>	<b>1,190</b>	<b>1,600</b>	<b>1,100</b>
<b>Department: 4190 - NON DEPARTMENTAL Total:</b>		<b>620,039</b>	<b>784,303</b>	<b>1,021,048</b>	<b>1,010,056</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4195 - AUTOMATED OFFICE SYSTEMS</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4195-541500</u>	Travel/conferences/meetings	0	0	0	1,000
<u>010-4195-542000</u>	Office Supplies	6,619	6,433	8,000	8,000
<u>010-4195-542400</u>	Special Supplies	649	0	300	300
<u>010-4195-543400</u>	Maintenance Of Equipment	0	0	500	500
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>7,268</b>	<b>6,433</b>	<b>8,800</b>	<b>9,800</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4195-551000</u>	Professional Services	40,258	45,747	25,000	19,300
<u>010-4195-552000</u>	Contract Services	121,534	129,221	122,000	153,744
<b>Category: 5500 - Contract Services Total:</b>		<b>161,791</b>	<b>174,968</b>	<b>147,000</b>	<b>173,044</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4195-568200</u>	Other Improvements	3,136	553	1,000	1,000
<u>010-4195-568300</u>	Equipment	17,303	74,285	175,650	65,800
<b>Category: 5600 - Capital Outlay Total:</b>		<b>20,439</b>	<b>74,838</b>	<b>176,650</b>	<b>66,800</b>
<b>Department: 4195 - AUTOMATED OFFICE SYSTEMS Total:</b>		<b>189,498</b>	<b>256,239</b>	<b>332,450</b>	<b>249,644</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4210 - LOS ANGELES COUNTY SHERIFF</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4210-542500</u>	Small Equipment	0	178	0	0
<u>010-4210-543400</u>	Maintenance Of Equipment	1,984	2,057	3,000	3,000
<u>010-4210-543402</u>	Vehicle Maintenance/fuel	30	0	0	0
<u>010-4210-543700</u>	Insurance And Surety Bonds	0	138,462	141,800	142,520
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>2,014</b>	<b>140,696</b>	<b>144,800</b>	<b>145,520</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4210-552050</u>	General Law	2,514,525	2,701,005	2,551,243	2,629,925
<u>010-4210-552051</u>	Traffic Enforcement	142,419	115,291	48,400	52,105
<u>010-4210-552052</u>	Special Events	16,249	22,003	20,000	20,000
<u>010-4210-552055</u>	Star Program	41,616	42,147	43,130	43,130
<u>010-4210-552056</u>	Community Service Officer	26,363	25,665	28,670	29,651
<u>010-4210-552057</u>	Other Sheriff Services	2,250	2,513	3,600	3,600
<u>010-4210-552058</u>	Cops Program	15,955	24,179	27,900	27,900
<u>010-4210-552059</u>	Special Enforcement Deputy	653,124	470,527	695,000	699,925
<u>010-4210-552060</u>	Sttop	0	29,635	30,346	31,566
<u>010-4210-552061</u>	Fingerprint Tech	26,020	25,298	23,875	24,693
<b>Category: 5500 - Contract Services Total:</b>		<b>3,438,522</b>	<b>3,458,262</b>	<b>3,472,164</b>	<b>3,562,495</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4210-568300</u>	Equipment	0	0	70,000	3,000
<b>Category: 5600 - Capital Outlay Total:</b>		<b>0</b>	<b>0</b>	<b>70,000</b>	<b>3,000</b>
<b>Department: 4210 - LOS ANGELES COUNTY SHERIFF Total:</b>		<b>3,440,536</b>	<b>3,598,958</b>	<b>3,686,964</b>	<b>3,711,015</b>



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

**Mission** – To assist the City and its citizens and businesses to prepare to respond to various disasters including earthquake, fire, hazardous material incidents, floods, transportation disasters and terrorism.

**Services** - Services provided by the City Manager’s office include management of the City’s mass notification Connect CTY system for emergency message dissemination, attending meetings of Disaster Management Area B Cities, oversight of the City’s CERT Disaster Response Team, coordination with the County Los Angeles Fire Department for Community Emergency Response Training classes, review and update of the City Emergency Operations Plan and Las Virgenes-Malibu Council of Government’s Multi-Hazard Mitigation Plan.

**Service Level Trends** – As the City grows, service demands for this department continue to increase.

**Prior Budget Accomplishments**

- ❖ Completed the review and the submittal of the 2011-2015 Las Virgenes-Malibu Council of Governments Multi-Hazardous Mitigation Plan to CalEMA for approval.
- ❖ Completed successful completion of 2013 Fall and 2014 Spring Community Emergency Response Team (CERT) training classes.
- ❖ Conducted Four-City (Agoura Hills, Calabasas, Malibu, Westlake Village) CERT Refresher Training for City CERT Volunteers – Summer 2012. 5 City volunteers participated
- ❖ CERT DRT members logged 806 volunteer hours in 2012 and 1,064 in 2011.

**Additional Accomplishments**

- ❖ Approval of 2011-2015 Las Virgenes-Malibu Council of Governments Multi-Hazardous Mitigation Plan from FEMA (October 2013)
- ❖ Area B Cities received FY 2013-14 EMPG Grant Funding

**Objectives**

- ❖ Review and Revise 2009 City Emergency Operations Plan
- ❖ Increase City CERT DRT membership annually (minimum 5%)
- ❖ Recertify City’s CERT DRT members Basic First Aid and AED training (Spring 2014)
- ❖ Incorporate new Geo-Mapping feature capability within the City Connect CTY system

Performance Measures	Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Revised City EOP	No	In Progress	Complete
Recertify City CERT DRT members basic first aid/AED training	Yes – 32 members	Scheduled – 61 potential	Pending
Increase CERT DRT membership – (Active CERT Members)	52	55	N/A
Connect CTY – Geo-Mapping Features	N/A	Scheduled	Completed



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4215 - EMERGENCY SERVICES</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4215-541500</u>	Travel/conferences/meetings	940	1,137	1,380	1,200
<u>010-4215-541700</u>	Training	1,815	55	700	2,000
<u>010-4215-542300</u>	Printing	0	966	1,500	1,500
<u>010-4215-542400</u>	Special Supplies	4,460	3,548	2,000	4,000
<u>010-4215-542700</u>	Communications	2,596	3,870	6,300	5,850
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>9,810</b>	<b>9,576</b>	<b>11,880</b>	<b>14,550</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4215-552000</u>	Contract Services	-1,000	0	0	0
<b>Category: 5500 - Contract Services Total:</b>		<b>-1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4215-568300</u>	Equipment	2,600	3,500	1,500	1,500
<b>Category: 5600 - Capital Outlay Total:</b>		<b>2,600</b>	<b>3,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Department: 4215 - EMERGENCY SERVICES Total:</b>		<b>11,410</b>	<b>13,076</b>	<b>13,380</b>	<b>16,050</b>



*“Night at the Adobe”*





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Budget	Budget
<b>Department: 4240 - ANIMAL CONTROL</b>					
<b>Category: 5500 - Contract Services</b>					
<u>010-4240-551000</u>	Professional Services	79	118	4,000	4,000
<u>010-4240-552000</u>	Contract Services	37,050	35,096	40,000	50,000
<b>Category: 5500 - Contract Services Total:</b>		<b>37,129</b>	<b>35,213</b>	<b>44,000</b>	<b>54,000</b>
<b>Department: 4240 - ANIMAL CONTROL Total:</b>		<b>37,129</b>	<b>35,213</b>	<b>44,000</b>	<b>54,000</b>

**City of Agoura Hills**  
**PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT**  
**Department 4305**

**Mission** – The department’s mission is to uphold the vision of the community to create an even better Agoura Hills. We strive to ensure the orderly development of our city, guide and facilitate high quality projects, preserve our environment, promote the vitality of the business community, and preserve the unique character of our community and the quality of our neighborhoods.

**Services** - The department upholds and implements the City’s General Plan. The department processes various land use and development permits per the zoning ordinance and development standards and provides professional staffing to the City Council and Planning Commission on all planning matters. The department staff prepares long range planning studies, is responsible for monitoring regional planning activities, and conducts environmental analysis pursuant to state law. The department is responsible for code compliance of municipal codes related to zoning violations. The department processes business license applications and enforces City laws pertaining to business licensing. Our staff is also responsible for applying for and managing various grants, including the Community Development Block Grant program. We continue to develop and maintain knowledgeable staff and excellent customer service.

**Service Level Trends** – The level of development activity remained strong through the past decade, but has slowed with today’s economy. However, there is increased interest in developing within the Agoura Village Specific Plan area and the Ladyface Mt. Specific Plan area, as well as the re-use and remodeling of existing developments. The level of customer service will continue to improve with the addition of technological improvements and refinements to internal customer service protocol. Code compliance cases remain high but stable. The City took over the business licensing process from the County of Los Angeles in 2013 with our department responsible for coordinating business license review and issuance. With the adoption of the General Plan Update in 2010 and the Housing Element in 2013, the department staff is the implementation phase of those two planning documents.

**Prior Budget Accomplishments**

- ❖ During 2012, eleven applications for residential development and sixteen applications for commercial development and use permits were received. The Planning Commission took action on 23 projects and/or use permits. The department received and approved 120 administrative permit applications including film permits, temporary use permits, site plan/architectural reviews, special use permits, modifications, and oak tree permits.
- ❖ Code Compliance staff received 212 complaints in 2012; a total of 1,599 signs were removed.

**Additional Accomplishments**

- ❖ Hilton Foundation Phase 1 completed in 2012.
- ❖ Completed Agoura Hills 2013-2021 Housing Element in May 2013.
- ❖ ZOA for parking completed in 2012; Kanan/Thousand Oaks Pedestrian Plan completed in 2012.

**Objectives**

- ❖ Review projects for compliance with applicable City Codes. Provide Planning Commission with high quality professional staff reports and presentations. Continue to provide excellent customer service.
- ❖ Complete advance planning projects including special study for General Plan Subarea 5 and Housing Element implementation measures.
- ❖ Coordinate environmental implementation measures including Agoura Rd. widening project.
- ❖ Continue delivery of excellent customer service.

Performance Measures	Prior Year Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Indicator			
Planning Commission Action	25 cases	In Progress	20 cases
Code Enforcement Cases	222 cases	In Progress	222 cases
Counter Contacts	3,000	In Progress	3,200
Business Licenses Issued	City assumed BL from County in July 2013	In Progress	1,800





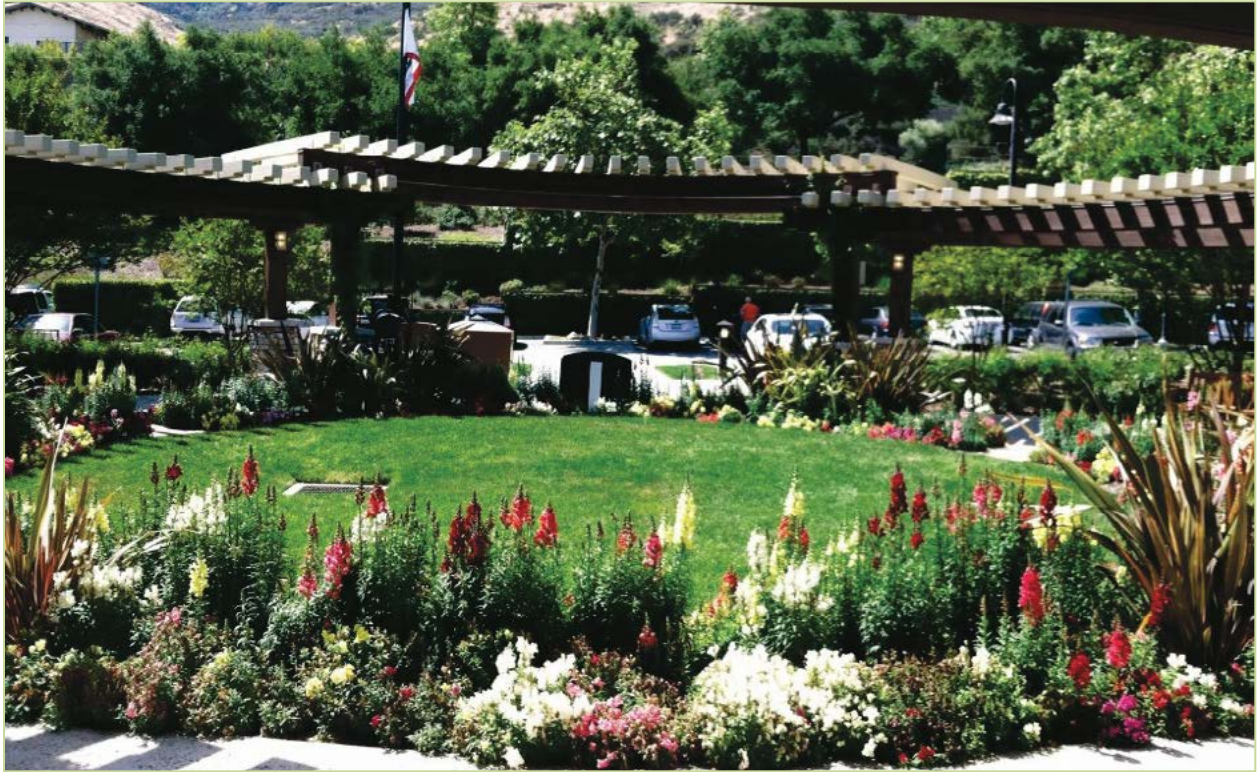
# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4305 - COMMUNITY DEVELOPMENT</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4305-510100</u>	Regular Salaries	457,940	577,857	627,821	639,029
<u>010-4305-510400</u>	Special Pay	8,700	7,100	12,600	12,600
<u>010-4305-510401</u>	Car Allowance	4,800	4,800	4,800	4,800
<u>010-4305-510402</u>	Technology Allowance	540	540	540	540
<u>010-4305-510500</u>	Vacation/sick	17,620	26,602	24,331	20,059
<u>010-4305-510600</u>	Deferred Compensation	13,272	13,433	13,533	13,573
<u>010-4305-510700</u>	Retirement	77,899	96,646	108,501	115,228
<u>010-4305-510800</u>	Group Health Insurance	68,062	86,465	102,193	93,769
<u>010-4305-510900</u>	Group Dental Insurance	8,162	10,527	10,808	10,808
<u>010-4305-511000</u>	Group Life Insurance	2,353	2,965	3,390	3,451
<u>010-4305-511100</u>	Group Disability Insurance	5,398	6,846	7,471	7,604
<u>010-4305-511200</u>	Medicare Taxes	7,263	9,076	9,560	9,725
<b>Category: 5100 - Personnel Total:</b>		<b>672,010</b>	<b>842,858</b>	<b>925,548</b>	<b>931,186</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4305-541500</u>	Travel/conferences/meetings	3,046	2,372	3,000	4,000
<u>010-4305-541600</u>	Membership And Dues	1,475	1,455	1,500	1,500
<u>010-4305-542000</u>	Office Supplies	1,224	1,844	900	1,100
<u>010-4305-542200</u>	Books And Subscriptions	384	722	500	500
<u>010-4305-542300</u>	Printing	1,329	268	1,000	1,000
<u>010-4305-542400</u>	Special Supplies	87	120	400	400
<u>010-4305-542500</u>	Small Equipment	95	150	100	100
<u>010-4305-542600</u>	Advertising	13,408	15,808	10,000	12,000
<u>010-4305-543100</u>	Mileage	48	0	0	0
<u>010-4305-544000</u>	Other Charges	811	556	1,000	1,000
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>21,907</b>	<b>23,295</b>	<b>18,400</b>	<b>21,600</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4305-551000</u>	Professional Services	37,539	34,209	30,000	30,000
<u>010-4305-552000</u>	Contract Services	19,238	86,607	31,175	96,000
<b>Category: 5500 - Contract Services Total:</b>		<b>56,776</b>	<b>120,815</b>	<b>61,175</b>	<b>126,000</b>
<b>Department: 4305 - COMMUNITY DEVELOPMENT Total:</b>		<b>750,693</b>	<b>986,967</b>	<b>1,005,123</b>	<b>1,078,786</b>





*“Civic Center – Library Courtyard”.*





**City of Agoura Hills**  
**BUILDING AND SAFETY DEPARTMENT**  
**Department 4390**

**Mission** – To provide the highest level of customer service and professionalism and to ensure high quality of life, health and safety for those who live, work, and visit our community. Our proactive enforcement of the Building Codes which regulate the design, use, construction, safety, technical, and maintenance of all buildings and structures, helps us to achieve our high quality of life.

**Services** - Oversees all construction activities throughout the community. We provide plan review, permitting and inspection services to ensure all structures built in our community, meet the minimum code requirements and are safe for occupancy.

California Building Standard Commission updates and adopts the Building Codes every 3 years and allows the local jurisdiction to amend these codes based on local geologic, climatic and topographic conditions. The construction codes that the department enforces today are the 2013 California codes with few local amendments to meet the unique local conditions.

**Service Level Trends** – The level of development activity remained strong through the past decade, but has slowed with today's economy. Recently the construction activities have picked up. Even though the department has not experienced many "new" construction submittals There has been an increase in residential remodels and additions, as well as commercial tenant improvements.

**Prior Budget Accomplishments**

- ❖ During 2012 year the following number of permits were issued:
  - 72 commercial alteration/remodel and 1 commercial addition permit
  - 85 residential alteration/remodel and 14 residential addition permits
  - 76 solar permits
  
- ❖ During 2013 year the following number of permits were issued:
  - 1 Multi-Family Dwelling (5 units) permit
  - 13 new single family dwelling permits
  - 88 commercial alteration/remodel and 3 commercial addition permits
  - 17 residential addition and 245 residential alteration/remodel permits
  - 99 solar permits 108 Mechanical , 91 Electrical and 89 Plumbing and 21 Pool permits
  - 18 Sign permits

During 2013 year total of 326 plans were reviewed. 240 were reviewed by our consultants and 86 were reviewed in-house

**Additional Accomplishments**

- ❖ Reviewed and approved City's new Recreation facility
- ❖ Successfully reviewed and adopted the new 2013 California Building Code with the local amendments
- ❖ Provided multiple trainings on the new 2013 adopted codes
- ❖ Conducted multiple outreach programs for local school and the community

**Objectives**

- ❖ Continue to stay abreast and knowledgeable of all new 2013 Codes
- ❖ Utilizing the new permitting software program to improve the efficiency and communication between all city departments



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4390 - BUILDING &amp; SAFETY</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4390-510100</u>	Regular Salaries	257,390	265,034	270,333	273,498
<u>010-4390-510401</u>	Car Allowance	2,400	2,400	2,400	2,400
<u>010-4390-510402</u>	Technology Allowance	1,020	1,020	1,020	1,020
<u>010-4390-510500</u>	Vacation/sick	5,049	6,502	9,200	9,200
<u>010-4390-510600</u>	Deferred Compensation	5,468	5,460	5,460	5,460
<u>010-4390-510700</u>	Retirement	43,497	44,303	46,720	49,318
<u>010-4390-510800</u>	Group Health Insurance	37,475	39,891	42,748	40,046
<u>010-4390-510900</u>	Group Dental Insurance	2,196	2,178	2,180	2,180
<u>010-4390-511000</u>	Group Life Insurance	1,334	1,384	1,460	1,477
<u>010-4390-511100</u>	Group Disability Insurance	3,055	3,146	3,217	3,255
<u>010-4390-511200</u>	Medicare Taxes	3,909	4,039	4,132	4,178
<b>Category: 5100 - Personnel Total:</b>		<b>362,792</b>	<b>375,357</b>	<b>388,870</b>	<b>392,032</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4390-541500</u>	Travel/conferences/meetings	1,515	2,336	2,320	2,360
<u>010-4390-541600</u>	Membership And Dues	975	1,195	1,150	1,150
<u>010-4390-542000</u>	Office Supplies	594	634	200	200
<u>010-4390-542200</u>	Books And Subscriptions	280	68	2,700	800
<u>010-4390-542300</u>	Printing	774	423	210	400
<u>010-4390-542500</u>	Small Equipment	237	35	300	200
<u>010-4390-543100</u>	Mileage	0	0	0	0
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>4,376</b>	<b>4,690</b>	<b>6,880</b>	<b>5,110</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4390-552000</u>	Contract Services	47,484	106,032	100,000	82,000
<b>Category: 5500 - Contract Services Total:</b>		<b>47,484</b>	<b>106,032</b>	<b>100,000</b>	<b>82,000</b>
<b>Department: 4390 - BUILDING &amp; SAFETY Total:</b>		<b>414,652</b>	<b>486,079</b>	<b>495,750</b>	<b>479,142</b>

# City of Agoura Hills COMMUNITY SERVICES

## Department 4420- Recreation, Reyes Adobe, Recreation Center, Community Services, Parks Maintenance

**Mission** – The Department of Community Services is charged with providing recreation programs, services, and events that will enrich and enhance the quality of life for citizens of Agoura Hills.

**Services** – Recreation programs, services, and events provided by the Department of Community Services contain a multitude of classes and activities for all ages including tots, youth, teens, adults, seniors, and families. Special Events which include programs such as Reyes Adobe Days and Summer Concerts in the Park, are a major component of what is provided through the Department. The Department of Community Services is also responsible for managing the City’s transportation program, providing social services for local residents, facilitating a city-wide volunteer program, implementing Community Service programs, such as Public Safety Day and Community Service Days, maintaining the City’s playgrounds, picnic areas, ballfields, tennis courts, and recreation center. The Department is also responsible for overseeing the Reyes Adobe Historical Site which includes maintain both the Adobe House and Barn, comprehensive volunteer docent program, educational tours and special events at the site. The Department works directly with several boards and committees, including the Cultural Arts Council, Community Services Coalition, and the Senior Advisory Committee.

**Service Level Trends** – As the demographics of the Agoura Hills population continues to change, the Department of Community Service is charged with keeping up with the changes in demands for programs and services.

**Major Accomplishments**

- ❖ Received a \$ 2.3 million grant from the Hilton Foundation for the construction of the new recreation center
- ❖ Cultural Arts Council launched the 91301.org website to serve as a virtual main street for the citizens of Agoura Hills
- ❖ Implemented a collaborative transportation program with the County of Ventura to offer the new Kanan Shuttle

**Additional Accomplishments**

- ❖ Hosted a major “One City, One Book” program with the famous author, Louis Zamperini and more than 500 people in attendance
- ❖ Summer Concerts in the Park saw more than 12,000 people in attendance throughout the summer

**Goals**

- ❖ Increase the amount of social services being offered to teens and seniors
- ❖ Successfully open the new Agoura Hills Recreation Center in December 2014
- ❖ Launch the new Teen Center which is the first ever in the City’s history

Performance Measures	Prior Year Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Receive increased amount of Contributions for Special Events	Yes	In Progress	Yes
Recognize new website users with goal of over 1,000	Yes	In Progress	Yes
Offer teen recreation and social service	Yes	In Progress	Yes



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4420 - RECREATION</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4420-510200</u>	Part-time Salaries	66,419	70,913	80,000	92,100
<u>010-4420-510700</u>	Retirement	2,496	2,738	1,000	6,200
<u>010-4420-511200</u>	Medicare Taxes	964	1,028	1,250	1,250
<b>Category: 5100 - Personnel Total:</b>		<b>69,949</b>	<b>74,678</b>	<b>82,250</b>	<b>99,550</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4420-5421D0</u>	Postage - Seniors	900	900	900	900
<u>010-4420-5421E0</u>	Postage - Special Events	4,000	4,000	4,000	4,000
<u>010-4420-5423A0</u>	Printing - Classes	11,706	10,650	11,400	11,400
<u>010-4420-5423B0</u>	Printing - excursions	500	500	500	500
<u>010-4420-5423C0</u>	Printing - Camps	1,650	1,363	1,500	1,500
<u>010-4420-5423D0</u>	Printing - Seniors	4,265	4,106	4,200	4,200
<u>010-4420-5423E0</u>	Printing - Special Events	38,302	37,686	40,000	40,000
<u>010-4420-5423F0</u>	Printing - Sports	600	0	600	600
<u>010-4420-5423G0</u>	Printing - Teens	548	0	0	2,400
<u>010-4420-5423H0</u>	Printing - Comm Services	12,988	13,462	15,400	13,900
<u>010-4420-5423I0</u>	Cultural Arts	0	0	0	2,900
<u>010-4420-542400</u>	Special Supplies	1,126	146	0	0
<u>010-4420-5424A0</u>	Special Supplies - Classes	1,098	656	800	800
<u>010-4420-5424B0</u>	Special Supplies - Excursions	300	569	250	250
<u>010-4420-5424C0</u>	Special Supplies - Camps	1,902	2,586	5,000	5,000
<u>010-4420-5424D0</u>	Special Supplies - Seniors	6,108	4,320	5,500	5,500
<u>010-4420-5424E0</u>	Special Supplies - Spec Events	11,903	14,957	13,400	13,500
<u>010-4420-5424F0</u>	Special Supplies - Sports	2,861	3,311	3,500	1,600
<u>010-4420-5424G0</u>	Special Supplies - Teens	465	82	700	700
<u>010-4420-5424H0</u>	Special Supplies - Comm Servic	5,459	5,667	6,200	4,200
<u>010-4420-5424I0</u>	Special Supplies - Cultural Arts	0	0	0	6,300
<u>010-4420-5426C0</u>	Advertising - Camps	303	528	500	500
<u>010-4420-5426D0</u>	Advertising-seniors	303	311	400	400
<u>010-4420-5429A0</u>	Rents and Leases - Classes	0	0	0	2,450
<u>010-4420-5429C0</u>	Rents And Leases - Camps	3,200	4,508	0	0
<u>010-4420-5429F0</u>	Rents And Leases - Sports	9,144	9,844	12,000	16,300
<u>010-4420-5429H0</u>	Rents And Leases - Comm Servic	1,996	1,056	1,700	2,200
<u>010-4420-5429I0</u>	Rents and Leases - Cultural Arts	0	0	0	17,800
<u>010-4420-5437D0</u>	Insurance - Seniors	500	500	600	0
<u>010-4420-5440B0</u>	Other Charges - Excursions	14,087	14,361	13,500	13,500
<u>010-4420-5440D0</u>	Other Charges - Seniors	24,414	15,614	22,000	22,000
<u>010-4420-5440F0</u>	Other Charges - Sports	5,427	4,182	5,000	1,900
<u>010-4420-5440G0</u>	Other Charges - Teens	13,082	347	100	100
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>179,138</b>	<b>156,211</b>	<b>169,650</b>	<b>197,300</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4420-5510E0</u>	Professional Svcs - Spec Event	59,751	66,886	62,000	62,000
<u>010-4420-5510H0</u>	Professional Services-comm Ser	10,862	24,628	19,500	11,000
<u>010-4420-5510I0</u>	Professional Services - Cultural A	0	0	0	18,300
<u>010-4420-5520A0</u>	Contract Services - Classes	75,039	60,420	64,000	89,000
<u>010-4420-5520C0</u>	Contract Services - Camps	20,773	18,993	1,500	1,500
<u>010-4420-5520D1</u>	Contract Services - Seniors	3,630	4,448	8,500	8,500
<u>010-4420-5520E0</u>	Contract Services-spec Events	38,960	39,041	39,500	45,500
<u>010-4420-5520F0</u>	Contract Services - Sports	0	5,446	0	16,000
<b>Category: 5500 - Contract Services Total:</b>		<b>209,015</b>	<b>219,862</b>	<b>195,000</b>	<b>251,800</b>
<b>Department: 4420 - RECREATION Total:</b>		<b>458,102</b>	<b>450,751</b>	<b>446,900</b>	<b>548,650</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4425 - REYES ADOBE</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4425-542000</u>	Office Supplies	0	233	500	500
<u>010-4425-542300</u>	Printing	250	865	1,000	1,000
<u>010-4425-542400</u>	Special Supplies	1,830	1,587	2,200	2,200
<u>010-4425-542700</u>	Communications	1,426	1,300	1,500	1,500
<u>010-4425-543000</u>	Maintenance Buildings/grounds	14,039	12,707	20,000	20,000
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>17,545</b>	<b>16,693</b>	<b>25,200</b>	<b>25,200</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4425-552000</u>	Contract Services	250	125	2,500	2,500
<b>Category: 5500 - Contract Services Total:</b>		<b>250</b>	<b>125</b>	<b>2,500</b>	<b>2,500</b>
<b>Department: 4425 - REYES ADOBE Total:</b>		<b>17,795</b>	<b>16,818</b>	<b>27,700</b>	<b>27,700</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4426 - RECREATION CENTER</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4426-542400</u>	Special supplies	0	0	0	2,500
<u>010-4426-542800</u>	Utilities	0	0	0	45,500
<u>010-4426-542801</u>	Water	0	0	0	20,000
<u>010-4426-543000</u>	Maintenance buildings/grounds	0	0	0	34,000
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>102,000</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4426-552000</u>	Contract services	0	0	0	19,000
<b>Category: 5500 - Contract Services Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>19,000</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4426-568200</u>	Other improvements	0	0	0	5,000
<u>010-4426-568300</u>	Equipment	0	0	0	5,000
<b>Category: 5600 - Capital Outlay Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Department: 4426 - RECREATION CENTER Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>131,000</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4440 - COMMUNITY SERVICES</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4440-510100</u>	Regular Salaries	423,718	452,162	470,897	501,294
<u>010-4440-510200</u>	Part-time Salaries	15,467	14,517	15,215	50,000
<u>010-4440-510401</u>	Car Allowance	2,400	2,400	2,400	2,400
<u>010-4440-510402</u>	Technology Allowance	2,640	2,640	3,120	3,120
<u>010-4440-510500</u>	Vacation/sick	6,396	11,229	16,005	10,665
<u>010-4440-510600</u>	Deferred Compensation	8,450	8,950	14,627	14,684
<u>010-4440-510700</u>	Retirement	71,936	76,120	81,381	90,390
<u>010-4440-510800</u>	Group Health Insurance	71,538	78,305	84,784	78,729
<u>010-4440-510900</u>	Group Dental Insurance	6,695	7,775	7,924	8,250
<u>010-4440-511000</u>	Group Life Insurance	2,198	2,347	2,098	2,245
<u>010-4440-511100</u>	Group Disability Insurance	5,018	5,340	4,623	4,948
<u>010-4440-511200</u>	Medicare Taxes	6,596	7,082	7,353	7,818
<b>Category: 5100 - Personnel Total:</b>		<b>623,053</b>	<b>668,866</b>	<b>710,427</b>	<b>774,543</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4440-541500</u>	Travel/conferences/meetings	1,519	100	800	800
<u>010-4440-541600</u>	Membership And Dues	805	924	1,000	1,000
<u>010-4440-542000</u>	Office Supplies	5,881	5,877	6,000	6,000
<u>010-4440-542100</u>	Postage	9,855	9,349	14,000	14,000
<u>010-4440-542300</u>	Printing	11,537	11,916	12,000	14,200
<u>010-4440-542400</u>	Special Supplies	1,208	1,728	2,000	4,000
<u>010-4440-542800</u>	Utilities	10,442	10,690	11,000	5,500
<u>010-4440-542801</u>	Water	8,255	9,891	9,000	4,500
<u>010-4440-542900</u>	Rents And Leases	28,438	25,929	32,300	19,900
<u>010-4440-543000</u>	Maintenance Buildings/grounds	20,190	21,163	20,500	10,000
<u>010-4440-543100</u>	Mileage	82	61	400	400
<u>010-4440-544000</u>	Other Charges	7,106	11,363	7,700	12,000
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>105,318</b>	<b>108,992</b>	<b>116,700</b>	<b>92,300</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4440-568200</u>	Other Improvements	4,257	1,110	4,500	2,500
<u>010-4440-568300</u>	Equipment	2,286	543	2,500	0
<b>Category: 5600 - Capital Outlay Total:</b>		<b>6,543</b>	<b>1,653</b>	<b>7,000</b>	<b>2,500</b>
<b>Department: 4440 - COMMUNITY SERVICES Total:</b>		<b>734,913</b>	<b>779,511</b>	<b>834,127</b>	<b>869,343</b>





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4450 - PARKS MAINTENANCE</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4450-542400</u>	Special Supplies	19,255	12,468	16,000	16,000
<u>010-4450-5424H0</u>	Special Supplies - Comm Servic	6,417	0	8,500	8,500
<u>010-4450-542800</u>	Utilities	10,699	9,799	11,200	11,200
<u>010-4450-542801</u>	Water	130,848	158,786	120,000	120,000
<u>010-4450-542900</u>	Rents And Leases	23,400	3,025	10,500	10,500
<u>010-4450-543000</u>	Maintenance Buildings/grounds	50,442	57,693	48,600	48,600
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>241,060</b>	<b>241,771</b>	<b>214,800</b>	<b>214,800</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4450-552000</u>	Contract Services	181,423	196,542	197,500	197,500
<u>010-4450-552095</u>	Tree Maintenance In Parks	5,114	19,940	15,200	15,200
<b>Category: 5500 - Contract Services Total:</b>		<b>186,537</b>	<b>216,482</b>	<b>212,700</b>	<b>212,700</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>010-4450-568200</u>	Other Improvements	0	0	0	20,000
<b>Category: 5600 - Capital Outlay Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Department: 4450 - PARKS MAINTENANCE Total:</b>		<b>427,597</b>	<b>458,253</b>	<b>427,500</b>	<b>447,500</b>

# City of Agoura Hills

## PUBLIC WORKS DEPARTMENT

### Department 4505- Public Works, Traffic Safety, Storm Drain & Flood Control, Other Improvements/ Projects, Park Improvements

**Mission** – The department’s mission is to provide the highest standard of design, construction, operations, and maintenance of the City’s public infrastructure. We strive to ensure that public health, welfare, and safety is always preserved, and that services are provided with the highest degree of responsiveness, attention, and professionalism at all times.

**Services** – The services provided by the Public Works Department include administering the grading, drainage, and right-of-way components of the land development process; administering, budgeting for, and delivering infrastructure projects consistent with the approved Capital Improvement Program; overseeing the water quality program, City GIS system; facilitating the FEMA floodplain management program, general operations and maintenance of public infrastructure citywide. Provide 24-hour response for emergency situations within the public right-of-way. Apply for, and administer grants to fund infrastructure projects.

**Service Level Trends** – Although service level demands continue to increase with several multi-million dollar capital improvement projects, the department’s responsiveness and service level as a whole continue to remain stable. With the constant threat of diminishing state and federal revenue sources, staff has remained steadfast in producing high-quality, timely, and fiscally prudent projects. Through the implementation of the new SeeClickFix system, the department’s efficiency and effectiveness is constantly monitored and measured, and has yielded excellent results. With a full-time staff of 5, a contract City Traffic Engineer, and a handful of special operations and maintenance contracts, the department continues to meet the service needs of the Council and community-at-large with limited human and fiscal resources.

#### **Major Prior Accomplishments**

- ❖ Successfully closed out construction phase of Reyes Adobe Interchange project
- ❖ Completed Phase 1 of the Agoura Road Widening project.
- ❖ With the financial assistance of the County Supervisor’s office, secured full funding for feasibility and design phase for the Medea Creek Naturalization Project. Concurrently, successfully navigated through multiple committee review phases of the Prop 84 grant funding process to be on the final list being considered by the State for full funding of the requested grant amount of \$1.2 million.
- ❖ Began design for Palo Comado Interchange and Medea Creek Naturalization Project.
- ❖ Completed sidewalk improvements on Reyes Adobe Road in partnership with the Las Virgenes Unified School District.
- ❖ Successfully completed asphalt overlay of Reyes Adobe Road, between the 101-freeway and Thousand Oaks Boulevard.
- ❖ Secured \$40.6 million dollars in Measure R funding.

#### **Additional Accomplishments**

- ❖ Hilton Foundation Phase 1 grading, drainage, and road improvements completed.
- ❖ Successful right-of-way negotiations with property owners along the Agoura Road Widening Project
- ❖ Active implementation of a proactive, citywide tree and landscape maintenance program.
- ❖ Issued 270 total permits which include encroachment, oversize/wide load, newsrack,etc.
- ❖ Cleared the City streets of over 15 basketball stanchion violations in the public right-of-way.
- ❖ Swept over 130 curb miles twice per month
- ❖ Approximately 1,100 trees trimmed per year.

- ❖ 44.7 acres of parks and facilities maintained (another 2.5 acres to be added when new Recreation Center is complete).

**Goals and Objectives**

- ❖ Timely delivery of annual street overlay and concrete repair projects
- ❖ Complete design for Palo Comado Interchange Improvements
- ❖ Complete design, right-of-way acquisitions, and begin construction for Agoura Road Widening Improvements Project
- ❖ Complete design, secure funding for, and construct the Medea Creek Naturalization Project
- ❖ Complete design for Roundabout Project
- ❖ Secure funding and begin design of the Kanan Overpass Improvements Project
- ❖ Install filtration inserts in all city owned/maintained storm drain catch basins .
- ❖ Complete citywide Water Quality Master Plan (WQMP)
- ❖ Continue to partner with the Las Virgenes Unified School District to address parking and traffic circulation issues throughout the city

Performance Measures	Prior Year Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Capital projects constructed	4	In Progress	~ 5
Development Cases processed	20	In Progress	~ 5





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4505 - PUBLIC WORKS</b>					
<b>Category: 5100 - Personnel</b>					
<u>010-4505-510100</u>	Regular Salaries	393,597	316,093	227,158	239,279
<u>010-4505-510401</u>	Car Allowance	2,400	2,400	2,400	2,400
<u>010-4505-510402</u>	Technology Allowance	2,580	2,580	2,805	2,550
<u>010-4505-510500</u>	Vacation/sick	12,923	11,431	10,272	6,000
<u>010-4505-510600</u>	Deferred Compensation	11,269	11,224	12,168	11,753
<u>010-4505-510700</u>	Retirement	66,896	53,694	39,257	43,148
<u>010-4505-510800</u>	Group Health Insurance	69,182	62,936	46,990	46,319
<u>010-4505-510900</u>	Group Dental Insurance	7,252	6,723	4,886	4,963
<u>010-4505-511000</u>	Group Life Insurance	1,757	1,624	1,136	1,143
<u>010-4505-511100</u>	Group Disability Insurance	4,428	3,742	2,703	2,758
<u>010-4505-511200</u>	Medicare Taxes	6,180	4,854	3,411	3,598
<b>Category: 5100 - Personnel Total:</b>		<b>578,464</b>	<b>477,301</b>	<b>353,186</b>	<b>363,911</b>
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4505-541500</u>	Travel/conferences/meetings	3,087	1,336	1,400	1,500
<u>010-4505-541600</u>	Membership And Dues	655	1,255	1,000	1,000
<u>010-4505-542000</u>	Office Supplies	434	487	700	500
<u>010-4505-542200</u>	Books And Subscriptions	263	0	250	250
<u>010-4505-542300</u>	Printing	2,549	809	1,500	1,500
<u>010-4505-542400</u>	Special Supplies	846	451	500	500
<u>010-4505-543400</u>	Maintenance Of Equipment	20	0	500	500
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>7,854</b>	<b>4,337</b>	<b>5,850</b>	<b>5,750</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4505-552000</u>	Contract Services	58,035	52,593	84,550	84,550
<u>010-4505-552002</u>	Plan Check And Inspection	22,591	23,483	21,000	25,000
<b>Category: 5500 - Contract Services Total:</b>		<b>80,626</b>	<b>76,076</b>	<b>105,550</b>	<b>109,550</b>
<b>Department: 4505 - PUBLIC WORKS Total:</b>		<b>666,944</b>	<b>557,714</b>	<b>464,586</b>	<b>479,211</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4510 - TRAFFIC SAFETY</b>					
<b>Category: 5500 - Contract Services</b>					
<u>010-4510-552014</u>	Accident repairs	0	0	21,000	10,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>0</b>	<b>0</b>	<b>21,000</b>	<b>10,000</b>
	<b>Department: 4510 - TRAFFIC SAFETY Total:</b>	<b>0</b>	<b>0</b>	<b>21,000</b>	<b>10,000</b>
<b>Department: 4520 - LANDSCAPE MAINTENANCE</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>010-4520-542400</u>	Special Supplies	4,527	15,375	15,000	15,000
<u>010-4520-542800</u>	Utilities	4,397	4,344	5,000	5,000
<u>010-4520-542801</u>	Water	33,261	52,385	47,000	47,000
<u>010-4520-543000</u>	Maintenance Buildings/grounds	0	306	0	0
	<b>Category: 5400 - Materials, Supplies, and Services Total:</b>	<b>42,185</b>	<b>72,410</b>	<b>67,000</b>	<b>67,000</b>
<b>Category: 5500 - Contract Services</b>					
<u>010-4520-552000</u>	Contract Services	38,850	30,544	40,000	40,000
<u>010-4520-552020</u>	Street Repairs & Maintenance	6,095	8,888	10,000	10,000
<u>010-4520-552031</u>	Graffiti Removal	6,619	5,145	5,000	6,000
<u>010-4520-552032</u>	Equestrian Trail Maintenance	3,730	755	5,000	4,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>55,294</b>	<b>45,332</b>	<b>60,000</b>	<b>60,000</b>
	<b>Department: 4520 - LANDSCAPE MAINTENANCE Total:</b>	<b>97,479</b>	<b>117,742</b>	<b>127,000</b>	<b>127,000</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4525 - STORM DRAIN &amp; FLOOD CONTROL</b>					
<b>Category: 5500 - Contract Services</b>					
<u>010-4525-552040</u>	Road Cleanup After Storms	0	23,977	0	0
<u>010-4525-552041</u>	Storm Drain Maintenance	1,424	7,366	0	0
<u>010-4525-552042</u>	Transfer Of Storm Drains	0	340	0	0
<u>010-4525-552043</u>	Npdes Compliance	136,941	68,171	172,500	211,800
<u>010-4525-552044</u>	Storm Water Compliance	475	0	0	0
<u>010-4525-552045</u>	Storm Drain Inserts	0	0	60,000	60,000
<b>Category: 5500 - Contract Services Total:</b>		<b>138,840</b>	<b>99,854</b>	<b>232,500</b>	<b>271,800</b>
<b>Department: 4525 - STORM DRAIN &amp; FLOOD CONTROL Total:</b>		<b>138,840</b>	<b>99,854</b>	<b>232,500</b>	<b>271,800</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4610 - OTHER IMPROVEMENTS/PROJECTS</b>				
Category: 6000 - Other Improvements/Projects				
<u>010-4610-600100</u> City Beautification	0	0	0	25,000
<b>Category: 6000 - Other Improvements/Projects Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>Department: 4610 - OTHER IMPRV/PROJECTS Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4620 - PARK IMPROVEMENTS</b>				
<b>Category: 6000 - Other Improvements/Projects</b>				
<u>010-4620-610700</u> Park Structure	0	31,850	0	0
<b>Category: 6000 - Other Improvements/Projects Total:</b>	<b>0</b>	<b>31,850</b>	<b>0</b>	<b>0</b>
<b>Department: 4620 - PARK IMPROVEMENTS Total:</b>	<b>0</b>	<b>31,850</b>	<b>0</b>	<b>0</b>
<b>Fund: 010 - GENERAL Total:</b>	<b>10,039,677</b>	<b>10,771,258</b>	<b>11,454,352</b>	<b>11,660,192</b>





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Budget	Budget
<b>Fund: 015 - RECREATION CENTER CAPITAL PROJ</b>					
<b>Department: 4180 - PUBLIC FACILITIES</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>015-4180-542800</u>	Utilities	6,267	5,134	8,000	5,000
<u>015-4180-542801</u>	Water	9,312	10,502	11,000	5,000
<u>015-4180-543000</u>	Maintenance Buildings/grounds	7,319	7,540	2,500	3,000
<b>Category: 5400 - Mat, Supplies, and Serv Total:</b>		<b>24,701</b>	<b>24,128</b>	<b>21,500</b>	<b>13,000</b>
<b>Category: 5500 - Contract Services</b>					
<u>015-4180-552000</u>	Contract Services	1,656	9,694	10,000	10,000
<b>Category: 5500 - Contract Services Total:</b>		<b>1,656</b>	<b>9,694</b>	<b>10,000</b>	<b>10,000</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>015-4180-5683</u>	Equipment	0	0	0	250,000
<b>Category: 5600 - Capital Outlay Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>
<b>Department: 4180 - PUBLIC FACILITIES Total:</b>		<b>26,357</b>	<b>33,822</b>	<b>31,500</b>	<b>273,000</b>
<b>Department: 4190 - NON DEPARTMENTAL</b>					
<b>Category: 5500 - Contract Services</b>					
<u>015-4190-552000</u>	Contract Services	274,353	320,673	300,000	2,300,000
<b>Category: 5500 - Contract Services Total:</b>		<b>274,353</b>	<b>320,673</b>	<b>300,000</b>	<b>2,300,000</b>
<b>Department: 4190 - NON DEPARTMENTAL Total:</b>		<b>274,353</b>	<b>320,673</b>	<b>300,000</b>	<b>2,300,000</b>
<b>Category: 6000 - Other Improvements/Projects</b>					
<u>015-4610-600800</u>	Property Acquisition	0	0	7,100,000	230,120
<u>015-4610-601500</u>	Trails	0	0	0	100,000
<u>015-4610-601600</u>	Trailhead	0	0	0	400,000
<b>Category: 6000 - Other Improv/Projects Total:</b>		<b>0</b>	<b>0</b>	<b>7,100,000</b>	<b>730,120</b>
<b>Department: 4610 - OTHER IMPROV/PROJ Total:</b>		<b>0</b>	<b>0</b>	<b>7,100,000</b>	<b>730,120</b>
<b>Total Expenses</b>		<b>300,710</b>	<b>354,495</b>	<b>7,431,500</b>	<b>3,303,120</b>
<b>Fund: 015 - RECREATION CENTER CAPITAL PROJ Total:</b>		<b>300,710</b>	<b>354,495</b>	<b>7,431,500</b>	<b>3,303,120</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 016 - STORM WATER CAP PROJECT FUND</b>				
Department: 4520 - LANDSCAPE MAINTENANCE				
Category: 5500 - Contract Services				
<u>016-4520-552044</u>				
Storm Water Compliance	0	17,463	35,700	50,000
<b>Category: 5500 - Contract Services Total:</b>	<b>0</b>	<b>17,463</b>	<b>35,700</b>	<b>50,000</b>
<b>Department: 4520 - LANDSCAPE MAINTENANCE Total:</b>	<b>0</b>	<b>17,463</b>	<b>35,700</b>	<b>50,000</b>
Department: 4525 - STORM DRAIN & FLOOD CONTROL				
Category: 5500 - Contract Services				
<u>016-4525-552045</u>				
Storm Drain Inserts	0	0	130,000	30,000
<b>Category: 5500 - Contract Services Total:</b>	<b>641</b>	<b>0</b>	<b>130,000</b>	<b>30,000</b>
<b>Department: 4525 - STRM DRN &amp; FLD CONT Total:</b>	<b>641</b>	<b>0</b>	<b>130,000</b>	<b>30,000</b>
<b>Total Expenses</b>	<b>641</b>	<b>17,463</b>	<b>165,700</b>	<b>80,000</b>
<b>Fund: 016 - STRM WATER CAP PROJ FND Total:</b>	<b>641</b>	<b>17,463</b>	<b>165,700</b>	<b>80,000</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 017 - REYES ADOBE INTERCHAGE PROJECT</b>					
Department: 4640 - STREET IMPROVEMENTS					
Category: 5400 - Materials, Supplies, and Services					
<u>017-4640-542400</u>	Special Supplies	199	0	0	0
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>199</b>	<b>0</b>	<b>0</b>	<b>0</b>
Category: 6200 - Street Improvements					
<u>017-4640-630200</u>	Reyes Adobe Interchange	568,619	17,105	0	0
<u>017-4640-630201</u>	Reyes Adobe Pre Construction	5,122	0	0	0
<u>017-4640-630202</u>	Reyes Adobe Const Mgmt	40,519	9,759	0	0
<u>017-4640-630203</u>	Reyes Adobe Intchg Const Engin	34,369	0	0	0
<b>Category: 6200 - Street Improvements Total:</b>		<b>648,628</b>	<b>26,864</b>	<b>0</b>	<b>0</b>
<b>Department: 4640 - STREET IMPROV Total:</b>		<b>648,827</b>	<b>26,864</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>		<b>648,827</b>	<b>26,864</b>	<b>0</b>	<b>0</b>
<b>Fund: 017 - REYES ADOBE INTERCHAGE PROJECT Total:</b>		<b>648,827</b>	<b>26,864</b>	<b>0</b>	<b>0</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 018 - MEASURE R GRANT</b>					
<b>Department: 4120 - CITY MANAGER</b>					
<b>Category: 5100 - Personnel</b>					
<u>018-4120-510100</u>	Regular Salaries	87,634	125,681	126,113	127,880
<u>018-4120-510700</u>	Retirement	13,839	19,480	21,795	23,060
<u>018-4120-510800</u>	Group Health Insurance	8,452	12,086	13,846	12,571
<u>018-4120-510900</u>	Group Dental Insurance	983	1,362	1,413	1,413
<u>018-4120-511000</u>	Group Life Insurance	342	465	681	691
<u>018-4120-511100</u>	Group Disability Insurance	933	1,375	1,501	1,522
<u>018-4120-511200</u>	Medicare Taxes	1,312	1,845	1,949	1,975
	<b>Category: 5100 - Personnel Total:</b>	<b>113,495</b>	<b>162,295</b>	<b>167,298</b>	<b>169,112</b>
	<b>Department: 4120 - CITY MANAGER Total:</b>	<b>113,495</b>	<b>162,295</b>	<b>167,298</b>	<b>169,112</b>
<b>Department: 4140 - CITY ATTORNEY</b>					
<b>Category: 6200 - Street Improvements</b>					
<u>018-4140-631200</u>	Agoura Road Widening	21,862	116,812	60,000	60,000
	<b>Category: 6200 - Street Improvements Total:</b>	<b>21,862</b>	<b>116,812</b>	<b>60,000</b>	<b>60,000</b>
	<b>Department: 4140 - CITY ATTORNEY Total:</b>	<b>21,862</b>	<b>116,812</b>	<b>60,000</b>	<b>60,000</b>
<b>Department: 4150 - FINANCE</b>					
<b>Category: 5100 - Personnel</b>					
<u>018-4150-510100</u>	Regular Salaries	27,121	47,180	49,605	50,893
<u>018-4150-510700</u>	Retirement	4,398	7,612	8,573	9,177
<u>018-4150-510800</u>	Group Health Insurance	3,720	7,027	8,124	6,828
<u>018-4150-510900</u>	Group Dental Insurance	381	826	878	678
<u>018-4150-511000</u>	Group Life Insurance	131	234	268	275
<u>018-4150-511100</u>	Group Disability Insurance	297	538	590	606
<u>018-4150-511200</u>	Medicare Taxes	399	689	747	766
	<b>Category: 5100 - Personnel Total:</b>	<b>36,447</b>	<b>64,105</b>	<b>68,785</b>	<b>69,223</b>
	<b>Department: 4150 - FINANCE Total:</b>	<b>36,447</b>	<b>64,105</b>	<b>68,785</b>	<b>69,223</b>
<b>Department: 4305 - COMMUNITY DEVELOPMENT</b>					
<b>Category: 5100 - Personnel</b>					
<u>018-4305-510100</u>	Regular Salaries	0	29,780	0	0
<u>018-4305-510700</u>	Retirement	0	4,866	0	0
<u>018-4305-510800</u>	Group Health Insurance	0	3,923	0	0
<u>018-4305-510900</u>	Group Dental Insurance	0	512	0	0
<u>018-4305-511000</u>	Group Life Insurance	0	142	0	0
<u>018-4305-511100</u>	Group Disability Insurance	0	323	0	0
<u>018-4305-511200</u>	Medicare Taxes	0	434	0	0
	<b>Category: 5100 - Personnel Total:</b>	<b>0</b>	<b>39,980</b>	<b>0</b>	<b>0</b>
	<b>Department: 4305 - COMM DEV Total:</b>	<b>0</b>	<b>39,980</b>	<b>0</b>	<b>0</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4505 - PUBLIC WORKS</b>					
<b>Category: 5100 - Personnel</b>					
<u>018-4505-510100</u>	Regular Salaries	166,040	188,476	235,478	238,948
<u>018-4505-510700</u>	Retirement	26,904	30,487	40,696	43,088
<u>018-4505-510800</u>	Group Health Insurance	26,617	33,351	43,047	38,754
<u>018-4505-510900</u>	Group Dental Insurance	1,803	2,121	2,747	2,723
<u>018-4505-511000</u>	Group Life Insurance	551	675	917	921
<u>018-4505-511100</u>	Group Disability Insurance	1,330	1,568	2,030	2,043
<u>018-4505-511200</u>	Medicare Taxes	2,417	2,716	3,533	3,582
	<b>Category: 5100 - Personnel Total:</b>	<b>225,663</b>	<b>259,394</b>	<b>328,448</b>	<b>330,059</b>
	<b>Department: 4505 - PUBLIC WORKS Total:</b>	<b>225,663</b>	<b>259,394</b>	<b>328,448</b>	<b>330,059</b>
<b>Department: 4640 - STREET IMPROVEMENTS</b>					
<b>Category: 6200 - Street Improvements</b>					
<u>018-4640-630700</u>	Chesebro Bridge	89,926	12,585	1,325,000	1,000,000
<u>018-4640-630900</u>	Kanan/agoura Road Roundabout	25,804	119,060	0	1,000,000
<u>018-4640-631200</u>	Agoura Road Widening	402,485	952,789	2,250,000	6,300,000
	<b>Category: 6200 - Street Improvements Total:</b>	<b>518,215</b>	<b>1,084,434</b>	<b>3,575,000</b>	<b>8,300,000</b>
	<b>Department: 4640 - STREET IMPROV Total:</b>	<b>518,215</b>	<b>1,084,434</b>	<b>3,575,000</b>	<b>8,300,000</b>
	<b>Total Expenses</b>	<b>915,681</b>	<b>1,727,020</b>	<b>4,199,531</b>	<b>8,928,394</b>
	<b>Fund: 018 - MEASURE R GRANT Total:</b>	<b>915,681</b>	<b>1,727,020</b>	<b>4,199,531</b>	<b>8,928,394</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 020 - GAS TAX</b>					
Department: 4505 - PUBLIC WORKS					
Category: 5500 - Contract Services					
<u>020-4505-552000</u>	Contract Services	50,000	110,461	67,500	67,500
	<b>Category: 5500 - Contract Services Total:</b>	<b>50,000</b>	<b>110,461</b>	<b>67,500</b>	<b>67,500</b>
	<b>Department: 4505 - PUBLIC WORKS Total:</b>	<b>50,000</b>	<b>110,461</b>	<b>67,500</b>	<b>67,500</b>
Department: 4510 - TRAFFIC SAFETY					
Category: 5400 - Materials, Supplies, and Services					
<u>020-4510-542800</u>	Utilities	0	0	34,000	34,000
	<b>Category: 5400 - Mat, Supplies, Services Total:</b>	<b>0</b>	<b>0</b>	<b>34,000</b>	<b>34,000</b>
Category: 5500 - Contract Services					
<u>020-4510-552010</u>	Traffic Engineer	22,500	22,500	22,500	2,500
<u>020-4510-552011</u>	Traffic Marking And Striping	978	29,339	20,000	20,000
<u>020-4510-552012</u>	Traffic Signing	18,920	13,376	13,000	13,000
<u>020-4510-552013</u>	Signal Maintenance	0	0	40,000	0
<u>020-4510-552014</u>	Accident Repairs	10,675	2,200	2,500	0
	<b>Category: 5500 - Contract Services Total:</b>	<b>53,072</b>	<b>67,415</b>	<b>98,000</b>	<b>35,500</b>
	<b>Department: 4510 - TRAFFIC SAFETY Total:</b>	<b>53,072</b>	<b>67,415</b>	<b>132,000</b>	<b>69,500</b>
Department: 4515 - STREET MAINTENANCE					
Category: 5500 - Contract Services					
<u>020-4515-552020</u>	Street Repairs & Maintenance	43,785	44,077	45,000	47,500
<u>020-4515-552021</u>	Street Sweeping	71,292	72,907	80,000	80,000
<u>020-4515-552022</u>	Temporary Sidewalk Repairs	9,946	7,889	10,000	10,000
<u>020-4515-552028</u>	Special Street Projects	5,000	3,361	5,000	5,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>130,023</b>	<b>128,234</b>	<b>140,000</b>	<b>142,500</b>
	<b>Department: 4515 - STREET MAINTENANCE Total:</b>	<b>130,023</b>	<b>128,234</b>	<b>140,000</b>	<b>142,500</b>
Department: 4520 - LANDSCAPE MAINTENANCE					
Category: 5500 - Contract Services					
<u>020-4520-552000</u>	Contract Services	119,362	122,193	123,300	123,300
<u>020-4520-552023</u>	Street Tree Maintenance	62,550	39,193	50,000	70,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>181,912</b>	<b>161,386</b>	<b>173,300</b>	<b>193,300</b>
	<b>Department: 4520 - LANDSCAPE MAINTTotal:</b>	<b>181,912</b>	<b>161,386</b>	<b>173,300</b>	<b>193,300</b>
Department: 4525 - STORM DRAIN & FLOOD CONTROL					
Category: 5500 - Contract Services					
<u>020-4525-552045</u>	Storm Drain Inserts	0	0	60,000	0
	<b>Category: 5500 - Contract Services Total:</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>
	<b>Department: 4525 - STORM DRAIN &amp; FLOOD CONTROL Total:</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>
Department: 4530 - TRANSPORTATION					



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Department: 4610 - OTHER IMPROVEMENTS/PROJECTS</b>					
<b>Category: 6000 - Other Improvements/Projects</b>					
<u>020-4610-600100</u>	City Beautification	10,000	10,000	10,000	10,000
<b>Category: 6000 - Other Improv/Projects Total:</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Department: 4610 - OTHER IMPROV/PROJ Total:</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Department: 4640 - STREET IMPROVEMENTS</b>					
<b>Category: 6200 - Street Improvements</b>					
<u>020-4640-630100</u>	Annual Sidewalk Repairs	50,000	35,847	50,000	50,000
<u>020-4640-630500</u>	Annual Overlay	327	208,197	0	0
<b>Category: 6200 - Street Improvements Total:</b>		<b>50,327</b>	<b>244,044</b>	<b>50,000</b>	<b>50,000</b>
<b>Department: 4640 - STREET IMPROVEMENTS Total:</b>		<b>50,327</b>	<b>244,044</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Expenses</b>		<b>475,335</b>	<b>721,539</b>	<b>632,800</b>	<b>532,800</b>
<b>Fund: 020 - GAS TAX Total:</b>		<b>475,335</b>	<b>721,539</b>	<b>632,800</b>	<b>532,800</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 040 - TRAFFIC SAFETY</b>					
Department: 4220 - SCHOOL CROSSING GUARDS					
Category: 5500 - Contract Services					
<u>040-4220-551000</u>	Professional Services	60,819	66,306	75,000	70,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>60,819</b>	<b>66,306</b>	<b>75,000</b>	<b>70,000</b>
	<b>Department: 4220 - SCHOOL CROSSING GUARDS Total:</b>	<b>60,819</b>	<b>66,306</b>	<b>75,000</b>	<b>70,000</b>
Department: 4510 - TRAFFIC SAFETY					
Category: 5400 - Materials, Supplies, and Services					
<u>040-4510-542800</u>	Utilities	26,660	0	0	0
	<b>Category: 5400 - Materials, Supplies, and Services Total:</b>	<b>26,660</b>	<b>0</b>	<b>0</b>	<b>0</b>
Category: 5500 - Contract Services					
<u>040-4510-551001</u>	Traffic Counts/studies	6,682	0	2,500	0
<u>040-4510-552011</u>	Traffic Marking And Striping	11,127	0	12,000	12,000
<u>040-4510-552012</u>	Traffic Signing	0	194	0	0
<u>040-4510-552013</u>	Signal Maintenance	44,523	29,949	0	0
	<b>Category: 5500 - Contract Services Total:</b>	<b>62,332</b>	<b>30,144</b>	<b>14,500</b>	<b>12,000</b>
	<b>Department: 4510 - TRAFFIC SAFETY Total:</b>	<b>88,992</b>	<b>30,144</b>	<b>14,500</b>	<b>12,000</b>
	<b>Total Expenses</b>	<b>149,811</b>	<b>96,450</b>	<b>89,500</b>	<b>82,000</b>
	<b>Fund: 040 - TRAFFIC SAFETY Total:</b>	<b>149,811</b>	<b>96,450</b>	<b>89,500</b>	<b>82,000</b>





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 060 - PROPOSITION A</b>					
<b>Department: 4120 - CITY MANAGER</b>					
<b>Category: 5100 - Personnel</b>					
<u>060-4120-510100</u>	Regular Salaries	0	0	8,165	0
<u>060-4120-510700</u>	Retirement	0	0	1,411	0
<u>060-4120-510800</u>	Group Health Insurance	0	0	1,264	0
<u>060-4120-510900</u>	Group Dental Insurance	0	0	134	0
<u>060-4120-511000</u>	Group Life Insurance	0	0	44	0
<u>060-4120-511100</u>	Group Disability Insurance	0	0	97	0
<u>060-4120-511200</u>	Medicare Taxes	0	0	124	0
	<b>Category: 5100 - Personnel Total:</b>	<b>0</b>	<b>0</b>	<b>11,239</b>	<b>0</b>
	<b>Department: 4120 - CITY MANAGER Total:</b>	<b>0</b>	<b>0</b>	<b>11,239</b>	<b>0</b>
<b>Department: 4420 - RECREATION</b>					
<b>Category: 5100 - Personnel</b>					
<u>060-4420-510200</u>	Part-time Salaries	471	0	0	0
	<b>Category: 5100 - Personnel Total:</b>	<b>471</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Category: 5500 - Contract Services</b>					
<u>060-4420-5520A0</u>	Contract Services - Classes	2,000	1,500	2,000	2,000
<u>060-4420-5520B0</u>	Recreation Transit- Excursions	13,262	15,356	10,000	12,000
<u>060-4420-5520D0</u>	Recreation Transit - Seniors	15,703	16,488	12,800	15,500
<u>060-4420-5520E0</u>	Contract Services-spec Events	3,987	4,323	6,000	6,000
<u>060-4420-5520G0</u>	Contract Services -teens	8,033	0	2,400	2,400
	<b>Category: 5500 - Contract Services Total:</b>	<b>42,984</b>	<b>37,667</b>	<b>33,200</b>	<b>37,900</b>
	<b>Department: 4420 - RECREATION Total:</b>	<b>43,455</b>	<b>37,667</b>	<b>33,200</b>	<b>37,900</b>
<b>Department: 4440 - COMMUNITY SERVICES</b>					
<b>Category: 5100 - Personnel</b>					
<u>060-4440-510100</u>	Regular Salaries	88,668	87,207	89,643	74,920
<u>060-4440-510700</u>	Retirement	14,684	14,264	15,492	13,510
<u>060-4440-510800</u>	Group Health Insurance	11,333	12,151	13,084	9,341
<u>060-4440-510900</u>	Group Dental Insurance	722	1,367	1,440	1,114
<u>060-4440-511000</u>	Group Life Insurance	452	446	359	289
<u>060-4440-511100</u>	Group Disability Insurance	1,032	1,014	790	637
<u>060-4440-511200</u>	Medicare Taxes	1,286	1,273	1,360	1,134
	<b>Category: 5100 - Personnel Total:</b>	<b>118,177</b>	<b>117,721</b>	<b>122,168</b>	<b>100,945</b>
	<b>Department: 4440 - COMMUNITY SERVICES Total:</b>	<b>118,177</b>	<b>117,721</b>	<b>122,168</b>	<b>100,945</b>
<b>Department: 4510 - TRAFFIC SAFETY</b>					
<b>Category: 5500 - Contract Services</b>					
<u>060-4510-552013</u>	Signal maintenance	0	0	0	0
	<b>Category: 5500 - Contract Services Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Department: 4510 - TRAFFIC SAFETY Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Department: 4520 - LANDSCAPE MAINTENANCE</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>060-4520-542801</u>	Water	474	399	4,900	1,100
	<b>Category: 5400 - Materials, Supplies, and Services Total:</b>	<b>474</b>	<b>399</b>	<b>4,900</b>	<b>1,100</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Category: 5500 - Contract Services</b>					
<u>060-4520-552036</u>	Park & Ride Lot Maintenance	5,760	5,760	20,000	7,000
<u>060-4520-552037</u>	Bus Stop Maintenance	5,760	8,689	5,760	6,000
<b>Category: 5500 - Contract Services Total:</b>		<b>11,520</b>	<b>14,449</b>	<b>25,760</b>	<b>13,000</b>
<b>Department: 4520 - LANDSCAPE MAINTENANCE Total:</b>		<b>11,994</b>	<b>14,848</b>	<b>30,660</b>	<b>14,100</b>
<b>Department: 4530 - TRANSPORTATION</b>					
<b>Category: 5500 - Contract Services</b>					
<u>060-4530-552080</u>	Dial A Ride	374,826	365,858	358,250	262,282
<u>060-4530-552081</u>	Beach Bus	42,800	41,472	45,000	45,000
<u>060-4530-552083</u>	Incentive Grant	101,605	103,395	103,395	122,718
<u>060-4530-552084</u>	Staff Assistance To Mta	1,286	1,198	1,400	1,400
<u>060-4530-552085</u>	Oak Park Shuttle	0	0	359,700	0
<b>Category: 5500 - Contract Services Total:</b>		<b>520,517</b>	<b>511,923</b>	<b>867,745</b>	<b>431,400</b>
<b>Category: 5600 - Capital Outlay</b>					
<u>060-4530-568400</u>	Vehicles	0	41,934	50,000	26,000
<b>Category: 5600 - Capital Outlay Total:</b>		<b>0</b>	<b>41,934</b>	<b>50,000</b>	<b>26,000</b>
<b>Department: 4530 - TRANSPORTATION Total:</b>		<b>520,517</b>	<b>553,858</b>	<b>917,745</b>	<b>457,400</b>
<b>Total Expenses</b>		<b>694,143</b>	<b>724,094</b>	<b>1,115,012</b>	<b>610,345</b>
<b>Fund: 060 - PROPOSITION A Total:</b>		<b>694,143</b>	<b>724,094</b>	<b>1,115,012</b>	<b>610,345</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 061 - PROPOSITION C</b>					
<b>Department: 4120 - CITY MANAGER</b>					
<b>Category: 5100 - Personnel</b>					
<u>061-4120-510100</u>	Regular Salaries	0	0	15,163	0
<u>061-4120-510700</u>	Retirement	0	0	2,621	0
<u>061-4120-510800</u>	Group Health Insurance	0	0	2,348	0
<u>061-4120-510900</u>	Group Dental Insurance	0	0	250	0
<u>061-4120-511000</u>	Group Life Insurance	0	0	82	0
<u>061-4120-511100</u>	Group Disability Insurance	0	0	180	0
<u>061-4120-511200</u>	Medicare Taxes	0	0	230	0
	<b>Category: 5100 - Personnel Total:</b>	<b>0</b>	<b>0</b>	<b>20,874</b>	<b>0</b>
	<b>Department: 4120 - CITY MANAGER Total:</b>	<b>0</b>	<b>0</b>	<b>20,874</b>	<b>0</b>
<b>Department: 4195 - AUTOMATED OFFICE SYSTEMS</b>					
<b>Category: 5500 - Contract Services</b>					
<u>061-4195-551010</u>	Media	0	0	0	11,200
	<b>Category: 5500 - Contract Services Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,200</b>
	<b>Department: 4195 - AUTOMATED OFFICE SYSTEMS Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,200</b>
<b>Department: 4505 - PUBLIC WORKS</b>					
<b>Category: 5100 - Personnel</b>					
<u>061-4505-510100</u>	Regular Salaries	0	4,000	42,892	7,245
<u>061-4505-510700</u>	Retirement	0	663	7,413	1,306
<u>061-4505-510800</u>	Group Health Insurance	0	1,056	8,208	1,127
<u>061-4505-510900</u>	Group Dental Insurance	0	0	667	134
<u>061-4505-511000</u>	Group Life Insurance	0	0	193	39
<u>061-4505-511100</u>	Group Disability Insurance	0	0	425	86
<u>061-4505-511200</u>	Medicare Taxes	-154	57	644	110
	<b>Category: 5100 - Personnel Total:</b>	<b>-154</b>	<b>5,776</b>	<b>60,442</b>	<b>10,047</b>
	<b>Department: 4505 - PUBLIC WORKS Total:</b>	<b>-154</b>	<b>5,776</b>	<b>60,442</b>	<b>10,047</b>
<b>Department: 4510 - TRAFFIC SAFETY</b>					
<b>Category: 5500 - Contract Services</b>					
<u>061-4510-552010</u>	Traffic engineer	0	0	0	20,000
<u>061-4510-552013</u>	Signal maintenance	0	0	0	40,000
<u>061-4510-552029</u>	Pavement Management Update	0	0	65,000	0
	<b>Category: 5500 - Contract Services Total:</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>60,000</b>
	<b>Department: 4510 - TRAFFIC SAFETY Total:</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>60,000</b>
<b>Department: 4640 - STREET IMPROVEMENTS</b>					
<b>Category: 6200 - Street Improvements</b>					
<u>061-4640-630500</u>	Annual Overlay	0	0	350,000	0
<u>061-4640-631100</u>	Bus Pad Installation	0	40,000	40,000	20,000
	<b>Category: 6200 - Street Improvements Total:</b>	<b>0</b>	<b>40,000</b>	<b>390,000</b>	<b>20,000</b>
	<b>Department: 4640 - STREET IMPROVEMENTS Total:</b>	<b>0</b>	<b>40,000</b>	<b>390,000</b>	<b>20,000</b>
	<b>Total Expenses</b>	<b>-154</b>	<b>45,776</b>	<b>536,316</b>	<b>101,247</b>
	<b>Fund: 061 - PROPOSITION C Total:</b>	<b>-154</b>	<b>45,776</b>	<b>536,316</b>	<b>101,247</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 063 - MEASURE R FUND</b>				
Department: 4640 - STREET IMPROVEMENTS				
Category: 6200 - Street Improvements				
<u>063-4640-630500</u> Annual Overlay	56,289	389,041	0	420,560
<b>Category: 6200 - Street Improvements Total:</b>	<b>56,289</b>	<b>389,041</b>	<b>0</b>	<b>420,560</b>
<b>Department: 4640 - STREET IMPROVEMENTS Total:</b>	<b>56,289</b>	<b>389,041</b>	<b>0</b>	<b>420,560</b>
<b>Total Expenses</b>	<b>56,289</b>	<b>389,041</b>	<b>0</b>	<b>420,560</b>
<b>Fund: 063 - MEASURE R FUND Total:</b>	<b>56,289</b>	<b>389,041</b>	<b>0</b>	<b>420,560</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 070 - S COAST AIR QUALITY MGMT DIST</b>				
Department: 4190 - NON DEPARTMENTAL				
Category: 5600 - Capital Outlay				
<u>070-4190-568400</u>		Vehicles	0	0
		Category: 5600 - Capital Outlay Total:	60,000	0
	0	0	60,000	0
Category: 5800 - Administrative Charges				
<u>070-4190-580000</u>		Administrative Service Charges	1,200	1,200
		Category: 5800 - Administrative Charges Total:	1,200	1,200
	1,200	1,200	1,200	1,200
	Department: 4190 - NON DEPARTMENTAL Total:			
	1,200	1,200	61,200	1,200
Department: 4505 - PUBLIC WORKS				
Category: 5500 - Contract Services				
<u>070-4505-552000</u>		Contract Services	16,506	15,695
		Category: 5500 - Contract Services Total:	0	0
	16,506	15,695	0	0
	Department: 4505 - PUBLIC WORKS Total:			
	16,506	15,695	0	0
	Total Expenses			
	17,706	16,895	61,200	1,200
	Fund: 070 - S COAST AIR QUALITY MGMT DIST Total:			
	17,706	16,895	61,200	1,200



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 110 - TRAFFIC IMPROVEMENT</b>					
Department: 4640 - STREET IMPROVEMENTS					
Category: 5500 - Contract Services					
<u>110-4640-551000</u>	Professional Services	1,373	0	5,000	15,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>1,373</b>	<b>0</b>	<b>5,000</b>	<b>15,000</b>
Category: 6200 - Street Improvements					
<u>110-4640-630800</u>	Kanan/101 Interchange	503,460	4,200	0	0
<u>110-4640-630900</u>	Kanan/agoura Road Roundabout	350	0	0	0
	<b>Category: 6200 - Street Improvements Total:</b>	<b>503,810</b>	<b>4,200</b>	<b>0</b>	<b>0</b>
	<b>Department: 4640 - STREET IMPROVEMENTS Total:</b>	<b>505,182</b>	<b>4,200</b>	<b>5,000</b>	<b>15,000</b>
	<b>Total Expenses</b>	<b>505,182</b>	<b>4,200</b>	<b>5,000</b>	<b>15,000</b>
	<b>Fund: 110 - TRAFFIC IMPROVEMENT Total:</b>	<b>505,182</b>	<b>4,200</b>	<b>5,000</b>	<b>15,000</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
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### Fund: 111 - UTILITY UNDERGROUNDING

Department: 4610 - OTHER IMPROVEMENTS/PROJECTS

Category: 5500 - Contract Services

<u>111-4610-551000</u>	Professional Services	0	0	71,600	0
<b>Category: 5500 - Contract Services Total:</b>		<b>0</b>	<b>0</b>	<b>71,600</b>	<b>0</b>
<b>Department: 4610 - OTHER IMPROVEMENTS/PROJECTS Total:</b>		<b>0</b>	<b>0</b>	<b>71,600</b>	<b>0</b>
<b>Total Expenses</b>		<b>0</b>	<b>0</b>	<b>71,600</b>	<b>0</b>
<b>Fund: 111 - UTILITY UNDERGROUNDING Total:</b>		<b>0</b>	<b>0</b>	<b>71,600</b>	<b>0</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 240 - SUPPLEMENTAL LAW ENFORCEMENT</b>					
Department: 4210 - LOS ANGELES COUNTY SHERIFF					
Category: 5400 - Materials, Supplies, and Services					
<u>240-4210-542500</u>	Small Equipment	13,736	694	4,866	4,866
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>13,736</b>	<b>694</b>	<b>4,866</b>	<b>4,866</b>
Category: 5500 - Contract Services					
<u>240-4210-552051</u>	Traffic Enforcement	16,936	14,189	14,189	14,189
<u>240-4210-552054</u>	Juvenile Intervention Program	78,208	80,955	80,945	80,945
<b>Category: 5500 - Contract Services Total:</b>		<b>95,144</b>	<b>95,144</b>	<b>95,134</b>	<b>95,134</b>
<b>Department: 4210 - LOS ANGELES COUNTY SHERIFF Total:</b>		<b>108,880</b>	<b>95,838</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Expenses</b>		<b>108,880</b>	<b>95,838</b>	<b>100,000</b>	<b>100,000</b>
<b>Fund: 240 - SUPPLEMENTAL LAW ENFORCEMENT Total:</b>		<b>108,880</b>	<b>95,838</b>	<b>100,000</b>	<b>100,000</b>





# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 250 - COMMUNITY DEV BLOCK GRANT</b>				
Department: 4610 - OTHER IMPROVEMENTS/PROJECTS				
Category: 6000 - Other Improvements/Projects				
<u>250-4610-600800</u> Property Acquisition	0	0	0	171,000
Category: 6000 - Other Improvements/Projects Total:	0	0	0	171,000
Department: 4610 - OTHER IMPROVEMENTS/PROJECTS Total:	0	0	0	171,000
Total Revenues	0	0	0	0
Total Expenses	0	0	0	171,000
Fund: 250 - COMMUNITY DEV BLOCK GRANT Total:	0	0	0	171,000



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 260 - MISCELLANEOUS GRANTS</b>					
Department: 4120 - CITY MANAGER					
Category: 5500 - Contract Services					
<u>260-4120-551040</u>	Oil Grant	6,000	6,000	6,000	6,000
<u>260-4120-551041</u>	Beverage Grant	910	6,157	5,640	5,640
Category: 5500 - Contract Services Total:		<b>6,910</b>	<b>12,157</b>	<b>11,640</b>	<b>11,640</b>
Department: 4120 - CITY MANAGER Total:		<b>6,910</b>	<b>12,157</b>	<b>11,640</b>	<b>11,640</b>
Department: 4190 - NON DEPARTMENTAL					
Category: 5500 - Contract Services					
<u>260-4190-551010</u>	Media	59,159	59,383	66,000	49,388
Category: 5500 - Contract Services Total:		<b>59,159</b>	<b>59,383</b>	<b>66,000</b>	<b>49,388</b>
Department: 4190 - NON DEPARTMENTAL Total:		<b>59,159</b>	<b>59,383</b>	<b>66,000</b>	<b>49,388</b>
Category: 5500 - Contract Services					
<u>260-4210-552052</u>	Special Events	20,791	0	0	0
Category: 5500 - Contract Services Total:		<b>20,791</b>	<b>0</b>	<b>0</b>	<b>0</b>
Department: 4210 - LOS ANGELES COUNTY SHERIFF Total:		<b>20,791</b>	<b>0</b>	<b>0</b>	<b>0</b>
Department: 4440 - COMMUNITY SERVICES					
Category: 5600 - Capital Outlay					
<u>260-4440-568500</u>	Art	0	0	50,000	0
Category: 5600 - Capital Outlay Total:		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
Department: 4440 - COMMUNITY SERVICES Total:		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
Category: 6200 - Street Improvements					
<u>260-4610-631300</u>	Medea Creek Repair	0	23,316	0	0
Category: 6200 - Street Improvements Total:		<b>0</b>	<b>23,316</b>	<b>0</b>	<b>0</b>
Department: 4450 - PARK MAINTENANCE					
Category: 5600 - Capital Outlay					
<u>260-4450-568200</u>	Prop A Reimbursement	0	0	0	100,000
Category: 5600 - Capital Outlay Total:		<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
Department: 4440 - COMMUNITY SERVICES Total:		<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
Department: 4610 - OTHER IMPROVEMENTS/PROJECTS Total:		<b>0</b>	<b>23,316</b>	<b>0</b>	<b>0</b>
Department: 4640 - STREET IMPROVEMENTS					
Category: 6200 - Street Improvements					
<u>260-4640-630100</u>	Annual Sidewalk Repairs	8,985	16,651	11,000	16,634
<u>260-4640-630500</u>	Annual Overlay	0	51,988	85,000	0
<u>260-4640-631000</u>	Signal Sync	122,435	2,306	0	0
<u>260-4640-631300</u>	Medea Creek Repair	0	0	141,684	160,000
<u>260-4640-631600</u>	Roadside Bridge Widening	0	152,020	120,000	225,000
Category: 6200 - Street Improvements Total:		<b>131,420</b>	<b>222,965</b>	<b>357,684</b>	<b>401,634</b>
Department: 4640 - STREET IMPROVEMENTS Total:		<b>131,420</b>	<b>222,965</b>	<b>357,684</b>	<b>401,634</b>
Total Expenses		<b>218,280</b>	<b>317,821</b>	<b>485,324</b>	<b>562,662</b>
Fund: 260 - MISCELLANEOUS GRANTS Total:		<b>218,280</b>	<b>317,821</b>	<b>485,324</b>	<b>562,660</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 300 - FINANCING AUTHORITY DEBT SERV</b>					
<b>Department: 4180 - PUBLIC FACILITIES</b>					
<b>Category: 5500 - Contract Services</b>					
<u>300-4180-551000</u>	Professional Services	0	2,420	0	0
<u>300-4180-552000</u>	Contract Services	4,770	1,200	4,000	4,000
	<b>Category: 5500 - Contract Services Total:</b>	<b>4,770</b>	<b>3,620</b>	<b>4,000</b>	<b>4,000</b>
<b>Category: 5700 - Debt Service</b>					
<u>300-4180-570100</u>	Debt Service - Principal	185,000	195,000	200,000	210,000
<u>300-4180-570200</u>	Debt Service - Interest Paid	480,631	473,231	465,130	457,432
	<b>Category: 5700 - Debt Service Total:</b>	<b>665,631</b>	<b>668,231</b>	<b>665,130</b>	<b>667,432</b>
	<b>Department: 4180 - PUBLIC FACILITIES Total:</b>	<b>670,401</b>	<b>671,851</b>	<b>669,130</b>	<b>671,432</b>
	<b>Total Expenses</b>	<b>670,401</b>	<b>671,851</b>	<b>669,130</b>	<b>671,432</b>
	<b>Fund: 300 - FINANCING AUTHORITY DEBT SERVI Total:</b>	<b>670,401</b>	<b>671,851</b>	<b>669,130</b>	<b>671,432</b>



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 305 - A HILLS IMPROVEMENT AUTHORITY BOND</b>					
Department: 4180 - PUBLIC FACILITIES					
Category: 5700 - Debt Service					
<u>305-4180-570200</u>	Debt Service - Interest Paid	0	0	59,789	170,825
<u>305-4180-570400</u>	Cost Of Issuance	0	0	235,700	0
<u>305-4180-570500</u>	Misc Costs	0	0	500	0
	<b>Category: 5700 - Debt Service Total:</b>	<b>0</b>	<b>0</b>	<b>295,989</b>	<b>170,825</b>
	<b>Department: 4180 - PUBLIC FACILITIES Total:</b>	<b>0</b>	<b>0</b>	<b>295,989</b>	<b>170,825</b>
	<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>295,989</b>	<b>170,825</b>
	<b>Fund: 305 - A HILLS IMPRV AUTHORITY BOND Total:</b>	<b>0</b>	<b>0</b>	<b>295,989</b>	<b>170,825</b>

**City of Agoura Hills**  
**SOLID WASTE MANAGEMENT**  
**Department 4395**

**Mission** – To assist the City with compliance of all Statewide mandates (e.g., AB 939, SB 314, etc.) related to solid waste diversion from local landfills, encourage residents and business to recycle to the maximum extent practicable, and provide residents and business a wide variety of programs available to properly dispose of household hazardous and electronic waste items.

**Services** - Services provided by the City Manager’s office include administration of all City solid waste programs, franchise agreements, solid waste commercial collection permits, CalRecycle Used Oil Collection and Beverage Container grants, Business Electronic Waste Collection Program, response to inquires on all matters related to solid waste and recycling.

**Service Level Trends** – As the California Legislature continue to strive to increase the current mandated statewide solid waste diversion (50%) from local landfills to the 75% statewide goal, the City must review existing programs and developed additional programs to assist the City with continued compliance with solid waste reduction mandates.

**Prior Budget Accomplishments**

- ❖ City reported overall solid waste diversion rate of 58% to CalRecycles
- ❖ Implemented new Business Electronic Waste Program

**Additional Accomplishments**

- ❖ Successful award of CalRecycle Oil Payment Program Grant 3 Funding (FY 2011-12) \$5,900, and Cal Recycle Beverage Container Grant Funding FY 2012-13 - \$5,700
- ❖ Transition of Business E-Waste Program from tri-annual collection program to annual appointment based program
- ❖ CalRecycle approval of 2012 Solid Waste Annual Report

**Objectives**

- ❖ Review potential of increasing Construction Demolition program threshold (50%) to enhance city’s overall solid waste solid waste diversion.
- ❖ Continue to promote the collection of used oil and paint
- ❖ Continue to promote collection of electronic and universal waste from residents and businesses
- ❖ Continue to promote residential recycling

Performance Measures	Prior Year Actuals		Future Estimate
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget
Review C&D Threshold	No	In Progress	Complete
**Total Used Oil/Paint Collected (gal.)	3,285	2,721 (ytd)	
**Total Electronic/Universal Waste Collected (lbs.)	12,679	1,610 (ytd)	
** Total Recyclables collected (tons)	7,651	1,919 (ytd)	
** based on voluntary participation by residents and businesses.			



# City of Agoura Hills

## FINAL BUDGET

FY 2011-12 to 2014-15

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
<b>Fund: 520 - SOLID WASTE MANAGEMENT</b>					
<b>Department: 4395 - SOLID WASTE MANAGEMENT</b>					
<b>Category: 5400 - Materials, Supplies, and Services</b>					
<u>520-4395-542300</u>	Printing	0	0	0	3,500
<u>520-4395-542400</u>	Special supplies	0	0	0	4,000
<b>Category: 5400 - Materials, Supplies, and Services Total:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>
<b>Category: 5500 - Contract Services</b>					
<u>520-4395-552000</u>	Contract Services	55,715	43,618	55,000	55,000
<b>Category: 5500 - Contract Services Total:</b>		<b>55,715</b>	<b>43,618</b>	<b>55,000</b>	<b>55,000</b>
<b>Category: 5800 - Administrative Charges</b>					
<u>520-4395-580000</u>	Administrative Service Charges	47,000	47,000	47,000	47,000
<b>Category: 5800 - Administrative Charges Total:</b>		<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>
<b>Department: 4395 - SOLID WASTE MANAGEMENT Total:</b>		<b>102,715</b>	<b>90,618</b>	<b>102,000</b>	<b>109,500</b>
<b>Total Expenses</b>		<b>102,715</b>	<b>90,618</b>	<b>102,000</b>	<b>109,500</b>
<b>Fund: 520 - SOLID WASTE MANAGEMENT Total:</b>		<b>102,715</b>	<b>90,618</b>	<b>102,000</b>	<b>109,500</b>

City of Agoura Hills  
5 Year CIP  
FY 2014-15

Item	Project Name	Funding Source	5-Year Total Funding Amount	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	Gas Tax	50,000		50,000			
		Measure R	1,260,560	420,560	210,000	210,000	210,000	210,000
		Proposition C	580,000		230,000			
		STP-L	573,981	244,981	61,000	61,000	61,000	61,000
		Total	2,464,541	665,541	551,000	271,000	271,000	271,000
2	Annual Concrete Repair Program	Gas Tax	296,000	50,000	49,000	49,000	49,000	49,000
		TDA	91,634	16,634	16,000	16,000	16,000	16,000
		Total	387,634	66,634	65,000	65,000	65,000	65,000
3	Bus Pads	Proposition C	60,000	20,000				
		Total	60,000	20,000	0	0	0	0
4	Palo Comado Interchange Design Construction	Measure R	2,845,000	1,000,000	520,000			
		Measure R	12,000,000			6,000,000	6,000,000	
		Total	14,845,000	1,000,000	520,000	6,000,000	6,000,000	0
5	Agoura Road Widening Design ROW Construction	Measure R	2,350,000	100,000				
		Measure R	550,000	550,000				
		Measure R	15,110,000	5,650,000	4,770,000	4,170,000	520,000	
		Total	18,010,000	6,300,000	4,770,000	4,170,000	520,000	0
6	Roundabout Design ROW Construction	Measure R	125,000			125,000		
		Measure R	1,000,000	1,000,000				
		Measure R	3,000,000				3,000,000	
		Total	4,125,000	1,000,000	0	125,000	3,000,000	0
7	Catch Basin Inserts (TMDL)	GF	380,000	60,000	130,000	130,000		
		Stormwater Fund	160,000	30,000				
		Gas Tax	60,000					
		Total	600,000	90,000	130,000	130,000	0	0
8	Roadside Bridge Widening PE/Design Construction	Grant/Toll Credits	345,000	225,000				
		Grant/Toll Credits	1,500,000		1,500,000			
		Total	1,845,000	225,000	1,500,000	0	0	0
9	Medea Creek Naturalization Feasibility/Enviro/PS&E Construction Construction	LA County Grant	165,000	165,000				
		Prop 84 Grant	1,218,750		1,218,750			
		Fund Source TBD	481,250		481,250			
		Total	1,865,000	165,000	1,700,000	0	0	0

City of Agoura Hills  
5 Year CIP  
FY 2014-15

Item	Project Name	Funding Source	5-Year Total Funding Amount	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017	Fiscal Year 2017/2018	Fiscal Year 2018/2019
10	Recreation Center Construction Administration (CM, FF&E, Phone, etc)							
		Rec Center Fund (015)	8,400,000	2,600,000				
		Rec Center Fund (015)	2,361,620	730,120				
		<b>Total</b>	<b>10,761,620</b>	<b>3,330,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
11	Traffic Signal (TOB & Argos) Design Construction							
		Fund Source TBD	30,000		30,000			
		Fund Source TBD	300,000			100,000	100,000	100,000
		<b>Total</b>	<b>330,000</b>	<b>0</b>	<b>30,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
12	Kanan Interchange Overpass PSR							
		Measure R	750,000		750,000			
		<b>Total</b>	<b>750,000</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	Water Quality Treatment Plant Feasibility Design/Permitting/Enviro Construction							
		Stormwater Fund	50,000	50,000				
		TBD	175,000		175,000			
		TBD	1,500,000			1,500,000		
		<b>Total</b>	<b>1,725,000</b>	<b>50,000</b>	<b>175,000</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>57,768,795</b>	<b>12,912,295</b>	<b>10,191,000</b>	<b>12,361,000</b>	<b>9,956,000</b>	<b>436,000</b>	

**TBD= TO BE DETERMINED**



**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.



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## **DEBT MANAGEMENT POLICY**

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### **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.



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## INDEPENDENT AUDITOR POLICY

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### PURPOSE

The purpose of this policy is to provide for the rotation of independent auditors who perform the annual examination of the City's financial statements and render an opinion thereon.

### POLICY

It shall be the policy of the City Council that independent auditors will serve initially for a period of two years. Provided that services are satisfactory to staff and the City Council, at the conclusion of the initial two-year period, staff will be authorized to negotiate an additional three-year term and revised contract, subject to City Council approval.

Following the first five-year period of utilizing any audit firm, the City shall consider other audit firms, as well as the current firm. However, if the current firm is selected, a mandatory rotation of the Partner and Manager shall take place. Following ten years of utilizing any audit firm, a mandatory rotation of firms will take place. Pursuant to Government Code Section 12410.6(b), in no event shall the City employ a public accounting firm to provide audit services to the City if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the City for six consecutive fiscal years, unless the Controller waives this requirement upon making the finding that another eligible public accounting firm is not available to perform the audit.

### PROCEDURE

1. The Request for Proposal process shall be used in the evaluation of prospective audit firms.
2. Following the conclusion of the initial two-year term with an auditor, a report to the City Council will be prepared, discussing staff's evaluation of the audit services for the period then ended, and, if staff's evaluation of service levels provided is satisfactory, contract terms for the upcoming three-year period shall be presented to the City Council.
3. Prior to the expiration of a five-year term with an auditor, staff will solicit proposals from at least three firms (one may be the current firm) and will evaluate such proposals. Members of the Finance Committee will be invited to interview the firms. A report to the City Council will be prepared recommending the selection of an audit firm for a period of two years with a provision to extend for three additional years, along with a proposed contract for approval.
4. Prior to the expiration of a ten-year term with an audit firm, staff will solicit proposals from at least three firms (not including the current firm) and will evaluate such proposals.

A report to the City Council will be prepared recommending the selection of an audit firm for a period of two years with a provision to extend for three additional years.

5. Audit contracts shall require that auditors conform to the independence standard promulgated in the General Accounting Office's Government Audit Standards, even for audit engagements that are not otherwise subject to generally accepted government auditing standards.
6. All audits shall be made by a certified public accountant or public accountant licensed by and in good standing with the California Board of Accountancy.



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## **FINANCIAL POLICY**

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### **PURPOSE**

The purpose of this policy is to provide for the implementation, review and update of financial policies and procedures.

### **POLICY**

It shall be the policy of the City Council that financial policies and procedures be reviewed annually and updated at least once every three years.

### **PROCEDURE**

1. Each financial policy shall be updated every three years, reviewed by the Finance Committee for its recommendation to the City Council, and considered by the City Council for final approval.
2. All financial policies shall be included in the City's annual budget document and reviewed annually as a part of the City's annual budget workshop.
3. All financial procedures shall be reviewed by the City Treasurer annually and updated at least every three years.



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## **OFFICER/EMPLOYEE/OFFICIAL RESPONSIBILITY AND FRAUD PREVENTION POLICY AND PROTOCOL**

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### **1. PURPOSE**

The City of Agoura Hills is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, vendors, agents, or its own employees, to gain financial or other benefits by deceit. It is also designed to protect its staff from false allegations.

This Policy and Protocol addresses specific guidelines and responsibilities regarding appropriate actions for detecting, reporting, and investigating fraud or other similar irregularities.

### **2. APPLICABILITY**

This Policy and Protocol applies to Councilmembers, all employees of the City of Agoura Hills, and to employees of local boards, agencies, and commissions over which Council has authority to require general procedures to be followed.

### **3. POLICY**

The City of Agoura Hills will identify and promptly investigate any possibility of fraudulent or related dishonest activities against the City of Agoura Hills and, when appropriate, pursue legal remedies available under the law.

The City of Agoura Hills will take appropriate disciplinary and legal actions against employees and/or entities, to include the possibility of termination of employment or contract, restitution, and forwarding information to the appropriate authorities for criminal prosecution, as appropriate.

This Policy and Protocol will attempt to clarify acts that are considered to be fraudulent, and describe the steps to be taken when fraud or other related irregularities are suspected or have occurred. This statement also includes the procedures to follow in accounting for missing funds, restitution, and recoveries.

#### **4. DEFINITION**

**Fraud:** For the purposes of this Policy and Protocol, fraud encompasses any array of irregularities and illegal acts characterized by intentional deception. Dishonest or fraudulent activities include, but are not limited to, the following:

- Forgery or alteration of documents (checks, promissory notes, time sheets, independent contractor agreements, purchase orders, etc.)
- Misrepresentation of information by an individual
- Misrepresentation of information on documents
- Misappropriation of funds, securities, supplies, or any other asset
- Unauthorized use, disappearance, or destruction of City property, equipment, materials or records
- Improprieties in the handling or reporting of money transactions
- Authorization or receipt of payments for goods not received or services not performed
- Authorization or receipt of payment for hours not worked
- Any claim for reimbursement of expenses that are not made for the exclusive benefit of the City
- Any apparent violation of Federal, State, or local laws related to dishonest activities or fraud
- Any similar or related activity

#### **5. MANAGEMENT RESPONSIBILITY**

Each department head is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities.

Management should be familiar with the types of improprieties that might occur in their area and be alert to any indication that improper activity, misappropriation, or dishonest activity is or was in existence in his or her operational area.

Upon notification from an employee of suspected fraud, or if management has reason to suspect that a fraud has occurred, he/she will contact their immediate supervisor and the department head. The department head will contact the Assistant City Manager. If the Assistant City Manager position does not exist, the City Manager will designate an alternate position. If the Assistant City Manager is suspected of fraud, the employee should contact the City Manager, and the City Manager will conduct the investigation. If the City Manager is suspected of fraud, the City Attorney on behalf of the City Council, will conduct the investigation. If a City Councilmember is suspected, the City Manager will conduct the investigation. The department head will also immediately contact the

Sheriff's Department if he/she feels the situation warrants such action (for example, obvious theft has taken place, security is at risk, or immediate recovery is possible). After informing the Assistant City Manager of the matter, management will not attempt to conduct individual investigations, interviews, or interrogations.

Management will support and co-operate with the Assistant City Manager, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including prosecution of offenders.

The Assistant City Manager will have full and unrestricted access to all necessary City records and personnel. Upon completion of the investigation, including all legal and personnel actions, any records, documents, and other evidentiary material will be returned by the Assistant City Manager to the appropriate department(s).

All furniture and contents, including employee desks and computers, are open to inspection when there is a reasonable suspicion of a dishonest or fraudulent activity, which makes such inspection appropriate. There is no assumption of privacy in such cases. Every effort will be made to effectively recover any of the City's losses.

Great care must be taken in dealing with suspected dishonest or fraudulent activities to avoid the following:

- Incorrect accusations;
- Alerting suspected individuals/companies that an investigation is underway;
- Treating employees/third parties unfairly; or
- Making statements that could lead to claims of false accusations or other offenses. Employees who knowingly or negligently make false accusations may be subject to disciplinary action.

All participants in a fraud investigation will keep the details and results of the investigation confidential. However, the Assistant City Manager, in consultation with City Attorney, may disclose particulars of the investigation with potential witnesses/personnel if such disclosure would further the investigation.

Responsibilities of the manager in handling dishonest or fraudulent activities include the following:

- Do not contact the suspected individual to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with anyone outside the City, unless specifically directed to do so by the Assistant City Manager or City Attorney.
- Do not discuss the case with anyone inside the City other than employees who have a need to know, such as the Assistant City Manager.

- Direct all inquiries from the suspected individual/company or his/her/its representative/attorney to the City Manager.
- Direct all inquiries from the media to the City Manager’s Office. A proper response to such an inquiry might be, “I’m not at liberty to discuss this matter. Let me refer you to the City Manager’s Office”. The City Manager’s Office will determine the appropriate media messages and identify an appropriate City spokesperson, as required.
- Take appropriate corrective and disciplinary action after consulting with the City Manager.

## **6. EMPLOYEE RESPONSIBILITIES**

When suspected fraudulent incidents or practices are observed by, or made known to, an employee, the following will be done:

- The incident or practice must be reported to his/her supervisor for reporting to the proper management official. When the employee believes the supervisor may be involved in the inappropriate activity, the employee will make the report directly to a higher level of management and/or the Sheriff’s Department.
- The reporting employee will refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone other than his/her supervisor, the Assistant City Manager/City Manager, and/or law enforcement personnel.

## **7. INVESTIGATION**

The Assistant City Manager will carry out an initial review. If the Assistant City Manager is suspected of fraud, the City Manager will conduct the initial review. After this review is completed, a determination of whether the suspected fraud warrants additional investigation by the Assistant City Manager will be made. As warranted, the Assistant City Manager will inform Risk Management of a pending investigation.

A prompt investigation will be conducted to include detailed analyses of available records. The audit investigation requires the full co-operation of the departmental personnel. The Assistant City Manager will proceed as follows, if evidence is uncovered showing possible dishonest or fraudulent activities:

- The Assistant City Manager will discuss the findings and recommendations for prevention of future similar occurrences with management and appropriate administrators. Management is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent reoccurrence of improper actions.



- The Assistant City Manager will meet with Human Resources to determine if disciplinary actions should be taken.
- The Assistant City Manager will notify the City Manager.
- The Assistant City Manager will notify the Finance Committee as appropriate.
- If illegal activity appears to have occurred, the Assistant City Manager, in consultation with the City Attorney, will report the findings to the Sheriff's Department.
- The Assistant City Manager will contact Risk Management to coordinate the notification of insurers and the filing of insurance claims.
- The Assistant City Manager will report to the external auditors of the City all information relating to investigations of actual frauds.

The Assistant City Manager is available and receptive to receiving relevant information on a confidential basis to the extent allowed by law. Individuals have the right to contact the Assistant City Manager directly whenever a dishonest or fraudulent activity is suspected.

## **8. RELATED POLICIES**

This Policy and Protocol is designed to augment any other corporate policies containing related information. It does not replace or preclude them. To the extent that this Policy and Protocol may conflict with any other corporate policies containing related information, this Policy and Protocol will take precedence to the extent only of such conflict.

## **9. COMPLIANCE**

Failure of staff to comply with this Fraud Policy and Protocol could result in disciplinary action.

## 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 2014-15

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**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 2014-15

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**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 2014-15

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**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 2014-15

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**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 2014-15**

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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

## **City of Agoura Hills List of Acronyms FY 2014-15**

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SEC	Securities and Exchange Commission
SEMS	Standardized Emergency Management System
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