

# **TOWN OF PORTOLA VALLEY**

**~ ADOPTED BUDGET ~**

**FISCAL YEAR 2014 - 2015**



# TOWN OF PORTOLA VALLEY

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## ADOPTED OPERATING & CAPITAL BUDGETS

FISCAL YEAR 2014-15

Presented to:

Mayor Ann Wengert  
Vice Mayor Jeff Aalfs  
Councilmember Maryann Moise Derwin  
Councilmember Craig Hughes  
Councilmember John Richards

Prepared by:

Nick Pegueros, Town Manager  
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Cover Image by Simon Greenhill

June 2014

# TABLE OF CONTENTS

Transmittal Memo, Town Priorities, Org Chart, and Fund Descriptions.....	i-xiv
Revenue & Expenses by Governmental Fund .....	1
Fund Activity Summary.....	2
Revenues - Table of Contents.....	3
Total Revenues Budget Summary .....	4
2013/14 Budget/Projected Revenues vs 2014/15 Adopted Revenues .....	5
Revenues Budget by General Fund and All Others.....	6
Revenues Budgetary Details.....	7-18
Expenditures - Table of Contents .....	19
Total Expenditures Budget Summary.....	20
2013/14 Budget/Projected vs 2014/15 Adopted Expenditures.....	21
Expenditures Budget by General Fund and All Others .....	22
Expenditures Budgetary Details.....	23-35
Resolution Adopting Budget for 2014-15 .....	36
Resolution Adopting Appropriation Limit for 2014-15.....	37

Date: July 1, 2014

To: Mayor and Members of the Town Council

From: Nick Pegueros, Town Manager

Re: 2014-15 Adopted Budget

### **General Fund Overview**

Attached please find the adopted 2014-15 Town Budget. The Town's fiscal condition continues to be strong in the 2014-15 fiscal year, with a projected **General Fund operating surplus** of \$347,791. The operating surplus is reduced by a transfer of \$156,500 to the Transportation Fund that is necessary to fill the gap between the Town's street maintenance effort and the available Gas Tax revenues. In addition, the operating surplus is reduced to zero and funds are required from prior year surpluses to provide for \$448,400 in general capital improvements and equipment purchases. The net result of the recommended budget is a reduction to the General Fund balance, year-over-year by \$257,159. While this amount is technically a budget deficit, the deficit arises from capital purchases fully funded by operating surpluses from prior fiscal years.

### **General Fund Revenues**

Overall, General Fund revenues total \$4,888,174, an increase of \$695,338 when compared to prior year budget. While this increase is significant, the source of this increase is largely attributed to the improved regional economic condition. The baseline assumption for all revenue growth was 2.4% to reflect the inflationary adjustment CPI. The significant changes of note in General Fund revenues are as follows:

**Property taxes** – 2013-14 property tax revenue is expected to be \$2,126,565 or \$153,847 over the adopted budget. This was the first year where the County's recalculations of the tax equity allocation to Portola Valley were fully implemented. In the coming fiscal year, the budget for 2014-15 assumes a 5% increase, \$106,328, based on forecasts provided by the San Mateo County Assessor's Office.

**Building permits** - This year's building activity increased significantly from the prior year with projected revenues of \$675,480, exceeding the adopted budget by approximately \$220,000. The activity continues to be strong and it is anticipated that the level of building permits experienced this year will continue into 2014-15. It is important to note that this revenue is heavily dependent on the strength of the local economy. Additionally, it is important to note that building permit fees are paid in advance of services

being provided by the Town. This lag may require the Town to contract for supplementary building inspection services in the future as a consequence of permits issued in this current year.

**Sales tax** - In 2013-14 sales tax revenue was budgeted at \$172,000 however a series of private-party sales transactions and adjustments by the State resulted in projected revenues for the year at \$349,027. For 2014-15, staff has removed the private-party sales and State adjustments to forecast revenue of \$203,000. There is a possibility that 2014-15 will experience private-party sales and State adjustments but staff recommends against including such revenues in the adopted budget since they cannot be predicted with reasonable assurances.

**Property transfer tax** - In 2013-14, property transfer tax was budgeted at \$100,000 and a significant increase in the number of real estate transactions and assessed values resulted in a projected revenue for the year of \$161,000. This is a highly volatile revenue source that relies solely on the number of real estate transactions in town and is always very difficult to forecast. Upon consideration of the strength of the local real estate market, staff has no reason to significantly reduce the projected property transfer tax revenue in 2014-15.

**Business license tax** – In 2013-14, business license tax revenue was budgeted at \$85,000 and a combination of improved collection of building permit fees and an increase in the number of service providers working in Town has resulted in a projected revenue of \$105,200 for the current fiscal year. Staff anticipates that 2014-15 business license taxes will remain steady at \$105,000.

### **General Fund Operating Expenditures**

Overall, General Fund operating expenditures increased \$588,513 comparing the adopted 2013-14 budget to the recommended 2014-15 budget. The adopted budget includes a number of programmatic changes and one-time expenditures to accommodate changing operations at Town Hall. The major changes are:

1. Administration & Operations (personnel) – Of the overall increase in General Fund expenditures, \$323,624 is attributed to changes in the Administration & Operations (personnel) budget. The personnel budget provides for the following: a \$50,000 allowance for merit-based salary increases; the addition of a Planning Director/Town Planner at a fully burdened cost of \$201,000; and \$100,000 for contract planning and administration staff, which is partially offset by the elimination of an Office Assistant position and thereby maintains the Town's full-time employee headcount at 14.0.

2. Consultant Services – The adopted budget also includes an increase of \$201,832 in General Fund expenditures for consulting services to provide for increased plan checking services and a number of deferred projects including: upgrades to the Town’s business license program and MS Access databases; a public information consultant to assist with communications and electronic records management; and an actuarial valuation of the Town’s retiree medical liability as required by the Town’s independent auditors. It is important to note that increased building permit revenues offset the increased expenditure for plan check services.
3. Other Budget Categories – The remainder of the increase in General Fund operating expenditures, approximately \$131,000 when compared to 2013-14, is due to a combination of increases in other budget categories, most notably:
  - a. **Parks & Recreation Operations** will experience an increase in budgeted expenditures of \$26,100 due to increased costs for field maintenance and an increase in recreation class instructor fees (offset by an increase in class registration fees).
  - b. The **Service Agreements** budget is to increase \$47,000 due to increased costs for the Sheriff’s contract including: a 3% overall increase in contract costs; correction of a \$10,000 error in the 2013-14 budget; and a reduction in the portion of the Sheriff’s contract that is paid for by non-General Fund sources that increases the General Fund’s costs for the Sheriff’s contract.
  - c. The adopted increase to the **Services & Supplies** budget of \$17,657 is due to the Town’s participation in a joint effort with Woodside Fire and the Town of Woodside to fund a CERPP Coordinator position that reports to the Fire Department. This position is a critical element in strengthening the Town’s relationship with CERPP and the overall preparedness of the community in the event of a disaster or major emergency.
  - d. The **Town Center Facilities** budget is to increase \$35,000 due to increased landscape maintenance costs to repair pathways at the Town Center campus and a one-time purchase of chairs and cabinetry for the Community Hall.

### **General Fund Capital Improvement Project and Capital Equipment**

The adopted budget includes \$233,400 of General Fund monies to provide for several **Capital Improvement** projects including: \$163,000 for street and trail improvements; \$40,000 for office space improvements at Town Hall to accommodate the Town’s expanded

in-house planning services; and \$30,000 for additional improvements to Ford Field. The Ford Field improvements are funded through donations and grant funds, but are reflected as General Fund expenditures.

For **Capital Equipment**, the adopted budget includes \$215,000 for deferred equipment purchases including \$100,000 for emergency generator upgrades to fully connect essential areas of Town Hall and possibly areas of the Community Hall and the Historic Schoolhouse to the backup power. Currently, the generator only serves the EOC, the refrigerator, and the mechanical room in Town Hall. The computer server room, staff offices, Community Hall and the Historic Schoolhouse are not connected but are critical for the Town's emergency operations plan. An additional amount of \$50,000 is budgeted to install audio visual equipment in the Community Hall, \$40,000 is budgeted for a truck for the building official, \$10,000 is budgeted to provide for a new large format printer used by engineering and planning for maps and other large format documents, and \$15,000 is budgeted to replace the speed message board and trailer.

### **General Fund Reserve Funds**

In 2013-14, the Town Council authorized the creation of General Fund balance assignments (reserves) totaling \$2,615,000 for estimated future liabilities. As detailed in the Fund Activity Summary, the projected unreserved General Fund balance as of June 30, 2015 is \$1,567,691. For 2014-15, staff is recommending that a minimum of \$1,400,000 of unreserved fund balance, \$385,000 more than currently reserved, be assigned to the Unfunded Pension Liability reserve by June 30, 2015. This amount would represent 33% of the \$4,250,000 actuarially calculated hypothetical termination liability for the Town's pension plan as of June 30, 2012. The hypothetical termination liability is believed to more accurately reflect the Town's unfunded pension liability since it uses a discount rate of 2.98% rather than 7.50%. Of course the hypothetical termination liability will change with the release of the new actuarial valuation report in December 2014 but the budget should anticipate adding a minimum of \$385,000 to the existing \$1,015,000 assigned fund balance for Unfunded Pension Liabilities. For all other reserves, staff is not proposing any change in 2014-15 without further study and evaluation.

### **Budgetary Risks**

The Town's largest revenue sources – taxes and permit fees – tend to be heavily tied to the health of the overall economy. With the Town's experience over the past several years, it appears that taxes are solid and will stay either flat or experience minor decreases in the event of a major recession. Permit fees, on the other hand, can quickly shift downward with changes in the local economy. The

increase experienced over the past year in building permit fees should not be considered structural revenue given the volatility of the revenue source. Also, the Town cannot lose sight of the fact that building permit fees are collected in advance of services being performed and the cost to provide building inspection for permits pulled in 2013-14 will likely be spread out over two to four years.

On the expenditure side, the Town's greatest risk is a natural disaster. A major earthquake, fire, or winter storm has the potential to drain the Town's reserves and impact structural revenue for several years while the rebuilding and recovery process is underway. The Town's healthy General Fund balance, including assignments, attempts to provide some cushion for unforeseen circumstances such as a natural disaster.

In prior years, the Town has considered unfunded pension liabilities a significant budgetary risk and in response created an Unfunded Pension Liability reserve. As of June 30, 2014, the Unfunded Pension Liability reserve stands at \$1,015,000 with a recommended increase to \$1,400,000 by June 30, 2015. This advance planning for pension liabilities positions the Town to better weather anticipated changes with CalPERS pension costs. In the next two to three years, staff anticipates that CalPERS will create an option for cities to fully fund their pension liabilities. At that time, the Town should evaluate the pros and cons of keeping an Unfunded Pension Liability reserve on the Town's books or paying down the liability by transferring the funds to CalPERS.

Finally, while not explicitly a budgetary risk, the Town's operations rely heavily on a small staff and volunteers to provide essential services to the community. Without the volunteers and a dedicated high-performing staff, the Town's personnel costs could quickly skyrocket to maintain the service levels currently enjoyed by Town residents. It is important to note that despite a significant expansion in services over the past six years with the construction of the Town Center, transitioning to in-house planning services, and hiring a staff member to focus on sustainability efforts, the staff headcount for 2014-15 is unchanged from 2007-08. At the same time, there has been a noticeable decrease in the number of volunteers who organize events and provide services to the community thereby leaving Town staff to pick up the burden of continuing the services previously provided by volunteers. All of this highlights the need to review the Town's employee compensation package carefully and regularly to ensure that the Town is able to recruit and retain high quality staff in an increasingly competitive environment.

### **Town Priorities for 2014-15**

To keep the Town staff small requires careful planning of workload expectations. The Town's staff is estimated to devote three-quarters of their available time to provide essential services to the community: land-use planning, infrastructure maintenance, facility management, and the management and administrative support necessary to provide those services. The balance of staff time is devoted to special projects for which the demand far outstrips supply of available hours. If left unfocused, the Town's services will

expand to a level that requires significant additions to the number of in-house staff. For 2014-15, the budget includes a new section that recommends where the Town should focus its limited staff and volunteer resources in the coming year. This is the first step in making difficult choices about what special projects receive attention.

The Town Priorities for 2014-15 focus is on three core priorities: Community Service and Engagement, Emergency Preparedness, and Sustainability. Each priority includes a summary of 2013-14 accomplishments that demonstrate how staff and volunteers have supported the priority in the current fiscal year, and then goes on to outline the work effort for the coming year. All of the resources necessary to deliver the work effort for 2014-15 are included in the expenditure budget. Staff recommends that priority be given to the 2014-15 work efforts, as presented, before new projects are tackled that require either staff or volunteer resources. Only through careful planning and a clear focus will the Town maintain a small in-house staff and effective volunteer corps.

### **Acknowledgements**

I would like to acknowledge the hard work of all Town staff members who day in and day out provide unparalleled customer service to the community while also doing more than ever before. Specifically, I would like to express my sincerest gratitude to Stacie Nerdahl and Cindy Rodas who together manage the Town's administrative operations and were instrumental in preparing the Town budget. I would also like to acknowledge the Town's Finance Committee for taking the time to review the budget and identify areas where the Town can better prepare to weather unknown future events such as increased pension costs and changes in the Sheriff's contract.

Finally, I would like to thank the numerous volunteers who work side-by-side with staff to deliver quality service and programs to the community. Without their contribution, Portola Valley would be a very different place with a much larger staff.



# Town of Portola Valley

## Town Priorities

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### **COMMUNITY SERVICE AND ENGAGEMENT:**

Continue to provide excellent customer service to all town residents and promote civic engagement

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#### **2013-14 Accomplishments**

- Brought highly successful year-round Farmers' Market to the Town Center every Thursday that has also served as a springboard for library and Committee events, launched several cottage vendors (including Portola Valley Breads which was featured on the cover to the Almanac), and become a vehicle for Town staff and Town Committees to reach out to residents.
- Held four successful summer concerts in conjunction with the Thursday Farmers' Market.
- Numerous volunteers stepped in to keep Town staff small including: Brook Coffee, Rebecca Arora, and Laura Stec worked with staff to organize the weekly farmers' market and monthly garden share; Joe Coleman replaced damaged hitching rack at Town Center; Kevin Welch provided on-site support during Summer Concert Series; Jon Myers & Simone LaValle fundraised for the skate park and organized Town Picnic; Wendi Haskell organized Zotts to Tots; Mark Paris removed a fallen tree from upper Alpine and installed bleachers at Ford Field; Susan Gold lead an effort to enforce driveway scoring to address equestrian concerns; Leslie Latham posts "no parking" signs at Windy Hill every weekend; Kari Rust and Leslie Latham worked with staff to write the Measure A grant applications that were ultimately successful in securing grant funding for the bicycle pinch point project, Gary Nielsen performed traffic counts at Corte Madera & Alpine Roads, Danna Breen & Cindie White took the leadership role in the 50<sup>th</sup> Anniversary activities; Bud Eisberg coordinated the annual flight night event; Bill Dewes and Majda Jones organized a successful education workshop on coexisting with coyotes; and many more.
- Engaged the assistance of elected federal representatives to address noise concerns resulting from changes to flight patterns at San Francisco International Airport.
- Installed a skateboard ramp to provide a safe venue for town residents seeking to recreate.
- Completed the Ford Field renovation project to upgrade the Little League field.
- Secured grant funding to widen the roadway shoulders on Portola Road and Alpine Road to provide more room for bicyclists to maneuver outside of the lane used by autos.
- Increased number of e-notification subscribers by 28%; added four new e-notification categories to target marketing to interested residents (e.g., Housing, Farmers' Market).
- Developed a "Master Calendar" to include scheduling of all Town facilities in one location so that each event has the highest chance of success; developed a "Reservation Form" tailored to Town Committees and tools to assist Committees in planning their events; presented this information to each committee at their regular meetings over a two-month period to ensure that all members knew of the new-and-improved process and so that we could answer any questions they may have.
- Kept the community informed through 192 posts to the PV forum.
- Issued 59 news alerts on the Town's website, announcing issues including road improvement schedules, reminders for Town events and classes, and messages from the San Mateo County Sheriff's Office.

- Held eight study sessions through April (with four more planned) to develop the 2014 Housing Element Update and provide opportunities for public input and participation. Community members were notified of the study sessions through a town-wide mailing in November, postings to the PV Forum, and e-Notification emails.
- Ensured Town facilities were maintained to enable a total of 580 Field/All Sports Court events including leagues/clubs, charter schools and Portola Valley School District schools; of those events 17 were private reservations and 25 were Town-sponsored special events.
- Hosted 240 public events in the Community Hall, including 109 Town-sponsored events, 122 neighborhood and community group events, and nine private events.
- Provided 76 reports for various properties, including determinations of floor area and impervious surface limits as well as full Residential Data Reports that also provide information on residential building records, allowed uses, occupancy, and zoning classifications.
- Provided staff support for 23 Town Council meetings and 86 committee meetings, which include 15 Planning Commission meetings, 22 ASCC meetings, and 18 field meetings, including preparing packets, attending meetings and drafting minutes.

### **Objective 1: Staff Excellence**

Ensure that the Town is equipped with the resources necessary to deliver services to the public in a high quality manner.

#### ***2014-15 Work Effort***

- Recruit and retain high quality Town staff in an environment of increased competition for experienced workers. The focus during the 2014-15 year is to recruit two full-time positions and two contract positions. The two full-time positions include a new Planning Director and a Building Official to replace retiring town employee Gary Fitzer. To provide contract help with several time sensitive issues, staff will contract a firm to provide engineering and project management support to assist with Public Works projects. Staff seeks to hire a contract Public Information & Communications Manager.
- Plan staff retreat to promote team building and to provide staff opportunity to engage in planning and goal setting.
- Encourage employee development through participation in professional organizations, continuing education, and networking with peers in neighboring jurisdictions and regional associations/groups.
- Renovate Town Hall offices to accommodate evolving service levels in the Planning Department and allow for greater ease when reviewing plans with community members.
- Evaluate Town's technology infrastructure and identify upgrades and investments that will enhance productivity and system reliability.

### **Objective 2: Town Communication**

Enhance public communication and ensure that town residents are well informed of Town activities and matters of local concern.

**2014-15 Work Effort**

- Contract with a part-time Public Information & Communications Manager dedicated to electronic records management and communications with the community.
- Maintain and update the Town's website as appropriate in conjunction with the implementation of a new Content Management System (CMS).
- Continue to work closely with representatives from the town's homeowners' association boards to ensure that information is disseminated to all town residents.
- Encourage shared communications between the Town and key community stakeholders including the schools, the library, the fire district, and homeowners' associations/organizations.

**Objective 3: Community Events**

Celebrate the town's history and values with an emphasis of volunteerism and preserving the town's quality of life through town events and activities.

**2014-15 Work Effort**

- Celebrate the town's 50<sup>th</sup> Anniversary Celebration on September 21<sup>st</sup> with a party that will include food and dancing.
- Continue the successful Thursday Night Farmers' Market at the Town Center and identify opportunities to increase community outreach during the event.
- Continue to promote recreation programs and classes that are of interest to town residents.
- Continue facilitating self-sufficiency of committee-sponsored events while providing limited staff support for scheduling, insurance and marketing.

**Objective 4: Community Engagement**

Identify increased opportunities for town residents to be involved in Town operations and activities.

**2014-15 Work Effort**

- Work with the Town Council and Committee members to identify new areas that enable town residents to make a contribution that keeps Town staff small and contains costs.
- Improve accessibility of Town records and information for members of the public.
- Work with the schools and homeowners' associations to identify partnership opportunities and increase outreach.

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**EMERGENCY PREPAREDNESS:**

Ensure that the Town is prepared to respond to an emergency situation.

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**2013-14 Accomplishments**

- Activated the 24/7 Emergency AM Radio.
- Participated in the Great ShakeOut earthquake drill in October 2013.
- Participated in the 2014 Wildland Fire Drill organized by the Woodside Fire Protection District.
- Finalized implementation of a unified emergency communications program, including the Rapid Notify communication system that will alert all town residents in the event of an emergency.
- Made significant progress in updating the Town's Emergency Operations Plan and Emergency Ordinance.
- Implemented Google Drive to store all documents, forms, and procedures for the Town's emergency response.

**Objective 1: Emergency Operations Center**

Ensure that the Town's Emergency Operations Center (EOC) is equipped to respond in the event of a catastrophic situation.

**2014-15 Work Effort**

- Finalize the Town's Emergency Operations Plan and Emergency Ordinance
- Participate in EOC drills that will prepare staff and the community for emergency situations. Continue to provide appropriate emergency training for Town staff and residents.
- Grow partnership with Woodside Fire Protection District, San Mateo County Office of Emergency Services, and regional emergency response organizations.
- Purchase and install an emergency generator to guarantee continual power to critical Town Center facilities, including essential areas in Town Hall that are outside the EOC, areas of the Community Hall that will be used for care and shelter operations in an EOC activation, and the Historic Schoolhouse.
- Upgrade and augment EOC technological equipment and continue to develop and refine emergency response materials.

**Objective 2: Community Preparedness**

Enhance communication channels with town residents to ensure the community is informed and prepared in the event of an emergency.

**2014-15 Work Effort**

- Ensure that current resident contact information is entered and stored in the Town's Rapid Notify system.

- Participate in emergency preparedness exercises, including the Great ShakeOut and El Nino drills in Fall 2014 and a joint weekend exercise with the Town of Woodside and Woodside Fire District in Spring 2015.
- Continue aggressive fuel load management programs and other preventative infrastructure maintenance to reduce risk of wildland fire or infrastructure failure in a natural disaster.
- Provide emergency preparedness training opportunities for core town volunteers.
- Work closely with Citizen's Emergency Response Preparedness Program (CERPP) divisions to address specific needs and concerns related to the disaster potential in their area.

### **Objective 3: Infrastructure Readiness**

Assess and construct capital improvements to the Town's infrastructure that will enable it to withstand potential disaster situations.

#### ***2014-15 Work Effort***

- Complete repairs to Upper Alpine Road.
- Continue to update the Town's Storm Drain Master Plan and develop a multi-year capital improvement program as necessary.
- Identify emergency water supplies for the town in the event of a catastrophic situation.

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### **SUSTAINABILITY:**

Support community efforts to maintain and conserve natural environmental resources.

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#### **2013-14 Accomplishments**

- Established an Ad-Hoc Water Conservation Taskforce to develop recommendations to the Town Council.
- Hosted combined Earth Fair with the Town of Woodside including community document shredding event, compost giveaway, electric vehicle showcase, exhibitors and wild animal show. Attendees were given a "Passport" booklet with questions focused on sustainability and water conservation designed to engage attendees with exhibitors.
- Worked with Sustainability Committee to finalize the draft Climate Action Plan, including the development of a proposed measure to address energy efficiency in the residential sector.
- Worked with GreenWaste to host three Neighborhood Clean-Ups at the Town Center; manifested the community's desire for a donation component by engaging Goodwill to host a "Give n' Go" station – collected over 30,000 pounds of donations in the three events. Engaged the Sheriff's office to offer medication disposal at each event instead of only one event per year.
- Assisted the Conservation Committee in launching the Backyard Habitat program.
- Re-launched the Energy Upgrade program with a workshop co-hosted by San Mateo County; completed the development of nine pamphlets outlining energy- and water-efficient choices homeowners can make in their homes; completed the development of a "Home Energy Detective" kit and a Light Bulb Test kit that residents can check out from Town Hall.

**Objective 1: Landscape, Operations, and Open Space Maintenance**

Serve as an example in the community for water conservation, low-water use landscaping and vegetation management.

***2014-15 Work Effort***

- Review Town Center operations to ensure that all fixtures are as water efficient as possible and operating properly.
- Manage sport field irrigation and maintenance to optimize water resources.
- Review status of drought-tolerant landscaping around Town Hall, which can serve as a demonstration garden to the community.
- Expand volunteer efforts to remove invasive plant species and clear high-fire danger brush in public right-of-way.

**Objective 2: Greenhouse Gas Emission Reduction and Resource Conservation**

Support environmentally friendly policies that will conserve natural resources and reduce greenhouse gas emissions.

***2014-15 Work Effort***

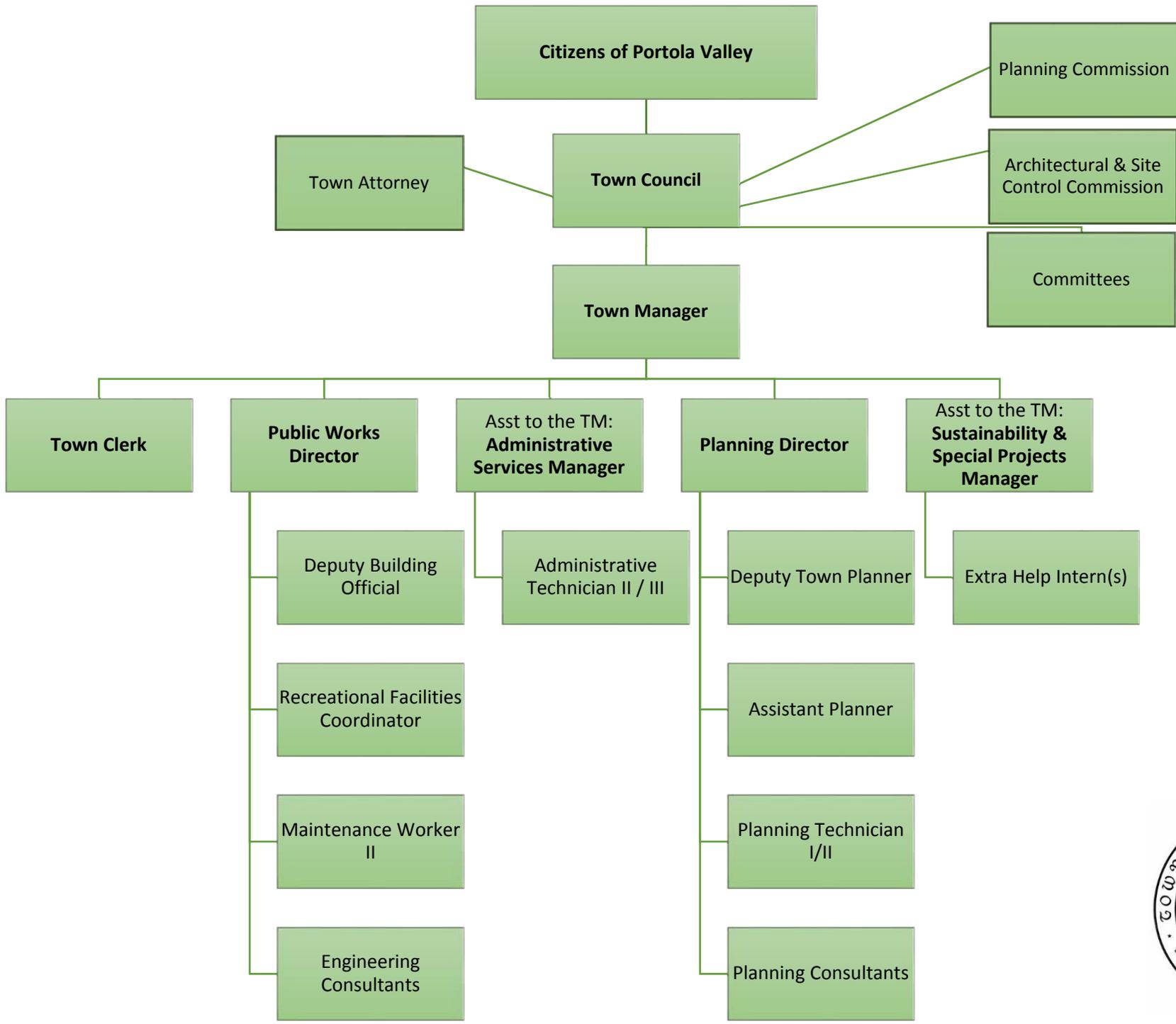
- Explore a grant fund to support a pilot school bus program.
- Encourage the use of fuel-efficient vehicles, including bicycles, by Town staff through incentives.
- Continue to identify opportunities to reduce energy consumption in Town operations and to move towards paperless technology where feasible.
- Assess the Town's green building ordinance in light of CalGreen 2013 and anticipated changes to the state Building Code, and develop ordinance amendments as appropriate.
- Develop a Zero Waste Event Ordinance to assist users of the Town Center in hosting environmentally friendly events (that are also consistent with the Town's Environmentally Preferable Purchasing Policy).

**Objective 3: Community Engagement in Sustainability Initiatives**

Engage residents, businesses and schools in environmentally preferable choices and energy- and water-efficiency programs.

***2014-15 Work Effort***

- Work with Ad-Hoc Water Conservation Task Force on implementing any recommended water-conservation programs.
- Launch Green Speaker/Film Series in Spring 2015.
- Develop an energy efficiency recognition program per the Climate Action Plan.
- Work with the County to re-launch the Green Business program to Portola Valley businesses.





# Town of Portola Valley

## Fund Descriptions

5	General Fund	The Town's operating fund; all general operating revenues and expenditures are processed through it.
8	Grants	Used to record all revenues and expenditures related to county, State, and Federal grants.
10	Safety Tax	A half-cent State sales tax revenue designated exclusively for local agency public safety services. (Sec. 35 of Art. XIII of Cal Const)
15	Open Space	Used for acquisition and support of open space parcels in Town.
20	Gas Tax	For maintenance and repairs to streets.
22	Measure M	County-generated vehicle registration revenue to be used for local streets and roads for congestion mitigation and water pollution prevention programs.
25	Library Fund	Library service revenue from San Mateo County Library JPA to be spent on library related activities as mutually agreed by the JPA and Town Council.
30	COPS – Public Safety	Citizens' Options for Public Safety: a supplemental State law enforcement fund for special law and traffic enforcement.
40	Park-in-Lieu	Subdivision developer's fee that can only be used for parks or recreational purposes.
45	Inclusionary-in-Lieu	A subdivision developer's fee, payable by fee or land, that can only be used for affordable housing.
50	Storm Damage	Initially created during the 1998-99 Alpine Road slide repairs, this fund is used as necessary to track federal or state-reimbursed storm-related road repairs.
60	Measure A Funds	A half-cent County sales tax revenue designated for the improvement of local transportation, including streets and roads.
65	Road Impact Fee	Recovers the cost of repairs from building permit applicants to Town roads due to wear and tear from construction vehicles. Collection of these fees was suspended by the Council in 2010.
75	Crescent M.D.	Maintenance District Funds
80	PVR M.D.	
85	Wayside I M.D.	
86	Wayside II M.D.	
90	Woodside H'lands M.D.	
95	Arrowhead M'dows M.D.	
96	Customer Deposits	Deposit fund for customer fees to pay for consulting costs associated with individual building projects. Any remaining deposit amounts are refunded to customer when project is completed.

## 2014-15 Revenues and Expenses by Governmental Fund

Revenues	Fund 5		Fund 8	Fund 10	Fund 15	Fund 20	Fund 22	Fund 25	Fund 30	Fund 40	Fund 45	Fund 50	Fund 60	Fund 65	Fund 96	TOTALS
	OPERATING	CAPITAL IMPR'S	GRANTS	PUBLIC SAFETY	OPEN SPACE	TRANSPORTATION	MEASURE M/C/CAG	LIBRARY	C O P S	Park-in-Lieu	Inclusionary-in-Lieu	Storm Damage	MEASURE A	ROAD FEES	CASE REVIEWS	
Government Agency	\$ 5,400		\$ 267,600	\$ 13,305		\$ 123,450	\$ 123,000		\$ 100,000			\$ 285,000	\$ 262,514			\$ 1,180,270
Franchise Fees	\$ 268,114															268,114
Permits & Fees	\$ 799,300															799,300
Other Revenues	\$ 20,500				5,000											25,500
Parks & Recreation	\$ 80,978															80,978
Service Charges	\$ 137,500														235,000	372,500
Revenue from Taxes	\$ 2,777,893															2,777,893
Town Center Facilities	\$ 193,000															193,000
Interest	\$ 30,000															30,000
Utility Users' Taxes	\$ 575,488				254,976											830,464
<b>Revs. Sub-Totals</b>	<b>\$ 4,888,174</b>	<b>\$ -</b>	<b>\$ 267,600</b>	<b>\$ 13,305</b>	<b>\$ 259,976</b>	<b>\$ 123,450</b>	<b>\$ 123,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,000</b>	<b>\$ 262,514</b>	<b>\$ -</b>	<b>\$ 235,000</b>	<b>\$ 6,558,019</b>
<b>Expenditures</b>																
Administration & Operations	\$ 2,119,906															\$ 2,119,906
Committees & Commissions	\$ 101,270															101,270
Consultant Services	\$ 668,000					100,000									235,000	1,003,000
Miscellaneous	\$ 38,500		3,000													41,500
Parks Operations	\$ 194,000															194,000
Public Works Operations	\$ 23,000					180,000	-									203,000
Service Agreements	\$ 848,517			13,000					100,000							961,517
Services & Supplies	\$ 376,190															376,190
Town Center Facilities	\$ 171,000							32,500								203,500
<b>Exp. Sub-Totals</b>	<b>\$ 4,540,383</b>		<b>\$ 3,000</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>\$ 32,500</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,000</b>	<b>\$ 5,203,883</b>
<b>Capital Improvements</b>																
Street Resurface 14/15							98,000						261,000	41,000		\$ 400,000
Street Design / Inspections		80,000														80,000
SMTA Measure A Grant Project		19,400	40,600													60,000
Springdown Imp, Ph 1				20,000												20,000
Storm Drain Imps							25,000									25,000
C-1 Trail Enhancements		35,000														35,000
Alpine Road Storm Repairs												285,000				285,000
OBAG Road Improvements		29,000	224,000													253,000
Remodel TC Work Stations		40,000														40,000
Library Playspace Installs								65,000								65,000
Ford Field Site Improvements		30,000														30,000
Capital Equipment		215,000														215,000
<b>Capital Improvements</b>	<b>\$ 448,400</b>	<b>\$ 264,600</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 123,000</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,000</b>	<b>\$ 261,000</b>	<b>\$ 41,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,508,000</b>
<b>Revs Less Exps/Cap Imps</b>	347,791	-448,400	0	305	239,976	-156,550	0	-97,500	0	0	0	0	1,514	-41,000	0	-153,864
<b>Interfund Transfers</b>																
General Fund to Transportation	(156,550)					156,550										-
General Fund Capital Transfer	(448,400)	448,400														-
General Fund Pension Reserve																-
<b>Transfers</b>	<b>\$ (604,950)</b>	<b>\$ 448,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance (Revenue - Exp - CIP + Transfers)</b>	<b>\$ (257,159)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305</b>	<b>\$ 239,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (97,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,514</b>	<b>\$ (41,000)</b>	<b>\$ -</b>	<b>\$ (153,864)</b>

## Town of Portola Valley 2014-15 Fund Activity Summary

FUND	7/1/2014 ESTIMATED BALANCE	2014-15 ESTIMATED REVENUES	2014-15 ESTIMATED EXPENDITURES	2014-15 TRANSFERS IN(OUT)	6/30/2015 PROJECTED BALANCE
<b>General Purpose Funds</b>					
General Fund Unassigned	1,784,850	4,888,174	4,988,783	(156,550)	1,527,691
Open Space Acqu. Assigned	377,499				377,499
Unfunded Pension Liab Assigned	1,015,000				1,015,000
Equipment Replacemt Assigned	200,000				200,000
Emergency Reserve Assigned	1,400,000				1,400,000
Legal Contingency Assigned	100,000				100,000
Children's Theatre Assigned	2,660				2,660
Historic Museum Assigned	2,991				2,991
<b>Sub-Total</b>	<b>\$ 4,883,000</b>	<b>\$ 4,888,174</b>	<b>\$ 4,988,783</b>	<b>\$ (156,550)</b>	<b>\$ 4,625,841</b>
<b>Restricted Funds</b>					
Bonds and Grants (8)	9,961	267,600	267,600		9,961
Public Safety (10)	3,469	13,305	13,000		3,774
Open Space (15)	3,856,655	259,976	20,000		4,096,631
Transportation/Public Works (20)	0	123,450	280,000	156,550	0
Measure M (22)	-293	123,000	123,000		-293
Library Fund (25)	422,554	0	97,500		325,054
Public Safety/COPS (30)	11,590	100,000	100,000		11,590
Park In Lieu (40)	6,245	0	0		6,245
Inclusionary In Lieu (45)	2,873,992	0	0		2,873,992
Storm Damage (50)	0	285,000	285,000		0
Measure A (60)	0	262,514	261,000		1,514
Road Fee Fund (65)	40,984	0	41,000		-16
Applicant Deposits (96)	24,792	235,000	235,000		24,792
<b>Sub-Total</b>	<b>\$ 7,249,949</b>	<b>\$ 1,669,845</b>	<b>\$ 1,723,100</b>	<b>156,550</b>	<b>7,353,244</b>
<b>Grand Total</b>	<b>\$ 12,132,949</b>	<b>\$ 6,558,019</b>	<b>\$ 6,711,883</b>	<b>\$ -</b>	<b>\$ 11,979,085</b>

# REVENUES

<b>Government Agency</b> .....	7	<b>Parks &amp; Recreation</b> .....	12
Motor Vehicle Fees		Lease Income – Parks	
Measure A Sales Tax		Sports League Field Use	
Proposition 172 Funds		Annual Community Events	
COPS		<b>Service Charges</b> .....	13
State Gas Tax		Zoning & Planning Permits	
HOPTR		Variances	
Prop 42 Funds		Subdivision Fees	
Measure M		Pre-Application Meeting Fees	
C/CAG		Residential Data Reports	
CalTrans Emergency Relief		Architectural Review	
Miscellaneous Grants		Geology Fees	
<b>Franchise Fees</b> .....	9	Town Engineer/Planner Fees	
PG&E		Applicant Charges	
California Water		Town Library Maintenance Support	
Greenwaste Recovery		Miscellaneous Revenues	
Comcast Cable		<b>Revenue from Taxes</b> .....	15
<b>Permits &amp; Fees</b> .....	10	Property Taxes, Secured & Unsecured	
Building Permit/Plan Check/Inspections		Sales & Use Tax	
Site Development		Business License Tax	
Encroachment		Real Property Transfer Tax	
Conditional Use		Miscellaneous Other Taxes	
Building Permit Review/Planning		<b>Town Center Facilities</b> .....	16
Horsekeeping		Community Hall & Room Rentals	
Construction & Demolition		Parking Lot & Field Rentals	
<b>Other Revenues</b> .....	11	Class Fees	
Fines & Forfeitures		<b>Interest</b> .....	17
Miscellaneous Contributions		<b>Utility Users' Taxes</b> .....	18
Open Space		General Purpose Use (4.5%)	
PG&E Solar Rebate		Open Space Use (2%)	

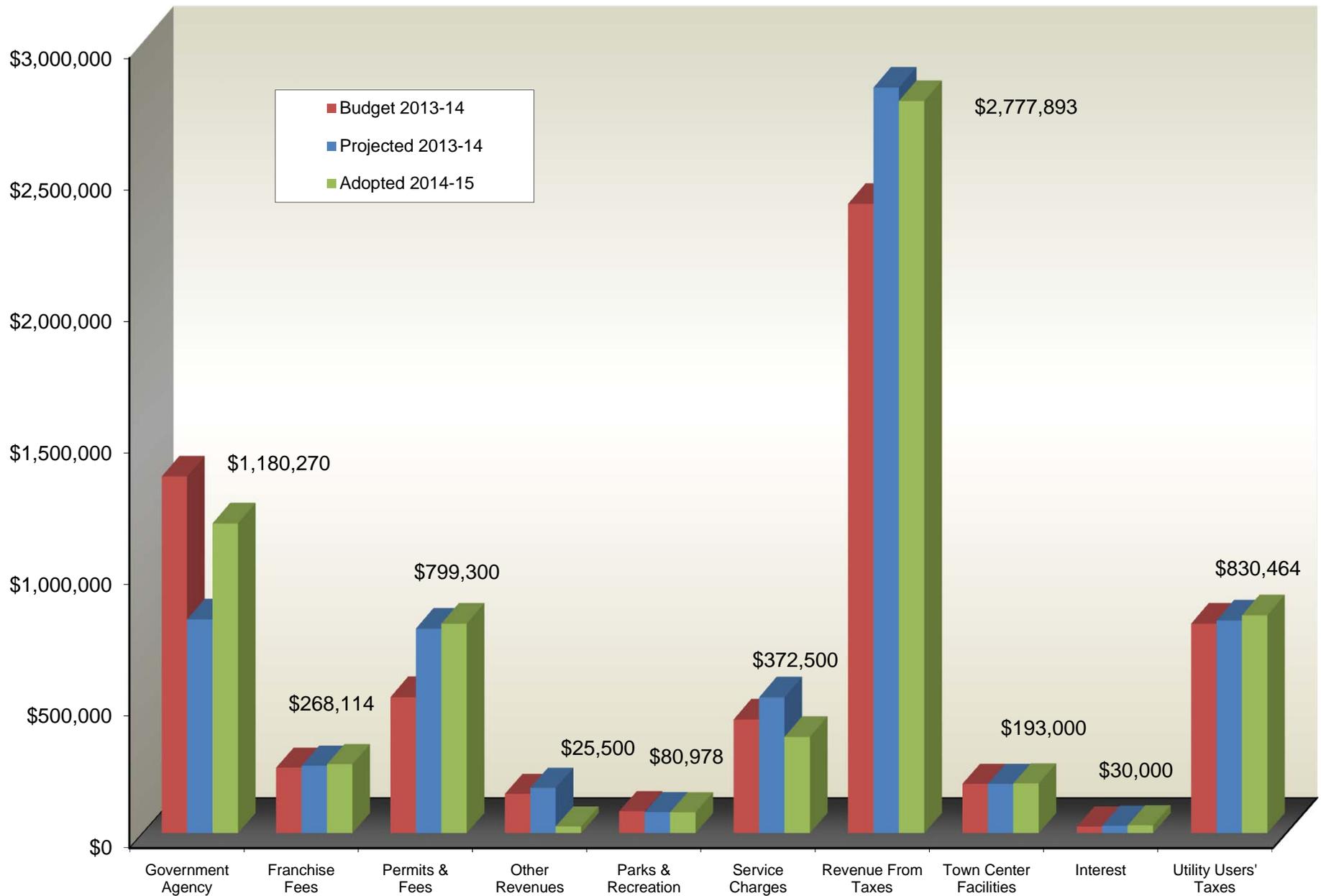
TOWN OF PORTOLA VALLEY  
2014-2015  
Total Revenues Budget Summary

Revenues	2013-14 Adopted Budget	2013-14 Projected at Year End
Government Agency	1,357,682	815,499
Franchise Fees	254,636	261,830
Permits & Fees	522,450	780,567
Other Revenues	152,500	176,005
Parks & Recreation	85,338	81,137
Service Charges	438,200	521,492
Revenue From Taxes	2,389,158	2,828,832
Town Center Facilities	191,600	191,500
Interest	25,000	28,000
Utility Users' Taxes	799,488	811,000
<b>Grand Total</b>	<b>6,216,052</b>	<b>6,495,861</b>

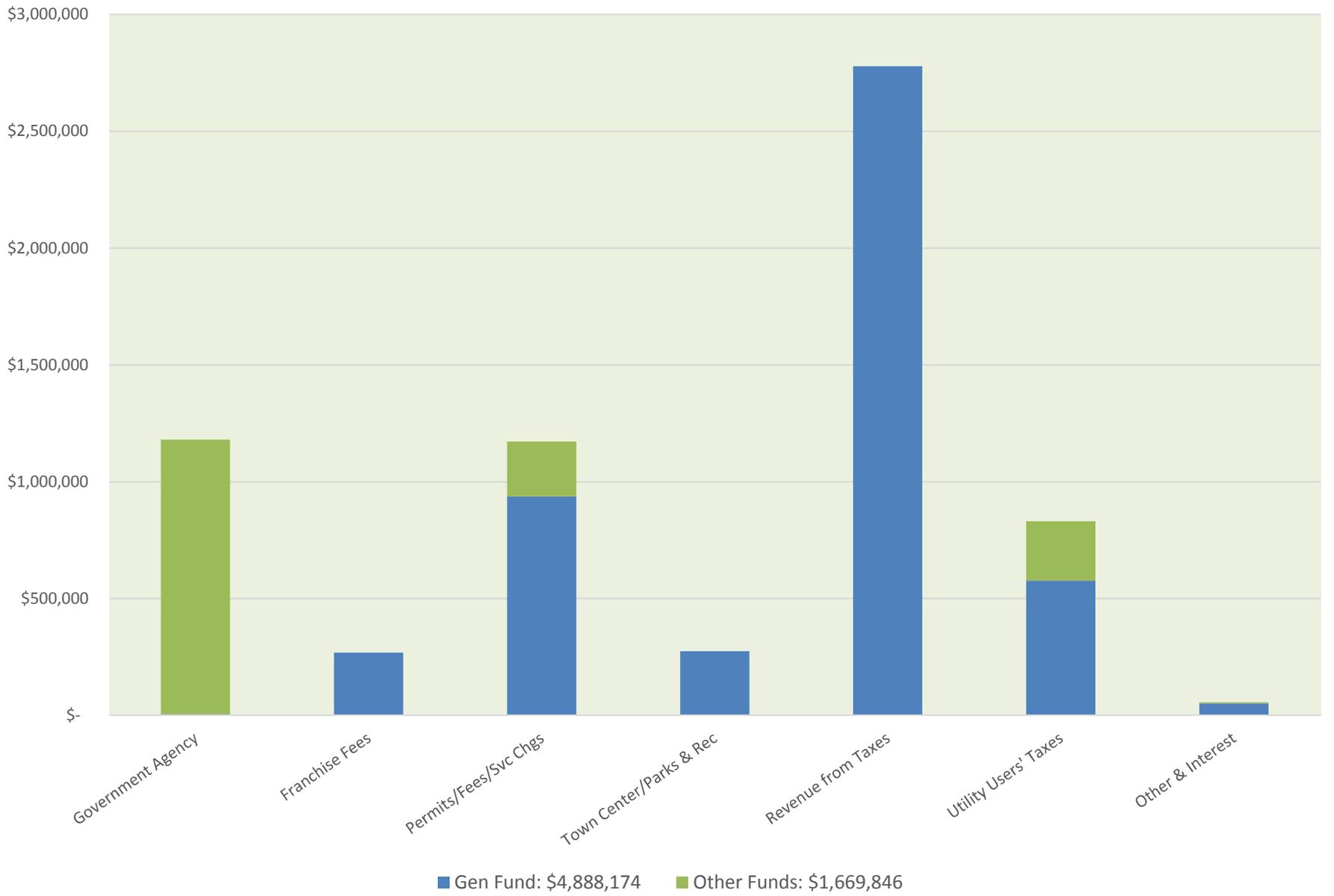
2014-15 Adopted Budget	\$/ Change per Projected Year End	%/ Change per Adopted 13/14 Budget	%/ Change per Projected Year End
1,180,270	364,771	(13.07)	44.73
268,114	6,284	5.29	2.40
799,300	18,734	52.99	2.40
25,500	(150,505)	(83.28)	(85.51)
80,978	(159)	(5.11)	(0.20)
372,500	(148,992)	(14.99)	(28.57)
2,777,893	(50,939)	16.27	(1.80)
193,000	1,500	0.73	0.78
30,000	2,000	20.00	7.14
830,464	19,464	3.87	2.40
<b>6,558,019</b>	<b>62,158</b>	<b>6%</b>	<b>1%</b>



## 2013-14 Budget/Projected Revenue vs 2014-15 Adopted Revenue



## 2014-15 Adopted Revenues: \$6,558,019

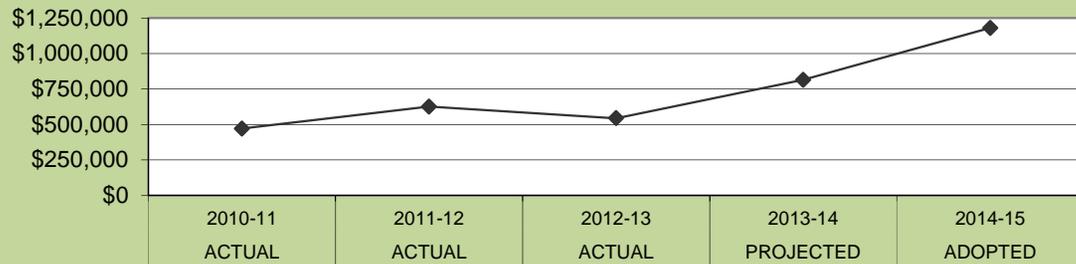


# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Government Agency



Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1 Motor Vehicle</b> <i>VLF funding was diverted by State legislation in 2011/12 to support the continuation of COPS funding.</i>	21,502	2,338	2,442	0	2,871	0	05-10-3001
<b>2 Measure A Sales Tax</b> Half percent sales tax restricted for transportation uses. Revenue estimates of 6.75% for 2014-15 provided by the State.	207,820	225,655	242,011	230,000	252,418	262,514	60-10-3002
<b>3 Proposition 172 Funds - Public Safety Sales Tax</b> Half-cent sales tax restricted for public safety issues. Revenue estimates of 6.75% for 2014-15 provided by the State.	10,308	11,304	12,301	11,780	12,793	13,305	10-10-3004
<b>4 Public Safety COPS Grant</b> Annual state allotment which can only be used for public safety.	98,307	109,389	91,291	100,000	100,000	100,000	30-10-3006
<b>5 State Gas Tax</b> Pooled Statewide and reallocated based upon population and other factors. Town's allocation represents a small portion of this State revenue source, most of which stays in Sacramento.	77,457	83,138	77,033	75,369	74,310	74,056	20-10-3008 20-10-3010 20-10-3012 20-10-3014
<b>6 Homeowners' Property Tax Relief (HOPTR)</b>	5,387	5,367	5,416	5,400	9,533	5,400	05-10-3016
<b>State Mandated Costs Reimbursements</b> <i>State reimbursements totalling \$42,800 filed for 2-4 years' legislated municipal expenses.</i>					24		5-10-3017
<b>7 Proposition 42 Funds</b> Traffic Congestion Relief funds expired, Prop 42 funding replaces.	39,941	56,141	41,092	66,878	63,677	49,394	20-10-3015

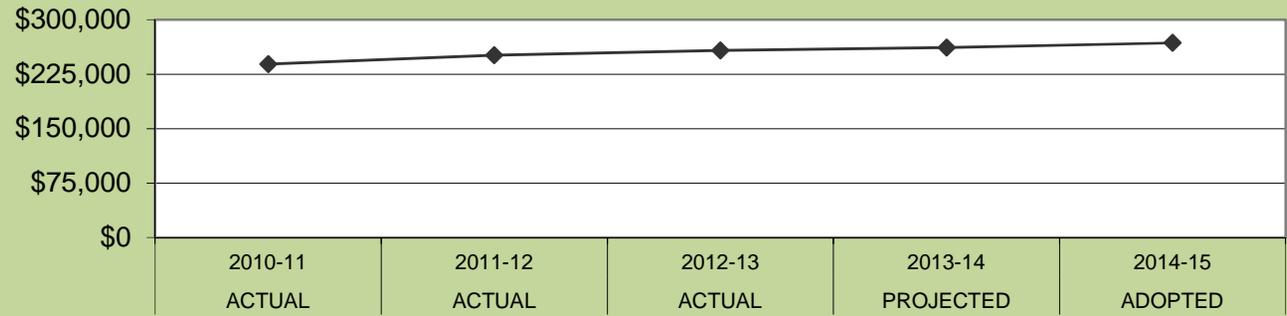
Account Description/Activity		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>8</b>	<b>Measure M</b> This reimbursement-based revenue is derived from an additional vehicle registration fee for San Mateo County residents and is to be used for improvements to local streets and roads.		82,207	40,960	75,000	35,000	123,000	22-10-3019
<b>9</b>	<b>Supplemental C/CAG Program: Transportation</b>			26,087	0	0	0	05-16-3096
<b>10</b>	<b>Supplemental C/CAG Program: Trash Reduction</b>				30,655	30,000	0	22-10-3096
<b>11</b>	<b>CalTrans Emergency Relief (Upper Alpine Rd)</b> Reimbursement (100%) to repair storm damage from December 2012 to be provided by federal and state agencies.				300,000	0	285,000	50-10-3021
<b>12</b>	<b>Miscellaneous Grants</b>							
	<i>County of San Mateo Energy Upgrade Grant</i>	11,982	21,982					08-10-3027
	ABAG-PLAN Risk Management Grant		29,000	6,602	6,600	2,872	3,000	08-10-3029
	OBAG Federal Aid Grant for Road Improvement				224,000	0	224,000	08-10-****
	SMTA Measure A Grant Reimbursement						40,600	08-10-****
	<i>2000 Park Bond Act - provides funds for park/rec construction and renovation.</i>				220,000	220,000	0	08-10-3030
	<i>Roberti-Z'berg Grant - provides funds for parks/rec purposes, including development and renovation.</i>				12,000	12,000	0	08-10-3032
	<b>Sub-Total</b>	<b>472,704</b>	<b>626,520</b>	<b>545,236</b>	<b>1,357,682</b>	<b>815,499</b>	<b>1,180,270</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Franchise Fees



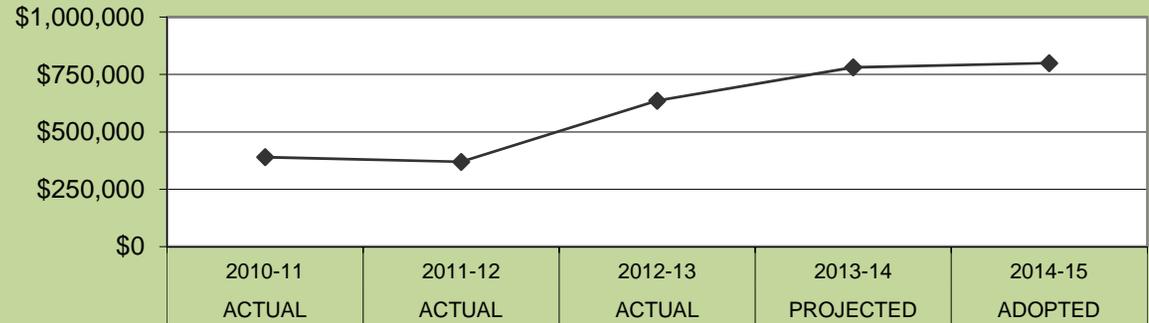
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1 PG&amp;E</b> Franchise fee for PG&E regulated by the State through a Town franchise ordinance.	84,156	80,560	75,486	77,298	76,945	78,792	05-12-3040
<b>2 California Water Company</b> Fees based upon 1% of total water revenues generated by Cal-Water in the Town.	24,674	31,450	38,459	36,600	36,600	37,478	05-12-3042
<b>3 Greenwaste Recovery Company</b> Franchise fees based upon 7.7% of total revenues generated by GWR within the Town. Sixth year of 10-year agreement.	63,299	65,364	66,504	67,011	67,774	69,401	05-12-3044
<b>4 Comcast and AT&amp;T Cable Services</b> Franchise fees based upon 5% of total revenues generated by Comcast Cable Services within the Town. Includes \$450/mo PEG fees.	66,719	73,886	77,177	73,728	80,511	82,443	05-12-3046
<b>Sub-Total</b>	<b>238,848</b>	<b>251,260</b>	<b>257,626</b>	<b>254,636</b>	<b>261,830</b>	<b>268,114</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Permits & Fees



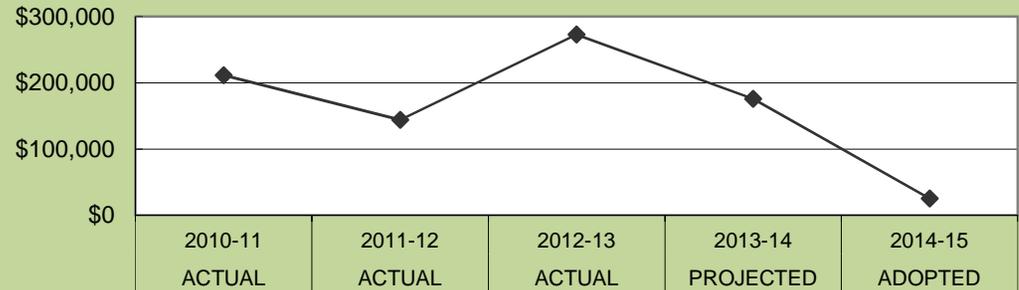
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1 Bldg Permits/Plan Check &amp; Inspection Fees</b> Issued for all building construction within the Town.	341,144	325,280	563,475	454,075	675,480	691,692	05-14-3060 <i>Plan Check</i>
<b>2 Site Development Permits</b> Filing fee for permits required to prepare a private property site as a result of property improvements or construction.	23,220	12,370	39,213	36,900	53,330	54,610	05-14-3062
<b>4 Encroachment Permits</b> Filing fee for permits required to conduct work in public right-of-way.	6,750	9,720	7,274	6,700	12,525	12,825	05-14-3064
<b>5 Conditional Use Permits</b> Permits required for a special use on private property.	1,740	1,620	5,940	7,300	14,223	14,564	05-14-3066
<b>6 Building Permit Review/Planning Fee</b> Building permit fee for review of building permits for ASCC/Planning compliance.	4,100	4,724	3,690	4,500	7,048	7,217	05-14-3068
<b>7 Horsekeeping Permits</b> Permits required to keep horses on private property. There are currently 185 permitted horses.	3,385	3,330	3,150	2,775	3,000	3,072	05-14-3070
<b>8 Construction &amp; Demolition Fee</b> Fee to offset cost of implementing C&D Ordinance.	9,625	12,250	12,025	10,200	14,961	15,320	05-14-3072
<b>Sub-Total</b>	<b>389,964</b>	<b>369,294</b>	<b>634,767</b>	<b>522,450</b>	<b>780,567</b>	<b>799,300</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Other Revenues



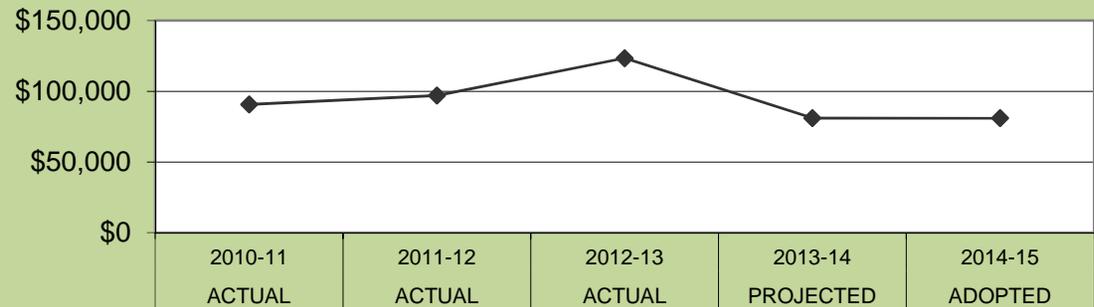
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1 Fines and Forfeitures</b>	18,226	10,663	12,512	12,000	12,000	12,000	05-16-3082
Town's portion of traffic and parking citations.							
<b>Historic Museum</b>	0	0	100	0	0	0	05-16-3084
Contributions received for the Historic Restoration including sale of Portola Valley Primer.							
<b>2 Misc Contribs - received for designated projects</b>	2,062	446	0	500	6,630	1,000	05-16-3086
<b>Sausal Creek Contribs - for daylighting project</b>	2,627						05-16-3091
<b>3 Alpine Road/C-1 Trail Contributions</b>			0	120,000	111,212	0	05-16-3086
Ford Field Contributions		29,940	233,157				
<b>4 Open Space</b>	109,230	9,894	7,274	5,000	31,163	5,000	15-16-3090
Contributions towards the Town's Open Space funds.							
<b>Library Fund</b>	16,853	69,967	0	0	0	0	25-16-3092
Effective 2012-13, donor city revenue funds are now held by the county.							
<b>Portola Valley Community Fund (PVCF)</b>	45,000	0	0	0	0	0	
Revenue received from PVCF fundraising, final pledge received in 2010/11.							
<b>5 PG&amp;E Solar Rebate</b>	17,325	23,404	19,790	15,000	15,000	7,500	05-16-3083
Temporary rebate related to installation of Town Center panels. Program to end in 2014.							
<b>Sub-Total</b>	<b>211,323</b>	<b>144,314</b>	<b>272,833</b>	<b>152,500</b>	<b>176,005</b>	<b>25,500</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Parks & Recreation



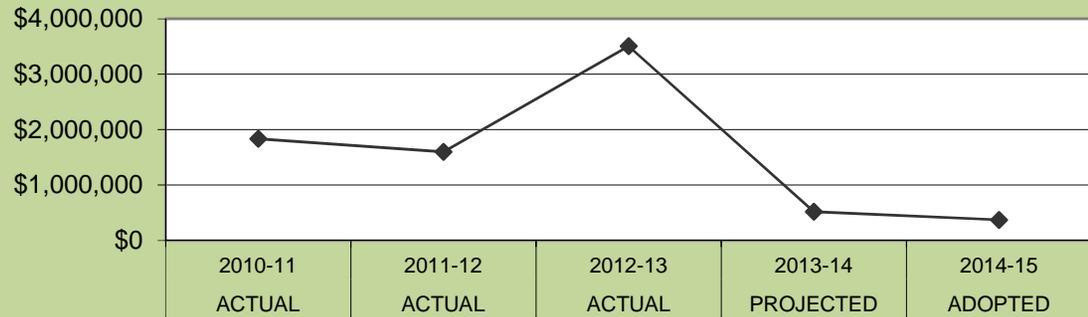
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT NUMBER
<b>1 Lease Income - Parks</b>	7,903	6,739	7,609	7,838	7,791	7,978	05-18-3100
Lease of Town property for private uses (Alpine Inn Parking Lot and Ladera Oaks).							
<b>2 Sports League Field Use</b>	63,335	55,678	50,922	60,000	71,603	72,000	05-18-3102
Use fees charged to organized sports leagues for the use of Town fields. Effective 2013-14, soccer league now included with this user group.							
<b>3 Annual Community Events</b>							
Town Picnic	0	950	2,382	1,000	1,000	1,000	05-18-3104
Blues & Barbecue (suspended in 2013)	0	15,838	45,805	0	0	0	05-18-3106
<i>Field Activity Fees</i>	17,586	17,055	15,251	15,000	0	0	05-18-3112
Adult soccer league no longer active as Town-sponsored league.							
<i>Teen Committee</i>	1,993	679	1,452	1,500	743	0	05-18-3114
Revenue from teen events and dances.							
<b>Sub-Total</b>	<b>90,817</b>	<b>96,939</b>	<b>123,421</b>	<b>85,338</b>	<b>81,137</b>	<b>80,978</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Service Charges



Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1 Zoning and Planning Permits</b>	1,800	1,550	620	1,000	900	1,500	05-20-3120
Fee for permits required for commercial use changes.							
<b>2 Variances</b>	0	890	2,340	2,300	4,800	4,000	05-20-3122
Filing fee required for consideration of variance requests.							
<b>3 Subdivision Fees</b>	1,070	1,240	1,600	1,000	4,750	2,000	05-20-3124
Filing fee required to process a subdivision.							
<b>4 Residential Data Reports</b>	7,300	7,400	8,400	8,000	9,000	8,500	05-20-3126
Filing fee required for a property status report.							
<b>5 Pre-Application Meeting Fee</b>			6,875	7,300	7,300	7,500	05-20-3127
<b>6 Architectural Review Fees</b>	17,840	20,470	34,130	30,000	37,000	35,000	05-20-3132
Filing fee for consideration of improvements to private property.							
<b>Construction Traffic Road Fee</b>							65-20-3134
Fee collection suspended in 2010.							
<b>7 Geology Fees</b>	5,090	5,540	7,000	5,000	9,000	8,000	05-20-3136
Filing fee for review by Town Geologist for private property improvements, when deemed necessary.							

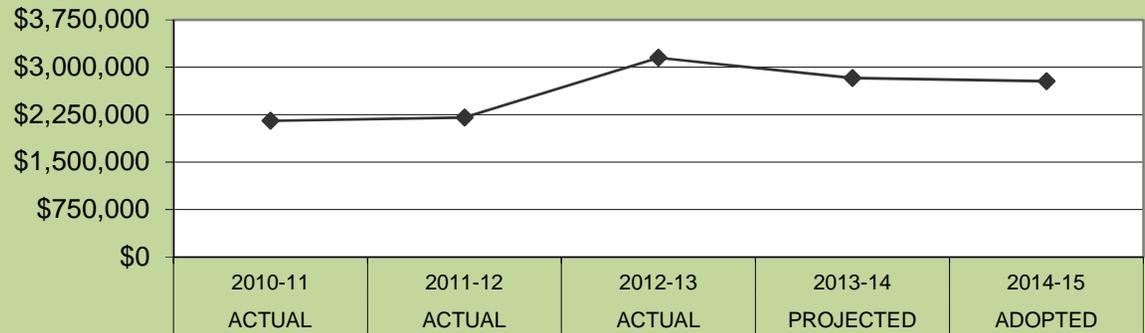
Account Description/Activity		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
8	<b>Town Engineer Fees</b> Charges to applicant for Town Engineer's review of plans for improvements to private property.	2,750	3,000	6,660	3,600	9,000	10,000	05-20-3138
9	<b>Town Planning Fees</b> Charges to applicants for Planning staff's review of applications.			862	40,000	14,000	40,000	05-20-3139
10	<b>Planning Services - Charges to Applicants</b> <i>Charges to applicants for Planning Consultant's review of applications (Jul-Dec).</i>				185,000		92,500	96-20-3140
11	<b>Geological Services - Charges to Applicants</b> Charges to applicants for Geological Consultant's review of applications.				75,000		75,000	96-20-3140
12	<b>Engineering Services - Charges to Applicants</b> Charges to applicants for Engineering Consultant's review of applications.				40,000		45,000	96-20-3140
13	<b>Attorney Services - Charges to Applicants</b> Charges to applicants for legal review of private applications.				20,000		22,500	96-20-3140
	<b>Misc. Consultants - Charges to Applicants</b>	461,918	437,938	553,214		413,742		96-20-3140
	<b>C-1 Stanford Trail - Charges for Applicant</b>	1,324,032	1,094,937	0				96-20-3140
14	<b>Town Library Maintenance Support</b>					4,000	6,000	05-20-3141
14	<b>Miscellaneous</b>	14,654	28,415	93,542	20,000	8,000	15,000	05-20-3154
	<b>Sale of Blue Oaks Parcels</b>			2,790,096				45-00-3375
	<b>Sub-Total</b>	<b>1,836,454</b>	<b>1,601,380</b>	<b>3,505,339</b>	<b>438,200</b>	<b>521,492</b>	<b>372,500</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Revenue From Taxes



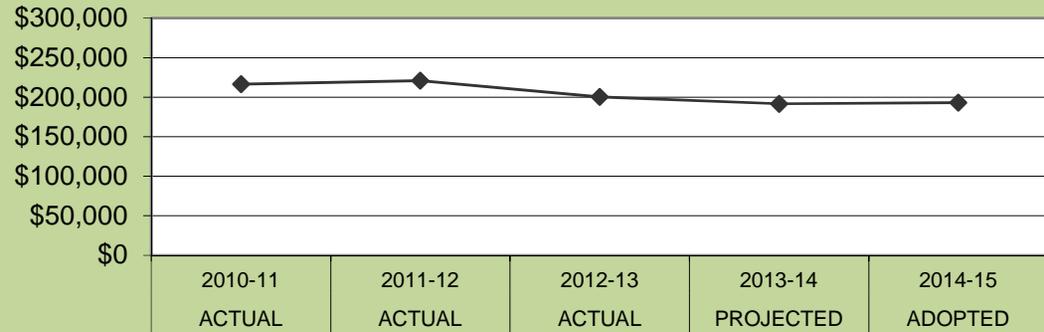
Account Description/Activity		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1</b>	<b>Property Taxes - Secured</b>	1,793,543	1,836,997	2,471,477	1,972,718	2,126,565	2,232,893	05-22-3160
	Town receives 7% of collected property tax revenues from the County, and a 5% growth rate is projected.							
<b>2</b>	<b>Property Taxes - Unsecured</b>	44,117	46,850	48,236	49,440	85,000	85,000	05-22-3162
	Non-property fixed assets (boats, airplanes, capital equipment, etc).							
<b>3</b>	<b>Sales &amp; Use Tax</b>	135,485	166,885	414,914	172,000	349,067	203,000	05-22-3164
	State projects 6.25% growth for fiscal year 2014-15.							
<b>4</b>	<b>Business License Tax</b>	93,460	74,100	66,180	85,000	105,200	105,000	05-22-3166
<b>5</b>	<b>Real Property Transfer Tax</b>	78,113	72,044	138,081	100,000	161,000	150,000	05-22-3168
	Transaction tax charged when private property transfers.							
<b>6</b>	<b>Miscellaneous Other Taxes</b>	9,946	10,790	12,219	10,000	2,000	2,000	05-22-3170
	<b>Sub-Total</b>	<b>2,154,665</b>	<b>2,207,666</b>	<b>3,151,107</b>	<b>2,389,158</b>	<b>2,828,832</b>	<b>2,777,893</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



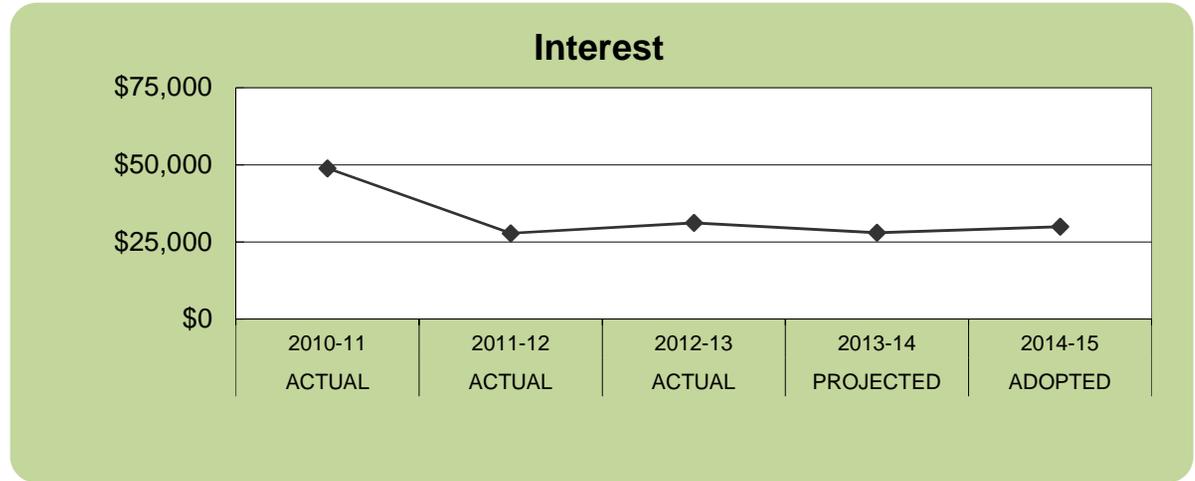
## Town Center Facilities



Account Description/Activity		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1</b>	<b>Community Hall / Activity Room Rentals</b>	40,940	44,392	34,465	21,600	12,000	12,000	05-24-3184
	Facilities are available for private use by residents 24 times per calendar year.							
<b>2</b>	<b>Parking Lot &amp; Field Rentals</b>	5,537	9,397	9,687	10,000	7,500	9,000	05-24-3188
	Short term rentals of the Town Center parking lot for private parties and events by residents.							
<b>3</b>	<b>Class Fees</b>	169,757	167,051	156,019	160,000	172,000	172,000	05-24-3190
	Four activity rooms available. This revenue is offset by instructor fees, see page 28.							
<b>Sub-Total</b>		<b>216,234</b>	<b>220,840</b>	<b>200,171</b>	<b>191,600</b>	<b>191,500</b>	<b>193,000</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



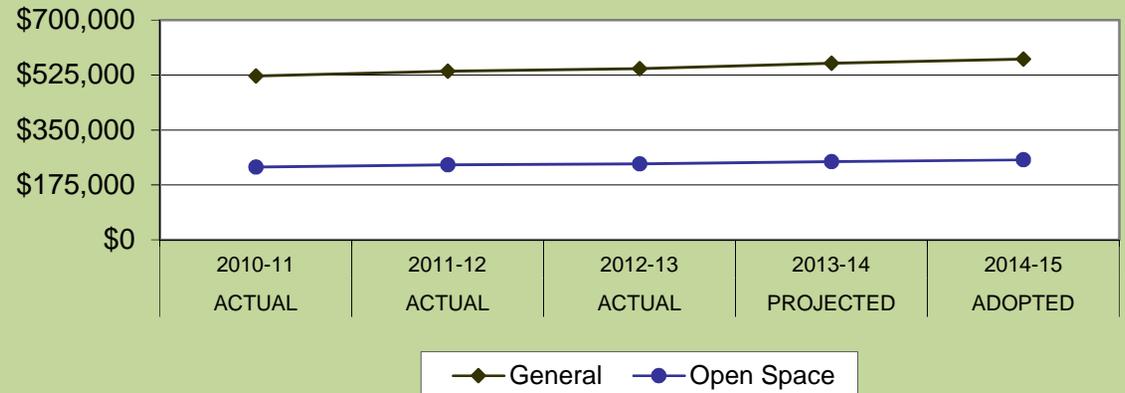
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1 Interest</b>	16,962	9,885	15,818	25,000	28,000	30,000	05-26-3200
The Town's reserves are invested in the State Local Agency Investment Fund, with an average effective yield for the month of April 2014 of .233%.							
<b>Interest - Restricted</b>	31,922	17,924	15,399				
Allocated quarterly based on average cash balances.							
<b>Sub-Total</b>	<b>48,884</b>	<b>27,809</b>	<b>31,217</b>	<b>25,000</b>	<b>28,000</b>	<b>30,000</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Utility Users Tax



Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>1 General Purpose Use</b>							
2006 election lowered to 4.5%. The UUT revenue can only be used for Council-designated expenditures.							
Electricity and Gas	372,369	357,442	337,678	353,792	340,000	348,160	05-28-3220
Telephone	25,965	22,056	23,847	21,586	22,000	22,528	05-28-3222
Water	123,617	157,390	183,930	178,176	200,000	204,800	05-28-3224
<i>Sub-Total</i>	521,951	536,888	545,455	553,554	562,000	575,488	
<b>2 Open Space Use</b>							
2% applied to total utility revenues generated by Town residents and businesses. Use restricted for the preservation and purchase of open space. Originally approved by the voters in November 1997.							
Electricity and Gas	165,496	158,815	150,045	157,184	150,000	153,600	15-28-3220
Telephone	11,539	9,930	10,634	9,595	10,000	10,240	15-28-3222
Water	54,942	69,952	81,748	79,155	89,000	91,136	15-28-3224
<i>Sub-Total</i>	231,977	238,697	242,427	245,934	249,000	254,976	
<b>Sub-Total</b>	<b>753,928</b>	<b>775,585</b>	<b>787,882</b>	<b>799,488</b>	<b>811,000</b>	<b>830,464</b>	

# EXPENDITURES

<b>Administration &amp; Operations</b> .....	23	Litter Cleanup	
Permanent, Part-time and Temporary Staff		Tools and Equipment	
Benefits		Street Signs & Striping	
<b>Committees &amp; Commissions</b> .....	24	Trails Surface Rehabilitation	
Bicycle, Pedestrian & Traffic Safety		C-1 Trail Maintenance	
Cable & Utilities Undergrounding		Storm Damage/Emergency Repairs	
Conservation		<b>Service Agreements</b> .....	30
Community/Volunteer Events		Animal Control	
Cultural Arts		San Mateo County Sheriff's Office, COPS	
Emergency Preparedness		Emergency Services Council JPA	
Historic Resources		NPDES – Stormwater Program	
Open Space Acquisition Advisory		<b>Services &amp; Supplies</b> .....	31
Parks & Recreation		Codification	
Science & Nature		Elections	
Sustainability		Liability Insurance	
Teen		Office Supplies	
Ad Hoc Water Conservation		Town Publications	
<b>Consultant Services</b> .....	25	Web Site Hosting & Spam Filtering	
Accounting & Auditing		Office Equipment – Maintenance & Repairs	
Town Attorney		Equipment Services Contracts	
Transcription		Postage	
Geologist		Telephones and Wi-Fi	
Engineer		Advertising	
Planner		Dues	
Plan Check		Education & Training	
Miscellaneous Consultants		Mileage Reimbursement	
<b>Miscellaneous</b> .....	27	Utilities	
Contingency		Fire Prevention / Wood Chipping	
Community Services		Vehicle Maintenance	
H.E.A.R.T. JPA		Miscellaneous	
Risk Management Programs		Bank Fees	
<b>Parks &amp; Recreation Operations</b> .....	28	Sustainability Series	
Parks & Fields Maintenance		<b>Town Center Facilities</b> .....	33
Portable Lavatories		Building Maintenance Equipment & Supplies	
Special Events Insurance		Landscape Supplies & Services	
Instructors		Janitorial Services	
<b>Public Works Operations</b> .....	29	Mechanical Systems Maintenance/Repair	
Public Road Surface & Drainage		Repairs/Vandalism	
Street Sweeping and ROW Maintenance		Property Insurance	
ROW Tree Trimming & Mowing		<b>Capital Improvements Program</b> .....	34

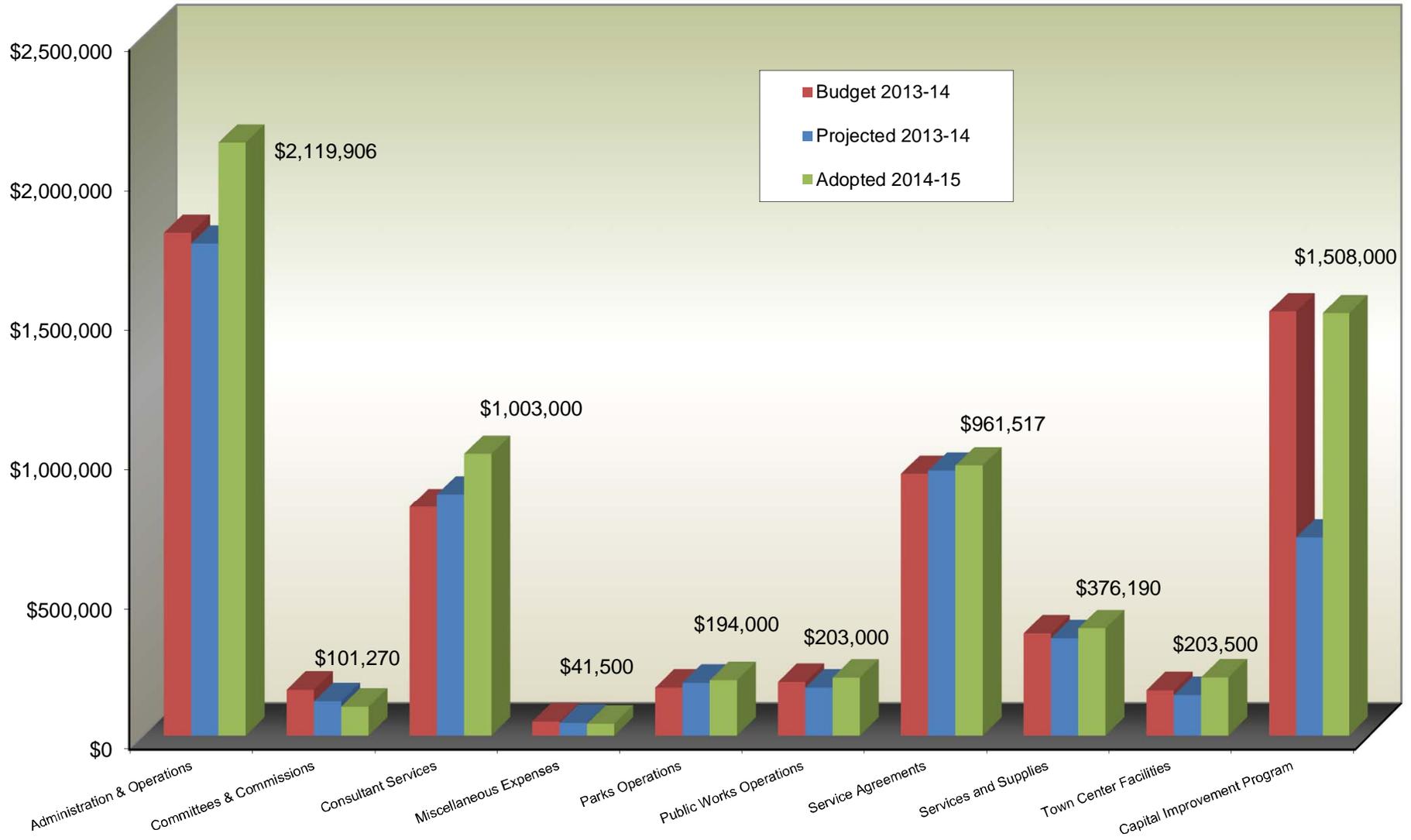
TOWN OF PORTOLA VALLEY  
2014-2015  
Total Expenditures Budget Summary

Expenditures	2013-14 Adopted Budget	2013-14 Projected at Year End
Administration & Operations	1,796,282	1,757,826
Committees & Commissions	160,552	119,900
Consultant Services	811,168	856,846
Miscellaneous Expenses	49,032	44,304
Parks Operations	167,900	184,800
Public Works Operations	188,000	168,123
Service Agreements	931,204	942,873
Services and Supplies	358,533	341,093
Town Center Facilities	158,800	141,895
<b>Subtotal</b>	<b>4,621,470</b>	<b>4,557,660</b>
<b>Capital Improvement Program</b>		
Programs	1,514,145	700,952
Equipment	43,000	43,027
<b>Subtotal</b>	<b>1,557,145</b>	<b>743,979</b>
<b>Grand Total</b>	<b>6,178,615</b>	<b>5,301,639</b>

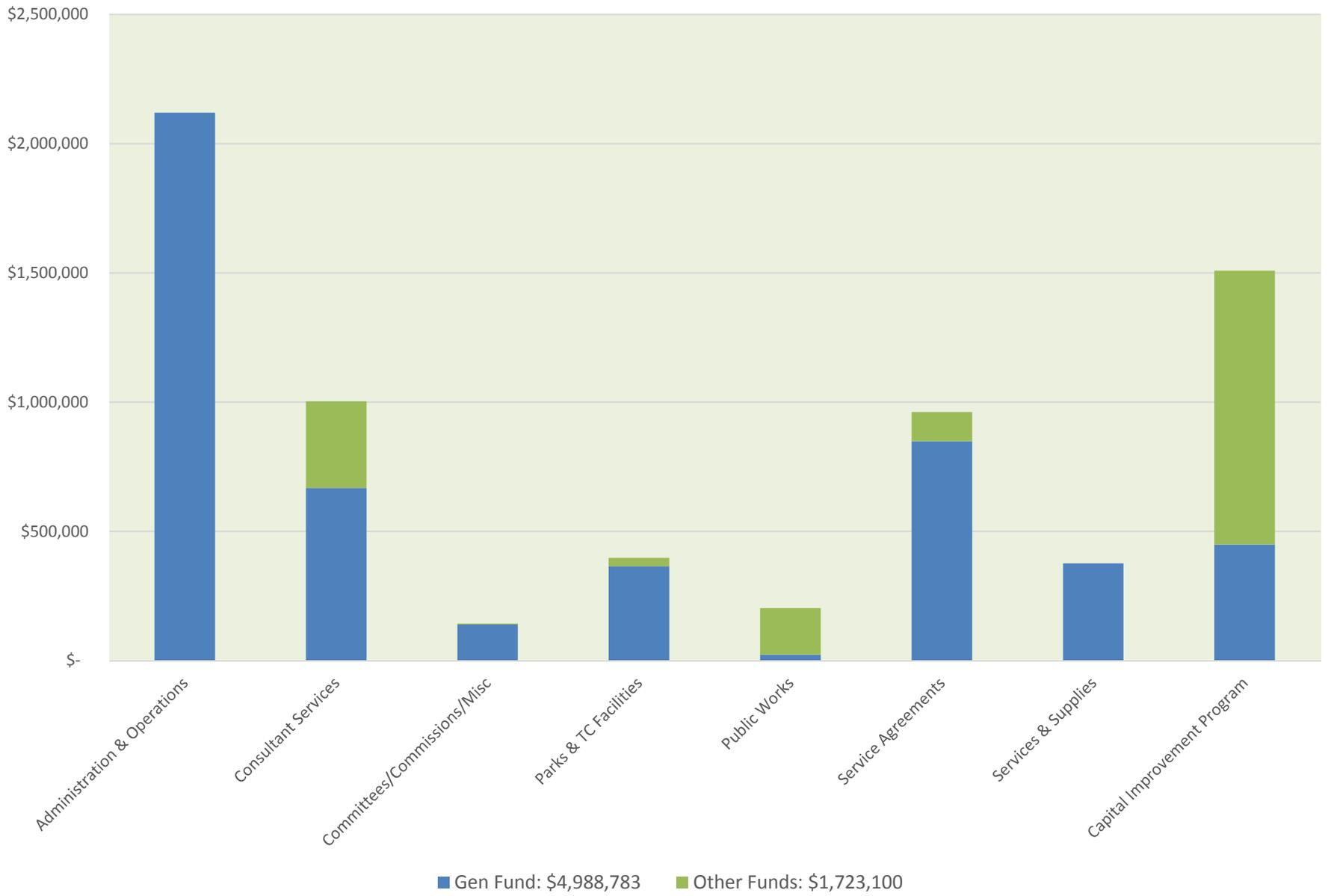
2014-15 Adopted Budget	\$/ Change per Projected Year End	%/Change per Adopted 13/14 Budget	%/Change per Projected Year End
2,119,906	362,080	18.02	20.60
101,270	-18,630	(36.92)	(15.54)
1,003,000	146,154	23.65	17.06
41,500	-2,804	(15.36)	(6.33)
194,000	9,200	15.54	4.98
203,000	34,877	7.98	20.74
961,517	18,644	3.26	1.98
376,190	35,097	4.92	10.29
203,500	61,605	28.15	43.42
<b>5,203,883</b>	<b>646,223</b>	<b>12.60</b>	<b>14.18</b>
1,293,000	592,048	(14.61)	84.46
215,000	171,973	400.00	399.69
<b>1,508,000</b>	<b>764,021</b>	<b>(3.16)</b>	<b>102.69</b>
<b>6,711,883</b>	<b>1,410,244</b>	<b>9%</b>	<b>27%</b>



## 2013-14 Budget/Projected Exps. vs 2014-15 Adopted Expenditures



## 2014-15 Adopted Expenditures: \$6,711,883

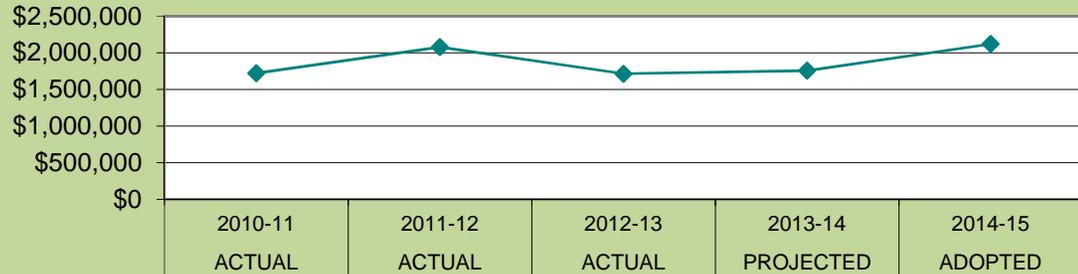


# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Administration and Operations



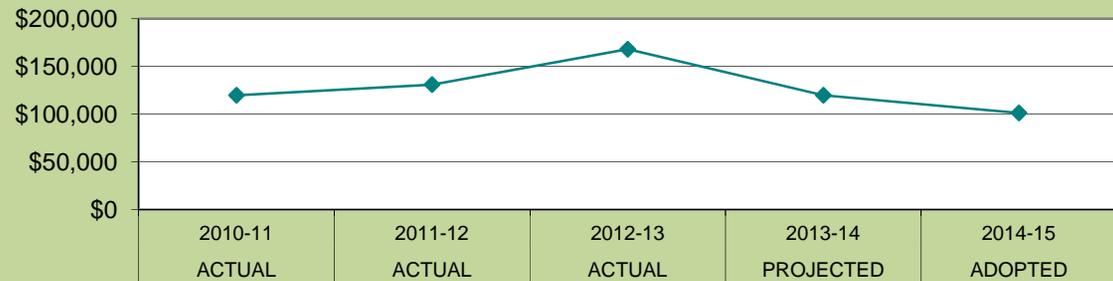
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>1 Permanent Full-Time Staff (14)</b>							
Administration/Finance (5)	382,932	372,743	463,553	531,048	501,258	512,530	
Planning/Building/Public Wks (6)	514,632	493,917	384,978	511,090	519,044	695,906	
Maintenance (3)	181,201	182,727	184,771	176,378	132,434	185,392	
<b>2 Permanent Part-Time Staff</b>							
Administrative (0) (to full-time as of 7/1/12)	98,366	107,175	-	0	0	0	05-50-4040
Horsekeeping (Bldg Official as of Feb-2014)	484	341	704	500	430	0	05-50-4044
<b>3 Temporary Staff</b>							
Building Inspection (Contractor - 3 weeks)	6,708	3,003	8,697	7,500	7,500	10,000	05-50-4062
Temporary Planning/Admin Staff			160,191	0	50,000	100,000	05-50-4060
<b>4 Benefits</b>							
Retirement - PERS (2011-12 includes payoff of PERS Side Fund (\$319,066))	232,385	544,521	170,993	192,271	180,306	208,428	05-50-4080
Retirement - Social Security	67,871	67,703	62,635	70,044	66,000	76,698	05-50-4082
Medicare	17,148	17,353	15,265	17,806	17,250	20,385	05-50-4084
Health Insurance/Retiree Service Charges	189,434	198,901	209,065	251,144	231,481	251,067	05-50-4086
Long-Term Disability Insurance						3,500	05-50-4091
Unemployment/Workers' Compensation	24,139	45,523	41,981	20,000	20,380	20,000	05-50-4092
Cafeteria Plan Management				2,500	1,000	1,000	05-50-4097
Automobile Allowance	5,004	5,170	6,000	9,000	9,000	12,000	05-50-4096
Overtime	-	-	868	2,000	9,000	5,000	05-50-4100
Tuition Reimbursement						3,000	05-50-4104
<b>5 Vacation Sell Back</b>	0	40,369	4,951	5,000	12,743	15,000	05-50-4102
<b>Sub-Total</b>	<b>1,720,304</b>	<b>2,079,446</b>	<b>1,714,652</b>	<b>1,796,282</b>	<b>1,757,826</b>	<b>2,119,906</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Committees and Commissions



Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<i>ASCC - Town Planner now provides in-house support.</i>	27,600	28,368	28,968	29,692	0	0	05-52-4140
<b>1 Bicycle, Pedestrian &amp; Traffic Safety</b>			2,429	3,700	0	2,500	05-52-4143
<b>2 Cable &amp; Utilities Undergrounding</b>	1,500	-	-	500	0	500	05-52-4142
<b>3 Conservation</b>	677	70	1,185	1,000	1,360	3,900	05-52-4144
<b>4 Community Volunteer Events</b>							
Blues & Barbecue (suspended in 2014)	-	5,136	34,926	5,000	0	0	05-52-4146
Fiftieth Anniversary Party					100	35,000	
<i>Town Picnic (line item moved to Parks &amp; Rec 2014-15)</i>				10,000	12,000	0	05-52-4147
Holiday Party	10,176	17,301	17,182	12,000	10,000	11,000	05-52-4147
<b>5 Cultural Arts</b>	2,501	3,300	5,213	5,000	3,600	5,000	05-52-4150
Holiday Fair, Music Series, Art Show							
<b>6 Emergency Preparedness</b>	3,762	2,720	2,811	10,000	4,600	11,900	05-52-4152
Includes cost of microwave line to County and emergency supplies.							
<b>7 Historic Resources</b>	2,381	63	1,779	2,500	1,100	2,650	05-52-4154
Requesting new file cabinets for Heritage Room							
<b>8 Open Space Acquisition Advisory - update brochure</b>	-	-	-	0	0	0	05-52-4156
<b>9 Parks &amp; Recreation</b>							
<i>Town Picnic (line item moved to P&amp;R 2014-15)</i>						11,000	05-52-4158
Zots to Tots Run	2,339	3,047	1,794	3,000	1,800	3,000	05-52-4158
Adult Sports Leagues	11,630	8,879	10,200	9,000	0	0	05-52-4160
<i>Planning - Town Planner now provides in-house</i>	55,176	56,724	57,912	59,360	78,000	0	05-52-4162
<b>10 Science &amp; Nature</b>	147	812	227	1,000	500	1,000	05-52-4163
<b>11 Sustainability</b>		4,098	2,084	7,300	5,840	8,820	05-52-4165
<i>Teen</i>	1,896	438	1,424	1,500	1,000	0	05-52-4166
<b>12 Ad-Hoc Water Conservation Group</b>						5,000	05-52-4168
<b>Sub-Total</b>	<b>119,784</b>	<b>130,956</b>	<b>168,134</b>	<b>160,552</b>	<b>119,900</b>	<b>101,270</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Consultant Services



Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>1 Accounting and Auditing</b> Preparation of the Town's annual audit and other accounting services. Expenditures for Community Hall audit is located at Town Center Facilities.	22,794	23,025	23,451	24,168	22,960	25,200	05-54-4180
<b>2 Town Attorney</b> Town Attorney is appointed by the Town Council to provide legal advice to the Town Council, committees, and staff.	65,129	93,029	99,123	90,000	100,000	97,500	05-54-4182
<b>3 Town Attorney - Charges to Applicants</b> Charges to applicants for legal reviews of applications. Paid through the applicant deposit system.	37,011	12,943	36,034	20,000	18,000	22,500	96-54-4186
<b>4 Transcription Services</b> Cost to transcribe the proceedings of the Town Council and Planning Commission meetings.	17,663	15,514	25,549	26,000	19,900	22,000	05-54-4188
<b>5 Town Geologist</b> The Town Geologist is retained to provide geology reviews and to provide advice to the Town Council and staff.	6,242	0	2,717	15,000	4,000	15,000	05-54-4189
<b>6 Town Geologist - Charges to Applicants</b> Charges to applicants for geological consultant reviews of applications. Paid through applicant deposit system.	72,192	59,060	76,972	75,000	131,830	75,000	96-54-4190

Account Description/Activity		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
7	<b>Engineer Services</b> This provides backup to the Town Engineer (e.g., traffic analysis, surveying, NPDES).	2,435	550	14,800	25,000	0	100,000	20-54-4192
8	<b>Engineer - Charge to Applicants</b> Charges to applicants for engineering consultant review of applications. Public Works inspections paid through applicant deposit system.	27,354	43,299	17,900	40,000	47,000	45,000	96-54-4194
9	<b>Planner</b> Includes services for Spangle for July through December 2014 and Planning Consultant services for throughout fiscal year.	184,731	152,290	142,787	140,000	123,000	140,000	05-54-4196
10	<b>Planner - Charge to Applicants</b> Charges to applicants for planning consultant reviews of applications. Paid through applicant deposit system.	250,480	206,734	202,962	185,000	192,120	92,500	96-54-4198
11	<b>Plan Check</b> Services provided to review plans submitted by applicants for consistency with conditions and codes.	71,726	53,092	82,407	60,000	145,000	138,000	05-54-4200
12	<b>Miscellaneous Consultants</b>							
	<i>Consultant for Bldg Permit &amp; Related Fees Study</i>	8,640	21,840					05-54-4209
	Peelle - Scanning & Indexing Town Documents				10,000	8,400	20,000	05-54-4208
	<i>Lynx Tech - GIS Training, Updates, Completion of General Plan Diagrams</i>	2,327	4,155	4,214	0	0	0	05-54-4208
	<i>Waste Management Consultants - as of 2013-14 this report is now completed by Town staff</i>	360	680	500	1,000	0	0	05-54-4212
	Website/IT Consulting & Training Services	21,946	21,973	18,740	25,000	23,510	25,000	05-54-4216
	Water Use/Efficiency Study & Improvements				35,000	3,800	23,000	05-54-4214
	Miscellaneous Consultants	23,601	32,892	12,550	40,000	17,326	40,000	05-54-4214
	Public Information Consultant (shared)						65,000	05-54-4215
	OPEB Actuarial Valuation						15,000	05-54-4214
	MS Access Database Consultant						15,000	05-54-4214
	Business License Management System						27,300	05-54-4214
	<i>Legal &amp; Planning Consultants - Aff Hsg/Blue Oaks</i>			79,706				45-00-4376
	<b>Sub-Total</b>	<b>814,629</b>	<b>741,075</b>	<b>840,412</b>	<b>811,168</b>	<b>856,846</b>	<b>1,003,000</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Miscellaneous Expenses



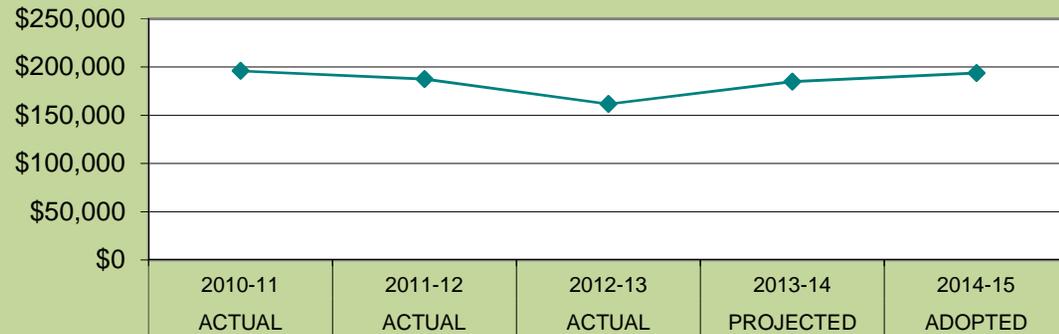
Account Description/Activity		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODE
<b>1</b>	<b>Contingency</b> Contingency funding provides for unexpected funding needs; cannot be spent without Town Council authorization. (It is advisable for the Town to have funds budgeted for unexpected expenses, the alternative being transferral of funds within the budget.)				30,000	30,000	30,000	05-56-4220
<b>2</b>	<b>Community Services</b> Funds the Town Council appropriates to non-profit community organizations and agencies.	4,300	10,000	11,000	11,000	10,000	7,000	05-56-4222
<b>3</b>	<b>H.E.A.R.T. JPA</b> For participation in endowment to create a regional approach to affordable housing.	1,841	1,591	1,432	1,432	1,432	1,500	05-56-4223
<b>4</b>	<b>Risk Management Programs (grant funded)</b>			6,602	6,600	2,872	3,000	08-56-4221
	<b>Sub-Total</b>	<b>6,141</b>	<b>11,591</b>	<b>19,034</b>	<b>49,032</b>	<b>44,304</b>	<b>41,500</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Parks & Recreation Operations



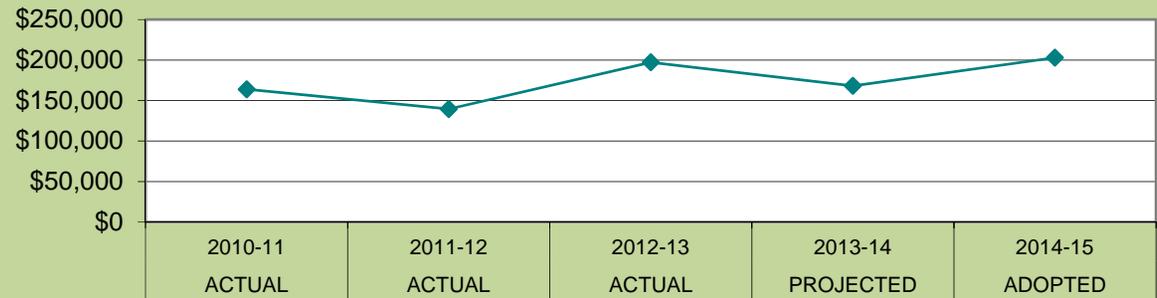
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>1 Parks and Fields Maintenance</b>	53,184	48,518	30,605	32,000	40,400	48,400	05-58-4240
Maintenance cost for all Town-owned playing fields and parks.							
<b>2 Portable Lavatories</b>	2,869	3,187	3,169	2,900	2,880	3,000	05-58-4244
Portables at both Rossotti and Ford playing fields.							
<b>3 Instructors</b>	134,515	132,943	124,505	128,000	137,600	137,600	05-58-4246
Percentage of fees (80%) remitted to instructors from classroom revenues.							
<b>4 Special Event Insurance</b>	5,517	2,824	3,472	5,000	3,920	5,000	05-58-4338
Insurance to cover classes held at Town Center.							
<b>Sub-Total</b>	<b>196,084</b>	<b>187,471</b>	<b>161,751</b>	<b>167,900</b>	<b>184,800</b>	<b>194,000</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Public Works Operations



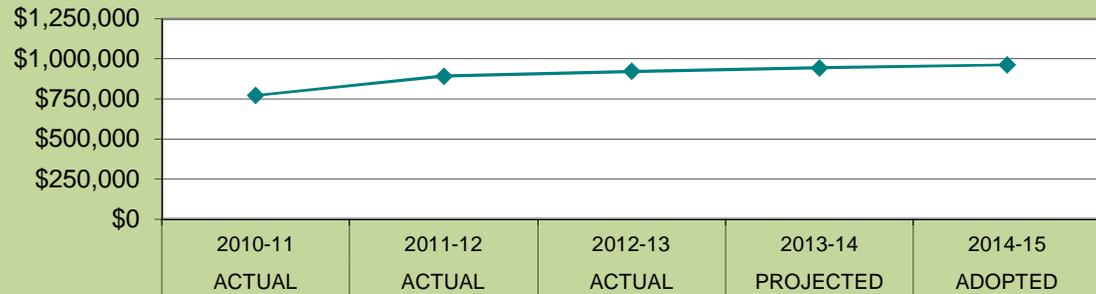
Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>1 Public Road Surface &amp; Drainage Maintenance</b>	35,454	30,783	38,745	35,000	23,000	35,000	20-60-4260
<b>2 Street Sweeping</b>	21,187	18,425	21,187	20,000	18,450	20,000	20-60-4262
<b>3 Right of Way Tree Trimming &amp; Mowing Program</b>	25,393	30,975	35,030	25,000	43,175	40,000	20-60-4264
<b>4 Public Right of Way Litter Clean-up Program</b>	9,731	9,731	9,731	10,000	8,998	10,000	20-60-4266
<b>5 Tools and Equipment</b>	2,470	1,796	2,788	3,000	1,500	3,000	05-60-4267
Includes safety garments, hand tools, and small mowers.							
<b>6 Street Signs, Striping, Crosswalk Maintenance</b>	14,660	8,031	8,209	15,000	8,200	15,000	20-60-4268
<b>7 Trail Surface Rehabilitation</b>	38,819	33,297	44,633	40,000	35,800	40,000	20-60-4270
<b>8 C-1 Trail Biological Monitor/Maintenance</b>			15,301	20,000	12,000	20,000	05-60-4272
<b>9 Storm Damage/Emergency Repairs</b>	16,182	6,500	21,569	20,000	17,000	20,000	20-60-4271
Non-disaster related storm damage.							
<b>Sudden Oak Death Spraying in Right of Way</b>	0	0					
Included in ROW Tree Trimming budget							
<b>Sub-Total</b>	<b>163,896</b>	<b>139,538</b>	<b>197,193</b>	<b>188,000</b>	<b>168,123</b>	<b>203,000</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Service Agreements



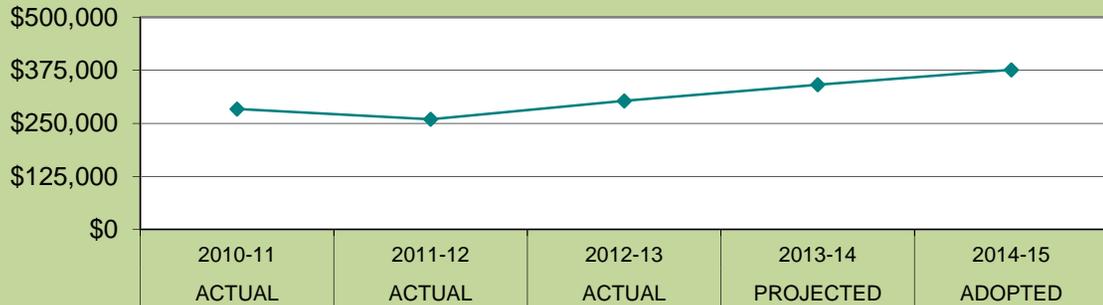
Account Description/Activity		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	ADOPTED	ACCOUNT CODES
		2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	
<b>1</b>	<b>Animal Control</b>	32,321	35,919	36,099	28,712	28,712	20,254	05-62-4280
	Animal Control services are provided by the Peninsula Humane Society through a contract with San Mateo							
<b>2</b>	<b>San Mateo County Sheriff's Office</b>	546,189	598,145	616,229	624,716	634,716	653,757	05-62-4282
	Contract law enforcement through San Mateo County. This is the final year of a three-year agreement.							
<b>3</b>	<b>Additional Traffic Patrols</b>	100,000	100,000	100,000	100,000	100,000	100,000	30-62-4284
	Portion of program to be funded by General Fund.	65,000	30,155	151,868	129,424	129,424	154,206	05-62-4284
	Portion of program to be funded by Public Safety Fund.	10,308	110,000	0	30,000	30,000	13,000	10-62-4284
<b>4</b>	<b>Emergency Services Council JPA</b>	13,250	13,394	13,328	13,500	13,626	13,800	05-62-4286
<b>5</b>	<b>NPDES Stormwater Program</b>	3,600	4,852	4,852	4,852	6,395	6,500	05-62-4288
	Cost of county-wide stormwater discharge permit as mandated by Federal and State legislation.							
<b>Sub-Total</b>		<b>770,668</b>	<b>892,465</b>	<b>922,376</b>	<b>931,204</b>	<b>942,873</b>	<b>961,517</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Services & Supplies



Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>1 Codification</b> Annual codification of the Town's ordinances.	2,668	0	4,624	0	0	2,000	05-64-4300
<b>2 Elections</b> Bi-annual Town elections. Funds used to pay County to administer Town elections.	0	0	51	14,000	6,500	0	05-64-4302
<b>3 Liability Insurance/Bonds</b> Town's liability insurance, automobile insurance and officials' bonding. ABAG has increased liability cap from \$10 to \$15 million.	30,993	34,873	42,075	54,698	43,708	43,700	05-64-4304
<b>4 Office Supplies</b> Includes outside printing, purchase of building code books, and various training books. 100% recycled purchasing when possible.	16,940	12,504	12,651	15,000	15,000	20,000	05-64-4308
<b>5 Town Publications</b> Production costs for postcards	17,256	12,409	12,723	2,800	2,000	4,000	05-64-4310
<b>6 Web Site &amp; Spam Filtering</b> Includes offsite hosting of Municipal Code, security certificate for website, website hosting, and spam filtering services.	4,399	7,309	4,138	21,000	18,500	11,700	05-64-4311
<b>7 Office Equipment, Maintenance &amp; Repairs</b> Includes 3 new computers, new server, printers and repairs.	25,458	11,852	12,958	11,000	19,500	17,700	05-64-4312

Account Description/Activity		ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>8</b>	<b>Equipment Service Contracts</b>	9,633	13,301	12,003	14,000	12,700	14,500	05-64-4314
	Maintenance agreements for GIS/financial software, postal meter and other service agreements as needed.							
<b>9</b>	<b>Postage</b>	9,895	4,819	3,190	6,000	5,700	7,500	05-64-4316
<b>10</b>	<b>Telephones and Wi-Fi Internet</b>	7,107	7,088	4,164	6,500	8,000	7,000	05-64-4318
	Includes land lines, cell phones, and wi-fi service.							
<b>11</b>	<b>Advertising</b>	5,301	6,334	8,543	8,000	7,800	9,500	05-64-4320
	Legal notices and advertisements.							
<b>12</b>	<b>Dues</b>	21,783	20,511	21,860	24,500	23,400	23,000	05-64-4322
<b>13</b>	<b>Education &amp; Training - Staff</b>	3,127	2,408	4,990	10,000	7,600	14,050	05-64-4326
<b>14</b>	<b>Education &amp; Training - Council, Commissions, &amp; Committees</b>	1,671	1,681	2,075	2,200	985	2,000	05-64-4327
<b>15</b>	<b>Mileage Reimbursement (2014 rate is 0.56/mile)</b>	2,047	1,794	1,518	3,000	1,900	2,200	05-64-4328
<b>16</b>	<b>Utilities</b>							
	PG&E and water expenses for Town Center buildings and fields.							
	PG&E	54,257	66,005	79,562	10,000	9,100	10,000	
	Cal-Water Recreational (Fields & Triangle Park)				66,600	72,300	75,000	05-64-4330
	Cal-Water Non-Recreational				3,200	2,000	3,000	
<b>17</b>	<b>Fire Prevention/Wood Chipping/CERPP</b>	34,090	29,259	29,010	40,000	38,000	60,000	05-64-4333
	Woodside Fire Protection District fire prevention/wood chipping. Includes annual renewal fee for Rapid Notify Contract.							
<b>18</b>	<b>Vehicle Maintenance</b>	10,454	11,783	13,879	12,500	12,500	14,000	05-64-4334
	Includes yearly service of all vehicles and fuel costs.							
<b>19</b>	<b>Miscellaneous</b>	17,206	6,432	20,843	15,000	13,000	15,000	05-64-4336
<b>20</b>	<b>Bank Fees (includes fees for ADP Payroll Processing)</b>	2,737	4,845	8,474	9,000	11,400	11,520	05-64-4337
<b>21</b>	<b>Sustainability Series</b>	6,776	4,563	3,636	9,535	9,500	8,820	05-64-4335
	<b>Sub-Total</b>	<b>283,797</b>	<b>259,769</b>	<b>302,967</b>	<b>358,533</b>	<b>341,093</b>	<b>376,190</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



## Town Center Facilities



Account Description/Activity	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	PROJECTED 2013-14	ADOPTED 2014-15	ACCOUNT CODES
<b>1 Bldg Maint Equipment &amp; Supplies - Town Ctr bldgs</b>	19,675	18,469	7,380	15,000	6,000	15,000	05-66-4340
<b>2 Bldg Maint Equipment &amp; Supplies - Library</b>				7,000	2,000	2,500	25-66-4340
<b>3 Community Hall</b>	21,406	10,911	23,628	25,000	30,578	51,000	05-66-4341
Includes purchase of new event chairs, storage cabinets, post-event janitorial, maintenance costs, deep cleaning and annual usage audit.							
<b>4 Landscape Supplies and Services</b>	32,816	21,204	19,641	35,000	35,000	55,000	05-66-4342
Includes care of native garden, plantings, trees and irrigation, and repairs to campus path.							
<b>5 Janitorial Services - Town Center buildings</b>	8,891	9,229	5,070	34,000	21,000	22,000	05-66-4344
<b>6 Janitorial Services - Library</b>				16,000	10,660	12,000	25-66-4344
<b>7 Mechanical Systems Maint/Repairs - Town Ctr bldgs</b>	21,876	15,543	21,550	20,000	19,000	20,000	05-66-4346
<b>8 Mechanical Systems Maint/Repairs - Library</b>					9,000	12,000	25-66-4346
Includes maintenance of electrical, photovoltaic, & dashboard.							
<b>9 Library Maintenance Support</b>						6,000	25-66-4351
<b>10 Repairs/Vandalism</b>	936	0	0	1,000	2,373	1,000	05-66-4348
<b>11 Property Insurance</b>	5,380	5,310	5,581	5,800	6,284	7,000	05-66-4350
<b>Sub-Total</b>	<b>110,979</b>	<b>80,666</b>	<b>82,850</b>	<b>158,800</b>	<b>141,895</b>	<b>203,500</b>	

# TOWN of PORTOLA VALLEY

2014-15 BUDGET WORKSHEET



Capital Improvements: Programs Account Description/Activity		ACCOUNT CODE	ADOPTED 2013-14	PROJECTED 2013-14	ADOPTED 2014-15
<b>1</b>	<b>Annual Street Resurfacing Program</b>				
	Construction	22-68-4536	0	0	98,000
		60-68-4536	230,000	230,000	261,000
		65-68-4536	0	0	41,000
<b>2</b>	<b>Annual Street Resurfacing - Testing &amp; Inspections</b>	05-68-4536	40,000	28,000	40,000
<b>3</b>	<b>Annual Street Resurfacing - Future Year Design</b>	05-68-4503	35,000	30,000	40,000
<b>4</b>	<b>SMTA Measure A Grant Reimbursement Project</b>	05-68-4537			19,400
	Road widening, retaining wall, planning, specs, estimate	08-68-4537			40,600
<b>5</b>	<b>Springdown Open Space Improvement</b>	15-68-4414	90,700	5,000	20,000
<b>6</b>	<b>Storm Drain Inventory/Repairs</b>				
	Replacement and repairs	22-68-4413	35,000	27,000	25,000
<b>7</b>	<b>Crowder Trail Improvements (Stanford)</b>	05-68-4532	100,000	0	35,000
<b>8</b>	<b>Upper Alpine (Funded by CalTrans Emergency Relief)</b>	50-68-4475	300,000	0	285,000
<b>9</b>	<b>OBAG Road Improvements (Funded by Federal Grant)</b>	08-68-4534	224,000	0	224,000
	OBAG Required Local Match for Project	05-68-4534	29,000	0	29,000
<b>10</b>	<b>Remodel of Town Center Workspaces</b>	05-68-4420			40,000
<b>11</b>	<b>Library Playspace Installations</b>	25-68-4538			65,000
	Lighting Improvements for Library	25-68-4535	35,000	31,238	0
<b>12</b>	<b>Ford Field Site Improvements (inc'g batting cage)</b>	05-68-4531	163,445	117,714	30,000
		08-68-4531	232,000	232,000	0
	<b>Sub-Total</b>		<b>1,514,145</b>	<b>700,952</b>	<b>1,293,000</b>



RESOLUTION NO. 2627-2014

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN  
OF PORTOLA VALLEY ADOPTING THE OPERATING  
AND CAPITAL BUDGETS FOR FISCAL YEAR 2014-2015

**WHEREAS**, the Town Manager has reviewed and analyzed the Town's finances and has projected revenues and expenditures for Fiscal Year 2014-15;

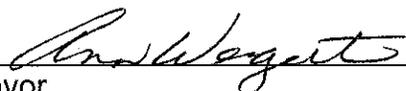
**WHEREAS**, the Town Manager presented the proposed budget to the Town's Finance Committee and Council for review and consideration; and

**WHEREAS**, the Town Council conducted a noticed public hearing to review the proposed operating and capital budget;

**NOW, THEREFORE**, the Town Council of the Town of Portola Valley does **RESOLVE** the following:

1. To adopt the Town's Fiscal Year 2014-15 operating and capital budgets, overall reflecting the following:
  - a. Projected revenues: **\$6,558,019**
  - b. Projected expenditures & transfers: **\$6,711,883**
2. The budget shall be effective July 1, 2014.
3. The amount of the 2014-2015 Fiscal Year operating and capital budget for each account area of the budget may be drawn upon in the form of warrants issued for payment of demands and certified in accordance with the provisions of the California Government Code Sections 37208 and 37209.
4. The Town Manager shall periodically report to the Town Council the amount and classification of revenues received and expenditures made.
5. A copy of the adopted budget shall be kept on file with the Town Clerk of the Town of Portola Valley, as the official budget of the Town of Portola Valley for the 2014-2015 Fiscal Year.

**REGULARLY PASSED AND ADOPTED** this 25th day of June 2014.

  
\_\_\_\_\_  
Mayor

ATTEST

  
\_\_\_\_\_  
Clerk

RESOLUTION No. 26232014

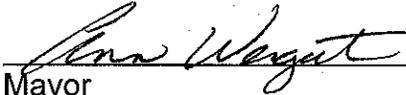
**A RESOLUTION OF THE TOWN COUNCIL  
OF THE TOWN OF PORTOLA VALLEY  
DETERMINING AND ESTABLISHING THE  
APPROPRIATIONS LIMIT FOR 2014-2015**

WHEREAS, the calculation of the Appropriations Limit for the Fiscal Year 2014-2015 has been completed by the Administrative Services Manager; and

WHEREAS, the manner of calculating said Limit is set forth in Exhibit A attached hereto.

NOW, THEREFORE, be it resolved that the Town Council of the Town of Portola Valley Appropriations Limit for Fiscal Year 2014-2015 is determined to be \$2,889,208.

REGULARLY PASSED AND ADOPTED this 25<sup>th</sup> day of June 2014.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Town Clerk