

TOWN OF LOS GATOS

OPERATING AND CAPITAL SUMMARY BUDGET

FISCAL YEAR 2018/19

Table of Contents

INTRODUCTION

Town Manager’s Budget Message	A - 1
Budget Award	A - 13
Core Goals and Strategic Priorities	A - 14
Fund Descriptions	A - 15
Financial Policies.....	A - 17
Long-Term Debt Policies.....	A - 20
Investment Policy	A - 21
Budget Process Overview	A - 28
Budget Calendar	A - 30
Gann Appropriation Limit.....	A - 32
Resolution Adopting the Gann Appropriation Limit.....	A - 34
Resolution Adopting the Town’s Annual Budget	A - 35

TOWN PROFILE

History and Culture of Los Gatos.....	B - 1
Town Statistics.....	B - 6
Town Management	B - 11
Town Organizational Chart.....	B - 12
Town Commissions, Committees, and Advisory Boards	B - 13

FINANCIAL SUMMARIES

Total Revenues and Expenditures

Total Budgeted Fund Activity Summary	C - 3
Total Revenue, Expenditure, and Fund Balance Trend Information	C - 4
Total Revenue, Expenditure, and Fund Balance – 5-Year Summary	C - 6
Total Town Revenue Summary – by Fund	C - 10
Total Town Expenditure Summary – by Fund	C - 12
Total Town Revenue Summary – by Category.....	C - 14
Total Town Expenditure Summary – by Category	C - 15

General Fund Revenues and Expenditures

General Fund Revenues – by Department	C - 16
General Fund Expenditures – by Department.....	C - 17
General Fund Revenues – by Category.....	C - 18
General Fund Expenditures – by Category	C - 20
General Fund Tax Revenues – Santa Clara County Cities Per Capita.....	C - 21
General Fund Tax Revenues – 10 Year History.....	C - 22
General Fund – Fund Balance Activity	C - 23

**TOWN OF LOS GATOS
OPERATING AND CAPITAL SUMMARY BUDGET
FISCAL YEAR 2018/19**

Table of Contents page 2

Operating Transfers

Schedule of Interfund Transfers C - 24

Fund Balance

Fund Balance Activity Summary - by Fund C - 25

Fund Balance - 5 Year Comparative Balances C - 27

Departmental Budgets

Department Revenues – by Program C – 29

Department Expenditures – by Program C - 31

In Kind Donations

In Kind Donations C – 33

Fee Related Project List C - 34

Staffing

Departmental Staff – by Fund C - 36

Summary of FTEs – by Department C - 37

5 Year History of Funded Positions –by Department C - 38

Summary of Personnel Changes C - 39

Positions by Home Department C - 43

DEPARTMENTAL BUDGETS

Departmental Budget Listing D - 1

TOWN OFFICES

Town Offices Overview D - 3

Town Council Administration D - 7

Town Attorney Administration D - 11

Internal Service Fund

Liability Self Insurance Fund D - 17

TOWN OF LOS GATOS
OPERATING AND CAPITAL SUMMARY BUDGET
FISCAL YEAR 2018/19

Table of Contents page 3

ADMINISTRATIVE SERVICES

Administrative Services Overview	D - 21
Town Manager’s Office Administration	D - 27
Human Resources	D - 39
Finance	D - 47
Clerk Administration	D - 55
Information Technology Staffing	D - 61
Non-Departmental	D - 63

Internal Service Funds

Information Technology Fund	D - 69
Workers’ Compensation Fund	D - 75
Office Stores Fund	D - 79

COMMUNITY DEVELOPMENT DEPARTMENT

Community Development Department Overview	D - 81
Community Development Administration	D - 87
Development Review	D - 91
Advanced Planning	D - 97
Building & Inspection Services	D - 101
Code Compliance Program	D 107
BMP Housing Program	D - 111
Pass-Through Accounts	D - 115

POLICE DEPARTMENT

Police Department Overview	D - 117
Police Administration	D - 131
Records and Communications	D - 137
Personnel and Community Services	D - 143
Patrol	D - 151
Traffic	D - 161
Investigations	D - 167
Parking Management	D - 173
Pass-Through Accounts	D - 179

Special Revenue Funds

Operating Grants	D - 181
------------------------	---------

TOWN OF LOS GATOS
OPERATING AND CAPITAL SUMMARY BUDGET
FISCAL YEAR 2018/19

Table of Contents page 4

PARKS & PUBLIC WORKS DEPARTMENT

Parks & Public Works Department Overview	D – 185
Parks & Public Works Administration.....	D – 193
Engineering Program Services	D – 197
Engineering Development Services	D – 203
Park Services	D – 207
Environmental Services	D – 213
Streets and Signals.....	D – 219
Property Damage.....	D – 227
Vehicle Maintenance Staffing.....	D – 229
Facilities Maintenance Staffing	D – 231
Pass-Through Accounts	D – 233
 <i>Internal Service Funds</i>	
Equipment Replacement Fund	D – 235
Vehicle Maintenance Fund	D – 239
Facilities Maintenance Fund.....	D – 245
 <i>Special Revenue Funds</i>	
Non-Point Source Program.....	D – 251
Assessment Districts	D – 257

LIBRARY DEPARTMENT

Library Department Overview	D - 271
Library Administration.....	D - 277
Adult Services	D - 283
Youth Services	D - 289
Acquisitions & Cataloging.....	D - 297
Circulation / System Administration	D - 301
 <i>Trust and Agency Funds</i>	
Library Trust Fund.....	D - 307
Clelles Ness Trust Fund.....	D - 309
Susan McClendon Trust Fund	D - 311
Barbara Jones Cassin Trust Fund	D - 313

TOWN OF LOS GATOS
OPERATING AND CAPITAL SUMMARY BUDGET
FISCAL YEAR 2018/19

Table of Contents page 5

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Overview	E - 1
General Fund Appropriated Reserve	E - 9
Traffic Mitigation Fund	E - 15
Grants and Awards Project Fund	E - 19
Storm Drain Funds	E - 23
Utility Underground	E - 29
Gas Tax Fund	E - 33

SUCCESSOR AGENCY TO THE LOS GATOS REDEVELOPMENT AGENCY

Successor Agency to the Los Gatos RDA Overview	F - 1
SA - Administration Fund	F - 5
SA - Debt Service Program	F - 7
2002 COP Debt Schedule	F - 8
2010 COP Debt Schedule	F - 10
Computation of Legal Debt Margin	F - 11

REFERENCE MATERIALS

List of Funds	G - 1
List of Programs	G - 2
Glossary	G - 7
List of Acronyms	G - 17
Index	G - 19

