

Question: Page C-23: What are Non-Departmental Expenditures? It is the only category that is substantially decreasing relative to 2022/23 Estimated. Also why the \$3.8M increase in Non-Departmental Expenditures from the 22/23 Adjusted to 22/23 Estimated?

Answer: Appropriated funds are provided in the Non-Department Program to account for a variety of Town services and activities not specifically attributable to individual Departments. Non-Departmental Employee and retiree expenditures, Town-wide organizational costs, Town memberships, and joint-agency agreements benefiting the entire Town are also contained in the Non-Departmental Program.

In addition, staff is tracking American Rescue Plan Act (ARPA) replacement revenue spending via pass through revenues and expenditures (Pass Through revenues are equal to Pass Through Expenditures, with no effect on the fund balance). There is a significant difference between the estimated FY 2023/23 (\$4 million) and proposed FY 2023/24 (\$0.6 million) spending on the ARPA item as shown on page C-40. The FY 2022/23 pension contribution is \$690,000, while the FY 2023/24 proposed contribution is \$390,000.

As is the Town's practice, Council will consider FY 2022/23 Budget adjustments at the June 6, 2023 Council meeting to align FY 2022/23 estimated revenues and expenditures with the adjusted budget.

Question: Page C-26 There are a couple of typos on this page in the S & B and Op Ex paragraphs where "FY 2023/24 adjusted" should be "FY 2022/23 adjusted". In the Salary and Benefits paragraph, you indicate the FY2023/24 increased by 2.6% compared to previous BUDGET. But if compared to the more accurate Estimated 2022/23, Salaries and Benefits are increasing by 8.8%. Please add this to the paragraph. It is misleading to compare to previous budgeted numbers when we have more accurate Estimated (or Actual) numbers.

Answer: The typo related to the FY 2022/23 Adjusted Budget is noted and corrected in the Proposed Budget. The paragraph has already included the comparison to both to the FY 2022/23 Adjusted and the FY 2022/23 Estimated Budget as referenced above. Current year estimated numbers are the best estimates available at the point in time of the preparation of the budget, and final numbers will be determined at the final close of the fiscal year.

Question: Page C27 - the population for Los Altos is wrong - it should be ~31,625 rather than 8400 which is the Los Altos Hills population. As a result, all the per capita figures for Los Altos are wrong. Perhaps the averages are as well.

Answer: Noted. The Los Altos population number was keyed in wrong. The table is corrected and replaced in the Proposed Budget.

Question: Please explain how the requested \$140,000 Capital budget and \$25,000 Operating budget requests for Emergency Preparedness/Emergency Communications were incorporated into the Proposed FY 2023/24 operating and Capital Budgets.

Answer: The Proposed Capital Budget includes a project named Emergency Preparedness (CIP No. 821-2012). The project is proposed to be funded with \$61,780. The total project cost requested was \$240,000 and the remaining costs will be funded in future years. The Town expects to fill its Emergency Management Coordinator position in the beginning of the next fiscal year and this individual will help deliver the improvements. The initial request from the community regarding emergency preparedness also included \$60,000 in General Fund operating costs to support recruitment of new Community

Emergency Response Team members. This was not able to be included in the Proposed 2023-2024 Operating Budget but will be considered for future years.