

CITY OF AGOURA HILLS, CALIFORNIA



MID-CYCLE BUDGET REVIEW 2019-20 / 2020-21

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CITY OF AGOURA HILLS

Mid Cycle Review Fiscal Year 2019-20/ 2020-21



City Officials

Illece Buckley Weber, Mayor
Denis Weber, Mayor Pro Tem
Chris Anstead, Councilmember
Deborah Klein Lopez, Councilmember
Linda Northrup, Councilmember

Nathan Hamburger, City Manager
Louis Celaya, Deputy City Manager
Jessica Forte, Director of Public Works
Christy Pinuelas, Director of Finance
Ramiro Adeva, Community Development Director
Kimberly Rodrigues, City Clerk
Amy Brink, Director of Community Services
Amir Hamidzadeh, Building Official
Doug Hooper, Director of Planning

CITY OF AGOURA HILLS

ORGANIZATIONAL STRUCTURE

AGOURA HILLS RESIDENTS



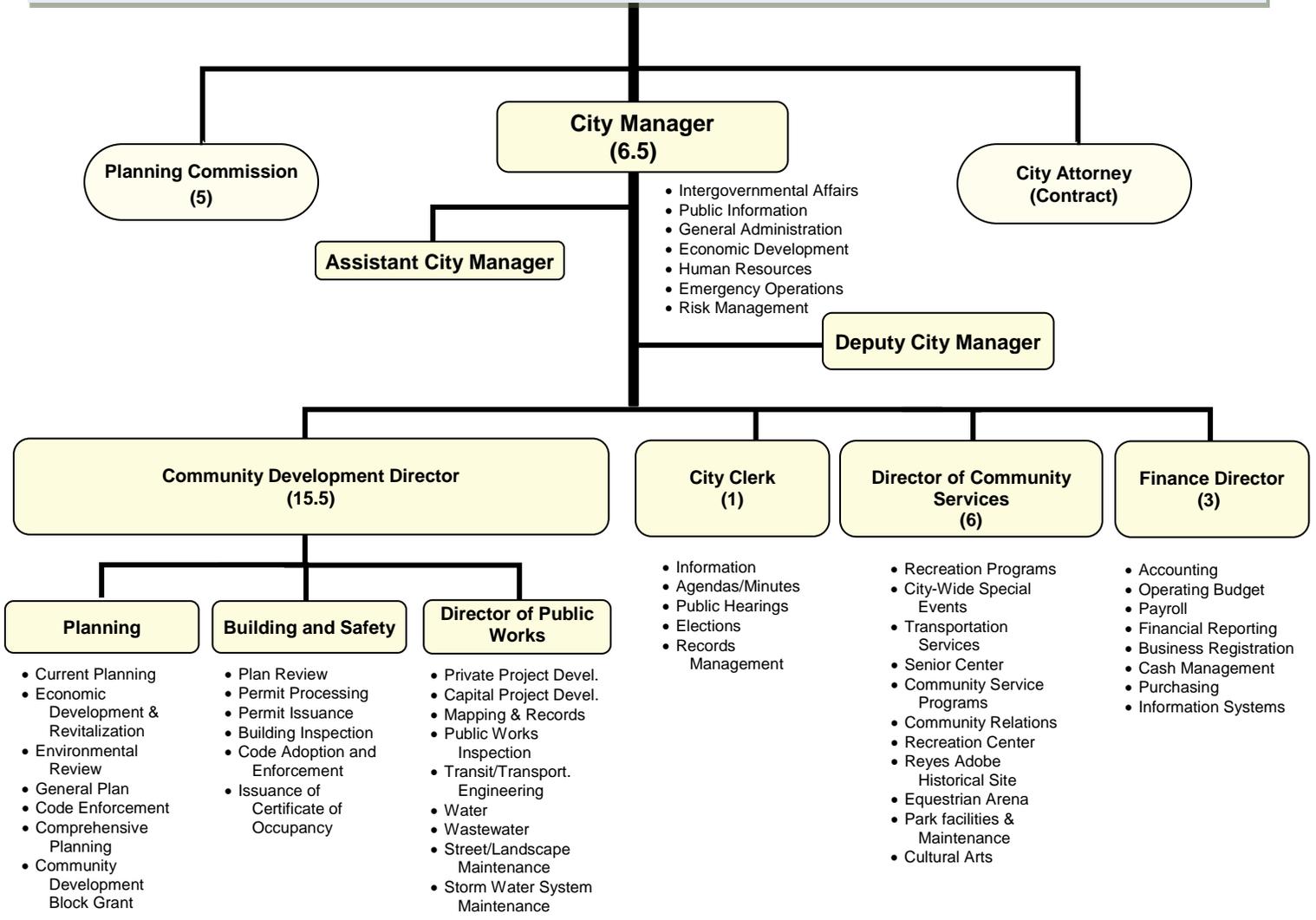
Chris Anstead
Councilmember

Denis Weber
Mayor Pro Tem

Illece Buckley
Weber
Mayor

Deborah Klein
Lopez
Councilmember

Linda Northrup
Councilmember



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

**City of Agoura Hills
Sources and Uses
Estimated Budget 2019-20**

Fund	----- Estimate 2019/20-----				Fund Balance 6/30/2020
	Fund Balance 6/30/2019	Revenues	Expenditures	Transfers (Out)/In	
<u>City of Agoura Hills</u>					
10 General Fund	9,362,056	16,568,345	15,928,631	(1,467,253)	8,534,517
20 Gas Tax	2,334	489,534	491,100	0	768
22 RRAA	62,636	300,500	358,000	0	5,136
30 Retirement Rate Stabilization	194,975	3,000	0	0	197,975
40 Traffic Safety	5,920	50,200	50,000	0	6,120
60 Proposition A	756,265	620,654	707,668	0	669,251
61 Proposition C	783,562	1,530,500	1,385,786	0	928,276
63 Measure R	42,177	252,500	279,437	0	15,240
64 Measure M	49,672	300,500	294,372	0	55,800
65 Measure W	0	0	0	0	0
70 SCAQMD	49,712	27,000	1,200	0	75,512
110 Traffic Improvement	1,203,298	513,000	300,000	0	1,416,298
111 Utility Undergrounding	52,034	500	0	0	52,534
240 Suppl. Law Enfcmt	121,136	102,300	152,866	0	70,570
250 CDBG	0	210,200	210,200	0	0
260 Misc. Grants	(170,899)	266,335	270,075	0	(174,639)
520 Waste Management	209,659	113,000	102,500	0	220,159
420 Inc. Housing In-Lieu	1,775,015	30,000	35,000	0	1,770,015
300 Public Fin Auth Debt Service	1,073	25	0	0	1,098
305 Improvement Authority Debt Sei	281,897	1,500	908,725	913,025	287,697
620 Successor Housing	606,209	10,000	74,280	74,228	616,157
11 Capital Projects Fund	73,135	0	135,200	80,000	17,935
12 Facilities Fund	205,553	2,500	0	0	208,053
15 Rec Center Capital Projects	840	4	0	0	844
16 Stormwater Capital Projects	606,499	310,000	300,000	400,000	1,016,499
18 Measure R Capital Projects	(4,401,382)	5,000,500	2,460,500	0	(1,861,382)
19 Measure M Capital Projects	0	4,300,000	4,075,000	0	225,000
Total City of Agoura Hills	11,873,373	31,002,597	28,520,540	0	14,355,430

**City of Agoura Hills
Sources and Uses
Estimated Budget 2020-21**

Fund	----- Estimate 2020/21-----				Fund Balance 6/30/2021
	Fund Balance 6/30/2020	Revenues	Expenditures	Transfers (Out)/In	
<u>City of Agoura Hills</u>					
10 General Fund	8,534,517	16,815,374	15,733,062	(1,039,825)	8,577,004
20 Gas Tax	768	495,256	453,300	0	42,724
22 RRAA	5,136	346,055	0	0	351,191
30 Retirement Rate Stabilization	197,975	3,000	0	0	200,975
40 Traffic Safety	6,120	50,200	50,000	0	6,320
60 Proposition A	669,251	651,956	783,143	0	538,064
61 Proposition C	928,276	964,889	934,963	0	958,202
63 Measure R	15,240	275,820	156,611	0	134,449
64 Measure M	55,800	310,231	248,722	0	117,309
65 Measure W	0	370,000	277,000	0	93,000
70 SCAQMD	75,512	27,000	1,200	0	101,312
110 Traffic Improvement	1,416,298	4,000	120,000	0	1,300,298
111 Utility Undergrounding	52,534	500	0	0	53,034
240 Suppl. Law Enfcmt	70,570	100,700	152,866	0	18,404
250 CDBG	0	299,346	299,346	0	-
260 Misc. Grants	(174,639)	3,191,147	3,146,975	0	(130,467)
520 Waste Management	220,159	113,000	135,000	0	198,159
420 Inc. Housing In-Lieu	1,770,015	20,000	10,000	0	1,780,015
300 Public Fin Auth Debt Service	1,098	25	0	0	1,123
305 Improvement Authority Debt Sei	287,697	1,500	908,025	913,025	294,197
620 Successor Housing	616,157	10,000	107,703	126,800	645,254
11 Capital Projects Fund	17,935	0	0	0	17,935
12 Facilities Fund	208,053	2,500	0	0	210,553
15 Rec Center Capital Projects	844	4	0	0	848
16 Stormwater Capital Projects	1,016,499	760,000	750,000	0	1,026,499
18 Measure R Capital Projects	(1,861,382)	750,000	690,927	0	(1,802,309)
19 Measure M Capital Projects	225,000	4,895,436	5,002,039	0	118,397
Total City of Agoura Hills	14,355,430	30,457,939	29,960,882	0	14,852,487

City of Agoura Hills

PERSONNEL

2017-18 to 2020-21

	<u>2017-18</u> <u>Headcount</u>	<u>2018-19</u> <u>Headcount</u>	<u>2019-20</u> <u>Headcount</u>	<u>2020-21</u> <u>Headcount</u>
<u>General Fund</u>				
City Council	5.00	5.00	5.00	5.00
City Manager	5.26	5.48	5.82	6.86
City Clerk	1.85	1.85	1.96	0.96
Finance	2.89	3.04	2.97	3.04
Community Development	10.26	11.16	11.16	11.16
Community Services	7.45	7.45	7.45	5.50
Public Works Administration	2.74	2.60	3.70	1.79
Building and Safety	3.00	3.00	3.00	2.00
Total General Fund	<u>38.45</u>	<u>39.58</u>	<u>41.06</u>	<u>36.31</u>
<u>Proposition A</u>				
Community Services Administration	0.55	0.55	0.55	0.50
Total Proposition A Fund	<u>0.55</u>	<u>0.55</u>	<u>0.55</u>	<u>0.50</u>
<u>Proposition C</u>				
Public Works	0.35	0.11	0.11	0.43
Finance			0.07	
Total Proposition C Fund	<u>0.35</u>	<u>0.11</u>	<u>0.18</u>	<u>0.43</u>
<u>Measure M-Local</u>				
Public Works		0.28	0.28	0.28
Total Measure M Local		<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>Measure M-Grant</u>				
City Manager		0.29	0.37	0.37
Finance		0.19	0.40	0.40
Public Works		0.75	1.77	1.72
Total Measure M Grant		<u>1.23</u>	<u>2.54</u>	<u>2.49</u>
<u>Measure R-Local</u>				
Public Works	0.14	0.14	0.14	0.14
Total Measure R Local	<u>0.14</u>	<u>0.14</u>	<u>0.14</u>	<u>0.14</u>
<u>Measure R-Grant</u>				
City Manager	0.82	0.31	0.00	0.00
Finance	0.55	0.21	0.00	0.00
Public Works	1.77	1.12	0.00	0.64
Total Measure R Fund	<u>3.14</u>	<u>1.64</u>	<u>0.00</u>	<u>0.64</u>
Total City of Agoura Hills	<u>42.63</u>	<u>43.53</u>	<u>44.75</u>	<u>40.79</u>
<u>Successor Agency to the RDA</u>				
City Manager	0.36	0.36	0.25	0.21
City Clerk	0.15	0.15	0.04	0.04
Finance	0.56	0.56	0.56	0.56
Community Development	0.18	0.18	0.18	0.18
Total Successor Agency to the RDA	<u>1.25</u>	<u>1.25</u>	<u>1.03</u>	<u>0.99</u>
Total Successor Agency to the RDA	<u>1.25</u>	<u>1.25</u>	<u>1.03</u>	<u>0.99</u>
<u>Successor Agency to the RDA-Housing</u>				
Community Development	0.06	0.16	0.16	0.16
City Manager	0.06	0.06	0.06	0.06
Total Successor Agency to the RDA-Housing	<u>0.12</u>	<u>0.22</u>	<u>0.22</u>	<u>0.22</u>
Total Successor Agency to the RDA	<u>1.37</u>	<u>1.47</u>	<u>1.25</u>	<u>1.21</u>
Total Personnel Headcount	<u>44.00</u>	<u>45.00</u>	<u>46.00</u>	<u>42.00</u>

Note: Headcount includes Council Members, Planning Commissioners and Appointed Treasurer. Not included, vacant or part-time pos

City of Agoura Hills
INTERFUND TRANSFERS
FY 2018-19 TO 2020-21

FY 2018-19

Fund	Description	To	From
010	General Fund		1,387,011
011	Capital Projects Fund	325,000	
030	Cal Pers Set Aside	45,000	
305	To AH Improvement Authority Bond	913,025	
620	To Housing Successor Agency	103,986	
		Total	1,387,011
		1,387,011	1,387,011

FY 2019-20

Fund	Description	To	From
010	General Fund		1,467,253
011	Capital Projects Fund	80,000	
016	Storm Water Fund	400,000	
305	To AH Improvement Authority Bond	913,025	
620	To Housing Successor Agency	74,228	
		Total	1,467,253
		1,467,253	1,467,253

FY 2020-21

010	General Fund		1,039,825
305	To AH Improvement Authority Bond	913,025	
620	To Housing Successor Agency	126,800	
		Total	1,039,825
		1,039,825	1,039,825



Date: July 8, 2020
To: Honorable Mayor and Members of the City Council
From: Nathan Hamburger, City Manager
Subject: Fiscal Year 2019/20 and 2020/21 Mid-Cycle Budget Review

Introduction

Last year, the City Council adopted a two-year budget plan covering the period July 1, 2019 to June 30, 2021. At that time, staff indicated it would be necessary to revisit the 2020/21 budget plan and to make any appropriate amendments based on unforeseen events, changes in the economy, and unanticipated operational needs.

On March 4, 2020 California Governor Newsom, as well as the Los Angeles County Board of Supervisors and the Los Angeles County Department of Public Health, declared a state of emergency and a local and public health emergency, respectively, in response to increased spread of the novel coronavirus causing the COVID-19 pandemic. Then on March 20, 2020, the City Manager of the City signed Executive Order No. 2020-21 imposing certain emergency regulations relating to the COVID-19 public health crisis. The COVID-19 virus represents the most devastating pandemic of multiple generations and the profound impacts to the City of Agoura Hills is no exception. Though City Hall and the Recreation and Event Center remain closed, City staff has been working remotely, using Safer at Home guidelines while continuing to complete tasks and responsibilities. The crisis complicated projections of revenues and expenditures necessary to modify and finalize amendments to the second year of the budget plan (Fiscal Year 20/21 budget), and in view of fluid and unpredictable nature of the crisis and related fiscal impacts on the City, particularly in the medium to longer term, the City decided to delay adoption of the 20/21 budget until July 22, 2020. As such, on June 24, 2020, a Resolution authorizing the continuation of necessary and essential expenditures and a Resolution confirming 20/21 budgeted expenditures relating to the Agoura Hills Improvement Authority Lease Revenue Bonds were adopted.

This document outlines specific programs, together with a financial plan, to meet the City's service goals for the community over the remaining twelve months of the budget plan. As a financial plan, the budget contains both fund summaries and line item detail. The fund summaries provide the reader with an understanding of the financial condition of the many funds that comprise the overall budget, while the line detail explains how each City Department is funded. 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 July 8, 2020 Mid-Cycle Budget Review session the City Council will review the amended 2019/20 and the 2020/21 budgets. The budgets will be presented for adoption at the July 22, 2020, Council meeting.

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.

Financial Highlights

For the fourth time, the City's Budget for the fiscal years ending June 30, 2020 and June 30, 2021 received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). This certificate is the highest form of recognition in governmental accounting and financial reporting, and the attainment represents a significant accomplishment by the City and its management.

In November, 2016, the City of Agoura Hills received a very strong financial endorsement from Standard & Poor's (S&P), who assigned a rating of AA+, stable on the Agoura Hills Improvement Authority's 2016 Lease Revenue Refunding Bonds. 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. 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, and very strong budget flexibility and liquidity. See a later discussion in this summary on the City's debt obligations.

Overall Budget

The previously approved 2020/21 Budget was \$24.9 million, including expenditures and operating transfers, while the recommended Mid-Cycle 2020/21 Budget is \$29.9 million. Due to a reduction in revenues (discussed later in this document), the day-to-day operational/service costs for the organization were previously adopted at \$21.7 million, but are now recommended at \$20.4 million. The largest reductions recommended are in Community Services and personnel. The Capital Improvements Projects were previously adopted at \$3.3 million. We are recommending an increase in the Capital Improvements Projects to \$6.4 million. This adjustment primarily reflects an update to the Measure R, Measure M and Federal Appropriations transportation project estimates. The Capital Improvement Projects for 2020/21 include \$750,000 in Measure R, and \$5.0 million in Measure M, Los Angeles County sales tax initiatives. This revenue is for transportation related projects, which include the completion of the Palo Comado Interchange, and the Kanan Corridor design. An additional \$2.9 million in HBP and Toll Credits has been carried forward from 2019/20 to 2020/21 for the Roadside Bridge Widening Project. Finally, \$750,000 is included to design the water quality treatment plan and linear park.

The overall budget consists of the following:

	FY 2020/21
General Fund	\$15,733,062
Other City Funds	<u>\$14,227,820</u>
Total City of Agoura Hills	\$29,960,882

Public Safety continues to be a high priority, as is seen through the City's financial commitment (31% 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, and youth drug awareness programs. The Sheriff's Department is requesting a 5.5% increase in rates for the 2020/21 year. One sheriff position has been reduced in the 2020/21 budget, the services will be provided on an as-needed basis. 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.

Basis for Assumption for Key Revenue Estimates

The 2020/21 Budget was built upon a series of assumptions related to loss of revenue, primarily in the General Fund, due to the COVID 19 virus. The City’s non-essential businesses were closed, resulting in a loss of sales taxes and transient occupancy taxes, which are two of the primary revenue sources for the General Fund. The 2019/20 Budget has a projected loss of almost \$900,000 and it took many tough decisions to achieve a Balanced Budget for 2020/21. The impact of any further State of California budget changes on revenues and expenses will not be known until after this budget is adopted. The 2020/21 budget includes \$50,000 in the General Fund for the State of California CARES Act. No financial cuts from Federal or State grants or legislative changes have been made. The budget reflects the best information available from the Governor’s and Legislator’s proposals for the State 2020/21 budget.

The City’s largest revenue sources are as follows:

Revenue Type	2020/21 Budget	Percentage of Total Revenues
Property Taxes	5,702,413	19%
Measure M Capital Projects Grant	4,895,436	16%
Sales Taxes	3,770,647	12%
Transient Occupancy Tax	3,428,565	11%
HBP and Toll Credits	2,920,400	9%
Franchise Fees	866,000	3%
Recreation Fees	721,500	3%
Subtotal Top Revenues	\$22,304,961	74%
Total Revenues	\$30,457,939	100%

Property Taxes – The City’s General Fund receives property taxes. This revenue source is not projected to be impacted by the pandemic. The estimate is projected to increase 3.2 percent in 2020/21, based on information received from the State and the County of Los Angeles, historical trends, and a forecast of a moderate increase in assessed valuations. Also included in this category is the Property Tax In-Lieu of Vehicle License Fee (VLF). Since 2005/06, VLF revenue has been reclassified from Grants and Subventions as the State reallocates its funding methodology.

Measure M Capital Projects Grant – In November 2016, Measure M was approved by a two-thirds majority of Los Angeles County, adding a ½ cent sales tax to be used for traffic relief and transportation upgrades throughout the county. This revenue source is stable, even through the COVID-19 pandemic. The City of Agoura Hills is scheduled to receive approximately \$4.9 million of these monies in 2020/21. These monies are being used for several major transportation related projects, the primary one being the completion of the retrofitting of the Palo Comado Interchange. The monies are paid out as a reimbursement grant. The estimated amount received is based on budgeted expenditures.

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

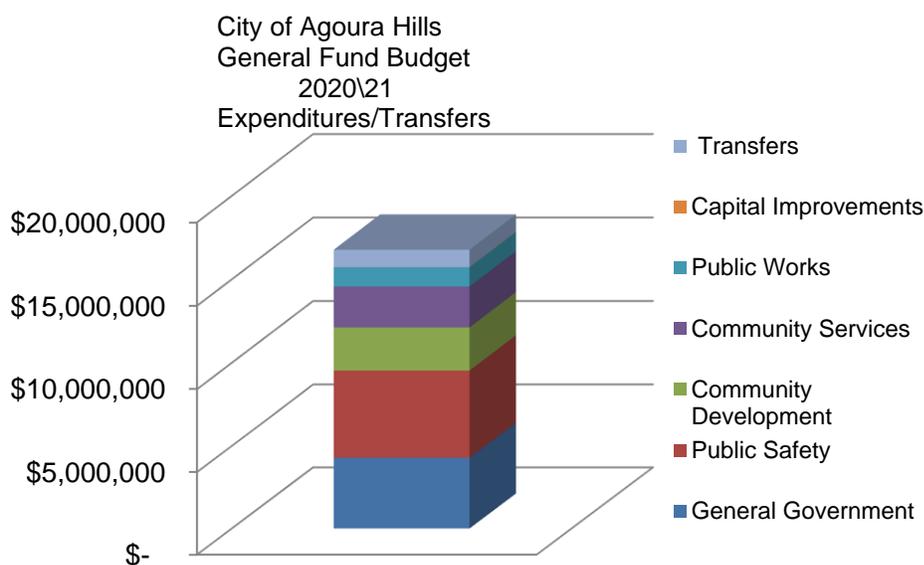
Use Tax Law. The tax is distributed as follows: 5.5% State; 1% City; 2.25% County. Due to the COVID-19 pandemic, all of the City's non-essential businesses will just be reopening in July, 0. The original 2020/21 budget anticipated sales tax of \$4.2 million, this revised budget projects \$3.8 million (a \$400,000 decline). The City's General Fund receives 22% of its General Fund revenues from sales tax, primarily collected from the City's gas stations, restaurants, and furniture/appliance stores. Additionally, recent action by the governor to allow small businesses to delay remitting their sales tax for a year, will cause a decline in revenue, which is included in these projections.

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. With COVID 19 requiring sheltering in place orders, the hotel industry has been especially hit hard. Agoura Hills relies on small events within the surrounding area, and business travel as its main occupants of hotels. A projection of a slow increase, and return to normal occupancy by October, 2020 has been included in this budget. This budget projects a 17% decrease from the originally adopted 20/21 budget.

HBP and Toll Credits – Toll or Transportation Development credits are a federal transportation funding tool that can be used on federally-approved projects, including bridges. In 2020/21 the City is anticipating receiving \$2.9 million for the Roadside Bridge widening project. The monies are paid out as a reimbursement grant. The estimated amount received is based on budgeted expenditures.

Franchise Fees – Franchise fees are imposed on gas, electric, refuse and cable companies for the use of City streets and right-of-ways. The budget for 2020/21 reflects a flat amount collected from customers. The forecast information is obtained from the franchisees.

Recreation Fees – Recreation fees are budgeted \$344,600 (33%) less than the original 2020/21 budget. These fees are generated by event center rentals and classes/excursions, all of which are impacted by the pandemic. Staff projects a reopening of the Recreation and Event Center by October, 2020. The reduction of these fees is offset by a reduction in expenses for part-time staff, instructors and supply costs.



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 \$16.8 million, proposed expenditures of \$15.7 million, and operating fund transfers of \$1.0 million (\$16.7 million total). The budget includes repayment of the 2013 bonds for the Recreation Center, as well as the debt service for the 2016 lease revenue refunding bonds. The 2016 revenue refunding bonds paid for the Civic Center (City Hall/Library), for a portion of the Kanan Bridge Widening Project, and contributed towards the building of the of the Recreation and Event Center. Furthermore, a transfer to the Successor Housing Fund is budgeted, as required, in order for the City to receive loan repayments from the Successor Agency to the City of Agoura Hills.

From the original 2019/20 budget to the recommended 2019/20 budget, General Fund revenue is recommended to be reduced \$693,000. The budget is recommended to increase \$247,029 or 2% from the recommended 2019/20 budget to the 2020/2 budget. The top revenues sources were previously discussed. In 2020/21 the City is anticipated to receive two one-time grants from the State of California. Both grants are to assist the Community Development Department in completing state mandated tasks and are \$310,000 total.

In reviewing, the differences between the previously approved 2020/21 budget and the recommended 2020/21 budget, operational expenditures are recommended to decrease \$1 million, while transfers are budgeted to increase \$38,800. This results in a net increase of \$42,487 from 2019/20 to 2020/21 in the General Fund. The recommended decrease to operational expenditures comes primarily from Community Services (\$813,827). With many of the Safer at Home Orders still in place, community events such as movies in the park and summer concerts have been cancelled. Additionally, camps and excursions are estimated to be cancelled until October. Included in this reduction the lay-off of over 50 part-time and the lay-off and furlough of two full-time positions. These position changes are discussed elsewhere in this document.

General Government decreased \$285,450 primarily due to the lay-off of one position and a furlough of another position. Additionally the upgrades to the City's audio visual equipment, that were scheduled for 2020/21, was completed in 2019/20. Finally, Public Works decreased \$272,220, which was a result of staff costs being shifted to special funds, as additional transportation funding became available. This is off-set by an increase in Community Development (\$313,091) as more State mandated projects were added to the City, such as General Plan amendments and other studies.

The increase to transfers of \$38,800 is due to the amount required to be set-aside in the Successor Agency Housing Fund.

Other Major Funds

Any fund whose revenues or expenditures, excluding other financing sources or uses, is more than 10% of the total revenues or expenditures of the appropriated budget is considered a major fund for budgeting purposes. For the 2020/21 fiscal year, the General Fund, and Measure M Capital Projects Funds are considered major funds. The Measure M Capital Projects Fund is for grant monies received from sales tax overrides adopted by Los Angeles County. The City is budgeted to spend \$5.0 million of Measure M monies in 2020/21 on various transportation projects.

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 the City's mid-cycle review. During the first week of March, the City Manager met with each of the department heads to discuss their goal accomplishments and to review their estimates for the 2019/20 year. Generally, the mid-cycle review with the City Council begins in March, with a goal review session and discussion on updates and new directions.

Because of these extraordinary times, and the projected loss of revenues, the Council needed to review the overall financial forecast based on reduced revenue streams. The existing goals were prioritized, based on the City's new economic position. Using the 2020/21 adopted budget as a framework, the various committees then met and recommended adjustments.

The new budget calendar was amended to include meetings with various Council Committees to prioritize and possibly eliminate certain items from the budget.

The new timeline became as follows:

April 29	Budget Update/Goal Review Meeting with Council
April 30 – May 13	Schedule Necessary Committees for Discussion and Impacts
May 20	Review Priorities with Council
June 3	Finance Committee/Community Grant Discussions
June 10	Preliminary Mid-cycle Budget Finalized
June 24	Budget workshop
July 2	Finance Committee Discussion
July 8	Second Budget Workshop
July 22	Budget Adoption

Action was taken at the last meeting in June to appropriate funds for the bond payments and to authorize spending for certain items during the month of July.

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. Revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred. Principal and interest payments on general long-term debt are recognized when due.

For budgeting purposes the City treats the loan repayment from the Agoura Hills Successor Agency as current year revenue. Furthermore, the Facilities Fund is combined with the General Fund for accounting purposes. Revenue availability criteria are defined as collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period (i.e., sixty days after fiscal year end).

The Funds within the Budget

All of the 27 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.

General Fund

010 – General Fund

Special Revenue Funds (18)

020 – Gas Tax Fund

022 – Road Rehabilitation Fund

030 – Retirement Rate Stabilization Fund

040 – Traffic Safety Fund

060 – Proposition A Fund

061 – Proposition C Fund

063 – Measure R Local Return Fund

064 – Measure M Local Return Fund

065 – Measure W Local Return 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

620 – Successor Housing Agency Fund

Debt Service Funds (2)

300 – Financing Authority Debt Service Fund

305 – Improvement Authority Debt Service Fund

Capital Projects Funds (5)

011 – Capital Projects Fund

012 – Facilities Capital Projects Fund

016 – Storm Water Capital Projects Fund

018 – Measure R Capital Projects Fund

019 – Measure M Capital Projects Fund

Major Issues

During the Goal Workshop, the City Council established six main areas that encompass goals set by the City Council. These include:

- Infrastructure

- Land Use/Economic Development
- Parks/Recreation/Transportation
- Emergency Preparedness/Public Safety
- Communications
- Environmental Sustainability

Infrastructure – Currently the City has numerous projects and programs underway, including the Palo Comado Interchange Construction, the Kanan/Agoura Intersection Design, a Kanan Corridor Project Study Report, Roadside Bridge Widening, and a review of the Wildlife Corridor Bridge Design. Additionally, the City is working on a Water Quality Treatment Plant Design/Agoura Village Park/Wetlands funding, design and environmental clearance.

Additionally, the City Council would like to update the infrastructure of crosswalks and sidewalks, enhance bus stop amenities, and modify the lights on Agoura Road in the Village area.

Land Use/Economic Development- Currently the City is working on updating several federal and state mandated ordinances, General Plan amendments, and various advance planning items regarding housing. Additionally, the City is working on reviewing the Agoura Village Specific Plan, analyzing possible land acquisitions and/or rezoning efforts, working to complete a review the sign ordinance, and promoting a presence in conjunction with the Conejo Chamber and Tourism Improvement District.

Parks/Recreation/Transportation – The City is planning a master architectural redesign of all park restroom facilities, an Art in Public Places master plan, an update to the policy and procedures to the art gallery and programs registration, and ADA improvements at Forest Cove Park.

Emergency Preparedness/Public Safety – This includes Woolsey Fire Recovery efforts and a report summary. Additionally completion of the transition to a new Emergency Services Notification System (Code Red) and updates to the Emergency Service Continuity Plan. Additionally, training will be implemented to institute new procedures and policies related to changes in services caused by COVID-19.

Communications – Within this category, the City continues implement the Technology Master Plan, which includes expansion of telecommuting access, GIS, Energov, and enhanced online permit access, and continue @The Mayor’s Table program.

Environmental Sustainability - The installation of electric vehicle charging stations at the Civic Center, is included within this category. Additional items include, support for the Clean Alliance Programs, and work on the preparation of a climate action plan.

General Fund Reserve Policy

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

that year’s General Fund Operating Budget, the City Council and City staff shall, in the following budget year, present a plan for returning the General Fund Reserve to the 40% level, as soon as practicable, based on the City’s then-current budget circumstances.

For the budget year 2020/21 the fund balance in the General Fund is projected to be \$8.6 million or 51% of operational expenditures and transfers.

General Fund	2018/19	2019/20	2020/21
Ending Fund Balance	\$ 9,388,603	\$8,534,517	\$8,577,004
Operating Expenses and Transfers	\$17,830,744	\$17,395,884	\$16,772,887
Percentage	53%	49%	51%

It is important to note that General Fund Reserves serve as a temporary funding source for the many grants the City receives, including the Measure R and M Capital Projects. The total of these advances is anticipated to be \$6.0 million. Additionally, the City utilizes \$1.7 million for cash flow, due to the timing of our major revenues received. These amounts are included in the above referenced fund balance.

Balanced Budget

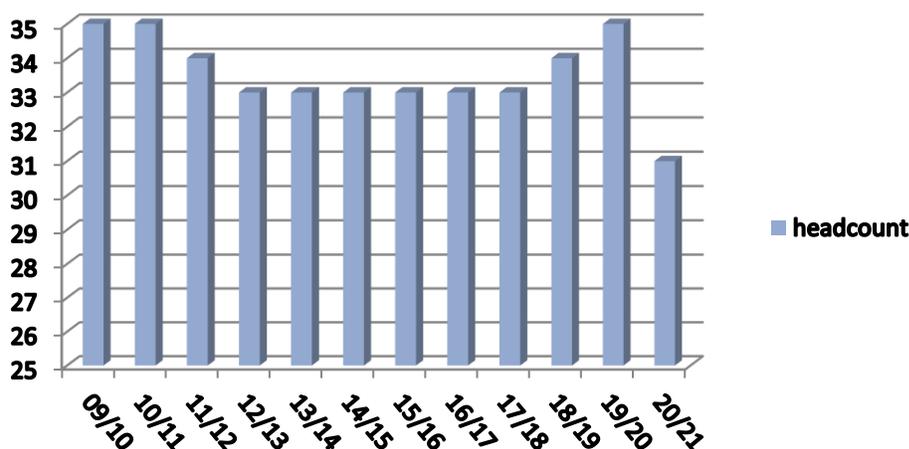
Overall, the combined City of Agoura Hills fund balances are projected to increase \$518,503 from 6/30/2020 to 6/30/2021. The fluctuation primarily relates to the spending of monies on capital projects.

In accordance with the Balanced Budget Policy, the 2020/21 budget is balanced. This means that operating revenues fully cover operating expenditures, including debt. Under this policy, it is allowable for total expenditures to exceed revenues in a given year: however, in this situation beginning fund balance can only be used to fund capital improvement plan projects, or other “one-time”, non-recurring expenditures. Additionally, ending fund balance must meet the minimum policy levels as defined by Council Resolution.

Personnel Additions/Promotions and Reclassifications

The 2020/21 headcount includes 31 full-time employees, 5 Council members, 5 Planning Commissioners, 1 appointed part-time Treasurer, and part-time staff, who are primarily employed at the Recreation Center.

Total Authorized Positions by Fiscal Year



In 2020/21 the City maintained salaries and benefits at the same level as 2019/20. Three positions were laid-off, and two were furloughed. One position remains vacant and is not budgeted. Employees were not given a Cost of Living Adjustment, and medical benefits were held at the same level of contribution as 2019.

The City has implemented a cost sharing plan with the employees to cover the cost of the Public Employees Retirement System (CalPERS) retirement plan. The City has two plans, Public Employees' Pension Reform Act (PEPRA) employees receive a benefit of 2% at 62, and Miscellaneous employees (joining prior to January 1, 2013) employees receive a benefit of 2% at 55. PEPRA employees contribute 6.75% towards their pension cost. Miscellaneous employees begin contributing to their CalPERS cost when combined plan costs exceed 20.0%. The City's rate is projected to be 22.9% in 2020/21. Therefore, employees in the CalPERS classic plan will cost share the amount above 20.0%. Miscellaneous employees are budgeted to contribute 1.4% towards pension costs in 2020/21. The rate in 2019/20 was 22.72%.

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. As of June 30, 2019, the unfunded actuarial accrued liability was only \$1,005,573. The City's contribution is budgeted at \$177,000 in 2020/21. 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 2020/21 Budget includes certain debt obligations for the City. The obligations included in the budget represent the annual installment payments of principal and interest to be paid on debt existing at July 1, 2020.

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.

\$3,675,000 issued September 2013
Principal Outstanding 7/1/2020: \$3,295,000
Maturity Date: 2043
Interest Rate: 4.0% - 5.0%
Funding Sources: General Fund

2016 Lease Revenue Refunding Bonds

Purpose: Refunding of the Agoura Hills Financing Authority's remaining outstanding 2007 Bonds. The bonds were issued to finance the Civic Center and other capital projects within the City.

\$10,055,000 issued October 2016
Principal Outstanding 7/1/2020: \$9,105,000
Maturity Date: 2041
Interest Rate: 3.875% - 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 7/1/2020: \$26,359,204

Maturity: 2042

Interest Rate: 3.0%

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 at this time primarily because there are adequate reserves and grants for all foreseen projects. In the State of California, a 2/3 vote must be obtained to issue general obligation debt, which is difficult to obtain; therefore, a legal limit has not been established.

Included in this document is a debt limit policy on issuing other types of debt. The policy states that debt service payments are not to exceed 10% of General Fund revenues and in no case more than 15%. The 2020/21 budget is in compliance with this policy.

	FY 2020/21
Percentage Debt Service	5.4%
Debt service payments	\$ 902,025
General Fund revenues	\$16,815,374

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 Finance Manager Melinda Brodsky. I look forward to working with you when we make this budget a reality.

Respectfully,



Nathan Hamburger
City Manager

91301



A CULTURAL EXPERIENCE

CITY OF AGOURA HILLS

Mid-Cycle Budget Review
Fiscal Year 2019-20 / 2020-21



Revenues



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Fund: 010 - GENERAL					
Category: 4000 - Taxes and Assessments					
010-0000-311000	Sales And Use Tax	3,924,897	4,330,498	4,001,335	3,770,647
010-0000-312000	Property Tax	2,860,521	2,897,916	2,999,841	3,096,136
010-0000-312001	Property Tax In Lieu Of Vlf	2,216,903	2,300,159	2,371,895	2,476,277
010-0000-312002	Property Tax - Succ. Agcy.	84,749	145,048	130,000	130,000
010-0000-313000	Transient Occupancy Tax	2,788,088	2,807,317	2,175,000	3,428,565
010-0000-314000	Franchise Fee	799,866	790,763	866,000	866,000
010-0000-315000	Property Transfer Tax	183,419	160,298	175,000	150,000
Category: 4000 - Taxes and Assessments Total:		12,858,441	13,431,997	12,719,071	13,917,625
Category: 4002 - License and Permits					
010-0000-321000	Business Licensing	148,388	152,683	160,000	160,000
010-0000-323000	Building Permits	487,771	408,229	370,000	275,000
010-0000-324000	Industrial Waste Fee	25,560	28,754	23,000	23,000
Category: 4002 - License and Permits Total:		661,719	589,666	553,000	458,000
Category: 4004 - Charges for Services					
010-0000-341000	Planning Fees	131,765	255,407	150,000	150,000
010-0000-341100	Eir Recovery	10,983	12,740	25,000	25,000
010-0000-341200	General Plan Recovery	37,346	9,173	6,000	6,000
010-0000-341300	Agoura Village Recovery	0	0	1,000	1,000
010-0000-341400	Filming Fees	31,077	23,225	25,000	25,000
010-0000-342000	Engineer Plan Check/inspection	15,476	23,571	30,000	30,000
010-0000-342100	Grading Plan Check	4,034	1,937	5,000	5,000
010-0000-342200	Building Plan Check	147,798	219,198	190,000	220,000
010-0000-342201	Building Plan Check - In House	38,136	20,895	18,000	13,000
010-0000-342300	Building Technician Fee	52,201	24,839	30,000	13,000
010-0000-342500	Encroachment Permits	69,477	57,978	80,000	80,000
010-0000-343000	Traffic Control Plan Review	57,237	26,580	40,000	25,000
010-0000-351000	Park & Recreation Fees	0	(6,391)	0	0
010-0000-3510A0	Classes	338,827	321,233	150,000	152,000
010-0000-3510B0	Excursions	9,907	12,503	9,000	16,000
010-0000-3510C0	Camps	36,855	35,780	21,000	18,000
010-0000-3510D0	Seniors	89,792	75,612	32,000	35,000
010-0000-3510E0	Special Events	8,650	6,278	7,500	0
010-0000-3510F0	Sports	701	800	0	0
010-0000-3510G0	Teens	8,987	3,497	2,000	3,500
010-0000-3510H0	Community Services	0	2,073	0	0
010-0000-3510I0	Cultural Arts	109	34	0	1,500
010-0000-351500	Reyes Adobe Fees	1,312	26	0	4,500
010-0000-351501	Taxable Sales Items	0	0	700	700
010-0000-355000	Sale Of Maps & Copies	1,606	1,792	2,000	2,000
010-0000-357001	Waste Hauling Admin Charges	47,000	47,000	47,000	47,000
010-0000-357002	Scaqc Admin Service Charge	0	0	1,200	0



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
010-0000-357003	Smip Admin Fees	523	271	200	200
010-0000-357004	Fire Sprinkler Fee	0	0	0	0
010-0000-357006	Sb1473 Retainer	232	155	100	100
010-0000-357007	Sb 1186 Admin	5,420	11,385	1,000	1,000
Category: 4004 - Charges for Services Total:		1,145,450	1,187,590	873,700	874,500
Category: 4005 - Fines and Penalties					
010-0000-361000	Parking Fines	30,164	40,963	45,000	45,000
010-0000-361500	Municipal Court Fines	5,549	3,899	7,000	15,000
010-0000-361800	False Alarm Fines	5,000	2,400	2,000	2,000
010-0000-363000	Restitution	615	5,861	4,000	2,000
010-0000-365000	Late Fees	1,413	4,467	0	0
Category: 4005 - Fines and Penalties Total:		42,741	57,590	58,000	64,000
Category: 4006 - Investment Income					
010-0000-371000	Interest Earnings	555,503	609,643	130,000	100,000
010-0000-371001	Interest Earning - Fmv Investm	(15,831)	55,117	0	0
Category: 4006 - Investment Income Total:		539,673	664,760	130,000	100,000
Category: 4007 - Rental Income					
010-0000-372000	Rental Income	35,722	31,526	15,500	25,000
010-0000-3720d0	Rental Income - Facilities	346,268	390,602	200,300	241,500
010-0000-372100	Medea Creek Rental	5,249	(10,498)	0	28,800
Category: 4007 - Rental Income Total:		387,239	411,630	215,800	295,300
Category: 4008 - Other Revenue					
010-0000-358000	Tourism Admin Fee	14,678	16,097	15,000	15,000
010-0000-362500	License Fee	0	3,000	0	0
010-0000-391000	Miscellaneous Revenue	238,474	128,774	1,572,000	385,000
010-0000-391100	Other Proceeds	175,000	0	0	0
010-0000-392000	Contributions	36,574	43,602	16,600	25,000
010-0000-393000	Cash Over/short	3	11	0	0
010-0000-395000	Other Reimbursements	613	0	1,500	1,500
010-0000-395002	Library Reimbursements	47,002	39,568	40,000	40,000
010-0000-395006	Beach Bus Reimbursement	15,543	8,410	2,500	5,000
010-0000-395007	Teen Shuttle	1,175	85	0	0
010-0000-395200	Loan Pmts From Rda	0	0	371,174	634,449
Category: 4008 - Other Revenue Total:		529,060	239,548	2,018,774	1,105,949
Total Revenues		16,164,323	16,584,429	16,568,345	16,815,374



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 011 - CAPITAL PROJECT FUND				
Category: 4006 - Investment Income				
011-0000-371000 Interest Inc.	2,404	1,983	0	0
Category: 4006 - Investment Income Total:	2,404	1,983	0	0
Total Revenues	2,404	1,983	0	0

Fund: 012 - FACILITIES FUND				
Category: 4006 - Investment Income				
012-0000-371000 Interest Income	2,777	5,064	2,500	2,500
Category: 4006 - Investment Income Total:	2,777	5,064	2,500	2,500
Total Revenues	2,777	5,064	2,500	2,500

Fund: 015 - RECREATION CENTER CAPITAL PROJ				
Category: 4003 - Intergovernmental				
015-0000-334500 Miscellaneous Grants	0	16,364	0	0
Category: 4003 - Intergovernmental Total:	0	16,364	0	0
Category: 4006 - Investment Income				
015-0000-371000 Interest Earnings	28	8	4	4
Category: 4006 - Investment Income Total:	28	8	4	4
Total Revenues	28	16,373	4	4

Fund: 016 - STORM WATER CAP PROJECT FUND				
Category: 4006 - Investment Income				
016-0000-371000 Interest Earnings	7,853	14,759	10,000	10,000
Category: 4006 - Investment Income Total:	7,853	14,759	10,000	10,000
Category: 4008 - Other Revenue				
016-0000-391000 Miscellaneous Revenue	28,335	0	300,000	750,000
Category: 4008 - Other Revenue Total:	28,335	0	300,000	750,000
Total Revenues	36,188	14,759	310,000	760,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 018 - MEASURE R GRANT				
Category: 4003 - Intergovernmental				
018-0000-333101 Measure R Grant	3,916,539	3,161,491	5,000,000	750,000
Category: 4003 - Intergovernmental Total:	3,916,539	3,161,491	5,000,000	750,000
Category: 4006 - Investment Income				
018-0000-371000 Interest earnings	2,887	295	500	500
Category: 4006 - Investment Income Total:	2,887	295	500	500
Total Revenues	3,919,426	3,161,786	5,000,500	750,500

Fund: 019 - MEASURE M				
Category: 4003 - Intergovernmental				
019-0000-333101 Measure M Grant	0	0	4,300,000	4,895,436
Category: 4003 - Intergovernmental Total:	0	0	4,300,000	4,895,436
Total Revenues	0	0	4,300,000	4,895,436

Fund: 020 - GAS TAX				
Category: 4003 - Intergovernmental				
020-0000-332500 State Gas Tax 2105 Prop 111	114,058	114,550	106,403	110,474
020-0000-332600 State Gas Tax 2106	73,299	73,112	67,336	69,781
020-0000-332700 State Gas Tax 2107	148,439	144,059	132,902	132,902
020-0000-332800 State Gas Tax 2107.5	5,000	5,000	5,000	5,000
020-0000-332801 Revenue Code Section 7360	81,849	69,748	153,349	176,099
020-0000-332802 Repayment of Loan	23,894	23,544	23,544	0
Category: 4003 - Intergovernmental Total:	446,539	430,012	488,534	494,256
Category: 4006 - Investment Income				
020-0000-371000 Interest Earnings	1,883	2,045	1,000	1,000
Category: 4006 - Investment Income Total:	1,883	2,045	1,000	1,000
Total Revenues	448,422	432,057	489,534	495,256

Fund: 022 - ROAD REHAB FUND				
Category: 4006 - Investment Income				
022-0000-371000 Interest Inc.	128	1,330	500	500
Category: 4006 - Investment Income Total:	128	1,330	500	500
Category: 4008 - Other Revenue				
022-0000-334600 Road Rehab Revenue	123,156	382,865	300,000	345,555
Category: 4008 - Other Revenue Total:	123,156	382,865	300,000	345,555
Total Revenues	123,284	384,195	300,500	346,055



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 030 - CAL PERS SET ASIDE				
Category: 4006 - Investment Income				
030-0000-371000 Interest Inc.	1,975	3,757	3,000	3,000
Category: 4006 - Investment Income Total:	1,975	3,757	3,000	3,000
Total Revenues	1,975	3,757	3,000	3,000
Fund: 040 - TRAFFIC SAFETY				
Category: 4005 - Fines and Penalties				
040-0000-360500 Vehicle Code Fines	46,052	37,596	50,000	50,000
Category: 4005 - Fines and Penalties Total:	46,052	37,596	50,000	50,000
Category: 4006 - Investment Income				
040-0000-371000 Interest Earnings	29	99	200	200
Category: 4006 - Investment Income Total:	29	99	200	200
Total Revenues	46,081	37,695	50,200	50,200
Fund: 060 - PROPOSITION A				
Category: 4003 - Intergovernmental				
060-0000-333200 Prop A Trans Tax	395,654	421,959	420,000	439,302
060-0000-334516 Ab1012	79,203	41,685	68,654	68,654
060-0000-395008 Farebox Revenue	-	17,336	-	12,000
Category: 4003 - Intergovernmental Total:	474,857	480,980	488,654	519,956
Category: 4004 - Charges for Services				
060-0000-353000 Prop A Reimbursements	70,609	28,233	120,000	120,000
Category: 4004 - Charges for Services Total:	70,609	28,233	120,000	120,000
Category: 4006 - Investment Income				
060-0000-371000 Interest Earnings	11,262	18,966	12,000	12,000
Category: 4006 - Investment Income Total:	11,262	18,966	12,000	12,000
Total Revenues	556,728	528,179	620,654	651,956
Fund: 061 - PROPOSITION C				
Category: 4003 - Intergovernmental				
061-0000-333400 Prop C Transit Tax	326,643	350,003	330,000	364,389
Category: 4003 - Intergovernmental Total:	326,643	350,003	330,000	364,389
Category: 4006 - Investment Income				
061-0000-371000 Interest Earnings	2,737	8,450	500	500
Category: 4006 - Investment Income Total:	2,737	8,450	500	500
Category: 4008 - Other Revenue				
061-0000-391000 Prop C Funds	0	1,698,759	1,200,000	600,000
Category: 4008 - Other Revenue Total:	0	1,698,759	1,200,000	600,000
Total Revenues	329,380	2,057,213	1,530,500	964,889



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 063 - MEASURE R FUND				
Category: 4003 - Intergovernmental				
063-0000-333100 Measure R - Local	245,807	262,578	250,000	273,320
Category: 4003 - Intergovernmental Total:	245,807	262,578	250,000	273,320
Category: 4006 - Investment Income				
063-0000-371000 Interest Earnings	1,610	3,240	2,500	2,500
Category: 4006 - Investment Income Total:	1,610	3,240	2,500	2,500
Total Revenues	247,417	265,818	252,500	275,820

Fund: 064 - MEASURE M - LOCALI				
Category: 4003 - Intergovernmental				
064-0000-333100 Measure M Local	222,757	295,968	300,000	309,731
Category: 4003 - Intergovernmental Total:	222,757	295,968	300,000	309,731
Category: 4006 - Investment Income				
064-0000-371000 Interest Income	20	650	500	500
Category: 4006 - Investment Income Total:	20	650	500	500
Total Revenues	222,778	296,618	300,500	310,231

Fund: 065 - MEASURE W - LOCAL				
Category: 4003 - Intergovernmental				
065-0000-333103 Measure W - Local	0	0	0	370,000
Category: 4003 - Intergovernmental Total:	0	0	0	370,000
Total Revenues	0	0	0	370,000

Fund: 070 - S COAST AIR QUALITY MGMT DIST				
Category: 4003 - Intergovernmental				
070-0000-333000 Scaqmd	26,820	27,080	26,700	26,700
Category: 4003 - Intergovernmental Total:	26,820	27,080	26,700	26,700
Category: 4006 - Investment Income				
070-0000-371000 Interest Earnings	505	1,112	300	300
Category: 4006 - Investment Income Total:	505	1,112	300	300
Total Revenues	27,325	28,192	27,000	27,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 110 - TRAFFIC IMPROVEMENT				
Category: 4004 - Charges for Services				
110-0000-348000 Traffic Improvement Fees	586,857	362,344	500,000	0
Category: 4004 - Charges for Services Total:	586,857	362,344	500,000	0
Category: 4006 - Investment Income				
110-0000-371000 Interest Earnings	11,416	26,230	13,000	4,000
Category: 4006 - Investment Income Total:	11,416	26,230	13,000	4,000
Category: 4008 - Other Revenue				
110-0000-391000 Miscellaneous Revenue	184,159	27,000	0	0
Category: 4008 - Other Revenue Total:	184,159	27,000	0	0
Total Revenues	782,432	415,574	513,000	4,000

Fund: 111 - UTILITY UNDERGROUNDING				
Category: 4006 - Investment Income				
111-0000-371000 Interest Earnings	731	1,266	500	500
Category: 4006 - Investment Income Total:	731	1,266	500	500
Total Revenues	731	1,266	500	500

Fund: 240 - SUPPLEMENTAL LAW ENFORCEMENT				
Category: 4003 - Intergovernmental				
240-0000-334500 Miscellaneous Grants	119,121	148,747	100,000	100,000
Category: 4003 - Intergovernmental Total:	119,121	148,747	100,000	100,000
Category: 4006 - Investment Income				
240-0000-371000 Interest Earnings	1,118	2,004	2,300	700
Category: 4006 - Investment Income Total:	1,118	2,004	2,300	700
Total Revenues	120,239	150,750	102,300	100,700

Fund: 250 - COMMUNITY DEV BLOCK GRANT				
Category: 4003 - Intergovernmental				
250-0000-334000 Cdbg	144,765	13,981	210,200	299,346
Category: 4003 - Intergovernmental Total:	144,765	13,981	210,200	299,346
Category: 4006 - Investment Income				
250-0000-371000 Interest earnings	6	0	0	0
Category: 4006 - Investment Income Total:	6	0	0	0
Total Revenues	144,771	13,981	210,200	299,346



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 260 - MISCELLANEOUS GRANTS					
Category: 4003 - Intergovernmental					
260-0000-334501	Tda	13,722	14,259	15,547	15,547
260-0000-334502	Ca Beverage Container-recyclin	4,191	5,640	0	0
260-0000-334506	Used Oil Grant	6,000	6,000	5,900	5,900
260-0000-334508	Stip	0	51,000	0	0
260-0000-334517	Stpl	183,722	0	0	0
260-0000-334519	Peg Fees	64,960	52,047	114,388	55,000
260-0000-334520	Quimby Fees	0	0	0	8,300
260-0000-334521	Recycled Asphalt Grant	25,277	14,216	0	0
260-0000-334532	Roadside Bridge	0	0	30,500	2,920,400
260-0000-334533	Prop A Reimbursement	114,248	0	100,000	186,000
Category: 4003 - Intergovernmental Total:		412,120	143,162	266,335	3,191,147
Category: 4006 - Investment Income					
260-0000-371000	Interest Earnings	0	177	0	0
Category: 4006 - Investment Income Total:		0	177	0	0
Category: 4008 - Other Revenue					
260-0000-334518	Federal Appropriation	90,021	66,629	0	0
260-0000-334535	Storm Drain Insert Grant - Prop A	125,000	0	0	0
Category: 4008 - Other Revenue Total:		215,021	66,629	0	0
Total Revenues		627,141	209,968	266,335	3,191,147

Fund: 300 - FINANCING AUTHORITY DEBT SERVI

Category: 4006 - Investment Income					
300-0000-371000	Interest Earnings	22	1,095	25	25
Category: 4006 - Investment Income Total:		22	1,095	25	25
Total Revenues		22	1,095	25	25

Fund: 305 - A HILLS IMPROVEMENT AUTHORITY BOND

Category: 4006 - Investment Income					
305-0000-371000	Interest earnings	810	9,680	1,500	1,500
Category: 4006 - Investment Income Total:		810	9,680	1,500	1,500
Total Revenues		810	9,680	1,500	1,500



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 420 - INCLUSIONARY HOUSING IN LIEU				
Category: 4006 - Investment Income				
420-0000-371000 Interest Earnings	40,648	65,790	30,000	20,000
Category: 4006 - Investment Income Total:	40,648	65,790	30,000	20,000
Department: 0000 - UNDESIGNATED Total:	40,648	65,790	30,000	20,000
Total Revenues	40,648	65,790	30,000	20,000

Fund: 520 - SOLID WASTE MANAGEMENT				
Category: 4000 - Taxes and Assessments				
520-0000-314500 AB 939 Fee	35,591	35,760	36,000	36,000
Category: 4000 - Taxes and Assessments Total:	35,591	35,760	36,000	36,000
Category: 4002 - License and Permits				
520-0000-325000 Waste Hauling Permit Fee	10,750	8,000	9,000	9,000
Category: 4002 - License and Permits Total:	10,750	8,000	9,000	9,000
Category: 4006 - Investment Income				
520-0000-371000 Interest Earnings	2,437	4,888	3,000	3,000
Category: 4006 - Investment Income Total:	2,437	4,888	3,000	3,000
Category: 4008 - Other Revenue				
520-0000-394000 Waste Hauling Surcharge	61,082	71,274	65,000	65,000
Category: 4008 - Other Revenue Total:	61,082	71,274	65,000	65,000
Total Revenues	109,860	119,922	113,000	113,000

Fund: 620 - HOUSING SUCCESSOR AGENCY				
Category: 4006 - Investment Income				
620-0000-371000 Interest earnings	6,223	14,947	10,000	10,000
Category: 4006 - Investment Income Total:	6,223	14,947	10,000	10,000
Category: 4008 - Other Revenue				
620-0000-391500 Loan Repayment	20,000	85,900	0	0
Category: 4008 - Other Revenue Total:	20,000	85,900	0	0
Total Revenues	26,223	100,847	10,000	10,000

CITY OF AGOURA HILLS

Mid-Cycle Budget Review
Fiscal Year 2019-20 / 2020-21



General Fund



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4110 CITY COUNCIL					
Category: 5100 - Personnel					
010-4110-510400	Special Pay	18,000	18,600	18,000	18,000
010-4110-510401	Car Allowance	12,000	12,400	12,000	12,000
010-4110-510800	Group Health Insurance	86,281	72,969	64,854	94,272
010-4110-510900	Group Dental Insurance	5,220	4,466	3,312	4,364
010-4110-511200	Medicare Taxes	393	401	440	440
	Category: 5100 - Personnel Total:	121,894	108,836	98,606	129,076
Category: 5400 - Materials, Supplies, and Services					
010-4110-541500	Travel/meetings/outreach	12,530	38,298	12,000	18,500
010-4110-542400	Special Supplies	903	879	2,000	2,000
	Category: 5400 - Materials, Supplies, and Services Total:	13,433	39,177	14,000	20,500
	Department: 4110 - CITY COUNCIL Total:	135,327	148,013	112,606	149,576



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4120 CITY MANAGER					
Category: 5100 - Personnel					
010-4120-510100	Regular Salaries	570,293	651,762	768,999	841,640
010-4120-510200	Part-time Salaries	0	0	0	39,507
010-4120-510401	Car Allowance	12,000	12,000	12,000	12,000
010-4120-510402	Technology Allowance	3,060	8,580	8,070	7,815
010-4120-510500	Vacation/sick	49,895	48,712	124,336	30,415
010-4120-510600	Deferred Compensation	26,109	27,294	28,810	27,889
010-4120-510700	Retirement	110,841	140,034	158,388	180,252
010-4120-510800	Group Health Insurance	93,872	101,582	116,066	143,259
010-4120-510900	Group Dental Insurance	7,333	8,647	9,026	9,751
010-4120-511000	Group Life Insurance	2,041	1,487	1,554	1,798
010-4120-511100	Group Disability Insurance	6,990	7,943	8,767	9,735
010-4120-511200	Medicare Taxes	9,432	10,740	12,271	13,267
Category: 5100 - Personnel Total:		891,866	1,018,780	1,248,287	1,317,328
Category: 5400 - Materials, Supplies, and Services					
010-4120-541500	Travel/conferences/meetings	16,161	20,192	10,000	10,000
010-4120-541600	Membership And Dues	336	798	3,000	3,000
010-4120-542000	Office Supplies	956	11	500	500
010-4120-542200	Books And Subscriptions	792	860	500	500
010-4120-542400	Special Supplies	1,174	1,600	500	500
010-4120-542500	Small Equipment	0	0	500	500
010-4120-543100	Mileage	37	0	500	500
Category: 5400 - Materials, Supplies, and Services Total:		19,456	23,461	15,500	15,500
Category: 5500 - Contract Services					
010-4120-551000	Professional Services	20,809	40,370	21,000	13,000
010-4120-552000	Contract Services	0	14,431	10,000	10,000
Category: 5500 - Contract Services Total:		20,809	54,800	31,000	23,000
Department: 4120 - CITY MANAGER Total:		932,132	1,097,041	1,294,787	1,355,828



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Budget	Budget
Department: 4125 CITY CLERK					
Category: 5100 - Personnel					
010-4125-510100	Regular Salaries	167,147	174,364	193,018	130,596
010-4125-510200	Part-time Salaries	0	474	0	0
010-4125-510300	Overtime	0	0	0	0
010-4125-510401	Car Allowance	2,400	2,400	2,400	2,400
010-4125-510402	Technology Allowance	540	1,020	1,020	1,020
010-4125-510500	Vacation/sick	3,605	4,914	12,507	4,000
010-4125-510600	Deferred Compensation	4,873	4,553	5,355	3,401
010-4125-510700	Retirement	33,996	37,083	44,247	32,889
010-4125-510800	Group Health Insurance	14,430	14,816	17,354	11,568
010-4125-510900	Group Dental Insurance	1,080	1,197	1,254	614
010-4125-511000	Group Life Insurance	590	407	438	357
010-4125-511100	Group Disability Insurance	1,997	2,049	2,200	1,489
010-4125-511200	Medicare Taxes	2,568	2,706	3,113	2,120
Category: 5100 - Personnel Total:		233,227	245,983	282,906	190,454
Category: 5400 - Materials, Supplies, and Services					
010-4125-541500	Travel/conferences/meetings	1,274	1,294	1,500	1,500
010-4125-541600	Membership And Dues	1,064	399	600	600
010-4125-542000	Office Supplies	166	1,180	500	500
010-4125-542200	Books And Subscriptions	4,515	2,551	4,300	5,500
010-4125-542400	Special Supplies	99	186	200	700
010-4125-544000	Other Charges	17,600	20,317	10,000	10,000
Category: 5400 - Materials, Supplies, and Services Total:		24,718	25,927	17,100	18,800
Category: 5500 - Contract Services					
010-4125-552000	Contract Services	52,921	85,633	55,000	82,000
Category: 5500 - Contract Services Total:		52,921	85,633	55,000	82,000
Department: 4125 - CITY CLERK Total:		310,866	357,543	355,006	291,254



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Budget	Budget
Department: 4140 CITY ATTORNEY					
Category: 5500 - Contract Services					
010-4140-551000	Professional Services	63,257	20,501	110,000	110,000
010-4140-552000	Contract Services	240,642	269,926	250,000	170,000
Category: 5500 - Contract Services Total:		303,899	290,427	360,000	280,000
Department: 4140 - CITY ATTORNEY Total:		303,899	290,427	360,000	280,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Department: 4150 FINANCE					
Category: 5100 - Personnel					
010-4150-510100	Regular Salaries	206,744	247,272	231,805	260,710
010-4150-510200	Part Time Salaries	2,825	6,276	5,693	0
010-4150-510400	Special Pay	3,600	3,600	3,600	3,600
010-4150-510401	Car Allowance	2,400	2,400	2,400	2,400
010-4150-510402	Technology Allowance	540	2,520	2,520	2,520
010-4150-510500	Vacation/sick	8,330	8,724	17,586	12,318
010-4150-510600	Deferred Compensation	7,096	7,526	8,352	8,676
010-4150-510700	Retirement	44,879	57,391	53,136	65,654
010-4150-510800	Group Health Insurance	28,296	27,214	25,189	28,383
010-4150-510900	Group Dental Insurance	2,686	2,595	1,886	1,970
010-4150-511000	Group Life Insurance	905	1,305	1,253	626
010-4150-511100	Group Disability Insurance	2,647	3,120	2,643	2,972
010-4150-511200	Medicare Taxes	3,753	4,262	3,646	3,918
	Category: 5100 - Personnel Total:	314,701	374,205	359,709	393,747
Category: 5400 - Materials, Supplies, and Services					
010-4150-541500	Travel/conferences/meetings	2,206	7,049	4,200	2,000
010-4150-541600	Membership And Dues	1,067	970	500	500
010-4150-542000	Office Supplies	681	278	750	750
010-4150-542200	Books And Subscriptions	715	96	500	500
010-4150-542300	Printing	5,528	2,796	4,500	4,500
010-4150-542500	Small Equipment	0	0	100	100
010-4150-543100	Mileage	150	399	300	300
010-4150-544000	Other Charges	21,428	17,547	22,750	22,750
	Category: 5400 - Materials, Supplies, and Services Total:	31,774	29,135	33,600	31,400
Category: 5500 - Contract Services					
010-4150-551000	Professional Services	83,511	75,625	81,700	81,700
	Category: 5500 - Contract Services Total:	83,511	75,625	81,700	81,700
	Department: 4150 - FINANCE Total:	429,986	478,965	475,009	506,847



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4180 PUBLIC FACILITIES					
Category: 5400 - Materials, Supplies, and Services					
010-4180-542400	Special Supplies	2,719	1,746	2,000	1,500
010-4180-542500	Small Equipment	138	0	0	0
010-4180-542700	Communications	19,797	17,771	22,000	22,000
010-4180-542800	Utilities	110,976	104,913	112,000	112,000
010-4180-542801	Water	25,024	17,923	12,000	12,000
010-4180-543000	Maintenance Buildings/grounds	51,409	54,974	55,000	55,000
010-4180-543400	Maintenance Of Equipment	64,568	59,428	35,000	33,750
010-4180-543401	Audio Visual Maintenance	15,867	1,451	79,846	7,500
010-4180-543402	Vehicle Maintenance/fuel	12,299	16,603	14,000	12,000
010-4180-544000	Other Charges	204	0	0	0
Category: 5400 - Materials, Supplies, and Services Total:		302,999	274,809	331,846	255,750
Category: 5500 - Contract Services					
010-4180-551000	Professional Services	0	635	0	0
Category: 5500 - Contract Services Total:		0	635	0	0
Category: 5600 - Capital Outlay					
010-4180-568100	Land	0	800,000	0	0
010-4180-568200	Other Improvements	11,014	28,849	18,200	10,000
010-4180-568300	Equipment	6,396	6,107	5,660	5,000
Category: 5600 - Capital Outlay Total:		17,410	834,956	23,860	15,000
Department: 4180 - PUBLIC FACILITIES Total:		320,408	1,110,400	355,706	270,750



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4190 NON-DEPARTMENTAL				
Category: 5100 - Personnel				
010-4190-510800	Group Health Insurance	187,420	194,596	201,000
Category: 5100 - Personnel Total:		187,420	194,596	201,000
Category: 5400 - Materials, Supplies, and Services				
010-4190-541600	Membership And Dues	106,959	107,316	111,710
010-4190-541700	Training	10,566	11,303	15,000
010-4190-542000	Office Supplies	7,375	9,713	7,000
010-4190-542100	Postage	7,130	8,609	10,000
010-4190-542200	Books And Subscriptions	0	32	0
010-4190-542300	Printing	2,958	2,288	3,000
010-4190-542400	Special Supplies	10,968	9,854	5,000
010-4190-542600	Advertising	14,240	11,747	5,000
010-4190-542700	Communications	2,343	3,913	3,432
010-4190-542900	Rents And Leases	9,757	10,493	12,000
010-4190-543700	Insurance And Surety Bonds	502,041	425,331	482,164
010-4190-544000	Other Charges	22,881	33,848	12,148
Category: 5400 - Materials, Supplies, and Services Total:		697,217	634,446	666,454
Category: 5500 - Contract Services				
010-4190-551000	Professional Services	83,527	98,739	112,500
010-4190-551008	Agoura/calabasas Community Cer	51,047	51,072	65,000
010-4190-551009	Community Participation	18,550	28,378	25,000
010-4190-551010	Media	19,100	9,141	40,000
010-4190-552000	Contract Services	28,439	56,789	34,000
010-4190-552017	Film Permit Svcs.	22,963	17,185	20,000
Category: 5500 - Contract Services Total:		223,626	261,303	296,500
Category: 5800 - Administrative Charges				
010-4190-585000	Bad Debt Expenses	497	0	1,100
Category: 5800 - Administrative Charges Total:		497	0	1,100
Department: 4190 - NON DEPARTMENTAL Total:		1,108,761	1,090,346	1,165,054



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4195 AUTOMATED OFFICE SYSTEMS				
Category: 5400 - Materials, Supplies, and Services				
010-4195-542000 Office Supplies	5,109	8,600	8,000	8,000
010-4195-542400 Special Supplies	0	220	300	300
010-4195-543400 Maintenance Of Equipment	0	0	500	500
Category: 5400 - Materials, Supplies, and Services Total:	5,109	8,820	8,800	8,800
Category: 5500 - Contract Services				
010-4195-551000 Professional Services	16,308	11,531	6,000	6,000
010-4195-552000 Contract Services	206,222	211,456	240,004	188,219
Category: 5500 - Contract Services Total:	222,530	222,987	246,004	194,219
Category: 5600 - Capital Outlay				
010-4195-568200 Other Improvements	0	445	1,000	1,000
010-4195-568300 Equipment	50,884	30,241	52,700	52,700
Category: 5600 - Capital Outlay Total:	50,884	30,686	53,700	53,700
Department: 4195 - AUTOMATED OFFICE SYSTEMS Total:	278,523	262,493	308,504	256,719



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Department: 4210 LOS ANGELES COUNTY SHERIFF					
Category: 5400 - Materials, Supplies, and Services					
010-4210-543400	Maintenance Of Equipment	5,177	2,509	3,000	3,000
010-4210-543700	Insurance And Surety Bonds	400,978	432,407	475,400	469,083
Category: 5400 - Materials, Supplies, and Services Total:		406,155	434,916	478,400	472,083
Category: 5500 - Contract Services					
010-4210-552050	General Law	2,947,283	3,032,415	3,210,066	3,408,959
010-4210-552051	Traffic Enforcement	141,517	156,475	119,200	133,881
010-4210-552052	Special Events	15,613	11,144	20,000	20,000
010-4210-552053	Special Assignment Deputy	0	2,621	0	0
010-4210-552054	Juvenile Intervention Program	250	0	0	0
010-4210-552055	Star Program	42,789	47,761	50,100	49,207
010-4210-552056	Community Service Officer	34,003	31,455	33,541	35,764
010-4210-552057	Other Sheriff Services	2,220	2,440	3,600	123,600
010-4210-552058	Cops Program	15,176	8,191	27,900	27,900
010-4210-552059	Special Enforcement Deputy	723,886	730,513	743,642	758,746
010-4210-552060	Sttop	31,452	35,885	37,680	37,680
010-4210-552061	Fingerprint Tech	27,916	34,539	29,700	31,983
010-4210-552063	Crime Analyst	0	0	50,000	0
Category: 5500 - Contract Services Total:		3,982,105	4,093,439	4,325,429	4,627,721
Category: 5600 - Capital Outlay					
010-4210-568300	Equipment	0	0	3,000	3,000
Category: 5600 - Capital Outlay Total:		0	0	3,000	3,000
Department: 4210 - LOS ANGELES COUNTY SHERIFF Total:		4,388,261	4,528,355	4,806,829	5,102,804



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Department: 4215 EMERGENCY SERVICES					
Category: 5400 - Materials, Supplies, and Services					
010-4215-541500	Travel/conferences/meetings	1,268	842	600	300
010-4215-541700	Training	780	0	1,300	500
010-4215-542300	Printing	950	1,380	150	500
010-4215-542400	Special Supplies	3,791	4,856	6,000	5,000
010-4215-542700	Communications	3,475	612	6,000	3,500
Category: 5400 - Materials, Supplies, and Services Total:		10,264	7,690	14,050	9,800
Category: 5500 - Contract Services					
010-4215-552000	Contract Services	95	448	100	500
Category: 5500 - Contract Services Total:		95	448	100	500
Category: 5600 - Capital Outlay					
010-4215-568300	Equipment	0	5,875	2,500	1,000
Category: 5600 - Capital Outlay Total:		0	5,875	2,500	1,000
Department: 4215 - EMERGENCY SERVICES Total:		10,359	14,012	16,650	11,300



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4219 EMERGENCY INCIDENT					
Category: 5100 - Personnel					
010-4219-510100	Regular Salaries	0	34,858	0	0
010-4219-510200	Part Time Salaries	0	1,023	0	0
010-4219-510300	Overtime	0	0	0	0
010-4219-510600	Deferred Comp	0	630	0	0
010-4219-510700	Retirement	0	4,794	0	0
010-4219-510800	Group Health Ins	0	411	0	0
010-4219-510900	Group Dental	0	36	0	0
010-4219-511000	Group Life Ins	0	10	0	0
010-4219-511100	Group Disability Ins	0	44	0	0
010-4219-511200	Medicare	0	510	0	0
Category: 5100 - Personnel Total:		0	42,316	0	0
Category: 5400 - Materials, Supplies, and Services					
010-4219-542400	Special Supplies	0	6,596	50,000	0
Category: 5400 - Materials, Supplies, and Services Total:		0	6,596	50,000	0
Category: 5500 - Contract Services					
010-4219-551000	Professional Services	0	56,941	30,000	0
Category: 5500 - Contract Services Total:		0	56,941	30,000	0
Category: 5600 - Capital Outlay					
010-4219-568300	Equipment	0	0	15,000	0
Category: 5600 - Capital Outlay Total:		0	0	15,000	0
Department: 4219 - Emergency Incident Total:		0	105,853	95,000	0



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4220 SCHOOL CROSSING GUARDS				
Category: 5500 - Contract Services				
010-4220-551000 Professional Services	36,810	27,029	6,000	35,000
Category: 5500 - Contract Services Total:	36,810	27,029	6,000	35,000
Department: 4220 - SCHOOL CROSSING GUARDS Total:	36,810	27,029	6,000	35,000



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4240 ANIMAL CONTROL				
Category: 5500 - Contract Services				
010-4240-551000 Professional Services	0	0	4,000	4,000
010-4240-552000 Contract Services	73,536	102,867	100,000	100,000
Category: 5500 - Contract Services Total:	73,536	102,867	104,000	104,000
Department: 4240 - ANIMAL CONTROL Total:	73,536	102,867	104,000	104,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4305 COMMUNITY DEVELOPMENT					
Category: 5100 - Personnel					
010-4305-510100	Regular Salaries	538,642	579,171	696,940	723,409
010-4305-510200	Part-time Salaries	0	0	0	44,449
010-4305-510300	Overtime	0	131	0	0
010-4305-510400	Special Pay	5,400	5,200	9,000	9,000
010-4305-510401	Car Allowance	4,800	5,300	6,600	5,400
010-4305-510402	Technology Allowance	540	3,853	5,175	5,700
010-4305-510500	Vacation/sick	15,634	27,595	52,207	22,511
010-4305-510600	Deferred Compensation	11,637	11,820	16,824	17,637
010-4305-510700	Retirement	105,695	118,737	154,111	159,066
010-4305-510800	Group Health Insurance	93,875	94,754	124,302	144,774
010-4305-510900	Group Dental Insurance	8,053	8,695	10,219	10,693
010-4305-511000	Group Life Insurance	2,163	1,502	3,657	1,832
010-4305-511100	Group Disability Insurance	6,385	6,692	7,945	8,247
010-4305-511200	Medicare Taxes	8,311	9,116	10,714	11,551
Category: 5100 - Personnel Total:		801,135	872,566	1,097,694	1,164,269
Category: 5400 - Materials, Supplies, and Services					
010-4305-541500	Travel/conferences/meetings	454	4,830	7,000	2,000
010-4305-541600	Membership And Dues	1,498	1,615	3,000	2,000
010-4305-542000	Office Supplies	1,147	1,479	1,000	1,500
010-4305-542200	Books And Subscriptions	216	400	600	600
010-4305-542300	Printing	232	186	500	500
010-4305-542400	Special Supplies	152	345	500	500
010-4305-542600	Advertising	4,863	1,974	5,000	5,000
010-4305-544000	Other Charges	3,729	513	1,000	1,000
Category: 5400 - Materials, Supplies, and Services Total:		12,290	11,342	18,600	13,100
Category: 5500 - Contract Services					
010-4305-551000	Professional Services	61,186	97,084	155,000	85,000
010-4305-552000	Contract Services	108,753	161,690	212,000	707,000
Category: 5500 - Contract Services Total:		169,939	258,774	367,000	792,000
Department: 4305 - COMMUNITY DEVELOPMENT Total:		983,364	1,142,682	1,483,294	1,969,369



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Department: 4390 BUILDING & SAFETY					
Category: 5100 - Personnel					
010-4390-510100	Regular Salaries	292,952	300,241	306,950	229,354
010-4390-510200	Part-time Salaries	1,196	4,889	0	0
010-4390-510401	Car Allowance	2,400	2,400	2,400	2,400
010-4390-510402	Technology Allowance	1,020	2,520	2,520	1,500
010-4390-510500	Vacation/sick	13,718	11,576	13,900	8,074
010-4390-510600	Deferred Compensation	7,187	7,277	7,958	6,024
010-4390-510700	Retirement	58,286	63,350	70,362	57,757
010-4390-510800	Group Health Insurance	55,018	57,991	70,130	56,733
010-4390-510900	Group Dental Insurance	2,696	2,910	2,912	1,704
010-4390-511000	Group Life Insurance	1,202	806	1,748	576
010-4390-511100	Group Disability Insurance	3,423	3,466	3,499	2,615
010-4390-511200	Medicare Taxes	4,614	4,736	4,631	3,414
	Category: 5100 - Personnel Total:	443,712	462,162	487,010	370,151
Category: 5400 - Materials, Supplies, and Services					
010-4390-541500	Travel/conferences/meetings	4,943	4,654	4,000	2,900
010-4390-541600	Membership And Dues	912	1,200	1,300	1,300
010-4390-542000	Office Supplies	238	37	900	200
010-4390-542200	Books And Subscriptions	215	1,718	2,000	2,000
010-4390-542300	Printing	152	418	400	400
010-4390-542500	Small Equipment	159	139	0	500
010-4390-543100	Mileage	25	0	0	0
	Category: 5400 - Materials, Supplies, and Services Total:	6,643	8,166	8,600	7,300
Category: 5500 - Contract Services					
010-4390-552000	Contract Services	123,322	135,669	125,000	240,000
	Category: 5500 - Contract Services Total:	123,322	135,669	125,000	240,000
	Department: 4390 - BUILDING & SAFETY Total:	573,677	605,996	620,610	617,451



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4420 RECREATION				
Category: 5100 - Personnel				
010-4420-510200	Part-time Salaries	4,944	2,887	1,000
010-4420-5102A0	Part - Time Salaries	28,471	43,420	49,500
010-4420-5102B0	Part - Time Salaries	1,528	1,399	8,500
010-4420-5102C0	Part - Time Salaries	30,053	36,742	15,500
010-4420-5102D0	Part - Time Salaries	22,516	25,708	10,000
010-4420-5102E0	Part - Time Salaries	12,922	19,081	6,700
010-4420-5102F0	Part - Time Salaries	326	0	3,200
010-4420-5102G0	Part-time Salaries - Teens	31,817	23,702	32,000
010-4420-5102H0	Part - Time Salaries	4,999	7,862	6,000
010-4420-5102I0	Part - Time Salaries	3,230	9,118	12,000
010-4420-510700	Retirement	1,402	1,853	1,946
010-4420-511200	Medicare Taxes	2,032	2,464	1,250
Category: 5100 - Personnel Total:		144,239	174,237	147,596
Category: 5400 - Materials, Supplies, and Services				
010-4420-5421D0	Postage - Seniors	900	0	900
010-4420-5421E0	Postage - Special Events	4,000	0	2,000
010-4420-542300	Printing	876	10,542	0
010-4420-5423A0	Printing - Classes	500	0	2,500
010-4420-5423B0	Printing -excursions	79	0	500
010-4420-5423C0	Printing - Camps	0	0	300
010-4420-5423D0	Printing - Seniors	3,692	2,555	3,000
010-4420-5423E0	Printing - Special Events	29,935	30,764	27,000
010-4420-5423G0	Printing - Teens	3,641	3,433	1,500
010-4420-5423H0	Printing - Comm Services	9,119	8,477	18,700
010-4420-5423I0	Cultural Arts	2,008	4,732	5,000
010-4420-542400	Special Supplies	803	3,346	0
010-4420-5424A0	Special Supplies - Classes	1,557	153	700
010-4420-5424B0	Special Supplies - Excursions	366	253	900
010-4420-5424C0	Special Supplies - Camps	3,825	3,303	3,500
010-4420-5424D0	Special Supplies - Seniors	5,237	9,139	4,000
010-4420-5424E0	Special Supplies - Spec Events	15,273	15,661	16,300
010-4420-5424G0	Special Supplies - Teens	2,841	7,224	3,000
010-4420-5424H0	Special Supplies - Comm Servic	3,013	3,595	6,150
010-4420-5424I0	Special Supplies - Cultural Arts	1,030	1,956	1,000
010-4420-5426C0	Advertising - Camps	0	0	350
010-4420-5426D0	Advertising-seniors	0	0	400
010-4420-5426G0	Advertising-teens	630	10	300
010-4420-5429A0	Rents and Leases - Classes	12,625	14,727	4,000
010-4420-5429H0	Rents And Leases - Comm Servic	1,789	2,881	2,400
010-4420-5440B0	Other Charges - Excursions	9,307	10,053	8,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
010-4420-5440D0	Other Charges - Seniors	20,194	18,970	16,000	15,000
010-4420-5440G0	Other Charges - Teens	1,528	3,060	800	2,000
Category: 5400 - Materials, Supplies, and Services Total:		134,766	154,834	124,000	105,250
Category: 5500 - Contract Services					
010-4420-5510E0	Professional Svcs - Spec Event	69,600	79,673	84,200	24,200
010-4420-5510H0	Professional Services-comm Ser	6,833	13,181	5,000	10,000
010-4420-5510I0	Professional Services - Cultural Ar	15,654	14,614	12,000	5,000
010-4420-5520A0	Contract Services - Classes	221,567	216,513	100,000	81,000
010-4420-5520C0	Contract Services - Camps	1,344	5,168	0	500
010-4420-5520D1	Contract Services - Seniors	10,986	1,411	5,500	9,500
010-4420-5520E0	Contract Services-spec Events	51,024	61,210	44,000	34,000
010-4420-5520G0	Contract Services -teens	2,298	824	1,500	1,500
Category: 5500 - Contract Services Total:		379,306	392,594	252,200	165,700
Department: 4420 - RECREATION Total:		658,311	721,665	523,796	400,346



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4425 REYES ADOBE				
Category: 5100 - Personnel				
010-4425-510200 Part-time salaries	10,881	7,878	7,200	4,500
010-4425-511200 Medicare taxes	158	114	140	140
Category: 5100 - Personnel Total:	11,039	7,992	7,340	4,640
Category: 5400 - Materials, Supplies, and Services				
010-4425-542000 Office Supplies	35	26	500	500
010-4425-542300 Printing	283	357	1,000	1,000
010-4425-542400 Special Supplies	435	169	2,200	1,500
010-4425-542700 Communications	136	0	1,500	1,500
010-4425-543000 Maintenance Buildings/grounds	3,485	6,483	15,000	12,500
Category: 5400 - Materials, Supplies, and Services Total:	4,374	7,036	20,200	17,000
Category: 5500 - Contract Services				
010-4425-552000 Contract Services	0	0	0	5,000
Category: 5500 - Contract Services Total:	0	0	0	5,000
Department: 4425 - REYES ADOBE Total:	15,413	15,028	27,540	26,640



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Budget	Budget
Department: 4426 RECREATION CENTER					
Category: 5100 - Personnel					
010-4426-510200	Part Time Salaries	50,037	49,162	50,000	45,000
010-4426-510700	Retirement	1,571	0	1,946	1,000
010-4426-511200	Medicare Taxes	735	713	384	384
Category: 5100 - Personnel Total:		52,343	49,875	52,330	46,384
Category: 5400 - Materials, Supplies, and Services					
010-4426-542400	Special supplies	19,509	9,239	8,000	9,000
010-4426-542700	Communications	7,999	8,321	10,000	10,000
010-4426-542800	Utilities	56,079	54,676	60,000	60,000
010-4426-542801	Water	15,610	16,152	16,000	16,000
010-4426-543000	Maintenance buildings/grounds	135,850	164,916	137,000	137,000
010-4426-543400	Maintenance of equipment	990	3,415	2,500	2,500
Category: 5400 - Materials, Supplies, and Services Total:		236,037	256,719	233,500	234,500
Category: 5500 - Contract Services					
010-4426-552000	Contract services	46,038	46,311	40,000	43,750
Category: 5500 - Contract Services Total:		46,038	46,311	40,000	43,750
Category: 5600 - Capital Outlay					
010-4426-568200	Other improvements	134,921	73,360	80,000	75,000
010-4426-568300	Equipment	0	3,878	1,000	5,000
Category: 5600 - Capital Outlay Total:		134,921	77,238	81,000	80,000
Department: 4426 - RECREATION CENTER Total:		469,340	430,142	406,830	404,634



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4440 COMMUNITY SERVICES					
Category: 5100 - Personnel					
010-4440-510100	Regular Salaries	656,761	637,158	691,384	546,063
010-4440-510200	Part-time Salaries	99,414	108,387	49,000	49,300
010-4440-510300	Overtime	489	0	0	0
010-4440-510401	Car Allowance	4,800	4,800	4,800	4,800
010-4440-510402	Technology Allowance	4,493	7,365	7,365	5,580
010-4440-510500	Vacation/sick	14,583	11,713	23,618	23,026
010-4440-510600	Deferred Compensation	11,211	11,466	17,263	11,147
010-4440-510700	Retirement	124,924	129,653	141,766	129,199
010-4440-510800	Group Health Insurance	107273.68	121772.84	123596	112074
010-4440-510900	Group Dental Insurance	9,335	9,949	9,144	7,152
010-4440-511000	Group Life Insurance	2,705	1,863	4,027	1,514
010-4440-511100	Group Disability Insurance	7,500	7,666	7,882	6,407
010-4440-511200	Medicare Taxes	11,452	11,164	11,077	8,151
Category: 5100 - Personnel Total:		1,054,939	1,062,958	1,090,922	904,413
Category: 5400 - Materials, Supplies, and Services					
010-4440-541500	Travel/conferences/meetings	780	1,556	0	1,000
010-4440-541600	Membership And Dues	625	680	1,200	1,200
010-4440-541700	Training	0	124	0	0
010-4440-542000	Office Supplies	7,123	6,605	6,000	4,000
010-4440-542100	Postage	12,535	10,422	10,000	10,500
010-4440-542300	Printing	41,646	41,960	44,500	51,500
010-4440-542400	Special Supplies	3,769	3,942	2,500	3,000
010-4440-542900	Rents And Leases	4,952	5,110	7,000	7,000
010-4440-543100	Mileage	12	0	400	400
010-4440-544000	Other Charges	46,189	43,084	30,000	35,250
Category: 5400 - Materials, Supplies, and Services Total:		117,631	113,482	101,600	113,850
Department: 4440 - COMMUNITY SERVICES Total:		1,172,570	1,176,440	1,192,522	1,018,263



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4450 PARKS MAINTENANCE					
Category: 5400 - Materials, Supplies, and Services					
010-4450-542400	Special Supplies	38,184	54,605	30,000	30,000
010-4450-5424H0	Special Supplies - Comm Servic	34,445	26,046	54,500	54,500
010-4450-542800	Utilities	6,820	3,759	7,000	7,000
010-4450-542801	Water	99,981	103,786	120,000	120,000
010-4450-542900	Rents And Leases	3,025	7,135	10,500	10,500
010-4450-543000	Maintenance Buildings/grounds	55,429	61,200	50,000	50,000
Category: 5400 - Materials, Supplies, and Services Total:		237,884	256,530	272,000	272,000
Category: 5500 - Contract Services					
010-4450-552000	Contract Services	302,176	321,998	283,750	283,750
010-4450-552095	Tree Maintenance In Parks	22,788	25,136	25,000	25,000
Category: 5500 - Contract Services Total:		324,964	347,133	308,750	308,750
Category: 5600 - Capital Outlay					
010-4450-568200	Other Improvements	109,298	0	20,000	20,000
Category: 5600 - Capital Outlay Total:		109,298	0	20,000	20,000
Department: 4450 - PARKS MAINTENANCE Total:		672,146	603,663	600,750	600,750



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Budget	Budget
Department: 4505 PUBLIC WORKS					
Category: 5100 - Personnel					
010-4505-510100	Regular Salaries	264,600	304,183	397,159	185,630
010-4505-510200	Part-time salaries	0	10,033	0	0
010-4505-510300	Overtime	0	53	0	0
010-4505-510401	Car Allowance	2,400	2,400	2,400	2,400
010-4505-510402	Technology Allowance	2,580	5,580	5,580	5,580
010-4505-510500	Vacation/sick	11,984	20,558	13,519	10,673
010-4505-510600	Deferred Compensation	10,732	11,141	13,576	12,894
010-4505-510700	Retirement	54,320	75,836	59,291	38,127
010-4505-510800	Group Health Insurance	63,693	69,801	69,695	48,749
010-4505-510900	Group Dental Insurance	6,014	7,175	6,179	3,766
010-4505-511000	Group Life Insurance	1,178	892	1,642	467
010-4505-511100	Group Disability Insurance	3,313	3,844	3,388	2,116
010-4505-511200	Medicare Taxes	4,166	5,373	4,459	2,773
Category: 5100 - Personnel Total:		424,981	516,868	576,888	313,175
Category: 5400 - Materials, Supplies, and Services					
010-4505-541500	Travel/conferences/meetings	2,056	2,626	2,000	750
010-4505-541600	Membership And Dues	1,440	1,792	1,000	1,000
010-4505-542000	Office Supplies	384	219	500	500
010-4505-542200	Books And Subscriptions	352	0	250	250
010-4505-542300	Printing	953	973	1,500	1,500
010-4505-542400	Special Supplies	1,352	996	500	500
010-4505-543400	Maintenance Of Equipment	39	0	500	500
010-4505-544000	Other Charges	746	714	0	0
Category: 5400 - Materials, Supplies, and Services Total:		7,321	7,320	6,250	5,000
Category: 5500 - Contract Services					
010-4505-551000	Professional Services	24,271	0	0	0
010-4505-552000	Contract Services	208,715	307,570	235,000	147,550
010-4505-552002	Plan Check And Inspection	99,341	94,922	100,000	100,000
010-4505-552003	Special Projects	20,556	617,549	50,000	50,000
Category: 5500 - Contract Services Total:		352,883	1,020,040	385,000	297,550
Department: 4505 - PUBLIC WORKS Total:		785,185	1,544,228	968,138	615,725



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

		2017-2018	2018-2019	2019-2020	2020-2021
		Actual	Actual	Budget	Budget
Department: 4510 TRAFFIC SAFETY					
Category: 5500 - Contract Services					
010-4510-552012	Traffic Signing	17,455	0	0	0
010-4510-552014	Accident repairs	9,081	35,656	10,000	10,000
Category: 5500 - Contract Services Total:		26,536	35,656	10,000	10,000
Department: 4510 - TRAFFIC SAFETY Total:		26,536	35,656	10,000	10,000



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4520 LANDSCAPE MAINTENANCE				
Category: 5400 - Materials, Supplies, and Services				
010-4520-542400 Special Supplies	17,808	14,597	47,000	47,000
010-4520-542800 Utilities	5,211	5,302	5,000	5,000
010-4520-543000 Maintenance Buildings/grounds	0	0	10,000	10,000
Category: 5400 - Materials, Supplies, and Services Total:	23,019	19,898	62,000	62,000
Category: 5500 - Contract Services				
010-4520-552000 Contract Services	186,098	229,087	191,200	216,200
010-4520-552020 Street Repairs & Maintenance	7,578	11,156	10,000	10,000
010-4520-552023 Street Tree Maintenance	0	8,965	0	0
010-4520-552031 Graffiti Removal	3,237	10,488	6,000	6,000
010-4520-552032 Equestrian Trail Maintenance	6,348	2,107	4,000	4,000
Category: 5500 - Contract Services Total:	203,260	261,803	211,200	236,200
Department: 4520 - LANDSCAPE MAINTENANCE Total:	226,280	281,701	273,200	298,200



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4525 STORM DRAIN & FLOOD CONTROL				
Category: 5500 - Contract Services				
010-4525-552041 Storm Drain Maintenance	131,509	89,381	21,000	0
010-4525-552043 Npdes Compliance	196,085	160,965	341,800	226,800
Category: 5500 - Contract Services Total:	327,595	250,346	362,800	226,800
Department: 4525 - STORM DRAIN & FLOOD CONTROL Total:	327,595	250,346	362,800	226,800



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4610 OTHER IMPROVEMENTS/PROJECTS				
Category: 6000 - Other Improvements/Projects				
010-4610-600100 City Beautification	9,082	10,000	10,000	10,000
010-4610-600800 Property Acquisition	167,980	0	0	0
Category: 6000 - Other Improvements/Projects Total:	177,062	10,000	10,000	10,000
Department: 4610 - OTHER IMPROVEMENTS/PROJECTS Total:	177,062	10,000	10,000	10,000



City of Agoura Hills
Budget
 FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Department: 4640 STREET IMPROVEMENTS				
Category: 6200 - Street Improvements				
010-4640-630100 Annual Sidewalk Repairs	0	(503)	0	0
010-4640-630500 Annual Overlay	5,000	59,925	0	0
Category: 6200 - Street Improvements Total:	5,000	59,422	0	0
Department: 4640 - STREET IMPROVEMENTS Total:	5,000	59,422	0	0

CITY OF AGOURA HILLS

Mid-Cycle Budget Review
Fiscal Year 2019-20 / 2020-21



Other Funds



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 011 - CAPITAL PROJECT FUND				
Category: 6000 - Other Improvements/Projects				
011-4610-600300 Kanan Median Project	254,333	5,018	0	0
Category: 6000 - Other Improvements/Projects Total:	254,333	5,018	0	0
Department: 4610 - OTHER IMPROVEMENTSS/PROJECTS Total:	254,333	5,018	0	0
Category: 6000 - Other Improvements/Projects				
011-4620-610300 Park Improvements	51,155	59,386	0	0
Category: 6000 - Other Improvements/Projects Total:	51,155	59,386	0	0
Department: 4620 - PARK IMPROVEMENTS Total:	51,155	59,386	0	0
Category: 5600 - Capital Outlay				
011-4640-632100 Reyes Adobe LS Project	9,230	149,354	135,200	0
Category: 5600 - Capital Outlay Total:	9,230	149,354	135,200	0
Category: 6200 - Street Improvements				
011-4640-630500 Annual Overlay	0	90,075	0	0
Category: 6200 - Street Improvements Total:	0	90,075	0	0
Department: 4640 - STREET IMPROVEMENTS Total:	9,230	239,429	135,200	0
Total Expenses	314,718	303,833	135,200	0

Fund: 015 - RECREATION CENTER CAPITAL PROJ				
Category: 5500 - Contract Services				
015-4610-552000 Contract services	0.00	13,213	0	0
Category: 5500 - Contract Services Total:	0.00	13,213	0	0
Category: 6000 - Other Improvements/Projects				
015-4610-601500 Trails	0	4,279	0	0
Category: 6000 - Other Improvements/Projects Total:	0	4,279	0	0
Department: 4610 - OTHER IMPROVEMENTSS/PROJECTS Total:	0	17,492	0	0
Total Expenses	0	17,492	0	0

Fund: 016 - STORM WATER CAP PROJECT FUND				
Category: 5500 - Contract Services				
016-4525-551000 Professional Services	0	0	300,000	750,000
Category: 5500 - Contract Services Total:	0	0	300,000	750,000
Department: 4525 - STORM DRAIN & FLOOD CONTROL Total:	0	0	300,000	750,000
Total Expenses	0	0	300,000	750,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 018 - MEASURE R GRANT				
Category: 5100 - Personnel				
018-4120-510100	Regular Salaries	159,778	109,155	0
018-4120-510700	Retirement	28,979	16,129	0
018-4120-510800	Group Health Insurance	13,663	9,962	0
018-4120-510900	Group Dental Insurance	1,302	1,055	0
018-4120-511000	Group Life Insurance	376	183	0
018-4120-511100	Group Disability Insurance	1,662	1,235	0
018-4120-511200	Medicare Taxes	2,319	1,586	0
	Category: 5100 - Personnel Total:	208,079	139,305	0
	Department: 4120 - CITY MANAGER Total:	208,079	139,305	0
Category: 5100 - Personnel				
018-4125-510100	Regular salaries	0	0	50,000
	Category: 5100 - Personnel Total:	0	0	50,000
	Department: 4125 - CITY CLERK Total:	0	0	50,000
Category: 6200 - Street Improvements				
018-4140-631200	Agoura Road Widening	19,604	35,730	0
	Category: 6200 - Street Improvements Total:	19,604	35,730	0
	Department: 4140 - CITY ATTORNEY Total:	19,604	35,730	0
Category: 5100 - Personnel				
018-4150-510100	Regular Salaries	23,471	23,558	28,000
018-4150-510700	Retirement	6,559	3,536	0
018-4150-510800	Group Health Insurance	3,366	3,091	0
018-4150-510900	Group Dental Insurance	271	253	0
018-4150-511000	Group Life Insurance	101	66	0
018-4150-511100	Group Disability Insurance	277	285	0
018-4150-511200	Medicare Taxes	347	343	0
	Category: 5100 - Personnel Total:	34,391	31,130	28,000
	Department: 4150 - FINANCE Total:	34,391	31,130	28,000
Category: 5100 - Personnel				
018-4305-510100	Regular Salaries	188	112	20,000
018-4305-510700	Retirement	28	8	0
018-4305-510800	Group Health Insurance	109	55	0
018-4305-510900	Group Dental Insurance	10	1	0
018-4305-511000	Group Life Insurance	3	0	0
018-4305-511100	Group Disability Insurance	7	2	0
018-4305-511200	Medicare Taxes	3	2	0
	Category: 5100 - Personnel Total:	348	180	20,000
	Department: 4305 - COMMUNITY DEVELOPMENT Total:	348	180	20,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Category: 5100 - Personnel				
018-4505-510100 Regular Salaries	182,245	132,264	100,000	57,715
018-4505-510700 Retirement	36,614	23,137	0	14,535
018-4505-510800 Group Health Insurance	31,968	26,170	0	15,639
018-4505-510900 Group Dental Insurance	2,983	2,671	0	1,346
018-4505-511000 Group Life Insurance	696	377	0	159
018-4505-511100 Group Disability Insurance	2,036	1,643	0	658
018-4505-511200 Medicare Taxes	2,629	1,916	0	875
Category: 5100 - Personnel Total:	259,172	188,177	100,000	90,927
Department: 4505 - PUBLIC WORKS Total:	259,172	188,177	100,000	90,927
Category: 6200 - Street Improvements				
018-4640-630700 Chesebro Bridge	282,328	3,702,557	2,000,000	0
018-4640-630900 Kanan/Agoura Road Intersection	116,898	39,590	0	350,000
018-4640-631200 Agoura Road Widening	1,506,751	825,966	50,000	100,000
018-4640-632000 Kanan Corridor	46,459	326,269	212,500	150,000
Category: 6200 - Street Improvements Total:	1,952,437	4,894,382	2,262,500	600,000
Department: 4640 - STREET IMPROVEMENTS Total:	1,952,437	4,894,382	2,262,500	600,000
Total Expenses	2,474,031	5,288,905	2,460,500	690,927



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Fund: 019 - MEASURE M					
Category: 5100 - Personnel					
019-4120-510100	Regular Salaries	0	0	15,000	57,228
019-4120-510700	Retirement	0	0	0	14,412
019-4120-510800	Group Health Insurance	0	0	0	8,046
019-4120-510900	Group Dental Insurance	0	0	0	601
019-4120-511000	Group Life Insurance	0	0	0	106
019-4120-511100	Group Disability Insurance	0	0	0	670
019-4120-511200	Medicare Taxes	0	0	0	854
	Category: 5100 - Personnel Total:	0	0	15,000	81,917
	Department: 4120 - CITY MANAGER Total:	0	0	15,000	81,917
Category: 5100 - Personnel					
019-4150-510100	Regular Salaries	0	0	10,000	53,603
019-4150-510700	Retirement	0	0	0	13,499
019-4150-510800	Group Health Insurance	0	0	0	8,040
019-4150-510900	Group Dental Insurance	0	0	0	455
019-4150-511000	Group Life Insurance	0	0	0	132
019-4150-511100	Group Disability Insurance	0	0	0	611
019-4150-511200	Medicare Taxes	0	0	0	793
	Category: 5100 - Personnel Total:	0	0	10,000	77,133
	Department: 4150 - FINANCE Total:	0	0	10,000	77,133
Category: 5100 - Personnel					
019-4505-510100	Regular Salaries	0	0	50,000	243,560
019-4505-510700	Retirement	0	0	0	39,945
019-4505-510800	Group Health Insurance	0	0	0	48,830
019-4505-510900	Group Dental Insurance	0	0	0	3,619
019-4505-511000	Group Life Insurance	0	0	0	584
019-4505-511100	Group Disability Insurance	0	0	0	2,777
019-4505-511200	Medicare Taxes	0	0	0	3,674
	Category: 5100 - Personnel Total:	0	0	50,000	342,989
	Department: 4505 - PUBLIC WORKS Total:	0	0	50,000	342,989
Category: 6200 - Street Improvements					
019-4640-630700	Chesebro Bridge	0	0	4,000,000	2,000,000
019-4640-632000	Kanan Corridor	0	0	-	2,500,000
	Category: 6200 - Street Improvements Total:	0	0	4,000,000	4,500,000
	Department: 4640 - STREET IMPROVEMENTS Total:	0	0	4,000,000	4,500,000
	Total Expenses	0	0	4,075,000	5,002,039



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 020 - GAS TAX				
Category: 5500 - Contract Services				
020-4220-551000 Professional Services	0	0	10,000	0
Category: 5500 - Contract Services Total:	0	0	10,000	0
Department: 4220 - SCHOOL CROSSING GUARDS Total:	0	0	10,000	0
Category: 5400 - Materials, Supplies, and Services				
020-4510-542800 Utilities	29,391	30,831	36,000	50,000
Category: 5400 - Materials, Supplies, and Services Total:	29,391	30,831	36,000	50,000
Category: 5500 - Contract Services				
020-4510-552010 Traffic Engineer	0	50,000	30,000	30,000
Category: 5500 - Contract Services Total:	0	50,000	30,000	30,000
Department: 4510 - TRAFFIC SAFETY Total:	29,391	80,831	66,000	80,000
Category: 5500 - Contract Services				
020-4515-552021 Street Sweeping	144,347	144,347	150,000	58,000
020-4515-552028 Special Street Projects	5,666	6,893	5,000	5,000
Category: 5500 - Contract Services Total:	150,013	151,239	155,000	63,000
Department: 4515 - STREET MAINTENANCE Total:	150,013	151,239	155,000	63,000
Category: 5400 - Materials, Supplies, and Services				
020-4520-542801 Water	54,839	76,455	60,000	60,000
Category: 5400 - Materials, Supplies, and Services Total:	54,839	76,455	60,000	60,000
Category: 5500 - Contract Services				
020-4520-552000 Contract Services	104,573	111,047	125,100	175,300
020-4520-552023 Street Tree Maintenance	73,686	84,904	75,000	75,000
Category: 5500 - Contract Services Total:	178,258	195,951	200,100	250,300
Department: 4520 - LANDSCAPE MAINTENANCE Total:	233,097	272,406	260,100	310,300
Category: 5500 - Contract Services				
020-4525-552045 Storm Drain Inserts	0	33,945	0	0
Category: 5500 - Contract Services Total:	0	33,945	0	0
Department: 4525 - STORM DRAIN & FLOOD CONTROL Total:	0	33,945	0	0
Category: 6200 - Street Improvements				
020-4640-630100 Annual Sidewalk Repairs	(59)	0	0	0
Category: 6200 - Street Improvements Total:	(59)	0	0	0
Department: 4640 - STREET IMPROVEMENTS Total:	(59)	0	0	0
Total Expenses	412,442	538,422	491,100	453,300

Fund: 022 - ROAD REHAB FUND

Category: 6200 - Street Improvements				
022-4640-630500 Annual Overlay	119,844	175,000	358,000	0
022-4640-631900 Traffic Signal	0	150,000	0	0
Category: 6200 - Street Improvements Total:	119,844	325,000	358,000	0
Department: 4640 - STREET IMPROVEMENTS Total:	119,844	325,000	358,000	0
Total Expenses	119,844	325,000	358,000	0



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 040 - TRAFFIC SAFETY				
Category: 5500 - Contract Services				
<u>040-4220-551000</u> Professional Services	45,000	36,854	50,000	50,000
Category: 5500 - Contract Services Total:	45,000	36,854	50,000	50,000
Department: 4220 - SCHOOL CROSSING GUARDS Total:	45,000	36,854	50,000	50,000
Total Expenses	45,000	36,854	50,000	50,000
Fund: 060 - PROPOSITION A				
Category: 5100 - Personnel				
<u>060-4120-510100</u> Regular Salaries	10,524	0	0	0
Category: 5100 - Personnel Total:	10,524	0	0	0
Department: 4120 - CITY MANAGER Total:	10,524	0	0	0
Category: 5100 - Personnel				
<u>060-4150-510100</u> Prop A Salaries	20,398	416	0	0
<u>060-4150-510700</u> Retirement	219	62	0	0
<u>060-4150-510800</u> Group Health	92	27	0	0
<u>060-4150-510900</u> group Dental	20	6	0	0
<u>060-4150-511000</u> Group Life	5	1	0	0
<u>060-4150-511100</u> Group Disability	18	5	0	0
<u>060-4150-511200</u> Medicare	22	6	0	0
Category: 5100 - Personnel Total:	20,774	523	0	0
Department: 4150 - FINANCE Total:	20,774	523	0	0
Category: 5500 - Contract Services				
<u>060-4420-5520A0</u> Contract Services - Classes	2,000	1,500	2,000	2,000
<u>060-4420-5520B0</u> Recreation Transit- Excursions	6,768	8,301	6,800	10,000
<u>060-4420-5520D0</u> Recreation Transit - Seniors	27,158	18,403	22,000	22,000
<u>060-4420-5520E0</u> Contract Services-spec Events	1,221	1,467	2,900	5,000
<u>060-4420-5520G0</u> Contract Services -teens	1,215	3,356	0	0
Category: 5500 - Contract Services Total:	38,362	33,026	33,700	39,000
Department: 4420 - RECREATION Total:	38,362	33,026	33,700	39,000
Category: 5100 - Personnel				
<u>060-4440-510100</u> Regular Salaries	49,927	57,399	66,503	63,582
<u>060-4440-510700</u> Retirement	10,172	12,316	15,245	16,012
<u>060-4440-510800</u> Group Health Insurance	3,017	4,367	6,481	5,284
<u>060-4440-510900</u> Group Dental Insurance	294	448	590	412
<u>060-4440-511000</u> Group Life Insurance	203	156	386	170
<u>060-4440-511100</u> Group Disability Insurance	561	643	758	725
<u>060-4440-511200</u> Medicare Taxes	724	848	1,005	958
Category: 5100 - Personnel Total:	64,898	76,177	90,968	87,143
Department: 4440 - COMMUNITY SERVICES Total:	64,898	76,177	90,968	87,143



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Category: 5400 - Materials, Supplies, and Services				
060-4520-542801 Water	724	855	1,100	1,100
Category: 5400 - Materials, Supplies, and Services Total:	724	855	1,100	1,100
Category: 5500 - Contract Services				
060-4520-552036 Park & Ride Lot Maintenance	6,196	7,331	10,000	10,000
060-4520-552037 Bus Stop Maintenance	6,000	6,000	6,000	6,000
Category: 5500 - Contract Services Total:	12,196	13,331	16,000	16,000
Department: 4520 - LANDSCAPE MAINTENANCE Total:	12,920	14,186	17,100	17,100
Category: 5500 - Contract Services				
060-4530-552080 Dial A Ride	195,047	182,149	384,846	384,846
060-4530-552081 Beach Bus	47,696	34,236	50,000	50,000
060-4530-552083 Incentive Grant	79,203	68,654	68,654	68,654
060-4530-552084 Staff Assistance To Mta	0	0	1,400	1,400
060-4530-552085 Shuttles	25,000	25,000	25,000	35,000
Category: 5500 - Contract Services Total:	346,946	310,040	529,900	539,900
Department: 4530 - TRANSPORTATION Total:	346,946	310,040	529,900	539,900
Category: 5600 - Capital Outlay				
060-4610-568400 Vehicles	142,757.50	0.00	0.00	
Category: 5600 - Capital Outlay Total:	142,757.50	0.00	0.00	0.00
Category: 6000 - Other Improvements/Projects				
060-4610-600200 Bus Shelter	0	0	36,000	100,000
Category: 6000 - Other Improvements/Projects Total:	0	0	36,000	100,000
Department: 4610 - OTHER IMPROVEMENTSS/PROJECTS Total:	142,758	0	36,000	100,000
Total Expenses	637,181	433,953	707,668	783,143



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Fund: 061 - PROPOSITION C					
Category: 5100 - Personnel					
061-4150-510100	Regular salaries	4,713	5,050	11,738	0
061-4150-510700	Retirement	708	339	2,691	0
061-4150-510800	Group health insurance	618	166	798	0
061-4150-510900	Group dental insurance	61	22	85	0
061-4150-511000	Group life insurance	22	6	58	0
061-4150-511100	Group disability insurance	61	26	134	0
061-4150-511200	Medicare taxes	68	33	179	0
	Category: 5100 - Personnel Total:	6,252	5,643	15,683	0
	Department: 4150 - FINANCE Total:	6,252	5,643	15,683	0
Category: 5500 - Contract Services					
061-4195-551010	Media	928	0	0	0
	Category: 5500 - Contract Services Total:	928	0	0	0
	Department: 4195 - AUTOMATED OFFICE SYSTEMS Total:	928	0	0	0
Category: 5100 - Personnel					
061-4505-510100	Regular Salaries	29,549	6,325	9,869	38,408
061-4505-510700	Retirement	4,868	1,528	2,262	9,673
061-4505-510800	Group Health Insurance	3,520	1,305	2,421	9,850
061-4505-510900	Group Dental Insurance	335	132	231	905
061-4505-511000	Group Life Insurance	79	20	57	104
061-4505-511100	Group Disability Insurance	243	83	113	438
061-4505-511200	Medicare Taxes	294	93	150	585
	Category: 5100 - Personnel Total:	38,888	9,486	15,103	59,963
	Department: 4505 - PUBLIC WORKS Total:	38,888	9,486	15,103	59,963
Category: 5500 - Contract Services					
061-4510-552010	Traffic engineer	10,000	10,000	10,000	40,000
061-4510-552013	Signal maintenance	66,006	65,657	65,000	65,000
061-4510-552029	Pavement Management Update	0	0	80,000	0
	Category: 5500 - Contract Services Total:	76,006	75,657	155,000	105,000
	Department: 4510 - TRAFFIC SAFETY Total:	76,006	75,657	155,000	105,000
Category: 6200 - Street Improvements					
061-4640-630500	Annual Overlay	417,921	0	0	100,000
061-4640-630700	Palo Comado - Chesebro Bridge	0	1,098,759	1,200,000	600,000
061-4640-631100	Traffic Signal Battery Backups	0	0	0	70,000
	Category: 6200 - Street Improvements Total:	417,921	1,098,759	1,200,000	770,000
	Department: 4640 - STREET IMPROVEMENTS Total:	417,921	1,098,759	1,200,000	770,000
	Total Expenses	539,996	1,189,545	1,385,786	934,963



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Fund: 063 - MEASURE R FUND					
Category: 5100 - Personnel					
063-4505-510100	Regular Salaries	17,816	35,617	12,852	14,574
063-4505-510700	Retirement	2,561	3,767	2,946	3,032
063-4505-510800	Group Health Insurance	2,853	3,223	2,943	3,287
063-4505-510900	Group Dental Insurance	262	329	284	294
063-4505-511000	Group Life Insurance	70	52	71	37
063-4505-511100	Group Disability Insurance	199	221	147	166
063-4505-511200	Medicare Taxes	251	288	194	221
	Category: 5100 - Personnel Total:	24,012	43,497	19,437	21,611
Category: 5500 - Contract Services					
063-4505-552000	Contract Services	0	50,000	180,000	85,000
	Category: 5500 - Contract Services Total:	0	50,000	180,000	85,000
	Department: 4505 - PUBLIC WORKS Total:	24,012	93,497	199,437	106,611
Category: 6000 - Other Improvements/Projects					
063-4610-600100	City Beautification	0	0	50,000	0.00
	Category: 6000 - Other Improvements/Projects Total:	0	0	50,000	0.00
	Department: 4610 - OTHER IMPROVEMENTSS/PROJECTS Total:	0	0	50,000	0.00
Category: 6200 - Street Improvements					
063-4640-630500	Annual Overlay	214,046	167,483	0	50,000
063-4640-631000	Sidewalk Repairs	0	0	30,000	0
	Category: 6200 - Street Improvements Total:	214,046	167,483	30,000	50,000
	Department: 4640 - STREET IMPROVEMENTS Total:	214,046	167,483	30,000	50,000
	Total Expenses	238,058	260,980	279,437	156,611



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget	
Fund: 064 - MEASURE M - LOCALI					
Category: 5100 - Personnel					
064-4505-510100	Regular Salaries	0	35,003	25,703	29,147
064-4505-510700	Retirement	0	3,883	5,892	6,063
064-4505-510800	Group Health Insurance	0	2,207	5,886	6,575
064-4505-510900	Group Dental Insurance	0	217	568	589
064-4505-511000	Group Life Ins	0	35	142	74
064-4505-511100	Group Disability Ins	0	149	293	332
064-4505-511200	Medicare Taxes	0	222	388	442
	Category: 5100 - Personnel Total:	0	41,715	38,872	43,222
Category: 5500 - Contract Services					
064-4505-552000	Contract Services	36,748	42,500	42,500	42,500
	Category: 5500 - Contract Services Total:	36,748	42,500	42,500	42,500
	Department: 4505 - PUBLIC WORKS Total:	36,748	84,215	81,372	85,722
Category: 5500 - Contract Services					
064-4510-552010	Traffic Engineer	34,713	22,500	22,500	22,500
064-4510-552011	Traffic Marking and Striping	20,937	20,000	20,000	20,000
064-4510-552012	Traffic Signing	13,000	13,298	13,000	13,000
064-4510-552020	Street Repairs & Maintenance	54,039	50,276	47,500	47,500
	Category: 5500 - Contract Services Total:	122,688	106,074	103,000	103,000
	Department: 4510 - TRAFFIC SAFETY Total:	122,688	106,074	103,000	103,000
Category: 6200 - Street Improvements					
064-4640-631000	Sidewalk Repairs	60,000	60,000	110,000	60,000
	Category: 6200 - Street Improvements Total:	60,000	60,000	110,000	60,000
	Department: 4640 - STREET IMPROVEMENTS Total:	60,000	60,000	110,000	60,000
	Total Expenses	219,436	250,289	294,372	248,722

Fund: 065 - MEASURE W - LOCAL					
Category: 5500 - Contract Services					
065-4515-552021	Street Sweeping	0	0	0	102,000
	Category: 5500 - Contract Services Total:	0	0	0	102,000
	Department: 4515 - STREET MAINTENANCE Total:	0	0	0	102,000
Category: 5500 - Contract Services					
065-4525-552041	Storm Drain Maintenance	0	0	0	75,000
065-4525-552044	Storm Water Compliance	0	0	0	100,000
	Category: 5500 - Contract Services Total:	0	0	0	175,000
	Department: 4525 - STORM DRAIN & FLOOD CONTROL Total:	0	0	0	175,000
	Total Expenses	0	0	0	277,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 070 - S COAST AIR QUALITY MGMT DIST				
Category: 5100 - Personnel				
070-4120-510100	Regular Salaries	1,112	0	0
070-4120-510700	Retirement	163	0	0
070-4120-510800	Group Health Ins	104	0	0
070-4120-510900	Group Dental Ins	10	0	0
070-4120-511000	Group Life Insurance	4	0	0
070-4120-511100	Group Disability	8	0	0
070-4120-511200	Medicare Taxes	16	0	0
	Category: 5100 - Personnel Total:	1,416	0	0
	Department: 4120 - CITY MANAGER Total:	1,416	0	0
Category: 5400 - Materials, Supplies, and Services				
070-4190-543400	Maintenance Of Equipment	0	0	0
	Category: 5400 - Materials, Supplies, and Services Total:	0	0	0
Category: 5600 - Capital Outlay				
070-4190-568200	Charging Station	0	16,420	0
070-4190-568400	Vehicles	37,461	0	0
	Category: 5600 - Capital Outlay Total:	37,461	16,420	0
Category: 5800 - Administrative Charges				
070-4190-580000	Administrative Service Charges	0	0	1,200
	Category: 5800 - Administrative Charges Total:	0	0	1,200
	Department: 4190 - NON DEPARTMENTAL Total:	37,461	16,420	1,200
	Total Expenses	38,878	16,420	1,200
Fund: 110 - TRAFFIC IMPROVEMENT				
Category: 6200 - Street Improvements				
110-4640-630800	Kanan/101 Interchange	0	0	100,000
110-4640-630900	Kanan/agoura Road Intersection	0	11,987	200,000
110-4640-631900	Traffic Signal	67,996	394,497	0
	Category: 6200 - Street Improvements Total:	67,996	406,484	300,000
	Department: 4640 - STREET IMPROVEMENTS Total:	67,996	406,484	300,000
	Total Expenses	67,996	406,484	120,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 240 - SUPPLEMENTAL LAW ENFORCEMENT				
Category: 5400 - Materials, Supplies, and Services				
240-4210-542500 Small Equipment	0	28	4,866	4,866
Category: 5400 - Materials, Supplies, and Services Total:	0	28	4,866	4,866
Category: 5500 - Contract Services				
240-4210-552051 Traffic Enforcement	14,189	14,189	85,264	81,986
240-4210-552054 Juvenile Intervention Program	87,767	78,832	62,736	66,014
Category: 5500 - Contract Services Total:	101,956	93,021	148,000	148,000
Department: 4210 - LOS ANGELES COUNTY SHERIFF Total:	101,956	93,049	152,866	152,866
Total Expenses	101,956	93,049	152,866	152,866
Fund: 250 - COMMUNITY DEV BLOCK GRANT				
Category: 5500 - Contract Services				
250-4305-552000 Contract Services	0	0	0	44,646
Category: 5500 - Contract Services Total:	0	0	0	44,646
Department: 4305 - COMMUNITY DEVELOPMENT Total:	0	0	0	44,646
Category: 5500 - Contract Services				
250-4420-552000 Sr Advocate Program	9,465	9,465	10,200	14,700
250-4420-552000 Recreation transit - Seniors	0	0	0	0
Category: 5500 - Contract Services Total:	9,465	9,465	10,200	14,700
Department: 4420 - RECREATION Total:	9,465	9,465	10,200	14,700
Category: 5500 - Contract Services				
250-4510-552020 Street Repairs and Maintenance	0	0	40,000	40,000
Category: 5500 - Contract Services Total:	0	0	40,000	40,000
Department: 4510 - TRAFFIC SAFETY Total:	0	0	40,000	40,000
Category: 6000 - Other Improvements/Projects				
250-4620-610300 Park Improvements	90,015	0	160,000	200,000
Category: 6000 - Other Improvements/Projects Total:	90,015	0	160,000	200,000
Department: 4620 - PARK IMPROVEMENTS Total:	90,015	0	160,000	200,000
Total Expenses	99,480	9,465	210,200	299,346



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 260 - MISCELLANEOUS GRANTS				
Category: 5500 - Contract Services				
260-4120-551040	Oil Grant	6,000	6,000	6,000
260-4120-551041	Beverage Grant	4,191	5,640	5,640
	Category: 5500 - Contract Services Total:	10,191	11,640	11,640
	Department: 4120 - CITY MANAGER Total:	10,191	11,640	11,640
Category: 5500 - Contract Services				
260-4190-551000	Professional Services	2,199	11,884	0
260-4190-551010	Media	71,045	48,447	49,388
	Category: 5500 - Contract Services Total:	73,244	60,331	49,388
	Department: 4190 - NON DEPARTMENTAL Total:	73,244	60,331	49,388
Category: 5600 - Capital Outlay				
260-4195-568200	Other Improvements	0	0	63,000
	Category: 5600 - Capital Outlay Total:	0	0	63,000
	Department: 4195 - AUTOMATED OFFICE SYSTEMS Total:	0	0	63,000
Category: 5600 - Capital Outlay				
260-4440-568500	Art	958	2,486	0
	Category: 5600 - Capital Outlay Total:	958	2,486	0
	Department: 4440 - COMMUNITY SERVICES Total:	958	2,486	0
Category: 6000 - Other Improvements/Projects				
260-4620-610300	Park Improvements	0	0	100,000
260-4620-610900	Old Agoura Park Improvements	114,248	0	0
	Category: 6000 - Other Improvements/Projects Total:	114,248	0	100,000
	Department: 4620 - PARK IMPROVEMENTS Total:	114,248	0	100,000
Category: 6200 - Street Improvements				
260-4640-630100	Annual Sidewalk Repairs	13,781	14,259	15,547
260-4640-630500	Annual Overlay	208,999	65,216	0
260-4640-631600	Roadside Bridge Widening	94,417	82,345	30,500
	Category: 6200 - Street Improvements Total:	317,197	161,820	46,047
	Department: 4640 - STREET IMPROVEMENTS Total:	317,197	161,820	46,047
	Total Expenses	515,838	236,278	270,075
Fund: 305 - A HILLS IMPROVEMENT AUTHORITY BOND				
Category: 5700 - Debt Service				
305-4180-570100	Debt Service - Principal	310,000	315,000	330,000
305-4180-570200	Debt Service - Interest Paid	593,658	587,650	572,725
	Category: 5700 - Debt Service Total:	903,658	902,650	902,725
Category: 5800 - Administrative Charges				
305-4180-580000	Administrative Service Charges	5,800.0	7,750.0	6,000.0
	Category: 5800 - Administrative Charges Total:	5,800.0	7,750.0	6,000.0
	Department: 4180 - PUBLIC FACILITIES Total:	909,457.9	910,399.9	908,725.0
	Total Expenses	909,457.9	910,399.9	908,025.0



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

		2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 420 - INCLUSIONARY HOUSING IN LIEU					
Category: 5500 - Contract Services					
420-4305-552000	Contract Services	198	12,900	10,000	10,000
420-4305-552070	Housing Program-mdg Consultant	0	0	25,000	0
Category: 5500 - Contract Services Total:		198	12,900	35,000	10,000
Department: 4305 - COMMUNITY DEVELOPMENT Total:		198	12,900	35,000	10,000
Category: 5600 - Capital Outlay					
420-4610-568100	Land	0	1,102,672	0	0
Category: 5600 - Capital Outlay Total:		0	1,102,672	0	0
Department: 4610 - OTHER IMPROVEMENTSS/PROJECTS Total:		0	1,102,672	0	0
Total Expenses		198	1,115,572	35,000	10,000
Fund: 520 - SOLID WASTE MANAGEMENT					
Category: 5400 - Materials, Supplies, and Services					
520-4395-542300	Printing	3,738	5,441	4,500	4,500
520-4395-542400	Special supplies	-	124	6,000	6,000
Category: 5400 - Materials, Supplies, and Services Total:		3,738	5,565	10,500	10,500
Category: 5500 - Contract Services					
520-4395-552000	Contract Services	27,445	43,479	45,000	77,500
Category: 5500 - Contract Services Total:		27,445	43,479	45,000	77,500
Category: 5800 - Administrative Charges					
520-4395-580000	Administrative Service Charges	47,000	47,000	47,000	47,000
Category: 5800 - Administrative Charges Total:		47,000	47,000	47,000	47,000
Department: 4395 - SOLID WASTE MANAGEMENT Total:		78,183	96,044	102,500	135,000
Total Expenses		78,183	96,044	102,500	135,000



City of Agoura Hills

Budget

FY 2017-18 to 2020-21

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
Fund: 620 - HOUSING SUCCESSOR AGENCY				
Category: 5100 - Personnel				
620-4120-510100	Regular salaries	11,746	23,437	35,000
620-4120-510700	Retirement	2,205	4,190	2,810
620-4120-510800	Group health insurance	1,192	1,889	1,522
620-4120-510900	Group dental insurance	110	184	126
620-4120-511000	Group life insurance	33	43	23
620-4120-511100	Group disability insurance	130	234	140
620-4120-511200	Medicare taxes	166	342	186
	Category: 5100 - Personnel Total:	15,583	30,319	39,807
	Department: 4120 - CITY MANAGER Total:	15,583	30,319	39,807
Category: 5100 - Personnel				
620-4305-510100	Regular salaries	7,110	15,863	10,000
620-4305-510700	Retirement	1,394	2,801	4,987
620-4305-510800	Group health insurance	1,223	2,078	3,507
620-4305-510900	Group dental insurance	113	202	284
620-4305-511000	Group life insurance	30	40	109
620-4305-511100	Group disability insurance	82	166	248
620-4305-511200	Medicare taxes	102	232	338
	Category: 5100 - Personnel Total:	10,054	21,382	19,473
620-4305-552000	Contract Services	1,013	10,912	15,000
	Category: 5500 - Contract Services Total:	1,013	10,912	15,000
	Department: 4305 - COMMUNITY DEVELOPMENT Total:	11,066	32,294	34,473
	Total Expenses	26,649	62,613	74,280

CITY OF AGOURA HILLS

Mid-Cycle Budget Review
Fiscal Year 2019-20 / 2020-21



Capital Improvements

Item	Project Name	Funding Source	5-Year Total Funding Amount CIP	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
1	Annual Citywide Street Improvements (For FY2020/21, Proposed localized pavement repairs on Kanan, and crack sealing where necessary) - Design, Construction and Inspection	General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Proposition C	\$ 805,000.00	\$ 185,000.00	\$ 620,000.00	\$ -	\$ -	
		Measure R (Local)	\$ 998,890.00	\$ 50,000.00	\$ 228,890.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
		Road Rehab Fund	\$ 1,727,775.00		\$ 691,110.00	\$ 345,555.00	\$ 345,555.00	\$ 345,555.00
		STP-L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		RAC Grant	\$ -			\$ -	\$ -	\$ -
		Total	\$ 3,531,665.00	\$ 235,000.00	\$ 1,540,000.00	\$ 585,555.00	\$ 585,555.00	\$ 585,555.00
2	Annual Concrete Repair Program (Construction)	Measure M (Local)	\$ 300,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
		Measure R (Local)	\$ -					
		TDA	\$ 77,735.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00
		Total	\$ 377,735.00	\$ 75,547.00				
3	Palo Comado Interchange Design Construction Construction	Measure R (HWY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Measure R (HWY)	\$ -					
		Measure M (HWY)	\$ 2,000,000.00	\$ 2,000,000.00		\$ -	\$ -	\$ -
		Total	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -
4	Kanan/Agoura Intersection Design	Measure R (HWY)	\$ 350,000.00	\$ 350,000.00				
		TIF	\$ -					
		Total	\$ 350,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -
5	Roadside Bridge Widening Construction	Grant/Toll Credits	\$ 2,920,400.00	\$ 2,920,400.00				
		Total	\$ 2,920,400.00	\$ 2,920,400.00				
6	Kanan Corridor PSR PS&E/Construction/CM - T.O to Canwood PR/Env (PA/ED) PS&E Construction Construction	Measure R (HWY)	\$ 150,000.00	\$ 150,000.00				
		Measure M (HWY)	\$ 2,500,000.00	\$ 2,500,000.00				
		Measure M (HWY)	\$ 1,050,000.00		\$ 1,050,000.00		\$ -	\$ -
		Measure M (HWY)	\$ 2,000,000.00			\$ 1,000,000.00	\$ 1,000,000.00	
		Measure M (HWY)	\$ 1,260,000.00					\$ 1,260,000.00
		Grants/Measure M	\$ 5,000,000.00					\$ 5,000,000.00
		Total	\$ 11,960,000.00	\$ 2,650,000.00	\$ 1,050,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 6,260,000.00
7	WQ Treatment Plant/Linear Park/Wetlands Design Construction	State Budget Ask	\$ 750,000.00	\$ 750,000.00				
		Grant TBD	\$ 19,500,000.00		\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 4,500,000.00
		Total	\$ 20,250,000.00	\$ 750,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 4,500,000.00
8	Park Restrooms Design Construction	Proposition A	\$ -					
		Proposition A	\$ 420,000.00	\$ 150,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	
		State Bond	\$ 200,000.00		\$ 200,000.00			
		Total	\$ 620,000.00	\$ 150,000.00	\$ 290,000.00	\$ 90,000.00	\$ 90,000.00	\$ -
9	Modify Lights on Agoura Road Final Design/Construction	Measure R (HWY)	\$ 100,000.00	\$ 100,000.00				
		Total	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -

Item	Project Name	Funding Source	5-Year Total Funding Amount CIP	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
10	Remove/Replace Bus Stop Amenities (Benches & Trash Receptacles)	Proposition A	\$ 100,000.00	\$ 100,000.00				
		<i>Total</i>	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -
11	Color-coded Bike Lanes <i>Planning & Design</i>	Measure R (local)	\$ -					
		Measure M (Local)	\$ 120,000.00		\$ 120,000.00	\$ -	\$ -	
		<i>Total</i>	\$ 120,000.00	\$ -	\$ 120,000.00	\$ -	\$ -	
12	Forest Cove ADA Improvements Construction		\$ -			\$ -	\$ -	\$ -
		CDBG	\$ 298,572.00	\$ 298,572.00				
		<i>Total</i>	\$ 298,572.00	\$ 298,572.00	\$ -	\$ -	\$ -	\$ -
13	Flashing Yellow Arrow - Intersection Signals <i>Design/Construction - Kanan/Eagleton</i> <i>Design/Constructioin - TO/Argos</i>	TIF	\$ 70,000.00	\$ 70,000.00				
		TIF	\$ 50,000.00	\$ 50,000.00		\$ -	\$ -	
		<i>Total</i>	\$ 120,000.00	\$ 120,000.00	\$ -	\$ -	\$ -	
14	Battery Back-ups Purchase & Installation (Bus Route) Purchase & Installation	Proposition C	\$ 70,000.00	\$ 70,000.00				
		Measure R (local)	\$ 60,000.00		\$ 60,000.00			
		<i>Total</i>	\$ 130,000.00	\$ 70,000.00	\$ 60,000.00	\$ -	\$ -	
TOTAL			\$ 42,878,372.00	\$ 9,939,519.00	\$ 8,015,547.00	\$ 6,871,102.00	\$ 6,751,102.00	\$ 11,421,102.00

Project could be considered for an out year
Project recommended for construction in an out year

- Note 1) Staff will attempt to include concrete approaches in construction of the Kanan Corridor, freeing up \$1,540,000 in local measure funds to be used for overlay
Note 2) Figures above assume no loss of Measure R or M local.

CITY OF AGOURA HILLS

Mid-Cycle Budget Review
Fiscal Year 2019-20 / 2020-21



Policies

REPORT TO FINANCE COMMITTEE

DATE: JULY 1, 2020
TO: FINANCE COMMITTEE MEMBERS
FROM: NATHAN HAMBURGER, CITY MANAGER
BY: CHRISTY PINUELAS, DIRECTOR OF FINANCE
SUBJECT: REQUIRED POLICY REVIEW

In May, 2014, the City Council adopted a Financial Policy which requires that each financial policy be updated every three years, reviewed by the Finance Committee and considered by the City Council for final approval. This year, the Independent Auditor Policy and Financial Policy are up for review. In addition, the Investment Policy must be reviewed each year.

Staff is not recommending any changes to the Independent Auditor Policy or Financial Policy. They are included for your review and recommendation.

Staff has reviewed the Statement of Investment Policy; there is no recommendation for updating the policy.

The below referenced policies will be up for future review:

2021/22

- Balanced Budget Policy
- Federally Funded Procurement Policy
- Fund Balance Policy for the General Fund
- Officer/Employee/Official Responsibility and Fraud Prevention Policy
- Statement of Investment Policy

2022/23

- Debt Management Policy
- Local Debt Policy
- Municipal Securities Post-Issuance Disclosure Policy
- Statement of Investment Policy
- Tax-Advantaged Bonds Post-Issuance Compliance Procedures
- Two Year Budget Policy

RECOMMENDATION

Review the policies and recommend any changes to the Council at the July 8, 2020 Council meeting.



INDEPENDENT AUDITOR POLICY

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.



FINANCIAL POLICY

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.



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

2020-2021

I. POLICY

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.

II. SCOPE

This investment policy applies to all investment activities and financial assets of the City of Agoura Hills. The funds are accounted for and incorporated in the City of Agoura Hills Comprehensive Annual Financial Report (CAFR) and include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Trust Funds.

III. PRUDENCE

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.

IV. OBJECTIVE

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: The investment portfolio shall remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
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, pursuant to Government Code Sections 5922(d) and 53601(m), such proceeds are invested in accordance with permitted investment provisions of their specific bond indentures.

V. DELEGATION OF AUTHORITY

Pursuant to Government Code Section 53607, the City Council of the City of Agoura Hills annually delegates the authority to invest or reinvest funds of the City, or to sell or exchange securities so purchased, to the City Treasurer who shall be responsible for all investment transactions undertaken, shall exercise prudence in the selection of subordinate investment officers, and shall establish a system of controls to regulate the activities of subordinate investment officers.

Subject to the foregoing paragraph, the City Treasurer may authorize the Director of Finance to act as the City's Investment Officer in performing the treasury functions and duties under this policy. When acting as the City's Investment Officer as provided in this paragraph, the Director of Finance shall be subject to the direction and supervision of the City Treasurer, shall coordinate with the City Treasurer on investments, and shall discuss changes in the composition of the City's investment portfolio with the City Treasurer prior to purchasing these investments.

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.

VI. ETHICS AND CONFLICTS OF INTEREST

Investment officials will refrain from personal business activity that could conflict with proper execution and management of the policy and the investment program, or which could impair their ability to make impartial decisions. Investment officials must file an annual Statement of Economic Interest Form 700 with the city clerk’s office prior to April 1 of each year or when material interest in financial institutions or personal investment positions require it.

VII. AUTHORIZED FINANCIAL DEALERS AND INSTIUTIONS

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,(c) from a member of a federally regulated securities exchange, (d) from a national or state-chartered bank, (e) from a savings association or federal association (as defined by Section 5102 of the Financial Code), or (f) from a brokerage firm designated as a primary government dealer by the Federal Reserve bank.

VIII. AUTHORIZED SUITABLE 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 and, if more stringent, the limits set forth in the table below.

Authorized Investment	Govt. Code	Max Percent	Max Maturity	Minimum Quality	Other Constraints
Local Agency Investment Fund (LAIF)	16429.1 et seq.	As permitted by LAIF	N/A	N/A	N/A
U.S. Treasury Issues	53601 (b)	No Limit	5 years	None	Notes, bonds, bills
U.S. Agency Issues	53601 (f)	75% of portfolio 20% single issuer	5 years	None	Federal Agency or U.S. Government sponsored enterprise obligations, participations, or other instruments
Commercial Paper	53601 (h)	5% of portfolio	270 days	Prime	Must be of the highest ranking or the highest letter and number rating as provided for by a nationally recognized statistical rating organization. Must meet all of the following conditions:

Authorized Investment	Govt. Code	Max Percent	Max Maturity	Minimum Quality	Other Constraints
					<p>Entity must be; Organized and operating in United States as general corp. and have total assets in excess of five hundred million dollars (\$500,000,000) and have debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or higher by an NRSRO.</p> <p>Or</p> <p>Entity must be organized within the USA as a special purpose corporation, trust, or limited liability company and have programwide credit enhancements including, but not limited to overcollateralization, letters of credit, or a surety bond. And have commercial paper that is rated "A-1" or higher, or the equivalent, by an NRSRO.</p>
Negotiable Certificates of Deposit	53601 (i) et seq	30 % of portfolio 5% single issuer	5 years	A	<p>Issued by nationally or state chartered banks; savings or federal associations (as defined in Financial Code Section 5102); state or federal credit unions; or federally licensed or state licensed branches of foreign banks.</p> <p>Per 53638 deposits may not exceed bank shareholder equity; total net worth of depository savings or federal association; unimpaired capital and surplus of a credit union; unimpaired capital and surplus of industrial loan companies.</p>

Authorized Investment	Govt. Code	Max Percent	Max Maturity	Minimum Quality	Other Constraints
Medium Term Corporate Notes	53601(k)	5% of portfolio	5 years	A	Must be issued by corporation that is organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.
Bank Deposits Collateralized or FDIC Insured	53630 et seq	No limit	5 Years	Satisfactory rating from national bank rating service and from Community Reinvestment Act review per Government Code Section 53635.2.	Amounts up to \$250,000 per institution are insured by the FDIC. Amounts over the insurance limit must be placed with financial institutions participating in the California Local Agency Security Program, providing for collateralization of public funds, and pursuant to a contract with the depository meeting the requirements of Government Code Section 53649. Per 53638 deposits may not exceed bank shareholder equity; total net worth of depository savings or federal association; unimpaired capital and surplus of a credit union; unimpaired capital and surplus of industrial loan companies. Treasurer may waive collateral for the portion of any deposits insured pursuant to federal law. The use of private sector entities authorized by Gov. Code 53601.8 or 53635.8 to assist in the placement of deposits are NOT permitted.
Money Market Funds	53601 (l)(2)	15% of portfolio	N/A	Fund must have the highest ranking by not less than 2 NRSRO's.	Retained an investment advisor registered or exempt from registration with the SEC with 5 years' experience managing money market

Authorized Investment	Govt. Code	Max Percent	Max Maturity	Minimum Quality	Other Constraints
					funds in excess of \$500 million.

IX. REVIEW OF INVESTMENT PORTFOLIO

The securities held by the City of Agoura Hills must be in compliance with section VIII, Authorized Suitable Investments at the time of purchase. Because some securities may not comply with Section VIII subsequent to the date of purchase, the Treasurer shall at least annually review the portfolio to identify those securities that do not comply.

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,

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.

X. INVESTMENT POOLS / MUTUAL FUNDS

Investment pools include LAIF and shares of beneficial interest issued by authorized diversified management companies (money market funds). A thorough investigation of any pool or fund is required prior to the City’s investment and on a periodic basis while funds are invested. The investigation will include review of the following items: Eligible investments; Investment policy and/or investment objectives; interest calculation, distribution, and treatment of gains/losses; Schedule for receiving statements and portfolio listing; Fees.

XI. COLLATERALIZATION

- a. The City does not use Reverse Repurchase Agreements for the investment of funds.
- b. The City will only place in a Non-Negotiable Certificate of Deposit that amount which is covered by FDIC Insurance (per Government Code Section 53653) or fully collateralized (per Government Code Section 53630 et seq., including but not limited to Sections 53649, 53652, and 53656).

XII. SAFEKEEPING AND CUSTODY – Code 53608

- a. 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, provided that the City Treasurer (as the City Council's delegate for investment authority per Government Code Section 53607) exercises prudence in the selection of the manager, imposes suitable safeguards to prevent abuse in the exercise of discretion by the manager, and remains responsible for any investment decisions made by the manager. Such managers must be registered under the Investment Advisers Act of 1940.

- b. 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 meeting the requirements of Government Code Section 53608 (which include a federal or state association (as defined by Section 5102 of the Financial Code), a trust company or a state or national bank located within the State of California, and the Federal Reserve Bank of San Francisco). 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.

XIII. DIVERSIFICATION

No more than 5% of the total portfolio may be invested in securities of any single issuer, other than LAIF, bank deposits, money market funds, and the US Government, its agencies and enterprises, all as further specified in Section VIII.

XIV. MAXIMUM MATURITIES

The City does not place investments with a maturity in excess of five years in accordance with Government Code, Section 53601.

XV. INTERNAL CONTROLS

Subject to the direction and supervision of the City Treasurer, the Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the financial assets of the City of Agoura Hills are protected from loss, theft, fraud or misuse. Annually the City's independent auditor will conduct an independent review of investment records and verify the investments have been made in accordance with this policy.

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."

XVI. PERFORMANCE STANDARDS

Subject to the priority of investment objectives set forth in Section IV, this section sets forth the performance standards for the City's investment portfolio.

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.

Specific objective: The City's investment strategy is passive with investments generally held to call or maturity. Given this strategy and policy objectives, the rate of return will be maintained on a consistent level representative of current market direction.

XVII. REPORTING

The City Treasurer shall prepare a monthly Treasurer's Report meeting the requirements of Government Code Sections 53607 and 53646(b) (as modified by Section 53646(d)).

The Treasurer shall submit the monthly investment report to the City Manager and City Council which shall list each investment by investment category and include; (1) issuer, (2) purchase and maturity dates, (3) yield, (4) original cost, (5) par value, and (6) market value; provided, pursuant to Government Code Section 53646(e), for investments in LAIF or FDIC-insured accounts in a bank or savings and loan association, the Treasurer may provide the most recent statement(s) received by the City from these institutions in lieu of the foregoing monthly investment report.

The report shall include a statement denoting the ability of the City to meet its pool's expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall, or may, not be available. The report shall also include a statement as to compliance with this investment policy or manner in which the portfolio is not in compliance.

So long as the City Council's annual delegation of investment authority to the City Treasurer pursuant to Government Code Section 53607 is effective, the City Treasurer shall make a monthly report of all investment transactions to the City Council.

XVIII. INVESTMENT POLICY ADOPTION

The City of Agoura Hills investment policy will be adopted by resolution of the City of Agoura Hills Council. The policy will be reviewed annually by the City Council and any modifications made thereto must be approved by the City Council.

XIX. GLOSSARY

AGENCIES: Federal agency securities and/or Government-sponsored enterprises.

ASKED: The price at which securities are offered.

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a Certificate. Large denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report of the (entity). It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (e.g., U.S. Treasury Bills.)

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

DURATION: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per depositor per insured bank.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): Government sponsored wholesale banks (currently 11 regional banks), which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA or Fannie Mae): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. Due to its federal charter, FNMA is considered a U.S. government-sponsored enterprise. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a publicly-traded stockholder-owned corporation that has also been under the conservatorship of the Federal Housing Finance Agency (FHFA) since September 6, 2008. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. For some securities issued by FNMA, FNMA provides guarantees as to the timely payment of principal and interest.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Mortgage-backed securities influencing the volume of affordable housing loans and that are guaranteed by GNMA. Security holder is protected by full faith and credit of the U.S. Government. Underlying mortgages for Ginnie Mae securities include those issued, insured, or guaranteed by the Federal Housing Administration (FHA), the U.S. Department of Veterans Affairs (VA), the U.S. Department of Agriculture's Rural Development (RD), and the U.S. Department

of Housing and Urban Development's Office of Public and Indian Housing (PIH). The term "pass throughs" is often used to describe Ginnie Maes.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes. **LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION: A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the

Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital. As to the City, the prudent investor standard is established by, and specifically described in, California Government Code Section 53600.3. See Section III of this investment policy.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution meeting the requirements of Government Code Section 53635.2, which has placed with an authorized depository agent per Government Code Section 53657 for the benefit of the depositor eligible collateral having a value of not less than the amount required by Government Code Section 53652 (currently ranging from 105% to 150% of the deposit, depending upon type of collateral) and the depository agent of which has been approved by the Administrator of Local Agency Security designated by Government Code Section 53661 (currently, the Commissioner of Business Oversight) to hold collateral for public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BONDS: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

TREASURY NOTES: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.