

TOWN OF COLMA

FY 2011-12 Adopted Budget

Mayor Helen Fisicaro
Vice Mayor Raquel "Rae" Gonzalez
Council Member Joanne F. del Rosario
Council Member Joseph Silva
Council Member Diana Colvin





California Society of Municipal Finance Officers

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Excellence in Operating Budgeting

Fiscal Year 2009-2010

The California Society of Municipal Finance Officers (CSMFO) proudly presents this certificate to

Town of Colma

For meeting the criteria established to achieve the EXCELLENCE AWARD in the OPERATING BUDGET CATEGORY.

February 18, 2010



Thomas Fil CSMFO President

Gamela Menda-King

Pamela Arends-King, Chair Budgeting & Financial Reporting





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Introduction

Town of Colma Residents of Colma City Council City Treasurer City Attorney City Manager City Manager/ Recreation Planning Public Works Police City Clerk Services Department Department Department Department Department



Budget Message

TO: Mayor and Members of the City Council

FROM: Laura Allen, City Manager

MEETING DATE: June 8, 2011

SUBJECT: FY 2011-12 Adopted Budget

Staff is pleased to present the FY 2011-12 Adopted Budget which represents an outstanding effort by the Town to provide municipal services and contains the Town's Strategic Plan for FY 2011-12.

EXECUTIVE SUMMARY

The FY 2011-12 Adopted Budget was prepared using the Value Statement (Attachment A) in the Strategic Plan as a guide. The Strategic Plan tells the story of who we are (what we value) and the future we are trying to build.

The FY 2011-12 Adopted Budget provides \$12.5 million in funding to operating departments and approximately \$960,000 to Debt Service for a total of \$13.6 million (including the SLESF Fund). The projected \$800,000 shortfall between General Fund revenues (\$12.7 million¹) and expenditures (\$13.5 million²) will be addressed by a transfer from General Fund Reserves which are projected to be \$24 million at the end of FY 2011-12. The FY 2011-12 Adopted Budget is roughly \$100,000 more than the FY 2010-11 Adopted Budget. The assumptions used in preparing the FY 2011-12 Adopted Budget are in Attachment B.

General Fund revenues are projected to be \$12.7 million, which is approximately \$800,000 less than the FY 2011-12 planned expenditures and \$700,000 higher than General Fund revenues in the FY 2010-11 Adopted Budget of \$12 million. The increase is based on the assumption that the national, state and regional economies continue to level off in FY 2011-12. While cardroom taxes are expected to total \$4.5 million for FY 2010-11, the revenue estimate for FY 2011-12 is \$4.3 million reflecting an anticipated decrease in activity.

On the expenditure side, most operating departments reduced their budgets from their FY 2010-11 Adopted Budget allocation, however additional funds are included in the Adopted Budget for the Recreation Services Department (\$50,000) and Police Department (\$54,000) to maintain existing levels of service, and the Public Works Department to account for general facility maintenance and repairs (\$70,000) and action items planned for FY 2011-12 in the ADA

¹ Includes transfers in from the Gas Tax and Measure A – See Status of Fund Balances

² Includes transfers to the CIP and Debt Service funds only. Police Grants are not included. See Status of Fund Balances.

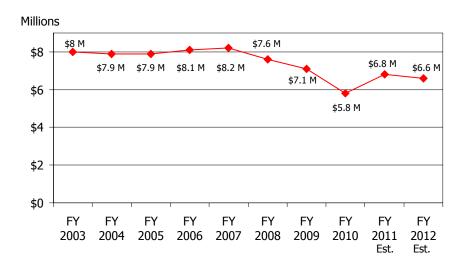
Transition Plan (\$93,500). The Capital Improvement Program (CIP) budget decreased from \$300,000 in FY 2010-11 to \$0 for FY 2011-12.

ECONOMIC OVERVIEW

The Town of Colma is the smallest municipality in San Mateo County with 1,600 residents. Sales and cardroom taxes are its primary funding sources. The Town consistently ranks in the top five in per capita sales tax rankings in the State of California, largely due to the Serramonte Boulevard Auto Row and big box retail at the 280 Metro shopping center. In spite of the economic challenges outlined below, Colma remained in the top five for 2010.

This reliance on sales taxes makes the Town vulnerable to changes in consumer spending. The national sub-prime mortgage meltdown referenced in the budget transmittal memorandum each of the past three years is continuing with almost 27% of homeowners in the United States living in houses that are valued at less than their mortgage. This is an increase of 3% from roughly the same time last year. There are signs that the economic decline has stopped. In April of 2011, the unemployment rate was 12% in California, the lowest it has been since 2009. Unemployment in San Mateo County has also dropped from 9.8% to 8.4% in the past year. Consumer confidence rose again in April 2011. Six straight months of job growth along with joblessness at a two-year low in March are helping sustain consumer purchases, which account for about 70 percent of the national economy.

SALES TAX REVENUE



The positive changes in the national economy have brought some good news to Colma. Sales tax revenues have improved slightly in the past year. The FY 2011-12 Adopted Budget assumes sales tax revenues are \$6.6 million, slightly less than the estimated amount for FY 2010-11 and

³ Based on the annual report produced by the HdL Companies

⁴ HdL Companies, Sales Tax Per Capita, Calendar Year 2009

⁵ Money.CNN.com February 9, 2011

⁶ Bloomberg, April 28, 2010

⁷ KABC-TV April 15, 2011

⁸ www.mercurynews.com April 15, 2011

⁹ Bloomberg, April 29, 2011

substantially lower than the Town's previous average of \$8 million annually, shown in the chart above. The primary reason for the anticipated decrease in FY 2011-12 is the unpredictable nature of the State of California's triple flip calculations.

The Town is uniquely challenged in its efforts to diversify its revenue base with 76% of the Town's two square miles developed as cemeteries or zoned for cemetery usage, and the remainder substantially developed.

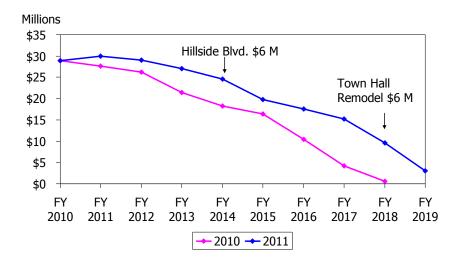
Impact of the Nationwide Recession

In December of 2008, staff presented a financial update to the City Council which indicated Town reserves would be exhausted by FY 2014-15 unless spending patterns changed or revenues increased significantly. Over the past several years, the Town has moved aggressively to reduce expenditures. Work on major capital projects has been suspended and a selective hiring freeze was imposed. The Town currently has three vacant positions: two Police Officers and one Assistant City Manager. In addition, an administrative support position in the City Manager's Office was reduced from full-time to half-time, and the benefits for the City Treasurer position were eliminated.

These adjustments have extended the life of the reserves until FY 2018-19, as displayed in the chart below. However, there is more work to be done in terms of balancing revenues and expenditures. Staff continues to streamline all internal business processes to ensure the Town is operating as efficiently as possible.

TOTAL AMOUNT IN RESERVE

(Comparison of FY 2010 and FY 2011 Projections)



STRATEGIC PLAN

At the beginning of each calendar year, the City Council typically reviews and discusses Town priorities with the City Manager and staff. During FY 2009-10, staff initiated a Strategic Planning Process with the Council. The process included the development of an individual Value Based Code of Conduct which formed the basis of the Value Statement for the organization. When the Council adopted the FY 2010-11 Budget, it approved the Value Statement as well as the goals and programs outlined in the Strategic Plan. Basically, the Strategic Plan tells the story of who we are, what we value, and the future we are trying to build.

During the current fiscal year, staff provided status reports to the Council on the progress made on the approved programs. While many have been completed, there is still a significant amount of work to be done in the area of economic development. Given the Town's financial situation, and the need to transfer \$800,000 from General Fund Reserves to balance the budget, staff is recommending continuing the goals and programs in the Strategic Plan into FY 2011-12 and postponing a formal redesign of the Strategic Plan until January 2012. This will enable staff to more fully focus on economic development.

Economic Development

In addition to controlling expenses, the Town is exploring ways to enhance revenue. Colma has been actively engaged in Economic Development for the past several years. In May of 2010, the Council adopted an Economic Development Strategy. This was followed by the preparation of a Request for Proposal for consulting services to assist with the development of a long-range economic development plan. A consultant was selected at the April 2011 Council meeting and work has commenced on the preparation of the plan, which is expected to be completed by the end of 2011.

ADA Transition Plan

The Town is subject to several laws that require "reasonable accommodations" be made for disabled and handicapped persons, including the Americans with Disabilities Act (ADA) and the Fair Housing Act (FHA). In November 2010, the City Council adopted the Town's first ADA Transition plan. A transition plan (1) identifies physical obstacles in the public entity's facilities that limit the accessibility of its programs or activities to individuals with disabilities; (2) describes in detail the methods that will be used to make the facilities accessible; (3) specifies the schedule for taking the steps necessary to achieve compliance with this section, and if the time period of the transition plan is longer than one year, identifies steps that will be taken during each year of the transition period; and (4) indicates the official responsible for implementation of the plan. Specific tasks in the ADA Transition Plan may take several years to finish because of the nature of the work and funding constraints. In FY 2010-11, the Town expended \$20,000 in various ADA improvements including upgrading curb ramps at the Town's senior housing complex, the Creekside Villas, and correcting the curb ramp slope at the Public Works/Planning Departments' office building.

The FY 2011-12 Adopted Budget contains \$93,500 in the Public Works Department for ADA related improvements scheduled for next fiscal year. The table below lists the specific projects to be implemented.

Location	Description	Amount
Streets and Sidewalks on	Widening sidewalks and upgrading	\$44,500
Serramonte and Junipero	curb ramps	
Serra Boulevards		
Town Hall	Upgrading parking lot and adding	\$12,500
	signage	
Town Hall Annex	Upgrading parking lot and adding	\$30,000
	signage	
Sterling Park	Install high and low drinking fountains	\$6,000
Colma Historical Museum	Upgrading parking lot and adding	\$500
	signage	
Total		\$93,500

FUTURE CHALLENGES

Impact of the State Budget Deficit

The budget situation at the State level continues to be challenging. At a recent presentation on this topic, the State Legislative Analyst's Office (LAO) indicated California will carry annual operating deficits averaging \$20 billion for the next five years.

Historically, the LAO has indicated the Supplemental Law Enforcement Services Fund (SLESF) grant used to fund the Community Services Officer (CSO) position is high on their list of items to cut. The FY 2011-12 Adopted Budget assumes the State will provide no SLESF funding, and uses the balance in the SLESF fund to pay for the CSO position through March of 2012. Staff is monitoring the issue closely; as of the date of this Budget Message, there is a slight chance that the funding will be restored.

GASB 45

The Governmental Accounting Standards Board (GASB) Statement 45, which outlines the new requirements for governments to disclose the cost of providing other post-employment benefits (OPEB) in their annual audit documents, presents a unique challenge for the Town. Other postemployment benefits include health insurance coverage and other items paid by the Town on behalf of the retiring employee, excluding pensions. While GASB 45 does not require the Town to set money aside (or pre-fund¹⁰ these costs), sound fiscal policy requires that the City Council develop a plan to pay for these obligations as well as all other obligations of the Town.

Currently the Town accounts for these expenses on a pay-as-you-go basis, so the immediate costs are identified but the long-range financial obligation is not. The long-term cost of medical and dental benefits provided to retired employees, elected officials and their respective spouses and dependents has been determined to range from \$5.4 million to \$9.6 million depending on how the Council chooses to fund those costs. 11

The FY 2011-12 Adopted Budget assumes the pay-as-you-go practice continues for another fiscal year. The long-range cost estimate indicates the Town's cumulative five-year OPEB liability is

¹⁰ In order for the OPEB to be considered pre-funded, the Town would have to place funds in an irrevocable trust specified for that purpose.

11 Nicolay Consulting Group Report, page 2

approximately \$5 million.¹² Under the pay-as-you-go method, a \$5 million liability will be recorded on the Town's balance sheet at the end of five years. Staff will continue to assess the feasibility of placing money in an irrevocable trust as part of the annual budget process going forward.

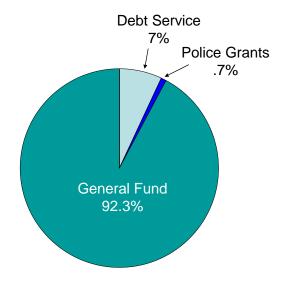
FINANCIAL INFORMATION

<u>Summary</u>

This Introduction Section contains a Status of Fund Balances schedule which shows the revenues and expenditures projected for FY 2011-12 and estimated fund balances at the end of the fiscal year. These calculations are based upon projected revenues and expenditures through the end of FY 2010-11. The Section also contains summary information on revenues, expenditures, current CIP projects and staffing.¹³

In the FY 2011-12 Adopted Budget, General Fund revenues are projected to be \$12.7 million with expenditures at \$13.5 million; ¹⁴ the operating shortfall of \$800,000 will be transferred from the General Fund Reserves. The FY 2011-12 Adopted General Fund Budget provides \$12.5 million in funding to operating departments, and approximately \$960,000 to Debt Service for a total of \$13.5 million. Adding the SLESF Fund increases the all funds budget to \$13.6 million. The chart below shows the FY 2011-12 Adopted Budget by fund.

ADOPTED BUDGET BY FUND \$13.6 M



Revenues

The FY 2011-12 Adopted Budget contains a revenue budget of \$12.7 million or \$700,000 more than the FY 2010-11 Adopted Budget. Sales tax revenues are projected to be \$6.6 million in FY 2011-12 or \$200,000 less than the FY 2010-11 estimates, due to the uncertainty of the State's triple flip calculation.

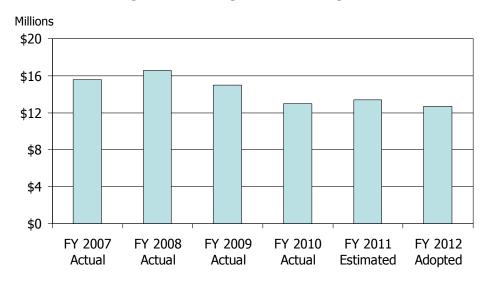
¹³ For detailed information on all CIP projects, see the separate CIP Five-Year Plan.

¹² Nicolay Consulting Group Report, Page 5

¹⁴ These General Fund expenditures include transfers to the CIP and Debt Service funds only. Police Grants are not included – See Status of Fund Balances

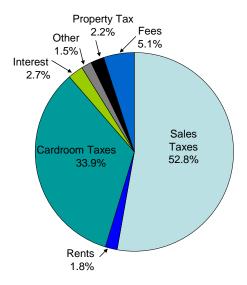
The graph below shows General Fund revenues peaking in FY 2008 due to a one-time Tax Equity Allocation (TEA) Act payment from San Mateo County and strong sales tax revenues. Revenues dropped in FY 2009 and FY 2010 reflecting the impact of the nationwide economic downturn on the Town's sales tax revenues which continue to be lower than that Town's historic average.





As a low property tax municipality, the Town is heavily reliant on sales and cardroom taxes as indicated by the chart below.

GENERAL FUND – REVENUES \$12.7 M



The cardroom tax revenue continues to be recession resistant. Revenue in this category hit an all time high of \$5.4 million in FY 2008-09, or \$2 million more than budgeted. The increase is

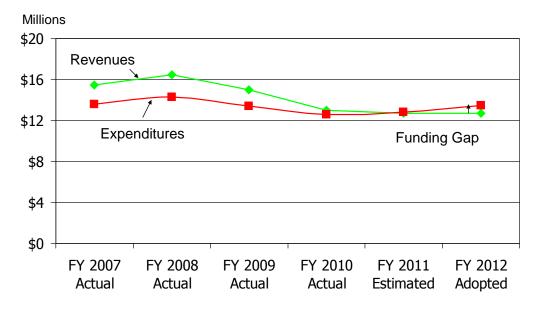
attributed to seven additional tables approved in March of 2008 along with a change in the cardroom's mix of games and marketing approach. Revenue tapered off in FY 2009-10 falling to \$4.9 million. In FY 2010-11, estimated revenue drops further to \$4.5 million. Consistent with the conservative revenue estimate approach used in previous years, these taxes are budgeted at \$4.3 million in the FY 2011-12 Adopted Budget.

Expenditures

The Operating Budget¹⁵ for FY 2011-12 is approximately \$270,000 more than the FY 2010-11 Adopted Budget. The increase is attributed to funding added to the Recreation Services (\$50,000) and Police Departments (\$54,000) to maintain existing levels of service, and the Public Works Department to account for general facility maintenance and repairs (\$70,000) and for action items planned for FY 2011-12 in the ADA Transition Plan (\$93,500). The chart below shows the trend in revenue and expenditures as well as the current funding gap of \$800,000.

REVENUES AND EXPENDITURES

(Includes all funds, CIP and Debt Service)



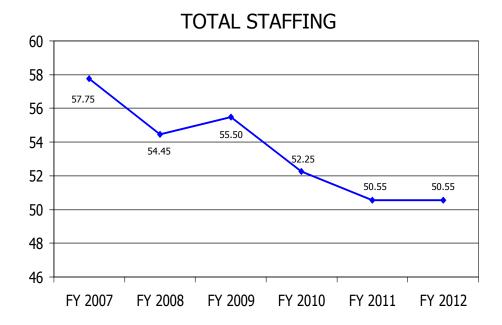
A. Staffing Changes

Total staffing remains at 50.55 FTE for FY 2011-12.

The FY 2011-12 Adopted Budget contains three vacant, unfunded positions: Assistant City Manager and two Police Officers. The number of contract staff increases from 7.8 to 8.55 full time equivalent (FTE) positions, reflecting a change in personnel in the Public Works Department to accommodate a different combination of construction projects. This increase is offset by a decrease of .50 FTE in the City Manager's Office and .25 of the Community Services Officer (CSO) position in the Police Department. The FY 2011-12 Adopted Budget assumes no additional SLESF funding from the State. The CSO position is supported through March of 2012 by the SLESF fund balance.

The chart below shows the downward trend in staffing levels since FY 2006-07.

¹⁵ The operating budget number here includes Police Grants (\$110,900) and excludes the CIP and Debt Service.



B. <u>Employee Salaries and Benefits</u>

Employees continue to demonstrate an awareness of the negative impact that the protracted recession, growing pension burden and increasing health care premiums have on the Town's budget by agreeing to cap Town contributions for medical benefits for newly hired members of the Communication/Police Records Association and the Peace Officers Association, as well as eliminate retiree dental for newly hired employees. Other personnel policies and practices were changed to reduce overtime and cap vacation accrual.

While these changes will reduce slightly, or somewhat contain, the Town's cost associated with salaries and benefits, the cost of health care is increasing at a faster rate than inflation, and placing extraordinary pressure on the fiscal health of most California municipalities, including the Town of Colma.

The Town participates in the CalPERS pension program. Employers and employees make contributions to this pension program at rates set by CalPERS. The Town has no control over how those funds are invested. For FY 2011-12, the Town's pension contribution for Public Safety employees increased to 33.30% and for all other¹⁶ employees the rate increases to 17.10%. The table below shows a 5-year history of the employee and employer pension contributions as a percentage of each employee's salary.

	Safety			Miscellaneous		
Fiscal	Employer	Employee		Employer	Employee	
Year						
2007-08	27.05%	9.00%		13.91%	8.00%	
2008-09	27.10%	9.00%		13.18%	8.00%	
2009-10	26.81%	9.00%		13.10%	8.00%	
2010-11	32.06%	9.00%		16.58%	8.00%	
2011-12	33.30%	9.00%		17.10%	8.00%	

 $^{^{16}}$ In the CalPERS system, these employees fall into the Miscellaneous Employee category.

In March 2011, the CalPERS Board decided to leave its actuarial assumptions regarding rate of return on investments and demographics in place. CalPERS has every expectation that the market will generate a 7.95% average annual return on investments over the next 20 years. Even with that rate of return and the economy turning around, CalPERS has indicated employers should expect to see pension contribution rates increase to make up for the effects of investment losses associated with the economic downturn.

The Town continues to assess its salary and benefit policies and may make additional changes that will further its efforts to contain labor related costs.

C. Debt Service

Debt service payments for the Certificates of Participation (COPs) issued in 2003 remain on schedule. The outstanding debt amount will be \$12.5 million at the end of FY 2011-12. No additional amounts have been set aside to create a fund to pay off the COPs ahead of schedule.

RESERVE POLICY

The Allocated Reserve categories have not changed from previous years. The General Fund Allocated Reserve contains money set aside for specific activities including litigation, insurance, disaster preparedness, employee benefits and operations. The Allocated Reserve totals \$6.5 million or 49% of the FY 2011-12 Adopted Budget. In February of 2008, the Council clarified its reserve policy by creating a General Reserve consisting of the balance of all funds not otherwise appropriated (budgeted). Given the Town's adequate General Reserve, transfers made during the year typically come from that reserve rather than a specific Allocated Reserve category.

APPRECIATION

In closing, I'd like to thank the Council for their policy leadership in yet another challenging budget cycle. I would also like to recognize the Department Directors for their willingness to take a fresh look at their programs to keep the Town functioning as effectively as possible. Finally, I want to acknowledge Accountant Mark Bennett, Administrative Technician II Linda Dieterle and contract Records Manager Barbara Noparstak who ensure the budget document is accurate, interesting and informative.

Attachments:

A. FY 2011-12 Adopted Strategic Plan

B. Economic Assumptions for FY 2011-12

¹⁷ CalPERS Press Release, March 15, 2011, www.calpers.ca.gov

TOWN OF COLMA: FY 2011-12 ADOPTED STRATEGIC PLAN

Value Statement

Treat all persons, claims and transactions in a fair and equitable manner.

Make responsible decisions by taking the Town's long-range financial stability into consideration.

Base decisions on, and relate to each other with honesty and integrity.

Be innovative in improving the quality of life in our business and residential communities.

Priority Areas	Significant Mandates	Town Operations	Economic Development	Long-Range Financial Plan	Neighborhoods
Goals	Ensure Compliance with the Law	Ensure Friendly, Efficient and Timely Delivery of Services	Responsibly Increase Town Revenues to Improve Levels of Service	Responsibly Control Town Expenses to be Below Expected Revenues	Make Our Neighborhoods Safe, Clean and Attractive
	Update General Plan	Provide more customer services on-line	Adopt Economic Development Strategy by July 2010	Control program subsidies	Increase number of community oriented events
Programs	Adopt and implement Americans with Disabilities Act (ADA) Transition Plan	Prepare plans and specifications for the Hillside Boulevard Project	Hire a consultant to assist with the development of a long range economic development plan	Protect current revenue sources	Develop community action teams (CAT) for safety and emergency preparedness
	Prepare and implement Pandemic Flu Plan	Review and update purchasing practices	Hire a consultant to assist with the implementation of the short-term economic development strategy	Establish cash reserve policy	Implement formal Police Department resident and youth outreach program

Green = FY 2010-11 activities complete Yellow = FY 2010-12 activities in progress

Priority Area: Significant Mandates **Goal:** Ensure Compliance with the Law

Update General Plan

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: Acting City Planner

The law states that each city shall "periodically review, and revise, as necessary, the general plan." The California Supreme Court stated that, " ...while there is no statutory requirement that the General Plan be updated at any given interval, there is an implied duty to keep the General Plan current." A city's failure to keep the General Plan or any of its elements current may subject it to a lawsuit over the validity of the document. This project will likely take several years to complete.

For FY 2011-12:

Work continued from FY 2010-11. Identify policies and programs that are most in need of review and updating because of changed circumstances, e.g. statutes adopted, cases decided and economic developments since the last update, and determine cost of update.

Implement Americans with Disabilities Act (ADA) Transition Plan

Adopted FY 2011-12 Budget Allocation: \$93,500 plus staff time

Lead: Recreation Services Director

The Town is subject to several laws that require "reasonable accommodations" be made for disabled and handicapped persons, including the Americans with Disabilities Act (ADA) and the Fair Housing Act (FHA). A transition plan (1) identifies physical obstacles in the public entity's facilities that limit the accessibility of its programs or activities to individuals with disabilities; (2) describes in detail the methods that will be used to make the facilities accessible; (3) specifies the schedule for taking the steps necessary to achieve compliance with this section, and if the time period of the transition plan is longer than one year, identifies steps that will be taken during each year of the transition period; and (4) indicates the official responsible for implementation of the plan. Specific tasks in the ADA Transition Plan may take several years to finish because of funding constraints. Preparation and initial implementation was completed in FY 2010-11.

For FY 2011-12:

Continue implementation and complete activities listed in year two of the ADA Transition Plan.

Implement Pandemic Flu Plan

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: Recreation Services Director

The impact of a flu pandemic on the Town's operation and community is vastly different from the impact of a natural disaster such as an earthquake or flood. A Pandemic Flu Plan is essential to ensure staff readiness and the continuation of essential Town services to the community. The Town's Plan was completed in FY 2009-10.

For FY 2011-12:

Continue implementation by holding an emergency exercise to train employees on the use of the Plan.

Priority Area: Town Operations

Goal: Ensure Friendly, Efficient and Timely Delivery of Services

Provide more customer services online

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: Human Resources Manager

The use of technology is expanding rapidly and there are opportunities for the Town to enhance its services by ensuring the best use of technology. This program will (1) assess the feasibility of taking credit card payments for business licenses, recreation classes as well as building and planning applications online; (2) examine ways to enhance interactive communication between the Town, and its resident and business communities; and (3) increase the amount and types of information available to the public on the Town's website.

For FY 2011-12:

Continue additions to website as needed to support Town programs and services.

Finalize plans and specifications for the Hillside Boulevard Project

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: Deputy Public Works Director

This item was carried over from the FY 2009 Priorities. Currently reconstruction of Hillside Boulevard is considered the Town's only major capital improvement need. Plans and specifications need to be completed to enable the Town to be competitive for project funding from the Federal Government. This project may include undergrounding the utilities along Hillside Boulevard. The total estimated cost is \$7 million, which will pay for plans and specifications to make the project "shovel-ready." Conceptual plans were approved by the Council in FY 2010-11.

For FY 2011-12:

Continue work needed to finalize detailed plans and specifications; pursue outside funding for the project.

Review and update purchasing practices

Adopted FY 2011-12 Budget Allocation: None

Lead: Police Chief

The Town currently uses a decentralized approach to purchasing with each department taking responsibility for their own ordering. While this is consistent with the Town's Purchasing Policies, there may be cost savings and efficiencies to be gained by taking a different approach. This program will determine the feasibility of using (1) an electronic purchase order system; (2) existing state government or other shared purchase agreements; (3) purchase cards as an alternative to credit cards; and (4) one vendor (selected through the competitive bidding process) to provide office supplies to all departments. Staff committee concluded current approach meets the Town's needs.

For FY 2011-12:

Program completed in FY 2010-11. No additional work is planned on this program in FY 2011-12.

Priority Area: Economic Development

Goal: Responsibly Increase Town Revenues to Improve Levels of Service

Adopt Economic Development Strategy by July 2010

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: Acting City Planner

Staff is revising the draft short-term Economic Development Strategy for Council's consideration. An essential element to this Priority Area is the approval of a plan to guide the Town's on-going economic development activities. This program involves: completion of the draft plan and its presentation at a Council study session; modification of the document based on comments from the Council and the public; and Council approval of the plan. The short-term Economic Development Strategy was adopted in May of 2010.

For FY 2011-12:

Continue implementation of short-term Economic Development Strategy.

Hire a consultant to assist with the development of a long-range economic development plan

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: City Manager

This program involves following the Town's purchasing policies to select a consultant with economic development experience to assist with the development of a long-range economic development plan. Staff would initiate the selection process shortly after Council adoption of the short-term Economic Development Strategy, and would expect to have the consultant selected within a couple of months. During FY 2010-11, an RFP was released, proposals reviewed, a consultant selected and the preparation of an Economic Development Plan commenced.

For FY 2011-12:

Shift lead responsibility from Acting City Planner to City Manager, combine short and long-term elements and complete Economic Development Plan.

Hire a consultant to assist with the implementation of the short-term economic development strategy

Adopted FY 2011-12 Budget Allocation: Included in preparation of Economic Development Plan above.

Lead: City Manager

This program involves following the Town's purchasing policies to select a consultant with economic development experience to assist with the implementation of the adopted Economic Development Strategy. Staff would initiate the selection process shortly after Council adoption, and would expect to have the consultant selected within a couple of months.

For FY 2011-12:

Shift lead responsibility from Acting City Planner to City Manager, combine short and long-term elements and complete Economic Development Plan.

Priority Area: Long-Range Financial Plan

Goal: Responsibly Control Town Expenses to be Below Expected Revenues

Control program subsidies

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: City Manager

This program focuses on Town provided subsidies for cable, and sewer services. The long range costs of continuing these subsidies would be analyzed and recommendations made regarding methods of controlling these costs as part of the Town's long range planning efforts. Staff recommendations on reducing the sewer subsidy and increasing recreation fees were reviewed by the Council in February and March of 2011.

For FY 2011-12:

Continue discussion on increasing recreation fees, add analysis of options to bulk cable agreement and present cost control recommendations to the City Council.

Protect current revenue sources

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: Acting City Planner

The nationwide economic recession has significantly reduced Town revenues. Effective long-range financial planning addresses both revenues and expenditures. This program would (1) examine ways of retaining existing Colma businesses and (2) assess the need to increase fees (other than recreation services) to ensure they cover as much of the cost of services as possible.

For FY 2011-12:

Continue to strengthen working relationships with members of Colma's business community by having senior staff meet with them to let them know they are important to Colma and to learn what the Town can do to help their businesses; partner with the Chamber of Commerce, San Mateo County and the League of California Cities on projects that enhance our business community; and monitor legislation and comment on those actions that have implications for our businesses or Town revenue.

Establish cash reserve policy

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: City Manager

The Town currently has an estimated \$30 million in General Fund reserves. A reserve policy would specify the purpose, establish a minimum level, and provide criteria regarding the appropriate use of reserves. It is common for cities in the State of California to have a reserve policy and use it as a financial planning tool. Staff expects to present proposed policy to the City Council in May or June 2011.

For FY 2011-12:

Implement cash reserve policy.

Priority Area: Neighborhoods

Goal: Make Our Neighborhoods Safe, Clean and Attractive

Increase the number of community-oriented events

Adopted FY 2011-12 Budget Allocation: \$4,000

Lead: Recreation Services Director

Creating more opportunities for the community to gather to encourage residents to get to know each other is the focus of this program. The types of community-oriented events to be considered include: concerts in the park, a farmers' market, arts and crafts festival, community garage sale, and Town-wide clean-up day. The Town held a community garage sale and a Town-wide clean-up day in May 2011.

For FY 2011-12:

Host a communitywide Health Fair.

Develop community action teams (CAT) for safety and emergency preparedness

Adopted FY 2011-12 Budget Allocation: None

Lead: Recreation Services Director

This program is designed to enhance community preparedness by enabling residents to be more self-reliant. Training would be provided by the Town on topics such as neighborhood watch, fire escape plan development, creation of neighborhood telephone tree and emergency preparedness. This would enhance the Colma Fire Protection District's CERT efforts by providing regular opportunities for small groups of neighbors to focus on preparedness activities. Due to a lack of registration, the program was not implemented during FY 2010-11.

For FY 2011-12:

No additional work is planned on this program.

Implement formal Police Department resident and youth outreach program

Adopted FY 2011-12 Budget Allocation: Staff time

Lead: Police Chief

This program formalizes and expands the Police Department's efforts to reach out to the residents and youth in the community. The activities include having Police Officers (1) walk and bike the neighborhoods more frequently; (2) greet Colma resident children on the streets as they return home from school; and (3) regularly visit the Recreation Services Day Camps (i.e. Day Camps After School Program, Community Events, Holiday Events, etc). The Police Department increased bike patrols and visited Day Camps during FY 2010-11.

For FY 2011-12:

Allocate five hours per week for one Police Officer to participate in resident and youth outreach programs, as calls for service allow.

ECONOMIC ASSUMPTIONS FOR FY 2011-12

The FY 2011-12 Adopted Budget assumes the national, state and regional economies continue to level off. Consumer confidence and interest rates are expected to remain at current levels. For FY 2011-12, the Town is budgeting sales taxes at \$6.6 million. The Town assumes a slight increase in General Fund revenues for FY 2011-12 of approximately \$700,000. The rate of inflation is an unknown element. The Town assumes that the rate of inflation will remain stable; however inflationary pressures on employee fringe benefits may outpace the overall rate of inflation.

The following assumptions were used in the preparation of this budget:

Revenues

- The Sales Tax revenue estimate is based on analysis provided by The HdL Companies, the Town's sales tax consultants.
- Cardroom Tax revenue is estimated to be \$4.3 million. Based on historic trends, the revenue estimate assumes Cardroom Tax revenue continues to be recession resistant and the amount received for FY 2008-09 (\$5.4 million) was unusually high. Estimated revenue for FY 2010-11 is \$4.5 million. Therefore, activity is expected to drop slightly in FY 2011-12.
- The State of California stops providing SLESF funding.
- Real estate prices and interest rates remain lower than the previous three year average.
- Tax Equity Allocation (TEA) funding remains at \$200,000.
- No large private developments occur.

Expenditures

- No cost of living adjustments for employees, unless required by contract.
- Health benefit increases by 15%. Health benefits are budgeted at 75% of the Town's maximum exposure reflecting the limited use of the highest insurance option available to employees.
- Positions are budgeted at actual step; vacant positions are not budgeted.
- Selective hiring freeze continues through FY 2011-12.
- SELSF fund balance is used to support the Community Services Officer position through March of 2012.
- Other Post Employment Benefit (OPEB) payments continue on a pay-as-you-go basis for FY 2011-12.

COMMUNITY PROFILE

Town of Colma

UNIQUE SERVICES PROVIDED TO RESIDENTS:

- RECREATION
 PROGRAMS AT 10%
 OF COST FOR ADULTS
 AND 5% OF COST
 FOR YOUTH AND
 SENIORS
 (UNDER REVIEW)
- NATIONAL
 POLLUTANT
 DISCHARGE
 ELIMINATION SYSTEM
 (NPDES) FEES AT
 NO COST
- FREE BASIC CABLE (Under Review)
- SEWER SERVICES AT \$1 PER YEAR (UNDER REVIEW)



The Town of Colma, known worldwide as the "City of Souls," is the smallest city in San Mateo County with 1,600 residents and 1.5 million "souls." However, Colma is more than just 16 cemeteries. Colma's commercial buildings make a distinct architectural statement resulting from design standards that encourage Spanish-Mediterranean motifs. Colma boasts an oldworld charm all its own, from its brick-paved residential streets and ornamental street lamps to its restored historical museum and railroad depot located at its 5,500 square foot Community Center. The recently completed state-of-the-art Police Station complements the architecture of the historic and charming Town Hall across the street. Within its two square mile boundary, the Town enjoys a strong tax base with two shopping centers, one of Northern California's most complete collections of car dealerships, and a cardroom. There are two BART stations nearby.

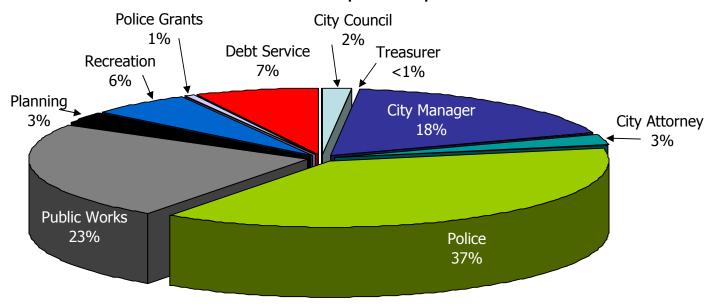
REVENUE SUMMARY

FUND#	REVENUE SOURCE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOFTED
11	GENERAL FUND					
	TOTAL GENERAL FUND REVENUES	15,084,216	12,988,151	12,018,902	13,417,602	12,696,352
	Transfers to Capital Improvement Fund	(1,066,129)	(470,118)	(300,000)	(300,000)	-
	Transfers to COP Debt Service	(915,317)	(956,634)	(957,100)	(957,100)	(961,300)
	Transfers from Special Gas Tax Fund	51,253	48,860	23,000	23,000	23,000
	Transfers from Measure A Fund	43,209	39,908	36,000	36,000	36,000
	TOTAL GENERAL FUND REVENUES (NET)	13,197,232	11,650,166	10,820,802	12,219,502	11,794,052
21	SPECIAL GAS TAX FUND					
	Revenues from Other Agencies	46,257	49,689	23,000	23,000	23,000
	Transfers to General Fund	(51,253)	(48,860)	(23,000)	(23,000)	(23,000)
	TOTAL SPECIAL GAS TAX FUND	(4,996)	829	-	-	-
22	MEASURE A FUND					
	Revenues from Other Agencies	44,925	40,955	36,000	36,000	36,000
	Transfers to General Fund	(43,209)	(39,908)	(36,000)	(36,000)	(36,000)
	TOTAL MEASURE A FUND	1,716	1,047	-	-	-
29	POLICE GRANTS FUND					
	State Police Programs	93,848	101,083	100,000	100,000	-
	TOTAL POLICE GRANTS FUND	93,848	101,083	100,000	100,000	-
31	CAPITAL IMPROVEMENT FUND					
	Federal Grants	-	486,579	-	-	-
	Transfers from General Fund	1,066,128	470,118	300,000	300,000	-
	TOTAL CAPITAL IMPROVEMENT FUND	1,066,128	956,697	300,000	300,000	-
43	COPs DEPT SERVICE FUND					
	Interest on Investments	20,940	-	-	-	-
	Transfers from General Fund	915,317	956,634	957,100	957,100	961,300
	TOTAL COPs DEBT SERVICE FUND	936,257	956,633	957,100	957,100	961,300
TOTAL R	EVENUES OF ALL FUNDS	15,290,185	13,666,455	12,177,902	13,576,602	12,755,352
		-,,	-,,	,,	- , ,	,,

EXPENDITURE SUMMARY BY DEPARTMENT

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
FUND#	DEPARTMENTS/DIVISIONS	ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
11	GENERAL FUND					
	110 - CITY COUNCIL	210,511	213,641	239,600	226,800	241,200
	120 - CITY TREASURER	14,321	-	5,130	4,600	8,800
	130 - CITY ATTORNEY	383,538	347,926	351,000	351,000	351,000
	140 - CITY MANAGER/CITY CLERK ADMIN	882,483	818,416	1,069,700	888,000	906,800
	141 - HUMAN RESOURCES	176,053	192,609	194,600	191,100	195,300
	150 - FINANCE	278,916	271,916	308,900	303,800	320,000
	151 - GENERAL SERVICES	910,316	857,621	962,000	889,900	981,000
	210 - POLICE ADMINISTRATION	938,288	917,117	944,800	904,900	1,007,100
	220 - POLICE PATROL	2,933,393	2,851,349	3,195,300	2,947,700	3,197,700
	230 - POLICE COMMUNICATIONS	840,012	828,326	897,700	895,100	916,400
	310 - PW ADMIN/ENGINEERING/BUILDING	843,170	817,862	868,400	845,300	866,800
	320 - PW MAINTENANCE	1,491,010	1,637,787	1,698,600	1,688,900	1,779,700
	410 - PLANNING	352,268	351,374	373,500	373,500	373,500
	520 - RECREATION SERVICES	767,049	748,054	767,200	747,200	792,200
	800's - FACILITY OPERATIONS MAINTENANCE	493,505	473,534	513,500	507,300	601,650
	TOTAL GENERAL OPERATING EXPENDITURES	11,514,833	11,327,532	12,389,930	11,765,100	12,539,150
29	POLICE GRANTS FUND					
	240 - POLICE GRANTS	103,150	98,665	110,900	107,600	91,000
31	CAPITAL IMPROVEMENT FUND					
	900's - CAPITAL IMPROVEMENT PROJECTS	885,869	956,697	464,700	301,400	-
43	COPs DEBT SERVICE FUND					
	620 - COPs DEBT SERVICE	961,121	956,634	957,100	957,100	961,300
TOTAL EX	VDENDITUDES OF ALL FUNDS	12 464 072	42 220 E20	12 022 620	12 121 200	12 501 450
IUIAL E	(PENDITURES OF ALL FUNDS	13,464,973	13,339,528	13,922,630	13,131,200	13,591,450

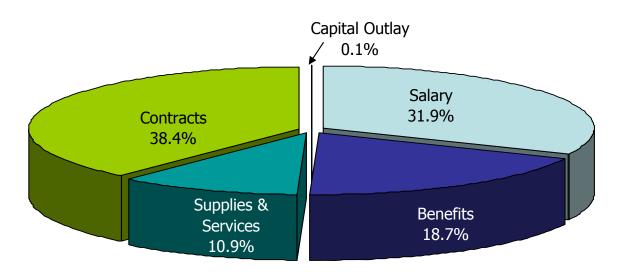
FY 2011-12 Adopted Expenditures



EXPENDITURE SUMMARY BY CATEGORY

			SUPPLIES		CAPITAL	TOTAL
DEPARTMENTS / DIVISIONS	SALARIES	BENEFITS	& SERVICES	CONTRACTS	OUTLAY	DEPARTMENT
CITY COUNCIL	62,100	113,500	65,400	-	200	241,200
CITY TREASURER	6,700	600	1,500	-	-	8,800
CITY ATTORNEY	-	-	-	351,000	-	351,000
CITY MANAGER/CITY CLERK ADMIN	306,800	445,100	63,900	90,000	1,000	906,800
HUMAN RESOURCES	110,100	54,100	6,100	25,000	-	195,300
FINANCE	152,500	66,000	31,500	70,000	-	320,000
GENERAL SERVICES	-	-	218,000	763,000	-	981,000
POLICE ADMINISTRATION	559,200	308,200	56,000	81,700	2,000	1,007,100
POLICE PATROL	1,995,400	1,048,300	95,500	53,000	5,500	3,197,700
POLICE COMMUNICATIONS	469,500	229,600	152,300	64,000	1,000	916,400
PW ADMIN/ENGINEERING/BUILDING	-	-	6,800	860,000	-	866,800
PW MAINTENANCE	234,700	121,500	8,400	1,413,600	1,500	1,779,700
PLANNING	-	-	-	373,500	-	373,500
RECREATION SERVICES	376,300	128,900	174,500	112,500	-	792,200
FACILITY OPERATIONS/MAINTENANCE	-	-	601,650	-	-	601,650
TOTAL GENERAL FUND EXPENDITURES	4,273,300	2,515,800	1,481,550	4,257,300	11,200	12,539,150
POLICE GRANTS FUND	62,600	23,700	4,700	-	-	91,000
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
COPs DEBT SERVICE FUND	-	-	-	961,300	-	961,300
TOTAL EXPENDITURES OF ALL FUNDS	4,335,900	2,539,500	1,486,250	5,218,600	11,200	13,591,450

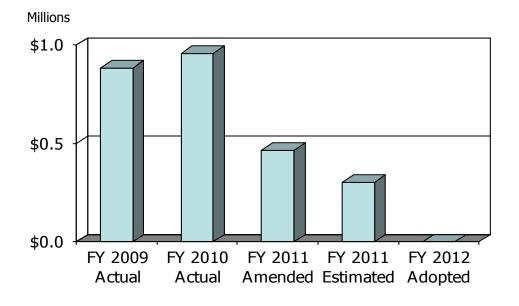
Expenditures by Category



CAPITAL IMPROVEMENT PROJECTS

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
CAP	TAL IMPROVEMENT PROJECTS	ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
901	Hillside Boulevard Beautification	12,480	149,765	457,700	300,000	-
911	Serramonte Boulevard Beautification	2,625	241,959	5,000	1,400	-
923	Utilties Undergrounding - El Camino Real at F Street	655,681	75,158	-	-	-
949	City Gateway Structures	86,058	-	-	-	-
	Skateboard Park Removal & Expansion of Park Area	-	58,793	-	-	-
957	D Street Stairs	129,025	431,022	2,000	-	
TOT	AL CAPITAL OUTLAY	885,869	956,697	464,700	301,400	-

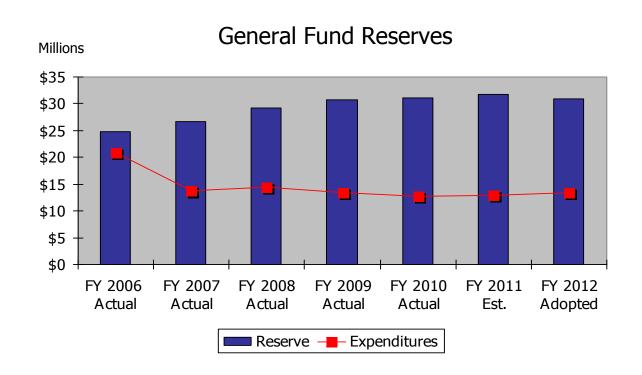
CIP Expenditures



STATUS OF FUND BALANCES YEAR END ESTIMATES (In thousands)

FUNDS	Projected Fund Balance 7/1/2011	Revenue	Transfers In (Out)	Total Resources	Total Expenditures	Projected Balance 6/30/2012	Allocated Reserves 6/30/2012	General Reserves 6/30/2012
11 - General Fund	31,159	12,696	(893)	42,962	12,539	30,423	6,465	23,958
21 - Gas Tax	3	23	(26)	-	-	-	-	-
22 - Measure A	6	36	(42)	-	-	-	-	-
29 - Police Grants	91	-	-	91	91	-	-	-
31 - CIP	-	-	-	-	-	-	-	-
43 - COPs Debt Service	960	-	961	1,921	961	960	-	960
TOTAL	32,219	12,755	-	44,974	13,591	31,383	6,465	24,918

ALLOCATED RESERVE SUMMARY							
Litigation	\$	100,000					
Insurance		100,000					
Disaster Preparedness		100,000					
Operating		5,814,640					
Employee Benefits		350,000					
Total	\$ (6,464,640					



STAFFING

DOOLTION TITLE	FY 2007-08 ADOPTED	FY 2008-09 ADOPTED	FY 2009-10 ADOPTED	FY 2010-11 ADOPTED	FY 2011-12 ADOPTED	FY 2012-13
POSITION TITLE	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ESTIMATED
Town Staffing						
Accountant I	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	0.75	0.75	0.75	0.75	0.75	0.75
Administrative Technician II/III	2.00	2.00	2.00	2.00	1.50	1.50
Assistant City Manager / Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
City Manager / City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00
Vacant, unfunded Assistant City Manager	-	-	(1.00)	(1.00)	(1.00)	(1.00)
City Manager Department Total	6.75	6.75	5.75	5.75	5.25	5.25
Maintenance Technician I/II/III	3.00	3.00	3.00	3.00	3.00	3.00
Public Works Department Total	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Technician II	1.00	1.00	1.00	1.00	1.00	1.00
Part-time Facility Attendant (6 x .5)	2.50	3.00	3.00	3.00	3.00	3.00
Part-time Recreation Leader (8 x .5)	4.00	4.00	4.00	4.00	4.00	4.00
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Department Total	9.50	10.00	10.00	10.00	10.00	10.00
Administrative Technician III	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Officer	1.00	1.00	1.00	1.00	0.75	-
Detective	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher	4.00	4.00	4.00	4.00	4.00	4.00
Officer	11.00	11.00	11.00	11.00	11.00	11.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00	4.00
Vacant Police Officer	-	-	-	(1.00)	-	-
Vacant, unfunded Police Officer	-	_	(1.00)	(1.00)	(2.00)	(2.00)
Police Department Total	26.00	26.00	25.00	24.00	23.75	23.00
Town Total	45,25	45.75	43.75	42.75	42.00	41.25
Contract Staffing	10.20			12.1.0	12.00	
Building	1.50	1.50	1.50	1.50	1.25	1.25
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	3.50	3.50	2.50	2.50	3.50	3.50
Planning	2.20	2.75	2.50	1.80	1.80	1.80
Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Contract Total	9.20	9.75	8.50	7.80	8.55	8.55
Total Budgeted Staffing	54.45	55.50	52.25	50.55	50.55	49.80



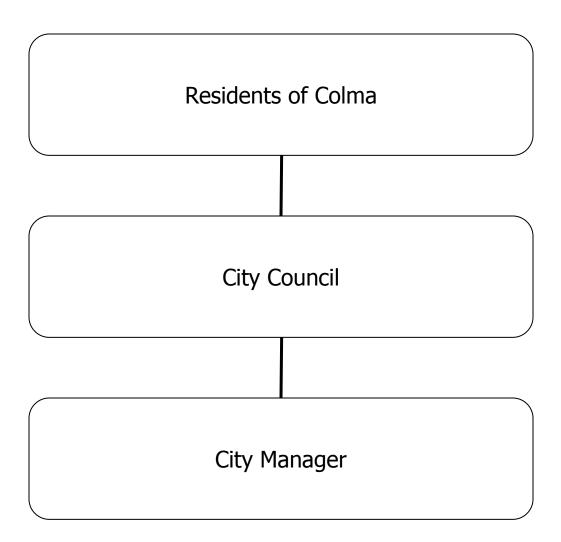


Departments



City Council

City Council



DEPARTMENT: CITY COUNCIL

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Council is the elected policy-making body for the Town of Colma. The general policies of the Town are expressed in the General Plan; however, the City Council provides timely legislative direction in assessing the needs of the community and guides the development of policies and programs pertaining to the provision of services to Colma businesses and residents.



In addition to addressing issues within the community and attending Town activities, the Council Members are active participants in regional and state matters. The City Council represents the Town on various local, regional and state-wide committees, boards and commissions, such as the San Mateo County Council of Cities.

STAFFING

The City Council is comprised of five members elected at large who serve four-year overlapping terms. Each year, the Council elects a member to act as Mayor.

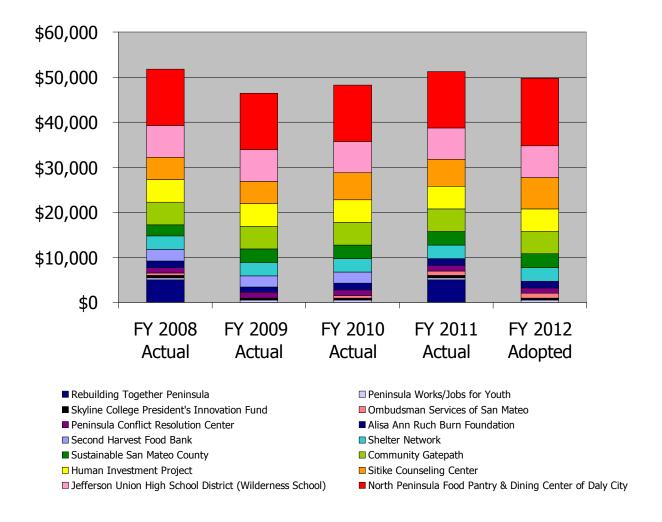
BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is \$1,600 more than the FY 2010-11 Amended Budget. Increases in pension and medical costs are partially offset by decreases in Supplies and Services attributed to two community agencies opting out of the non-profit funding request process.

The Adopted Budget includes funding for the following community agencies and charities, which benefit the Town:

Alisha Ann Ruch Burn Foundation	1,500	Peninsula Works/Jobs for Youth	500
Community Gatepath	5,000	Shelter Network	3,000
Human Investment Project (HIP)	5,000	Sitike Counseling Center	6,000
Jefferson Union High School District –	7,000	Skyline College President's	500
Wilderness School Program		Innovation Fund	
North Peninsula Food Pantry & Dining	12,500	Sustainable San Mateo County	3,000
Center of Daly City			
Ombudsman Services of San Mateo	1,000	Unallocated	50
Peninsula Conflict Resolution Center	1,250		
	_	Total	\$46,300

Non-Profit Donations

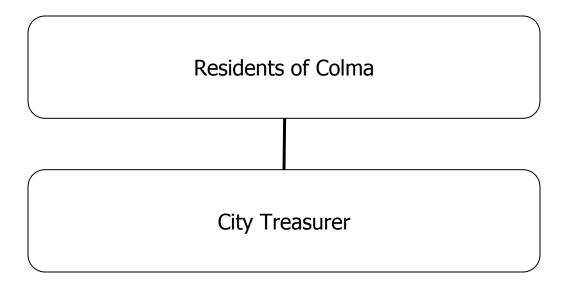


110 - CITY	COUNCIL	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51001	Elected Officials	53,069	53,040	53,100	53,100	53,100
	5 @ \$884/mo		,-			,
51009	Deferred Compensation	5,282	4,800	6,000	4,800	6,000
51020	Cash-in-lieu - Medical	4,500	3,000	3,000	3,000	3,000
	Total Salaries & Wages	62,851	60,840	62,100	60,900	62,100
	BENEFITS					
52001	PERS Misc. Employees	9,538	10,594	11,200	10,600	13,100
	16.58% Employer + 8.00% Employee	,	,	,	,	,
52003	Social Security Employee	4,205	4,085	4,200	3,500	3,600
	4.2% thru 12/31/11 & 6.2%					
52004	Medicare Employee	983	955	1,000	1,000	1,000
	1.45%					
52006	Unemployment	1,909	2,100	-	2,100	-
52007	Health	49,730	55,898	72,000	67,000	79,100
	15% increase					
52008	Dental	8,088	8,406	8,800	8,900	9,000
	\$190/mo					
52009	Life Insurance	717	418	500	400	500
	\$7/mo					
52011	Vision	2,660	1,559	2,000	1,700	2,000
	\$30/mo					
52012	Health Club	429	-	-	-	-
	\$47/mo					
52014	Social Security Employer	4,205	4,085	4,200	4,200	4,200
	6.20%					
52015	Medicare Employer 1.45%	983	955	1,000	1,000	1,000
	Total Benefits	83,447	89,055	104,900	100,400	113,500
TOTAL SA	LARY WAGES & BENEFITS	146,298	149,895	167,000	161,300	175,600

110 - CITY	COUNCIL	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
	OUDDI IEO A GEDVIGEO					
60002	SUPPLIES & SERVICES Office Supplies	704	108	500	400	500
60002	Special Dept. Expenses	10,212	7,613	10,000	10,000	8,000
00003	Council Reorganization, Community	10,212	7,013	10,000	10,000	0,000
	Outreach					
60007	Donations	48,892	53,501	51,300	51,300	46,300
	Alisha Ann Ruch Burn Foundation	1,200	1,251	1,500	1,500	1,500
	Community Gatepath	5,000	5,000	5,000	5,000	5,000
	Human Investment Project	5,000	5,000	5,000	5,000	5,000
	Jefferson Union High School District	7,000	7,000	7,000	7,000	7,000
	North Peninsula Food Pantry & Dining	,	,	,	,	,
	Center of Daly City	12,500	12,500	12,500	12,500	12,500
	Ombudsman Services of San Mateo	500	1,000	1,000	1,000	1,000
	Peninsula Conflict Resolution Center	1,253	1,250	1,250	1,250	1,250
	Peninsula Works/Jobs for Youth	500	500	500	500	500
	Rebuilding Together Peninsula	-	5,000	5,000	5,000	-
	Second Harvest Food Bank	2,500	2,500	-	-	-
	Shelter Network of San Mateo	3,000	3,000	3,000	3,000	3,000
	Sitike	5,000	6,000	6,000	6,000	6,000
	Skyline College Pres. Innovation Fund	500	500	500	500	500
	Sustainable San Mateo County	3,000	3,000	3,000	3,000	3,000
	Unallocated	138	-	50	50	50
60010	Conferences & Meetings	308	361	600	600	600
60016	Council Member A	1,409	1,128	2,000	600	2,000
60017	Council Member B	1,510	255	2,000	600	2,000
60018	Council Member C	404	430	2,000	600	2,000
60019	Council Member D	380	130	2,000	600	2,000
60020	Council Member E	394	220	2,000	600	2,000
	Total Supplies & Services	64,213	63,746	72,400	65,300	65,400
TOTAL SU	PPLIES SERVICES & CONTRACTUAL	64,213	63,746	72,400	65,300	65,400
	CAPITAL OUTLAY					
80001	Furniture	_	_	200	200	200
	oooo i i unitare					
TOTAL CA	PITAL OUTLAY	-	-	200	200	200
DEPARTM	ENT TOTAL	210,511	213,641	239,600	226,800	241,200

City Treasurer

City Treasurer



DEPARTMENT: CITY TREASURER

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The duties of the City Treasurer consist mainly of monitoring the Town's investment activities and reporting the results to the City Council.

STAFFING

The City Treasurer is an elected position, serving a four-year term.

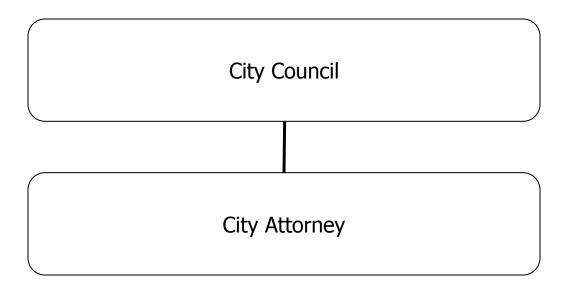
BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget reflects a full year of expenditures for the Treasurer elected in November 2010.

120 - CITY	TREASURER	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51001	Elected Officials	2,934	-	3,800	3,800	6,700
	1 @ \$558/mo					
51009	Deferred Compensation	618	-	-	-	-
	Total Salaries & Wages	3,552	-	3,800	3,800	6,700
	BENEFITS					
52001	PERS Misc. Employees	931	-	-	-	-
52003	Social Security Employee	232	-	-	-	-
52004	Medicare Employee	54	-	-	-	-
52007	Health	7,691	-	-	-	-
52008	Dental	1,013	-	-	-	-
52009	Life Insurance	75	-	-	-	-
52011	Vision	296	-	-	-	-
52014	Social Security Employer	232	-	510	300	500
52015	Medicare Employer	54	-	120	100	100
	Total Benefits	10,578	-	630	400	600
TOTAL SA	LARY WAGES & BENEFITS	14,130	-	4,430	4,200	7,300
	SUPPLIES & SERVICES					
60008	Dues & Publications	_	-	-	400	500
60010	Conferences & Meetings	191	-	700	-	1,000
TOTAL SU	IPPLIES & SERVICES	191	-	700	400	1,500
						•
DEPARTM	IENT TOTAL	14,321	-	5,130	4,600	8,800

City Attorney

City Attorney



DEPARTMENT: CITY ATTORNEY

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Attorney:

- Provides legal advice to the City Council, City Manager and staff in identifying legal options and strategies for implementing and achieving the goals, policies and objectives of the City Council
- Attends all meetings of the City Council and other advisory committees, as needed
- Meets regularly with City Manager and staff to discuss proposed programs, policies and activities
- Prepares or reviews all resolutions, ordinances and contracts for consideration by the City Council
- Monitors and disposes of pending claims involving potential tort liability
- Represents the Town in significant litigation matters involving the Town or manages the representation provided by outside counsel
- Interprets the law for Council Members and staff and renders formal legal opinions
- Provides training to Council Members and staff on ethics, Brown Act and new laws
- Provides general legal advice and opinions to the City Council and staff regarding any and all municipal law matters

STAFFING

The Town contracts for City Attorney services equivalent to one FTE.

ACCOMPLISHMENTS/GOALS

During FY 2010-11, the City Attorney's Department engaged in or accomplished the following:

- Prepared analysis of legal consequences relating to the SFPUC Conjunctive Use Plan for use in determining the Town's policy position on that issue
- Prepared analysis of legal consequences relating to the San Bruno Groundwater
 Management Plan for use in determining the Town's policy position on that matter
- Reviewed and approved form of Master Products and Services Agreement for future contracts with PG&E
- Prepared and filed a claim for \$500,000 with the State Commission on Unfunded Mandates for \$500,000
- Served as Team Leader in determining feasibility of entering into a Water Supply Agreement with the City of Brisbane, and prepared a report to Council explaining why the project was not feasible
- Prepared documentation necessary for transferring easements required for completion of 990 Serramonte Boulevard project

- Assisted the Director of Recreation Services in preparation of the ADA Transition Plan, and prepared the Expenditure Plan
- Drafted an ordinance amending the Municipal Code to provide for grievances and appeals relating to ADA compliance matters
- Prepared plan and necessary documents relating to making the City Treasurer an
 appointive position without benefits usually given to regular employees, including the
 Resolution Calling Election, the schedule of election deadlines, the Impartial Analysis
 of ballot measure, and restrictions on campaign activities by public officials
- Rendered opinion regarding the legality of a proposed candidate's statement
- Conducted AB 1234 training for council members and senior staff members

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is the same amount as the FY 2010-11 Amended Budget. This is based on the assumption that the need for legal services will remain the same.

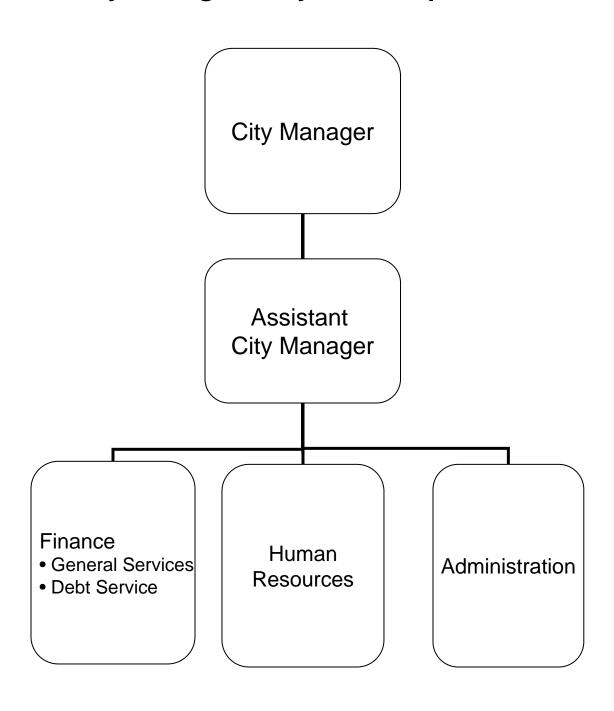
The City Attorney's Department is not a revenue-producing enterprise. Its mission is to provide legal advice and support to the City Council and staff to aid them in carrying out their responsibilities.

130 - CITY	'ATTORNEY	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUN 71002	CONTRACTUAL Professional Services-City Attorney Fees and reimbursable expenses paid to	371,804	347,602	350,000	348,500	350,000
71004	Best, Best & Krieger Professional Services-Outside Counsel Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.	11,734	324	1,000	2,500	1,000
	Total Contractual	383,538	347,926	351,000	351,000	351,000
TOTAL SU	JPPLIES SERVICES & CONTRACTUAL	383,538	347,926	351,000	351,000	351,000
DEPARTM	IENT TOTAL	383,538	347,926	351,000	351,000	351,000



City Manager / City Clerk

City Manager / City Clerk Department



DEPARTMENT: CITY MANAGER / CITY CLERK

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Manager / City Clerk Department contains the central administrative services for the Town. The City Manager also serves as the City Clerk. Department functions include general managerial oversight of departments and Capital Improvement Program (CIP) projects as well as traditional City Clerk functions such as records management, City Council support, and elections. The Assistant City Manager also serves as the Deputy City Clerk, Finance Director and Risk Manager. This position is vacant.

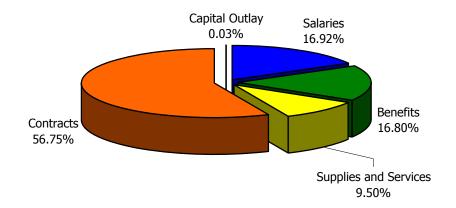
The Department consists of the following divisions:

- Administration
- Human Resources
- Finance, with General Services and Debt Service

Positions include: City Manager, Assistant City Manager, Human Resources Manager, Accountant, Accounting Technician, and one-and-a-half Administrative Technicians.

				SUPPLIES &		CAPITAL	TOTAL
NO.	DIVISIONS	SALARIES	BENEFITS	SERVICES	CONTRACTS	OUTLAY	DEPARTMENT
140	ADMINISTRATION*	306,800	445,100	63,900	90,000	1,000	906,800
141	HUMAN RESOURCES	110,100	54,100	6,100	25,000	-	195,300
150	FINANCE	152,500	66,000	31,500	70,000	-	320,000
151	GENERAL SERVICES	-	-	218,000	763,000	-	981,000
620	DEBT SERVICE COPs	-	-	-	961,300	-	961,300
TOT	AL EXPENDITURES	569,400	565,200	319,500	1,909,300	1,000	3,364,400

^{*}Benefits number includes retiree benefit costs.



DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: ADMINISTRATION

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Administration Division provides support to residents, members of the City Council and staff. Division functions include front office reception and general administrative support; City Council agenda and packet preparation; Council meeting minutes; records management; and elections.

STAFFING

Positions include the City Manager, the Assistant City Manager and 1.5 Administrative Technicians. Funding for the Assistant City Manager position was removed in the FY 2009-10 Adopted Budget and the position remains unfunded in the FY 2011-12 Adopted Budget.



ACCOMPLISHMENTS/GOALS

During FY 2010-11, the Administration Division:

- Maintained level of service with vacant Assistant City Manager position
- Collaborated with Department Directors to analyze the long range costs of Townprovided subsidies, recreation services and sewer services; recommended cost-control methods to the City Council
- Completed the update of the Strategic Plan
- Managed consolidated elections process with San Mateo County
- Produced Starting a Business in Colma and Welcome to a City Council Meeting brochures
- Collaborated with Acting City Planner, Department Directors and Council to prepare the Economic Development Plan RFP and select consultant
- Continued business retention activities outlined in Short-Term Economic Development Strategy adopted in May 2010; met with all the auto dealers to learn about their perspectives and concerns about Colma's Auto Row

For FY 2011-12, the Administration Division goals include:

- Working with the City Council to establish a cash reserve policy
- Managing the economic development consultant's activities with the Council and community

- Continuing the Long Range Financial Planning Process; analyzing the long-range costs of Town-provided subsidy for cable television service and recommending cost-control methods to the City Council
- Reviewing Strategic Plan as part of the Council's annual goal setting process; obtaining direction regarding changes to the Value Statement, Priority Areas, Goals and Programs

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget for the Administration Division is 15% lower than the FY 2010-11 Amended Budget. Higher costs for employee pensions, employee and retiree medical benefits, as well as Supplies and Services are offset by decreases in Salaries and Wages, and Contractual line items.

PERFORMANCE MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Estimated	FY 2011-12 Projected
Community Recognition:				
 Proclamations prepared 	10	6	6	6
 Certificates prepared 	125	125	125	100
 Flower arrangements sent 	30	20	20	20
Distribute 580 Colma LiveWire newsletters monthly to households and businesses	5,760	5,760	5,760	6,960
Respond to all public records requests within the statutory deadline	80	60	60	60
Maintain per capita Sales Tax ranking in State of California	4	4	4	4

140 - ADMI	NISTRATION	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	347,729	325,955	344,000	271,800	272,100
31002	City Manager/City Clerk	047,723	020,000	044,000	271,000	272,100
	Administrative Technician II/III (1.5)					
51003	Part-time Staff	399	2,613	-	32,900	29,700
51004	Comp Time	1,860	861	1,000	600	600
51005	Overtime	4,225	1,759	1,000	100	200
51008	Vacation/Sick/Comp Time Payoff	7,903	(1,122)	· -	2,600	-
51009	Deferred Compensation	3,700	3,350	3,600	1,500	3,000
51014	Technology Allowance	1,200	1,200	1,200	1,200	1,200
51020	Cash-in-lieu - Medical	3,625	2,375	3,000	-	-
	Total Salaries & Wages	370,641	336,991	353,800	310,700	306,800
	BENEFITS					
52001	PERS Misc. Employees	57,928	43,075	44,300	35,700	50,100
	16.58%		10,010	,		23,722
52007	Health	227,239	251,268	41,200	36,100	45,500
	15% increase	,	,	,	,	,
52008	Dental	34,868	39,248	6,600	4,400	4,500
	\$190/mo		·			
52009	Life Insurance	444	251	300	200	200
	\$7/mo					
52011	Vision	1,677	935	1,200	700	800
	\$30/mo					
52012	Health Club	564	564	600	600	600
	\$47/mo					
52014	Social Security Employer	17,237	15,221	17,000	13,700	14,100
	6.20%					
52015	Medicare Employer	6,636	4,870	5,200	4,500	4,500
	1.45%					
52017	Retirees Health	-	-	287,700	240,800	289,200
	15% increase					
52018	Retirees Dental	-	-	34,900	34,800	35,600
	\$180/mo					
	Total Benefits	346,593	355,432	439,000	371,500	445,100
TOTAL SA	LARY WAGES & BENEFITS	717,234	692,423	792,800	682,200	751,900

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
140 - ADM	INISTRATION	ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
	SUPPLIES & SERVICES					
60001	Public Notices & Advertisements	-	55	200	200	200
60002	Office Supplies	-	11,843	14,000	14,000	14,000
60003	Postage	-	4,740	5,000	6,000	5,000
60005	Special Dept. Expense	587	1,128	2,000	2,000	2,000
60008	Dues & Publications	39,668	19,830	30,000	30,000	38,000
	C/CAG - \$5,000 Member Assessment, \$15,000 Congestion Relief					
	LAFCO - \$1,500					
	SAMCAT - \$2,000					
	ICMA - \$1,500					
	ABAG - \$1,500					
	League of California Cities - \$1,500 City Clerk Associations - \$400					
	SMC City Manager Association - \$300					
	HEART JPA - \$700					
	Joint Venture Silicon Valley - \$1,000					
	Other					
60010	Conferences & Meetings	7,905	3,084	2,500	3,800	2,500
00010	ICMA Conference	1,000	0,001	2,000	0,000	2,000
	Other					
60013	Auto Expense	1,216	96	200	1,500	200
	Administration Vehicle	, -			,	
60031	Election Expenses	3,454	20	5,000	2,500	2,000
61002	Training	3,892	1,832	-	-	-
61003	Tuition Reimbursement	-	-	-	800	-
	Total Supplies & Services	56,722	42,628	58,900	60,800	63,900

140 - ADN	IINISTRATION	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
71010	CONTRACTUAL Professional Consulting Services Records Mgmt. Consultant - \$15,000 Meeting Facilitators - \$15,000 State Mandated Cost Recovery - \$3,000 Sales Tax Forecasting - \$5,000 Records Storage, Destruction - \$2,000 Public Relations - \$5,000	62,012	38,365	172,000	100,000	45,000
71031	Chamber of Commerce	45,000	45,000	45,000	45,000	45,000
	Total Contractual	107,012	83,365	217,000	145,000	90,000
TOTAL SI	JPPLIES SERVICES & CONTRACTUAL	163,734	125,993	275,900	205,800	153,900
80200	CAPITAL OUTLAY Furniture	1,515	-	1,000	-	1,000
TOTAL C	APITAL OUTLAY	1,515	-	1,000	-	1,000
DIVISION	TOTAL	882,483	818,416	1,069,700	888,000	906,800

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: HUMAN RESOURCES

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Human Resources Division is responsible for employee recruitment, selection, classification, compensation and benefits administration, as well as maintaining the Town's website and leading the Town's energy conservation initiatives. The Division's budget contains program expenses for the annual employee recognition event, citywide training, the safety committee and professional consulting services including labor negotiations and employment legal services.



STAFFING

The Division contains the Human Resources Manager.

ACCOMPLISHMENTS

During FY 2010-11, the Division accomplished the following:

- Led seven training sessions related to Injury, Illness and Prevention and related Safety Programs and coordinated two required Town-wide training sessions
- Conducted job description reviews for Town-wide employment classifications
- Coordinated the 9th annual Employee Service Recognition awards with nine individuals honored
- Managed and implemented changes in the Town's employee assistance program, overtime policy and vacation accrual procedures to reduce costs
- Maintained and enhanced the Town's redesigned website to include information on the Town's American with Disabilities Act Transition Plan and related services
- Led the Town's efforts to obtain grants to implement projects and initiatives that conserve energy and reduce the Town's carbon emissions including pilot street lighting retrofit project and Town-wide facility lighting retrofit
- Revised personnel policies
- Negotiated with the Town's two bargaining units

Goals for FY 2011-12 are to:

- Continue identifying and implementing cost-containment measures related to employee benefits
- Continue improving the Town's website
- Continue Town's efforts to conserve energy and reduce its carbon emissions

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is \$700 more than the FY 2010-11 Amended Budget. Increases in salary and benefit costs are partially offset by reductions in Supplies and Services as well as Contractual line items.

PERFORMANCE MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Estimated	FY 2011-12 Projected
Circulate Colma Network				
(employee newsletter) 4 x per	4	4	4	4
year				
Review all job descriptions (19) annually	19	19	19	19
Process personnel actions within 72 hours of receipt of notification	100%	100%	100%	100%
Maintain recruitment cost per casual appointment at \$150 or less	\$150	\$55	\$100	\$100
Provide cost-effective employee training sessions 4 x per year	-	_	4	4
Complete energy conservation projects 3 x per year	_	_	ı	3
Convene the Town's website committee to ensure quality and timeliness of information 3 x per year	_	_	ı	3

141 - HUM	AN RESOURCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	106,304	106,980	108,500	108,400	108,900
	Human Resources Manager		·			
51008	Vacation/Sick/Comp Time Payoff	(456)	224	-	-	-
51009	Deferred Compensation	1,200	1,200	1,200	1,200	1,200
51020	Cash-in-lieu - Medical	1,375	-	-	-	1
	Total Salaries & Wages	108,423	108,404	109,700	109,600	110,100
	BENEFITS					
52001	PERS Misc. Employees	11,850	14,100	14,100	13,700	18,100
	16.58%	,	,	,	,	•
52007	Health	8,745	17,751	20,900	21,400	24,200
	15% increase		·			
52008	Dental	1,991	2,102	2,200	2,300	2,300
	\$190/mo					
52009	Life Insurance	144	84	100	100	100
	\$7/mo					
52011	Vision	530	312	400	400	400
	\$30/mo					
52012	Health Club	564	564	600	600	600
	\$47/mo					
52014	Social Security Employer	6,255	6,436	6,800	6,700	6,800
	6.20%					
52015	Medicare Employer	1,568	1,555	1,600	1,600	1,600
	1.45%					
	Total Benefits	31,647	42,904	46,700	46,800	54,100
TOTAL SA	LARY WAGES & BENEFITS	140,070	151,308	156,400	156,400	164,200

141 - HUMAN RESOURCES		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
60008	SUPPLIES & SERVICES Dues & Publications MMANC - \$50	154	97	400	600	100
60010	Conferences & Meetings HRA - \$50 NorCalHR - \$650 CalPELRA - \$800	1,192	997	2,000	1,800	1,500
60013	Auto Expense	635	303	500	400	400
61001	Personnel Recruitments	653	795	500	600	400
61002	Training Citywide - \$1,000 Safety Committee - \$1,000	2,784	1,108	5,800	2,000	2,000
61004	Employee Programs	2,017	2,547	2,000	2,300	1,700
0.00.	Annual Recognition Event	_,0	_,0	_,000	_,000	1,1 00
	Total Supplies & Services	7,435	5,847	11,200	7,700	6,100
71010	CONTRACTUAL Professional Consulting Services IEDA Labor Negotiations - \$15,000 LCW Consortium - \$5,000 Outside Counsel - \$5,000	27,790	35,454	27,000	27,000	25,000
	Total Contractual	27,790	35,454	27,000	27,000	25,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		35,225	41,301	38,200	34,700	31,100
80200	CAPITAL OUTLAY Furniture	758	-	-	-	-
TOTAL CAPITAL OUTLAY		758	-	-	-	_
DIVISION TOTAL		176,053	192,609	194,600	191,100	195,300

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Finance Division is responsible for paying the Town's bills, maintaining and reconciling accounts, payroll, responding to vendor and employee inquiries within 24 hours and maintaining related files.

The Assistant City Manager is the Finance Director and responsible for oversight of two non-departmental activities:

- General Services, which includes all insurance for the Town, utility bill payments and miscellaneous expenditures that are of a general nature
- Debt Service, which contains the Certificates of Participation (COPs) payments

STAFFING

The Finance Division is staffed by an Accountant and an Accounting Technician, supervised by the Assistant City Manager. With the Assistant position unfunded, the majority of these duties have been assumed by the City Manager.

ACCOMPLISHMENTS/GOALS

In FY 2010-11, the Finance Division collaborated with the Public Works Department to prepare a fee study to ensure adequate cost recovery for Town services. The Division was instrumental in the Town receiving the Excellence in Budgeting Award for the FY 2010-11 Adopted Budget and the Excellence in Public Communication Award for Budget-at-a-Glance from the California Society of Municipal Finance Officers (CSMFO).

In FY 2011-12, the Finance Division will assist with research needed to prepare a cash reserve policy.

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is 3% higher than the FY 2010-11 Amended Budget due to higher employee salary, pension and medical benefit costs.

PERFORMANCE	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
MEASURE	Actual	Actual	Estimated	Projected
Complete 39 required payroll and financial reports on-time	100%	100%	100%	100%

150 - FINANCE		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	75,836	77,726	83,000	83,000	87,700
	Accountant		,	·	·	,
51003	Part-time Staff	60,649	62,493	63,400	63,400	63,600
	Accounting Technician					
51004	Comp Time	344	-	500	200	-
51005	Overtime	850	-	500	200	-
51008	Vacation/Sick/Comp Time Payoff	535	2,218	-	-	-
51009	Deferred Compensation	1,200	1,200	1,200	1,200	1,200
	Total Salaries & Wages	139,414	143,637	148,600	148,000	152,500
	BENEFITS					
52001	PERS Misc. Employees	15,180	18,481	18,800	18,000	25,000
	16.58%	13,732	10,101			
52007	Health	17,621	18,735	22,300	19,900	23,600
	15% increase	,	•	,	,	,
52008	Dental	3,982	4,203	4,400	4,500	4,500
	\$190/mo	,	·	,	·	·
52009	Life Insurance	288	167	200	200	200
	\$7/mo					
52011	Vision	1,059	623	400	700	800
	\$30/mo					
52014	Social Security Employer	8,610	8,769	9,300	8,600	9,600
	6.20%					
52015	Medicare Employer	2,014	2,052	2,200	2,000	2,300
	1.45%					
	Total Benefits	48,754	53,030	57,600	53,900	66,000
TOTAL SA	LARY WAGES & BENEFITS	188,168	196,667	206,200	201,900	218,500

150 - FIN <i>A</i>	ANCE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
	SUPPLIES & SERVICES					
60004	Computer Expense/Services	22,789	16,491	30,000	30,000	30,000
	Eden - \$14,000					
	Stepford Extra Hours					
60005	Special Dept. Expense	785	50	200	200	-
60008	Dues & Publications	420	535	500	500	500
	CA Municipal Treasurer Assoc \$185					
	CA Society of Municipal Finance Officers -					
	\$110					
	Government Finance Officers - \$145					
60010	Conferences & Meetings	2,224	447	2,000	1,000	1,000
	CA Municipal Treasurer Association					
	CA Society of Municipal Finance Officers Eden Conference					
61002	Training	158	_	_	200	_
0.002	Total Supplies & Services	26,376	17,523	32,700	31,900	31,500
	CONTRACTUAL	,	,	,	,	,
70010	Auditing Cardroom	39,143	38,788	45,000	45,000	45,000
710010	Auditing-General	18,821	18,938	25,000	25,000	25,000
71010	Professional Consulting Services	5,650	-	-	-	-
	Total Contractual	63,614	57,726	70,000	70,000	70,000
TOTAL SI	JPPLIES SERVICES & CONTRACTUAL	89,990	75,249	102,700	101,900	101,500
		00,000	7 5,2 10	102,100	101,000	101,000
	CAPITAL OUTLAY					
80200	Furniture	758	-	-	-	-
TOTAL C	APITAL OUTLAY	758	-	-	-	-
DIVISION	TOTAL	278,916	271,916	308,900	303,800	320,000

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

ACTIVITY: GENERAL SERVICES

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

The General Services budget includes expenditures shared by all departments, such as the telephone system, cellular telephones, utilities and insurance. This Activity also includes the cost of funding city-wide communications support (basic cable television) for residents.

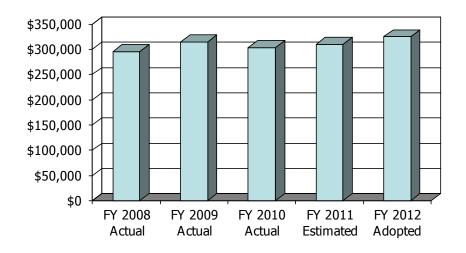
STAFFING

The Finance Division is responsible for General Services. This Activity has no staff.

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is \$6,000 less than the FY 2010-11 Amended Budget due to slightly lower insurance costs. The chart below shows the trend in bulk cable costs since FY 2007-08.

Bulk Cable Agreement



151 - GENERAL SERVICES		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
60002	Office Supplies	12,954	-	-	_	-
60003	Postage	6,536	-	-	_	-
60004	Computer Expenses and Services	58,348	79,423	75,000	80,000	75,000
	New Software Purchases		·			
	Memory, Printer, Ink Cartridges,					
	Stepford Support Services @\$4,225/mo					
	Stepford Additional Services as Required					
60005	Special Dept. Expense	10,175	3,155	10,000	2,000	8,000
	Community Outreach					
	Interior Plant Maintenance					
	First Aid Supplies					
60011	Communications	20,313	19,593	20,000	20,000	20,000
	Cell Phone Charges - \$850/mo					
	Internet - \$485/mo					
	Emergency Satellite Phones - \$315/mo					
60012	Utilities	45,711	68,834	45,000	55,000	55,000
	PG&E					
	Cal Water, Daly City Water					
60014	Office Equipment Rental	26,262	26,622	30,000	30,000	30,000
	Postage and Folding Machines - \$556/mo					
	Copier Admin - \$1,500/mo					
60032	Housing Rehab Loan Program	1,000	-	-	-	-
60033	Safety Grant Programs	-	-	30,000	30,000	30,000
	Total Supplies & Services	181,299	197,627	210,000	217,000	218,000
	CONTRACTUAL					
71010	Professional Consulting Services	_	1,285	2,000	2,900	3,000
	Assist U		,,	_,,,,,	_,,,,,	,,,,,
	Section 125-Flex Plan					
71034	Citywide Communication Support	315,169	303,380	325,000	310,000	325,000
	Bulk Cable Service	210,100	222,223	5=5,555		5=2,000
74001	Liability Insurance	384,655	355,329	375,000	340,000	385,000
	ABAG - Liability, Property, etc - \$135,000	,	555,525	2.0,000		
	(EIA) Workers' Compensation Advance Pay -					
	\$125,000					
	Driver Alliant - Earthquake, Flood - \$125,000					
74004	Claims Litigation	29,193	_	50,000	20,000	50,000
1 100 1	Total Contractual	729,017	659,994	752,000	672,900	763,000
TOTAL SU	TOTAL SUPPLIES SERVICES & CONTRACTUAL		857,621	962,000	889,900	981,000
. OTAL OU	LIES SERVISES & SORTINASTOAL	910,316	001,021	332,000	333,300	331,000
ACTIVITY	TOTAL	910,316	957 624	062 000	889,900	091 000
ACTIVITY	IUIAL	910,316	857,621	962,000	009,900	981,000

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

ACTIVITY: DEBT SERVICE

CERTIFICATES OF PARTICIPATION

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

This Activity shows the budget and expenditures for Certificates of Participation (COPs).

The Finance Division is responsible for the transfer of funds, which provides the money to the Trustee to make timely payments on principal and interest.

BUDGET HIGHLIGHTS

The Certificates of Participation were issued in 2003 to construct a new police facility and community center. The Colma Community Center opened in November of 2004, with a total project cost of \$6.25 million. The Police Facility was completed in November of 2005 at a total cost of \$8.89 million.

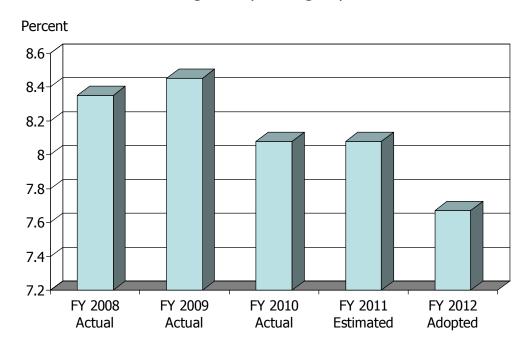
The lease agreement sets out the debt service payment schedule and indicates the principal and interest amount to be paid each year.

620 – DEBT SERVICE – COPs		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	CONTRACTUAL					
71010	Prof. Consulting Services - Trustee	1,700	1,700	1,700	1,700	1,700
75001	Debt Principal	345,000	350,000	360,000	360,000	375,000
75002	Debt Interest	614,421	604,934	595,400	595,400	584,600
TOTAL CONTRACTUAL		961,121	956,634	957,100	957,100	961,300
ACTIVITY TOTAL		961,121	956,634	957,100	957,100	961,300

DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

Debt Service includes principal and interest payments on general Town debt obligations borrowed for capital project expenditures. Debt Service payments are examined relative to general operating expenditures including special revenue funds. As a fixed cost, debt service can reduce expenditure flexibility. According to the International City Management Association (ICMA), if debt service as a percent of operating expenditure is below 10 percent, the credit industry views the situation favorably. If it exceeds 20 percent, potential risk exists. Overall, the Town has remained well below the 10 percent threshold.

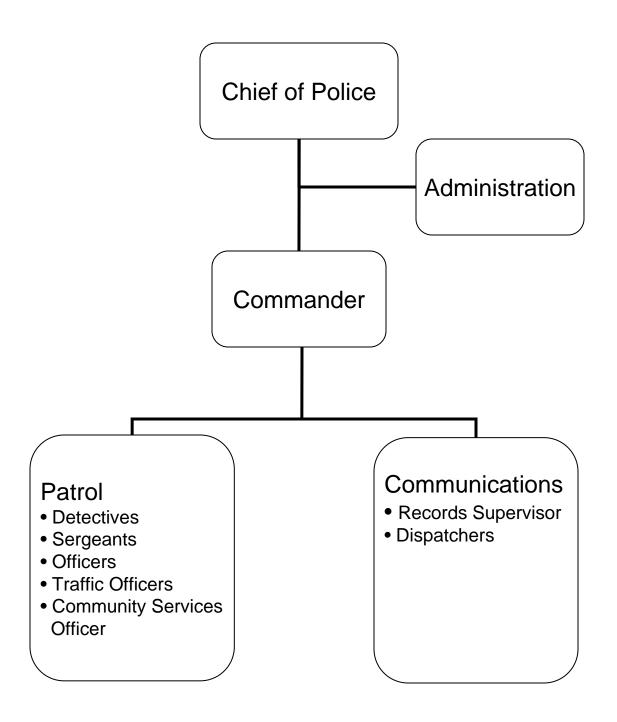
Debt Service as a Percentage of Operating Expenditures





Police

Police Department



DEPARTMENT: POLICE

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND AND STATE OF CALIFORNIA

SUPPLEMENTAL LAW ENFORCEMENT SERVICES

FUND (SLESF)

DEPARTMENT DESCRIPTION

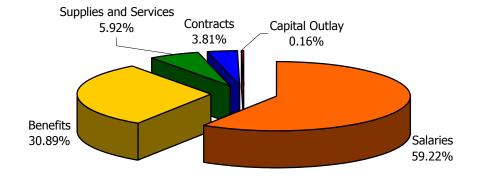
The Police Department consists of the following divisions:

- Administration
- Communication
- Patrol
- Grants

The Department is primarily supported by the General Fund, with the exception of the Community Services Officer (CSO) position which is funded by a SLESF grant from the State of California.

There are a total of 26 positions in the Department, 19 sworn and seven non-sworn.

NO.	DIVISION	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
220 230	ADMINISTRATION PATROL COMMUNICATIONS GRANTS	559,200 1,995,400 469,500 62,600	308,200 1,048,300 229,600 23,700	56,000 95,500 152,300 4,700	81,700 53,000 64,000	2,000 5,500 1,000	1,007,100 3,197,700 916,400 91,000
TOTAL EXPENDITURES		3,086,700	1,609,800	308,500	198,700	8,500	5,212,200



DEPARTMENT: POLICE

DIVISION: POLICE ADMINISTRATION

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND



DIVISION DESCRIPTION

Police Administration provides the planning, direction and oversight control of the Department.

STAFFING

The staffing for this Division includes the Police Chief, a Detective Sergeant, a Detective and an Administrative Technician III.

ACCOMPLISHMENTS/GOALS

During FY 2010-11, the Division:

- Utilized existing funds from the auction of evidence property to hire an evidence consultant to train personnel, clear the evidence room, and to prepare for a POST audit of the evidence room and procedures
- Hosted a prestigious county-wide leadership course for line-level law enforcement personnel
- For the first time in Colma History, sent a command staff member to the FBI Law Enforcement Leadership training in Quantico, Virginia
- Worked with the Recreation Department to determine the most efficient and effective way to interact with local youth

For FY 2011-12, the Division will:

- Enlist POST's help in providing an evidence room and procedures audit
- Work with other police agencies to determine potential cost saving measures without compromising current operations
- With the Recreation Department, complete the development of a formal program to actively involve staff with youth in the community

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is 7% higher than the FY 2010-11 Amended Budget. This is due to increased costs for employee benefits and increases in some county-wide service contracts.

240 BOLI	CE A DAMINICED A TION	FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
210 - POLIC	CE ADMINISTRATION	ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
<u>ACCOUNT</u>	SALARIES & WAGES					
51002	Full-time Staff	480,240	502,087	500,000	445,900	498,300
	Chief of Police					
	Detective Sergeant					
	Detective					
	Administrative Technician III					
51003	Part-time Staff	-	-	-	10,000	-
	Cardroom, Police Academy Related					
	Meetings, Background Checks					
51004	Comp Time	5,548	4,301	9,500	6,300	9,500
51005	Overtime	34,894	23,414	35,000	25,000	35,000
51006	Work Comp, Disability & 4850	-	-	-	15,100	-
51007	Holiday	11,696	12,246	11,700	12,700	11,600
51008	Vacation/Sick/Comp Time Payoff	11,158	13,304	-	4,500	-
51009	Deferred Compensation	4,050	3,600	4,800	2,400	4,800
51012	Education Incentive	(28)	-	-	-	-
	Total Salaries & Wages	547,558	558,952	561,000	521,900	559,200
	BENEFITS					
52001	PERS Misc. Employees	8,839	9,692	9,700	10,300	13,100
32001	16.58%	0,000	3,032	3,700	10,000	10,100
52002	PERS Safety	100,193	111,019	115,000	109,700	138,300
02002	32.06%	100,100	111,010	110,000	100,700	100,000
52007	Health	61,212	61,705	75,100	86,700	108,700
	15% increase		,	-,		
52008	Dental	8,286	8,407	8,800	8,900	9,100
	\$190/mo		-, -	-,	.,	, , , , ,
52009	Life Insurance	588	334	400	400	400
	\$7/mo					
52011	Vision	2,206	1,247	1,600	1,300	1,600
	\$30/mo					
52012	Health Club	413	853	900	500	900
	\$47/mo					
52013	Uniform Allowance	2,222	2,640	3,500	2,700	2,700
52014	Social Security Employer	24,760	24,503	24,800	24,200	25,100
	6.20%					
52015	Medicare Employer	8,064	8,044	8,300	7,600	8,300
	1.45%					
	Total Benefits	216,783	228,444	248,100	252,300	308,200
TOTAL SA	LARY WAGES & BENEFITS	764,341	787,396	809,100	774,200	867,400

040 001		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
210 - POL	ICE ADMINISTRATION	ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
	SUPPLIES & SERVICES					
60003	Postage	1,214	1,415	2,500	2,200	2,500
60004	Computer Supplies	42,121	27,611	20,000	20,000	20,000
	IT Expenses, Maint Fees, Equip Purchase, Stepford Extra Hours, Sprint					
60005	Special Dept. Expense Film Process, Cintas 1st Aid, Printing,	10,938	7,912	7,500	7,500	7,500
60008	Associated Services Dues & Publications	2.062	4.042	4 200	2 800	4 000
60006	Local Committees, Professional Publications, Books and Manuals, Accurint	3,062	4,043	4,200	3,800	4,000
60010	Conferences & Meetings	5,691	3,520	3,000	2,000	2,500
333.3	Local Meetings and Conferences for Admin Personnel	3,001	0,020	0,000	_,000	_,000
60013	Auto Expense	295	5	-	900	-
61002	Training	3,899	2,344	2,500	2,500	2,500
04000	POST and non-POST training	0.000	0.405	5,000	5 000	5.000
61003 63002	Tuition Reimbursement Investigations	6,000 11,129	2,195 6,470	5,000 11,500	5,000 7,800	5,000 9,500
03002	Sketches, Backgrounds, Travel for Detectives, LC Print Cards, New Employee Backgrounds	11,123	0,470	11,000		
63005	Property and Evidence	-	-	4,000	4,000	2,500
	Total Supplies & Services	84,349	55,515	60,200	55,700	56,000
71011	CONTRACTUAL County Wide Services Contracts Narcotics Task Force - \$4,000 Crime Lab - \$16,000 First Chance - \$17,500 Animal Control - \$30,000 Office of Emerg Service - \$2,500 CORA Keller Center Other	61,697	73,925	73,500	73,500	81,700
	Total Contractual	61,697	73,925	73,500	73,500	81,700
TOTAL SU	JPPLIES SERVICES & CONTRACTUAL	146,046	129,440	133,700	129,200	137,700

210 - POL	ICE ADMINISTRATION	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
80001	CAPITAL OUTLAY Equip. Purchases Misc Detective Equipment/Safety Equip	-	281	1,000	1,000	1,000
80002 80200	Automobile Purchases Furniture	27,093 808	-	- 1,000	- 500	- 1,000
TOTAL CA	TOTAL CAPITAL OUTLAY		901 281	2,000	1,500	2,000
DIVISION	TOTAL	938,288	917,117	944,800	904,900	1,007,100

DEPARTMENT: POLICE

DIVISION: POLICE PATROL

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

Police Patrol provides front-line uniform response to calls for police services. Police Patrol addresses neighborhood quality-of-life issues, and responds to all security-related service needs of the community including: threats to life and property, enforcement of traffic laws and investigation of crimes against persons and property.



STAFFING

The Division's personnel include a Police Commander, four Police Sergeants and 10 Police Officers. The Division currently has two vacant, unfunded Police Officer positions. As staffing allows, two officers are assigned to a motorcycle on a part-time basis, and officers work a variety of other ancillary assignments including SWAT and gang task force.

ACCOMPLISHMENTS/GOALS

During FY 2010-11, the Division:

- Participated in several community events related to the Town and the County including Kops
 Kids Day, holiday events and the Holiday Safety Outreach Center
- Participated in several county-wide task forces including DUI checkpoints and patrols, and ABC sting operations and the San Bruno Fire Incident
- Conducted over 4,000 residential patrols, wrote over 1,500 traffic citations and made over 600 arrests
- Had two officers complete leadership training and one additional officer complete motorcycle training
- Rotated two sergeants into an Acting Police Commander position while the Police Commander attended the FBI Leadership Academy for 10 weeks

During FY 2011-12, the Division will:

- Participate in four community events per officer
- Collaborate with the Recreation Department in programs directed towards teens and youth

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is \$2,000 more than the FY 2010-11 Amended Budget due to increases in benefits and Supplies and Services.

220 DOLI	CE DATROI	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11	FY 2010-11	FY 2011-12
220 - POLIC	CE PATROL	ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	1,561,829	1,457,174	1,685,000	1,527,100	1,603,200
	Commander					
	Police Sergeants (4)					
	Police Officers (10)					
51003	Part-time Staff	-	42,663	-	-	-
51004	Comp Time	38,119	44,263	47,500	44,000	47,500
51005	Overtime	158,945	132,723	225,000	127,000	225,000
51006	Workers Compensation, Disability & 4850	7,651	3,047	5,000	5,000	5,000
51007	Holiday	87,332	82,292	85,000	86,700	76,700
51008	Vacation/Sick/Comp Time Payoff	40,938	32,172	20,000	20,000	20,000
51009	Deferred Compensation	16,800	15,600	18,000	18,000	18,000
51012	Education Incentive	(46)	-	-	-	-
51018	Administrative Leave	5,629	17,190	-	5,000	-
	Total Salaries & Wages	1,917,197	1,827,124	2,085,500	1,832,800	1,995,400
	BENEFITS					
52002	PERS Safety	426,248	422,186	467,600	429,300	542,800
02002	32.06%	120,210	122,100	101,000	120,000	0.12,000
52006	Unemployment	_	3,150	-	_	-
52007	Health	244,046	226,549	310,000	250,500	307,900
	15% increase	_ : :, : : :		2.0,000		
52008	Dental	30,669	29,746	32,800	32,300	31,900
	\$190/mo			5_,555	,,,,,,	21,000
52009	Life Insurance	2,220	1,181	1,500	1,100	1,400
	\$7/mo	_,	1,101	,,,,,,	,,,,,,	,,,,,,
52011	Vision	8,206	4,692	6,000	4,500	5,100
	\$30/mo			•		•
52012	Health Club	636	691	800	800	800
	\$47/mo					
52013	Uniform Allowance	14,460	12,029	15,000	12,400	12,400
52014	Social Security Employer	98,405	92,157	99,500	93,900	112,500
	6.20%		,	•		•
52015	Medicare Employer	27,425	27,312	30,600	25,900	33,500
	1.45%	·	,	,	·	,
	Total Benefits	852,315	819,693	963,800	850,700	1,048,300
TOTAL SAI	LARY WAGES & BENEFITS	2,769,512	2,646,817	3,049,300	2,683,500	3,043,700

220 - POL	CE PATROL	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
60005	SUPPLIES & SERVICES Special Dept. Expense Cell Phones, Evidence, Safety Equip., Video	2,550	10,372	7,000	7,000	7,000
60008	Equip, Film, Range Supplies, Fire Arms Related Supplies, Misc. Supplies Dues & Publications PESA, Juv Ofc, CPOA, TMA, Official	992	228	1,000	1,300	1,250
60010	Magazines/Books, Business Cards Conferences & Meetings State & Local Meetings/Conference, Seminars, etc.	315	15	1,500	1,900	750
60013	Auto Expense	61,687	44,997	53,000	53,000	53,000
61002	Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing Training POST and Non POST Training, Special Enforcement Training, Terrorism Training	2,817	6,036	5,000	7,500	7,500
63001	Booking Fees	3,723	43,256	18,000	14,000	25,000
63002	Booking Fees, Citation Processing Investigations Travel, Sketches, Equip Rental for Patrol- Related Investigations Code Enforcement	456	1,204	1,500	1,000	1,000
	Total Supplies & Services	72,540	106,108	87,000	85,700	95,500
72001	CONTRACTUAL Auto Repair Services Service Contract	57,737	61,479	53,500	53,000	53,000
	Total Contractual	57,737	61,479	53,500	53,000	53,000
TOTAL SU	IPPLIES SERVICES & CONTRACTUAL	130,277	167,587	140,500	138,700	148,500
80001	CAPITAL OUTLAY Equipment Purchase Weapon Replacement/Purchase, Large Tools and Patrol Equipment	8,342	7,567	5,500	5,500	5,500
80002	Automobile Purchase	25,262	29,378	-	120,000	-
TOTAL CA	TOTAL CAPITAL OUTLAY		36,945	5,500	125,500	5,500
DIVISION :	TOTAL	2,933,393	2,851,349	3,195,300	2,947,700	3,197,700

DEPARTMENT: POLICE

DIVISION: POLICE COMMUNICATIONS

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

Police Communications handles the clerical and record-keeping duties of the Department and citizen-initiated calls for service.

STAFFING

The positions in this Division are one Dispatch Records Supervisor and four Dispatchers.

ACCOMPLISHMENTS/GOALS

During FY 2010-11, the Division:

- Assisted at the San Bruno Fire Incident
- Cross trained personnel in handling cardroom files and the evidence and property room
- Participated in a local/regional emergency operations training scenario
- Attended at least four community events

During FY 2011-12, the Division will:

- Develop baseline timeframes for response to requests for reports and determine viability of providing this service on-line
- Participate in a minimum of four community events per person
- Review the cost effectiveness of switching the current CAD/RMS to a different vendor

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is 2% over the FY 2010-11 Amended Budget due to increases in employee benefits and contracts for services.



230 - POL	CE COMMUNICATIONS	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	425,730	411,370	429,000	428,600	429,800
	Dispatch Supervisor & Dispatchers (4)	,	,	,	,	,
51003	Part-time Staff	-	-	500	-	-
	Per Diem Dispatchers					
51004	Comp Time	3,907	4,051	4,500	5,000	4,500
51005	Overtime	26,205	13,012	22,500	21,600	22,500
51006	Workers Comp, Disability	(4,648)	4,648	-	-	-
51008	Vacation/Sick/Comp Time Payoff	(2,662)	2,217	-	-	-
51009	Deferred Compensation	6,000	5,950	6,000	5,800	6,000
51019	CAD Administrator Incentive Pay	7,272	6,860	6,700	6,600	6,700
	Total Salaries & Wages	461,804	448,108	469,200	467,600	469,500
	BENEFITS					
52001	PERS Misc. Employees	48,205	56,046	56,500	55,300	71,700
02001	16.58%	10,200	33,313	30,333	33,333	7 1,7 00
52007	Health	80,595	78,280	105,200	85,900	103,200
	15% increase		7 3,233	, , , , , , , , , , , , , , , , , , , ,	55,555	100,200
52008	Dental	9,954	10,508	10,900	11,100	11,400
	\$190/mo	,,,,,,	.,	,,,,,,,	,	,
52009	Life Insurance	720	418	500	400	500
	\$7/mo					
52011	Vision	2,647	1,673	2,000	1,700	1,800
	\$30/mo				·	
52013	Uniform Allowance	3,175	3,175	3,400	3,400	3,400
52014	Social Security Employer	28,126	26,657	30,400	27,100	30,400
	6.20%					
52015	Medicare Employer	6,848	6,444	7,200	6,500	7,200
	1.45%					
	Total Benefits	180,270	183,201	216,100	191,400	229,600
TOTAL SA	LARY WAGES & BENEFITS	642,074	631,309	685,300	659,000	699,100

230 - POL	ICE COMMUNICATIONS	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
60002	SUPPLIES & SERVICES Office Supplies Department Wide Account	6,142	6,445	5,500	5,500	5,500
60004	Document Distruction Computer Supplies Hitech CAD/RMS Maint. Agreement	37,405	40,860	40,000	40,000	40,000
60005	Special Dept. Expense Records Purge, Special Dept. Needs, Minor Equipment Repair/Replacement	3,408	1,506	2,000	2,500	2,500
60008	Dues & Publications Comm Managers, Official Manuals Books	100	125	200	100	200
60010	Conferences & Meetings Hitech Conference, Local Meetings and Conferences	2,431	246	2,000	2,000	2,000
60011	Communications Contract Cost for SSFPD Dispatch Services, Radio Repair/Maint	92,821	93,967	102,500	100,000	100,000
60013	Auto Expense	20	-	200	-	100
61002	Training POST and Non-POST Training, Updates	5,374	389	2,500	2,500	2,000
	Total Supplies & Services	147,701	143,538	154,900	152,600	152,300
72003	CONTRACTUAL Equipment Maintenance Message Switch - \$13,750 Portable Radios - \$8,250 Copy Machine - \$11,500 TEA (Radio console, Lawnet) - \$19,500 Microwave Telephone - \$7,000 Other	50,237	53,480	56,000	83,000	64,000
	Total Contractual	50,237	53,480	56,000	83,000	64,000
TOTAL SU	JPPLIES SERVICES & CONTRACTUAL	197,938	197,017	210,900	235,600	216,300
80001 80200	CAPITAL OUTLAY Equipment Purchases Furniture	- -	-	500 1,000	500	500 500
TOTAL CA	APITAL OUTLAY	-	-	1,500	500	1,000
DIVISION	TOTAL	840,012	828,326	897,700	895,100	916,400

DEPARTMENT: POLICE

DIVISION: POLICE GRANTS

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: STATE OF CALIFORNIA SUPPLEMENTAL LAW

ENFORCEMENT SERVICES FUND (SLESF)

DIVISION DESCRIPTION

The Police Grants budget was initiated in late FY 2001-02 to comply with state requirements to separately account for certain annual state-provided funds, which initially included technology grants and the Supplemental Law Enforcement Services Fund (SLESF) for front-line personnel services. This money was used to fund a Community Service Officer (CSO), and the purchase of two police canines and related materials and training costs.



STAFFING

The Division consists of one CSO.

ACCOMPLISHMENTS/GOALS

During FY 2010-11, the CSO participated in a number of community and county-wide events including a local event involving child safety seat installations. She also worked with patrol staff to clear unnecessary property from the evidence room.

In FY 2011-12, the Town is not anticipating any SLESF funding from the State. The budget uses the balance of the Police Grants Fund to support the CSO position through March 2012. Staff continues to monitor the State budget closely and will be prepared to make an adjustment if the SLESF funding returns. Through March 2012, the CSO will:

- Participate in at least four community/safety events including child safety restraint systems
- Work closely with Planning to enhance the residential neighborhoods through code enforcement

BUDGET HIGHLIGHTS

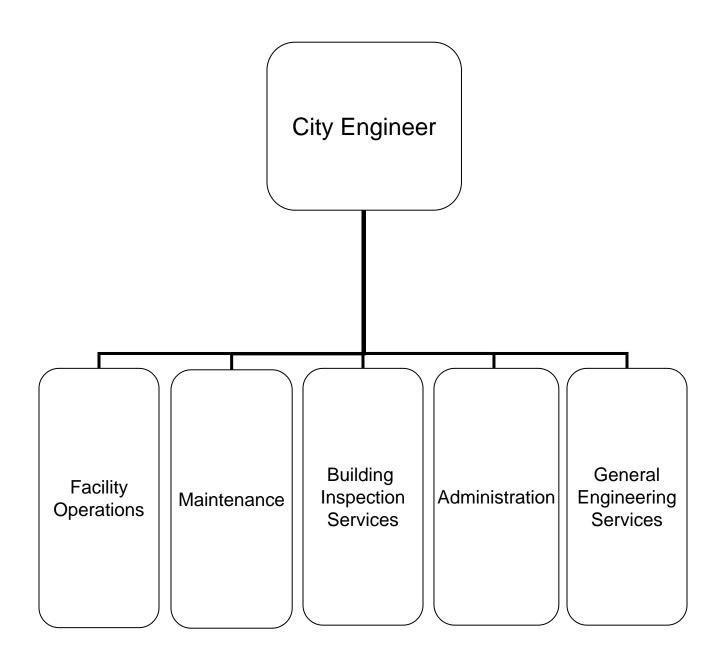
The FY 2011-12 Adopted Budget assumes no SELSF funding is provided from the State. The remaining balance of the Police Grants Fund supports the CSO position through March 2012.

240 - POLI	CE GRANTS	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	69,208	66,550	72,100	71,900	58,900
	.75 Community Service Officer					
51004	Comp Time	1,429	560	900	1,300	-
51005	Overtime	250	470	800	800	-
51008	Vacation/Sick/Comp Time Payoff	472	(61)	-	-	2,600
51009	Deferred Compensation	1,200	1,200	1,200	1,200	1,100
	Total Salaries & Wages	72,559	68,719	75,000	75,200	62,600
	BENEFITS					
52001	PERS Misc. Employees	7,998	8,845	9,300	9,600	9,800
	16.58%					
52007	Health	6,561	6,827	8,100	8,100	7,200
	15% increase					
52008	Dental	1,991	2,102	2,200	2,200	1,900
	\$190/mo					
52009	Life Insurance	144	83	100	100	100
50044	\$7/mo	500	040	400	400	200
52011	Vision \$30/mo	529	312	400	400	300
52014	Social Security Employer	4,311	4,112	4,700	4,700	3,600
32014	6.20%	4,511	4,112	4,700	4,700	3,000
52015	Medicare Employer	1,008	962	1,100	1,100	800
020.0	1.45%	.,000	332	.,	.,	
	Total Benefits	22,542	23,243	25,900	26,200	23,700
TOTAL SA	LARY WAGES & BENEFITS	95,101	91,963	100,900	101,400	86,300
	SUPPLIES & SERVICES					
60005	Special Dept. Expense	5,480	2,773	6,000	2,200	2,800
	CSO Supplies/Equipment	,	,	,	,	,
60013	Auto Expense	2,569	3,525	3,500	3,500	1,900
	Fuel, Minor Vehicle Repair, Vehicle Equip					
61002	Training	-	404	500	500	-
	CSO Training					
	Total Supplies & Services	8,049	6,702	10,000	6,200	4,700
TOTAL SU	PPLIES SERVICES	8,049	6,702	10,000	6,200	4,700
DIV ((C) C) : -		400 450		440.000	407.000	64.665
DIVISION 1	UIAL	103,150	98,665	110,900	107,600	91,000



Public Works

Public Works Department



DEPARTMENT: PUBLIC WORKS

FUNCTION: PUBLIC WORKS

FUNDING SOURCE: GENERAL FUND

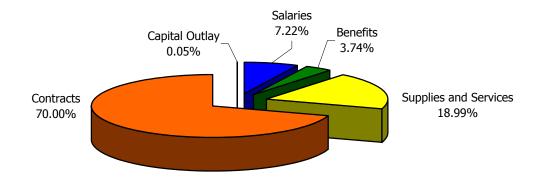
DEPARTMENT DESCRIPTION

The Public Works Department consists of the following Divisions: Administration / Engineering / Building and Maintenance.

Contract technical professionals as well as three Town employees provide Public Works services. There are two divisions within the Public Works Department – Administration / Engineering / Building, and Maintenance, which includes contracts for sewer and landscape services. Department responsibilities include development and implementation of the Town's Five-Year Capital Improvement Program (CIP); administration and implementation of solid waste recycling and National Pollutant Discharge Elimination System (NPDES) regulations; administration of private land development and building permits; and maintenance of all Town-owned facilities and infrastructure.

The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works; administer local, state, and federal regulations; administer grants and applications; and maintain the overall operation of the Department.

				SUPPLIES &		CAPITAL	TOTAL
NO.	DIVISIONS	SALARIES	BENEFITS	SERVICES	CONTRACTS	OUTLAY	DEPARTMENT
310	ADMIN/ENG/BLDG	-	-	6,800	860,000	-	866,800
320	MAINTENANCE	234,700	121,500	8,400	1,413,600	1,500	1,779,700
800	FACILITY OPERATIONS	-	-	601,650	-	-	601,650
TOT	AL EXPENDITURES	234,700	121,500	616,850	2,273,600	1,500	3,248,150



DEPARTMENT: PUBLIC WORKS

DIVISION: ADMINISTRATION / ENGINEERING / BUILDING

FUNCTION: PUBLIC WORKS

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Division, staffed by contract employees, manages the Five-Year Capital Improvement Program (CIP), and provides general engineering, consulting and building inspection services to the Town. The Division manages the Town's Storm Water NPDES Permitting Program requirements, annual sewer fees, annual waste management reporting and sanitary sewer overflow reporting requirements, the Town's traffic speed surveys, roadway infrastructure and related projects for state and local grants. Engineering assists the Maintenance Division and the Police, Recreation and Planning Departments in all aspects of Town infrastructure. The Division processes building, grading and encroachment permits for new construction as well as providing plan review and inspection services. These activities are partially fees supported.



Lexus Dealership Expansion

STAFFING

The Public Works Director/City Engineer leads the Division which contains 4.75 contract FTE.

ACCOMPLISHMENTS/GOALS

During FY 2010-11, the Division used outside funding to repair and refurbish portions of Serramonte Boulevard and repair portions of Hillside Boulevard. The Division also produced plans and specifications for the Hillside Boulevard Beautification Project; the conceptual design for this project was approved by the Council in February 2011.

The Division performed inspections of several private developments: 990 Serramonte, the Target remodel, Dollar Tree, the new Lexus showroom, and the new KIA Showroom.

Other projects included:

- Assisted in the preparation of the Town's ADA Transition Plan
- Completed physical improvements in the ADA Transition Plan for FY 2010-11
- Initiated streetlight retrofit pilot project on Junipero Serra Boulevard to assess the feasibility of using induction and LED lighting

- Participated in the county-wide processes for the implementation of the new Cal Green Building Codes
- Prepared draft fee analysis for the various building permits

Goals for FY 2011-12 are:

- Enhance community outreach on environmental concerns
- Assist in the preparation of the Town's Economic Development Plan

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is \$1,600 less than the FY 2010-11 Amended Budget due to a slight reduction in engineering design and plan review services.

PERFORMANCE	FY 2010-11	FY 2011-12
MEASURES	Estimated	Projected
Processing permit applications within ten working days	100%	100%
Average number of working days to process a permit	10	10

310 - ADMI	N. / ENGINEERING	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
60001	Public Notices	659	516	1,000	300	1,000
60005	Special Dept. Expense	1,924	2,835	2,100	3,000	4,000
60006	Printing	333	53	200	-	-
60008	Dues & Publications	3,706	698	1,300	1,500	1,000
	Purchase Current Building Code	·		•		·
	Membership Building Class A					
60010	Conferences & Meetings	90	-	800	500	800
	National Pollutant Discharge Elimination					
	System, Countywide Engineers Meeting					
	Total Supplies & Services	6,712	4,102	5,400	5,300	6,800
	CONTRACTUAL					
71005	Prof. Engineering Services - General	597,184	596,184	600,000	600,000	600,000
	Engineering Staff Augmentation		555,151	200,000		555,555
	Department Administration					
71006	Prof. Bldg/Inspection Svcs.	165,834	195,083	200,000	180,000	200,000
	Building Staff Augmentation	,	,	,		,
	Admin. /Permit Counter Services					
71010	Professional Consulting Services	73,440	22,493	63,000	60,000	60,000
	Engineering Design and P.W. / Engineering	,	,	,	,	,
	Plan Review					
	Records Mgmt. Consultant - \$15,000					
	Total Contractual	836,458	813,760	863,000	840,000	860,000
TOTAL SU	PPLIES SERVICES & CONTRACTUAL	843,170	817,862	868,400	845,300	866,800
13171200		5.5,.76	0,002	333, 100	3 .3,500	223,230
D11/1010::-		040.4=0	0.47	000 455	0.18.000	
DIVISION 1	OTAL	843,170	817,862	868,400	845,300	866,800

DEPARTMENT: PUBLIC WORKS

DIVISION: PUBLIC WORKS MAINTENANCE

FUNCTION: PUBLIC WORKS

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Maintenance Division is responsible for the upkeep and maintenance of public streets, sidewalks, traffic signals, street lights and public facilities. The Division also manages the sanitary sewer maintenance contract, and provides roadway weed and litter control and graffiti abatement.

STAFFING

Positions include three Maintenance Technicians supervised by a contract Maintenance Supervisor.



ACCOMPLISHMENTS/GOALS

In the past year the Division has shifted its attention from lower priority maintenance activities to meeting the enhanced requirements under the NPDES program. These include attending meetings and filing more reports associated with the Integrated Pest Management Program and the new Municipal Regional Permit. The Division continues to remain an active participant on the Town's Safety Committee.

Other accomplishments include: the first city in San Mateo County to participate in the ARRA Trash Capture device program; Town-wide cleaning of all curb drain inlets; installing bulkheads along the roadways to mitigate embankment erosion from entering the storm drain system; street sweeping approximately 300 curb miles throughout the year.



The goals for the Division during FY 2011-12 are to:

- Assist with the completion of ADA improvements at Town facilities
- Maintain the existing level of service by ensuring the Town, unlike many cities in California, has no deferred maintenance issues

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is 5% higher than the FY 2010-11 Amended Budget due to increased costs associated with employee pensions and medical insurance, and sewer service rates. In addition, the Adopted Budget contains \$44,500 for sidewalk and curb ramp work in Serramonte and Junipero Serra Boulevards pursuant to the Town's ADA Transition Plan.

PERFORMANCE MEASURES	FY 2009-10 Actual	FY 2010-11 Estimated	FY 2011-12 Projected
Sweep all of the Town's curbs (23 miles) at least once per month	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%

320 - MAIN	TENANCE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	216,107	212,136	227,800	227,600	228,600
0.002	Maintenance Technician (3)					,
51004	Comp Time	574	561	1,000	-	1,000
51005	Overtime	1,487	1,272	1,500	1,500	1,500
51008	Vacation/Sick/Comp Time Payoff	2,753	487	-	11,500	-
51009	Deferred Compensation	3,600	3,600	3,600	3,600	3,600
	Total Salaries & Wages	224,521	218,055	233,900	244,200	234,700
	BENEFITS					
52001	PERS Misc. Employees	24,669	28,033	29,300	29,900	38,000
	16.58%					
52007	Health	39,991	41,748	49,200	45,700	56,300
	15% increase					
52008	Dental	5,972	6,305	6,700	6,700	6,700
50000	\$190/mo	400	054	000	000	000
52009	Life Insurance \$7/mo	432	251	300	300	300
52011	Vision	1,588	935	1,200	1,000	1,100
32011	\$30/mo	1,366	933	1,200	1,000	1,100
52014	Social Security Employer	13,935	13,514	14,600	14,300	15,400
	6.20%	,	,	,	,	,
52015	Medicare Employer	3,259	3,158	3,500	3,400	3,700
	1.45%					
	Total Benefits	89,846	93,944	104,800	101,300	121,500
TOTAL SA	LARY WAGES & BENEFITS	314,367	311,999	338,700	345,500	356,200
	SUPPLIES & SERVICES					
60005	Special Dept. Expense	8,310	10,437	8,000	7,900	8,000
	Building and Cleaning Supplies, Safety	3,313		3,000	,,,,,	3,555
	Material and Attire, Uniform Cleaning and					
	Upgrades, Building Materials, Flags,					
	Banners, Signs					
60008	Dues & Publications	-	-	200	-	200
60010	Various Trade Journals		1.500	200	1 400	
60010	Conferences & Meetings S.F. Bay Area Maintenance Services	-	1,500	300	1,400	-
	Association Workshop, NPDES					
60014	Equipment Rental	268	-	1,500	2,500	-
	Heavy Equipment When Required			.,	_,,,,,	
61002	Training	-	-	900	900	200
	Required Safety Seminars					
	Total Supplies & Services	8,578	11,937	10,900	12,700	8,400

320 - MAIN	ITENANCE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
71005	CONTRACTUAL Prof. Engineering Svcs General Maintenance Supervisor Staff, Construction Inspections	200,749	217,935	209,000	200,000	209,000
72003	Equipment Maintenance Fleet Maintenance - Vehicles and Equipment	14,562	9,314	15,000	13,000	15,000
73001	Landscape Maintenance Roadway, Median Islands, Town Facilities, Colma Creek Annual Cleaning	143,505	137,543	132,000	130,000	139,000
73002	Streets & Sidewalks Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA	97,082	236,848	170,000	170,000	144,500
73003	Roadway, Weed & Litter Control Weed Abatement Town's ROW, Drain Inlet/Catch Basin Protection, Disposal Fees, Chemicals, Sprayers	5,545	7,538	10,000	3,000	10,000
73004	Street Signs & Pavement Marking Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations	19,594	18,853	32,500	25,000	25,000
73005	Traffic Signals & Street Lights Contract - SSF Street Light/Signal Division	34,948	27,298	60,000	40,000	32,500
73006	Drainage & Flood Control Yearly Maint., Sandbag Supplies Additional NPDES charges - \$3,500	11,662	15,904	18,600	18,600	18,600
73007	Sanitary Sewers Sewer Fees Due NSMCSD & SSF, Yearly Maintenance/Repairs	640,418	642,618	700,000	729,100	820,000
	Total Contractual	1,168,065	1,313,851	1,347,100	1,328,700	1,413,600
TOTAL SU	IPPLIES SERVICES & CONTRACTUAL	1,176,642	1,325,788	1,358,000	1,341,400	1,422,000
80001	CAPITAL OUTLAY Equipment Purchases Replace/Acquire New Equipment and Tools for Right of Way Work, Building Maintenance and Construction	-	-	1,900	2,000	1,500
TOTAL CA	APITAL OUTLAYS	-	-	1,900	2,000	1,500
DIVISION .	TOTAL	1,491,010	1,637,787	1,698,600	1,688,900	1,779,700

DEPARTMENT: PUBLIC WORKS

DIVISION: PUBLIC WORKS MAINTENANCE

ACTIVITY: FACILITY OPERATIONS & MAINTENANCE

FUNCTION: PUBLIC WORKS

FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

The Facility Operations Activity includes non-personnel operating expenses for all Town facilities, such as janitorial and landscape contract services, water, electricity and pest control.

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget for Facility Operations is approximately 17% higher than the FY 2010-11 Amended Budget reflecting increases in landscaping expenses, planned replacement of appliances at the Creekside Villas as well as the addition of \$49,000 to address items identified in the Town's adopted ADA Transition Plan.

800 - FAC	CILITIES SUMMARY	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
FACILI	TY OPERATIONS & MAINTENANCE					
801	Town Hall	92,919	79,003	98,700	83,400	107,500
802	Town Annex	27,966	28,607	33,600	30,700	63,800
803	Sterling Park	40,123	44,067	50,300	46,400	64,600
804	Museum	22,468	18,743	19,600	36,500	22,800
805	Community Center	109,940	92,504	93,300	89,100	93,700
806	Police Station	91,775	111,575	116,300	114,400	116,900
807	Corporation Yard	17,875	13,457	17,200	15,000	16,150
808	Creekside Villas	82,948	77,539	71,900	80,500	103,600
809	Verano	4,695	4,167	6,600	6,600	6,600
810	Bark Park	1,703	2,770	4,300	3,500	4,300
812	Gun Range	1,093	1,101	1,700	1,200	1,700
ACTIVITY	TOTAL	493,505	473,534	513,500	507,300	601,650



801 TOWN HALL

		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone / Internet Service*	47,200	41,036	50,000	40,000	50,000
90002	Gas and Electricity	9,909	10,225	10,000	9,000	10,000
90003	Water	1,336	1,242	1,300	1,200	1,500
90006	Supplies	1,885	3,200	2,500	2,500	2,500
90007	Janitorial Services	14,727	14,185	15,800	15,800	10,500
90008	Landscaping	5,854	5,868	6,600	5,900	7,000
90009	Pest Control	-	-	1,000	500	500
90010	Security System	2,080	1,016	1,500	1,500	1,500
90011	Heat/Ventilation/Air Conditioning	-	-	3,000	1,000	3,500
90012	Bldg. Interior Maintenance & Repair	7,017	471	2,000	1,000	3,000
90013	Bldg. Exterior Maintenance & Repair	2,360	1,760	5,000	5,000	17,500
90014	Miscellaneous Maintenance	551	-	-	-	-
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	92,919	79,003	98,700	83,400	107,500

^{*} Does not include mobile phone services.



802 TOWN ANNEX

		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	5,017	4,658	5,200	5,200	5,200
90003	Water	3,266	3,622	3,300	4,000	4,000
90006	Supplies	300	671	1,000	1,000	1,000
90007	Janitorial Services	8,776	8,512	9,600	9,600	9,200
90008	Landscaping	6,775	6,480	7,400	6,500	7,800
90009	Pest Control	2,592	2,592	2,600	1,900	2,600
90011	Heat/Ventilation/Air Conditioning	-	603	1,500	600	1,500
90012	Bldg. Interior Maintenance & Repair	210	631	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	1,004	838	2,000	900	31,500
90014	Miscellaneous Maintenance	26	-	-	-	-
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	27,966	28,607	33,600	30,700	63,800



803 STERLING PARK

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	3,850	3,398	5,700	5,700	5,700
90003	Water	2,812	3,657	3,600	3,600	3,600
90006	Supplies	4,026	4,737	4,000	4,000	4,000
90007	Janitorial Services	14,144	13,902	15,500	15,000	7,500
90008	Landscaping	6,465	6,480	8,500	8,500	8,900
90009	Pest Control	-	-	500	500	500
90010	Security System	1,109	1,128	1,300	1,300	1,300
90011	Heat/Ventilation/Air Conditioning	-	-	500	500	500
90012	Bldg. Interior Maintenance & Repair	3,818	9,039	4,700	4,700	4,500
90013	Bldg. Exterior Maintenance & Repair	1,496	1,726	6,000	2,600	28,100
90014	Miscellaneous Maintenance	2,403	•	-	-	-
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	40,123	44,067	50,300	46,400	64,600



804 MUSEUM

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	232	276	2,200	300	300
90003	Water	3,903	3,695	3,000	3,000	3,500
90006	Supplies	2,365	2,225	1,800	1,800	1,800
90007	Janitorial Services	1,695	1,702	2,100	1,700	2,000
90008	Landscaping	3,448	3,456	3,600	3,500	3,800
90009	Pest Control	-	-	500	500	1,500
90010	Security System	-	1,910	1,200	1,200	1,200
90011	Heat/Ventilation/Air Conditioning	3,519	716	2,000	1,300	3,500
90012	Bldg. Interior Maintenance & Repair	1,257	292	1,200	1,200	1,200
90013	Bldg. Exterior Maintenance & Repair	5,667	4,471	2,000	22,000	4,000
90014	Miscellaneous Maintenance	382	-	-	-	-
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	22,468	18,743	19,600	36,500	22,800



805 COMMUNITY CENTER

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone and Internet Services	1,142	1,039	1,500	1,500	1,500
90002	Gas and Electricity	16,003	16,301	18,000	18,000	20,000
90003	Water	3,593	3,733	5,000	5,000	5,000
90006	Supplies	8,392	11,312	10,000	10,000	10,000
90007	Janitorial Services	24,333	23,957	26,200	24,000	12,000
90008	Landscaping	4,621	4,632	6,600	4,700	7,000
90009	Pest Control	1,050	1,056	1,100	1,000	1,100
90010	Security System	1,080	7,171	1,200	1,200	1,200
90011	Heat/Ventilation/Air Conditioning	4,347	2,451	3,500	4,000	4,000
90012	Bldg. Interior Maintenance & Repair	36,803	19,107	16,700	16,700	21,900
90013	Bldg. Exterior Maintenance & Repair	1,708	1,745	3,500	3,000	10,000
90014	Miscellaneous Maintenance	6,868	-	1	-	-
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	109,940	92,504	93,300	89,100	93,700



806 POLICE STATION

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone	85	261	900	900	900
90002	Gas and Electricity	23,230	40,446	42,000	41,500	42,000
90003	Water	4,066	3,682	5,000	4,200	4,500
90006	Supplies	4,872	3,873	6,500	6,500	6,500
90007	Janitorial Services	24,506	24,057	26,200	26,000	25,500
90008	Landscaping	12,564	12,588	13,200	12,300	15,000
90009	Pest Control	531	930	500	1,000	500
90010	Security System	-	1,480	-	-	-
90011	Heat/Ventilation/Air Conditioning	4,210	5,336	5,000	5,000	5,000
90012	Bldg. Interior Maintenance & Repair	13,955	12,036	12,000	10,000	12,000
90013	Bldg. Exterior Maintenance & Repair	3,469	6,886	5,000	7,000	5,000
90014	Miscellaneous Maintenance	287	-	-	-	-
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	91,775	111,575	116,300	114,400	116,900



807 CORPORATION YARD

		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOFTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone	-	-	200	200	200
90002	Gas and Electricity	3,665	3,485	4,500	4,000	4,500
90003	Water	1,376	802	1,100	1,000	800
90006	Supplies	348	400	500	500	500
90007	Janitorial Services	5,651	5,675	6,300	6,300	5,500
90008	Landscaping	742	744	900	800	950
90011	Heat/Ventilation/Air Conditioning	-	-	200	200	200
90012	Bldg. Interior Maintenance & Repair	477	2,217	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	2,186	134	2,500	1,000	2,500
90014	Miscellaneous Maintenance	3,430	-	-	-	-
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	17,875	13,457	17,200	15,000	16,150



808 TOWN OF COLMA CREEKSIDE VILLAS

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	8,885	7,879	9,200	9,200	9,200
90003	Water	3,718	3,489	4,000	4,000	4,000
90005	Garbage Pick-up	7,633	7,790	7,000	6,700	7,000
90006	Supplies	364	54	200	200	200
90008	Landscaping	7,818	7,836	8,900	7,900	9,400
90009	Pest Control	1,305	1,583	1,300	1,500	1,500
90010	Security System	2,048	3,302	4,000	4,000	4,000
90011	Heat/Ventilation/Air Conditioning	-	175	1,300	1,000	2,300
90012	Bldg. Interior Maintenance & Repair	23,863	24,818	10,000	22,000	30,000
90013	Bldg. Exterior Maintenance & Repair	8,656	1,395	5,000	3,000	15,000
90014	Miscellaneous Maintenance	925	-	-	-	-
90015	Property Management	17,733	19,218	21,000	21,000	21,000
TOTAL FA	CILITY OPERATIONS & MAINTENANCE	82,948	77,539	71,900	80,500	103,600



809 VERANO

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90009	Pest Control	699	-	-	-	-
90012	Bldg. Interior Maintenance & Repair	141	123	1,500	1,500	1,500
90014	Miscellaneous Maintenance	501	-	-	-	-
90015	Property Management HOA Dues	3,354	4,044	5,100	5,100	5,100
TOTAL FACILITY OPERATIONS & MAINTENANCE		4,695	4,167	6,600	6,600	6,600



810 BARK PARK

		FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90003	Water	538	1,628	2,000	2,000	2,000
90008	Landscaping	1,113	1,116	1,300	1,200	1,300
90009	Pest Control	-	-	500	-	500
90013	Bldg. Exterior Maintenance & Repair	52	26	500	300	500
TOTAL FACILITY OPERATIONS & MAINTENANCE		1,703	2,770	4,300	3,500	4,300



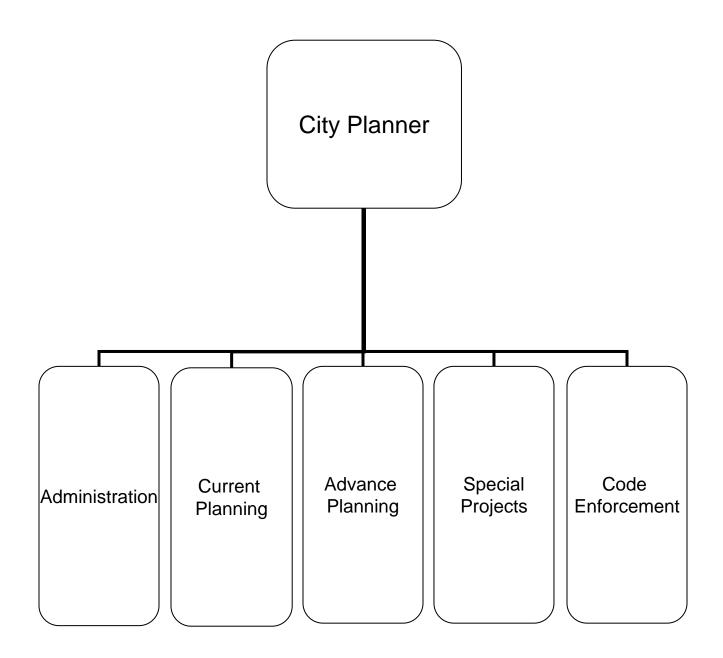
812 GUN RANGE

		FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90006	Supplies	-	-	500	-	500
90014	Range Improvements Miscellaneous Maintenance Portosan Rental	1,093	1,101	1,200	1,200	1,200
TOTAL FACILITY OPERATIONS & MAINTENANCE		1,093	1,101	1,700	1,200	1,700



Planning

Planning Department



DEPARTMENT: PLANNING

FUNCTION: COMMUNITY DEVELOPMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Planning Department is responsible for Advanced Planning, Current Planning, and Code Enforcement. The Planning staff, in partnership with other Town staff, residents and the business community, implements the community vision for the physical development of Colma, as described in the General Plan. Specific activities include: preparing planning studies to update policies and regulations in light of changing laws and conditions to ensure Colma continues to be a desirable community in which to live, work, visit, and recreate; coordination with or participation in County and regional planning efforts to



represent Colma's interests; reviewing development proposals to ensure high quality and compatible development; reviewing all building permits for compliance with zoning requirements; enforcing codes and promoting property maintenance; and providing public information about planning and development.

STAFFING

Planning services for the Town are provided by contract and are partially supported by application fees. A professional staff, including the City Planner, a Senior Planner, a Registered Landscape Architect and an Office Manager, is available to assist the Town on an as-needed basis equal to an average of 1.8 Full-Time Equivalent (FTE) employees.

ACCOMPLISHMENTS/GOALS

During FY 2010-11, the Division:

- Processed all submitted development applications, including design review for Serramonte Volkswagen on Serramonte Boulevard
- Conducted code enforcement in response to complaints within the residential and commercial areas of Colma, and as the result of site visits in the commercial areas of Town; continue to achieve voluntary compliance with the majority of cases
- In coordination with other City staff, ensured that several major development projects along Serramonte Boulevard were completed in compliance with their project approvals, including the 15,000 square foot expansion of Target, the new Lexus dealership, the Dollar Tree store, and the new multi-tenant building at 990 Serramonte Boulevard
- Collaborated with City Manager, Department Directors and Council to prepare the Economic Development Plan RFP and select consultant

- Continued business retention activities outlined in Short-Term Economic Development Strategy adopted in May 2010; met with all the auto dealers to learn about their perspectives and concerns about Colma's Auto Row
- Presented annual reports for 2009 and 2010 on the Housing Element to City Council for adoption

For FY 2011-12, the Division will:

- Continue implementation of the Short-Term Economic Development Strategy; assist the City Manager with the economic development consultant's activities with the Council and community
- Participate in the Regional Housing Needs allocation process for the Housing Element Planning period 2014 to 2020
- Participate in the preparation of a Sustainable Communities Strategy being jointly undertaken by the Association of Bay Area Governments (ABAG) and the Metropolitan Planning Commission (MTC), in cooperation with the Bay Conservation and Development Commission (BCDC) and the Bay Area Air Quality Management District (BAAQMD)
- Complete zoning text amendments regarding emergency shelters and transitional/supportive housing as required by State Law
- Review the Zoning Ordinance for changes that might simplify and reduce permitting requirements while maintaining community notification and involvement and providing sufficient oversight to maintain Colma as a desirable and attractive community

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is at the same level as the FY 2010-11 Amended Budget.

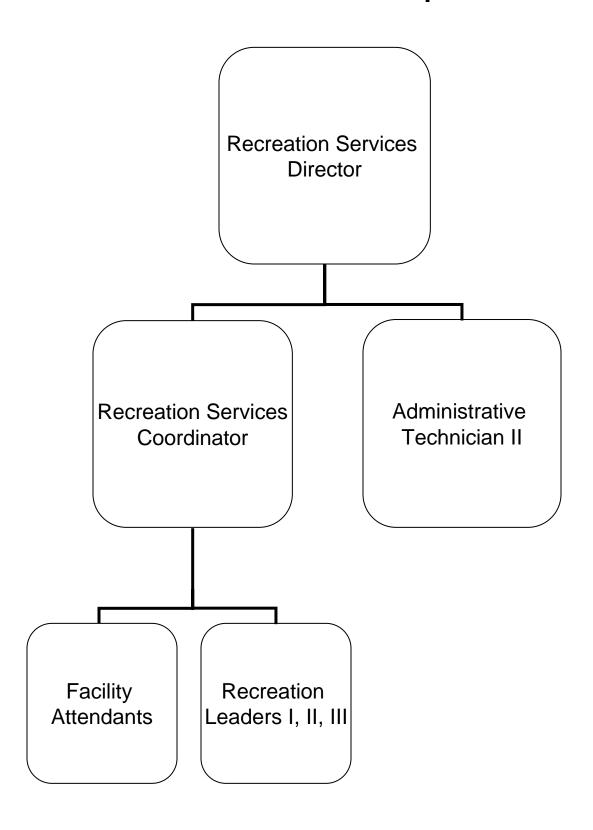
PERFORMANCE MEASURES	FY 2009-10 Actual	FY 2010-11 Estimated	FY 2011-12 Projected	
Business Registrations Reviewed	221	225	225	
Code Compliance Cases Opened	42	45	40	
Permits Issued Administratively: Sign Permit, Sign Review, Temporary Use	27	25	20	
Permit, Minor Use Permit, Administrative Use Permit, and Tree Removal Permit	27	35	30	
Permits Requiring Council Approval: Home Occupation Use Permit, Major Design Review, Variance, Planned Development, Major Use Permit, Lot Line Adjustment, Parcel Map, Subdivision, Street Vacation	2	4	3	
Percentage of Permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	

410 - PLAN	INING	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
60005	Special Dept. Expense	-	114	-	-	-
63004	Code Enforcement	25,826	43,353	-	-	-
	Total Supplies & Services	25,826	43,467	-	-	-
	CONTRACTUAL					
71007	Gen. Services, Public Information, Admin	53,283	80,589	100,000	111,500	105,500
	Office coverage M-F 8am - 5pm					
	Department Administration Support					
	City Council Meetings					
	Executive Team & Other Meetings					
	Budget Manangement & Oversight					
	Business Registration Program					
	Shopping Cart Retrieval Program Community Relations					
71008	Prof. Planning Services - Current	132,669	129,558	110,000	100,000	105,000
7 1000	Providing Public Information	132,003	120,000	110,000	100,000	100,000
	Pre-application Assistance					
	Zoning/ Compliance for Building Permits					
	Discretionary Permit Processing					
	Environmental Review - CEQA					
	Ensure Compliance with Mitigation Measures					
	Monitoring Trestle Glen MOU for Compliance					
71009	Prof. Planning Services - Advanced	72,326	80,892	93,500	87,000	93,000
	Planning Fee Update Incl. General Plan					
	Maintenance Fee					
	Housing Element Implementation					
	Census					
	SMC Sustainable Communities					
	Strategic Planning Grand Boulevard Initiative					
	SF PUC Conjunctive Use Project					
71012	Neighborhood Services	_	_	40,000	45,000	40,000
71012	Code Enforcement			40,000	40,000	40,000
	Neighborhood Improvement					
	Permit Condition Compliance					
	Loitering issues at Home Depot					
71022	Comprehensive GP/Zoning Code Update	68,164	16,868	30,000	30,000	30,000
	Total Contractual	326,442	307,907	373,500	373,500	373,500
TOTAL SU	PPLIES SERVICES & CONTRACTUAL	352,268	351,374	373,500	373,500	373,500
DEPARTM	ENT TOTAL	352,268	351,374	373,500	373,500	373,500



Recreation Services

Recreation Services Department



DEPARTMENT: RECREATION SERVICES DEPARTMENT

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Recreation Services Department provides programs, activities and events for Colma residents of all age groups ranging from infants to seniors at two park facilities: Colma Historical Park & Community Center and Sterling Park. Program elements include: Fitness, Enrichment, Special Events, Cultural Events, Sporting Events, Trips and Community Events. It is the goal of the Recreation Services Department to offer a balanced program ensuring all elements are offered to all age groups throughout the fiscal year.



In accordance with Council policy, the Town subsidizes recreation programs at a rate of 90% for adults and 95% for youth and seniors. Program fees are charged based on the actual cost of the program. In an effort to reduce costs and provide more community-based recreation programs for residents, staff introduced cost-effective in-house alternatives to contracted services over the past several years. Programs such as Breakfast with Santa, Parents Night Out, Outdoor Movie Night, Eggstravaganza, Family Field Day & BBQ, Murder Mystery Dinner and the spring, summer and winter day camps continue to grow.

STAFFING

The staffing for this Department includes the Director of Recreation Services, one Recreation Coordinator, one Administrative Technician, six part-time Facility Attendants and eight part-time Recreation Leaders. The Recreation Services Director is the Town's ADA Coordinator responsible for implementing the ADA Transition Plan and the Town's Risk Manager, chairing the Safety Committee and ensuring the implementation of risk management activities.

ACCOMPLISHMENTS/GOALS

In FY 2010-11, the Recreation Services Department developed two new community programs: Community Action Teams and the Town Wide Clean Up Day and Garage Sale. Unfortunately due to insufficient registration, the Community Action Team program was cancelled due to insufficient participation. The Town Wide Clean Up Day and Garage Sale are scheduled for May 2011.



In FY 2010-11, the Department set a goal to maintain the service level (provide the same number of programs and meet participation levels) as provided in FY 2009-10. At the midway point in FY 2010-11, the Department is meeting the participation levels from FY 2009-10.

In FY 2011-12, maintenance of current levels of service will continue. As a component of the FY 2011-12 Adopted Strategic Plan, the Recreation Services Department will be hosting a community-wide Health Fair. The Department will also participate in the analysis of recreation fee increases, continued from FY 2010-11.

BUDGET HIGHLIGHTS

The FY 2011-12 Adopted Budget is 3% higher than the FY 2010-11 Amended Budget. Additional funding has been included to maintain the current range of classes offered and accommodate increased participation in the Day Camp program, as well as Kumon Math Tutoring and Tae Kwon Do.

PERFORMANCE MEASURES

Since FY 2006-07, the Recreation Services Department has offered approximately 100 programs with an average of 4,600 residents participating.

	Number of Programs Offered	Program Participation
FY 2004-05 Actual	83	3,842
FY 2005-06 Actual	96	3,968
FY 2006-07 Actual	102	4,540
FY 2007-08 Actual	104	4,853
FY 2008-09 Actual	101	4,484
FY 2009-10 Actual	100	4,942
FY 2010-11 Estimated	100	4,785
FY 2011-12 Projected	100	4,700

<u>Customer Service Overall Rating</u>

In November 2010, the Recreation Services Department conducted its annual survey seeking resident feedback for programs, facilities and customer service. Based on these results, the Recreation Services Department achieved the service levels that were projected in the FY 2010-11 Adopted Budget.

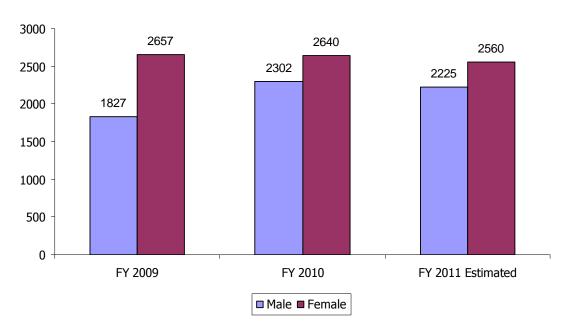
PERFORMANCE	FY 2009-10	FY 2010-11	FY 2011-12
MEASURE	Actual	Actual	Projected
Maintain Annual	100% of residents	100% of residents	90% of residents
Customer Service	responding rated the	responding rated the	responding rated the
Survey Overall	overall performance	overall performance	overall performance
Rating	of the Recreation	of the Recreation	of the Recreation
	Services Department	Services Department	Services Department
	at 9.6.1	at 9.5.1	at 9.5 ¹

On a scale of one (poor) to ten (exceed expectations).

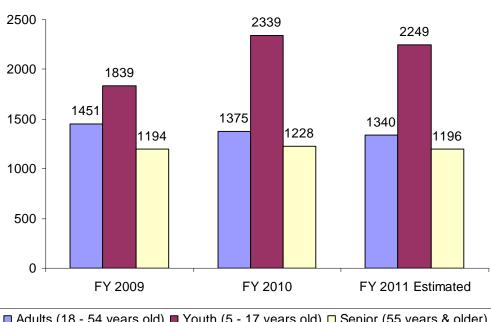
Program Demographics

The Recreation Services Department follows recreation program policies set forth in the Administrative Code. These policies direct staff to develop activities for all demographics in all program elements. Below are graphs that show how the Department has satisfied the Recreation Department Program Guidelines with equitable programming and participation over the past few years. The Department will continue to meet these goals by developing programming attractive to both genders and all age groups.

Participation by Gender



Participation by Age



510 - RECF	REATION SERVICES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff	252,128	251,622	259,900	259,900	260,900
	Director of Recreation Services	,	,	,	,	,
	Administrative Technician II					
	Recreation Coordinator					
51003	Part-time Staff	99,323	108,313	97,000	97,000	110,000
	Recreation Leader 4 FTE					
	Facility Attendant 3 FTE					
51004	Comp Time	1,229	905	800	600	600
51005	Overtime	4,137	1,865	3,500	1,200	1,200
51008	Vacation/Sick/Comp Time Payoff	(1)	3,655	-	-	-
51009	Deferred Compensation	3,600	3,600	3,600	3,600	3,600
	Total Salaries & Wages	360,416	369,960	364,800	362,300	376,300
	BENEFITS					
52001	PERS Misc. Employees	28,004	33,326	33,500	33,900	43,300
	16.58%	,	,	,	,	,
52006	Unemployment	174	582	-	2,600	-
52007	Health	34,390	36,720	43,200	39,800	48,400
	15% increase					
52008	Dental	5,973	6,305	6,700	6,700	6,700
	\$190/mo					
52009	Life Insurance	382	221	300	300	300
	\$7/mo					
52011	Vision	1,588	935	1,200	1,000	1,100
	\$30/mo					
52012	Health Club	504	282	300	300	300
	\$47/mo					
52014	Social Security Employer	22,035	22,541	22,500	22,200	23,400
	6.20%					
52015	Medicare Employer 1.45%	5,219	5,365	5,200	5,300	5,400
	Total Benefits	98,269	106,277	112,900	112,100	128,900
TOTAL SA	LARY WAGES & BENEFITS	458,685	476,237	477,700	474,400	505,200

510 - REC	REATION SERVICES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
	SUPPLIES & SERVICES					
60002	Office Supplies	4,409	2,908	4,000	4,000	4,000
00002	Paper, Pens, Labels, Post It's,	4,403	2,300	4,000	4,000	4,000
	Envelopes, File Folders					
60003	Postage	2,743	3,108	2,700	2,700	3,000
00000	Recreation Brochures, Fliers	2,740	3,100	2,700	2,700	3,000
60004	Computer Expenses & Services	6,687	5,378	6,000	3,600	5,000
00004	Colma ID Cards, Class Service	0,007	0,070	0,000	3,000	3,000
	Agreement, Ink Cartridges, System					
	Upgrades, Memory, Additional					
	Stepford Services & Software					
60005	Special Dept. Expense	3,425	3,885	4,000	3,700	4,000
	First Aid Kits, Uniforms	0,0	3,555	.,000	,,,,,,	.,000
60006	Printing	7,920	7,803	8,000	8,000	8,000
	Brochure Printing	,,,,,	,,,,,,	5,000	,,,,,	5,555
60008	Dues & Publications	1,049	1,715	1,600	2,000	1,900
	MMANC, CPRS, Music Licensing	,	,	,	,	,
60010	Conferences & Meetings	5,641	2,314	5,500	5,000	4,000
	Conferences (CPRS, ICMA, MMANC),	,	,	,	,	,
	Meeting & Training Supplies					
60011	Communications	6,000	7,250	12,000	10,000	10,000
	DSL Lines to Two Community Centers					
60013	Auto Expense	1,152	708	1,000	1,000	1,000
60014	Office Equipment Rental	8,191	7,721	7,500	7,500	7,500
	Ikon Copier Lease					
61003	Tuition Reimbursement	-	-	1,000	1,000	1,000
	Total Supplies and Services	47,217	42,792	53,300	48,500	49,400
	RECREATION EXPENSES					
62001	Community Services	9,964	9,408	16,500	11,500	14,000
	Project Read Family Literacy					·
	Health Fair					
62002	Picnic	26,967	23,146	20,000	14,100	16,000
	One Picnic - Music, Food, Decorations,		·			·
	Children's Entertainment, Prizes					
62003	Colma Holiday Events	43,119	-	-	-	-
62004	Day Camps	29,614	26,741	30,000	30,000	32,000
	Colma Day Camp (Spring Camp - 7 days,					
	Winter Camp - 14 days,					
	Summer Camp - 50 days)					
	Alternative Camps					
62006	Cultural Events	13,746	6,800	4,000	4,300	4,000
	Off Broadway Plays & Musicals in SF, Ballet					
62007	Sporting Events	8,199	2,245	3,000	2,300	2,500
	Baseball Tickets, Basketball Tickets					

510 - REC	REATION SERVICES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
62008	RECREATION EXPENSES (continued) Teen Events Holiday Outing, Spring Outing, 4-Summer Trips, Halloween Outing	7,315	10,260	10,000	11,500	10,500
62009	Tickets, Transportation, Food Children Events December, Spring, Halloween, Summer Field Trips/Outings	5,219	13,267	10,000	9,000	10,500
62010	Convalescent Holiday Program Home Sweet Home, Entertainment	920	625	700	600	600
62011	Recreation Programs Arts and Crafts Supplies Athletic Equipment Games In-House Programs (i.e. Earth Day, Parents Night Out, Senior Lunch Program, After School Program, Murder Mystery Dinner) Adult Outings, Senior Outings Family Programs (i.e. Outdoor Movie Night, Family Field Day & BBQ) Colma Game Night Snacks Transportation Volunteer Dinner	30,928	33,843	47,000	32,000	35,000
	Total Recreation Expenses	175,991	126,335	141,200	115,300	125,100
TOTAL SU	JPPLIES/SERVICES/RECREATION EXPENSES	223,208	169,127	194,500	163,800	174,500
71010	CONTRACTUAL Consulting/Contract Services Instructors - Yoga, Dance, Scrapbooking, Cooking, Tae Kwan Do, Fitness, First Aid/CPR, Lego's Workshop, Kumon Math Tutoring, Golf Lessons, Music Programs, American Sign Language	84,071	98,130	95,000	109,000	112,500
	Total Contractual	84,071	98,130	95,000	109,000	112,500
TOTAL SU	IPPLIES SERVICES AND CONTRACTUAL	307,279	267,257	289,500	272,800	287,000
80001	CAPITAL OUTLAY Equipment Purchases	1,085	4,560	-	-	-
TOTAL CA	APITAL OUTLAY	1,085	4,560	_	-	-
DEPARTM	IENT TOTAL	767,049	748,054	767,200	747,200	792,200



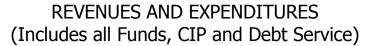


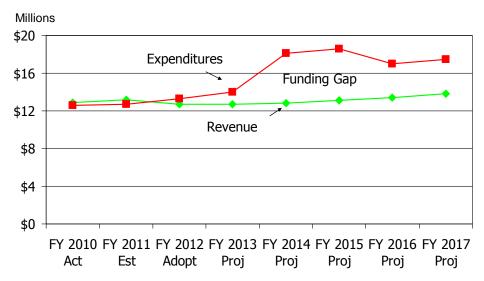
Financial Trends



Financial Trends Analysis

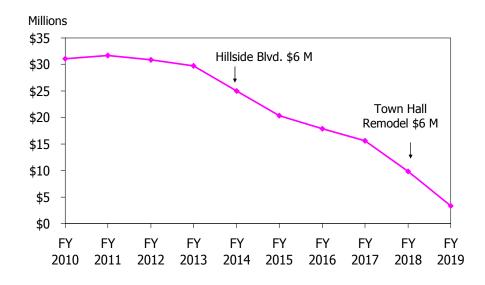
The charts below are based on data in the 10 Year Revenue and Expenditure History as well as the 5 Year Revenue and Expenditure Projection tables.





The chart above demonstrates the impact of the national economic crisis on the Town's revenue. Without significant changes to current expenditure patterns, the shortfall between revenues and expenditures will continue to increase, and transfers from reserves will be needed to make up the difference. The long-term impact of this is shown in the graph below.

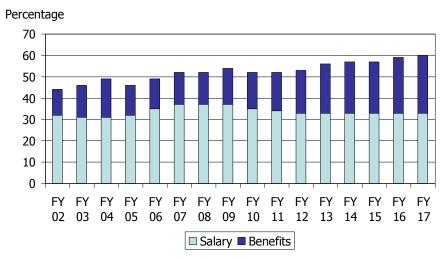
TOTAL AMOUNT IN RESERVE



While the Town has taken steps to reduce expenditures, which have resulted in extending the reserves to FY 2020, there is still more work to be done in this area.

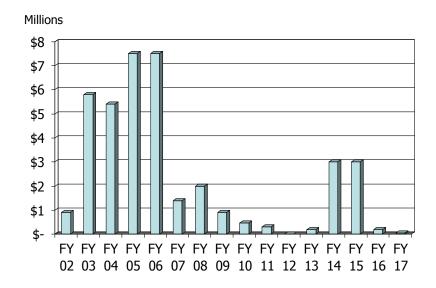
Salaries and benefits continue to be a significant and growing portion of the Town's operating budget.

SALARIES AND BENEFITS (% of GF Operating Expenses)



The Town's Capital Improvement Program (CIP) expenditures decrease significantly until FY 2014-15, with the implementation of the Hillside Boulevard Beautification Project over a two-year period.

CIP EXPENDITURES





10 YEAR REVENUE HISTORY

		FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05
FUND#	REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL
11	GENERAL FUND				
	Property Taxes & Other Taxes	12,165,529	11,578,585	11,529,640	11,911,690
	Licenses & Permits	284,327	381,790	325,766	202,668
	Fines & Forfitures	183,320	231,408	212,528	157,552
	Use of Money & Property	489,872	434,496	341,369	840,656
	Revenue from Other Agencies	99,051	98,683	181,514	246,124
	Charges for Current Services	369,021	353,430	378,087	342,113
	Other Revenues	85,733	45,157	39,500	33,618
	TOTAL GENERAL FUND REVENUES	13,676,853	13,123,549	13,008,404	13,734,421
	Net Transfers	(7,276,485)	(397,445)	(274,522)	2,351,201
	TOTAL GENERAL FUND REVENUES (NET)	6,400,368	12,726,104	12,733,882	16,085,622
21	SPECIAL GAS TAX FUND				
	TOTAL SPECIAL GAS TAX FUND	-	-	8,450	(8,450)
22	MEASURE A FUND				
	TOTAL MEASURE A FUND	(181,176)	42,999	(414,130)	-
29	POLICE GRANTS FUND				
	TOTAL POLICE GRANTS FUND	130,423	121,265	101,690	100,301
31	CAPITAL IMPROVEMENT FUND				
	TOTAL CAPITAL IMPROVEMENT FUND	7,396,566	419,726	4,660,673	(2,700,164)
33	COPs CAPITAL IMPROVEMENT FUND				-
	TOTAL COPS CAPITAL IMPROVEMENT FUND	_	14,289,167	(4,442,938)	(178,055)
41	SPECIAL ASSESSMENT DEBT FUND				•
	TOTAL SPECIAL ASSESSMENT DEBT FUND	1,212,155	1,208,032	1,122,607	1,157,822
43	COPs DEBT SERVICE FUND	, , , , ,	, , , -	, , ,	
	TOTAL COPs DEBT SERVICE FUND		959,750	563,399	276,227
TOTAL R	EVENUES OF ALL FUNDS	14,958,336	29,767,043	14,333,633	14,733,303

10 YEAR REVENUE HISTORY

FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED
12,092,169	13,115,434	12,060,070	13,104,982	11,251,721	11,655,900	11,277,600
131,347	84,255	195,602	232,008	183,685	177,000	34,000
126,643	115,869	80,239	84,039	70,604	72,200	65,150
1,100,896	1,540,192	1,363,373	257,971	513,254	569,002	571,502
166,157	144,716	132,187	131,742	124,853	166,700	74,500
454,904	501,796	501,157	573,014	556,743	572,400	619,800
328,599	135,516	2,205,626	700,460	287,289	204,400	53,800
14,400,714	15,637,777	16,538,254	15,084,216	12,988,151	13,417,602	12,696,352
(2,874,869)	(2,311,431)	(2,187,069)	(1,886,984)	(1,337,984)	(1,198,100)	(902,300)
11,525,845	13,326,346	14,351,185	13,197,233	11,650,166	12,219,502	11,794,052
-	3,998	4,269	(4,996)	829	-	-
-	4,695	(424)	1,716	1,047	-	_
		` ,	-	·		
101,859	100,342	100,089	93,848	101,083	100,000	_
,	,	,	•	,	·	
2,044,655	1,424,662	1,863,001	1,066,128	486,579	300,000	_
,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , ,	, ,	, ,		,	
(24,863)	_	_	_	_	_	_
(= 1,000)						
781	_	_	_	_	_	_
701						
1,037,565	1,016,322	848,948	936,257	956,634	957,100	961,300
, , , , ,		, -	•	, -	,	,
14,685,842	15,876,365	17,167,069	15,290,185	13,196,338	13,576,602	12,755,352
14,000,042	13,070,365	17,107,009	13,290,185	13,190,338	13,576,602	12,755,352

10 YEAR EXPENDITURE HISTORY BY DEPARTMENT

	EXPENDITURES	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05
FUND#	BY DEPARTMENT	ACTUAL	ACTUAL	ACTUAL	ACTUAL
11	GENERAL FUND				
	110 - CITY COUNCIL	188,728	176,071	167,854	185,524
	120 - CITY TREASURER	12,417	20,795	10,257	22,573
	130 - CITY ATTORNEY	259,477	230,376	279,154	314,822
	140 - CITY MANAGER/CITY CLERK ADMIN	488,831	569,594	743,779	759,246
	141 - HUMAN RESOURCES	-	-	-	-
	150 - FINANCE	256,742	225,163	267,032	257,910
	151 - GENERAL SERVICES	1,064,463	872,479	852,119	976,239
	160 - FIRE JPA	-	4,500	-	275,000
	210 - POLICE ADMINISTRATION	462,417	858,608	703,553	803,852
	220 - POLICE PATROL	2,213,478	2,373,203	2,731,523	2,683,873
	230 - POLICE COMMUNICATIONS	524,692	536,155	780,138	741,090
	310 - PW ADMIN/ENGINEERING/BUILDING	518,748	657,466	759,169	613,101
	320 - PW MAINTENANCE	1,257,715	1,378,535	1,267,305	1,473,840
	410 - PLANNING	214,502	275,784	288,425	390,670
	520 - RECREATION SERVICES	366,836	378,598	414,879	660,799
	800's - FACILITY OPERATIONS MAINTENANCE	-	-	-	299,549
	TOTAL GENERAL OPERATING EXPENDITURES	7,829,046	8,557,327	9,265,187	10,458,088
	TOTAL GENERAL OF ENATING EXPENDITORES	7,029,040	0,337,327	9,203,107	10,430,000
29	POLICE GRANTS FUND				
	240 - POLICE GRANTS	175,489	196,370	101,899	92,427
		,	100,010	101,000	02, :2:
31	CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	878,975	5,814,503	1,987,177	1,689,285
		0.0,0.0	5,5 : 1,555	.,00.,	.,000,200
33	COPs CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	-	_	3,386,480	5,802,740
					, ,
41	DEBT SERVICE FUND				
	610 - DEBT SERVICE METRO BOND	1,190,675	1,184,296	1,196,093	1,182,949
		, ,	, , ,	, , ,	, ,
43	COPs DEBT SERVICE FUND				
	620 - COPs DEBT SERVICE	-	454,090	563,386	639,883
			,	,	·
TOTAL EX	(PENDITURES OF ALL FUNDS	10,074,185	16,206,586	16,500,222	19,865,372

10 YEAR EXPENDITURE HISTORY BY DEPARTMENT

FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED
400.050	404.540	0.4.0.0.4.0	040 =44	0.40.0.44	000 000	0.44.000
190,659	184,519	216,642	210,511	213,641	226,800	241,200
24,026	25,704	27,927	14,321	-	4,600	8,800
389,533	432,084	432,084	383,538	347,926	351,000	351,000
1,091,933	949,925	1,043,535	882,483	818,416	888,000	906,800
-	161,035	173,923	176,053	192,609	191,100	195,300
295,796	284,008	252,172	278,916	271,916	303,800	320,000
1,174,868	1,023,398	935,928	910,316	857,621	889,900	981,000
- 077 740	-	-	-	-	-	-
877,716	805,923	879,885	938,288	917,117	904,900	1,007,100
2,848,755	2,957,459	3,030,411	2,933,393	2,851,349	2,947,700	3,197,700
831,853	788,425	831,089 678,541	840,012	828,326	895,100	916,400
680,387 1,427,094	509,180 1,546,764	1,590,508	843,170 1,491,010	817,862 1,637,786	845,300 1,688,900	866,800 1,779,700
296,787	321,756	395,717	352,268	351,375	373,500	373,500
699,428	740,284	753,616	767,049	748,054	747,200	792,200
462,299	559,704	753,616	493,505	473,534	507,300	601,650
402,299	559,704	7 10,323	493,503	473,334	307,300	601,030
11,291,134	11,290,168	11,960,303	11,514,833	11,327,532	11,765,100	12,539,150
11,201,101	11,200,100	11,000,000	, ,	, ,	, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
90,539	94,644	110,220	103,150	98,665	107,600	91,000
7,454,916	1,443,808	1,962,508	885,869	956,697	301,400	-
-	-	-	-	-	-	-
1,192,705	-	-	-	-	-	-
957,496	961,096	959,496	961,121	956,634	957,100	961,300
20,986,790	13,789,716	14,992,527	13,464,973	13,339,528	13,131,200	13,591,450

10 YEAR EXPENDITURE HISTORY BY CATEGORY

	EXPENDITURES	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05
FUND#	BY CATEGORY	ACTUAL	ACTUAL	ACTUAL	ACTUAL
11	GENERAL FUND				
	Salaries	2,502,975	2,689,108	2,942,435	3,340,108
	Benefits	927,564	1,281,408	1,667,882	1,544,493
	Supplies & Services	1,106,399	1,192,704	1,163,097	1,420,665
	Contracts	3,186,211	3,215,019	3,177,638	3,965,545
	Capital Outlay	105,897	179,088	546,191	187,277
	TOTAL GENERAL FUND	7,829,046	8,557,327	9,497,243	10,458,088
29	POLICE GRANTS FUND				
	Salaries	8,247	58,006	56,784	56,330
	Benefits	3,648	29,739	36,174	26,911
	Supplies & Services	21,869	17,391	8,941	9,186
	Capital Outlay	141,724	91,233	-	-
	TOTAL POLICE GRANTS FUND	175,488	196,369	101,899	92,427
31	CAPITAL IMPROVEMENT FUND				
	Contracts	878,975	5,814,503	1,755,121	1,689,285
	TOTAL CAPITAL IMPROVEMENT FUND	878,975	5,814,503	1,755,121	1,689,285
33	COPs CAPITAL IMPROVEMENT FUND				
	Contracts	-	-	3,386,480	5,802,740
	TOTAL COPS CAPITAL IMPROVEMENT FUND	-	-	3,386,480	5,802,740
41	SPECIAL ASSESSMENT DEBT FUND				
	Supplies & Services	-	-	-	-
	Contracts	1,190,675	1,184,296	1,196,093	1,182,949
	TOTAL SPECIAL ASSESSMENT DEBT FUND	1,190,675	1,184,296	1,196,093	1,182,949
43	COPs DEBT SERVICE FUND				
	Contracts	-	454,090	563,386	639,883
	TOTAL COPs DEBT SERVICE FUND	-	454,090	563,386	639,883
TOTAL E	KPENDITURES OF ALL FUNDS	10,074,184	16,206,585	16,500,222	19,865,372

10 YEAR EXPENDITURE HISTORY BY CATEGORY

FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ADOPTED
3,995,078	4,163,571	4,402,032	4,196,377	4,072,072	4,061,800	4,273,300
1,594,250	1,745,150	1,827,645	1,958,502	1,971,979	2,080,800	2,515,800
1,585,184	1,473,536	1,620,856	1,372,829	1,334,699	1,366,200	1,481,550
3,972,297	3,863,836	3,814,273	3,921,504	3,906,997	4,126,600	4,257,300
144,325	44,075	295,497	65,621	41,786	129,700	11,200
11,291,134	11,290,168	11,960,303	11,514,833	11,327,532	11,765,100	12,539,150
63,217	68,362	65,079	72,559	68,719	75,200	62,600
22,104	21,794	20,365	22,542	23,243	26,200	23,700
5,218	4,487	24,776	8,049	6,702	6,200	4,700
-	-	-	-	-	-	-
90,539	94,643	110,220	103,150	98,665	107,600	91,000
7,454,916	1,443,808	1,962,508	885,869	956,697	301,400	-
7,454,916	1,443,808	1,962,508	885,869	956,697	301,400	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
	_				_	
57,441	-	-	-	-	-	-
1,192,705	-	-	-	-	-	-
1,250,146	-	-	-	-	-	-
957,496	961,096	959,496	961,121	956,634	957,100	961,300
957,496	961,096	959,496	961,121	956,634	957,100	961,300
21,044,231	13,789,715	14,992,527	13,464,973	13,339,528	13,131,200	13,591,450

5 YEAR PROJECTION

FUND#	REVENUES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ESTIMATED
11	GENERAL FUND		1101011	
	Property Taxes & Other Taxes	13,104,982	11,251,721	11,655,900
	Licenses & Permits	232,008	183,685	177,000
	Fines & Forfitures	84,039	70,604	72,200
	Use of Money & Property	257,971	513,254	569,002
	Revenue from Other Agencies	131,742	124,853	166,700
	Charges for Current Services	573,014	556,743	572,400
	Other Revenues	18,659	70,773	70,000
	TOTAL GENERAL FUND REVENUES	14,402,415	12,771,634	13,283,202
	Net Transfers	(915,317)	(956,634)	(957,100)
	TOTAL GENERAL FUND REVENUES (NET)	13,487,097	11,815,000	12,326,102
21	SPECIAL GAS TAX FUND			
	TOTAL SPECIAL GAS TAX FUND	(51,253)	(48,860)	(23,000)
22	MEASURE A FUND			
	TOTAL MEASURE A FUND	(43,209)	(39,908)	(36,000)
29	POLICE GRANTS FUND			
	TOTAL POLICE GRANTS FUND	93,848	101,083	100,000
31	CAPITAL IMPROVEMENT FUND			
	TOTAL CAPITAL IMPROVEMENT FUND	1,066,128	470,118	300,000
43	COPS DEBT SERVICE FUND			
	TOTAL COPS DEBT SERVICE FUND	936,257	956,634	957,100
TOTAL R	EVENUES OF ALL FUNDS	15,488,868	13,254,067	13,624,202

		FY 2008-09	FY 2009-10	FY 2010-11
FUND#	EXPENDITURES	ACTUAL	ACTUAL	ESTIMATED
11	GENERAL FUND			
	Salaries	4,196,377	4,072,072	4,061,800
	Benefits	1,958,502	1,971,979	2,080,800
	Supplies & Services	1,398,654	1,334,699	1,366,200
	Contracts	3,921,503	3,950,463	4,126,600
	Capital Outlay	65,621	41,786	129,700
	TOTAL GENERAL FUND EXPENDITURES	11,540,659	11,370,999	11,765,100
29	POLICE GRANTS FUND			
	Salaries	72,559	68,719	75,200
	Benefits	22,542	23,243	26,200
	Supplies & Services	8,049	6,702	6,200
	TOTAL POLICE GRANTS FUND EXPENDITURES	103,150	98,665	107,600
31	CAPITAL IMPROVEMENT FUND			
	Contracts	885,869	956,697	301,400
	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	885,869	956,697	301,400
43	COPs DEBT SERVICE FUND			
	Contracts	961,121	956,634	957,100
	TOTAL COPs DEBT SERVICE FUND EXPENDITURES	961,121	956,634	957,100
TOTAL EXPENDITURES OF ALL FUNDS		13,490,799	13,382,995	13,131,200

5 YEAR PROJECTION

FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
ADOPTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
11,277,600	11,357,500	11,467,800	11,751,300	12,046,200	12,428,300
34,000	34,000	34,300	34,700	35,000	35,400
65,150	65,200	65,800	66,500	67,100	67,800
571,502	514,900	506,000	525,300	477,000	495,500
74,500	74,500	75,200	76,000	76,800	77,500
619,800	619,800	626,000	632,300	638,600	645,000
53,800	53,800	54,300	54,900	55,400	56,000
12,696,352	12,719,700	12,829,400	13,141,000	13,396,100	13,805,500
(961,300)	(1,093,500)	(3,947,000)	(3,923,200)	(1,091,400)	(931,800)
11,735,052	11,626,200	8,882,400	9,217,800	12,304,700	12,873,700
(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
(36,000)	(36,000)	(36,000)	(36,000)	(36,000)	(36,000)
-	-	-	-	-	-
-	211,000	3,067,000	3,044,000	212,000	55,500
961,300	950,500	948,000	947,200	947,400	944,300
12,637,352	12,728,700	12,838,400	13,150,000	13,405,100	13,814,500

FY 2011-12 ADOPTED	FY 2012-13 PROJECTED	FY 2013-14 PROJECTED	FY 2014-15 PROJECTED	FY 2015-16 PROJECTED	FY 2016-17 PROJECTED
4,273,300	4,265,600	4,457,600	4,658,100	4,867,800	5,086,800
2,515,800	2,943,800	3,202,200	3,493,100	3,822,000	4,193,700
1,481,550	1,499,900	1,507,100	1,535,900	1,543,400	1,572,900
4,257,300	4,157,400	4,357,800	4,246,100	4,450,400	4,336,500
11,200	11,300	11,200	11,300	11,400	11,500
12,539,150	12,878,000	13,535,900	13,944,500	14,695,000	15,201,400
62,600	-	-	-	-	-
23,700	-	-	-	-	-
4,700	-	-	-	-	-
91,000	-	-	-	-	-
-	211,000	3,067,000	3,044,000	212,000	55,500
-	211,000	3,067,000	3,044,000	212,000	55,500
961,300	950,500	948,000	947,200	947,400	944,300
961,300	950,500	948,000	947,200	947,400	944,300
13,591,450	14,039,500	17,550,900	17,935,700	15,854,400	16,201,200







Appendix



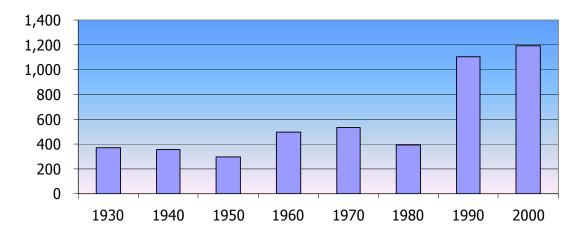
About Colma

Early settlers arrived in Colma nearly 150 years ago. They built a community at the base of the San Bruno Mountains with farms, a school and cemeteries.

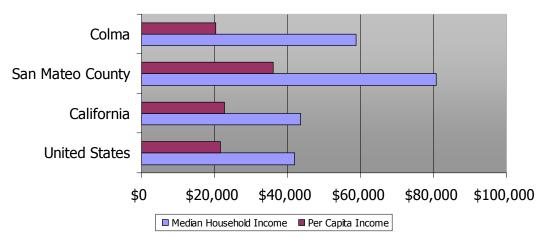
Neighboring San Francisco passed an ordinance in 1902 prohibiting all interments within its boundaries. The rapidly growing city looked south to San Mateo County for the land it needed, and in 1924 this search led to the incorporation of the cemeteries established a quarter of a century earlier, as the City of Lawndale.

Over the years, businesses and a small residential district grew around the cemeteries. In 1941, the U.S. Postal Officials requested that the name be changed because there was another city in Southern California named Lawndale. At that time the name was changed to the Town of Colma. The following charts are based on information collected from the 2000 Census. Current Census data has not been added because the Town of Colma is not convinced of the accuracy of the information and is challenging the numbers provided.

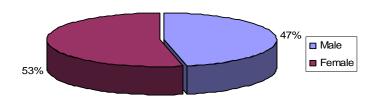
Population History



Comparison of Median Incomes, 2000 Census

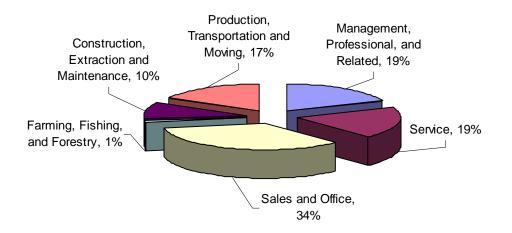


Population by Gender



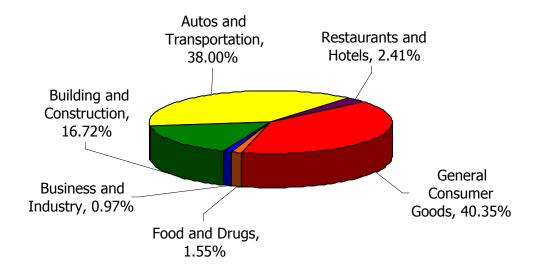
Population Characteristics			
Racial and Gender Composition	<u>Total</u>	<u>Percent</u>	
Caucasian	576	48.4%	
Black or African American	17	1.4%	
American Indian and Alaska Native	0	0%	
Asian	282	23.7%	
Native Hawaiian and Other Pacific Islander	3	.3%	
Some other race	232	19.5%	
More than one race	81	6.7%	
Total	1,191	100%	
Hispanic or Latino (of any race)	523	43.9%	

Employment by Occupation

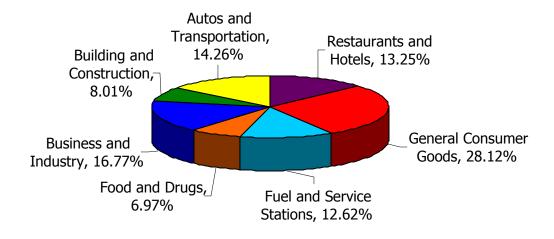


2010 Sales Tax Comparison¹

Town of Colma



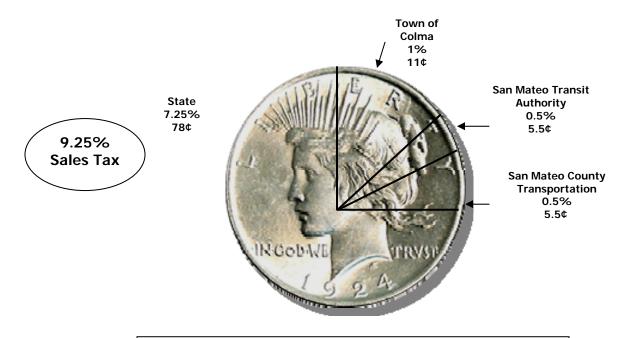
Statewide



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¹ From the Hdl Companies.

Where Does My Sales Tax Dollar Go?



In FY 2011-12, the Town will receive approximately \$6.6 million in sales taxes.

Where Does My Property Tax Dollar Go?



Colma Major Employers

Business Name	# of Employees	Business Type
Lucky Chances	621	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	380	Retail
Home Depot	192	Retail
Best Buy Stores, LP	155	Retail
Home Depot Pro	153	Retail
Serramonte Ford	125	Automobile Dealership
Kohl's	112	Retail
Lexus of Serramonte	90	Automobile Dealership
Honda of Serramonte	75	Automobile Dealership
Cypress Lawn	68	Cemetery
Nordstrom, Inc.	66	Retail
Stewart Chevrolet & Cadillac	63	Automobile Dealership

^{**} based on currently issued business licenses as of 4/19/2011

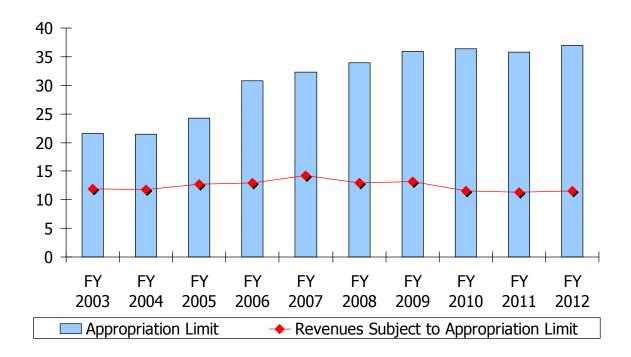
Appropriation Limit

Article XIIIB of the California State Constitution, which became effective in FY 1979-80, and which was modified (by Proposition 111) in November, 1989, set an appropriation limit for governmental agencies. Using the appropriations of FY 1978-79 as the base year, the limit is modified by the change in the composite consumer price index, population and the value of commercial property development within the Town limits during each fiscal year. Article XIIIB also sets the guidelines as to what can be included in the appropriation limit. The Town has remained well below the appropriation limit. It is unlikely the limit will apply any time soon.

Appropriation Limit Calculation FY 2011-12

Per Capita Personal Income	2.51 (2.51+100/100 = 1.0251)
Population Change	0.67 (0.67 + 100/100 = 1.0067)
Prior Year Appropriation Limit (2010)	\$36,435,836.11
Calculation of factor for FY 2011-12	1.0251 X 1.0067 = 1.0320
Appropriation Limit FY 2010-11	\$35,838,288.40 X 1.0320 = \$36,985,113.63

Appropriation Limit History



Budget Process

The Town's fiscal year starts on July 1st and ends on June 30th. The Town uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

During the year, the Finance Department works with the operating department directors to address funding issues and monitor expenditures. Charges are posted to the department incurring the expense; the Town has no Internal Service Funds which other cities typically use to allocate overhead costs to enterprise funds. The Town's funds are governmental in nature.

In January and February, City Council meets with the City Manager to review and update the Strategic Plan. Staff prepares a Mid-Year Budget Review and presents it to the Council and the public at the regular City Council Meeting.

Budget instructions are prepared and issued to the departments. The instructions outline the general assumptions in the budget and provide direction to the directors in terms of financial goals to be met. Also at this time the letters to non-profits are distributed.

During March, the City Manager meets with the Department Directors to review their proposals and make changes as needed. Staff presents the Proposed Budget to the City Council for review and discussion at their April and May meetings. The budget is available for public review several days prior to these meetings. Changes are made and the document is presented again to the Council for additional discussion during a public hearing held at the June meeting. At the conclusion of the public hearing, the Council takes action on the budget.

BUDGET CALENDAR		
July 1	 Start of new Fiscal Year Budget monitoring starts and continues throughout the year. The Finance Department works with Department Directors to address funding issues and monitor expenditures. 	
January & February	 Update Strategic Plan Mid-Year Budget Review is presented to the City Council Budget instructions are prepared and issued to departments. Letters to non-profits are distributed. 	
March	City Manager meets with Department Directors to review their Operating and Capital Improvement Budget proposals and make changes as needed.	
April & May	City Manager's Proposed Budget (Operating and Capital Improvement) is made available to the public and presented to the City Council at two study sessions.	
June	The Proposed Budget is revised based on comments received at the study session. A public hearing is held and at the conclusion the Council takes action on the budget.	

Budget and Financial Policies

The Town of Colma's budget and financial policies are the basic guidelines for the management of the Town's fiscal operations. The policies assist the City Council and Staff in preparing the budget and managing the Town's finances throughout the fiscal year. The policies are reviewed regularly and modified as appropriate to accommodate changing fiscal conditions and best practices in municipal budgeting. The following is excerpted from the Town's Municipal Code.

1.13.030 Procedure for Adoption of Budget

- (a) The City Manager shall submit to the City Council a proposed budget on or about May 31 of each year.
- (b) Prior to adopting the budget, the Town shall post notice of and hold at least one public meeting followed by one public hearing on the proposed budget, which shall be at least five days apart. The budget may be adopted at the same meeting at which there is the public hearing.
- (c) The budget for the ensuing fiscal year shall be adopted not later than June 30 and shall be adopted by resolution of the City Council.

1.13.040 Proposed Budget and Budget Message

- (a) The proposed budget shall include, but not be limited to:
 - (1) The City Manager's budget message;
 - (2) Line item schedules of revenue by source;
 - (3) Line item schedules of expenditures by department and function or by program;
 - (4) A summary of estimated available fund balances;
 - (5) Line item schedules of reserve(s); and
 - (6) The appropriation limitation for the budget year.
- (b) The budget message submitted by the City Manager shall explain the budget, contain an outline of the proposed financial policies for the fiscal year and describe the important features of the budget plan. The budget message shall set forth the reasons for important or significant changes from the current year in appropriation and revenue items and shall explain any major changes in financial policy.
- (c) As a part of the budget message, the City Manager shall include, or attach thereto, a program of proposed capital projects for the budget year and (for planning purposes only) the four (4) fiscal years next succeeding the budget year, together with comments thereon and any estimates of costs prepared. The adoption of a budget for a fiscal year shall not be an

authorization of the capital projects for subsequent years described in the budget message except as specifically authorized by the City Council.

(d) Attached to the budget message shall be such supporting schedules, exhibits and other explanatory material, in respect to both current operations and capital improvements, as the City Manager believes useful to the governing body. The proposed budget shall include historical data on revenue and expenditures by major category.

1.13.050 Budget Adoption; Department Head Authorization

The adoption of a budget, an amended budget, or a supplemental appropriation shall constitute an authorization to the appropriate Department Head to expend funds for the items specified in the budget up to the total annual amount specified for that line item, subject to the limitations set forth in this ordinance.

1.13.070 Adjustments to Budget

- (a) Within thirty days after adoption of a Budget or amended Budget by the City Council, the City Manager may adjust the budget or amended budget for any of the following purposes:
 - (1) To conform any authorized expenditure or estimated revenue, including any Budget Schedule in the Budget Message, to final City Council action adopting the Budget;
 - (2) To reflect all required debt service payments in accordance with the official statements filed by the City's auditors; or
 - (3) To complete any capital improvement project or discharge any obligation under contract or purchase order previously authorized by the City Council.
- (b) At any time after adoption of a Budget or amended Budget by the City Council but within thirty days after receipt of the following information, the City Manager may adjust the budget or amended budget for any of the following purposes:
 - (1) To reflect changes relating to personnel obligations, such as retirement rates, payroll taxes, health benefits and salary increases mandated by a Memorandum of Understanding with an employee bargaining unit; or
 - (2) To reflect changes in other insurance costs, such as liability insurance, workers' compensation insurance and deductibles.
- (c) The adjustments authorized by this section shall include an increase in authorized expenditure and the transfer of funds from an undesignated line item to the adjusted line item, or vice versa.
- (d) The City Manager shall make a written report to the City Council by August 31 explaining each adjustment and the reasons therefore.

1.13.080 Amendments to Budgets

The City Council may adopt amendments to the budget, make revisions, or approve supplemental appropriations.

1.13.110 Transfers of Balances and Reserves

- (a) A Department Head may transfer any unencumbered appropriation balance or reserve from one line item to another within his or her department and shall promptly report such transfer to the City Manager.
- (b) The City Manager may transfer funds from any unencumbered balance of any appropriation for a department or program to another department or program, or from the Operating Reserve of the General Fund to any department, program or other fund, provided, however, that the total of all such transfers for any department, program, or fund shall not increase or reduce the appropriation for that department, program or fund by more than fifty thousand dollars (\$50,000) in the fiscal year.
- (c) On occurrence of a condition for which a reserve designated in section 1.13.150(a)(1) through (4) was created, the City Manager may transfer funds from the appropriate reserve, up to the balance of such reserve, to the appropriate department, program or line item in the operating budget to abate the condition for which the reserve fund was created. Any such transfer shall be reported to the City Council within thirty days.
- (d) No transfer shall be made from the Employee Benefit Reserve or from the General Reserve without express approval of the City Council given at an open and public meeting.
- (e) No transfer shall be made from any line item, department, program or fund which would create a negative balance in the line item, department, program or reserve fund.

1.13.120 Lapse of Appropriations and Transfers to Reserves

All appropriations shall lapse and be transferred to fund balances at the end of the budget year to the extent that they shall not have been expended, lawfully encumbered, or placed in a reserve.

1.13.130 Appropriation Limitations

The budget adopted shall not exceed the appropriation limit for the budget year. The total expenditures for each fund must be balanced with estimated revenues, a transfer from reserves and other available resources for that fund.

1.13.140 Other Limitations

- (a) All expenditures of funds shall comply with all other Town ordinances, including the Town's Purchasing Ordinance. All capital outlays shall be approved by the City Council. The cancellation (without completion) of a capital outlay must also be approved by the City Council.
- (b) No expenditures at the department level shall exceed the Approved or Amended Budget, by fund.
- (c) Projected deficiencies in any department by fund must be corrected by:

- (1) An inter-departmental appropriation transfer; or
- (2) An appropriation transfer from Reserves.
- (d) If additional funds are not available to correct a projected deficiency, the City Manager shall take such steps necessary to reduce expenditures in said department, including a freeze on filling vacant positions or restrictions on purchase orders.
- (e) The City Council shall act on any projected fund deficits prior to the close of the Fiscal Year.

1.13.150 Reserves

- (a) The budget shall contain reserves within the General Fund as follows:
 - (1) A Litigation Reserve for costs and attorneys' fees necessary for the continuation of ongoing litigation previously authorized by the City Council, or the initiation or defense of new litigation authorized by the City Council after adoption of a budget for the fiscal year in which the litigation commenced;
 - (2) An Insurance Reserve for any deductibles charged to the Town by its insurance carrier(s);
 - (3) A Disaster Preparedness Reserve for costs of emergency repairs to or replacements of parts of the Town infrastructure damaged by any natural or man-made disaster, or to abate or prevent further damage to life or property;
 - (4) An Operating Reserve for operating costs or capital improvement costs that cannot be met because of a shortfall in estimated revenues or an increase in expenditures or for authorized operational costs during periods when current fiscal year revenues have been accrued but not actually received;
 - (5) An Employee Benefits Reserve for employees' accrued leaves not funded by the operating budget; and
 - (6) A General Reserve, which shall consist of the balance of all funds not otherwise appropriated or accounted for.
- (b) Transfers from any of these reserves may be made pursuant to section 1.13.110.

ACCT. #	REVENUE TITLE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
	GENERAL FUND-11					
	PROPERTY TAXES & OTHER TAXES					
31001	Secured Taxes	356,493	348,785	200,000	275,000	200,000
31002	Unsecured Taxes	3,927	3,679	4,000	4,000	4,000
31003	SB 813 Taxes	4,587	2,223	2,500	2,500	2,500
31008	Unitary Tax	2,266	626	1,300	1,300	1,300
31009	Home Owner Property Tax Refunds	451	403	300	300	300
31111	Sales Taxes	5,337,807	4,901,120	5,671,500	4,900,000	6,151,500
31112	Real Estate Transfer	17,985	10,550	10,000	11,500	10,000
31113	Franchise Taxes	52,262	50,024	53,500	55,300	53,500
31114	Business Licenses Taxes	6,155	5,865	6,000	6,000	6,000
31115	Cardroom Taxes	5,484,544	4,938,532	4,200,000	4,500,000	4,300,000
31116	AB 1766 State Reimbursement (25% of Sales					
	Tax Returned)	1,838,505	989,913	548,500	1,900,000	548,500
	TOTAL PROPERTY & OTHER TAXES	13,104,982	11,251,721	10,697,600	11,655,900	11,277,600
	LICENSES & PERMITS					
32001	Building Permits	172,875	72,821	15,000	65,000	10,000
32002	Building Plan Checking	17,264	38,922	5,000	40,000	6,000
32003	Eng. Plan & Map Checking	4,315	35,669	4,000	30,000	4,000
32004	Eng. Permits Inspections	650	11,475	1,500	12,000	1,500
32011	Grading Permits	28,028	2,228	2,000	2,000	2,000
32012	Lot Line Adjustments/Subdivisions	1,286	-	500	-	500
32014	Use Permits	2,965	3,870	5,000	5,000	5,000
32016	Sign Permits	1,452	2,878	2,000	3,000	2,000
32017	Tree Removal Permits	1,422	1,422	1,000	1,000	1,000
32018	CEQA Fees	1,100	1,000	1,000	-	1,000
32019	Design Reviews	650	1,300	1,000	1,000	1,000
32022	Major Project Review	-	12,101	-	18,000	-
	TOTAL LICENSES & PERMITS	232,008	183,685	38,000	177,000	34,000
	FINES & FORFEITURES					
33001	Vehicle Code	83,545	70,338	63,500	72,000	65,000
33002	Booking Fees	494	267	200	200	150
	TOTAL FINES & FORFEITURES	84,039	70,604	63,700	72,200	65,150

ACCT #	DEVENUE TITLE	FY 2008-09	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12
ACCT.#	REVENUE TITLE	ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
	USE OF MONEY & PROPERTY					
34001	Interest on Investments	34,930	270,825	340,000	323,400	340,000
34021	Senior Housing Rents	154,309	165,445	158,000	167,300	158,000
34022	1500 Hillside Rents	1	1	1	1	1
34023	City Hall Annex Rents	37,747	38,978	38,000	38,800	38,000
34024	Recreation Center Rents	21,061	21,204	20,500	22,700	20,500
34025	Corp Yard Rent	-	1	1	1	1
34026	Verano 1065 Mission Rd	9,902	16,799	15,000	16,800	15,000
34027	Other Rental Income	21	-	-	-	-
	TOTAL USE OF MONEY & PROPERTY	257,971	513,254	571,502	569,002	571,502
	REVENUES FROM OTHER AGENCIES					
35001	Motor Vehicle-in-lieu	111,815	107,639	70,000	103,900	70,000
35111	State Police Programs	21	7	70,000	103,900	70,000
35112	POST Reimbursements	7,412	7,686	2,500	7,200	2,500
35121	County Grants - Police	7,494	9,521	2,000	12,000	2,000
00121	Asset Forfeiture / Property Room	7,454	3,321	2,000	12,000	2,000
35122	Federal Grants	_	_	_	43,600	_
35123	State Grants	5,000	_	_	-	_
	TOTAL REVENUES FROM OTHER AGENCIES	131,742	124,853	74,500	166,700	74,500
	CHARGES FOR CURRENT SERVICES					
36001	Cardroom - Registration	8,000	2,300	2,500	4,500	2,500
36001	Cardroom Renewal Fees	13,400	16,650	8,000	11,000	8,000
36211	Cal Water	14,137	14,137	15,000	15,000	15,000
36221	Sewer Fees	472,784	460,018	450,000	481,200	550,000
36321	Release Impound Vehicles	12,400	7,865	8,000	8,000	8,000
36322	Citation Sign Off	1,350	1,200	1,000	1,000	1,000
36323	Fingerprinting	13,664	15,000	8,500	14,900	8,500
36324	Police Reports	1,305	1,205	1,000	1,000	1,000
36331	Special Police Services	5,274	5,005	500	3,000	500
36401	Recreation & Park Fees	12,374	14,719	12,000	15,500	12,000
36403	Shows, Tickets, Trip Fees	6,550	6,972	5,000	9,000	5,000
36404	Holiday Fees	3,394	812	800	800	800
36406	Summer Camp Fees	7,849	10,242	7,000	7,000	7,000
36410	Historical Association	533	619	500	500	500
	TOTAL CHARGES FOR CURRENT SERVICES	573,014	556,743	519,800	572,400	619,800

ACCT.#	REVENUE TITLE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
A001.#	112021102 11122	ACTUAL	ACTUAL	AMILIADED	LOTIMATED	ADOI 1LD
	OTHER REVENUES					
37001	Sale of Documents	2,419	714	200	800	200
37011	Sale of Personal Property	102,057	2,555	-	-	-
37021	Insurance Reimbursements	33,346	25,831	30,000	30,000	30,000
37031	Other Reimbursements	6,174	2,418	3,500	3,500	3,500
37032	Cash Over (Short)	(25)	2	100	100	100
37041	Capital Improvement Reimbursements	537,830	184,996	5,000	100,000	5,000
37059	Other Miscellaneous Revenues	18,659	70,773	15,000	70,000	15,000
	TOTAL OTHER REVENUES	700,460	287,289	53,800	204,400	53,800
TOTAL G	ENERAL FUND REVENUES	15,084,216	12,988,151	12,018,902	13,417,602	12,696,352
	TRANSFERS TO OTHER FUNDS					
38004	Transfers to Capital Improvement Fund	(1,066,129)	(470,118)	(300,000)	(300,000)	-
38006	Transfers to COPs Debt Service Fund	(915,317)	(956,634)	(957,100)	(957,100)	(961,300)
	TOTAL TRANSFER TO OTHER FUNDS	(1,981,446)	(1,426,752)	(1,257,100)	(1,257,100)	(961,300)
	TRANSFER FROM OTHER FUNDS	(, , , ,	(, , ,	(, , , ,	, , , ,	
39002	TRANSFER FROM OTHER FUNDS Transfers from Spec. Gas Tax Fund	51,253	48,860	23,000	23,000	23,000
39002	Transfers from Measure A	43,209	39,908	36,000	36,000	36,000
33003	TOTAL TRANSFERS FROM OTHER FUNDS	94,462	88,768	59,000	59,000	59,000
		,				•
TOTAL G	ENERAL FUND REVENUES (NET)	13,197,233	11,650,167	10,820,802	12,219,502	11,794,052
	SPECIAL GAS TAX FUND - 21					
	REVENUES FROM OTHER AGENCIES					
35201	Gas Tax - 2105	8,773	8,740	6,500	6,500	6,500
35202	Gas Tax - 2106	11,129	11,050	8,000	8,000	8,000
35203	Gas Tax - 2107	11,687	11,631	8,500	8,500	8,500
35204	Gas Tax - 2107.5	1,000	1,000	-	-	-
35220	Traffic Congestion Relief	13,668	17,269	-	-	-
	TOTAL REVENUES FROM OTHER AGENCIES	46,257	49,689	23,000	23,000	23,000
	TRANSFERS TO OTHER FUNDS					
38001	Transfers to General Fund	(51,253)	(48,860)	(23,000)	(23,000)	(23,000)
	TOTAL TRANSFER TO OTHER FUNDS	(51,253)	(48,860)	(23,000)	(23,000)	(23,000)
TOTAL SI	TOTAL SPECIAL GAS TAX FUND		829			

ACCT.#	REVENUE TITLE	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 AMENDED	FY 2010-11 ESTIMATED	FY 2011-12 ADOPTED
	MEASURE A FUND - 22					
	REVENUES FROM OTHER AGENCIES					
35301	Measure A Taxes	44,925	40,955	36,000	36,000	36,000
	TOTAL REVENUES FROM OTHER AGENCIES	44,925	40,955	36,000	36,000	36,000
38001	TRANSFERS TO OTHER FUNDS Transfers to General Fund	(43,209)	(39,908)	(36,000)	(36,000)	(36,000)
	TOTAL TRANSFER TO OTHER FUNDS	(43,209)	(39,908)	(36,000)	(36,000)	(36,000)
TOTAL M	EASURE A FUND	1,716	1,047	-	-	-
	POLICE GRANTS - 29					
35111	State Police Programs	93,848	101,083	100,000	100,000	-
TOTAL P	OLICE GRANTS	93,848	101,083	100,000	100,000	-
	CAPITAL IMPROVE. FUND - 31					
	REVENUES FROM OTHER AGENCIES					
35122	Federal Grants	-	486,579	-	-	-
	TOTAL REVENUE FROM OTHER AGENCIES	-	486,579	-	-	-
	TRANSFERS FROM OTHER FUNDS					
39001	Transfers from General Fund	1,066,128	470,118	300,000	300,000	-
	TOTAL TRANSFERS FROM OTHER FUNDS	1,066,128	470,118	300,000	300,000	-
TOTAL C	APITAL IMPROVEMENT FUND	1,066,128	956,697	300,000	300,000	-
	COPs DEBT SERVICE FUND - 43					
34001	USE OF MONEY & PROPERTY Interest on Investments	20,940		_	_	
34001	TOTAL USE OF MONEY & PROPERTY	20,940		-	-	-
	TRANSFERS FROM OTHER FUNDS					
39001	Transfers from General Fund	915,317	956,634	957,100	957,100	961,300
	TOTAL TRANSFERS FROM OTHER FUNDS	915,317	956,634	957,100	957,100	961,300
	TOTAL COPS DEBT SERVICE FUND	936,257	956,634	957,100	957,100	961,300
			4			
GRAND TOTAL OF ALL FUNDS		15,290,185	13,666,456	12,177,902	13,576,602	12,755,352

List of Acronyms

AB – Assembly Bill

ABAG – Association of Bay Area Governments

ABC – Alcoholic Beverage Control

ADA – Americans with Disabilities Act

BAAQMD – Bay Area Air Quality Management District

BART – Bay Area Rapid Transit

BCDC – Bay Conservation and Development Commission

C/CAG – City/County Association of Governments of San Mateo County

CAD/RMS – Computer Aided Dispatch and Records Management System

CalPELRA – California Public Employers Labor Relations Association

CalPERS – California Public Employees Retirement System

CAT – Community Action Teams

CEQA – California Environmental Quality Act

CERT – Community Emergency Response Team

CIP – Capital Improvement Program

COLA – Cost of Living Adjustment

COPs – Certificates Of Participation

CPOA – California Peace Officers' Association

CPR – Cardiopulmonary Resuscitation

CPRS – California Park and Recreation Society

CSMFO – California Society of Municipal Financial Officers

CSO – Community Service Officer

DUI – Driving Under the Influence

ERAF – Educational Revenue Augmentation Fund

FBI – Federal Bureau of Investigation

FHA – Fair Housing Act

FTE – Full Time Equivalent

FY - Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GF – General Fund

GP – General Plan

HEART – Housing Endowment And Regional Trust

HOA – Homeowners Association

HR – Human Resources

HRA – Human Resources Administration

ICMA – International City/County Management Association

IT – Information Technology

JPA – Joint Power Agreement

LAFCO – Local Agency Formation Commission

LAO - Legislative Analyst's Office

LCW – Liebert Cassidy Whitmore

MMANC – Municipal Management Association of Northern California

MOU – Memorandum Of Understanding

MTC – Metropolitan Transportation Commission

NorCalHR – Northern California Municipal Human Resources Managers Group

NPDES – National Pollution Discharge Elimination System

NSMCD – North San Mateo County Sanitation District

OPEB – Other Post Employment Benefits

PERS – Public Employees Retirement System

POST – Police Officer Standards and Training

PW – Public Works

RFP – Request For Proposal

ROW – Right-Of-Way

SAMCAT – San Mateo County Telecommunications Authority

SB – Senate Bill

SFPUC – San Francisco Public Utilities Commission

SLESF – Supplemental Law Enforcement Services Fund

SMC – San Mateo County

SSF – South San Francisco

SWAT – Special Weapons And Tactics

TEA – Tax Equity Allocation

TMA – Training Managers Association

Glossary of Budget Terms

Accounting System – The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting – A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity – A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the Town is responsible.

Ad-valorem – According to value.

Adopted Budget – The budget document formally approved by the City Council, often referred to as the original budget.

Amended Budget – An adopted budget, after it has been changed (or adjusted) by the City Council. (See Budget Adjustment)

Americans with Disabilities Act (ADA) – A 1990 law that gives federal civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, State and local government services, and telecommunications.

Appropriation – A legal authorization granted by the City Council to make expenditures or enter into obligations for specific purposes.

Appropriation Limit (Gann Limit) - A mandated calculation of how much the Town is allowed to expend in one fiscal year. It is mandated on government agencies within California by Article XIII B of the California Constitution. The amount of appropriation subject to the limit is the budgeted proceeds of taxes. Some examples of proceeds of taxes are sales and property taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriations limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Assessed Valuation – A valuation set upon real estate or other property by the San Mateo County Assessor and the State as a basis for levying taxes.

Authorized Positions – Positions approved by the City Council which may or may not have funding. (See Budgeted Positions)

Audit – A review of the Town's accounts by an independent accounting firm to verify that the Town's financial statements accurately reflect its financial position.

Base Budget – Those resources necessary to meet an established and existing service level.

Basis of Budgeting – The method used for recognizing revenues and expenditures in the budget. The Town uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

Beginning Fund Balance – Resources available in a fund from the end of the prior year for use in the following year.

Benefits – See Fringe Benefits.

Bond – A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, together with the periodic interest at a specified rate issued by a city to raise capital funds.

Budget – A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan expressed in figures.

Budget Adjustment – A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget adjustments are reflected in the current year budget and are approved by the City Council.

Budget Calendar – The schedule of key dates or milestones that a city follows in the preparation and adoption of the budget.

Budget Highlights – Portion of department narrative in the budget that focuses on key changes in the budget from the previous year.

Budget Message – A general written description summarizing the proposed budget. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budgeted Positions – The number of fulltime equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position. (See Authorized Positions)

Capital Improvements – A permanent major addition to the Town's real property

assets including the design, construction, purchase or major renovation of land, buildings or facilities including major landscaping and park improvements.

Capital Improvement Program (CIP) – A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from a long-term plan. (See Capital Improvements)

Capital Outlay – Routine capital expenditures for the acquisition of capital assets. These items are included in almost every budget and do not have a significant impact on the operating budget. The Town's capitalization limit is \$10,000. (See Fixed Asset)

Certificates of Participation (COPS) – Collateralized by leases between a lessor and a government; paid from the annual appropriations made by the government to the lessor. Typically used for capital leases for large projects where the financing exceeds \$10 million.

Charges for Service – See Fees.

Competitive Bidding – Transparent procurement method in which bids from competing contractors, suppliers, or vendors are invited by openly advertising the scope, specifications, and terms and conditions of the proposed contract as well as the criteria by which the bids will be evaluated. Competitive bidding aims at obtaining goods and services at the lowest prices by stimulating competition, and by preventing favoritism. (See Request For Proposal)

Consultants – Outside individuals who provide advice or services.

Contractual – A type of expenditure. Usually a professional consulting service involving a contract for one or more years.

Cost Accounting – The branch of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost of Living Adjustment (COLA) – An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index. The Consumer Price Index is used rather than the Producer Price Index because the purpose is to offset inflation as experienced by the consumer, not the producer.

Debt Service – Actual cost of interest and principal on debt.

Deficit – The excess of expenditures over revenues during an accounting period.

Department – An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Department Description – A list of the typical activities of programs.

Department Function – Category of work performed. The Town has five major categories: General Government, Recreation, Public Works, Public Safety and Planning.

Discretionary Revenue – Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to special or Restricted Use Funds.

Division – A functional grouping of related activities within a department. There are usually several activities within a division. (See Activity)

Economic Development – Efforts that seek to improve the economic well-being and

quality of life for a community by creating and/or retaining jobs and supporting or growing incomes and the tax base.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City Council is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, i.e., water utility, parking system.

Expenditure – Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

Fees – A charge to cover the cost of services (e.g. building inspection fee, zoning fee, etc.) sometimes referred to as Charges for Service.

Fiscal Accountability – The responsibility of governments to justify that their actions in the current period have complied with public policy decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year).

Fiscal Year – A twelve-month period of time to which the budget applies. For the Town of Colma and many local government agencies, this period is from July 1 through June 30.

Fixed Asset – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$10,000. (See Capital Outlay)

Fringe Benefits – Benefits to Town employees, in addition to salaries, paid by the Town. These benefits include pensions, workers' compensation, unemployment

insurance, health club membership, and life and health insurance.

Full-Time Equivalent (FTE) – One or more employee positions totaling one full year of service or approximately 2,080 hours a year.

Full Cost Recovery – Recovering or funding the full costs of a project or service, typically through a user fee. In addition to the costs directly associated with the project, such as staff and equipment, projects will also draw on the rest of the organization. For example, adequate finance, human resources, management, and IT systems are also integral components of any project or service.

Fund – A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances.

Fund Balance – The difference between fund assets and fund liabilities in a governmental or trust fund. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases and when expenditures exceed revenue, fund balance decreases.

Funding Source – Identifies fund(s) that will provide resources for Town expenditures.

Gann Limit – See Appropriation Limit.

Gas Tax Fund – Fund required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of Town streets.

Generally Accepted Accounting
Principles (GAAP) – Uniform standards
used by state and local governments for
financial recording and reporting; established
by the accounting profession through the
Governmental Accounting Standards Board.

General Fund – The primary fund of the Town used to account for all revenues of the Town not legally restricted as to use and related expenditures.

General Fund Reserves – The balance of all general funds not otherwise appropriated (budgeted) or accounted for, such as the allocated reserves Council set aside for Litigation, Insurance, Disaster Preparedness, Employee Benefits and Operations.

General Plan – A plan of a city, county or area which establishes zones for different types of development, uses, traffic patterns, and future development.

General Revenue – General sources of income a city collects and receives for public use (e.g. property tax). There are no restrictions as to the use of these monies – often referred to as Discretionary Revenue. General Revenue comprises the General Fund.

Goal – An observable and measurable end result having one or more objectives to be achieved within a more or less fixed timeframe.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local levels.

Governmental Funds – Self-balancing sets of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting and the current financial resource flows method of measurement focus. (See Measurement Focus)

Grant – A payment of money, often earmarked for a specific purpose or program, e.g. from one governmental unit to another or from a governmental unit to a not-for-profit agency.

Grievance – An actual or supposed circumstance regarded as just cause for complaint. A complaint or protestation based on such a circumstance.

Interfund Transfers – Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

Level of Service – Indicator that measures the performance of a system. Certain goals are defined and the service level gives the percentage to which they should be achieved.

Mandate (Mandated Services) – A legal requirement, usually imposed by State or Federal law. This term is used to refer to Town services, which are provided to comply with State or Federal laws, such as preparation of the City Council Agenda in compliance with the Brown Act.

Measurement Focus – The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

Mid-Year – As of December 31st (mid-point of the fiscal year).

Mid-Year Budget Review – Annual process, which occurs in February, where staff analyzes the revenue and expenditures of the Town through the mid-point of the fiscal year (December 31st), projects the data to the end of the fiscal year (June 30th) and

presents the information to Council, along with any recommended budget adjustments.

Modified Accrual Basis of Accounting – A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Municipal Code – A book that contains City Council approved ordinances presently in effect. The Code defines Town law in various categories. (See Ordinance)

National Pollution Discharge Elimination System (NPDES) – A policy set forth by the Environmental Protection Agency, under the 1987 Federal Clean Water Act, imposing regulations that mandate local governments to control and reduce the amount of stormwater pollutant runoff into receiving waters.

Non-recurring Costs – One time activities for which the expenditure should be budgeted only in the fiscal year in which the activity is under taken.

Objectives – Desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the Town, which does not include capital improvement projects.

Operating Expenses – Expenses incurred as a result of day-to-day operations.

Operational Accountability – Governments' responsibility to report the extent to which they have met their operating objectives efficiently and effectively, using all resources available for that purpose, and whether they can continue to meet their objectives for the foreseeable future.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution. Adopted ordinances form the Municipal Code. (See Municipal Code)

Pandemic Flu Plan – A Plan the Town uses to respond in an epidemic of the influenza virus that spreads on a worldwide scale and infects a large proportion of the human population. Influenza pandemics occur when a new strain of the influenza virus is transmitted to humans from another animal species.

PERS – Public Employees Retirement System. A pension plan administered by the State of California for government agencies.

Performance Measures – Indicators used in budgets to show, for example, (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program, which is often expressed as the extent to which objectives were accomplished.

Personnel Expenditures – Salaries, wages and benefits paid to employees.

Priority Area – A category of Town services, such as Economic Development, Long Range Financial Plan or Neighborhoods which the City Council selects as an area of focus for staff in the coming fiscal year.

Program – Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user

fees), and generally used to finance the related services or programs.

Property Tax – A tax on the assessed value of property. California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal to 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. San Mateo County remits the Town's share, including all penalties and interest.

Proposed Budget – The working document for the fiscal year under discussion.

Public Employee Retirement System – See PERS.

Real Estate Transfer Tax – A tax on the value of property transferred, currently levied at a rate of \$.275 per \$500. San Mateo County collects the tax and the Town receives the revenues. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.

Request For Proposal (RFP) – An invitation for suppliers, often through a bidding process, to submit a proposal on a specific commodity or service. (See Competitive Bidding)

Reserve – An account used to designate a portion of the fund balance as legally segregated for a specific use. i.e., General Fund Reserve.

Reserve Policy – A Council adopted set of principles which establish an appropriate minimum level of reserves, and outlines how and under what circumstances they can be used.

Resolution – A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. **Restricted Use Funds** – Funds designated for use for a specific purpose.

Revenues – Income from all sources used to pay Town expenses.

Risk Management – An organized attempt to protect a government's assets against accidental loss in the most economical method.

Salaries and Wages – A fixed annual or hourly sum, paid at regular intervals, to an employee.

Sales Tax – Taxes assessed on retail sales or leases of tangible personal property in the Town. The Town receives one percent of the 9.25% San Mateo County sales tax.

Secured Taxes – Taxes levied on real properties in the Town which are "secured" by liens on the properties.

Strategic Plan – Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Strategic Planning - A comprehensive and systematic management tool designed to help organizations assess the current environment, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future. The organization's objectives for a strategic plan will help determine how available resources can be tied to future goals.

Supplemental Assessment – An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The San Mateo County

Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the old value set on January 1st.

Supplies and Services – Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year.

Tax Levy – Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

Tax Equity Allocation – The amount of property taxes payable to the Town under a special law to assist cities that otherwise would receive low or no property taxes.

Triple Flip – A mechanism the State created to generate a revenue stream for financing bonds. The Triple Flip shifts ¼ cent of sales tax to the State and an equivalent amount of property tax from Educational Revenue Augmentation Funds (ERAF) is paid to cities and counties. The intent is to match what sales tax dollars would have been; adjustments are made when the estimates are off.

Unfunded – Not furnished with funds. Usually applies to positions that are authorized but funding is not provided.

Unsecured Taxes – An ad-valorem (value-based) property tax that is the liability of the person or entity assessed for the tax.

Because the tax is not secured by real property (such as land) the tax is called "unsecured."

Useful Life – An accounting term defined as the number of years, as set by the IRS, that depreciable business equipment or property is expected to be in use.

Year-End – As of June 30th (end of fiscal year).

RESOLUTION NO. 2011-18 OF THE CITY COUNCIL OF THE TOWN OF COLMA

RESOLUTION ADOPTING BUDGET, CHOOSING MEASURE OF INFLATION, AND ESTABLISHING APPROPRIATIONS LIMITS FOR FY 2011-2012

The City Council of the Town of Colma does resolve as follows.

1. Background

- (a) The City Manager's budget message, the proposed budget, and all calculations and documentation upon which this resolution is based have been available to the public for more than fifteen days for review;
- (b) The City Council conducted a study session and public meeting on the proposed budget on April 13, 2011 and May 11, 2011;
- (c) A notice of public hearing was given as required by law;
- (d) A public hearing was held on June 8, 2011 on the proposed budget; and
- (e) The City Council duly considered the proposed budget, the City Manager's budget message, and public comments, if any, thereon.

2. Findings

The City Council makes the following findings:

- (a) The appropriations limit for the fiscal year 2010-2011 was \$35,838,288.40. Final data are not available to determine whether the Town of Colma is in compliance for that fiscal year, but the preliminary data suggests that the Town will be in compliance.
- (b) The proposed budget does not exceed the proposed appropriation limit for fiscal year 2011-2012.
- (c) Article XIII B specifies that local jurisdictions select a cost-of-living factor to compute the annual appropriation limit. The City Council hereby selects *per capita personal income* as the cost-of-living factor to compute the Town's annual appropriation limits.
- (d) As determined by the State Department of Finance in accordance with the methods prescribed by law, the percentage change in the *per capita personal income* from the prior fiscal year was 2.51%, and the change in population of the Town of Colma from January 1, 2009 to January 1, 2010, was 0.67%.
- (e) Using the above described cost-of-living and population changes, the City Manager has calculated that the appropriations limit for the upcoming fiscal year should be adjusted by multiplying the prior limit by 1.032, which would produce an adjusted appropriations limits of \$36,985,113.63.

3. Measure of Inflation

For the fiscal year 2011-2012, the annual adjustment factors to be used to measure inflation shall be the growth in the California per capita personal income and the population growth within the Town of Colma.

4. Appropriations Limit

The appropriations limit for the fiscal year 2011-2012 shall be, and hereby is determined to be \$36,985,113.63.

5. Adoption of Budget

- (a) Section 3.07.120 of the Colma Administrative Code requires the City Council to establish, in the budget resolution, spending limits on expenses incurred by an elected official. For purposes of complying with the Town's Expense Policy, the City Council hereby authorizes an annual spending limit of \$2,000 for each council member and \$1,500 for the City Treasurer.
- (b) The 2011-2012 budget proposed by the City Manager shall be amended by increasing from the total expenditures for the City Council Department from \$238,700 to \$241,200, which increases the total operating budget to \$12,539,150 and the total amount of authorized expenditures to \$13,591,450.
- (c) The 2011-2012 budget proposed by the City Manager, as amended by the preceding paragraph, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2011-2012. The City Manager shall be, and hereby is, authorized to adjust the budget pursuant to the provisions of section 1.13.070 of the Colma Municipal Code and, no later than August 31, 2011, to make such other adjustments necessary to correct any clerical or technical errors in the proposed budget, provided that the City Manager makes a written report of all corrections or adjustments to the City Council within 30 days.
- (d) The City Manager and each department head shall be, and hereby is, authorized to expend funds for the items specified in the budget, provided that the total expenditures for the department shall not exceed the total budget for the department.
- (e) The number and classifications of employment positions shown in the proposed budget is hereby approved as the authorized staffing level for the Town. The City Manager and each department head may not expand the number of regular, full-time employees beyond that shown as the authorized staffing level for the Town without specific approval of the City Council.
- (f) All expenditures for services, goods or public works projects must comply with the Town's Purchasing and Contracting Ordinance (Subchapter 1.06 of the Colma Municipal Code).

6. Transfer to Reserves

All appropriations that have not heretofore been expended, lawfully encumbered, or placed in a reserve and all unanticipated or unbudgeted revenues on hand on June 30, 2011, shall be placed in the unrestricted General Reserve.

Certification of Adoption

I certify that the foregoing Resolution No. 2011-18 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 8, 2011, by the following vote:

Name	Voting	Voting		Present, Not Voting		
	Aye	No	Abstain	Not Participating		
Helen Fisicaro, Mayor	√					
Raquel "Rae" Gonzalez	√					
Joanne F. del Rosario	√					
Joseph Silva					√	
Diana Colvin	√					
Voting Tally	4	0				

Dated	 16	١	

Helen Fisicaro, Mayor

Attest:

Laura Allen, City Clerk