Appendices

Personnel Allocation Summary

Legislative & Administration	09-10	10-11	11-12	12-13	13-14	14-15
City Manager	1	1	1	1	1	1
Assistant City Mgr	1	-	-	-	-	-
Special Projects Mgr	1	1	1	-	-	-
Public Information Coordinator	-	-	-	1	1	1
City Clerk	1	1	1	1	1	1
Deputy City Clerk	-	1	1	1	1	1
Economic Dev Coord	-	-	-	-	-	-
Executive Assistant	1	0	0	1	1	1
Office Assistant II	0.75	0.75	0.75	0	-	-
Total FTE	**5.75**	**4.75**	**4.75**	**5**	**5**	**5**

Finance & Technology	09-10	10-11	11-12	12-13	13-14	14-15
Finance Director	1	1	1	1	1	1
Financial Services Mgr	1	1	1	1	1	1
Accounting Technician	1	0	0	0	0	0
Accounting Technician I	-	1	1	1	1	1
Accounting Technician II	-	2	2	2	2	2
Acct Office Asst I	2	1	1	1	1	1
Acct Office Asst II	1	0	0	0	0	0
Info Technology Mgr	1	1	1	1	1	1
Info Technology Analyst	1	1	1	1	1	1
Total FTE	**8**	**8**	**8**	**8**	**8**	**8**

Human Resources	09-10	10-11	11-12	12-13	13-14	14-15
Asst. City Mgr/HR Director	-	1	1	1	1	1
Human Resources Mgr (Senior)	1	0	0	0	0	0
Human Resources Mgr	0	0	1	1	1	1
Human Resources Tech	1	1	0	0	0	0
Total FTE	**2**	**2**	**2**	**2**	**2**	**2**

Personnel Allocation Summary

Public Safety	09-10	10-11	11-12	12-13	13-14	14-15
Police Chief	1	1	1	1	1	1
Police Captain	1	1	1	1	1	1
Police Service Mgr	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1
Police Sergeant	6	6	6	6	6	6
Police Agent	5	6	6	6	6	6
Police Officer	17	16	16	16	16	16
Community Serv Offcr	5	5	5	5	5	5
Lead Communications Offcr	1	1	1	1	1	1
Communications Offcr	5	5	5	5	5	5
Lead Record Specialist	1	1	1	1	1	1
Records Specialist	3	3	3	3	3	3
Transportation Engineer	1	1	1	0	0	0
Total FTE	48	48	48	47	47	47

Personnel Allocation Summary

Community Development	09-10	10-11	11-12	12-13	13-14	14-15
Asst. City Mgr/ Comm. Dev. Director	1	1	1	1	1	1
Special Projects Mgr	-	-	-	1	1	1
Public Works Dir	-	-	-	-	-	-
Asst Public Works Dir	-	-	-	-	-	-
Engineering Srv Mgr	1	1	1	1	0	0
Planning Services Mgr	1	1	1	1	1	1
Senior Planner	-	-	1	1	1	1
Associate Planner	1	1	0	0	0	0
Assistant Planner	2	2	2	2	2	2
Executive Assistant	3	3	3	3	2	2
Building Official	1	1	1	1	1	1
Building Inspector	4	4	4	4	4	4
Building Technician	1	1	1	1	1	1
Economic Dev Coord/Mgr	1	1	1	1	1	1
Assoc Civil Engineer	2	2	2	2	0	0
Asst Civil Engineer	2	2	2	2	0	0
Engineering Tech	2	2	2	2	0	0
Senior Engineer	1	1	1	1	0	0
Junior Civil Engineer	1	1	1	1	0	0
Transportation Engineer	-	-	-	-	-	-
Transportation Projects Manager	-	1	1	1	0	0
Total FTE	24	25	25	26	15	15

Personnel Allocation Summary

Public Works	09-10	10-11	11-12	12-13	13-14	14-15
Engineering Srv Mgr	0	0	0	0	1	1
Executive Assistant	0	0	1	1	2	2
Assoc Civil Engineer	0	0	0	0	2	2
Asst Civil Engineer	0	0	0	0	2	2
Engineering Tech	0	0	0	0	2	2
Senior Engineer	0	0	0	0	1	1
Junior Civil Engineer	0	0	0	0	1	1
Transportation Projects Manager	-	0	0	0	1	1
Maint Services Mgr	1	1	1	1	1	1
Maint Supervisor	3	3	4	4	4	4
Office Assistant II	1	1	0	0	0	0
Equipment Mechanic	1	1	1	1	1	1
Fleet Facilitator	1	1	1	1	1	1
Maint Lead Worker	6	6	5	5	5	5
Maint Worker I	9	9	9	9	9	9
Maint Worker II	11	11	11	11	11	11
Maint Tech	2	2	2	2	2	2
Chief Custodian	-	-	-	-	-	-
Total FTE	**35**	**35**	**35**	**35**	**46**	**46**

Recreation	09-10	10-11	11-12	12-13	13-14	14-15
Recreation Director	1	1	1	1	1	1
Recreation Supervisor	1	1	1	1	1	1
Sr. Recreation Supervisor	1	1	1	1	1	1
Office Assistant II	1	1	1	1	1	1
Recreation Coordinator	3	3	3	3	3	3
Total Full Time	**7**	**7**	**7**	**7**	**7**	**7**

Grand Total - All Funds	**129.75**	**129.75**	**129.75**	**130**	**130**	**130**

Glossary of Terms

Accrual Basis of Accounting - the method of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ADA - Americans with Disabilities Act

Administrative Charge - a transfer of monies to the General Fund to reimburse the General Fund for work performed in other funds by an employee whose salary is budgeted in the General Fund.

Appropriation - an authorization made by the City Council that permits City departments to make expenditures of governmental resources. All appropriations that have not been expended or lawfully encumbered return to the original fund. The City Council may increase or decrease appropriations by majority vote. The City Manager may transfer appropriations within a department. All increases or transfers between funds or specific capital projects must be approved by the City Council.

Appropriations Limit - as a governmental entity in the State of California, the City is subject to the Gann Spending Limit Initiative, which limits the amount of annual appropriations of tax proceeds. See City Financial Information to review the calculation.

AQMD - Air Quality Management District

Assessed Valuation - the dollar value assigned to real estate or other property, by Santa Clara County for the purpose of levying property taxes.

Asset - resources owned or held that have an economic value.

Balanced Budget - a budget in which income (revenue) is at least equal to expenditures.

Beginning Fund Balance - The balance of a fund including restricted, assigned, committed and unassigned values carrying over into the following year.

Bond - a written promise to pay a designated amount (called the principal) at a specific date in the future, together with periodic interest at a specified rate. In the Financial Plan, these payments are identified as debt service. Bonds are usually used to obtain long-term financing for capital improvements.

Glossary of Terms

Bond Rating - an opinion of a credit rating agency as to a debt issuer's overall financial capacity to meet its financial commitments as they come due. It is a measure of risk associated with a debt issuer's ability to pay its debt.

Budget / Operating - a fiscal plan detailing current operating programs, including an estimate of adopted expenditures and the means to finance them.

CARB - California Air Resources Board

CalPERS - California Public Employees' Retirement System

CalTrans - California Department of Transportation

Capital Improvement (also, Capital Project) - refers to a specific project in the CIP. The City budgets at the project level. Capital projects are major projects (water lines, streets, parks, buildings, etc.) having a long-term nature/life, constructed or acquired for the public good.

Capital Improvement Program (CIP) - a five-year fiscal plan detailing the amount and timing of anticipated capital expenditures. Council adopts the first year of the CIP and approves the entire five-year plan in concept. It is updated annually with the adoption of the budget.

Capital outlay - These expenditures result in the acquisition of, or addition of, capital assets or infrastructure. They may occur in an operating program (e.g., the purchase of computers) or a capital project (e.g., land acquisition). Conversely, a capital project may have other categories of expense (e.g., labor costs for administrative personnel working on the project or other operating costs for materials and/or supplies that are not capital items).

Capital Projects funds - established to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by proprietary funds. The individual funds comprising this grouping include the Capital Projects Fund, Real Property Proceeds Fund, and the Community Facilities Renewal Fund and other dedicated special revenue funds. These and other funds (including Special Revenue, Enterprise and General Fund) comprise the funding sources for the CIP.

Cash Basis of Accounting - a basis of accounting under which revenue and expenses are recognized when cash is received and cash is paid.

Glossary of Terms

Community Development Block Grant (CDBG) - a federally funded program, the main objective of which is the development of viable urban communities through the provision of decent housing, a suitable living environment and economic opportunity, principally for low to moderate income persons.

Comprehensive Annual Financial Report (CAFR) - the audited annual financial report of a government, which encompasses all funds.

Consumer Price Index (CPI) - an index that tracks the prices of a specified set of goods and services purchased by consumers, providing a measure of inflation (often considered a cost-of-living index).

Cost Recovery - the extent to which costs are attributed directly to a service or program, as well as a reasonable share of indirect costs related to the service or program, that are recovered through charges-for-fees or other revenues.

Debt Service - the repayment of principal and/or interest on borrowed funds.

Debt Service Funds - governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department - a major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area, and the organizational level at which the budget is adopted and controlled.

Depreciation - a non-cash expense representing the systemic and rational allocation of the cost of a capital asset over its useful life.

Division - an organizational unit that indicates management responsibility for an operation or group of related operations within a functional area, subordinate to the department level of the organization.

Encumbrance - commitment related to unperformed contracts for goods or services.

Glossary of Terms

Enterprise Funds - funds established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises.

Expenditure - the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - charges incurred (whether paid immediately or accrued) for operations, maintenance, interest or other charges.

Fiscal Year (FY) - the fiscal year for the City begins on July 1 of each year and ends on June 30 of the following year. It is designated by the calendar year in which it ends.

FTE (Full-Time Equivalent) - the equivalent of a full-time position for one year, based on 1.0 FTE equaling 2,080 hours.

Function - an operational grouping of related departments.

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts.

Fund Balance Classifications - Fund balance is defined as the difference between assets and liabilities. Beginning in FY 2010/11, the City is required to reclassify fund balances into the following five categories to comply with the Governmental Accounting Standards Board Statement (GASB) No. 54, Fund Balance and Governmental Fund Types.

> **Nonspendable** - This is a portion of fund balance not available for appropriations by its nature or external restriction. Examples are inventories and donations that require intact principal values.
>
> **Restricted -** The restricted portion of fund balance is subject to externally enforceable legal restrictions. Examples are Gas Tax revenues and grant proceeds.
>
> **Committed** - The committed portion of fund balance is constrained by the limitations imposed through formal City Council action. Only formal City Council action can remove or modify a previously committed amount.

Glossary of Terms

Assigned - The Assigned portion of fund balance is established for intended use by either the City Council or its designee, such as the City Manager. No formal City Council action is needed to remove the intended use. GAAP required reserves, such as the Other Post-Employment Benefits (OPEB) reserve, belong to this category. The Fiscal Policy and State Revenue Stabilization policy balances belong to this category.

Unassigned - The Unassigned portion of fund balance is that remaining after the non-spendable, the restricted, the committed, and the assigned fund balances are identified and recorded.

General Fund - this fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) - the conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

General Obligation Bonds - bonds that are issued and secured by either the full faith and credit of the issuing government or by a promise to levy property taxes in an unlimited amount, as necessary to pay debt service, or both. General obligation bonds of local agencies are typically only payable from ad valorem property taxes.

Geographic Information System (GIS) - a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically-referenced information.

GFOA - Government Finance Officers Association

Governmental Funds - funds generally used to account for tax-supported activities. There are five different types of governmental funds. Los Altos' governmental funds include the General Fund, Other General Purpose funds, Special Revenue funds, Debt Service funds and Capital Projects funds.

Grant - a contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grant.

Glossary of Terms

Indirect Cost - a cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - the physical assets of a government (e.g., streets, sewers, public buildings and parks).

Internal Service Funds - used to account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include Workers' Compensation, Liability and Dental Insurance.

Modified Accrual Basis of Accounting - the basis of accounting, according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Objective - a specific, measurable goal, formally established at the division level of the organization.

Personnel Services - a budget category used to capture the costs associated with employing full-time and part-time employees.

Proprietary Fund - funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.

Operating Expenditure - personnel, materials and services, and capital outlay - expenses required for a department to function.

Operating Reserves - unrestricted funds, usually accumulated over several years, that are available for appropriation (also see Unreserved Fund Balance).

Operating Revenues - funds the government receives as income to pay for ongoing operations, such as taxes, fees from specific services, interest earnings, and grant revenues.

Glossary of Terms

Pay-as-you-go Basis - a term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Revenue - sources of income financing the operations of government.

RFP - Request for Proposal

Special Revenue Funds - used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action for expenditures to be used for specific purposes.

Structural Deficit - a fiscal imbalance created when ongoing expenditures exceed ongoing revenues.

Structural Reductions - measures that either decrease or eliminate ongoing costs or generate new, ongoing revenues.

Transient Occupancy Tax (TOT) - a tax on hotel, motel and timeshare stays of less than 30 days. The rate is currently 11%.

Triple Flip - in March 2004, California voters approved the Governor's budget measure which called for (among other things) the implementation of the "Triple Flip" to generate a dedicated revenue stream for bond repayment. One-quarter of sales tax revenues are re-directed by the State and replaced with an equal amount of property tax revenues. Because the basis for the calculation of this replacement revenue will continue to be the amount of taxable sales generated, the City records this replacement revenue in the sales tax category.

User Charges - the payment of a fee for direct receipt of a public service by the party who benefits from the service.

Unreserved Fund Balance (also known as unrestricted fund balance) - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Resolutions

DATE: June 25, 2013

AGENDA ITEM #10

TO: City Council

FROM: Marcia Somers, City Manager
Russell J. Morreale, Finance Director
James Walgren, Assistant City Manager

SUBJECT: FY 2013/15 Operating Budget and Five-Year Capital Improvement Program adoption

RECOMMENDATION:

Adopt the following:
A. Resolution No. 2013-17 FY 2013/15 biennial Operating Budget
B. Resolution No. 2013-18 FY 2013/14 - 2017/18 Capital Improvement Program
C. Resolution No. 2013-19 FY 2013/14 Transient Occupancy Tax Rate
D. Resolution No. 2013-20 FY 2013/14 Utility Users Tax Rate
E. Resolution No. 2013-21 FY 2013/14 Appropriations Limit

SUMMARY:

Estimated Fiscal Impact:

Amount: Biennial Operating Budget and CIP of $39.9 million and $41.4 million for FY 2013/14 and FY 2014/15 respectively

Budgeted: To be authorized pursuant to June 25, 2013 adoption

Public Hearing Notice: Not applicable

Previous Council Consideration: June 4, 2013 and June 11, 2013

CEQA Status: Not applicable

Attachments:

1. Resolution No. 2013-17 FY 2013/15 Financial Plan/Operating Budget
2. Resolution No. 2013-18 FY 2013/14 - 2017/18 Capital Improvement Program
3. Resolution No. 2013-19 FY 2013/14 Transient Occupancy Tax Rate
4. Resolution No. 2013-20 FY 2013/14 Utility Users Tax Rate
5. Resolution No. 2013-21 FY 2013/14 Appropriations Limit

BACKGROUND

On June 4, 2013 and June 11, 2013, public budget study sessions took place introducing and providing an overview of the Financial Plan comprised of both the Operating Budget and Five-Year Capital Improvement Program (CIP). Direction from the City Council at those public sessions has been incorporated into the final document.

The Financial Plan presents both a balanced and prudent operating budget and capital program for the City. It has been developed with keen attention given to several fiscal pressure points that have shaped the recommended approaches. The budget reflects several stringent cost containment measures not the least of which is the deferral of additional staff positions. This measure, along with continued paced spending, has allowed the City to weather the economic recession and slow recovery period.

The CIP has been developed to be responsive to community needs with a focus on the safety, health and quality of life issues.

DISCUSSION

The purpose of this report is to adopt the two-year 2013-15 Operating Budget and 2013-14 year of the five-year Capital Improvement Program. Additionally, several administrative actions need to be taken as noted in the staff report recommendations and discussed in more detail below. Once these items are approved, staff will proceed with publishing the final Financial Plan, a document that has been reformatted this year to include both operating and capital components.

At the June 4 and 11, 2013 public meetings, Council provided direction resulting in the following modifications, highlighted below:

Operating Budget

The FY 2013/15 biennial Operating Budget for all funds and City functions was presented. Council expressed support for the Financial Plan as proposed with the modifications noted in this report. Attachment 1 includes Resolution No. 2013-17 calling for the adoption of the biennial Operating Budget. Exhibit A of Attachment 1 presents a budget summary schedule displaying all activities and funds, including estimated revenues, appropriations, CIPs, transfers, use of reserves, and projected fund balances for all funds.

The goals and objectives of the market-based approach for Recreation programs and facility rentals require further analysis. Due to the advanced time needed for advance planning and implementation (i.e. program information and fees are due approximately six months prior to distribution of the quarterly Activity Guide) this new approach will be presented to Council at a future date. The revised approach is not anticipated to affect the FY 2013/14 Operating Budget.

It is recommended that current funding and support provided to community groups for various programs and services be continued at the same level in FY 2012/13. If desired by Council, additional review and evaluation of those expenditures and in-kind contributions could be done later in the fiscal year.

Staff also recommends that one of the new outside funding requests be considered. The Neutra House is a City-owned facility managed by the Los Altos Community Foundation (LACF) on behalf of the City. The request for a one-time contribution of $25,000 is an investment in a City asset that could be further enhanced as part of a matching fund grant program. If the Council approves this recommendation, staff will work with LACF on the operational details of this effort.

Capital Improvement Program

Exhibit B of Attachment 1 breaks out the specific FY 2013/14 capital projects being adopted and appropriated as part of Resolution No. 2013-18.

- Civic Facilities project CF-01004 (Halsey House Renovation/Replacement) funding shifted from CIP Fund to Other funding (donation)
- Civic Facilities projects CF-01005 (Covington Road Class I Pathway) and project CF-01006 (Miramonte Avenue Path) moved to FY 2013/14 and FY 2014/15, respectively
- Civic Facilities project 13-11 (Skate Park – Skateable Art) prior appropriation of $382,000 reduced to $150,000
- Community Development project CD-01002 (Commercial Wayfinding Sign Program) updated to Phase I in FY 2013/14 with a budget of $165,000; future phases moved to Unscheduled
- Community Development project CD-01003 (Public Arts Project) funding reduced to $10,000
- Community Development project for Arts Master Plan deleted
- Transportation project for First Street Phase II moved to Unscheduled
- Transportation project TS-01007 (Neighborhood Traffic Management Plan) funding eliminated in future years
- Transportation project TS-01009 (City Alley Resurfacing) retained in FY 2014/15; funding shifted to Gas Tax
- Transportation project TS-01011 (First Street South Plan Line) funded at $50,000 in FY 2013/14 to facilitate consistent development of future sidewalk, street light and storm drain facilities between Main Street and San Antonio Road
- Transportation project TS-01013 (Transportation Enhancements) funded in 2014/15 and 2016/17 at $25,000 each year

Tax Rate Updates and Appropriation Limits

Attachments 3 and 4 reflect the annual requirement to update the local Transient Occupancy (Hotel) Tax and the Utility Users Tax (UUT) rates. Attachment 5 and its Exhibit A reflect the State required annual appropriations limit.

FISCAL IMPACT

Adoption of the biennial budget will appropriate funding for FY 2013/14 and adopt the plan for FY 2014/15. The adoption will also include the appropriation of FY 2013/14 funds for the first year of the five-year CIP.

Under the biennial model, staff will continue the process of providing a mid-year budget review followed by a year-end update at which time requests for any required adjustments will be presented

to City Council. The year-end review will serve as a basis for formalizing an appropriation for FY 2014/15 and allow staff to update the five-year CIP with an additional year into the future.

PUBLIC CONTACT

Public meetings were held on June 4 and 11, 2013.

Posting of the meeting agenda serves as notice to the general public.

RESOLUTION NO. 2013-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALTOS ADOPTING THE 2013/15 OPERATING BUDGET

WHEREAS, it has been determined that the adoption of a biennial Operating Budget is an effective and prudent management tool; and

WHEREAS, the Council has reviewed in public sessions held on June 4 and June 11, 2013 materials pertinent to the 2013/15 biennial Operating Budget; and

WHEREAS, salary increases of 2% for non-represented City employees are included in the FY 2013/14 Operating Budget; and

WHEREAS, the City of Los Altos elects to reduce the portion of the Employee Paid Member Contribution for Tier One non-represented employees from 6% to 4% and report the same percentage as earnable compensation; and

WHEREAS, employees classified as represented employees receive updated compensation and salary schedule range increases in accordance with their respective collectively bargained agreement for the new fiscal year; and

WHEREAS, increases in salary ranges are to take effect in the first full pay period in July, 2013.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Los Altos hereby determine that:

1. The City of Los Altos FY 2013/15 biennial Operating Budget has been presented and reviewed by City Council with regard to the approval of estimated revenues, appropriations, capital projects, and transfers for all City funds in accordance with adopted Financial and Investment Policies; and

2. City programs, services, and activities will be provided and maintained within the confines of this biennial Operating Budget in a manner consistent with adopted Financial Policies; and

3. The City Council adopt the biennial Operating Budget and the proposed amendments for FY 2012/13 as provisionally submitted and summarized in **Exhibit A** and inclusive of CIP projects presented in **Exhibit B**; and

4. Funds are deemed appropriated for those purposes and in amounts contained in said biennial Operating Budget and the City Manager is authorized to approve appropriations and transfers of these funds to the extent allowed by law and

Financial Policies in implementing the work programs incorporated within the adopted budget; and

5. This budget includes an Operating Reserves of 20%, the establishment of a CalPERS Pension Reserve and includes the transfer of General Fund available balances into the Capital project fund pending a review of final year-end results; and

6. Encumbrances (obligated contract commitments), active capital improvement projects, and active grant awards that have not been completed or received at the end of each fiscal year shall be carried forward and re-appropriated into the next fiscal year.

I HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution passed and adopted by the City Council of the City of Los Altos at a meeting thereof on the 25th day of June, 2013 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Jarrett Fishpaw, MAYOR

Attest:

_____
Jon Maginot, CMC, CITY CLERK

Schedule of Revenues, Appropriations, CIPs, Transfers and Fund Balances FY2013/14
EXHIBIT A

CITY FUNDS	FISCAL POLICY RESERVE	STATE REVENUE STABILIZATION	OPEB RESERVE	PERS RESERVE	OTHER	PRIO YEAR ON-GOING PROJECTS	EST. REVENUE	EST. EXPENSES	CAPITAL PROJECTS	TRANSFERS	UNRESERVED	TOTAL FUND BALANCE
GENERAL FUND												
Projected Ending Balance Before Transfers - June 30, 2013	**5,725,000**	**0**	**750,000**	**0**	**45,860**						**1,121,090**	**7,641,950**
2009-2010 Projected Use of Surplus:												
Increase Operating Reserve By PERS Savings											0	0
Increase State Budget Stabilization Reserve											0	0
Continued OPEB Funding											0	0
Transfer to CIP Fund											0	0
Replenish Equipment Replacement Fund											0	0
Projected Beginning Balance - July 1, 2013	**5,725,000**	**0**	**750,000**	**0**	**45,860**						**1,121,090**	**7,641,950**
2013-2014 Estimated Revenue												
Property tax							14,497,582				14,497,582	
Sales tax							2,615,600				2,615,600	
Utility users tax							2,629,800				2,629,800	
Motor vehicle fees							0				0	
Transient occupancy tax							1,663,100				1,663,100	
Recreation fees							1,817,100				1,817,100	
Interest & rent							361,800				361,800	
Planning & building							2,488,200				2,488,200	
Franchise fees							1,726,200				1,726,200	
Internl. Admin Fees							918,500				918,500	
Business license tax							418,400				418,400	
Real estate transfer tax							479,900				479,900	
Rent							23,700				23,700	
Police fees							112,900				112,900	
Other fees							700,400				700,400	
TOTAL GENERAL FUND REVENUE							**30,453,182**	**0**			**30,453,182**	**30,453,182**
2010-2011 Appropriations:												
Legislative & administration								(1,347,960)			(1,347,960)	
Finance & technology								(1,971,680)			(1,971,680)	
Human resources								(523,330)			(523,330)	
Public safety								(15,134,650)			(15,134,650)	
Community development								(3,015,520)			(3,015,520)	
Maintenance services								(5,581,250)			(5,581,250)	
Recreation								(2,164,960)			(2,164,960)	
TOTAL GENERAL FUND EXPENDITURES							**0**	**(29,739,350)**			**(29,739,350)**	**(29,739,350)**
2012-2013 TRANSFERS & FUND DESIGNATIONS												
TRANSFERS												
Trsfr from Vehicle Impound Fund										26,900	26,900	26,900
Tsfr from Supplemental Law Enforcement Fund										100,000	100,000	100,000
Trsfr from Gas Tax Funds										190,000	190,000	190,000
Trsfr to CIP										(150,000)	(150,000)	(150,000)
Trsfr to Equip Replacement										(300,000)	(300,000)	(300,000)
Trsfr to Storm Fund										(257,475)	(257,475)	(257,475)
Trsfr to Community Facility Renewal Fund											0	0
Trsfr to Workers Comp Fund										(75,000)	(75,000)	(75,000)
Trsfr to Liability Fund										(75,000)	(75,000)	(75,000)
Trsfr to General Debt Fund										(167,300)	(167,300)	(167,300)
PERS Reserve				450,000							0	0
Increase operating reserves from projected PERS savings											0	0
Fiscal Policy Reserve	300,000										0	0
Fund State Budget Stabilization Reserve From - FY11-12 Est Surplus											0	0
Fund OPEB Reserve From - FY10-11 Surplus			100,000								0	0
TOTAL GENERAL FUND	**6,025,000**	**0**	**850,000**	**450,000**	**45,860**		**30,453,182**	**(29,739,350)**	**0**	**(707,875)**	**1,127,047**	**7,647,907**
CAPITAL PROJECTS FUND												
Projected Beginning Balance - July 1, 2013											**2,545,630**	**2,545,630**
Prior Year On-Going Projects												0
Transfer to CIP Fund												0
Activity							200,000		(1,447,500)			(1,247,500)
TRANSFERS												0

Schedule of Revenues, Appropriations, CIPs, Transfers and Fund Balances FY2013/14
EXHIBIT A

CITY FUNDS	FISCAL POLICY RESERVE	STATE REVENUE STABILIZATION	OPEB RESERVE	PERS RESERVE	OTHER	PRIO YEAR ON-GOING PROJECTS	EST. REVENUE	EST. EXPENSES	CAPITAL PROJECTS	TRANSFERS	UNRESERVED	TOTAL FUND BALANCE
Tsfr from General Fund Surplus										150,000		150,000
Tsfr from Gas Tax Fund - Annual Street Resurfacing										0		0
TOTAL CAPITAL PROJECTS FUND	0	0	0	0	0	0	200,000	0	(1,447,500)	150,000	2,545,630	1,448,130
EQUIPMENT REPLACEMENT FUND												
Projected Beginning Balance											3,083,870	3,083,870
Prior Year On-Going Projects												
Activity								(300,000)				(300,000)
TRANSFERS												
Tsfr from General Fund Surplus										300,000		300,000
TOTAL EQUIPMENT REPLACEMENT FUND	0	0	0	0	0	0	0	(300,000)	0	300,000	3,083,870	3,083,870
COMMUNITY FACILITY RENEWAL FUND												
Projected Beginning Balance											7,065,590	7,065,590
Activity												
TRANSFERS												
Tsfr from General Fund Surplus												0
TOTAL COMMUNITY FACILITY RENEWAL FUND	0	0	0	0	0	0	0	0	0	0	7,065,590	7,065,590
SEWER FUND												
Projected Beginning Balance											2,200,000	2,200,000
Prior Year On-Going Projects												
Activity							5,655,183	(3,622,310)	(1,818,330)			214,543
TOTAL SEWER FUND	0	0	0	0	0	0	5,655,183	(3,622,310)	(1,818,330)	0	2,200,000	2,414,543
SOLID WASTE FUND												
Projected Beginning Balance											1,870,710	1,870,710
Activity							831,700	(440,310)				391,390
TOTAL SOLID WASTE FUND	0	0	0	0	0	0	831,700	(440,310)	0	0	1,870,710	2,262,100
STORM WATER FUND												
Projected Beginning Balance											0	0
Activity							0	(257,480)		257,475		(5)
TRANSFERS												
Trsfr from General Fund												
TOTAL STORM WATER FUND	0	0	0	0	0	0	0	(257,480)	0	257,475	0	(5)
REAL PROPERTY PROCEEDS												
Projected Beginning Balance											7,355,300	7,355,300
Activity							2,744,400	0				2,744,400
TOTAL REAL PROPERTY PROCEEDS FUND	0	0	0	0	0	0	2,744,400	0	0	0	7,355,300	10,099,700
VEHICLE IMPOUND												
Projected Beginning Balance											0	0
Activity							26,900	0				26,900
TRANSFERS												0
Trsfr to General Fund										(26,900)		(26,900)
TOTAL VEHICLE IMPOUND FUND	0	0	0	0	0	0	26,900	0	0	(26,900)	0	0
SUPPLEMENTAL LAW ENFORECEMENT												
Projected Beginning Balance											25,000	25,000
Activity							100,000	0				100,000
TRANSFERS												0
Trsfr to General Fund										(100,000)		(100,000)
TOTAL SUPPLEMENTAL LAW ENFORCEMENT FUND	0	0	0	0	0	0	100,000	0	0	(100,000)	25,000	25,000
GAS TAX												
Projected Beginning Balance											783,080	783,080
Prior Year On-Going Projects												
Activity							595,800	0	(500,000)			95,800
TRANSFERS												0
Trsfr to General Fund										(190,000)		(190,000)
Trsfr to CIP Fund										0		0
TOTAL GAS TAX FUND	0	0	0	0	0	0	595,800	0	(500,000)	(190,000)	783,080	688,880
PROPOSITION 1B												
Projected Beginning Balance											85,590	85,590
Prior Year On-Going Projects												
Activity							1,600	0	0			1,600

Schedule of Revenues, Appropriations, CIPs, Transfers and Fund Balances FY2013/14
EXHIBIT A

CITY FUNDS	FISCAL POLICY RESERVE	STATE REVENUE STABILIZATION	OPEB RESERVE	PERS RESERVE	OTHER	PRIO YEAR ON-GOING PROJECTS	EST. REVENUE	EST. EXPENSES	CAPITAL PROJECTS	TRANSFERS	UNRESERVED	TOTAL FUND BALANCE
TOTAL PROPOSITION 1B FUND	0	0	0	0	0	0	1,600	0	0	0	85,590	87,190
STORM DRAIN DEPOSIT												
Projected Beginning Balance											**56,090**	**56,090**
Activity							0	0	0			
TOTAL STORM DRAIN DEPOSIT FUND	0	0	0	0	0	0	0	0	0	0	56,090	56,090
TRANSPORTATION DEVELOPMENT ACT												
Projected Beginning Balance											8,850	8,850
Prior Year On-Going Projects												
Activity							0	0	0			0
TOTAL TRANSPORTATION DEVLOPMENT ACT FUND	0	0	0	0	0	0	0	0	0	0	8,850	8,850
COMMUNITY DEVELOPMENT BLOCK GRANT												
Projected Beginning Balance											**0**	**0**
Prior Year On-Going Projects												
Activity							60,000	0	(60,000)			0
TRANSFERS												
TOTAL CDBG FUND	0	0	0	0	0	0	60,000	0	(60,000)	0	0	0
TRAFFIC IMPACT FEE												
Projected Beginning Balance											**250,690**	**250,690**
Prior Year On-Going Projects												
Activity							714,300	0	0			714,300
TOTAL TRAFFIC IMPACT FEE FUND	0	0	0	0	0	0	714,300	0	0	0	250,690	964,990
PARK-IN-LIEU												
Projected Beginning Balance											**4,494,730**	**4,494,730**
Prior Year On-Going Projects												
Activity							365,000	0	(282,000)			83,000
TRANSFERS												
Trsfr to CIP Fund												
TOTAL PARK IN-LIEU FUND	0	0	0	0	0	0	365,000	0	(282,000)	0	4,494,730	4,577,730
DOWNTOWN PARKING												
Projected Beginning Balance											**65,290**	**65,290**
Activity							37,300	(50,000)	0			(12,700)
TOTAL DOWNTOWN PARKING FUND	0	0	0	0	0	0	37,300	(50,000)	0	0	65,290	52,590
ESTATE DONATION												
Projected Beginning Balance											**13,100**	**13,100**
Activity							100	0	0			100
TOTAL ESTATE DONATION FUND	0	0	0	0	0	0	100	0	0	0	13,100	13,200
DENTAL PLAN												
Projected Beginning Balance											**145,280**	**145,280**
Activity							105,000	(105,000)	0			0
TOTAL DENTAL PLAN FUND	0	0	0	0	0	0	105,000	(105,000)	0	0	145,280	145,280
UNEMPLOYMENT												
Projected Beginning Balance											**215,990**	**215,990**
Activity							35,000	(35,000)	0			0
TOTAL UNEMPLOYMENT FUND	0	0	0	0	0	0	35,000	(35,000)	0	0	215,990	215,990
WORKERS COMPENSATION												
Projected Beginning Balance											**382,550**	**382,550**
Activity							642,000	(595,000)	0			47,000
TRANSFERS												0
Trsfr from General Fund Surplus										75,000		75,000
TOTAL WORKERS COMPENSATION FUND	0	0	0	0	0	0	642,000	(595,000)	0	75,000	382,550	504,550
LIABILITY												
Projected Beginning Balance											**532,770**	**532,770**
Activity							465,000	(450,000)	0	75,000		90,000
TOTAL LIABILITY FUND	0	0	0	0	0	0	465,000	(450,000)	0	75,000	532,770	622,770
GENERAL DEBT												
Projected Beginning Balance											**368,180**	**368,180**
Activity							0	(169,810)	0			(169,810)
TRANSFERS												
Trsfr from General Fund										167,300		167,300

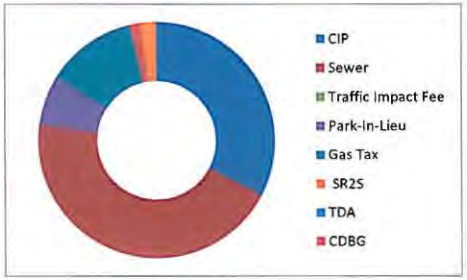
Schedule of Revenues, Appropriations, CIPs, Transfers and Fund Balances FY2013/14
EXHIBIT A

CITY FUNDS	FISCAL POLICY RESERVE	STATE REVENUE STABILIZATION	OPEB RESERVE	PERS RESERVE	OTHER	PRIO YEAR ON-GOING PROJECTS	EST. REVENUE	EST. EXPENSES	CAPITAL PROJECTS	TRANSFERS	UNRESERVED	TOTAL FUND BALANCE
TOTAL GENERAL DEBT FUND	0	0	0	0	0	0	0	(169,810)	0	167,300	368,180	365,670
AVALON CURB AND GUTTER												
Projected Beginning Balance											**47,160**	**47,160**
Activity							13,800	(13,800)	0			0
TOTAL AVALON CURB AND GUTTER FUND	0	0	0	0	0	0	13,800	(13,800)	0	0	47,160	47,160
RAYMUNDO CURB AND GUTTER												
Projected Beginning Balance											**33,610**	**33,610**
Activity							28,600	(28,600)				0
TOTAL RAYMUNDO CURB AND GUTTER FUND	0	0	0	0	0	0	28,600	(28,600)	0	0	33,610	33,610
BLUE OAK LANE												
Projected Beginning Balance											**68,640**	**68,640**
Activity							52,300	(44,200)				8,100
TOTAL BLUE OAK LANE	0	0	0	0	0	0	52,300	(44,200)	0	0	68,640	76,740
TOTAL ALL CITY FUNDS	6,025,000	0	850,000	450,000	45,860	0	43,127,165	(35,850,860)	(4,107,830)	0	32,824,747	42,508,125

Schedule of Appropriated FY 2013/14 Capital Improvment Projects
Exhibit B

2013/14 CIP - Projects by Category and Year

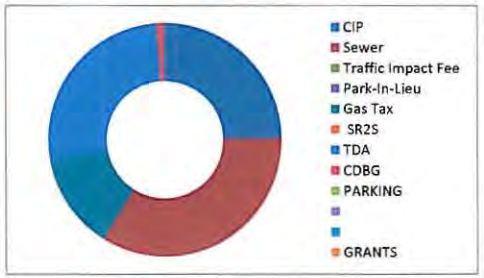
Project	Proj #	CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS	OTHER	TOTAL
Civic Facilities - Parks/Trails												
Covington Class I Pathway/Design	CF-01005	75,000										75,000
Redwood Grove Bank Stabilization (subject to grant funding)	CF-01001	-			282,000					90,000		372,000
Civic Facilities - Buildings												-
Civic Center Redevelopment	CF-01002	200,000										200,000
Civic Facilities Capital Recovery Projects	CF-01003	175,000										175,000
Halsey House Rennovation/Replacement Study (Grant Funded)	CF-01004										25,000	25,000
Community Development - General												-
Housing Element Update	CD-01001	82,500										82,500
Commercial Wayfinding Sign Program	CD-01002	165,000										165,000
Public Art Projects	CD-01003	10,000										10,000
Transportation - Streets/Roadways												-
Street Resurfacing	TS-01001	50,000				425,000						475,000
First Street Resurfacing (previously part of street resurfacing)	TS-01002	300,000										300,000
Street Striping	TS-01003					75,000						75,000
First Street South Plan Line	TS-01011	50,000										50,000
Transportation - Pedestrian/Bicycle Safety												-
Concrete Repair	TS-01005	200,000										200,000
Traffic Sign Replacement	TS-01006	25,000										25,000
ADA Accessibility	TS-01008								60,000			60,000
Wastewater Systems - Sewers												-
Repair Maintenance Problem Areas	WW-01001		599,302									599,302
Structural Reach Replacement, PCR (a)	WW-01002		540,741									540,741
Root Foaming	WW-01003		212,180									212,180
South Sewer Replacement	WW-01004		214,514									214,514
CIPP Corrosion Rehabilitation	WW-01005		145,502									145,502
Fats, Oils and Grease (FOG) Program	WW-01006		53,045									53,045
Geographic Information Systems (GIS) Update	WW-01008		53,045									53,045
TOTAL		**$1,332,500**	**$1,818,330**	**$0**	**$282,000**	**$500,000**	**$0**	**$0**	**$60,000**	**$90,000**	**$25,000**	**$4,107,830**



Schedule of Appropriated FY 2013/14 Capital Improvment Projects
Exhibit B

2014/15 CIP - Projects by Category and Year

Project		CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS	OTHER	TOTAL
Civic Facilities - Parks & Trails												
Miramonte Avenue Path	CF-01006	331,200						1,324,800				1,656,000
Covington Class I Pathway/Construction	CF-01005	201,000										201,000
Civic Facilities - Buildings												
Civic Facilities Capital Recovery Projects	CF-01003	100,000										100,000
Community Development - General												-
Special Projects and Studies	CD-01004	50,000										50,000
Transportation - Streets/Roadways												-
Street Resurfacing	TS-01001	100,000				375,000						475,000
Street Slurry Seal	TS-01004	125,000										125,000
Street Striping	TS-01003					75,000						75,000
City Alley Resurfacing	TS-01009					195,000						195,000
Transportation - Pedestrian/Bicycle Safety												-
Transportation Enhancements	TS-01013	25,000										25,000
Concrete Repair	TS-01005	200,000										200,000
Traffic Sign Replacement	TS-01006	25,000										25,000
Grant Road Bicycle Lane	TS-01012	65,000										65,000
ADA Accessibility	TS-01008								60,000			60,000
Wastewater Systems - Sewers												-
Repair Maintenance Problem Areas	WW-01001		417,280									417,280
Structural Reach Replacement, PCR (a)	WW-01002		556,963									556,963
Root Foaming	WW-01003		227,507									227,507
South Sewer Replacement	WW-01004		333,226									333,226
CIPP Corrosion Rehabilitation	WW-01005		18,085									18,085
Fats, Oils and Grease (FOG) Program	WW-01006		54,636									54,636
Geographic Information Systems (GIS) Update	WW-01008		54,636									54,636
Sewer System Management Plan Update			21,855									21,855
TOTAL		**$1,222,200**	**$1,684,188**	**$0**	**$0**	**$645,000**	**$0**	**$1,324,800**	**$60,000**	**$0**		**$4,936,188**



RESOLUTION NO. 2013-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALTOS ADOPTING THE 2013/14 – 2017/18 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the City Council held public sessions on the proposed 2013 – 2018 Capital Improvement Program (CIP) on June 4 and 11, 2013; and

WHEREAS, modifications and/or adjustments identified in the aforementioned public meetings are incorporated within the five-year CIP before the Council.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Los Altos hereby:

1. Adopts the 2013/14 – 2017/18 Five-Year Capital Improvement Program submitted as presented per **Exhibit A** for those respective fiscal years; and appropriate funds, for all respective funds, for those CIP projects identified within the FY 2013/14 budget year; and

2. Approves the current year Capital Project modifications noted on **Exhibit B**; and

3. Authorizes the City Manager to proceed with those FY 2013/14 projects identified for implementation.

I HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution passed and adopted by the City Council of the City of Los Altos at a meeting thereof on the 25th day of June, 2013 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Jarrett Fishpaw, MAYOR

Attest:

_____
Jon Maginot, CMC, CITY CLERK

2013/14 CIP - Projects by Category and Year

Project	Proj #	CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS	OTHER	TOTAL
Civic Facilities - Parks/Trails												
Covington Class I Pathway/Design	CF-01005	75,000										75,000
Redwood Grove Bank Stabilization (subject to grant funding)	CF-01001	-			282,000					90,000		372,000
Civic Facilities - Buildings												-
Civic Center Redevelopment	CF-01002	200,000										200,000
Civic Facilities Capital Recovery Projects	CF-01003	175,000										175,000
Halsey House Rennovation/Replacement Study (Grant Funded)	CF-01004										25,000	25,000
Community Development - General												-
Housing Element Update	CD-01001	82,500										82,500
Commercial Wayfinding Sign Program	CD-01002	165,000										165,000
Public Art Projects	CD-01003	10,000										10,000
Transportation - Streets/Roadways												-
Street Resurfacing	TS-01001	50,000				425,000						475,000
First Street Resurfacing (previously part of street resurfacing)	TS-01002	300,000										300,000
Street Striping	TS-01003					75,000						75,000
First Street South Plan Line	TS-01011	50,000										50,000
Transportation - Pedestrian/Bicycle Safety												-
Concrete Repair	TS-01005	200,000										200,000
Traffic Sign Replacement	TS-01006	25,000										25,000
ADA Accessibility	TS-01008								60,000			60,000
Wastewater Systems - Sewers												-
Repair Maintenance Problem Areas	WW-01001		599,302									599,302
Structural Reach Replacement, PCR (a)	WW-01002		540,741									540,741
Root Foaming	WW-01003		212,180									212,180
South Sewer Replacement	WW-01004		214,514									214,514
CIPP Corrosion Rehabilitation	WW-01005		145,502									145,502
Fats, Oils and Grease (FOG) Program	WW-01006		53,045									53,045
Geographic Information Systems (GIS) Update	WW-01008		53,045									53,045
TOTAL		**$1,332,500**	**$1,818,330**	**$0**	**$282,000**	**$500,000**	**$0**	**$0**	**$60,000**	**$90,000**	**$25,000**	**$4,107,830**

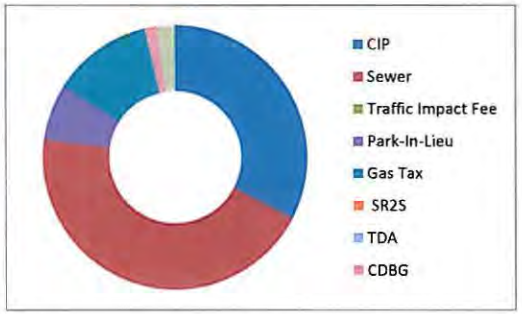
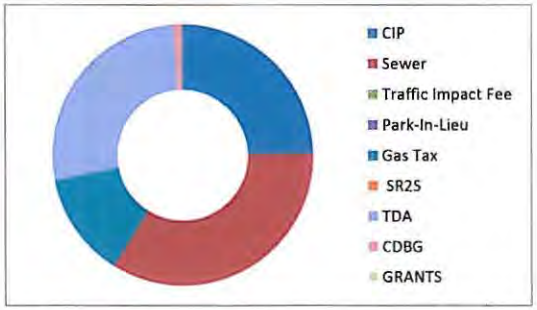


EXHIBIT A

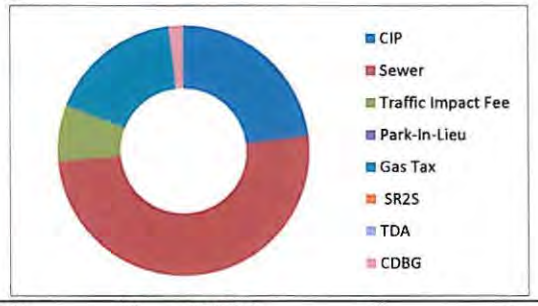
2014/15 CIP - Projects by Category and Year

Project		CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS	OTHER	TOTAL
Civic Facilities - Parks & Trails												
Miramonte Avenue Path	CF-01006	331,200						1,324,800				1,656,000
Covington Class I Pathway/Construction	CF-01005	201,000										201,000
Civic Facilities - Buildings												
Civic Facilities Capital Recovery Projects	CF-01003	100,000										100,000
Community Development - General												-
Special Projects and Studies	CD-01004	50,000										50,000
Transportation - Streets/Roadways												-
Street Resurfacing	TS-01001	100,000				375,000						475,000
Street Slurry Seal	TS-01004	125,000										125,000
Street Striping	TS-01003					75,000						75,000
City Alley Resurfacing	TS-01009					195,000						195,000
Transportation - Pedestrian/Bicycle Safety												-
Transportation Enhancements (added to offset NTMP change)		25,000										25,000
Concrete Repair	TS-01005	200,000										200,000
Traffic Sign Replacement	TS-01006	25,000										25,000
Grant Road Bicycle Lane	TS-01012	65,000										65,000
ADA Accessibility	TS-01008								60,000			60,000
Wastewater Systems - Sewers												-
Repair Maintenance Problem Areas	WW-01001		417,280									417,280
Structural Reach Replacement, PCR (a)	WW-01002		556,963									556,963
Root Foaming	WW-01003		227,507									227,507
South Sewer Replacement	WW-01004		333,226									333,226
CIPP Corrosion Rehabilitation	WW-01005		18,085									18,085
Fats, Oils and Grease (FOG) Program	WW-01006		54,636									54,636
Geographic Information Systems (GIS) Update	WW-01008		54,636									54,636
Sewer System Management Plan Update			21,855									21,855
TOTAL		**$1,222,200**	**$1,684,188**	**$0**	**$0**	**$645,000**	**$0**	**$1,324,800**	**$60,000**	**$0**		**$4,936,188**



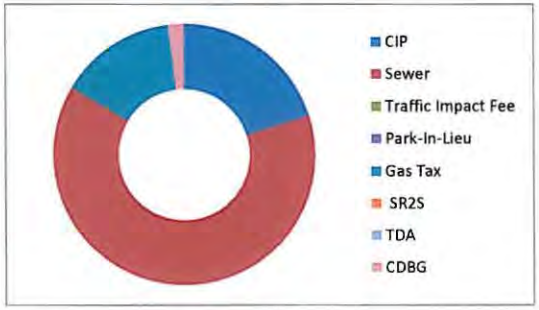
2015/16 CIP - Projects by Category and Year

Project		CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS	OTHER	TOTAL
Civic Facilities - Parks/Trails												
Carmel Terrace Class I Pathway Design & Construction	CF-01007	365,000										365,000
Civic Facilities - Buildings												
Civic Facilities Capital Recovery Projects	CF-01003	100,000										100,000
Community Development - General												-
Special Projects and Studies	CD-01004	50,000										50,000
Transportation - Streets/Roadways												-
Street Resurfacing	TS-01001					475,000						475,000
Street Striping	TS-01003					75,000						75,000
San Antonio Road Left Turn Lane	TS-01010			236,000								236,000
Transportation - Pedestrian/Bicycle Safety												-
Concrete Repair	TS-01005	200,000										200,000
Traffic Sign Replacement	TS-01006	25,000										25,000
ADA Accessibility	TS-01008								60,000			60,000
Wastewater Systems - Sewers												-
Repair Maintenance Problem Areas	WW-01001		435,800									435,800
Structural Reach Replacement, PCR (a)	WW-01002		573,673									573,673
Root Foaming	WW-01003		225,102									225,102
CIPP Corrosion Rehabilitation	WW-01005		276,045									276,045
Fats, Oils and Grease (FOG) Program	WW-01006		56,275									56,275
Geographic Information Systems (GIS) Update	WW-01008		56,275									56,275
TOTAL		**$740,000**	**$1,623,170**	**$236,000**	**$0**	**$550,000**	**$0**	**$0**	**$60,000**	**$0**		**$3,209,170**



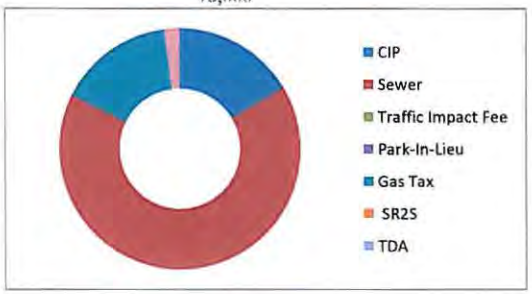
2016/17 CIP - Projects by Category and Year

Project		CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS	OTHER	TOTAL
Civic Facilities - Buildings												
Civic Facilities Capital Recovery Projects	CF-01003	100,000										100,000
Community Development - General												
Special Projects and Studies	CD-01004	50,000										50,000
Transportation - Streets/Roadways												
Street Resurfacing	TS-01001	100,000				375,000						475,000
Street Slurry Seal	TS-01004	125,000										125,000
Street Striping	TS-01003					75,000						75,000
Transportation - Pedestrian/Bicycle Safety												
Transportation Enhancements		25,000										25,000
Concrete Repair	TS-01005	200,000										200,000
Traffic Sign Replacement	TS-01006	25,000										25,000
ADA Accessibility	TS-01008								60,000			60,000
Wastewater Systems - Sewers												
Repair Maintenance Problem Areas	WW-01001		523,652									523,652
Structural Reach Replacement, PCR (a)	WW-01002		590,882									590,882
Root Foaming	WW-01003		231,855									231,855
CIPP Corrosion Rehabilitation	WW-01005		276,045									276,045
Fats, Oils and Grease (FOG) Program	WW-01006		57,964									57,964
Structural Reach Replacement PCR (b)	WW-01007		206,658									206,658
Geographic Information Systems (GIS) Update	WW-01008		57,964									57,964
Sewer System Management Plan Update	WW-01009		23,185									23,185
TOTAL		**$625,000**	**$1,968,205**	**$0**	**$0**	**$450,000**	**$0**	**$0**	**$60,000**	**$0**		**$3,103,205**



2017/18 CIP - Projects by Category and Year

Project		CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS	OTHER	TOTAL
Civic Facilities - Buildings												
Civic Facilities Capital Recovery Projects	CF-01003	100,000										100,000
Community Development - General												-
Special Projects and Studies	CD-01004	50,000										50,000
Transportation - Streets/Roadways												-
Street Resurfacing	TS-01001	100,000				375,000						475,000
Street Striping	TS-01003					75,000						75,000
Transportation - Pedestrian/Bicycle Safety												-
Concrete Repair	TS-01005	200,000										200,000
Traffic Sign Replacement	TS-01006	25,000										25,000
ADA Accessibility	TS-01008								60,000			60,000
Wastewater Systems - Sewers												-
Structural Reach Replacement, PCR (a)	WW-01002		629,948									629,948
Root Foaming	WW-01003		238,810									238,810
CIPP Corrosion Rehabilitation	WW-01005		292,856									292,856
Fats, Oils and Grease (FOG) Program	WW-01006		59,703									59,703
Structural Reach Replacement PCR(b)	WW-01007		619,313									619,313
Geographic Information Systems (GIS) Update	WW-01008		59,703									59,703
TOTAL		**$475,000**	**$1,900,333**	**$0**	**$0**	**$450,000**	**$0**	**$0**	**$60,000**	**$0**		**$2,885,333**

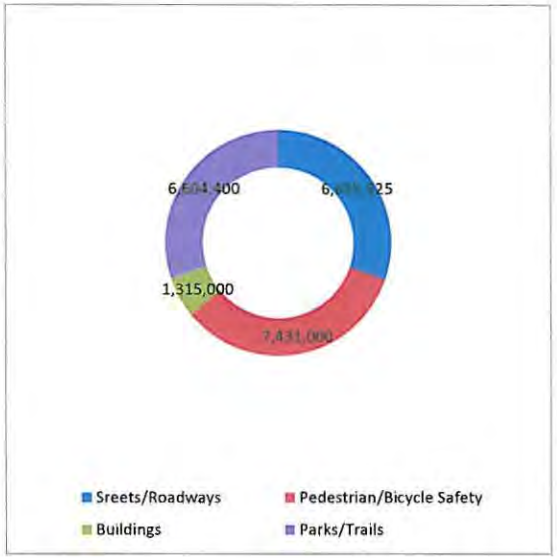


Projects all Years

Year	Prior Year	2013/14	2014/15	2015/16	2016/17	2017/18				Total
Prior Year Active Projects	**15,182,965**									**15,182,965**
Civic Facilities - Parks/Trails										
Redwood Grove Bank Stabilization		372,000								372,000
Carmel Terrace Class I Pathway Design & Construction				365,000						365,000
Covington Road Class I Pathway-Design & Construction		75,000								75,000
Covington Class I Pathway-Construction			201,000							201,000
Miramonte Avenue Pathway			1,656,000							1,656,000
Civic Facilities - Buildings										
Civic Center Redevelopment		200,000								200,000
City Facilities Capital Maintenance Projects		175,000	100,000	100,000	100,000	100,000				575,000
Halsey House Rennovation/Replacement Study		25,000								25,000
Community Development - General										
Commercial Wayfinding Signage Program		165,000								165,000
Downtown Art Work		10,000								10,000
Housing Update		82,500								82,500
Special Projects and Studies Contingency			50,000	50,000	50,000	50,000				200,000
Transportation - Streets/Roadways										
Street Resurfacing		775,000	475,000	475,000	475,000	475,000				2,675,000
Slurry Seal			125,000		125,000	-				250,000
Street Striping		75,000	75,000	75,000	75,000	75,000				375,000
First Street South Plan Line		50,000								50,000
City Alley Resurfacing			195,000							195,000
Concrete Repair		200,000	200,000	200,000	200,000	200,000				1,000,000
San Antonio Road Left Turn Lane				236,000						236,000
Transportation- Pedestrian/Bicycle Safety										
Traffic Sign Replacement		25,000	25,000	25,000	25,000	25,000				125,000
ADA Accessibility		60,000	60,000	60,000	60,000	60,000				300,000
Traffic Enhancements Projects			25,000		25,000					50,000
Grant Road Bicycle Lane			65,000							65,000
Wastewater Systems - Sewers										
Repair Maintenance Problem Areas		599,302	417,280	435,800	523,652					1,976,034
Fats, Oils and Grease (FOG) Program		53,045	54,636	56,275	57,964	59,703				281,623
Geographic Information Systems (GIS) Update		53,045	54,636	56,275	57,964	59,703				281,623
Root Foaming		212,180	227,507	225,102	231,855	238,810				1,135,454
South Sewer Replacement		214,514	333,226							547,740
Structural Reach Replacement, PCR (a)		540,741	556,963	573,673	590,882	629,948				2,892,207
Structural Reach Replacement PCR(b)					206,658	619,313				825,971
CIPP Corrosion Rehabilitation		145,502	18,085	276,045	276,045	292,856				1,008,534
Sewer System Management Plan Update			21,855		23,185					45,040
Total Dollars	**$15,182,965**	**$4,107,830**	**$4,936,188**	**$3,209,170**	**$3,103,205**	**$2,885,333**	**$0**	**$0**	**$0**	**$33,424,690**
Total Project Count	**46**	**21**	**21**	**15**	**17**	**14**				**134**

Unscheduled & Unfunded Projects

Presented in Alphabetical Order	CIP	Sewer	Traffic Impact Fee	Park-In-Lieu	Gas Tax	SR2S	TDA	CDBG	GRANTS		TOTAL
Civic Facilities- Buildings											
City-wide Wireless	750,000										750,000
Downtown Parking Lots Slurry Seal	304,000										304,000
MSC Living Wall and Storage Sheds	190,000										190,000
Windimer Drainage Channel	71,000										71,000
Civic Facilities - Parks/Trails											-
Community Plaza Renovation	3,350,000										3,350,000
McKenzie Park Renovation				430,000							430,000
San Antonio Club Park	328,000										328,000
Marymeade Park Renovation				300,000							300,000
Redwood Grove Bridge Replacement	252,000										252,000
Dog Park				227,000							227,000
Grant Park Renovation				194,000							194,000
Montclaire Park Renovation	157,000										157,000
Montclaire Tennis Court Lights	98,400										98,400
Heritage Oaks Park Renovation	64,000										64,000
Recreation Plan (newly proposed)	60,000										60,000
Springer Road Path – Berry Avenue	576,000										576,000
Portland Avenue Pathway	346,000										346,000
Neighborhood Pathways	222,000										222,000
Transportation - Streets/Roadways											
First Street Design-Phase II	268,000										268,000
First Street Construction Phase II	3,300,000										3,300,000
San Antonio Road/W. Edith Intersection	1,500,000										1,500,000
Loyola Corners Streetscape	1,265,525										1,265,525
Foothill Expressway Landscaping	590,000										590,000
Transportation- Pedestrian/Bicycle Safety											-
Fremont Avenue Traffic Calming			2,650,000								2,650,000
Grant Road Traffic Calming			2,035,000								2,035,000
El Monte Avenue Traffic Calming	1,000,000										1,000,000
Springer Road Traffic Calming	100,000					450,000					550,000
Covington Road Bicycle Path	414,000										414,000
St. Joseph Avenue Traffic Calming	35,000					311,000					346,000
Springer Road Sidewalk	164,000										164,000
Traffic Signal Battery Backup	132,000										132,000
El Monte Avenue/Cuesta Drive Signal	100,000										100,000
Miramonte Avenue Sidewalk Design	40,000										40,000
Community Development- General											
Commercial Wayfinding Sign Program II	225,000										225,000
Wastewater Systems - Sewers											
Shasta Street storm water improvements	150,000										150,000
TOTAL	**$16,051,925**	**$0**	**$4,685,000**	**$1,151,000**	**$0**	**$761,000**	**$0**	**$0**	**$0**	**$0**	**$22,648,925**



Proposed Budget Adjustments - Active Capital Projects

PARK IN LIEU FUND	Appropriation				
	Original Plan	Proposed Change	Revised Project	Offset	Net Fiscal Impact
Skateable Art (Project 01311)	382,000	(232,000)	150,000		232,000
Net Impact	**$ 382,000**	**$ (232,000)**	**$ 150,000**	**$ -**	**$ 232,000**

EXHIBIT B

RESOLUTION NO. 2013-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALTOS REAFFIRMING THE FY 2013/14 TRANSIENT OCCUPANCY TAX RATE

WHEREAS, on Tuesday, November 6, 2001 the voters approved an increase in the Transient Occupancy Tax from 8% to a maximum of 11%;

WHEREAS, the Los Altos Municipal Code requires that each year, following adoption of the City's Operating Budget, the City Council will determine the rate to be charged for the Transient Occupancy Tax, and shall set that rate in an amount not to exceed the rate authorized by the ordinance; and

WHEREAS, the City Council adopted the Operating Budget on June 25, 2013.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Los Altos hereby authorizes the following:

1. Adopt the Transient Occupancy Tax of 11% pursuant to Section 3.36.020; and

2. Maintain this rate to fund general governmental operational expenses as necessary.

I HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution passed and adopted by the City Council of the City of Los Altos at a meeting thereof on the 25th day of June, 2013 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Jarrett Fishpaw, MAYOR

Attest:

_____
Jon Maginot, CMC, CITY CLERK

RESOLUTION NO. 2013-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALTOS REAFFIRMING THE FY 2013/14 UTILITY USERS TAX RATE

WHEREAS, the rate of tax for each of the Utility Users Taxes imposed in Section 3.40.070, 3.40.090, and 3.40.110, of the Los Altos Municipal Code does hereby remain fixed and levied at 3.5 percent until further action of the City Council; and

WHEREAS, the Los Altos Municipal Code requires that each year, following adoption of the City's Operating Budget, the City Council will determine the rate to be charged for the Utility Users Tax and shall set that rate in an amount not to exceed the rate authorized by the ordinance; and

WHEREAS, the City Council adopted the Operating Budget on June 25, 2013.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Los Altos hereby authorizes:

1. The rate of tax for each of the utility users taxes imposed in Sections 3.40.070, 3.40.090, and 3.40.110, of the Los Altos Municipal Code does hereby remain fixed and levied at 3.5 percent until further action of the City Council; and

2. Maintain this rate to fund general governmental operational expenses as necessary.

I HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution passed and adopted by the City Council of the City of Los Altos at a meeting thereof on the 25th day of June, 2013 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Jarrett Fishpaw, MAYOR

Attest:

_____
Jon Maginot, CMC, CITY CLERK

RESOLUTION NO. 2013-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALTOS ESTABLISHING THE FY 2013/14 APPROPRIATIONS LIMIT

WHEREAS, California Constitutional Article 13B limits the total annual appropriations of cities; and

WHEREAS, it is the desire of this Council to establish its appropriations limit pursuant to Article 13B.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Los Altos hereby determines that said City's appropriations limit (as presented in calculation format in **Exhibit A**), pursuant to Article 13B of the California Constitution using the annual percent change in population for Santa Clara County and the percent change in California for per capita personal income, is as follows:

FY 2013/14 **$28,363,441**

I HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution passed and adopted by the City Council of the City of Los Altos at a meeting thereof on the 25th day of June, 2013 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Jarrett Fishpaw, MAYOR

Attest:

_____
Jon Maginot, CMC, CITY CLERK

Exhibit A

GANN LIMIT CALCULATION - FY 2013/14

DESCRIPTION	AMOUNT	TAXES	"NON-TAXES"
GENERAL FUND			
TAXES			
Property Tax	14,497,582	14,497,582	0
Sales Tax	2,615,600	2,615,600	0
Motor Vehicle	0	0	0
Utility Users Tax	2,629,800	2,629,800	0
Business License Tax	418,400	418,400	0
Documentary Trans.	479,900	479,900	0
Building Dev. Tax	285,200	285,200	0
Transient Occ. Tax	1,663,100	1,663,100	0
Off-Hwy Motor Veh.	0	0	0
LICENSES/PERMITS			
Engineering Fees	154,700		154,700
Building Permits	936,000		936,000
Electrical Permits	209,700		209,700
Plumb/Mech Permits	260,700		260,700
Plan Checking	456,200		456,200
Other Comm Dev Fees	470,900		470,900
CHARGE FOR SERVICE			
Police Fees	112,900		112,900
Expressway Landscape.	24,900		24,900
Street Sweeping	5,300		5,300
Signal Agreements	2,100		2,100
Special Event Appl	29,700		29,700
Weed Abatement	0		0
Fire Dept Fees	3,700		3,700
Sale of Publications	0		0
RECREATION FEES			
Recreation Fees	1,817,100		1,817,100
FRANCHISE FEES			
Franchise Fees	1,726,200		1,726,200
USE OF MONEY/PROPERTY			
Rental Income	23,700		23,700
Auction	17,400		17,400
FINES/FORFEITURES			
Traffic Fines	106,200		106,200
Parking Citations	64,900		64,900
Court Fines	0		0
ENTERPRISE/CAPITAL ADMIN			
Sewer Admin.	824,700		824,700
Solid Waste Admin.	93,800		93,800
MISCELLANEOUS			
Misc./Other	59,300		59,300
CDBG Admin Reimb	0		0
Mandated Cost Reimbursement	12,300		12,300
Misc Grants/Donations	7,400		7,400
Museum Curator Contrib.	0		0
Booking Fee Refund	0		0
Police & Other Grants	82,000		82,000
Arrest Tow Fees	0		0
Payroll Savings	0		0
SUBTOTAL	**30,091,383**	**22,589,582**	**7,501,801**
Interest	361,800	271,603	90,197
GENERAL FUND TOTAL	**30,453,183**	**22,861,185**	**7,591,998**

Exhibit A

GANN LIMIT CALCULATION - FY 2013/14

DESCRIPTION	AMOUNT	TAXES	"NON-TAXES"
CAPITAL PROJECTS			
SLES Police Grants	100,000		100,000
Other Capital Grants	175,000		175,000
Vehicle Impound Fees	26,900		26,900
In Lieu Park Land	365,000		365,000
Transportation Development Act	0		0
Downtown Parking Fund	37,300		37,300
Traffic Impact Fee	714,300		714,300
Safe Routes to School	0		0
Community Contributions	0		0
Prop 1B Grants	1,600		1,600
CDBG	60,000		60,000
GAS TAX FUNDS			
Congestion Management	0		0
Gas Tax	591,000		591,000
Interest	4,800		4,800
SUBTOTAL	**2,075,900**	**0**	**2,075,900**
GRAND TOTAL	**32,529,083**	**22,861,185**	**9,667,898**

Total City Governmental Revenue	32,529,083
Less: Non Proceeds of taxes	(9,667,898)
Proceeds of Taxes	22,861,185
Exclusions: Debt Service before Prop 4	0
Capital Debt Service - 401 Rosita Ave	(169,808)
Add: Excess User Fees	0
Appropriations Subject to Limitation	22,691,377
2013-14 Appropriations Limit	**28,363,441**
Dollars under limit	5,672,064
Percent under limit	**20.00%**

Appropriations Limit Calculation	
2012-13 Appropriations Limit	**26,638,330**
Change in Calif. per capita income	1.0512
Change in City population in County	1.0129
Change Factor	1.0648
	28,363,441