



# TOWN OF COLMA

## FY 2012-13 Adopted Budget

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Vice Mayor Joanne F. del Rosario  
Council Member Joseph Silva  
Council Member Diana Colvin  
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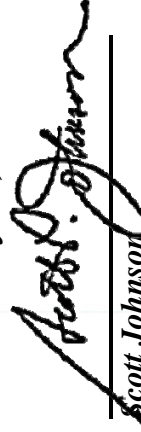
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# TOWN OF COLMA

## FY 2012-13 Adopted Budget

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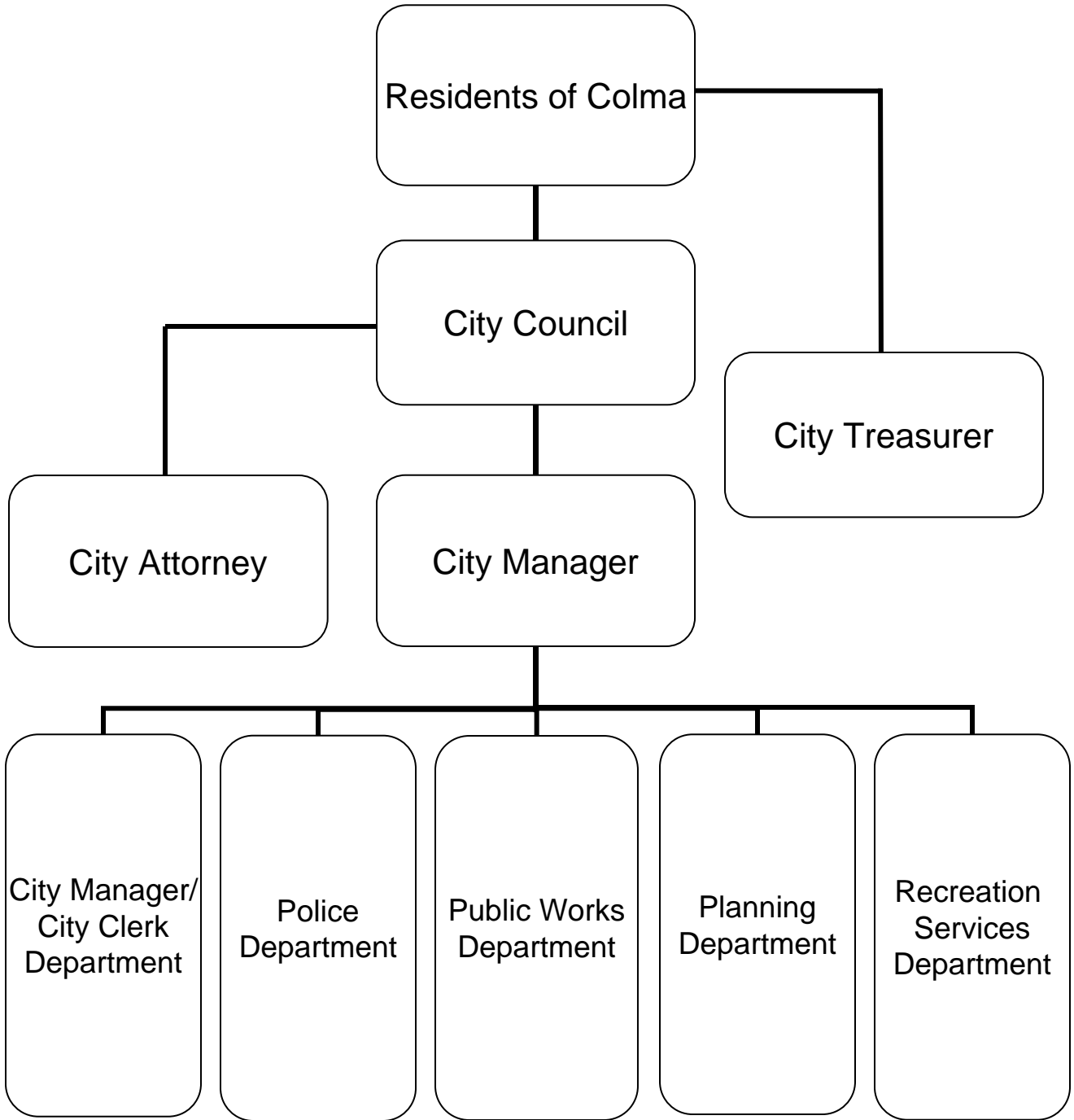




TOWN OF COLMA

# Introduction

# Town of Colma





## Budget Message

TO: Mayor and Members of the City Council

FROM: Laura Allen, City Manager

MEETING DATE: June 13, 2012

SUBJECT: FY 2012-13 Adopted Budget

Staff is pleased to present the FY 2012-13 Adopted Budget which represents an outstanding effort by the Town to provide municipal services. For the first time since the recession, staff is able to present a balanced adopted budget, with revenues matching expenditures at approximately \$14.1 million.

### EXECUTIVE SUMMARY

The FY 2012-13 Adopted Budget was prepared using the values below as a guide.

#### Value Statement

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

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

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

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

The FY 2012-13 Adopted Budget provides \$13.1 million in funding to operating departments and approximately \$960,000 to Debt Service for a total of approximately \$14.1 million (all funds). These expenditures are approximately \$500,000 more than the FY 2011-12 Adopted Budget due primarily to anticipated increases in medical benefit, janitorial, and landscaping costs along with \$211,000 in Americans with Disabilities Act (ADA) improvements and \$120,000 to initiate the General Plan update process. The Capital Improvement Program (CIP) budget remains at \$0.

The Unassigned General Fund Reserve<sup>1</sup> is projected to be \$12.9 million at the end of FY 2012-13. The assumptions used in preparing the FY 2012-13 Adopted Budget are in Attachment A.

General Fund revenues<sup>2</sup> are projected to be \$14 million, which is approximately \$200,000 less than General Fund revenues estimated for FY 2011-12 but significantly more than the \$12.7 million in the FY 2011-12 Adopted Budget. Clearly the Town's economic picture is improving. Revenue in the Adopted Budget is based on the assumption that the national, state and regional economies continue to improve in FY 2012-13. While cardroom taxes are expected to total \$5.3 million for FY 2011-12, the revenue estimate for FY 2012-13 is set at \$4.7 million reflecting the Town's expectation that the revenue growth over the past several years will not continue.

On the expenditure side, each department with Town employees was given an increase of 1.5% over their FY 2011-12 Adopted Budget amount to account for an anticipated 10% increase in medical benefit costs. For the Adopted Budget, departments were not asked to absorb these cost increases as they have in previous years because that approach would raise policy questions that can only be addressed by the Council such as: decreasing the number of employees, significantly reducing the number of programs provided by the Recreation Services Department, lowering the Police Department's level of service, and deferring the physical improvements planned for FY 2012-13 under the Town's adopted ADA Transition Plan.

## **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,<sup>3</sup> largely due to the Serramonte Boulevard Auto Row and big box retail at its two shopping centers: 280 Metro and Serra Center. In spite of the economic challenges outlined below, Colma remained in the top five for 2011.<sup>4</sup>

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 four years has improved slightly with the percentage of homeowners in the United States living in houses that are valued at less than their mortgage decreasing from 27% in March 2011 to 22.8% in March 2012.<sup>5</sup> There are signs that the economy is improving slightly. In April of 2012, the unemployment rate was 11% in California<sup>6</sup> or 1% lower than in April 2011. Unemployment in San Mateo County has also dropped from 8.4% to 7.5% in the past year.<sup>7</sup> However, consumer confidence dropped in April 2012 by the biggest amount since March of 2011 as perceptions of personal finances decreased due to fewer jobs generated in March 2012 than expected.<sup>8</sup>

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<sup>1</sup> The Unassigned General Fund Reserve is the balance of all general funds not otherwise appropriated (budgeted) or accounted for. See Status of Fund Balances.

<sup>2</sup> Includes transfers in from the Gas Tax and Measure A – See Status of Fund Balances

<sup>3</sup> Based on the annual report produced by the HdL Companies

<sup>4</sup> HdL Companies, Sales Tax Per Capita, Calendar Year 2009

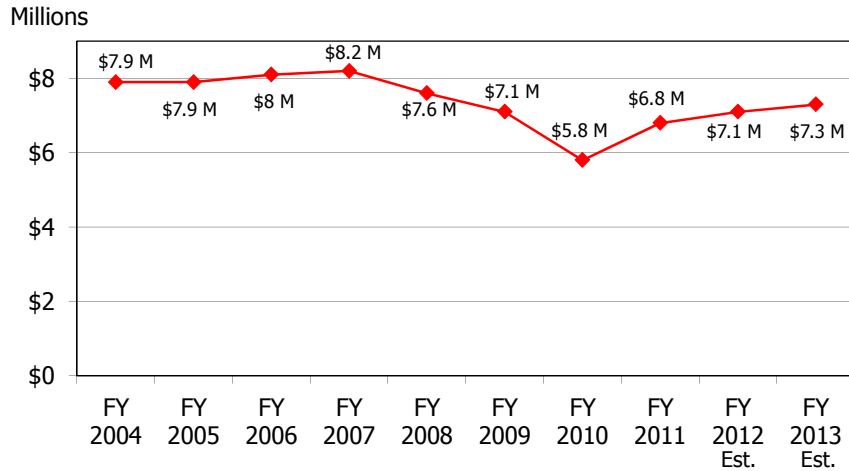
<sup>5</sup> DSnews.com, March 2, 2012

<sup>6</sup> Bureau of Labor Statistics, Economic News Release, April 20, 2012

<sup>7</sup> State of California, Employment Development Department, Labor Market Information Division, April 20, 2012

<sup>8</sup> Bloomberg, April 26, 2012

## SALES TAX



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 2012-13 Adopted Budget assumes sales tax revenues are \$7.3 million, slightly higher than the \$7.1 million estimated for FY 2011-12 but still substantially lower than the Town’s previous average of \$8 million annually, shown in the chart above. The primary reason for the anticipated increase in FY 2012-13 is the addition of the Subaru dealership and the expectation that automobile sales will continue to improve.

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.

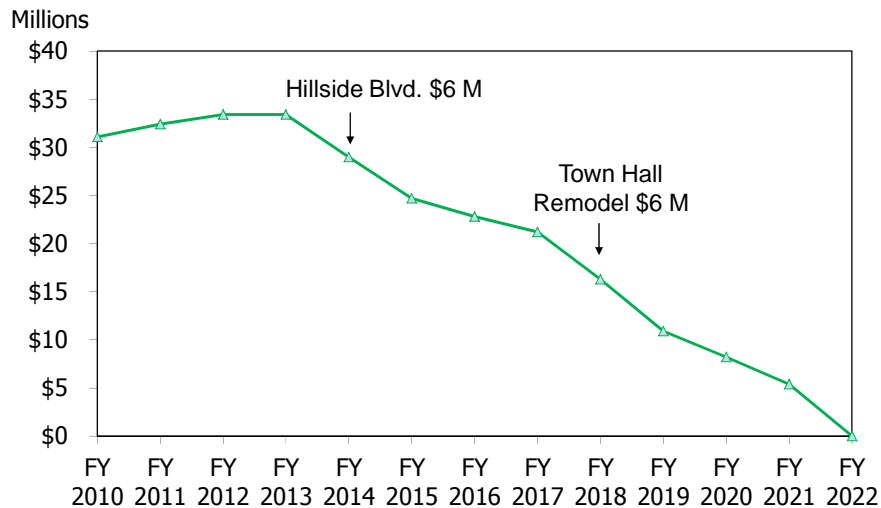
### Impact of the Nationwide Recession

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. Health benefits for new employees were capped and no cost of living adjustments (COLAs) granted since 2010. 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.

During FY 2011-12, the Council approved a plan to phase out the residential sewer subsidy over a six-year period, raised fees for recreation programs and facility rentals increasing overall cost recovery for the Recreation Department from 6% to 20%, and extended the bulk cable contract for two years at an additional discount saving the Town approximately \$48,000 annually.

These adjustments have extended the life of the reserves until FY 2021-22 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. However, increasing employee medical and pension costs combined with two large planned capital projects will make it difficult for the Town to maintain its reserves.

## TOTAL AMOUNT IN RESERVE



## 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.

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 and other Council approved multi-year projects.

### 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 with several activities to be performed using existing resources. The Strategy was followed in FY 2011-12 by the selection of a consultant through the competitive bidding process to assist with the development of a long-range economic development plan. As of the date of this Budget Message, a consultant was selected and the first phase of the scope of services (trend analysis report) completed and presented to the Council. The second phase report was completed and a Council workshop held on May 30, 2012.

### 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.

Since FY 2010-11, the Town has spent approximately \$113,500 in various ADA improvements including upgrading curb ramps at the Creekside Villas senior housing complex, correcting the curb ramp slope at the Public Works/Planning Departments' office building, as well as installing an accessible drinking fountain at Sterling Park Recreation Center and several curb ramps along Junipero Serra Boulevard. The FY 2012-13 Adopted Budget contains \$211,000 for ADA work planned for the following:

- Accessibility awareness training for staff;
- Sidewalk work and curb cuts on major roadways;
- Accessible ramps and handrails at Freight Building and Train Station; and
- Access improvements at the Museum, Community Center, Sterling Park Recreation Center and Town Hall.

### General Plan Update

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 and the FY 2012-13 Adopted Budget contains \$120,000 in the Planning Department to initiate the update process.

### Capital Improvement Program

During the FY 2012-13 budget cycle, the City Council approved a formal Capital Improvement Program (Attachment B) to be included in the annual budget preparation in order to ensure the highest and best use of the Town's resources. Staff developed the process based on similar methods used by other California cities, and recommended Government Finance Officers Association (GFOA) best practices.

A separate process is necessary for capital projects because they often represent very large financial obligations that may span two or more fiscal years. Therefore, it's important that they be properly planned, budgeted and tracked. Because of their unique nature, GFOA recommends a different process for preparing, prioritizing and presenting to the City Council



than the approach taken with the operating budget. The GFOA also recommends the establishment of criteria to help prioritize projects submitted for funding, which is a key element of the process Town staff prepared.

## **FUTURE CHALLENGES**

### Impact of the State Budget Deficit

The budget situation at the State continues to be challenging.

Historically, the Legislative Analyst's Office 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. As of the date of this Budget Message, there has not been any interest expressed in reducing or eliminating this funding. The FY 2012-13 Adopted Budget assumes the State will continue to provide SLESF funding. Staff is monitoring the issue closely.

### 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 post-employment 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-fund<sup>9</sup> 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 in the budget 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.<sup>10</sup>

The FY 2012-13 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 approximately \$5 million.<sup>11</sup> 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 is working with an actuary to prepare an updated cost estimate as required under GASB 45. The revised report is likely to show increased costs. Therefore, staff is closely assessing the feasibility of placing money in an irrevocable trust and will bring a recommendation to the Council in the spring of 2013.

### Pension Costs

In March 2012, the CalPERS Board decided to reduce its rate of return on investments from 7.75% to 7.5% which is likely to increase pension costs for public agencies by 1% to 2% for miscellaneous employees and 2% to 3% for Public Safety employees beginning in FY 2013-14.<sup>12</sup>

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<sup>9</sup> 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.

<sup>10</sup> Nicolay Consulting Group Report, 2008, page 2

<sup>11</sup> Nicolay Consulting Group Report, 2008, Page 5

<sup>12</sup> CalPERS Press Release, March 14, 2012

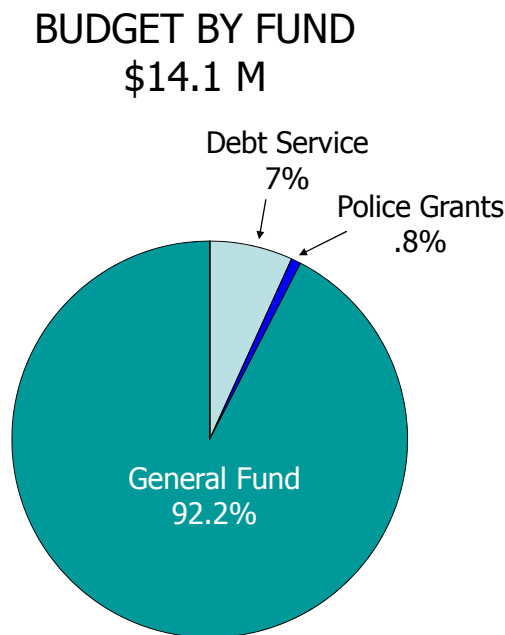
While CalPERS expressed an interest in spreading the impact of this change over multiple years,<sup>13</sup> the increased cost is expected to have a significant impact on the Town's budget.

## FINANCIAL INFORMATION

### Summary

This Introduction Section contains a Status of Fund Balances schedule which shows the revenues and expenditures projected for FY 2012-13 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 2011-12. The beginning also contains summary information on expenditures, current CIP projects and staffing.

In the FY 2012-13 Adopted Budget, General Fund revenues are projected to be \$14 million with expenditures at \$14 million.<sup>14</sup> The FY 2012-13 Adopted General Fund Budget provides \$13.1 million in funding to operating departments, and approximately \$960,000 to Debt Service for a total of \$14 million. Adding the SLESF Fund increases the all funds budget to \$14.1 million. The chart below shows the FY 2012-13 Adopted Budget by fund.



### Revenues

The FY 2012-13 Adopted Budget contains a revenue budget of \$14.1 million (all funds) or \$1.1 million more than the FY 2011-12 Adopted Budget. Sales tax revenues are projected to be \$7.4 million in FY 2012-13 or \$300,000 more than the FY 2011-12 estimates.

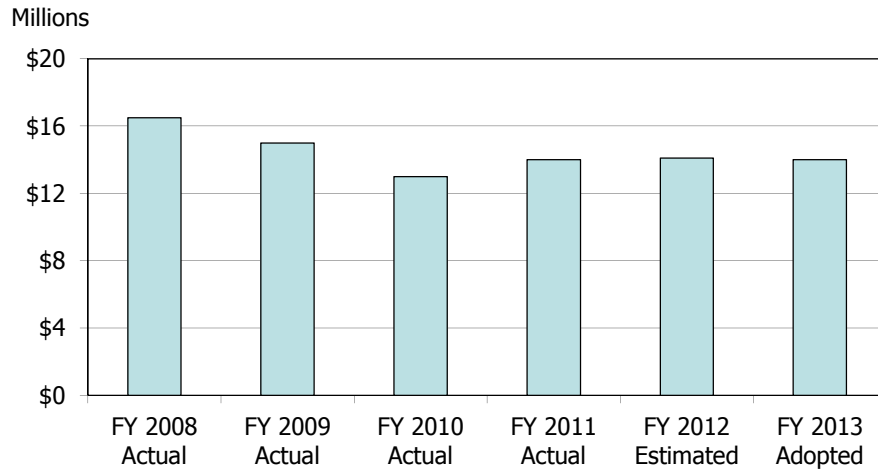
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<sup>13</sup> CalPERS Press Release, April 18, 2012

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

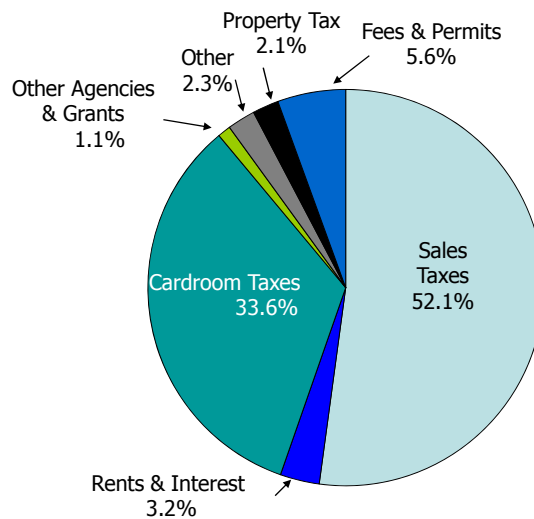
The graph below shows General Fund revenues peaking in FY 2008 due to a one-time Tax Equity Allocation (TEA) Act payment from San Mateo County and strong sales tax revenues. Revenues dropped in FY 2009 and FY 2010 reflecting the impact of the nationwide economic downturn on the Town's sales tax revenues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

### GENERAL FUND

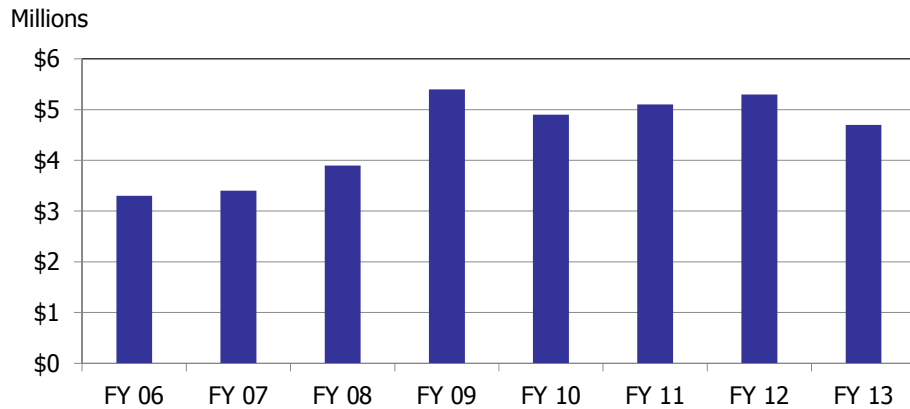


As a low property tax municipality, the Town is heavily reliant on sales and cardroom taxes as indicated by the chart below.

### GENERAL FUND – REVENUES \$14 M



## CARDROOM TAX



The cardroom tax revenue continues to be recession resistant as shown in the chart above. 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. For FY 2011-12, estimated revenue increases to \$5.3, which is very close to the \$5.4 million high point. Consistent with the conservative revenue estimate approach used in previous years, these taxes are budgeted at \$4.7 million in the FY 2012-13 Adopted Budget.

### Expenditures

The Operating Budget<sup>15</sup> for FY 2012-13 is approximately \$350,000 more than the FY 2011-12 Amended Budget.

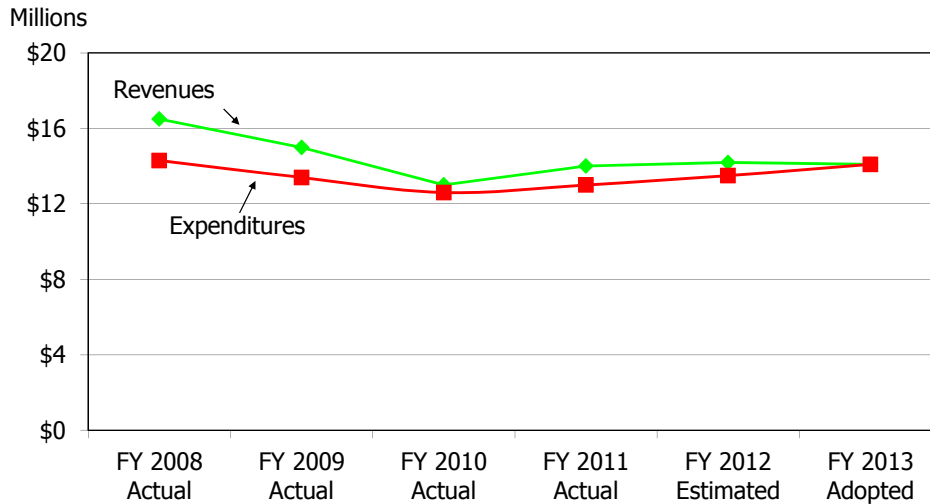
The increase is attributed to adding \$120,000 to the Planning Department for the General Plan update process; \$40,000 to the City Attorney's Office for unanticipated legal matters initiated in FY 2011-12 which are expected to continue into FY 2012-13; and \$118,000 for ADA improvements (increasing the budget amount to \$211,000 for this activity). In addition, the budget contains anticipated growth in medical benefit, janitorial, and landscaping costs.

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<sup>15</sup> The operating budget number here includes Police Grants and excludes the CIP and Debt Service.

## REVENUES AND EXPENDITURES

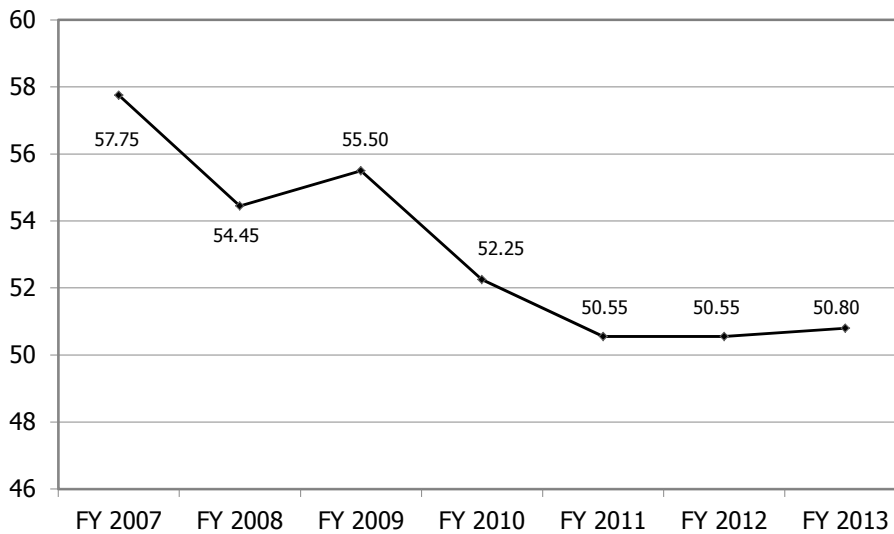
(Includes all Funds, CIP and Debt Service)



**A. Staffing Changes**

Total staffing increases from 50.55 FTE in the FY 2011-12 Adopted Budget to 50.80 FTE for FY 2012-13 reflecting the Town's expectation that the State will continue to provide the full amount of SELSF funding. The FY 2012-13 Adopted Budget contains three vacant, unfunded positions: Assistant City Manager and two Police Officers. The chart below shows the downward trend in staffing levels since FY 2006-07.

## TOTAL STAFFING



B. Employee Salaries and Benefits

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. The Town has not granted a cost of living adjustment since 2010. More recently labor negotiations resulted in additional changes for new employees: reduced pension formulas and the adoption of the state vesting schedule, which bases the level of medical benefit a retiree receives on his or her years of service.

While these recent changes will significantly reduce the Town’s costs in the long-term, 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 2012-13, the Town’s pension contribution for Public Safety employees decreased slightly to 32.92% and for all other employees the rate decreased to 17.09%. The table below shows a six-year history of the employee and employer pension contributions as a percentage of each employee’s salary.

Fiscal Year	Safety		Miscellaneous	
	Employer	Employee	Employer	Employee
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%
2012-13	32.92%	9.00%	17.09%	8.00%

The Town continues to assess its salary and benefit policies and 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 \$12.1 million at the end of FY 2012-13. No additional amounts have been set aside to create a fund to pay off the COPs ahead of schedule.

## **RESERVE POLICY**

In October 2011, the Council approved changes to the Town's reserve policy to bring it into compliance with the recently adopted recommendations of the Governmental Accounting Standards Board<sup>16</sup> (GASB) Statement 54 which established five categories of reserve. The Council also adopted policies and criteria for allocating its General Fund reserves among these categories. The Status of Fund Balances shows the amount of money allocated to each category. The policies are contained in the Budget and Financial Policies in the Appendix section.

## **APPRECIATION**

In closing, I'd like to thank the City Council for their policy leadership in yet another challenging budget cycle. This document demonstrates the hard choices you made last year are having immediate benefit. I would also like to recognize the Department Directors for their willingness to continue to take a close look at their programs to ensure the Town functions as effectively as possible. I appreciate their help in moving the use of reserve trend line in the correct direction. Finally, I want to acknowledge Accountant I 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. Economic Assumptions for FY 2012-13
- B. Capital Improvement Program

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<sup>16</sup> GASB is the organization that sets the Generally Accepted Accounting Standards (GAAP) used by state and local governments in the United States.



**ECONOMIC ASSUMPTIONS FOR FY 2012-13**

The FY 2012-13 Adopted Budget assumes the national, state and regional economies continue to improve slightly. Consumer confidence is expected to increase slowly during the year and interest rates are expected to remain low through 2013. For FY 2012-13, the Town is budgeting sales taxes at \$7.3 million. The Town assumes General Fund revenues for FY 2012-13 remain at close to \$14 million. 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 \$4.7 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 2011-12 may be almost as high (\$5.3 million). Therefore, activity is expected to drop slightly in FY 2012-13.
- The State of California continues providing SLESF funding.
- 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 10%. Health benefits are budgeted at 75% of the Town's maximum exposure reflecting the limited use of the highest insurance option available to employees.
- Other benefit cost assumptions: dental insurance increases by 3%; vision insurance increases by 1%; life insurance costs do not change.
- Payroll-related taxes are at the following rates: FICA at 6.2% of salary and Medicare at 1.45% of salary.
- Positions are budgeted at actual step; vacant positions are not budgeted.
- Selective hiring freeze continues through FY 2012-13.
- Other Post Employment Benefit (OPEB) payments continue on a pay-as-you-go basis for FY 2012-13.

## Town of Colma Capital Improvement Program

The Town's Capital Improvement Program (CIP) sets forth a financial plan for the Town to construct new facilities, improve existing facilities, and prepare designs for future projects.

### **Capital Budget Development and Review Process**

The Town produces a 5-Year CIP and updates it as needed to ensure infrastructure used for the delivery of essential public services will be available for the community in the future. The CIP, which must be consistent with the General Plan (GP), is developed and updated as needed in coordination with the preparation of the annual operating budget. This approach results in new construction and improvements to existing capital assets in a manner that promotes financial stability.

Each capital improvement project contained in the Town's CIP goes through an extensive review by the CIP Review Committee prior to being considered for inclusion. Town departments develop project ideas each year and submit them to the CIP Review Committee for scoring each August. City Council Members may also submit projects for review and scoring by the committee through the City Manager.

#### **A. Distinguish Capital Improvement Projects from Maintenance Projects**

A capital outlay is defined in the Town's Municipal Code as an addition to the value of a fixed physical asset (such as a building), constructed or purchased, that has a useful life<sup>1</sup> of two years or more, and a cost of at least \$10,000. However, this is often not enough information to clearly distinguish a capital improvement project from a maintenance activity.

In preparing projects for inclusion in the Capital Improvement Program, each department considers whether the project costs are capital or maintenance expenditures. Capital improvement projects are eligible for funding through the CIP program while maintenance projects are considered for funding through the Town's operating budget process.

1. Maintenance is work undertaken on existing physical assets (e.g. buildings and roadways) with the intention of any or all of the following:
  - a. Re-instating physical condition to a specified standard
  - b. Preventing further deterioration or failure
  - c. Restoring correct operation within specified parameters
  - d. Replacing components at the end of their useful/economic life with modern engineering equivalents
  - e. Making temporary repairs for immediate health, safety and security reasons
  - f. Assessing assets for maintenance requirements

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<sup>1</sup> Defined as the number of years, as set by the IRS, that depreciable business equipment or property is expected to be in use.

2. Maintenance work is classified as a capital expenditure eligible for inclusion in the Town's CIP when it results in:
  - a. An extension of an asset's useful life or
  - b. An identifiable upgrade or enhancement becoming an integral part of the asset
3. Work that preserves the asset's original serviceability is a maintenance expenditure which should be considered for funding through the development of the operating budget.

The Public Works Department is available to assist other departments in making this distinction. Projects that are determined to be maintenance projects are considered for funding through the preparation of the operating budget, and those deemed to be capital improvement projects move to the next step.

## **B. Determine Consistency with the Town's General Plan**

In order for a capital improvement project to be considered further it needs to be consistent with the GP. The Public Works Department, in consultation with Planning staff, assists other departments in determining if the project is consistent with the GP. Those projects deemed to be inconsistent with the GP are not considered further.

## **C. CIP Review Committee**

To ensure a Town-wide perspective, the CIP Review Committee, lead by the Public Works Director consists of the members of the Town's Executive Team (all Department Directors and the Human Resources Manager) and the Accountant I as the representative from the Finance unit.

1. The CIP Review Committee:
  - a. Scores all requests using the evaluation criteria
  - b. Prioritizes projects
  - c. Makes a preliminary determination as to when the capital improvement projects will be scheduled in the 5 year CIP plan.
2. The CIP Review Committee uses the following criteria to rank projects (maximum of 55 points):
  - a. Legal Mandate (0 to 25 points)
    - Does the project address a legal mandate with an immediate deadline?
    - Does the project address a legal mandate with a future deadline?
  - b. Public Health and Safety (0 to 10 points)
    - Is the project needed to alleviate an immediate threat to life, health and safety?

- Is the project needed to alleviate a potential threat to life, health and safety?
- Does the project promote health and safety?

c. Economic Vitality Impact (0 to 5 points)

- Does the project encourage outside capital investment?
- Does the project increase the tax base?
- Does the project improve job opportunities?
- Does the project attract customers?
- Does the project contribute to the community?
- Is the project consistent with the Economic Development Plan?

d. Service Improvement (0 to 5 points)

- Does the project improve an existing service?
- Does the project expand the scope of an existing service?
- Does the project introduce a new, non-duplicative service?
- Has the Council made a formal commitment?

e. Operating Budget Impact (-5 to 10 points)

- Does the project result in decreased net operating costs?
- Does the project result in additional revenue?
- Is outside funding available for the project?
- Does the project require continual future maintenance and/or operating costs?

3. CIP Review Committee recommendation to City Manager

At the end of the process, the CIP Review Committee recommends prioritized projects including the suspension or removal of projects in the CIP that are no longer needed or wanted to the City Manager. The City Manager reviews the proposed budget and may make additional changes. The result of this process forms the basis for the draft CIP budget for the coming fiscal year and a plan for the subsequent four years to be presented to the City Council.

4. City Manager recommendation to City Council

The final budget proposal and plan is submitted to the City Council for review and comment as part of the annual budget process.

5. City Council review, modification and approval

Just as the City Council reviews the budget each year, makes modifications and approves the document, the review, modification, and approval of the Capital Improvement Program occurs each year as part of the annual budget process. This review usually occurs in study sessions held in April and May of each year. The budget

is submitted for Council action at the June meeting. The CIP program is an element in the annual budget process and subject to the same level of review by the City Council.

### **CIP Project Implementation**

The adopted CIP Budget and five year plan is published and distributed to all departments, and members of the public who have requested copies. Once the appropriation has been made through the adoption of the operating and CIP budgets, the project remains active until it is completed or closed out. Projects often take several fiscal years to complete and the funding follows the project.

After the funds are appropriated by the City Council to undertake the project, the Public Works Director calls a meeting of all departments involved in the project to form the Project Team. In most cases the Project Team consists of members of the Public Works Department and the department sponsoring the project.

The Project Team duties include:

- Preparation of the scope of work and/or design criteria.
- Review preliminary design and indicate changes.
- Monitor progress of design and/or construction.

The Project Team develops a schedule by which key milestones must be achieved and the project should be completed.

#### **A. Bidding the Construction Work**

Projects are bid according to Town policy.

#### **B. Construction**

Prior to the start of construction a pre-construction conference is held with contractor, the Project Team and any other agencies or utility companies affected by the work.

A Project Manager is appointed by the Public Works Director and makes daily inspections and reports on the work in progress. These become part of the project file and are shared with the Project Team. The Project Manager is authorized to make change orders within the scope of the project as long as they are of a technical nature, essential to the immediate progress of the project and do not exceed the project budget. Change orders affecting the scope of the work, design or contract requirements, must be approved by the City Manager. The Project Manager is responsible for all money spent, including prompt submission of invoices to finance for processing, and the timely completion of the work.

When the Town considers the project complete, the Public Works Director submits a staff report requesting the acceptance of the project from the City Council. Once accepted, a Notice of Completion is filed with San Mateo County.

### **C. Closing**

The Finance Department sends closing financial reports to the Public Works Director. The Public Works Director confers with the Project Manager to determine when the project is completed. These reports show if all charges have been paid and if all project funding has been received. Any unspent funds are reviewed and presented to the City Manager for possible reallocation to other projects.

Once all aspects of the project have been completed, the Public Works Director notifies Finance who closes the project in the financial system.

# COMMUNITY PROFILE

## Town of Colma

### UNIQUE SERVICES PROVIDED TO RESIDENTS:

- RECREATION PROGRAMS AT 25-60% OF COST FOR ADULTS AND 15-30% OF COST FOR YOUTH AND SENIORS
- NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) FEES AT NO COST
- FREE BASIC CABLE
- SEWER SERVICES AT 25% OF COST
- ANNUAL TOWN PICNIC AT NO COST



**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 old-world 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 car wash. There are two BART stations nearby.



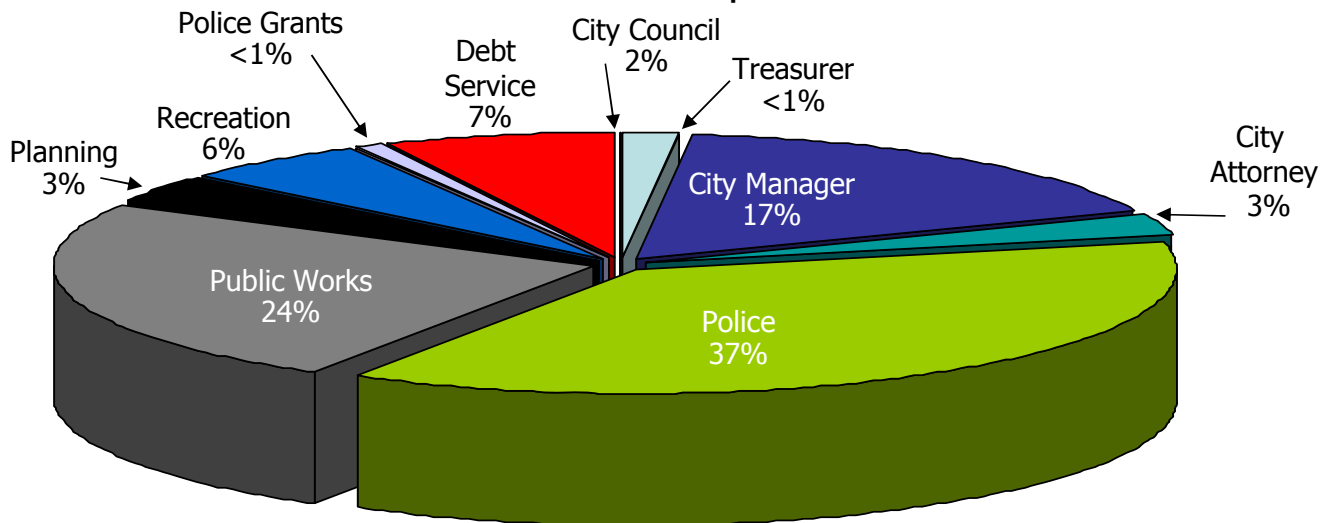
**REVENUE SUMMARY**

<b>FUND #</b>	<b>REVENUE SOURCE</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>11</b>	<b>GENERAL FUND</b>					
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,988,150</b>	<b>14,001,464</b>	<b>12,696,352</b>	<b>14,176,902</b>	<b>13,984,802</b>
	Transfers to Capital Improvement Fund	(470,118)	(220,942)	-	(218,750)	-
	Transfers to COP Debt Service	(956,634)	(957,009)	(961,300)	(961,300)	(959,600)
	Transfers from Special Gas Tax Fund	48,860	51,995	23,000	54,700	23,000
	Transfers from Measure A Fund	39,908	44,808	36,000	54,000	36,000
	<b>TOTAL GENERAL FUND REVENUES (NET)</b>	<b>11,650,166</b>	<b>12,920,316</b>	<b>11,794,052</b>	<b>13,105,552</b>	<b>13,084,202</b>
<b>21</b>	<b>SPECIAL GAS TAX FUND</b>					
	Revenues from Other Agencies	49,689	47,895	23,000	54,700	23,000
	Transfers to General Fund	(48,860)	(51,995)	(23,000)	(54,700)	(23,000)
	<b>TOTAL SPECIAL GAS TAX FUND</b>	<b>829</b>	<b>(4,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>22</b>	<b>MEASURE A FUND</b>					
	Revenues from Other Agencies	40,955	45,438	36,000	54,000	36,000
	Transfers to General Fund	(39,908)	(44,808)	(36,000)	(54,000)	(36,000)
	<b>TOTAL MEASURE A FUND</b>	<b>1,047</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>					
	State Police Programs	101,083	98,228	-	100,000	100,000
	<b>TOTAL POLICE GRANTS FUND</b>	<b>101,083</b>	<b>98,228</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>					
	Federal Grants	486,579	-	-	-	-
	Transfers from General Fund	470,118	220,942	218,750	218,750	-
	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>956,697</b>	<b>220,942</b>	<b>218,750</b>	<b>218,750</b>	<b>-</b>
<b>43</b>	<b>COPs DEPT SERVICE FUND</b>					
	Interest on Investments	-	-	-	-	-
	Transfers from General Fund	956,633	957,009	961,300	961,300	959,600
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>956,633</b>	<b>957,009</b>	<b>961,300</b>	<b>961,300</b>	<b>959,600</b>
<b>TOTAL REVENUES OF ALL FUNDS</b>		<b>13,666,455</b>	<b>14,193,025</b>	<b>12,974,102</b>	<b>14,385,602</b>	<b>14,143,802</b>

**EXPENDITURE SUMMARY BY DEPARTMENT**

FUND #	DEPARTMENTS/DIVISIONS	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>11</b>	<b>GENERAL FUND</b>					
	110 - CITY COUNCIL	213,641	216,086	241,200	213,050	240,200
	120 - CITY TREASURER	-	4,208	8,800	7,575	8,800
	130 - CITY ATTORNEY	347,926	416,115	391,000	391,000	391,000
	140 - CITY MANAGER/CITY CLERK ADMIN	818,416	866,751	1,019,672	921,100	901,400
	141 - HUMAN RESOURCES	192,609	191,913	195,300	199,500	196,800
	150 - FINANCE	271,916	257,883	320,000	315,300	329,000
	151 - GENERAL SERVICES	857,621	859,498	981,000	914,900	969,000
	210 - POLICE ADMINISTRATION	917,117	926,605	1,007,100	1,016,950	1,119,750
	220 - POLICE PATROL	2,851,349	2,951,221	3,197,700	2,945,600	3,199,850
	230 - POLICE COMMUNICATIONS	828,326	852,629	916,400	889,000	926,900
	310 - PW ADMIN/ENGINEERING/BUILDING	817,862	819,527	866,800	850,300	866,800
	320 - PW MAINTENANCE	1,637,786	1,664,745	1,779,700	1,746,456	1,813,000
	410 - PLANNING	351,374	407,336	373,500	321,000	493,500
	510 - RECREATION SERVICES	748,054	765,641	792,200	777,200	801,700
	800's - FACILITY OPERATIONS MAINTENANCE	473,533	478,765	601,650	542,500	789,450
	<b>TOTAL GENERAL OPERATING EXPENDITURES</b>	<b>11,327,530</b>	<b>11,678,923</b>	<b>12,692,022</b>	<b>12,051,431</b>	<b>13,047,150</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>					
	240 - POLICE GRANTS	98,664	105,179	111,000	90,600	111,700
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>					
	900's - CAPITAL IMPROVEMENT PROJECTS	956,697	240,693	218,750	218,750	-
<b>43</b>	<b>COPs DEBT SERVICE FUND</b>					
	620 - COPs DEBT SERVICE	956,634	957,009	961,300	961,300	959,600
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>		<b>13,339,525</b>	<b>12,981,804</b>	<b>13,983,072</b>	<b>13,322,081</b>	<b>14,118,450</b>

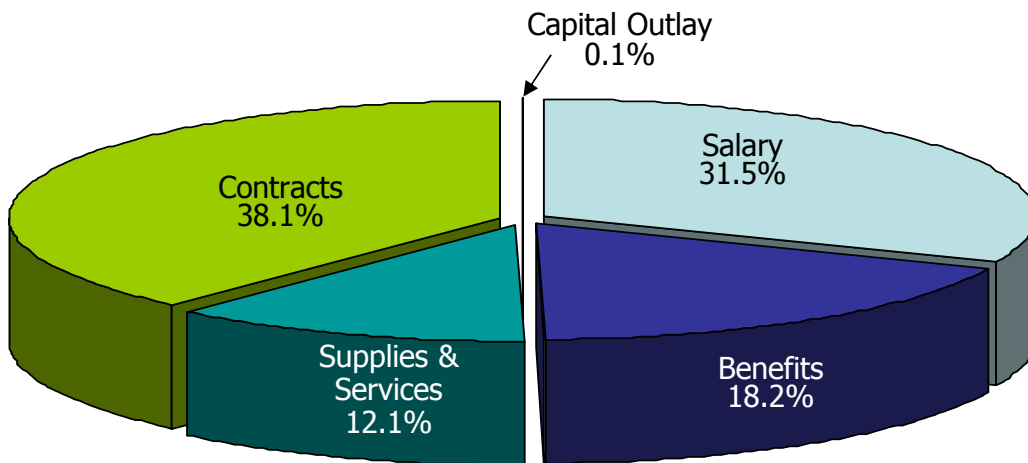
**FY 2012-13 Expenditures**



**EXPENDITURE SUMMARY BY CATEGORY**

DEPARTMENTS / DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
CITY COUNCIL	62,100	113,100	64,800	-	200	240,200
CITY TREASURER	6,700	600	1,500	-	-	8,800
CITY ATTORNEY	-	-	-	391,000	-	391,000
CITY MANAGER/CITY CLERK ADMIN	299,200	439,800	71,400	90,000	1,000	901,400
HUMAN RESOURCES	109,700	54,900	7,200	25,000	-	196,800
FINANCE	154,300	67,800	31,900	75,000	-	329,000
GENERAL SERVICES	-	-	228,000	741,000	-	969,000
POLICE ADMINISTRATION	649,900	321,400	64,750	81,700	2,000	1,119,750
POLICE PATROL	2,003,100	1,042,700	93,550	55,000	5,500	3,199,850
POLICE COMMUNICATIONS	469,500	240,100	152,300	64,000	1,000	926,900
PW ADMIN/ENGINEERING/BUILDING	-	-	6,800	860,000	-	866,800
PW MAINTENANCE	233,400	121,300	10,700	1,446,100	1,500	1,813,000
PLANNING	-	-	-	493,500	-	493,500
RECREATION SERVICES	379,800	131,700	185,200	100,000	5,000	801,700
FACILITY OPERATIONS/MAINTENANCE	-	-	789,450	-	-	789,450
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>4,367,700</b>	<b>2,533,400</b>	<b>1,707,550</b>	<b>4,422,300</b>	<b>16,200</b>	<b>13,047,150</b>
POLICE GRANTS FUND	76,700	30,300	4,700	-	-	111,700
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
COPs DEBT SERVICE FUND	-	-	-	959,600	-	959,600
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>	<b>4,444,400</b>	<b>2,563,700</b>	<b>1,712,250</b>	<b>5,381,900</b>	<b>16,200</b>	<b>14,118,450</b>

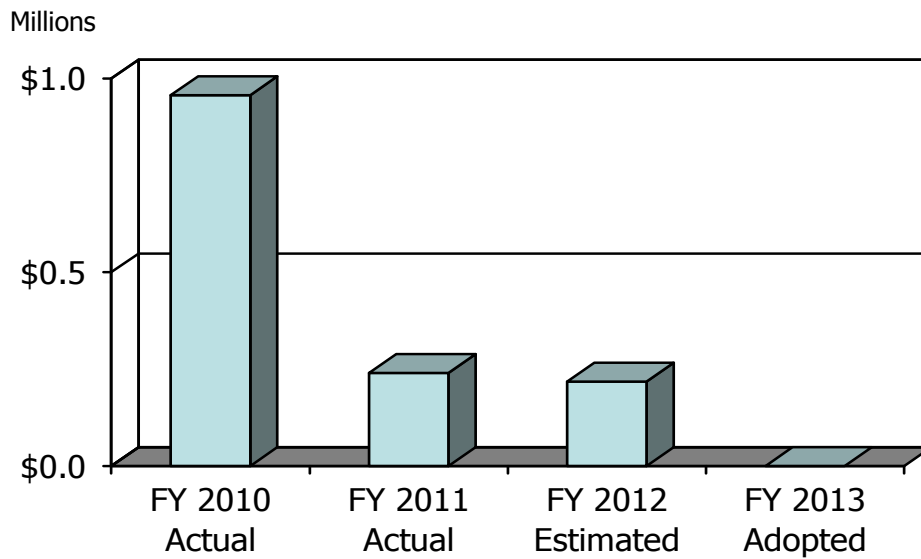
**Expenditures by Category**



### CAPITAL IMPROVEMENT PROJECTS

CAPITAL IMPROVEMENT PROJECTS		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
901	Hillside Boulevard Beautification	149,765	238,943	218,750	218,750	-
911	Serramonte Boulevard Beautification	241,959	1,500	-	-	-
923	Utilities Undergrounding - El Camino Real at F Street	75,158	-	-	-	-
956	Skateboard Park Removal & Expansion of Park Area	58,793	-	-	-	-
957	D Street Stairs	431,022	250	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>956,697</b>	<b>240,693</b>	<b>218,750</b>	<b>218,750</b>	<b>-</b>

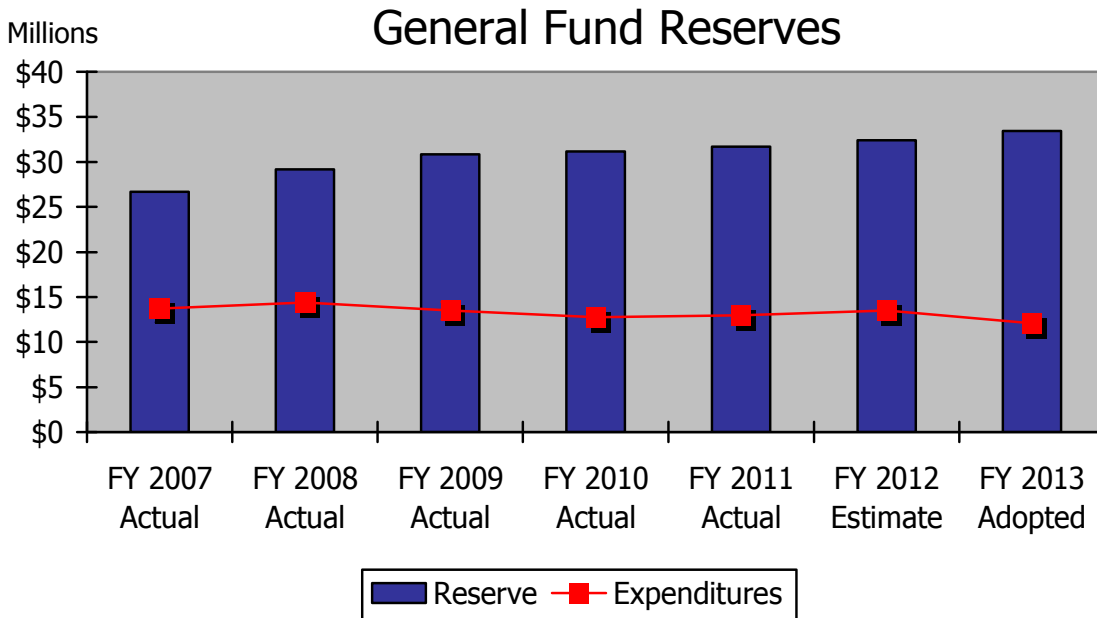
### CIP Expenditures



**STATUS OF FUND BALANCES  
YEAR END ESTIMATES  
(In thousands)**

FUNDS	Projected Fund Balance 7/1/2012	Revenue	Transfers In (Out)	Total Resources	Total Expenditures	Projected Balance 6/30/2013	Allocated Reserves 6/30/2013	General Reserves 6/30/2013
11 - General Fund	33,455	13,985	(850)	46,590	13,047	33,543	20,650	12,893
21 - Gas Tax	0	55	(55)	-	-	-	-	-
22 - Measure A	1	54	(55)	-	-	-	-	-
29 - Police Grants	100	100	-	200	112	88	-	88
31 - CIP	-	-	-	-	-	-	-	-
43 - COPs Debt Service	960	-	960	1,920	960	960	-	960
<b>TOTAL</b>	<b>34,516</b>	<b>14,194</b>	<b>-</b>	<b>48,710</b>	<b>14,119</b>	<b>34,591</b>	<b>20,650</b>	<b>13,941</b>

Estimated General Fund Reserves for FY 2012-13		
Committed	Debt Reduction	\$2,000
	Retiree Healthcare	\$1,700
	Budget Stabilization	\$16,000
Assigned	Litigation	\$100
	Insurance	\$100
	Disaster Response and Recovery	\$750
Unassigned		\$12,893
<b>Total</b>		<b>\$33,543</b>



**STAFFING**

<b>POSITION TITLE</b>	<b>FY 2008-09 ADOPTED</b>	<b>FY 2009-10 ADOPTED</b>	<b>FY 2010-11 ADOPTED</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2012-13 ADOPTED</b>	<b>FY 2013-14 ESTIMATED</b>
<b>Town Staffing</b>						
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	1.50	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)	(1.00)
City Manager Department Total	6.75	5.75	5.75	5.25	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)	3.00	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	10.00	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	0.75	1.00	1.00
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)	(2.00)
Police Department Total	26.00	25.00	24.00	23.75	24.00	24.00
<b>Town Total</b>	<b>45.75</b>	<b>43.75</b>	<b>42.75</b>	<b>42.00</b>	<b>42.25</b>	<b>42.25</b>
<b>Contract Staffing</b>						
Building	1.50	1.50	1.50	1.25	1.25	1.25
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	3.50	2.50	2.50	3.50	3.50	3.50
Planning	2.75	2.50	1.80	1.80	1.80	1.80
Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Contract Total	9.75	8.50	7.80	8.55	8.55	8.55
<b>Total Budgeted Staffing</b>	<b>55.50</b>	<b>52.25</b>	<b>50.55</b>	<b>50.55</b>	<b>50.80</b>	<b>50.80</b>







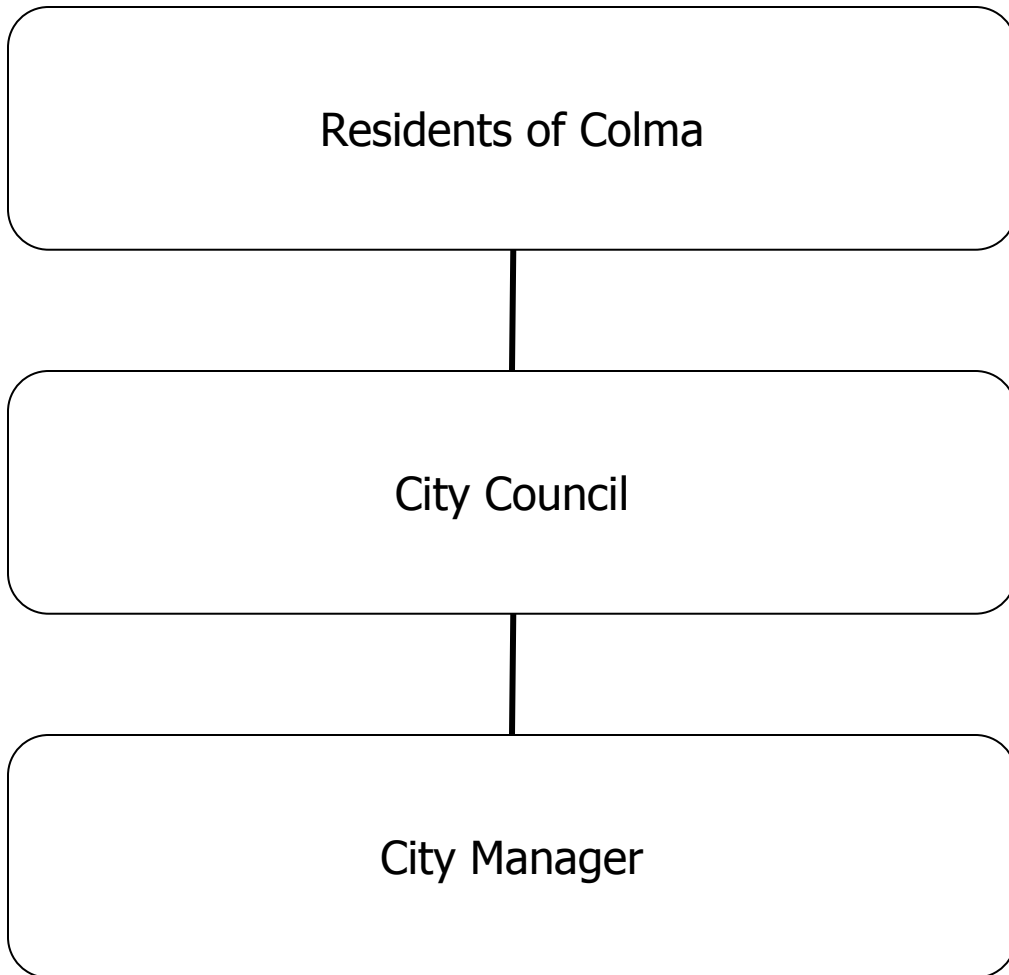
TOWN OF COLMA

# 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 selects a member to act as Mayor.

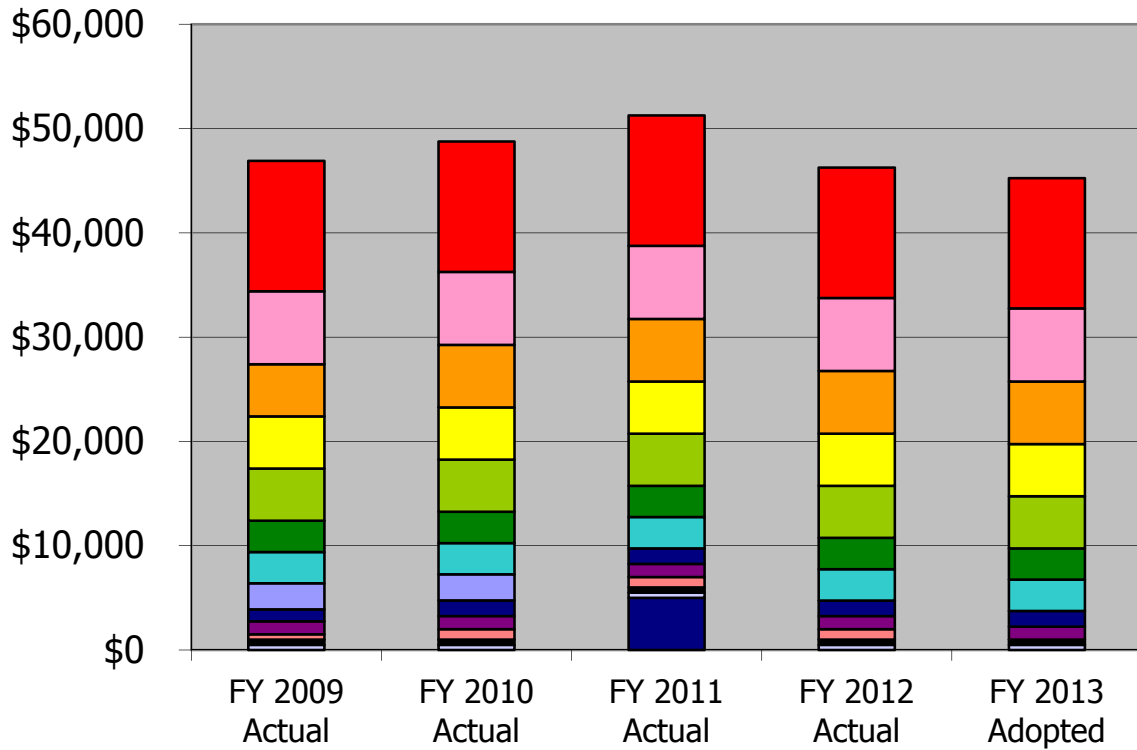
**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is \$1,000 less than the FY 2011-12 Amended Budget because the Ombudsman Services of San Mateo did not request funding due to the closure of the Town’s only assisted living facility.

The FY 2012-13 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 – Wilderness School Program	7,000	Skyline College President’s Innovation Fund	500
North Peninsula Food Pantry & Dining Center of Daly City	12,500	Sustainable San Mateo County	3,000
Peninsula Conflict Resolution Center	1,250	Unallocated	50
<b>Total</b>			<b>\$45,300</b>

# Non-Profit Donations



- Rebuilding Together Peninsula
- Skyline College President's Innovation Fund
- Peninsula Conflict Resolution Center
- Second Harvest Food Bank
- Sustainable San Mateo County
- Human Investment Project
- Jefferson Union High School District (Wilderness School)
- Peninsula Works/Jobs for Youth
- Ombudsman Services of San Mateo
- Alisa Ann Ruch Burn Foundation
- Shelter Network
- Community Gatepath
- Sitike Counseling Center
- North Peninsula Food Pantry & Dining Center of Daly City

**EXPENDITURE DETAIL**

<b>110 - CITY COUNCIL</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SALARIES &amp; WAGES</b>					
51001	Elected Officials <i>5 @ \$884/mo</i>	53,040	53,040	53,100	53,100	53,100
51009	Deferred Compensation	4,800	4,800	6,000	4,800	6,000
51020	Cash-in-lieu - Medical	3,000	3,000	3,000	3,000	3,000
	<b>Total Salaries &amp; Wages</b>	<b>60,840</b>	<b>60,840</b>	<b>62,100</b>	<b>60,900</b>	<b>62,100</b>
	<b>BENEFITS</b>					
52001	PERS Misc. Employees	10,594	11,521	13,100	8,200	9,100
52003	Social Security Employee	4,085	3,282	3,600	200	-
52004	Medicare Employee	955	943	1,000	100	-
52006	Unemployment	2,100	1,658	-	-	-
52007	Health	55,898	66,992	79,100	72,300	87,000
52008	Dental	8,406	8,828	9,000	9,000	9,300
52009	Life Insurance	418	375	500	500	500
52011	Vision	1,559	1,559	2,000	1,700	2,000
52014	Social Security Employer	4,085	4,034	4,200	3,800	4,200
52015	Medicare Employer	955	943	1,000	900	1,000
	<b>Total Benefits</b>	<b>89,055</b>	<b>100,135</b>	<b>113,500</b>	<b>96,700</b>	<b>113,100</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>149,895</b>	<b>160,975</b>	<b>175,600</b>	<b>157,600</b>	<b>175,200</b>

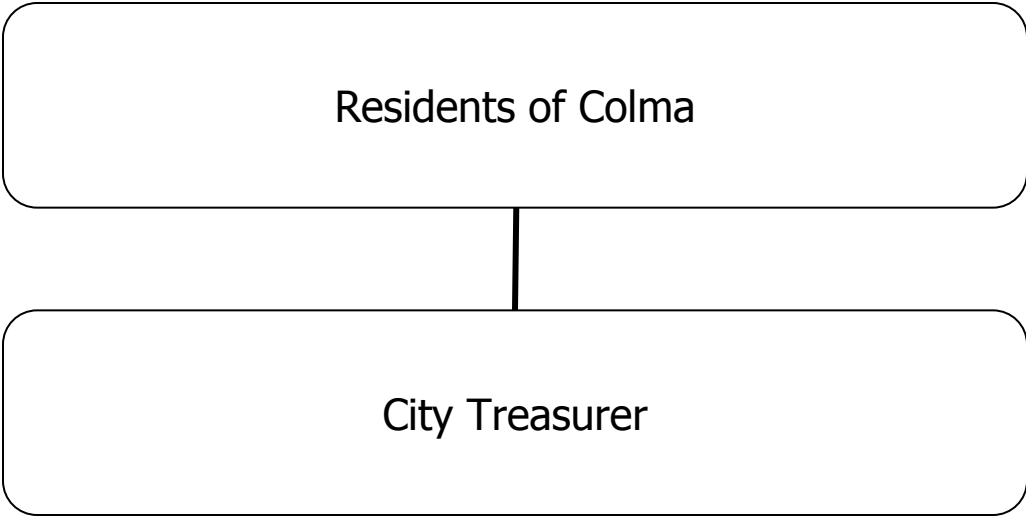
**EXPENDITURE DETAIL**

<b>110 - CITY COUNCIL</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60002	Office Supplies	108	322	500	400	500
60005	Special Dept. Expenses <i>Council Reorganization, Community Outreach</i>	7,613	4,797	8,000	3,000	8,000
60007	Donations	53,501	46,001	46,300	46,850	45,300
	<i>Alisha Ann Ruch Burn Foundation</i>	1,251	1,251	1,500	1,500	1,500
	<i>Community Gatepath</i>	5,000	5,000	5,000	5,000	5,000
	<i>Human Investment Project</i>	5,000	5,000	5,000	5,000	5,000
	<i>Jefferson Union High School District</i>	7,000	7,000	7,000	7,000	7,000
	<i>North Peninsula Food Pantry &amp; Dining Center of Daly City</i>	12,500	12,500	12,500	12,500	12,500
	<i>Ombudsman Services of San Mateo</i>	1,000	1,000	1,000	1,000	-
	<i>Peninsula Conflict Resolution Center</i>	1,250	1,250	1,250	1,250	1,250
	<i>Peninsula Works/Jobs for Youth</i>	500	500	500	500	500
	<i>Rebuilding Together Peninsula</i>	5,000	-	-	-	-
	<i>Second Harvest Food Bank</i>	2,500	-	-	-	-
	<i>Shelter Network of San Mateo</i>	3,000	3,000	3,000	3,000	3,000
	<i>Sitike</i>	6,000	6,000	6,000	6,000	6,000
	<i>Skyline College Pres. Innovation Fund</i>	500	500	500	500	500
	<i>Sustainable San Mateo County</i>	3,000	3,000	3,000	3,000	3,000
	<i>Unallocated</i>	-	-	50	600	50
60010	Conferences & Meetings	361	1,206	600	1,000	1,000
60016	Council Member A	1,128	1,855	2,000	1,500	2,000
60017	Council Member B	255	213	2,000	1,500	2,000
60018	Council Member C	430	230	2,000	300	2,000
60019	Council Member D	130	95	2,000	300	2,000
60020	Council Member E	220	392	2,000	600	2,000
	<b>Total Supplies &amp; Services</b>	<b>63,746</b>	<b>55,111</b>	<b>65,400</b>	<b>55,450</b>	<b>64,800</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>63,746</b>	<b>55,111</b>	<b>65,400</b>	<b>55,450</b>	<b>64,800</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchases	-	-	200	-	200
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>DEPARTMENT TOTAL</b>		<b>213,641</b>	<b>216,086</b>	<b>241,200</b>	<b>213,050</b>	<b>240,200</b>



# **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. The Treasurer is a signatory on the Town's depository accounts.

**STAFFING**

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

**BUDGET HIGHLIGHTS**

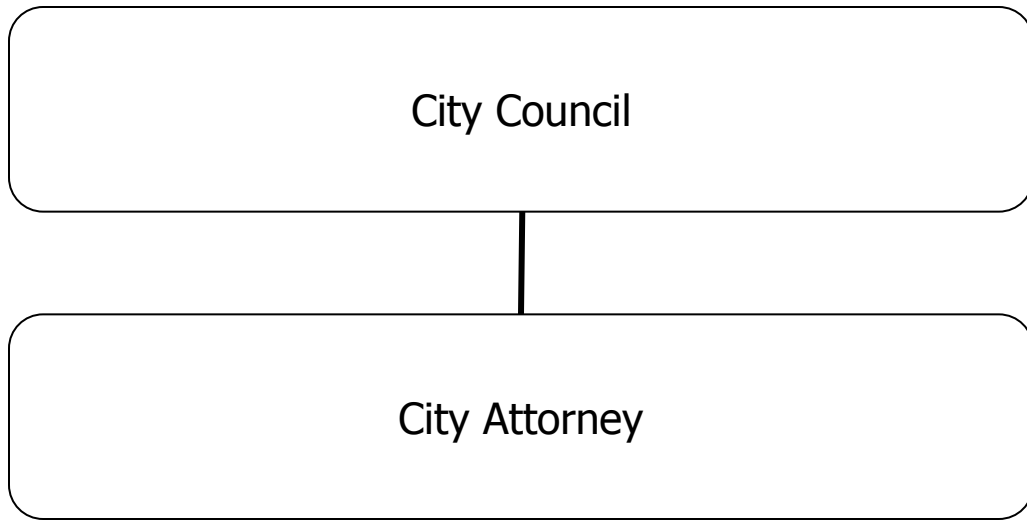
The FY 2012-13 Adopted Budget is the same as the FY 2011-12 Amended Budget.

**EXPENDITURE DETAIL**

<b>120 - CITY TREASURER</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51001	Elected Officials <i>1 @ \$558/mo</i>	-	3,798	6,700	6,700	6,700
	<b>Total Salaries &amp; Wages</b>	-	<b>3,798</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	-	-	-	-	-
52003	Social Security Employee	-	-	-	-	-
52004	Medicare Employee	-	-	-	-	-
52007	Health	-	-	-	-	-
52008	Dental	-	-	-	-	-
52009	Life Insurance	-	-	-	-	-
52011	Vision	-	-	-	-	-
52014	Social Security Employer	-	236	500	500	500
52015	Medicare Employer	-	55	100	100	100
	<b>Total Benefits</b>	-	<b>291</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		-	<b>4,089</b>	<b>7,300</b>	<b>7,300</b>	<b>7,300</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60005	Special Department Expense	-	119	-	-	-
60008	Dues & Publications	-	-	500	-	500
60010	Conferences & Meetings	-	-	1,000	275	1,000
<b>TOTAL SUPPLIES &amp; SERVICES</b>		-	<b>119</b>	<b>1,500</b>	<b>275</b>	<b>1,500</b>
<b>DEPARTMENT TOTAL</b>		-	<b>4,208</b>	<b>8,800</b>	<b>7,575</b>	<b>8,800</b>

# **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 2011-12, the City Attorney's Department engaged in or accomplished the following:

- Successfully negotiated franchise agreements with Allied Waste Services, SSF Scavenger Company, and Recology Peninsula Services. In general, these agreements will provide the following benefits to the Town or its residents and businesses:
  - Same services to residents and businesses as previously provided, but at lower rates,
  - Free collection services for Town facilities and events,
  - Franchise fees of about \$50,000 per year payable to the Town, and
  - Direct accountability by the company to the Town for meeting state diversion requirements.
- Provided legal advice and policy assistance in developing a plan to reduce sewer subsidies for residents.
- Provided legal advice and drafted an ordinance establishing a five-year schedule of sewer service rates, which included future "pass-through" fee increases approved by the sewer service providers. This schedule eliminated the need to conduct annual Proposition 218 protest proceedings for pass-through fees.

- Provided legal advice and policy assistance in developing a plan to reduce fees for recreation services and facility rentals.
- Provided legal advice and policy assistance in developing a basket of proposals for reducing employment costs.
- Developed a plan for addressing CEQA issues surrounding Lucky Chances request to amend cardroom ordinance to increase the number of authorized tables, and prepared and obtained DOJ approval of ordinance for same.
- Provided legal advice and drafted the Resolution modifying the reserve policy.
- Provided legal advice and drafted ordinances regarding higher informal bid limits, modifications to the Town's Water Efficient Landscape Ordinance, and standard Proposition 218 Protest Procedures.

In addition, during FY 2011-12, the Town exercised its rights under two clauses in the Bulk Cable Services Agreement that this office drafted several years ago. One clause gave the Town the right to extend the contract at a 25% (instead of 10%) discount off regular rates, while the other clause reduced the number of units for which the Town had to pay fees, because of the closing of Home Sweet Home. Although these clauses were drafted years ago, they did not become useful until this year, and for that reason, they are considered accomplishments this year.

#### **BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is the same as the FY 2011-12 Amended Budget.

The City Attorney's Office 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.



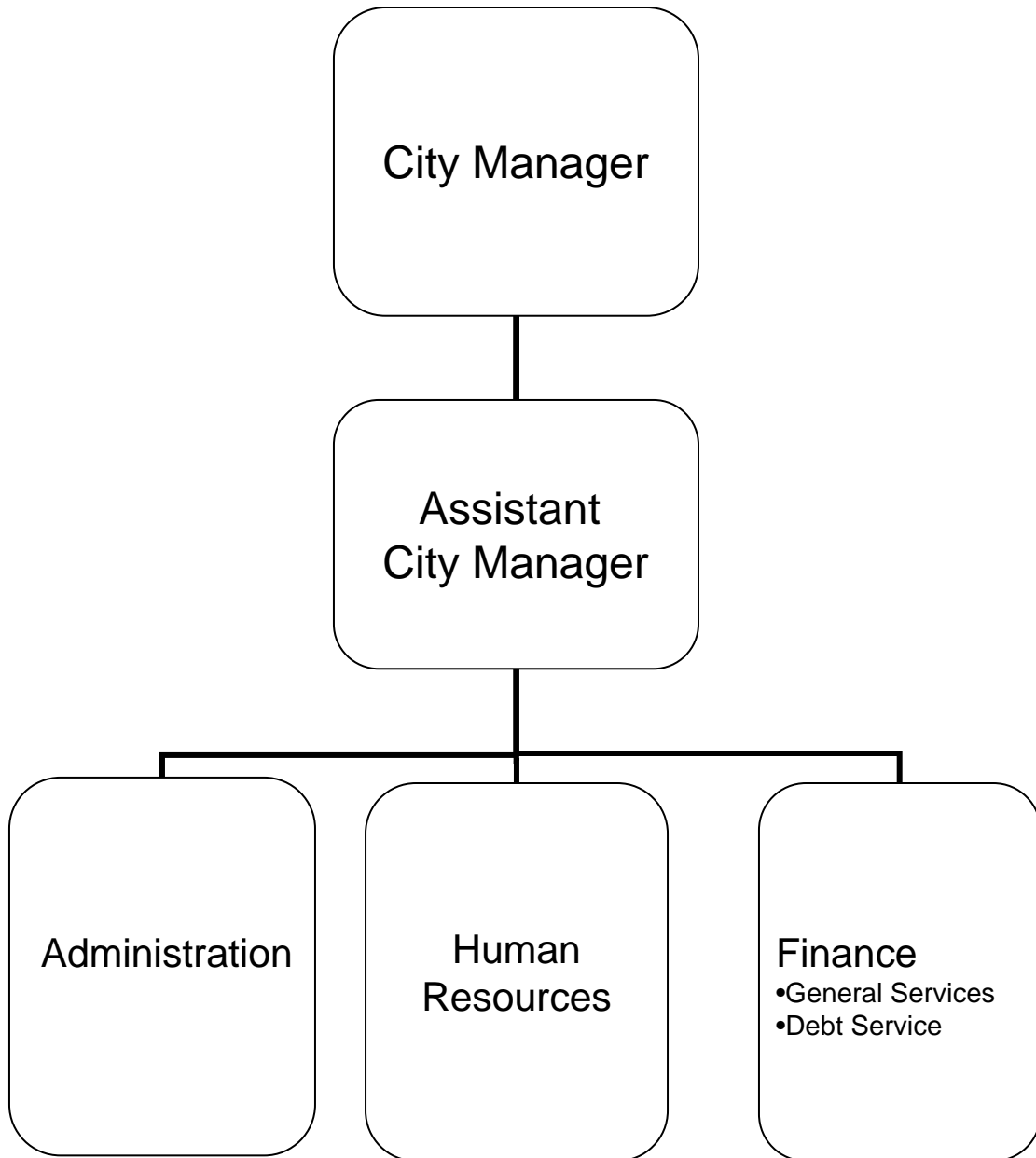
**EXPENDITURE DETAIL**

<b>130 - CITY ATTORNEY</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>CONTRACTUAL</b>					
71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best &amp; Krieger</i>	347,602	415,806	390,000	390,000	390,000
71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	324	309	1,000	1,000	1,000
	<b>Total Contractual</b>	<b>347,926</b>	<b>416,115</b>	<b>391,000</b>	<b>391,000</b>	<b>391,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>347,926</b>	<b>416,115</b>	<b>391,000</b>	<b>391,000</b>	<b>391,000</b>
<b>DEPARTMENT TOTAL</b>		<b>347,926</b>	<b>416,115</b>	<b>391,000</b>	<b>391,000</b>	<b>391,000</b>



**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 and Finance Director. This position is vacant.

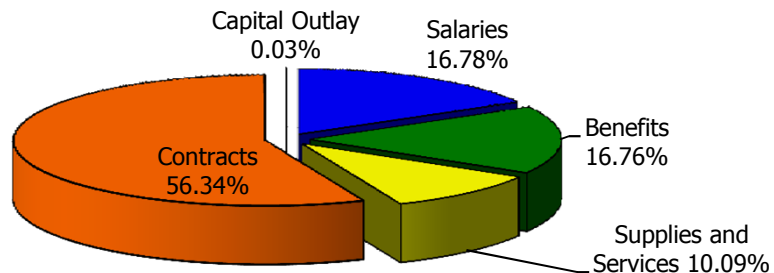
The Department consists of the following divisions:

- 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.

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION*	299,200	439,800	71,400	90,000	1,000	901,400
141	HUMAN RESOURCES	109,700	54,900	7,200	25,000	-	196,800
150	FINANCE	154,300	67,800	31,900	75,000	-	329,000
151	GENERAL SERVICES	-	-	228,000	741,000	-	969,000
620	DEBT SERVICE -- COPs	-	-	-	959,600	-	959,600
<b>TOTAL EXPENDITURES</b>		<b>563,200</b>	<b>562,500</b>	<b>338,500</b>	<b>1,890,600</b>	<b>1,000</b>	<b>3,355,800</b>

\*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 2012-13 Adopted Budget.



### ACCOMPLISHMENTS/GOALS

During FY 2011-12, the Administration Division:

- Maintained level of service delivery with vacant Assistant City Manager position.
- Collaborated with Department Directors to extend the life expectancy of estimated reserves to 2020.
- Continued the Long Range Financial Planning Process by obtaining Council approval of:
  - Revised Reserve Policy
  - Increased recreation fees for both programs and facilities
  - Extended cable agreement with additional discount
  - Reduced residential sewer subsidy
- Managed economic development consultant's activities with the Council – completed one study session and Phase 1 report.
- Collaborated with City Attorney and Acting Public Works Director to obtain Council approval of new waste hauler franchises, and related Proposition 218 process.
- Worked with Department Directors to prepare draft Capital Improvement Program Review Process for Council review and approval during the FY 2012-13 budget process.
- Received a clean audit for FY 2010-11 from the Town's outside auditors.
- Continued business retention activities outlined in Short-Term Economic Development Strategy adopted in May 2010; distributed ColmaWorks newsletter to over 200 businesses.

For FY 2012-13, the Administration Division goals include:

- Maintain level of service delivery with vacant Assistant City Manager position.
- Execute Economic Development Plan.
- Collaborate with department directors to extend the life expectancy of estimated reserves.
- Implement revised Capital Improvement Plan program based on criteria and scoring approved by the City Council.
- Develop funding plan for retirees' medical benefit (GASB 45) for Council review and approval.

## BUDGET HIGHLIGHTS

The FY 2012-13 Adopted Budget for the Administration Division is 12% lower than the FY 2011-12 Amended Budget due to salary savings associated with staff turnover and a decrease in contractual services.

The decrease in the number of LiveWire newsletters distributed reflects the addition of the ColmaWorks business newsletter. Starting in January 2012, LiveWire was no longer sent to businesses.

<b>PERFORMANCE MEASURES</b>	<b>FY 2009-10 Actual</b>	<b>FY 2010-11 Actual</b>	<b>FY 2011-12 Estimated</b>	<b>FY 2012-13 Projected</b>
Community Recognition:				
• Proclamations prepared	4	14	16	20
• Certificates prepared	125	125	100	100
• Flower arrangements sent	20	20	20	20
Distribute Colma LiveWire newsletters monthly to households	5,760	5,760	5,580	5,400
Respond to all public records requests within the statutory deadline	60	60	40	40
Maintain per capita Sales Tax ranking in State of California	4	4	4	4
Distribute ColmaWorks newsletter to businesses	–	–	1	2

**EXPENDITURE DETAIL**

<b>140 - ADMINISTRATION</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SALARIES &amp; WAGES</b>					
51002	Full-time Staff <i>City Manager/City Clerk Administrative Technician III</i>	325,955	248,776	272,100	255,600	261,800
51003	Part-time Staff ( <i>Administrative Tech. II</i> )	2,613	48,530	29,700	32,700	33,000
51004	Comp Time	861	563	600	600	600
51005	Overtime	1,759	15	200	100	200
51008	Vacation/Sick/Comp Time Payoff	(1,122)	2,226	-	-	-
51009	Deferred Compensation	3,350	1,218	3,000	2,400	2,400
51014	Technology Allowance	1,200	1,200	1,200	1,200	1,200
51020	Cash-in-lieu - Medical	2,375	-	-	-	-
	<b>Total Salaries &amp; Wages</b>	<b>336,991</b>	<b>302,528</b>	<b>306,800</b>	<b>292,600</b>	<b>299,200</b>
	<b>BENEFITS</b>					
52001	PERS Misc. Employees	43,075	32,799	50,100	41,900	44,800
52006	Unemployment	-	11,700	-	-	-
52007	Health	251,268	31,537	45,500	24,500	28,100
52008	Dental	39,248	4,037	4,500	4,500	4,700
52009	Life Insurance	251	132	200	200	200
52011	Vision	935	572	800	700	700
52012	Health Club	564	564	600	600	600
52014	Social Security Employer	15,221	13,365	14,100	12,800	13,500
52015	Medicare Employer	4,870	4,368	4,500	4,300	4,400
52017	Retirees Health	-	248,680	289,200	240,800	303,100
52018	Retirees Dental	-	35,310	35,600	32,300	39,700
	<b>Total Benefits</b>	<b>355,432</b>	<b>383,064</b>	<b>445,100</b>	<b>362,600</b>	<b>439,800</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>692,423</b>	<b>685,592</b>	<b>751,900</b>	<b>655,200</b>	<b>739,000</b>



**EXPENDITURE DETAIL**

<b>140 - ADMINISTRATION</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60001	Public Notices & Advertisements	55	-	200	1,100	200
60002	Office Supplies	11,843	8,843	14,000	14,000	14,000
60003	Postage	4,740	6,475	5,000	5,000	5,000
60005	Special Dept. Expense	1,128	247	2,000	2,000	2,000
60008	Dues & Publications	19,830	19,093	38,000	38,000	38,000
	<i>C/CAG - \$5,000 Member Assessment, \$15,000 Congestion Relief</i>					
	<i>LAFCO - \$1,500</i>					
	<i>SAMCAT - \$2,000</i>					
	<i>ICMA - \$1,500</i>					
	<i>ABAG - \$1,500</i>					
	<i>League of California Cities - \$1,500</i>					
	<i>City Clerk Association - \$400</i>					
	<i>SMC City Manager Association - \$300</i>					
	<i>HEART JPA - \$700</i>					
	<i>Joint Venture Silicon Valley - \$1,000</i>					
	<i>Other</i>					
60010	Conferences & Meetings	3,084	4,245	2,500	8,000	3,000
	<i>ICMA Conference</i>					
	<i>Economic Development Conference</i>					
60013	Auto Expense	96	1,521	200	300	200
	<i>Administration Vehicle</i>					
60031	Election Expenses	20	2,414	2,000	-	5,000
61002	Training	1,832	20	-	2,000	4,000
61003	Tuition Reimbursement	-	781	-	-	-
	<b>Total Supplies &amp; Services</b>	<b>42,628</b>	<b>43,639</b>	<b>63,900</b>	<b>70,400</b>	<b>71,400</b>

**EXPENDITURE DETAIL**

<b>140 - ADMINISTRATION</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>CONTRACTUAL</u></b>					
71010	Professional Consulting Services <i>Records Mgmt. Consultant - \$15,000</i> <i>Meeting Facilitators - \$15,000</i>  <i>State Mandated Cost Recovery - \$3,000</i> <i>Sales Tax Forecasting - \$5,000</i> <i>Records Storage, Destruction - \$2,000</i> <i>Public Relations - \$5,000</i>	38,365	92,520	157,872	150,000	45,000
71031	Chamber of Commerce	45,000	45,000	45,000	45,000	45,000
	<b>Total Contractual</b>	<b>83,365</b>	<b>137,520</b>	<b>202,872</b>	<b>195,000</b>	<b>90,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>125,993</b>	<b>181,159</b>	<b>266,772</b>	<b>265,400</b>	<b>161,400</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80200	Furniture	-	-	1,000	500	1,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>
<b>DIVISION TOTAL</b>		<b>818,416</b>	<b>866,751</b>	<b>1,019,672</b>	<b>921,100</b>	<b>901,400</b>

**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 2011-12, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Conducted job description reviews for Town-wide employment classifications.
- Coordinated the 10th annual Employee Service Recognition awards with fourteen individuals honored.
- Assisted individual employees with employment related issues.
- Ensured compliance with local, state and federal employment laws.
- Maintained and enhanced the Town's website to include information on the Town's Green Programs and Disaster Preparedness and Response.
- Led the Town's efforts to obtain grants to implement projects and initiatives that conserve energy and reduce the Town's carbon emissions including street lighting retrofit project, water conservation, 2010 Inventory of Government Operations Greenhouse Gas Emissions and the first draft of a Climate Action Plan.

Goals for FY 2012-13 are to:

- Promote employee development by facilitating training opportunities, including cross-training.
- Partner with departments to anticipate and respond to changes, priorities and staffing needs.
- Identify and implement cost containment measures related to employee benefits.
- Enhance the Town's website.

- Lead the Town’s efforts to conserve energy and reduce its carbon emissions.
- In collaboration with the Acting City Planner, present a draft Climate Action Plan to the City Council for review and approval.

**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is \$1,500 higher than the FY 2011-12 Amended Budget due to an increase in the number of recruitments associated with the Police Chief’s pending retirement.

<b>PERFORMANCE MEASURES</b>	<b>FY 2009-10 Actual</b>	<b>FY 2010-11 Actual</b>	<b>FY 2011-12 Estimated</b>	<b>FY 2012-13 Projected</b>
Circulate Colma Network (employee newsletter) 4 x per year	4	4	4	4
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	\$55	\$100	\$100	\$100
Provide cost-effective employee training sessions 4 x per year	–	4	4	4
Complete energy conservation projects 3 x per year	–	–	3	3
Convene the Town’s website committee to ensure quality and timeliness of information 3 x per year	–	–	3	3

**EXPENDITURE DETAIL**

<b>141 - HUMAN RESOURCES</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff <i>Human Resources Manager</i>	106,980	108,430	108,900	108,800	108,500
51008	Vacation/Sick/Comp Time Payoff	224	88	-	-	-
51009	Deferred Compensation	1,200	1,118	1,200	1,200	1,200
	<b>Total Salaries &amp; Wages</b>	<b>108,404</b>	<b>109,636</b>	<b>110,100</b>	<b>110,000</b>	<b>109,700</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	14,100	14,262	18,100	17,400	18,600
52007	<i>Health</i>	17,751	19,544	24,200	21,900	24,400
52008	Dental	2,102	2,207	2,300	2,300	2,300
52009	Life Insurance	84	75	100	100	100
52011	Vision	312	312	400	400	400
52012	Health Club	564	564	600	600	600
52014	Social Security Employer	6,436	6,704	6,800	6,700	6,900
52015	Medicare Employer	1,555	1,582	1,600	1,600	1,600
	<b>Total Benefits</b>	<b>42,904</b>	<b>45,250</b>	<b>54,100</b>	<b>51,000</b>	<b>54,900</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>151,308</b>	<b>154,886</b>	<b>164,200</b>	<b>161,000</b>	<b>164,600</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60008	Dues & Publications <i>MMANC - \$50</i>	97	550	100	100	100
60010	Conferences & Meetings <i>HRA - \$50</i> <i>NorCalHR - \$650</i> <i>CalPELRA - \$800</i>	997	1,324	1,500	1,500	1,500
60013	Auto Expense	303	271	400	400	400
61001	Personnel Recruitments	795	836	400	800	1,500
61002	Training <i>Citywide - \$1,000</i> <i>Safety Committee - \$1,000</i>	1,108	1,687	2,000	2,000	2,000
61004	Employee Programs <i>Annual Recognition Event</i>	2,547	2,258	1,700	1,700	1,700
	<b>Total Supplies &amp; Services</b>	<b>5,847</b>	<b>6,926</b>	<b>6,100</b>	<b>6,500</b>	<b>7,200</b>
	<b><u>CONTRACTUAL</u></b>					
71010	Professional Consulting Services <i>IEDA Labor Negotiations - \$15,000</i> <i>Outside Counsel - \$10,000</i>	35,454	30,101	25,000	32,000	25,000
	<b>Total Contractual</b>	<b>35,454</b>	<b>30,101</b>	<b>25,000</b>	<b>32,000</b>	<b>25,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>41,301</b>	<b>37,027</b>	<b>31,100</b>	<b>38,500</b>	<b>32,200</b>
<b>DIVISION TOTAL</b>		<b>192,609</b>	<b>191,913</b>	<b>195,300</b>	<b>199,500</b>	<b>196,800</b>

**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; and 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 2011-12, the Finance Division collaborated with the Human Resources Manager to estimate the cost savings associated with negotiated employee benefit changes. The Division was instrumental in the Town receiving the Excellence in Budgeting Award for the FY 2011-12 Adopted Budget and the Excellence in Public Communication Award for Budget-at-a-Glance from the California Society of Municipal Finance Officers (CSMFO) again and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the first time.

In FY 2012-13, the Finance Division will work with the Human Resources Manager to implement negotiated employee benefit changes.

**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is \$4,000 more than the FY 2011-12 Amended Budget due to higher employee salary, pension and medical benefit costs.

<b>PERFORMANCE MEASURE</b>	<b>FY 2009-10 Actual</b>	<b>FY 2010-11 Actual</b>	<b>FY 2011-12 Estimated</b>	<b>FY 2012-13 Projected</b>
Complete 39 required payroll and financial reports on-time	100%	100%	98%	100%

**EXPENDITURE DETAIL**

<b>150 - FINANCE</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SALARIES &amp; WAGES</b>					
51002	Full-time Staff <i>Accountant</i>	77,726	65,876	87,700	134,500	89,300
51003	Part-time Staff <i>Accounting Technician</i>	62,493	63,177	63,600	18,500	63,400
51004	Comp Time	-	-	-	200	200
51005	Overtime	-	-	-	200	200
51006	Workers Comp, Disability	-	743	-	-	-
51008	Vacation/Sick/Comp Time Payoff	2,218	1,650	-	-	-
51009	Deferred Compensation	1,200	1,218	1,200	1,200	1,200
	<b>Total Salaries &amp; Wages</b>	<b>143,637</b>	<b>132,664</b>	<b>152,500</b>	<b>154,600</b>	<b>154,300</b>
	<b>BENEFITS</b>					
52001	PERS Misc. Employees	18,481	16,940	25,000	21,800	26,100
52007	Health	18,735	19,828	23,600	21,300	24,200
52008	Dental	4,203	4,414	4,500	4,500	4,700
52009	Life Insurance	167	150	200	200	200
52011	Vision	623	623	800	700	700
52014	Social Security Employer	8,769	8,052	9,600	8,200	9,600
52015	Medicare Employer	2,052	1,883	2,300	1,900	2,300
	<b>Total Benefits</b>	<b>53,030</b>	<b>51,890</b>	<b>66,000</b>	<b>58,600</b>	<b>67,800</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>196,667</b>	<b>184,554</b>	<b>218,500</b>	<b>213,200</b>	<b>222,100</b>

**EXPENDITURE DETAIL**

<b>150 - FINANCE</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60004	Computer Expense/Services <i>Eden - \$14,000</i> <i>Stepford Extra Hours</i>	16,491	18,285	30,000	30,000	30,000
60005	Special Dept. Expense <i>Budget award application fees</i>	50	200	-	400	400
60008	Dues & Publications <i>CA Municipal Treasurers Assoc. - \$185</i> <i>CA Society of Municipal Finance Officers - \$110</i> <i>Government Finance Officers - \$145</i>	535	535	500	500	500
60010	Conferences & Meetings <i>CA Municipal Treasurers Association</i> <i>CA Society of Municipal Finance Officers</i>	447	651	1,000	1,000	1,000
	<b>Total Supplies &amp; Services</b>	<b>17,523</b>	<b>19,671</b>	<b>31,500</b>	<b>32,100</b>	<b>31,900</b>
	<b><u>CONTRACTUAL</u></b>					
70010	Auditing Cardroom	38,788	36,728	45,000	45,000	45,000
71001	Auditing - General	18,938	16,930	25,000	25,000	30,000
	<b>Total Contractual</b>	<b>57,726</b>	<b>53,658</b>	<b>70,000</b>	<b>70,000</b>	<b>75,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>75,249</b>	<b>73,329</b>	<b>101,500</b>	<b>102,100</b>	<b>106,900</b>
<b>DIVISION TOTAL</b>		<b>271,916</b>	<b>257,883</b>	<b>320,000</b>	<b>315,300</b>	<b>329,000</b>



**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.

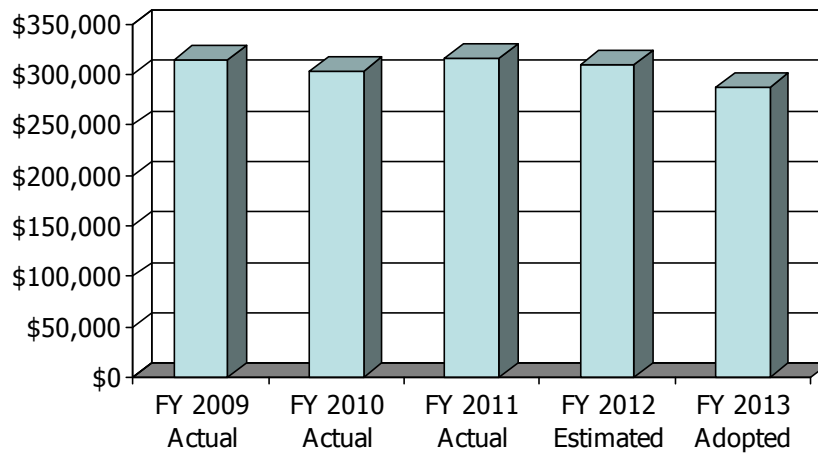
**STAFFING**

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

**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is 1% lower than the FY 2011-12 Amended Budget reflecting lower bulk cable agreement costs. The chart below shows the trend in bulk cable costs since FY 2008-09.

## Bulk Cable Agreement



**EXPENDITURE DETAIL**

<b>151 - GENERAL SERVICES</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SUPPLIES &amp; SERVICES</b>					
60004	Computer Expenses and Services <i>New Software Purchases Memory, Printer, Ink Cartridges, Stepford Support Services Stepford Additional Services as Required</i>	79,423	69,700	75,000	80,000	75,000
60005	Special Dept. Expense <i>Community Outreach Interior Plant Maintenance First Aid Supplies</i>	3,155	4,792	8,000	2,000	8,000
60011	Communications <i>Cell Phone Charges Internet Emergency Satellite Phones</i>	19,593	19,747	20,000	20,000	20,000
60012	Utilities <i>PG&amp;E Cal Water, Daly City Water</i>	68,834	53,543	55,000	60,000	65,000
60014	Office Equipment Rental <i>Postage and Folding Machines Copier Admin</i>	26,622	25,700	30,000	30,000	30,000
60033	Safety Grant Programs	-	10,839	30,000	30,000	30,000
	<b>Total Supplies &amp; Services</b>	<b>197,627</b>	<b>184,321</b>	<b>218,000</b>	<b>222,000</b>	<b>228,000</b>
	<b>CONTRACTUAL</b>					
71010	Professional Consulting Services <i>Assist U Section 125-Flex Plan</i>	1,285	2,980	3,000	2,900	3,000
71034	Citywide Communication Support <i>Bulk Cable Service</i>	303,380	315,745	325,000	310,000	288,000
74001	Liability Insurance <i>ABAG - Liability, Property, etc - \$135,000 (EIA) Workers' Compensation Advance Pay - \$140,000 \$125,000</i>	355,329	336,374	385,000	360,000	400,000
74004	Claims Litigation	-	20,078	50,000	20,000	50,000
	<b>Total Contractual</b>	<b>659,994</b>	<b>675,177</b>	<b>763,000</b>	<b>692,900</b>	<b>741,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>857,621</b>	<b>859,498</b>	<b>981,000</b>	<b>914,900</b>	<b>969,000</b>
<b>ACTIVITY TOTAL</b>		<b>857,621</b>	<b>859,498</b>	<b>981,000</b>	<b>914,900</b>	<b>969,000</b>

**151 - GENERAL SERVICES**

**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 Town is bound by a provision in state law limiting indebtedness for California cities to 15% of the assessed value of all real and personal property of the city. This statutory limitation applies only to bonded indebtedness of the city payable from the proceeds of taxes levied on property. COPs are collateralized lease payment; not a form of bonded debt.

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**

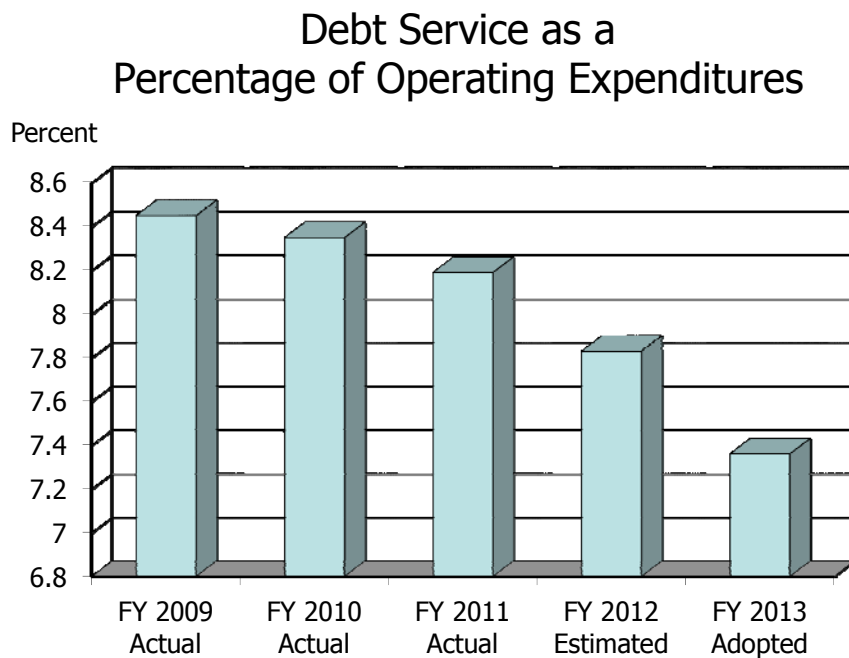
The Certificates of Participation were issued in 2003 to construct a new police facility and community center. The Colma Community Center opened in November of 2004, with a total project cost of \$6.25 million. The Police Facility was completed in November of 2005 at a total cost of \$8.89 million.

The lease agreement sets out the debt service payment schedule and indicates the principal and interest amount to be paid each year. The Town does not intend to issue any additional debt in the next two to three years.

<b>620 – DEBT SERVICE – COPs</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>CONTRACTUAL</b>					
71010	Prof. Consulting Services - Trustee	1,700	1,700	1,700	1,700	1,700
75001	Debt Principal	350,000	360,000	375,000	375,000	385,000
75002	Debt Interest	604,934	595,309	584,600	584,600	572,900
<b>TOTAL CONTRACTUAL</b>		<b>956,634</b>	<b>957,009</b>	<b>961,300</b>	<b>961,300</b>	<b>959,600</b>
<b>ACTIVITY TOTAL</b>		<b>956,634</b>	<b>957,009</b>	<b>961,300</b>	<b>961,300</b>	<b>959,600</b>

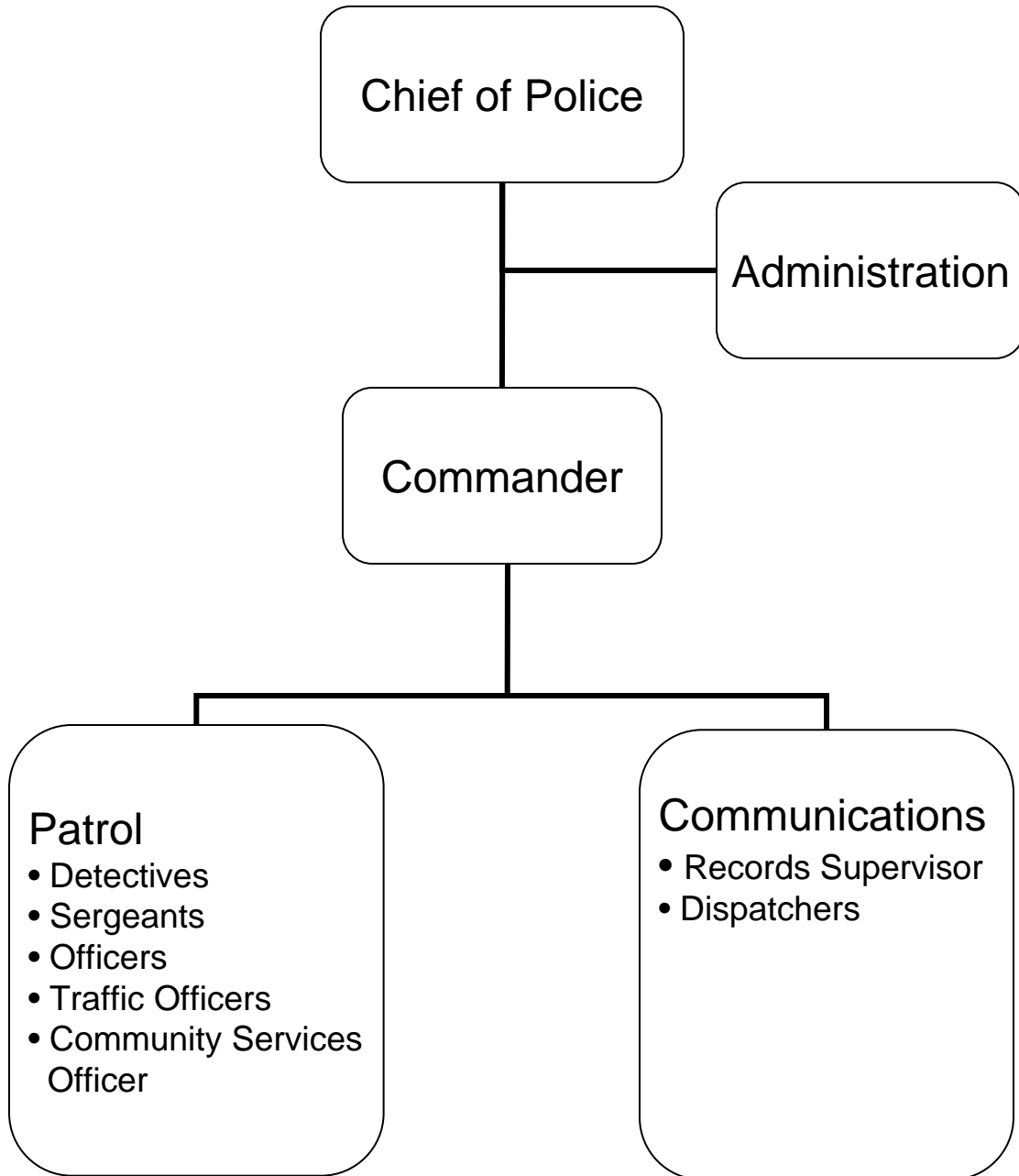
## DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

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/County Management Association (ICMA), if debt service as a percent of operating expenditures 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.



**Police**

# Police Department



**DEPARTMENT:** POLICE

**FUNCTION:** PUBLIC SAFETY

**FUNDING SOURCE:** GENERAL FUND AND STATE OF CALIFORNIA SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (SLESF)

**DEPARTMENT DESCRIPTION**

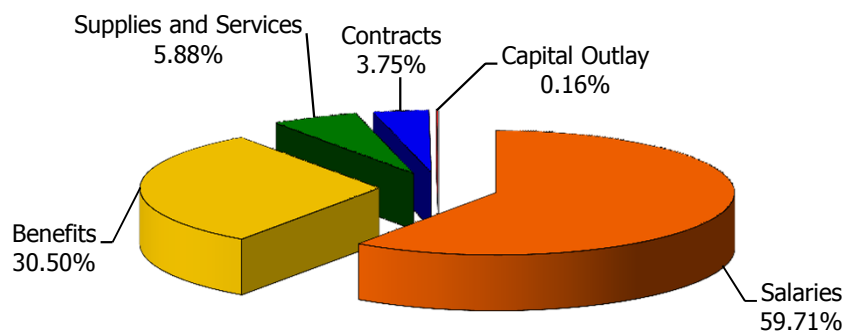
The Police Department consists of the following divisions:

- 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
210	ADMINISTRATION	649,900	321,400	64,750	81,700	2,000	1,119,750
220	PATROL	2,003,100	1,042,700	93,550	55,000	5,500	3,199,850
230	COMMUNICATIONS	469,500	240,100	152,300	64,000	1,000	926,900
240	GRANTS	76,700	30,300	4,700	-	-	111,700
<b>TOTAL EXPENDITURES</b>		<b>3,199,200</b>	<b>1,634,500</b>	<b>315,300</b>	<b>200,700</b>	<b>8,500</b>	<b>5,358,200</b>



**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 2011-12, the Division:

- Utilized one part-time staff member to help remove property and evidence and develop a tracking system for same.
- Held one EOC exercise to train all Town staff for disaster preparedness.
- Developed committee to work on Youth Outreach program with Recreation staff.
- Hosted Inner Perspectives, a county-wide leadership course for front-line law enforcement personnel.
- Graduated two Sergeants from POST’s Sherman Block Supervisory Leadership Institute.
- Conducted monthly liaison meetings with Lucky Chances Security personnel.

For FY 2012-13, the Division will:

- Hold one EOC disaster preparedness exercise for continued training of Town Staff.
- Host county-wide leadership course for front-line law enforcement personnel.
- Research feasibility of sending Command Staff member to POST Command College.
- Complete POST audit of Evidence Room.

**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is approximately 11% higher than the FY 2011-12 Amended Budget. This is due to the anticipated costs related to the retirement of a long-term police employee.



**EXPENDITURE DETAIL**

<b>210 - POLICE ADMINISTRATION</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SALARIES &amp; WAGES</b>					
51002	Full-time Staff <i>Chief of Police Detective Sergeant Detective Officer Administrative Technician III</i>	502,087	468,946	498,300	495,600	499,000
51003	Part-time Staff <i>Cardroom, Police Academy Related Meetings, Background Checks</i>	-	13,084	-	4,000	-
51004	Comp Time	4,301	3,738	9,500	6,100	9,500
51005	Overtime	23,414	18,796	35,000	21,100	35,000
51006	Work Comp, Disability & 4850	-	11,055	-	23,500	-
51007	Holiday	12,246	15,010	11,600	11,600	11,600
51008	Vacation/Sick/Comp Time Payoff	13,304	13,840	-	11,900	90,000
51009	Deferred Compensation	3,600	2,336	4,800	3,500	4,800
	<b>Total Salaries &amp; Wages</b>	<b>558,952</b>	<b>546,805</b>	<b>559,200</b>	<b>577,300</b>	<b>649,900</b>
	<b>BENEFITS</b>					
52001	PERS Misc. Employees	9,692	10,294	13,500	13,500	13,500
52002	PERS Safety	111,019	113,896	137,900	136,500	142,300
52007	Health	61,705	83,762	108,700	100,100	116,000
52008	Dental	8,407	8,827	9,100	9,000	9,300
52009	Life Insurance	334	300	400	300	400
52011	Vision	1,247	1,247	1,600	1,400	1,500
52012	Health Club	853	564	900	500	900
52013	Uniform Allowance	2,640	2,640	2,700	2,700	2,700
52014	Social Security Employer	24,503	23,852	25,100	24,600	25,600
52015	Medicare Employer	8,044	7,660	8,300	7,800	9,200
	<b>Total Benefits</b>	<b>228,444</b>	<b>253,042</b>	<b>308,200</b>	<b>296,400</b>	<b>321,400</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>787,396</b>	<b>799,847</b>	<b>867,400</b>	<b>873,700</b>	<b>971,300</b>

**EXPENDITURE DETAIL**

<b>210 - POLICE ADMINISTRATION</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60003	Postage	1,415	1,645	2,500	2,200	2,000
60004	Computer Supplies <i>IT Expenses, Maint Fees, Equip Purchase, Stepford Extra Hours, Sprint</i>	27,611	19,233	20,000	20,000	20,500
60005	Special Dept. Expense <i>Film Process, Cintas 1st Aid, Printing, Associated Services</i>	7,912	8,966	7,500	7,500	7,500
60008	Dues & Publications <i>Local Committees, Professional Publications, Books and Manuals.</i>	4,043	2,306	4,000	3,800	4,000
60010	Conferences & Meetings <i>Local Meetings and Conferences for Admin Personnel</i>	3,520	2,095	2,500	3,000	2,500
60013	Auto Expense	5	809	-	-	-
61002	Training <i>POST and non-POST training</i>	2,344	2,589	2,500	2,500	2,500
61003	Tuition Reimbursement	2,195	1,000	5,000	5,000	5,000
61005	Inner Perspectives	-	8,010	-	8,750	8,750
63002	Investigations <i>Sketches, Backgrounds, Travel for Detectives, LC Print Cards, New Employee Backgrounds</i>	6,470	9,107	9,500	9,500	9,500
63005	Property and Evidence	-	-	2,500	2,000	2,500
	<b>Total Supplies &amp; Services</b>	<b>55,515</b>	<b>55,760</b>	<b>56,000</b>	<b>64,250</b>	<b>64,750</b>
	<b><u>CONTRACTUAL</u></b>					
71011	County Wide Services Contracts <i>Narcotics Task Force - \$4,000 Crime Lab - \$16,000 First Chance - \$17,500 Animal Control - \$30,000 Office of Emergency Services - \$2,500 CORA Keller Center Other</i>	73,925	70,210	81,700	77,500	81,700
	<b>Total Contractual</b>	<b>73,925</b>	<b>70,210</b>	<b>81,700</b>	<b>77,500</b>	<b>81,700</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>129,440</b>	<b>125,970</b>	<b>137,700</b>	<b>141,750</b>	<b>146,450</b>

**210 - POLICE ADMINISTRATION**

**EXPENDITURE DETAIL**

<b>210 - POLICE ADMINISTRATION</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equip. Purchases	281	474	1,000	1,000	1,000
	<i>Misc Detective Equipment/Safety Equip</i>					
80200	Furniture	-	314	1,000	500	1,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>281</b>	<b>788</b>	<b>2,000</b>	<b>1,500</b>	<b>2,000</b>
<b>DIVISION TOTAL</b>		<b>917,117</b>	<b>926,605</b>	<b>1,007,100</b>	<b>1,016,950</b>	<b>1,119,750</b>

**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, one officer is assigned to a motorcycle on a part-time basis, and officers work a variety of other ancillary assignments including SWAT and the San Mateo County Gang Task Force.

**ACCOMPLISHMENTS/GOALS**

During FY 2011-12, the Division:

- Participated year round with the San Mateo County Gang Task Force.
- Continued a high level of service participating in community events and business visits.
- Sent the last two Sergeants through POST’s Sherman Block Supervisory Leadership Institute.
- Graduated one Officer from Inner Perspectives, a county-wide prestigious leadership training.
- Conducted over 3,400 residential patrols, issued over 1,200 traffic citations and made over 400 arrests.
- Participated in county-wide Avoid the 23 DUI saturation patrols and ABC sting operations with allied agencies.

During FY 2012-13, the Division will:

- Follow the Succession Plan to develop internal candidates for promotional opportunities.
- Participate in a minimum of four community events per officer.
- As staffing permits, continue working with the Recreation Department’s Youth Programs.

**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is \$2,000 more than the FY 2011-12 Amended Budget.

**EXPENDITURE DETAIL**

<b>220 - POLICE PATROL</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SALARIES &amp; WAGES</b>					
51002	Full-time Staff <i>Commander</i> <i>Police Sergeants (4)</i> <i>Police Officers (9)</i>	1,457,174	1,527,934	1,603,200	1,528,200	1,601,900
51003	Part-time Staff	42,663	-	-	-	-
51004	Comp Time	44,263	32,196	47,500	31,000	47,500
51005	Overtime	132,723	144,588	225,000	140,800	225,000
51006	Workers Compensation, Disability & 4850	3,047	7,575	5,000	5,000	5,000
51007	Holiday	82,292	82,332	76,700	70,000	83,900
51008	Vacation/Sick/Comp Time Payoff	32,172	12,686	20,000	16,000	20,000
51009	Deferred Compensation	15,600	17,150	18,000	16,000	16,800
51018	Administrative Leave	17,190	2,295	-	4,000	-
51020	Cash In Lieu	-	-	-	1,200	3,000
	<b>Total Salaries &amp; Wages</b>	<b>1,827,124</b>	<b>1,826,756</b>	<b>1,995,400</b>	<b>1,812,200</b>	<b>2,003,100</b>
	<b>BENEFITS</b>					
52002	PERS Safety	422,186	445,214	542,800	522,500	559,300
52006	Unemployment	3,150	8,550	-	-	-
52007	Health	226,549	253,826	307,900	278,300	302,100
52008	Dental	29,746	30,896	31,900	31,900	32,500
52009	Life Insurance	1,181	1,050	1,400	1,100	1,100
52011	Vision	4,692	4,365	5,100	4,600	5,100
52012	Health Club	691	838	800	900	900
52013	Uniform Allowance	12,029	12,320	12,400	12,400	12,400
52014	Social Security Employer	92,157	96,865	112,500	88,400	95,700
52015	Medicare Employer	27,312	26,613	33,500	25,700	33,600
	<b>Total Benefits</b>	<b>819,693</b>	<b>880,537</b>	<b>1,048,300</b>	<b>965,800</b>	<b>1,042,700</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>2,646,817</b>	<b>2,707,293</b>	<b>3,043,700</b>	<b>2,778,000</b>	<b>3,045,800</b>

**EXPENDITURE DETAIL**

<b>220 - POLICE PATROL</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60005	Special Dept. Expense <i>Cell Phones, Evidence, Safety Equip., Video Equip, Film, Range Supplies, Fire Arms Related Supplies, Misc. Supplies</i>	10,372	8,518	7,000	7,000	6,000
60008	Dues & Publications <i>PESA, Juv Ofc, CPOA, TMA, Official Magazines/Books, Business Cards</i>	228	1,498	1,250	1,300	1,250
60010	Conferences & Meetings <i>State &amp; Local Meetings/Conference, Seminars, etc.</i>	15	1,871	750	800	800
60013	Auto Expense <i>Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing</i>	44,997	50,074	53,000	53,000	56,000
61002	Training <i>POST and Non POST Training, Special Enforcement Training, Terrorism Training</i>	6,036	9,642	7,500	9,000	7,500
63001	Booking Fees <i>Booking Fees, Citation Processing</i>	43,256	17,942	25,000	14,000	20,000
63002	Investigations <i>Travel, Sketches, Equip Rental for Patrol- Related Investigations Code Enforcement</i>	1,204	1,549	1,000	1,500	2,000
	<b>Total Supplies &amp; Services</b>	<b>106,108</b>	<b>91,094</b>	<b>95,500</b>	<b>86,600</b>	<b>93,550</b>
	<b><u>CONTRACTUAL</u></b>					
72001	Auto Repair Services <i>Service Contract</i>	61,479	52,608	53,000	40,000	55,000
	<b>Total Contractual</b>	<b>61,479</b>	<b>52,608</b>	<b>53,000</b>	<b>40,000</b>	<b>55,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>167,587</b>	<b>143,702</b>	<b>148,500</b>	<b>126,600</b>	<b>148,550</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchase <i>Weapon Replacement/Purchase, Large Tools and Patrol Equipment</i>	7,567	4,293	5,500	9,000	5,500
80002	Automobile Purchase	29,378	95,933	-	32,000	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>36,945</b>	<b>100,226</b>	<b>5,500</b>	<b>41,000</b>	<b>5,500</b>
<b>DIVISION TOTAL</b>		<b>2,851,349</b>	<b>2,951,221</b>	<b>3,197,700</b>	<b>2,945,600</b>	<b>3,199,850</b>

**220 - POLICE PATROL**

**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 2011-12, the Division:

- Provided Evidence Room cross training to two Dispatchers.
- Reviewed long-term cost savings related to change of CAD/RMS vendor.

During FY 2012-13, the Division will:

- Participate in a minimum of four community events per person.
- Prepare a report and make a recommendation regarding the transition to a new CAD/RMS vendor to the City Manager.

**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is 1% higher than the FY 2011-12 Amended Budget due to anticipated increases in employee benefit costs.



**EXPENDITURE DETAIL**

<b>230 - POLICE COMMUNICATIONS</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SALARIES &amp; WAGES</b>					
51002	Full-time Staff <i>Dispatch Supervisor &amp; Dispatchers (4)</i>	411,370	427,022	429,800	395,100	429,800
51004	Comp Time	4,051	5,883	4,500	3,800	4,500
51005	Overtime	13,012	16,862	22,500	23,900	22,500
51006	Workers Comp, Disability	4,648	-	-	1,000	-
51008	Vacation/Sick/Comp Time Payoff	2,217	148	-	-	-
51009	Deferred Compensation	5,950	5,889	6,000	5,900	6,000
51019	CAD Administrator Incentive Pay	6,860	6,906	6,700	6,400	6,700
	<b>Total Salaries &amp; Wages</b>	<b>448,108</b>	<b>462,710</b>	<b>469,500</b>	<b>436,100</b>	<b>469,500</b>
	<b>BENEFITS</b>					
52001	PERS Misc. Employees	56,046	58,235	71,700	67,700	74,100
52007	Health	78,280	85,861	103,200	98,800	113,100
52008	Dental	10,508	11,034	11,400	11,400	11,600
52009	Life Insurance	418	375	500	400	400
52011	Vision	1,673	1,559	1,800	1,700	1,800
52013	Uniform Allowance	3,175	3,325	3,400	3,400	3,400
52014	Social Security Employer	26,657	28,323	30,400	26,800	28,700
52015	Medicare Employer	6,444	6,755	7,200	6,500	7,000
	<b>Total Benefits</b>	<b>183,201</b>	<b>195,467</b>	<b>229,600</b>	<b>216,700</b>	<b>240,100</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>631,309</b>	<b>658,177</b>	<b>699,100</b>	<b>652,800</b>	<b>709,600</b>



**EXPENDITURE DETAIL**

<b>230 - POLICE COMMUNICATIONS</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60002	Office Supplies <i>Department Wide Account Document Distruction</i>	6,445	5,640	5,500	5,500	5,500
60004	Computer Supplies <i>Hitech CAD/RMS Maint. Agreement</i>	40,860	36,853	40,000	40,000	40,000
60005	Special Dept. Expense <i>Records Purge, Special Dept. Needs, Minor Equipment Repair/Replacement</i>	1,506	1,277	2,500	2,500	2,500
60008	Dues & Publications <i>Comm Managers, Official Manuals Books</i>	125	170	200	200	200
60010	Conferences & Meetings <i>Hitech Conference, Local Meetings and Conferences</i>	245	169	2,000	2,000	2,000
60011	Communications <i>Contract Cost for SSFPD Dispatch Services, Radio Repair/Maint</i>	93,967	93,967	100,000	100,000	100,000
60013	Auto Expense	-	-	100	-	100
61002	Training <i>POST and Non-POST Training, Updates</i>	389	2,267	2,000	2,500	2,000
	<b>Total Supplies &amp; Services</b>	<b>143,537</b>	<b>140,343</b>	<b>152,300</b>	<b>152,700</b>	<b>152,300</b>
	<b><u>CONTRACTUAL</u></b>					
72003	Equipment Maintenance <i>Message Switch - \$13,750 Portable Radios - \$8,250 Copy Machine - \$11,500 TEA (Radio console, Lawnet) - \$19,500 Microwave Telephone - \$7,000 Other</i>	53,480	54,027	64,000	83,000	64,000
	<b>Total Contractual</b>	<b>53,480</b>	<b>54,027</b>	<b>64,000</b>	<b>83,000</b>	<b>64,000</b>
	<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>	<b>197,017</b>	<b>194,370</b>	<b>216,300</b>	<b>235,700</b>	<b>216,300</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchases	-	82	500	500	500
80200	Furniture	-	-	500	-	500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>82</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>
	<b>DIVISION TOTAL</b>	<b>828,326</b>	<b>852,629</b>	<b>916,400</b>	<b>889,000</b>	<b>926,900</b>

**230 - POLICE COMMUNICATIONS**

**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 includes the (SLESF) Supplemental Law Enforcement Services Fund for front-line personnel services. This money is used to fund a (CSO) Community Service Officer, and cover specific training costs.



### **STAFFING**

The Division consists of one CSO.

### **ACCOMPLISHMENTS/GOALS**

During FY 2011-12 the Division:

- Continued to work with supervisor on court/evidence procedures.
- Participated in various Avoid the 23 DUI Strike Team events.
- Completed a Parking Needs Assessment.

During FY 2012-13, the Division will:

- Coordinate more closely with the Planning Department on code enforcement cases.
- Participate in four community events.
- Participate in three Avoid the 23 DUI Strike Team events.

### **BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget assumes SLESF funding will continue to be provided from the State and is \$700 more than the FY 2011-12 Amended Budget due to anticipated increases in employee health benefit costs.

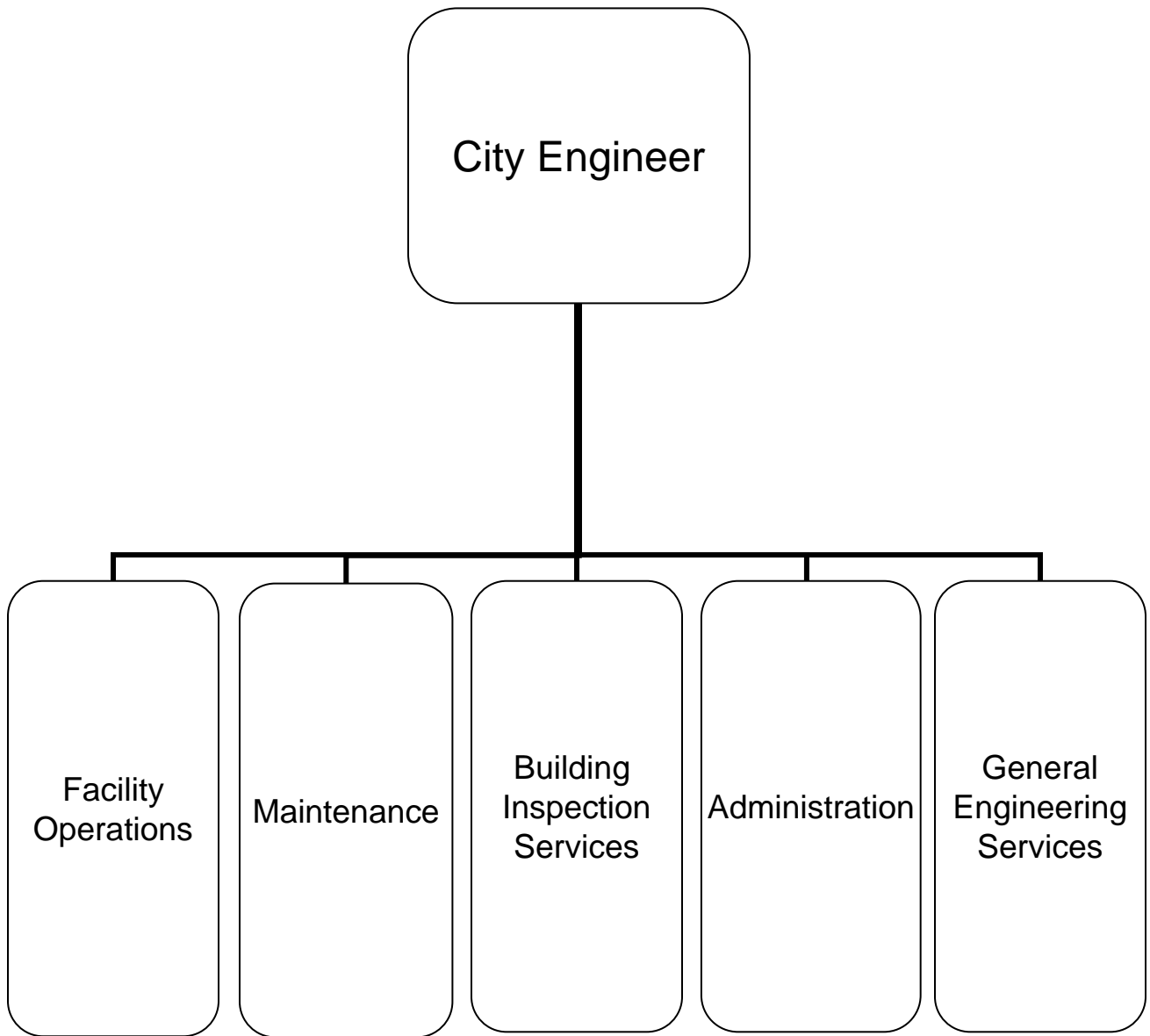
**EXPENDITURE DETAIL**

<b>240 - POLICE GRANTS</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SALARIES &amp; WAGES</b>					
51002	Full-time Staff <i>Community Service Officer</i>	66,550	70,625	73,400	55,200	72,100
51004	Comp Time	560	1,432	-	100	-
51005	Overtime	470	820	-	100	800
51008	Vacation/Sick/Comp Time Payoff	(61)	(254)	2,600	-	2,600
51009	Deferred Compensation	1,200	1,218	1,200	1,200	1,200
	<b>Total Salaries &amp; Wages</b>	<b>68,719</b>	<b>73,841</b>	<b>77,200</b>	<b>56,600</b>	<b>76,700</b>
	<b>BENEFITS</b>					
52001	PERS Misc. Employees	8,845	9,440	12,300	9,100	12,400
52007	Health	6,827	7,517	8,200	8,200	9,400
52008	Dental	2,102	2,207	2,200	2,200	2,300
52009	Life Insurance	83	75	100	100	100
52011	Vision	312	312	700	400	400
52014	Social Security Employer	4,112	4,517	4,500	3,500	4,600
52015	Medicare Employer	962	1,056	1,100	900	1,100
	<b>Total Benefits</b>	<b>23,243</b>	<b>25,124</b>	<b>29,100</b>	<b>24,400</b>	<b>30,300</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>91,962</b>	<b>98,965</b>	<b>106,300</b>	<b>81,000</b>	<b>107,000</b>
	<b>SUPPLIES &amp; SERVICES</b>					
60005	Special Dept. Expense <i>CSO Supplies/Equipment</i>	2,773	1,965	2,800	7,200	2,800
60013	Auto Expense <i>Fuel, Minor Vehicle Repair, Vehicle Equip</i>	3,525	4,249	1,900	1,900	1,900
61002	Training <i>CSO Training</i>	404	-	-	500	-
	<b>Total Supplies &amp; Services</b>	<b>6,702</b>	<b>6,214</b>	<b>4,700</b>	<b>9,600</b>	<b>4,700</b>
<b>TOTAL SUPPLIES SERVICES</b>		<b>6,702</b>	<b>6,214</b>	<b>4,700</b>	<b>9,600</b>	<b>4,700</b>
<b>DIVISION TOTAL</b>		<b>98,664</b>	<b>105,179</b>	<b>111,000</b>	<b>90,600</b>	<b>111,700</b>



# **Public Works**

# Public Works Department



**DEPARTMENT: PUBLIC WORKS**

**FUNCTION: PUBLIC WORKS**

**FUNDING SOURCE: GENERAL FUND**

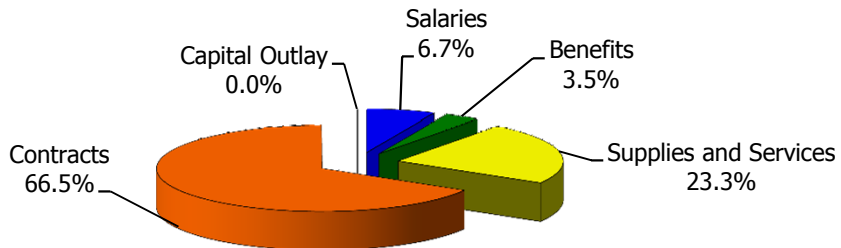
**DEPARTMENT DESCRIPTION**

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.

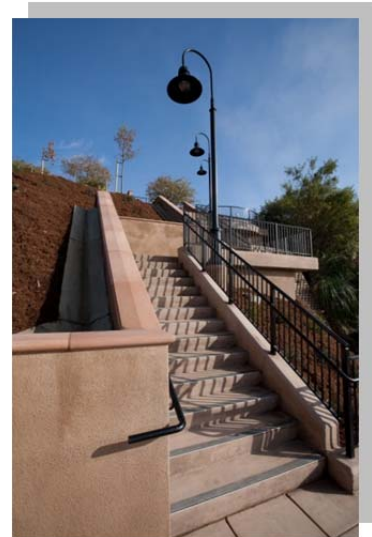
NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
310	ADMIN/ENG/BLDG	-	-	6,800	860,000	-	866,800
320	MAINTENANCE	233,400	121,300	10,700	1,446,100	1,500	1,813,000
800	FACILITY OPERATIONS	-	-	789,450	-	-	789,450
<b>TOTAL EXPENDITURES</b>		<b>233,400</b>	<b>121,300</b>	<b>806,950</b>	<b>2,306,100</b>	<b>1,500</b>	<b>3,469,250</b>



**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 fee supported.



D Street Stairs

### **STAFFING**

The Acting Public Works Director leads the Division which contains 4.75 contract FTE.

### **ACCOMPLISHMENTS/GOALS**

During FY 2011-12, the Division:

- Launched "Colma Green" by establishing a new page focusing on energy, water and waste reduction information and outreach on the Town's website.
- Assisted with developing and implementing changes to residential sewer fees and establishing a water conservation incentive program.
- Implemented new solid waste agreements and waste reduction programs.
- Worked with ADA Coordinator to complete second year of ADA Transition Plan upgrades and enhancements.
- Obtained funding and implantation of Trash Capture devices in the various commercial areas.
- Initiated a project to establish a consolidated filing system for Planning and Public Works.
- Assisted with the progression of the Town's Economic Development program.
- Represented the Town at local and regional meetings regarding: NPDES, New Development, Public Information Participation, Integrated Pest Management, Trash



Capture, County Groundwater Management Plan and the Colma Creek Advisory Committee.

For 2012-13, the Division will:

- Develop and recommend a new fee schedule for Building, and Engineering activities.
- Enhance outreach to the business community regarding mandatory commercial recycling.
- Assist ADA Coordinator in implementing third year of ADA Transition Plan improvements and upgrades.
- Take the lead on implementing the Town’s Capital Improvement Program and Procedures.
- Assist with water reduction programs as required by new state regulations.

**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is the same as the FY 2011-12 Amended Budget.

PERFORMANCE MEASURES	FY 2011-12 Estimated	FY 2012-13 Projected
Processing permit applications within ten working days	100%	100%
Average number of working days to process a permit	10	10

**EXPENDITURE DETAIL**

<b>310 - ADMIN. / ENGINEERING</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SUPPLIES &amp; SERVICES</b>					
60001	Public Notices	516	456	1,000	300	1,000
60005	Special Dept. Expense	2,835	3,808	4,000	8,000	4,000
60006	Printing	53	-	-	-	-
60008	Dues & Publications	698	1,418	1,000	1,500	1,000
	<i>Purchase Current Building Code</i>					
	<i>Membership Building Class A</i>					
60010	Conferences & Meetings	-	265	800	500	800
	<i>National Pollutant Discharge Elimination System, Countywide Engineers Meeting</i>					
	<b>Total Supplies &amp; Services</b>	<b>4,102</b>	<b>5,947</b>	<b>6,800</b>	<b>10,300</b>	<b>6,800</b>
	<b>CONTRACTUAL</b>					
71005	Prof. Engineering Services - General <i>Engineering Staff Augmentation</i> <i>Department Administration</i>	596,184	622,534	600,000	600,000	600,000
71006	Prof. Bldg/Inspection Svcs. <i>Building Staff Augmentation</i> <i>Admin. /Permit Counter Services</i>	195,083	176,475	200,000	180,000	200,000
71010	Professional Consulting Services <i>Engineering Design and P.W. / Engineering Plan Review</i> <i>Records Mgmt. Consultant - \$25,000</i>	22,493	14,571	60,000	60,000	60,000
	<b>Total Contractual</b>	<b>813,760</b>	<b>813,580</b>	<b>860,000</b>	<b>840,000</b>	<b>860,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>817,862</b>	<b>819,527</b>	<b>866,800</b>	<b>850,300</b>	<b>866,800</b>
<b>DIVISION TOTAL</b>		<b>817,862</b>	<b>819,527</b>	<b>866,800</b>	<b>850,300</b>	<b>866,800</b>

**DEPARTMENT:** PUBLIC WORKS  
**DIVISION:** PUBLIC WORKS MAINTENANCE  
**FUNCTION:** PUBLIC WORKS  
**FUNDING SOURCE:** GENERAL FUND

### **DIVISION DESCRIPTION**

The Maintenance Division is responsible for the up-keep 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**

During FY 2011-12, the Division:

- Under the direction of the Acting Public Works Director, assisted with completion of second year of ADA Transition Plan upgrades and enhancements.
- Painted 33 residential street light poles.
- Maintained street signs.
- Installed high visibility crosswalks and children-at-play signage.
- Satisfied new legal requirements in the areas of NPDES, clean water programs, and Integrated Pest Management (IPM).
- Cleared and cleaned the Town's 286 catch basins.
- Completed minor construction and painting projects.
- Performed preventative maintenance of equipment and appliances in Town facilities.
- Provided inspection and certification of all Town-owned backflow devices.

The goals for FY 2012-13 include:

- Continue work on water conservation efforts and techniques.
- Assist Recreation Services Director with landscape maintenance.
- Continue work on meeting the Municipal Regional Permits goals in reducing trash and debris in the water ways.
- Perform repairs and upgrades at Creekside Villas.
- Assist with the implementation of the Town's ADA improvement program.
- Under the direction of the Acting Public Works Director, assist with implementation of the third year of ADA Transition Plan improvements and upgrades.



**BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is 2% higher than the FY 2011-12 Amended Budget. Anticipated increases in sewer fees and landscape maintenance costs are partially offset by a lower allocation for streets and sidewalks.

<b>PERFORMANCE MEASURES</b>	<b>FY 2010-11 Actual</b>	<b>FY 2011-12 Estimated</b>	<b>FY 2012-13 Projected</b>
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%

**EXPENDITURE DETAIL**

<b>320 - MAINTENANCE</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff	212,136	227,350	228,600	223,000	227,700
	<i>Maintenance Technicians (3)</i>					
51004	Comp Time	560	333	1,000	-	600
51005	Overtime	1,272	3,030	1,500	1,200	1,500
51008	Vacation/Sick/Comp Time Payoff	487	15,137	-	15,256	-
51009	Deferred Compensation	3,600	3,654	3,600	3,600	3,600
	<b>Total Salaries &amp; Wages</b>	<b>218,055</b>	<b>249,504</b>	<b>234,700</b>	<b>243,056</b>	<b>233,400</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	28,033	29,948	38,000	36,700	38,000
52007	Health	41,748	45,698	56,300	49,900	56,900
52008	Dental	6,305	6,621	6,700	6,800	7,000
52009	Life Insurance	250	225	300	300	200
52011	Vision	935	935	1,100	1,000	1,100
52014	Social Security Employer	13,514	14,274	15,400	14,200	14,600
52015	Medicare Employer	3,158	3,340	3,700	3,400	3,500
	<b>Total Benefits</b>	<b>93,943</b>	<b>101,041</b>	<b>121,500</b>	<b>112,300</b>	<b>121,300</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>311,998</b>	<b>350,545</b>	<b>356,200</b>	<b>355,356</b>	<b>354,700</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60005	Special Dept. Expense	10,437	10,618	8,000	11,000	10,000
	<i>Building and Cleaning Supplies, Safety Material and Attire, Uniform Cleaning and Upgrades, Building Materials, Flags, Banners, Signs</i>					
60008	Dues & Publications	-	-	200	-	200
	<i>Various Trade Journals</i>					
60010	Conferences & Meetings	1,500	1,374	-	-	-
	<i>S.F. Bay Area Maintenance Services Association Workshop, NPDES</i>					
61002	Training	-	-	200	-	500
	<i>Required Safety Seminars</i>					
	<b>Total Supplies &amp; Services</b>	<b>11,937</b>	<b>11,992</b>	<b>8,400</b>	<b>11,000</b>	<b>10,700</b>

**EXPENDITURE DETAIL**

<b>320 - MAINTENANCE</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>CONTRACTUAL</u></b>					
71005	Prof. Engineering Svcs. - General <i>Maintenance Supervisor Staff, Construction Inspections</i>	217,935	202,180	209,000	200,000	209,000
72003	Equipment Maintenance <i>Equipment</i>	9,314	14,329	15,000	14,000	16,500
73001	Landscape Maintenance <i>Roadway, Median Islands, Town Facilities, Colma Creek Annual Cleaning</i>	137,543	111,890	139,000	130,000	146,000
73002	Streets & Sidewalks <i>Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA</i>	236,848	138,704	144,500	144,500	120,000
73003	Roadway, Weed & Litter Control <i>Weed Abatement Town's ROW, Drain Inlet/Catch Basin Protection, Disposal Fees, Chemicals, Sprayers</i>	7,538	1,731	10,000	5,500	10,000
73004	Street Signs & Pavement Marking <i>Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations</i>	18,853	24,129	25,000	25,000	30,000
73005	Traffic Signals & Street Lights <i>Division</i>	27,298	66,555	32,500	32,000	35,000
73006	Drainage & Flood Control <i>Yearly Maint., Sandbag Supplies Additional NPDES charges - \$3,500</i>	15,904	11,796	18,600	15,000	18,600
73007	Sanitary Sewers <i>Sewer Fees Due NSMCSD &amp; SSF, Yearly Maintenance/Repairs</i>	642,618	729,307	820,000	814,100	861,000
73008	Building Maintenance	-	59	-	-	-
	<b>Total Contractual</b>	<b>1,313,851</b>	<b>1,300,680</b>	<b>1,413,600</b>	<b>1,380,100</b>	<b>1,446,100</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>1,325,788</b>	<b>1,312,672</b>	<b>1,422,000</b>	<b>1,391,100</b>	<b>1,456,800</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchases  <i>Replace/Acquire New Equipment and Tools for Right of Way Work, Building Maintenance and Construction</i>	-	1,528	1,500	-	1,500
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>1,528</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>
<b>DIVISION TOTAL</b>		<b>1,637,786</b>	<b>1,664,745</b>	<b>1,779,700</b>	<b>1,746,456</b>	<b>1,813,000</b>

**320 - PUBLIC WORKS MAINTENANCE**

**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 2012-13 Adopted Budget for Facility Operations is approximately 31% higher than the FY 2011-12 Amended Budget reflecting increases in landscaping expenses, planned replacement of appliances at the Creekside Villas as well as the addition of \$204,000 to address items identified in the Town's adopted ADA Transition Plan.

<b>800 - FACILITIES SUMMARY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
801 Town Hall	79,003	92,879	107,500	83,400	282,150
802 Town Annex	28,607	32,093	63,800	45,600	66,500
803 Sterling Park	44,067	38,325	64,600	72,500	58,500
804 Museum	18,743	35,729	22,800	18,800	29,000
805 Community Center	92,504	87,501	93,700	100,100	115,100
806 Police Station	111,575	94,356	116,900	113,100	123,600
807 Corporation Yard	13,457	12,865	16,150	14,700	17,900
808 Creekside Villas	77,539	77,107	103,600	82,400	83,500
809 Verano	4,167	5,196	6,600	6,700	6,900
810 Bark Park	2,770	1,424	4,300	4,000	4,500
812 Gun Range	1,101	1,290	1,700	1,200	1,800
<b>ACTIVITY TOTAL</b>	<b>473,533</b>	<b>478,765</b>	<b>601,650</b>	<b>542,500</b>	<b>789,450</b>

**EXPENDITURE DETAIL**



**801 TOWN HALL**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90001	Telephone / Internet Service*	41,036	42,484	50,000	40,000	52,500
90002	Gas and Electricity	10,225	9,917	10,000	9,000	11,000
90003	Water	1,242	1,483	1,500	1,200	1,500
90006	Supplies	3,200	1,843	2,500	2,500	2,750
90007	Janitorial Services	14,185	14,303	10,500	15,800	16,500
90008	Landscaping	5,868	5,328	7,000	5,900	7,400
90009	Pest Control	-	-	500	500	1,000
90010	Security System	1,016	979	1,500	1,500	1,500
90011	Heat/Ventilation/Air Conditioning	-	3,113	3,500	1,000	3,500
90012	Bldg. Interior Maintenance & Repair	471	2,382	3,000	1,000	3,000
90013	Bldg. Exterior Maintenance & Repair	1,760	11,047	17,500	5,000	181,500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>79,003</b>	<b>92,879</b>	<b>107,500</b>	<b>83,400</b>	<b>282,150</b>

\* Does not include mobile phone services.



**802 TOWN ANNEX**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90002	Gas and Electricity	4,658	4,969	5,200	6,100	5,700
90003	Water	3,622	3,905	4,000	4,000	4,400
90006	Supplies	671	1,063	1,000	1,000	1,100
90007	Janitorial Services	8,512	8,865	9,200	9,600	10,000
90008	Landscaping	6,480	6,030	7,800	6,500	8,200
90009	Pest Control	2,592	2,592	2,600	2,000	2,600
90011	Heat/Ventilation/Air Conditioning	603	1,210	1,500	2,000	2,000
90012	Bldg. Interior Maintenance & Repair	631	3,137	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	838	322	31,500	13,400	31,500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>28,607</b>	<b>32,093</b>	<b>63,800</b>	<b>45,600</b>	<b>66,500</b>



**EXPENDITURE DETAIL**



**803 STERLING PARK**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90002	Gas and Electricity	3,398	3,343	5,700	5,700	6,000
90003	Water	3,657	2,501	3,600	4,200	4,000
90006	Supplies	4,737	3,856	4,000	4,000	4,000
90007	Janitorial Services	13,902	13,704	7,500	15,000	15,700
90008	Landscaping	6,480	6,130	8,900	8,500	9,400
90009	Pest Control	-	-	500	500	500
90010	Security System	1,128	1,078	1,300	1,300	1,300
90011	Heat/Ventilation/Air Conditioning	-	-	500	500	500
90012	Bldg. Interior Maintenance & Repair	9,039	4,596	4,500	4,700	4,000
90013	Bldg. Exterior Maintenance & Repair	1,726	3,117	28,100	28,100	13,100
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>44,067</b>	<b>38,325</b>	<b>64,600</b>	<b>72,500</b>	<b>58,500</b>



**804 MUSEUM**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90002	Gas and Electricity	276	259	300	300	400
90003	Water	3,695	3,238	3,500	3,000	3,900
90006	Supplies	2,225	1,525	1,800	1,800	1,800
90007	Janitorial Services	1,702	1,625	2,000	2,200	2,200
90008	Landscaping	3,456	3,076	3,800	3,500	4,000
90009	Pest Control	-	-	1,500	500	500
90010	Security System	1,910	1,080	1,200	1,200	1,200
90011	Heat/Ventilation/Air Conditioning	716	780	3,500	2,100	3,500
90012	Bldg. Interior Maintenance & Repair	292	1,108	1,200	1,200	500
90013	Bldg. Exterior Maintenance & Repair	4,471	23,038	4,000	3,000	11,000
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>18,743</b>	<b>35,729</b>	<b>22,800</b>	<b>18,800</b>	<b>29,000</b>

**EXPENDITURE DETAIL**



**805 COMMUNITY CENTER**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90001	Telephone and Internet Services	1,039	1,033	1,500	1,200	1,500
90002	Gas and Electricity	16,301	17,656	20,000	16,000	22,000
90003	Water	3,733	3,912	5,000	8,000	5,500
90006	Supplies	11,312	9,431	10,000	10,000	10,000
90007	Janitorial Services	23,957	24,037	12,000	24,000	27,000
90008	Landscaping	4,632	3,522	7,000	4,700	7,400
90009	Pest Control	1,056	968	1,100	1,000	1,100
90010	Security System	7,171	-	1,200	1,200	1,200
90011	Heat/Ventilation/Air Conditioning	2,451	3,020	4,000	4,000	3,900
90012	Bldg. Interior Maintenance & Repair	19,107	18,276	21,900	20,700	26,000
90013	Bldg. Exterior Maintenance & Repair	1,745	5,646	10,000	9,300	9,500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>92,504</b>	<b>87,501</b>	<b>93,700</b>	<b>100,100</b>	<b>115,100</b>



**806 POLICE STATION**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90001	Telephone	261	420	900	900	900
90002	Gas and Electricity	40,446	29,834	42,000	38,000	44,100
90003	Water	3,682	4,231	4,500	4,200	5,000
90006	Supplies	3,873	5,670	6,500	6,500	7,100
90007	Janitorial Services	24,057	24,873	25,500	28,000	27,000
90008	Landscaping	12,588	11,998	15,000	12,300	16,900
90009	Pest Control	930	927	500	1,000	500
90010	Security System	1,480	-	-	200	-
90011	Heat/Ventilation/Air Conditioning	5,336	2,898	5,000	5,000	4,000
90012	Bldg. Interior Maintenance & Repair	12,036	7,564	12,000	10,500	15,900
90013	Bldg. Exterior Maintenance & Repair	6,886	5,941	5,000	6,500	2,200
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>111,575</b>	<b>94,356</b>	<b>116,900</b>	<b>113,100</b>	<b>123,600</b>

**EXPENDITURE DETAIL**



**807 CORPORATION YARD**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90001	Telephone	-	-	200	200	200
90002	Gas and Electricity	3,485	3,535	4,500	3,000	4,500
90003	Water	802	600	800	1,000	1,000
90006	Supplies	400	90	500	500	500
90007	Janitorial Services	5,675	5,940	5,500	5,500	7,000
90008	Landscaping	744	724	950	800	1,000
90011	Heat/Ventilation/Air Conditioning	-	-	200	200	200
90012	Bldg. Interior Maintenance & Repair	2,217	1,122	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	134	854	2,500	2,500	2,500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>13,457</b>	<b>12,865</b>	<b>16,150</b>	<b>14,700</b>	<b>17,900</b>



**808 TOWN OF COLMA CREEKSIDE VILLAS**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90002	Gas and Electricity	7,879	6,804	9,200	9,200	8,000
90003	Water	3,489	4,148	4,000	4,000	4,400
90005	Garbage Pick-up	7,790	7,866	7,000	8,600	1,000
90006	Supplies	54	92	200	200	200
90008	Landscaping	7,836	7,306	9,400	7,900	9,900
90009	Pest Control	1,583	1,173	1,500	1,500	1,500
90010	Security System	3,302	2,601	4,000	4,000	4,000
90011	Heat/Ventilation/Air Conditioning	175	81	2,300	1,000	2,300
90012	Bldg. Interior Maintenance & Repair	24,818	23,669	30,000	22,000	22,300
90013	Bldg. Exterior Maintenance & Repair	1,395	2,006	15,000	3,000	7,800
90015	Property Management	19,218	21,361	21,000	21,000	22,100
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>77,539</b>	<b>77,107</b>	<b>103,600</b>	<b>82,400</b>	<b>83,500</b>

**EXPENDITURE DETAIL**



**809 VERANO**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90003	Water	-	-	-	100	-
90012	Bldg. Interior Maintenance & Repair	123	1,513	1,500	1,500	1,500
90015	Property Management HOA Dues	4,044	3,683	5,100	5,100	5,400
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>4,167</b>	<b>5,196</b>	<b>6,600</b>	<b>6,700</b>	<b>6,900</b>



**810 BARK PARK**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90003	Water	1,628	286	2,000	2,000	2,000
90008	Landscaping	1,116	936	1,300	1,200	1,500
90009	Pest Control	-	-	500	400	500
90013	Bldg. Exterior Maintenance & Repair	26	202	500	400	500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>2,770</b>	<b>1,424</b>	<b>4,300</b>	<b>4,000</b>	<b>4,500</b>

**EXPENDITURE DETAIL**



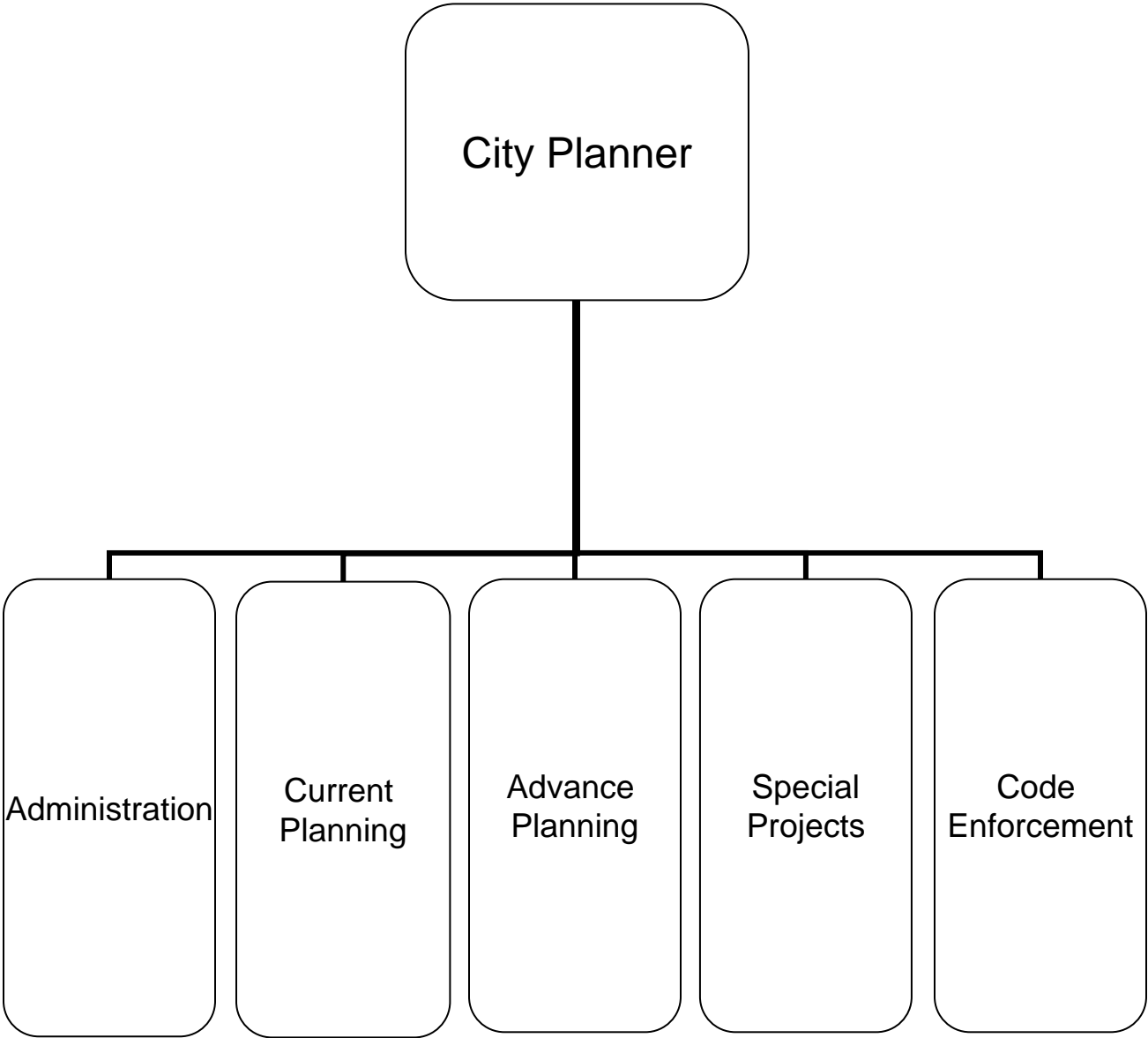
**812 GUN RANGE**

		FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 AMENDED	FY 2011-12 ESTIMATED	FY 2012-13 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90006	Supplies <i>Range Improvements</i>	-	-	500	-	500
90014	Miscellaneous Maintenance <i>Portosan Rental</i>	1,101	1,290	1,200	1,200	1,300
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>1,101</b>	<b>1,290</b>	<b>1,700</b>	<b>1,200</b>	<b>1,800</b>



# 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 Neighborhood Services. 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 Acting City Planner and a Planning Technician, 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 2011-12, the Department:

- Worked with the City Manager and outside consultants to complete Economic Development Plan Phase 1 report.
- Participated in meetings and provided comments on the SFPUC's Underground Recharge Project and plans to replace one of the existing pipelines in their easement between Serramonte Boulevard and Collins Avenue (Peninsula Pipeline Seismic Upgrade Project).
- Presented the revised Local Hazard Mitigation Plan, as well as the 2011 General Plan and Housing Element annual reports to the Council for review and approval.
- Conducted a Study Session in November for Municipal Code changes to the Temporary Use and Home Office ordinances. The Home Office ordinance was introduced by the City Council in January 2012.
- Responded to requests for data and clarification from the Census Bureau and San Mateo County regarding the 2010 Colma Census challenge.
- Represented the Town at various local and regional meetings regarding: the Grand Boulevard Initiative, establishing standards and coordinating planning efforts for El Camino

Real, Sustainable Communities Strategies (SCS) plan, the Regional Housing Needs Allocation for the next Housing Element Update period, and the integrated Climate Action Plan (CAP).

- Participated with San Mateo County regarding the single use plastic bag ban and polystyrene ban; initiated outreach to business community.

For FY 2012-13, the Department will:

- Assist with the implementation of the Economic Development Plan.
- Present the 2009 Housing Element, as well as the 2012 General Plan and Housing Element annual reports to the City Council for review and approval.
- Take the lead on the General Plan update process, including coordinating outside consultants.
- Monitor and review plans, development proposals and environmental documents of surrounding communities and utility companies to assure that the interests of the Town are considered.
- Review the Zoning Ordinance for changes that might simplify and streamline existing processes while maintaining community notification and involvement, with sufficient oversight.
- Participate in Capital Improvement planning committee.
- Present ordinances regarding single use plastic bags and polystyrene ban to the City Council for review and approval.
- In collaboration with the Human Resources Manager, present draft Climate Action Plan to the City Council for review and approval.

## BUDGET HIGHLIGHTS

The FY 2012-13 Adopted Budget is 32% higher than the FY 2011-12 Amended Budget. The additional funding will be used to begin the General Plan update process to comply with state requirements.

PERFORMANCE MEASURES	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Projected
Business registrations reviewed	225	225	225
Code compliance cases opened	45	36	36
Permits issued administratively: Sign Permit, Sign Review, Temporary Use Permit, Minor Use Permit, Administrative Use Permit, Tree Removal Permit and Home Office Permit	29	18	20
Permits requiring Council approval: Home Office Use Permit*, Major Design Review, Variance, Planned Development, Major Use Permit, Lot Line Adjustment, Parcel Map, Subdivision, Street Vacation	4	9	6
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%

\*Note: Home Office Permits will be processed administratively in 2012-2013.

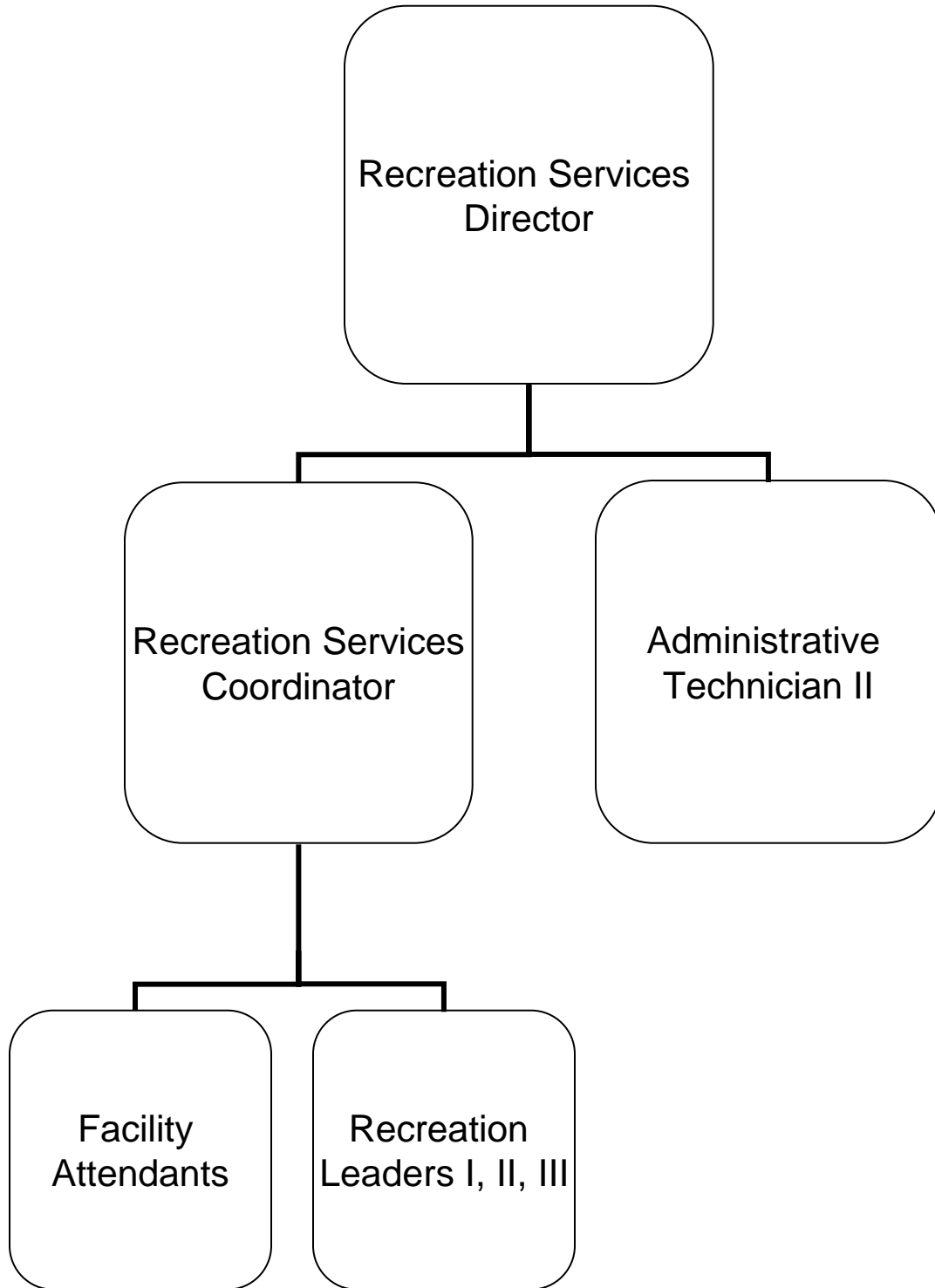
**EXPENDITURE DETAIL**

<b>410 - PLANNING</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b>SUPPLIES &amp; SERVICES</b>					
60005	Special Dept. Expense	114	-	-	-	-
63004	Code Enforcement	43,353	-	-	-	-
	<b>Total Supplies &amp; Services</b>	<b>43,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CONTRACTUAL</b>					
71007	Gen. Services, Public Information, Admin <i>Office coverage M-F 8am - 5pm Department Administration Support City Council Meetings Executive Team &amp; Other Meetings Budget Manangement &amp; Oversight Business Registration Program NPDES - New Development Meetings Community Relations</i>	80,589	172,024	105,500	161,000	105,500
71008	Prof. Planning Services - Current <i>Providing Public Information Mandatory Commercial Recycling Zoning/ Compliance for Building Permits Discretionary Permit Processing Environmental Review - CEQA Ensure Compliance w/ Mitigation Measures</i>	129,558	106,733	105,000	40,000	105,000
71009	Prof. Planning Services - Advanced <i>Planning Fee Update Incl. General Plan Climate Action Plan Housing Element Implementation Census SMC Sustainable Communities Strategic Planning Grand Boulevard Initiative SF PUC Conjunctive Use Project</i>	80,892	78,083	93,000	70,000	93,000
71012	Neighborhood Services <i>Code Enforcement Neighborhood Improvement Permit Condition Compliance Assist with Economic Development Plan</i>	-	37,819	40,000	45,000	40,000
71022	Comprehensive GP/Zoning Code Update	16,868	12,677	30,000	5,000	150,000
	<b>Total Contractual</b>	<b>307,907</b>	<b>407,336</b>	<b>373,500</b>	<b>321,000</b>	<b>493,500</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>351,374</b>	<b>407,336</b>	<b>373,500</b>	<b>321,000</b>	<b>493,500</b>
<b>DEPARTMENT TOTAL</b>		<b>351,374</b>	<b>407,336</b>	<b>373,500</b>	<b>321,000</b>	<b>493,500</b>



# **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 December 2011, the City Council adopted a policy-based approach to setting recreation fees, which included replacing the current flat rate subsidy system with a system that prioritizes programs according to six criteria set by the City Council. The recommendation detailed a fee structure that would recover approximately 15%-20% of the Recreation Services Department budget including the recreation facilities maintenance budgets.

In an effort to continue to offer low cost affordable programs, Recreation staff will implement new in-house programs and services.

### 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

During FY 2011-12, the Recreation Services Department:

- Completed the analysis of the recreation fees study and obtained Council approval of a new policy-based approach to setting recreation fees. The new fees are scheduled to take effect on July 1, 2012.
- Hosted several successful programs and special events – Town Picnic, Youth and Teen Holiday Events, Movie in the Park, Day Camp and Halloween Events.



- Set a goal to maintain the service level (provide the same number of programs and meet participation levels) as provided in FY 2010-11. At the midway point in FY 2011-12, the Department is meeting the participation levels from FY 2010-11.
- Held second annual Town Wide Garage Sale and Clean Up Day in May 2012.

For FY 2012-13, the Recreation Services Department will:

- Implement the new fee structure reducing the gap between revenues and expenditures.
- Develop more in-house, cost efficient programs and services at Recreation facilities including:
  - Public access computers at the Community Center
  - Ginger Bread House Making Party and Holiday Cookie Exchange
  - National Football League Punt Pass and Kick
  - Basketball Fundamentals Clinic and Bocce Ball Clinic
  - Build Your Disaster Preparedness Kit Party
- Continue to maintain the same service level (offer same number of programs and meet participation levels) as FY 2011-12.

### **BUDGET HIGHLIGHTS**

The FY 2012-13 Adopted Budget is 1% higher than the FY 2011-12 Amended Budget due to anticipated health benefit cost increases and a slightly higher budget for part-time staff and recreation programs to enable the Department to continue to meet the program and facility rental needs of the community.

### **PERFORMANCE MEASURES**

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

	<b>Number of Programs Offered</b>	<b>Program Participation</b>
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 Actual	100	4,905
FY 2011-12 Estimated	100	4,700
FY 2012-13 Projected	100	4,500

### Customer Service Overall Rating

In November 2011, 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 came up just short of the service levels that were achieved in FY 2010-11.



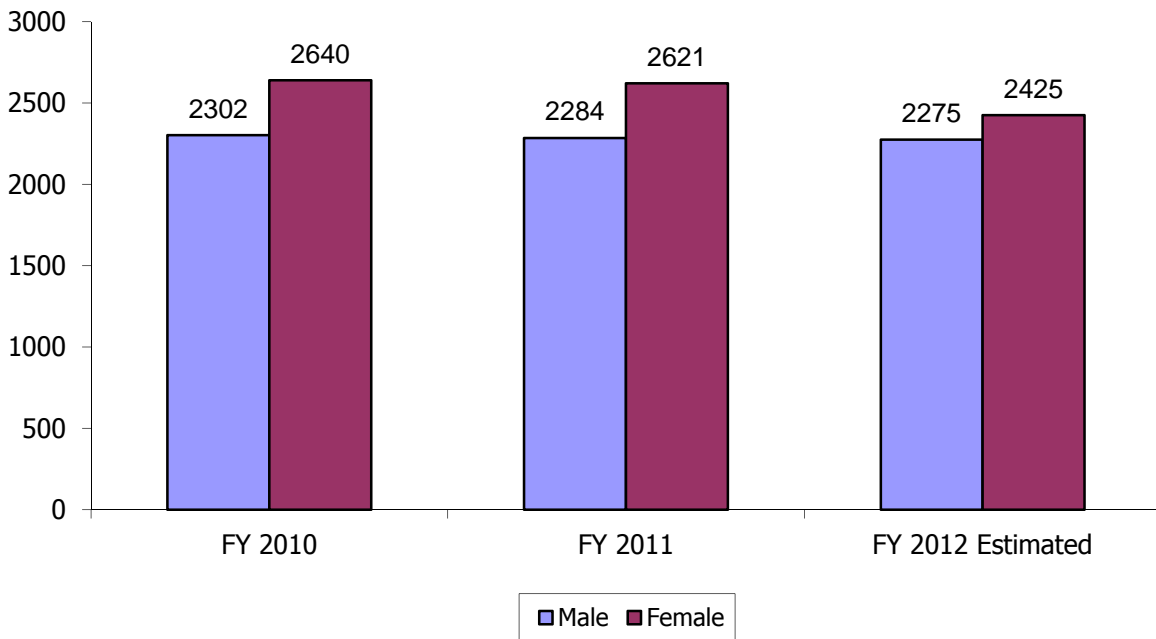
PERFORMANCE MEASURE	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Projected
Maintain Annual Customer Service Survey Overall Rating	100% of residents responding rated the overall performance of the Recreation Services Department at 9.5. <sup>1</sup>	100% of residents responding rated the overall performance of the Recreation Services Department at 9.1. <sup>1</sup>	100% of residents responding rated the overall performance of the Recreation Services Department at 9.5 <sup>1</sup>

<sup>1</sup> On a scale of one (poor) to ten (exceed expectations).

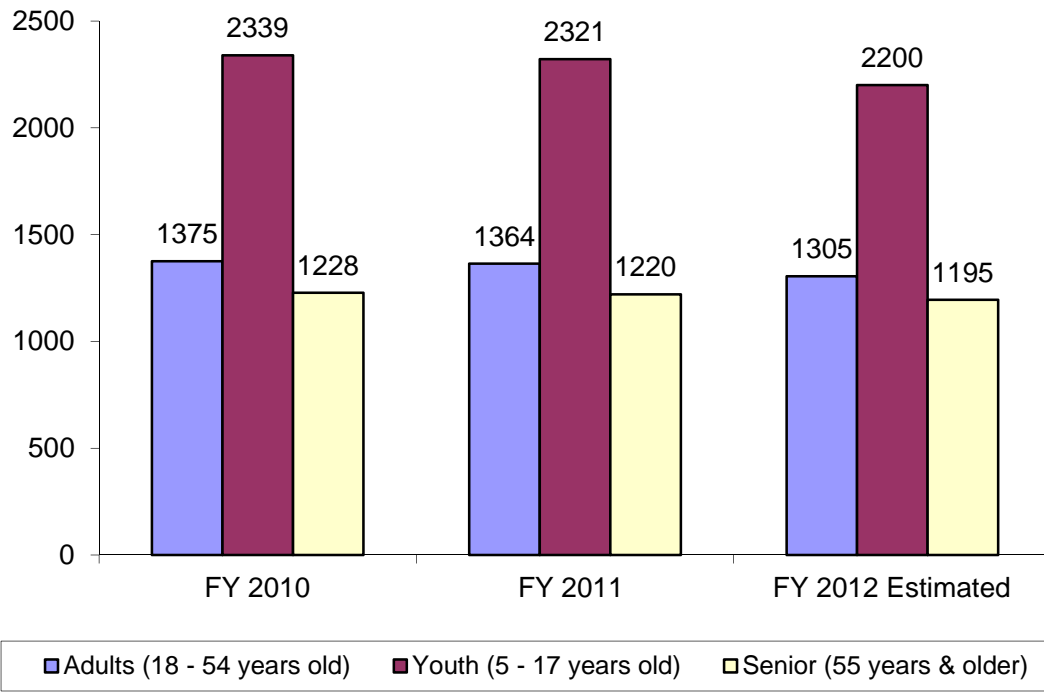
### Program Demographics

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



**EXPENDITURE DETAIL**

<b>510 - RECREATION SERVICES</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff <i>Director of Recreation Services Administrative Technician II Recreation Coordinator</i>	251,622	256,199	260,900	260,900	259,900
51003	Part-time Staff <i>Recreation Leaders (4 FTE) Facility Attendants (3 FTE)</i>	108,313	113,553	110,000	108,700	114,500
51004	Comp Time	905	529	600	400	600
51005	Overtime	1,865	1,004	1,200	1,000	1,200
51008	Vacation/Sick/Comp Time Payoff	3,655	5,283	-	5,000	-
51009	Deferred Compensation	3,600	3,653	3,600	3,600	3,600
	<b>Total Salaries &amp; Wages</b>	<b>369,960</b>	<b>380,221</b>	<b>376,300</b>	<b>379,600</b>	<b>379,800</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	33,326	33,715	43,300	43,100	44,800
52006	Unemployment	582	1,982	-	2,200	-
52007	Health	36,720	39,736	48,400	43,500	49,100
52008	Dental	6,305	6,621	6,700	6,800	7,000
52009	Life Insurance	221	193	300	200	200
52011	Vision	935	935	1,100	1,000	1,100
52012	Health Club	282	141	300	-	300
52014	Social Security Employer	22,541	23,136	23,400	23,200	23,600
52015	Medicare Employer	5,365	5,466	5,400	5,500	5,600
	<b>Total Benefits</b>	<b>106,277</b>	<b>111,925</b>	<b>128,900</b>	<b>125,500</b>	<b>131,700</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>476,237</b>	<b>492,146</b>	<b>505,200</b>	<b>505,100</b>	<b>511,500</b>

**510 - RECREATION SERVICES**

**EXPENDITURE DETAIL**

<b>510 - RECREATION SERVICES</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60002	Office Supplies <i>Paper, Pens, Labels, Post It's, Envelopes, File Folders</i>	2,908	3,609	4,000	4,000	4,000
60003	Postage <i>Recreation Brochures, Fliers</i>	3,108	2,700	3,000	3,500	3,700
60004	Computer Expenses & Services <i>Colma ID Cards, Class Service Agreement, Ink Cartridges, System Upgrades, Memory, Additional Stepford Services &amp; Software</i>	5,379	3,832	5,000	4,500	5,000
60005	Special Dept. Expense <i>First Aid Kits, Uniforms</i>	3,885	4,377	4,000	3,700	4,000
60006	Printing <i>Brochure Printing</i>	7,804	7,251	8,000	5,000	5,000
60008	Dues & Publications <i>MMANC, CPRS, Music Licensing</i>	1,715	1,928	1,900	2,000	2,000
60010	Conferences & Meetings <i>Conferences (CPRS, ICMA, MMANC), Meeting &amp; Training Supplies</i>	2,314	4,705	4,000	5,500	5,000
60011	Communications <i>DSL Lines to Two Community Centers</i>	7,250	9,000	10,000	10,000	10,000
60013	Auto Expense	708	501	1,000	1,000	1,000
60014	Office Equipment Rental <i>Ikon Copier Lease</i>	7,721	7,745	7,500	7,500	7,500
61003	Tuition Reimbursement	-	-	1,000	1,000	1,000
	<b>Total Supplies and Services</b>	<b>42,792</b>	<b>45,648</b>	<b>49,400</b>	<b>47,700</b>	<b>48,200</b>
	<b><u>RECREATION EXPENSES</u></b>					
62001	Community Services <i>Project Read Family Literacy Health Fair</i>	9,408	12,822	14,000	11,500	16,000
62002	Picnic <i>One Picnic - Music, Food, Decorations, Children's Entertainment, Prizes</i>	23,146	14,023	16,000	15,100	18,000
62004	Day Camps <i>Colma Day Camp (Spring Camp - 7 days, Winter Camp - 14 days, Summer Camp - 50 days) Alternative Camps</i>	26,741	29,365	32,000	30,000	33,000
62006	Cultural Events <i>Off Broadway Plays &amp; Musicals in SF, Ballet</i>	6,800	4,265	4,000	4,300	6,000
62007	Sporting Events <i>Baseball Tickets, Basketball Tickets</i>	2,245	2,613	2,500	2,500	2,500

**510 - RECREATION SERVICES**

**EXPENDITURE DETAIL**

<b>510 - RECREATION SERVICES</b>		<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>RECREATION EXPENSES (continued)</u></b>					
62008	Teen Events <i>Holiday Outing, Spring Outing, 4-Summer Trips, Halloween Outing Tickets, Transportation, Food</i>	10,260	9,933	10,500	11,000	11,000
62009	Children Events <i>December, Spring, Halloween, Summer Field Trips/Outings</i>	13,267	8,151	10,500	9,000	10,500
62010	Convalescent Holiday Program <i>Home Sweet Home, Entertainment</i>	625	525	600	-	-
62011	Recreation Programs <i>Arts and Crafts Supplies Athletic Equipment Games In-House Programs (i.e. Earth Day, Parents Night Out, Senior Lunch Program, After School Program, NFL Punt, Pass &amp; Kick, Bocce Ball Clinic, Teen Club, Basketball Fundamentals) Adult Outings, Senior Outings Family Programs (i.e. Outdoor Movie Night, Family Field Day &amp; BBQ) Colma Game Night Snacks Transportation Volunteer Dinner</i>	33,843	32,428	35,000	32,000	40,000
	<b>Total Recreation Expenses</b>	<b>126,335</b>	<b>114,125</b>	<b>125,100</b>	<b>115,400</b>	<b>137,000</b>
<b>TOTAL SUPPLIES/SERVICES/RECREATION EXPENSES</b>		<b>169,127</b>	<b>159,773</b>	<b>174,500</b>	<b>163,100</b>	<b>185,200</b>
	<b><u>CONTRACTUAL</u></b>					
71010	Consulting/Contract Services <i>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</i>	98,130	113,722	112,500	109,000	100,000
	<b>Total Contractual</b>	<b>98,130</b>	<b>113,722</b>	<b>112,500</b>	<b>109,000</b>	<b>100,000</b>
<b>TOTAL SUPPLIES SERVICES AND CONTRACTUAL</b>		<b>267,257</b>	<b>273,495</b>	<b>287,000</b>	<b>272,100</b>	<b>285,200</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchases	4,560	-	-	-	5,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>4,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>DEPARTMENT TOTAL</b>		<b>748,054</b>	<b>765,641</b>	<b>792,200</b>	<b>777,200</b>	<b>801,700</b>

**510 - RECREATION SERVICES**





TOWN OF COLMA

# Financial Trends

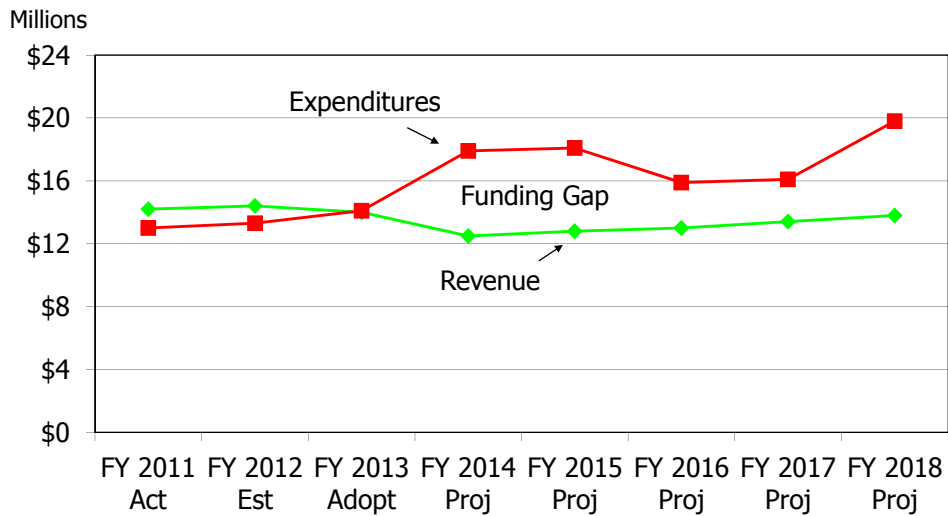




# Financial Trends Analysis

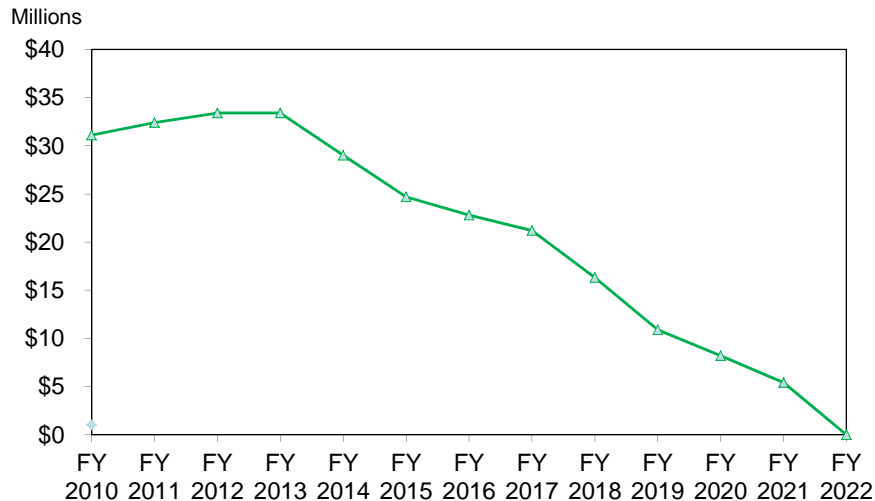
The charts below are based on data in the 10 Year Revenue and Expenditure History as well as the 5 Year Revenue and Expenditure Projection tables.

## REVENUES AND EXPENDITURES (Includes all Funds, CIP and Debt Service)



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.

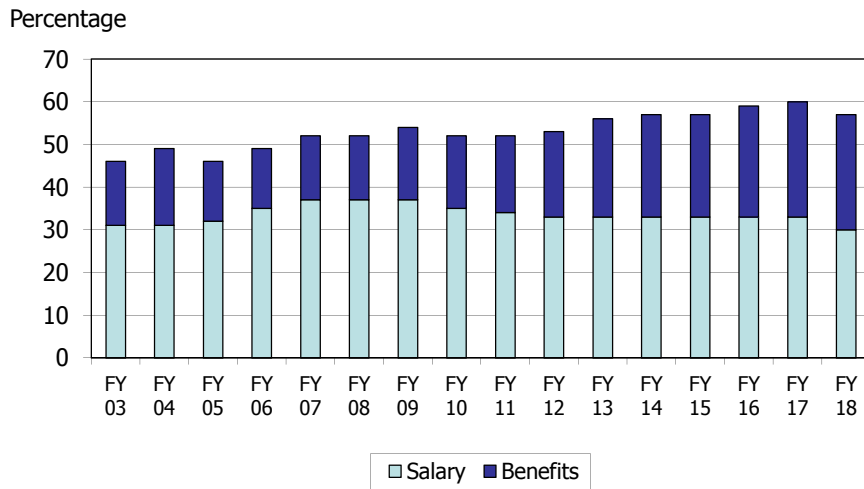
## TOTAL AMOUNT IN RESERVE



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.

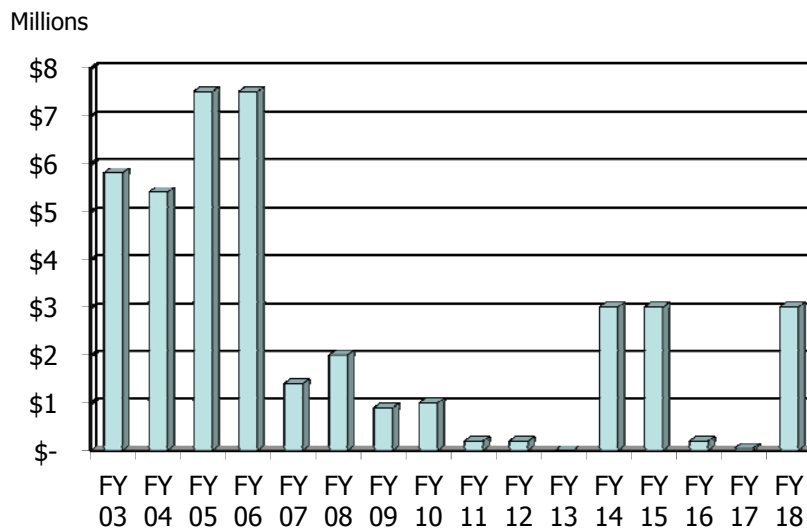
Salaries and benefits continue to be a significant and growing portion of the Town’s operating budget.

### 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**

<b>FUND #</b>	<b>REVENUES</b>	<b>FY 2002-03 ACTUAL</b>	<b>FY 2003-04 ACTUAL</b>	<b>FY 2004-05 ACTUAL</b>	<b>FY 2005-06 ACTUAL</b>
<b>11</b>	<b>GENERAL FUND</b>				
	Sales, Cardroom, Property & Other Taxes	11,578,585	11,529,640	11,911,690	12,092,169
	Licenses & Permits	381,790	325,766	202,668	131,347
	Fines & Forfeitures	231,408	212,528	157,552	126,643
	Use of Money & Property	434,496	341,369	840,656	1,100,896
	Revenue from Other Agencies	98,683	181,514	246,124	166,157
	Charges for Current Services	353,430	378,087	342,113	454,904
	Other Revenues	45,157	39,500	33,618	328,599
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>13,123,549</b>	<b>13,008,404</b>	<b>13,734,421</b>	<b>14,400,714</b>
	Net Transfers	(397,445)	(274,522)	2,351,201	(2,874,869)
	<b>TOTAL GENERAL FUND REVENUES (NET)</b>	<b>12,726,104</b>	<b>12,733,882</b>	<b>16,085,622</b>	<b>11,525,845</b>
<b>21</b>	<b>SPECIAL GAS TAX FUND</b>				
	<b>TOTAL SPECIAL GAS TAX FUND</b>	<b>-</b>	<b>8,450</b>	<b>(8,450)</b>	<b>-</b>
<b>22</b>	<b>MEASURE A FUND</b>				
	<b>TOTAL MEASURE A FUND</b>	<b>42,999</b>	<b>(414,130)</b>	<b>-</b>	<b>-</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>				
	<b>TOTAL POLICE GRANTS FUND</b>	<b>121,265</b>	<b>101,690</b>	<b>100,301</b>	<b>101,859</b>
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>				
	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>419,726</b>	<b>4,660,673</b>	<b>(2,700,164)</b>	<b>2,044,655</b>
<b>33</b>	<b>COPs CAPITAL IMPROVEMENT FUND</b>				
	<b>TOTAL COPs CAPITAL IMPROVEMENT FUND</b>	<b>14,289,167</b>	<b>(4,442,938)</b>	<b>(178,055)</b>	<b>(24,863)</b>
<b>41</b>	<b>SPECIAL ASSESSMENT DEBT FUND</b>				
	<b>TOTAL SPECIAL ASSESSMENT DEBT FUND</b>	<b>1,208,032</b>	<b>1,122,607</b>	<b>1,157,822</b>	<b>781</b>
<b>43</b>	<b>COPs DEBT SERVICE FUND</b>				
	Interest Income	-	472	46,921	50,355
	Proceeds from Debt Issuance	959,750	-	-	-
	Transfers	-	562,928	229,306	987,210
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>959,750</b>	<b>563,399</b>	<b>276,227</b>	<b>1,037,565</b>
<b>TOTAL REVENUES OF ALL FUNDS</b>		<b>29,767,043</b>	<b>14,333,633</b>	<b>14,733,303</b>	<b>14,685,842</b>

**10 YEAR REVENUE HISTORY**

<b>FY 2006-07 ACTUAL</b>	<b>FY 2007-08 ACTUAL</b>	<b>FY 2008-09 ACTUAL</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
13,115,434	12,060,070	13,104,982	11,251,720	12,432,880	12,742,800	12,455,100
84,255	195,602	232,008	183,686	102,808	82,800	55,000
115,869	80,239	84,039	70,605	98,673	68,000	65,000
1,540,192	1,363,373	257,971	513,253	476,595	437,502	459,202
144,716	132,187	131,742	124,853	160,806	147,600	158,300
501,796	501,157	573,014	556,744	667,620	664,500	738,400
135,516	2,205,626	700,460	287,289	62,082	33,700	53,800
<b>15,637,777</b>	<b>16,538,254</b>	<b>15,084,216</b>	<b>12,988,150</b>	<b>14,001,464</b>	<b>14,176,902</b>	<b>13,984,802</b>
(2,311,431)	(2,187,069)	(1,886,984)	(1,337,984)	(1,081,148)	(1,071,350)	(900,600)
<b>13,326,346</b>	<b>14,351,185</b>	<b>13,197,232</b>	<b>11,650,166</b>	<b>12,920,316</b>	<b>13,105,552</b>	<b>13,084,202</b>
3,998	4,269	(4,996)	829	(4,100)	-	-
4,695	(424)	1,716	1,047	630	-	-
100,342	100,089	93,848	101,083	98,228	100,000	100,000
1,424,662	1,863,001	1,066,128	956,697	220,942	218,750	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
51,322	50,944	20,940	-	-	-	-
-	-	-	-	-	-	-
965,000	798,004	915,317	956,633	957,009	961,300	959,600
<b>1,016,322</b>	<b>848,948</b>	<b>936,257</b>	<b>956,633</b>	<b>957,009</b>	<b>961,300</b>	<b>959,600</b>
<b>15,876,365</b>	<b>17,167,069</b>	<b>15,290,185</b>	<b>13,666,455</b>	<b>14,193,025</b>	<b>14,385,602</b>	<b>14,143,802</b>

**10 YEAR EXPENDITURE HISTORY BY DEPARTMENT**

<b>FUND #</b>	<b>EXPENDITURES BY DEPARTMENT</b>	<b>FY 2002-03 ACTUAL</b>	<b>FY 2003-04 ACTUAL</b>	<b>FY 2004-05 ACTUAL</b>	<b>FY 2005-06 ACTUAL</b>
<b>11</b>	<b>GENERAL FUND</b>				
	110 - CITY COUNCIL	176,071	167,854	185,524	190,659
	120 - CITY TREASURER	20,795	10,257	22,573	24,026
	130 - CITY ATTORNEY	230,376	279,154	314,822	389,533
	140 - CITY MANAGER/CITY CLERK ADMIN	569,594	743,779	759,246	1,091,933
	141 - HUMAN RESOURCES	-	-	-	-
	150 - FINANCE	225,163	267,032	257,910	295,796
	151 - GENERAL SERVICES	872,479	852,119	976,239	1,174,868
	160 - FIRE JPA	4,500	-	275,000	-
	210 - POLICE ADMINISTRATION	858,608	703,553	803,852	877,716
	220 - POLICE PATROL	2,373,203	2,731,523	2,683,873	2,848,755
	230 - POLICE COMMUNICATIONS	536,155	780,138	741,090	831,853
	310 - PW ADMIN/ENGINEERING/BUILDING	657,466	759,169	613,101	680,387
	320 - PW MAINTENANCE	1,378,535	1,267,305	1,473,840	1,427,094
	410 - PLANNING	275,784	288,425	390,670	296,787
	520 - RECREATION SERVICES	378,598	414,879	660,799	699,428
	800's - FACILITY OPERATIONS MAINTENANCE	-	-	299,549	462,299
	<b>TOTAL GENERAL OPERATING EXPENDITURES</b>	<b>8,557,327</b>	<b>9,265,187</b>	<b>10,458,088</b>	<b>11,291,134</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>				
	240 - POLICE GRANTS	196,370	101,899	92,427	90,539
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>				
	900's - CAPITAL IMPROVEMENT PROJECTS	5,814,503	1,987,177	1,689,285	7,454,916
<b>33</b>	<b>COPs CAPITAL IMPROVEMENT FUND</b>				
	900's - CAPITAL IMPROVEMENT PROJECTS	-	3,386,480	5,802,740	-
<b>41</b>	<b>DEBT SERVICE FUND</b>				
	610 - DEBT SERVICE METRO BOND	1,184,296	1,196,093	1,182,949	1,250,146
<b>43</b>	<b>COPs DEBT SERVICE FUND</b>				
	620 - COPs DEBT SERVICE	454,090	563,386	639,883	957,496
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>		<b>16,206,586</b>	<b>16,500,222</b>	<b>19,865,372</b>	<b>21,044,231</b>

**10 YEAR EXPENDITURE HISTORY BY DEPARTMENT**

<b>FY 2006-07 ACTUAL</b>	<b>FY 2007-08 ACTUAL</b>	<b>FY 2008-09 ACTUAL</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
184,519	216,642	210,511	213,641	216,086	213,050	240,200
25,704	27,927	14,321	-	4,208	7,575	8,800
432,084	432,084	383,538	347,926	416,115	391,000	391,000
949,925	1,043,535	882,483	818,416	866,751	921,100	901,400
161,035	173,923	176,053	192,609	191,913	199,500	196,800
284,008	252,172	278,916	271,916	257,883	315,300	329,000
1,023,398	935,928	910,316	857,621	859,498	914,900	969,000
-	-	-	-	-	-	-
805,923	879,885	938,288	917,117	926,605	1,016,950	1,119,750
2,957,459	3,030,411	2,933,393	2,851,349	2,951,221	2,945,600	3,199,850
788,425	831,089	840,012	828,326	852,629	889,000	926,900
509,180	678,541	843,170	817,862	819,527	850,300	866,800
1,546,764	1,590,508	1,491,010	1,637,786	1,664,745	1,746,456	1,813,000
321,756	395,717	352,268	351,374	407,336	321,000	493,500
740,284	753,616	767,049	748,054	765,641	777,200	801,700
559,704	718,325	493,505	473,533	478,765	542,500	789,450
<b>11,290,168</b>	<b>11,960,303</b>	<b>11,514,833</b>	<b>11,327,530</b>	<b>11,678,923</b>	<b>12,051,431</b>	<b>13,047,150</b>
94,644	110,220	103,150	98,664	105,179	90,600	111,700
1,443,808	1,962,508	885,869	956,697	240,693	218,750	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
961,096	959,496	961,121	956,634	957,009	961,300	959,600
<b>13,789,716</b>	<b>14,992,527</b>	<b>13,464,973</b>	<b>13,339,525</b>	<b>12,981,804</b>	<b>13,322,081</b>	<b>14,118,450</b>

**10 YEAR EXPENDITURE HISTORY BY CATEGORY**

<b>FUND #</b>	<b>EXPENDITURES BY CATEGORY</b>	<b>FY 2002-03 ACTUAL</b>	<b>FY 2003-04 ACTUAL</b>	<b>FY 2004-05 ACTUAL</b>	<b>FY 2005-06 ACTUAL</b>
<b>11</b>	<b>GENERAL FUND</b>				
	Salaries	2,689,108	2,942,435	3,340,108	3,995,078
	Benefits	1,281,408	1,667,882	1,544,493	1,594,250
	Supplies & Services	1,192,704	1,163,097	1,420,665	1,585,184
	Contracts	3,215,019	3,177,638	3,965,545	3,972,297
	Capital Outlay	179,088	546,191	187,277	144,325
	<b>TOTAL GENERAL FUND</b>	<b>8,557,327</b>	<b>9,497,243</b>	<b>10,458,088</b>	<b>11,291,134</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>				
	Salaries	58,006	56,784	56,330	63,217
	Benefits	29,739	36,174	26,911	22,104
	Supplies & Services	17,391	8,941	9,186	5,218
	Capital Outlay	91,233	-	-	-
	<b>TOTAL POLICE GRANTS FUND</b>	<b>196,369</b>	<b>101,899</b>	<b>92,427</b>	<b>90,539</b>
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>				
	Contracts	5,814,503	1,755,121	1,689,285	7,454,916
	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>5,814,503</b>	<b>1,755,121</b>	<b>1,689,285</b>	<b>7,454,916</b>
<b>33</b>	<b>COPs CAPITAL IMPROVEMENT FUND</b>				
	Contracts	-	3,386,480	5,802,740	-
	<b>TOTAL COPs CAPITAL IMPROVEMENT FUND</b>	<b>-</b>	<b>3,386,480</b>	<b>5,802,740</b>	<b>-</b>
<b>41</b>	<b>SPECIAL ASSESSMENT DEBT FUND</b>				
	Supplies & Services	-	-	-	57,441
	Contracts	1,184,296	1,196,093	1,182,949	1,192,705
	<b>TOTAL SPECIAL ASSESSMENT DEBT FUND</b>	<b>1,184,296</b>	<b>1,196,093</b>	<b>1,182,949</b>	<b>1,250,146</b>
<b>43</b>	<b>COPs DEBT SERVICE FUND</b>				
	Contracts	454,090	563,386	639,883	957,496
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>454,090</b>	<b>563,386</b>	<b>639,883</b>	<b>957,496</b>
	<b>TOTAL EXPENDITURES OF ALL FUNDS</b>	<b>16,206,585</b>	<b>16,500,222</b>	<b>19,865,372</b>	<b>21,044,231</b>



**10 YEAR EXPENDITURE HISTORY BY CATEGORY**

<b>FY 2006-07 ACTUAL</b>	<b>FY 2007-08 ACTUAL</b>	<b>FY 2008-09 ACTUAL</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
4,163,571	4,402,032	4,196,377	4,072,072	4,075,462	4,073,056	4,367,700
1,745,150	1,827,645	1,958,502	1,971,979	2,122,643	2,286,200	2,533,400
1,473,536	1,620,856	1,372,829	1,334,697	1,253,461	1,417,175	1,707,550
3,863,836	3,814,273	3,921,504	3,906,996	4,124,734	4,231,500	4,422,300
44,075	295,497	65,621	41,786	102,623	43,500	16,200
<b>11,290,168</b>	<b>11,960,303</b>	<b>11,514,833</b>	<b>11,327,530</b>	<b>11,678,923</b>	<b>12,051,431</b>	<b>13,047,150</b>
68,362	65,079	72,559	68,719	73,841	56,600	76,700
21,794	20,365	22,542	23,243	25,124	24,400	30,300
4,487	24,776	8,049	6,702	6,214	9,600	4,700
-	-	-	-	-	-	-
<b>94,643</b>	<b>110,220</b>	<b>103,150</b>	<b>98,664</b>	<b>105,179</b>	<b>90,600</b>	<b>111,700</b>
1,443,808	1,962,508	885,869	956,697	240,693	218,750	-
<b>1,443,808</b>	<b>1,962,508</b>	<b>885,869</b>	<b>956,697</b>	<b>240,693</b>	<b>218,750</b>	<b>-</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
961,096	959,496	961,121	956,634	957,009	961,300	959,600
<b>961,096</b>	<b>959,496</b>	<b>961,121</b>	<b>956,634</b>	<b>957,009</b>	<b>961,300</b>	<b>959,600</b>
<b>13,789,715</b>	<b>14,992,527</b>	<b>13,464,973</b>	<b>13,339,525</b>	<b>12,981,804</b>	<b>13,322,081</b>	<b>14,118,450</b>

**5 YEAR PROJECTION**

<b>FUND #</b>	<b>REVENUES</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 ESTIMATED</b>
<b>11</b>	<b>GENERAL FUND</b>			
	Sales, Cardroom, Property & Other Taxes	11,251,720	12,432,880	12,742,800
	Licenses & Permits	183,686	102,808	82,800
	Fines & Forfeitures	70,605	98,673	68,000
	Use of Money & Property	513,253	476,595	437,502
	Revenue from Other Agencies	124,853	160,806	147,600
	Charges for Current Services	556,744	667,620	664,500
	Other Revenues	287,289	62,082	33,700
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,988,150</b>	<b>14,001,464</b>	<b>14,176,902</b>
	Net Transfers	(1,337,984)	(1,081,148)	(1,071,350)
	<b>TOTAL GENERAL FUND REVENUES (NET)</b>	<b>11,650,166</b>	<b>12,920,316</b>	<b>13,105,552</b>
<b>21</b>	<b>SPECIAL GAS TAX FUND</b>			
	<b>TOTAL SPECIAL GAS TAX FUND</b>	<b>829</b>	<b>(4,100)</b>	<b>-</b>
<b>22</b>	<b>MEASURE A FUND</b>			
	<b>TOTAL MEASURE A FUND</b>	<b>1,047</b>	<b>630</b>	<b>-</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>			
	<b>TOTAL POLICE GRANTS FUND</b>	<b>101,083</b>	<b>98,228</b>	<b>100,000</b>
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>			
	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>956,697</b>	<b>220,942</b>	<b>218,750</b>
<b>43</b>	<b>COPs DEBT SERVICE FUND</b>			
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>956,633</b>	<b>957,009</b>	<b>961,300</b>
<b>TOTAL REVENUES OF ALL FUNDS</b>		<b>13,666,455</b>	<b>14,193,025</b>	<b>14,385,602</b>

<b>FUND #</b>	<b>EXPENDITURES</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 ESTIMATED</b>
<b>11</b>	<b>GENERAL FUND</b>			
	Salaries	4,072,071	4,075,462	4,073,056
	Benefits	1,971,979	2,122,643	2,286,200
	Supplies & Services	1,334,697	1,253,461	1,417,175
	Contracts	3,906,996	4,124,734	4,231,500
	Capital Outlay	41,786	102,623	43,500
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>11,327,530</b>	<b>11,678,923</b>	<b>12,051,431</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>			
	Salaries	68,719	73,841	56,600
	Benefits	23,243	25,124	24,400
	Supplies & Services	6,702	6,214	9,600
	<b>TOTAL POLICE GRANTS FUND EXPENDITURES</b>	<b>98,665</b>	<b>105,179</b>	<b>90,600</b>
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>			
	Contracts	956,697	240,693	218,750
	<b>TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES</b>	<b>956,697</b>	<b>240,693</b>	<b>218,750</b>
<b>43</b>	<b>COPs DEBT SERVICE FUND</b>			
	Contracts	956,634	957,009	961,300
	<b>TOTAL COPs DEBT SERVICE FUND EXPENDITURES</b>	<b>956,634</b>	<b>957,009</b>	<b>961,300</b>
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>		<b>13,339,525</b>	<b>12,981,804</b>	<b>13,322,081</b>

**5 YEAR PROJECTION**

<b>FY 2012-13 ADOPTED</b>	<b>FY 2013-14 PROJECTED</b>	<b>FY 2014-15 PROJECTED</b>	<b>FY 2015-16 PROJECTED</b>	<b>FY 2016-17 PROJECTED</b>	<b>FY 2017-18 PROJECTED</b>
12,455,100	11,626,147	11,912,844	12,210,925	12,596,319	13,000,872
55,000	55,550	56,106	56,667	57,233	57,806
65,000	65,650	66,307	66,970	67,639	68,316
459,202	527,421	544,736	490,503	506,761	476,853
158,300	75,750	76,508	77,273	78,045	78,826
738,400	505	510	515	520	526
53,800	15,150	15,302	15,455	15,609	15,765
<b>13,984,802</b>	<b>12,366,173</b>	<b>12,672,311</b>	<b>12,918,306</b>	<b>13,322,127</b>	<b>13,698,963</b>
(900,600)	(3,955,989)	(3,932,192)	(1,100,392)	(940,794)	(3,883,594)
<b>13,084,202</b>	<b>8,410,184</b>	<b>8,740,119</b>	<b>11,817,914</b>	<b>12,381,333</b>	<b>9,815,369</b>
-	<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>
-	<b>(36,000)</b>	<b>(36,000)</b>	<b>(36,000)</b>	<b>(36,000)</b>	<b>(36,000)</b>
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
-	<b>3,067,000</b>	<b>3,044,000</b>	<b>212,000</b>	<b>55,500</b>	<b>3,000,000</b>
<b>959,600</b>	<b>948,000</b>	<b>947,200</b>	<b>947,400</b>	<b>944,300</b>	<b>942,600</b>
<b>14,143,802</b>	<b>12,466,184</b>	<b>12,772,319</b>	<b>13,018,314</b>	<b>13,422,133</b>	<b>13,798,969</b>

<b>FY 2012-13 ADOPTED</b>	<b>FY 2013-14 PROJECTED</b>	<b>FY 2014-15 PROJECTED</b>	<b>FY 2015-16 PROJECTED</b>	<b>FY 2016-17 PROJECTED</b>	<b>FY 2017-18 PROJECTED</b>
4,367,700	4,367,700	4,455,100	4,544,200	4,680,500	4,820,900
2,533,400	2,964,900	3,254,400	3,502,000	3,866,200	4,177,600
1,707,550	1,726,500	1,737,100	1,770,200	1,781,200	1,815,200
4,422,300	4,639,700	4,530,400	4,738,700	4,627,100	4,839,600
16,200	16,400	16,400	16,600	16,800	17,000
<b>13,047,150</b>	<b>13,715,200</b>	<b>13,993,400</b>	<b>14,571,700</b>	<b>14,971,800</b>	<b>15,670,300</b>
76,700	78,300	79,900	82,300	84,800	86,500
30,300	35,500	39,100	42,300	46,600	50,400
4,700	4,900	4,900	5,100	5,000	5,300
<b>111,700</b>	<b>118,700</b>	<b>123,900</b>	<b>129,700</b>	<b>136,400</b>	<b>142,200</b>
-	<b>3,067,000</b>	<b>3,044,000</b>	<b>212,000</b>	<b>55,500</b>	<b>3,000,000</b>
-	<b>3,067,000</b>	<b>3,044,000</b>	<b>212,000</b>	<b>55,500</b>	<b>3,000,000</b>
959,600	948,000	947,200	947,400	944,300	942,600
<b>959,600</b>	<b>948,000</b>	<b>947,200</b>	<b>947,400</b>	<b>944,300</b>	<b>942,600</b>
<b>14,118,450</b>	<b>17,848,900</b>	<b>18,108,500</b>	<b>15,860,800</b>	<b>16,108,000</b>	<b>19,755,100</b>





TOWN OF COLMA

# Appendix



# About Colma

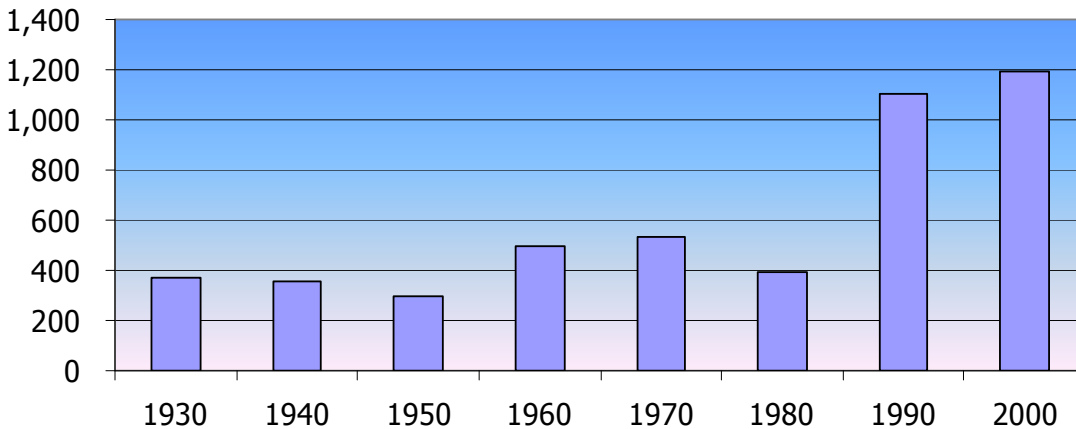
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Early settlers arrived in Colma nearly 150 years ago. They built a community at the base of the San Bruno Mountains with farms, a school and cemeteries.

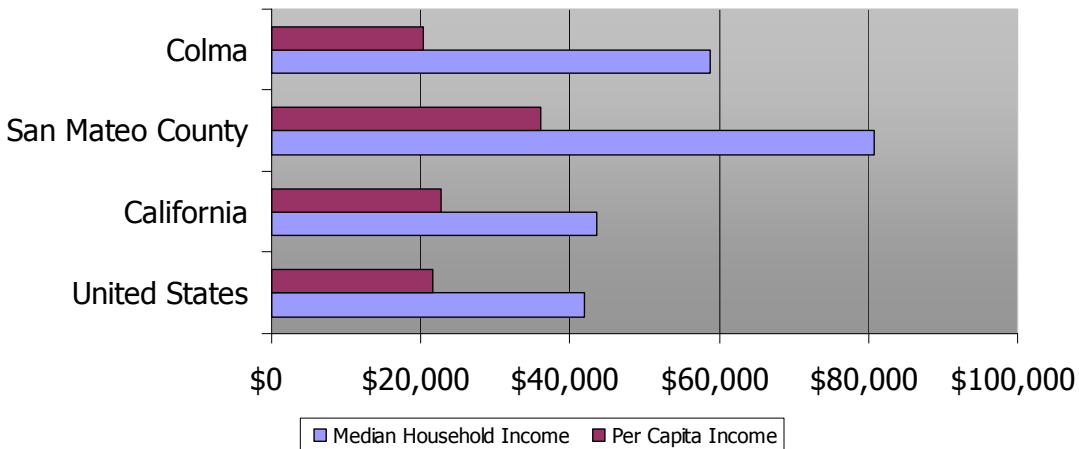
Neighboring San Francisco passed an ordinance in 1902 prohibiting all interments within its boundaries. The rapidly growing city looked south to San Mateo County for the land it needed, and in 1924 this search led to the incorporation of the cemeteries established a quarter of a century earlier, as the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

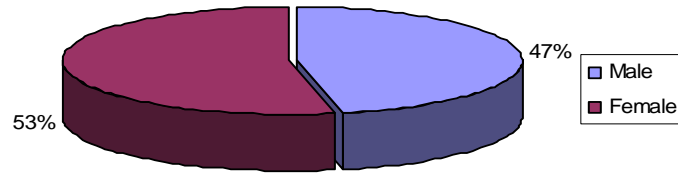
## Population History



## Comparison of Median Incomes, 2000 Census



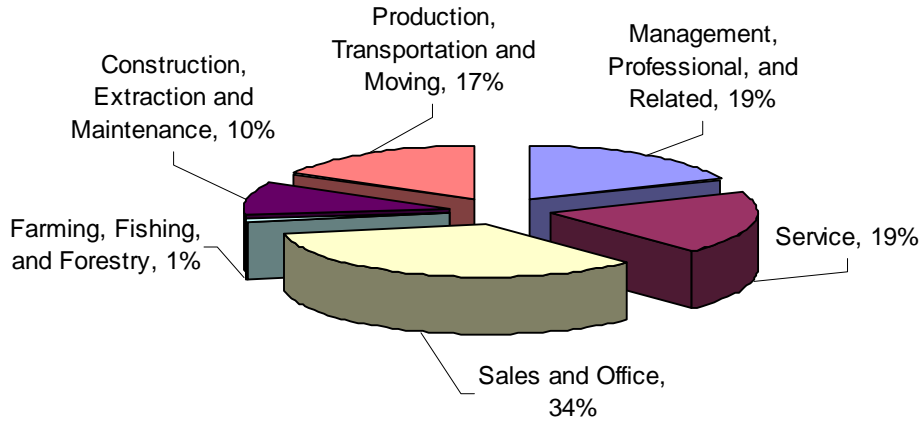
### Population by Gender



### Population Characteristics

<u>Racial and Gender Composition</u>	<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%
<b>Total</b>	<b>1,191</b>	<b>100%</b>
Hispanic or Latino (of any race)	523	43.9%

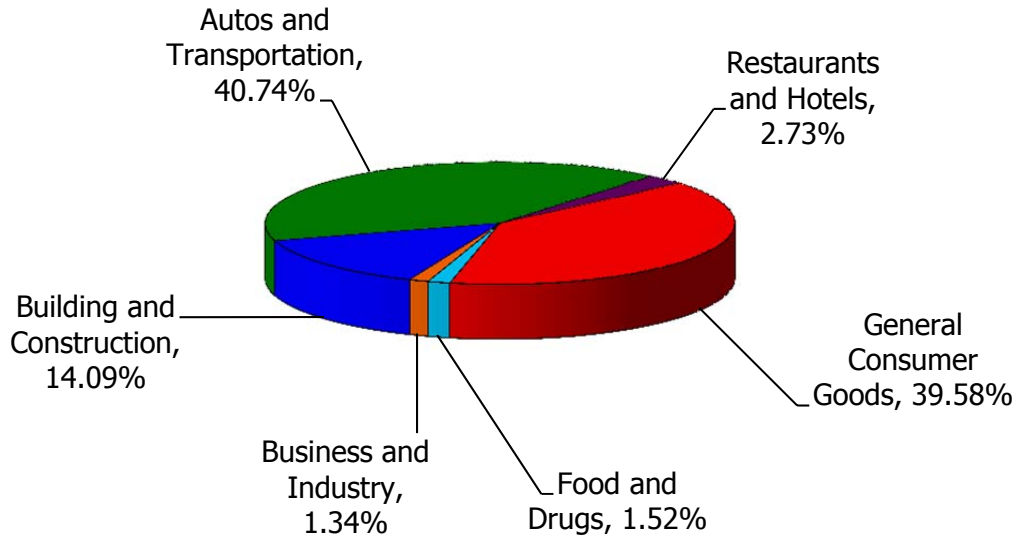
### Employment by Occupation



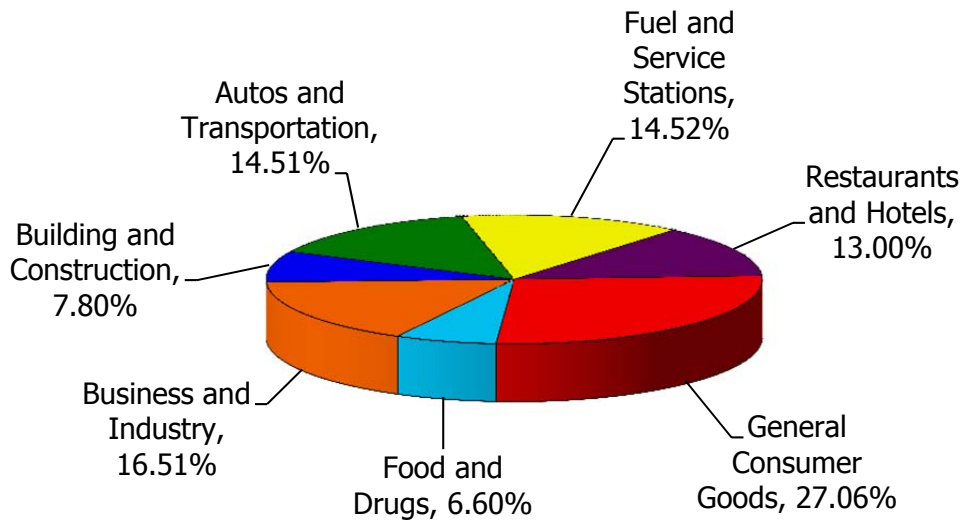


# 2011 Sales Tax Comparison<sup>1</sup>

## Town of Colma

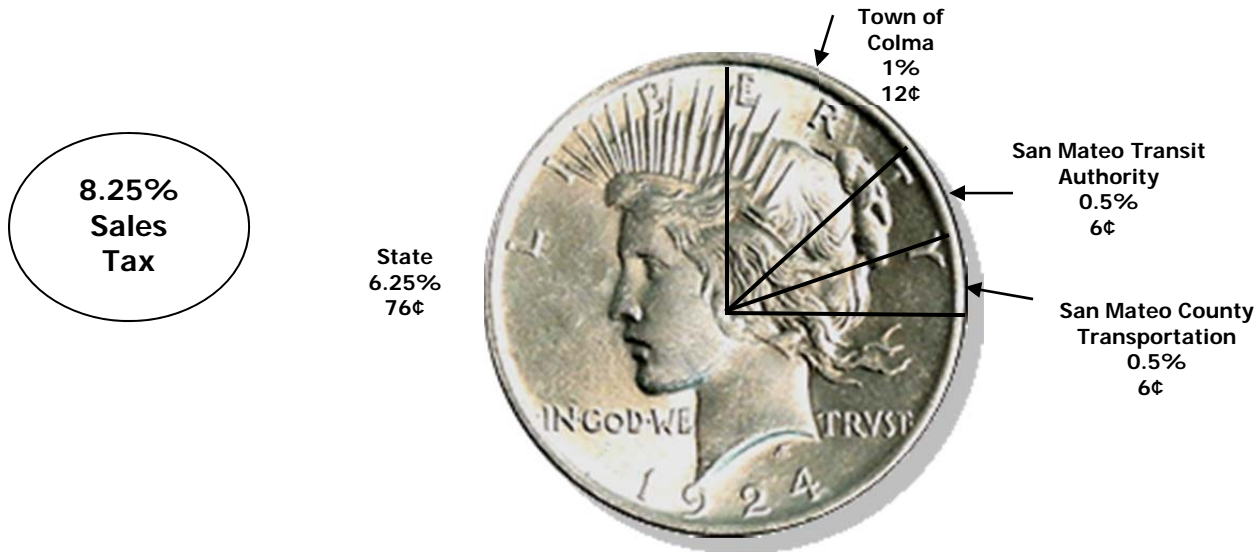


## Statewide



<sup>1</sup> From the HdL Companies.

## Where Does My Sales Tax Dollar Go?



In FY 2012-13, the Town will receive approximately \$7.3 million in sales taxes.

## Where Does My Property Tax Dollar Go?



For FY 2012-13, the Town of Colma will receive approximately \$318,000 in property taxes.

## Colma Major Employers

<b>Business Name</b>	<b># of Employees</b>	<b>Business Type</b>
Lucky Chances	611	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	416	Retail
Home Depot	201	Retail
Home Depot Pro	152	Retail
Serramonte Ford	151	Automobile Dealership
Kohl's	112	Retail
Stewart Chevrolet & Cadillac	99	Automobile Dealership
Lexus of Serramonte	90	Automobile Dealership
Honda of Serramonte	77	Automobile Dealership
Nordstrom, Inc.	69	Retail
Cypress Lawn	68	Cemetery

\*\* based on currently issued business licenses as of 4/25/2012

# Appropriation Limit

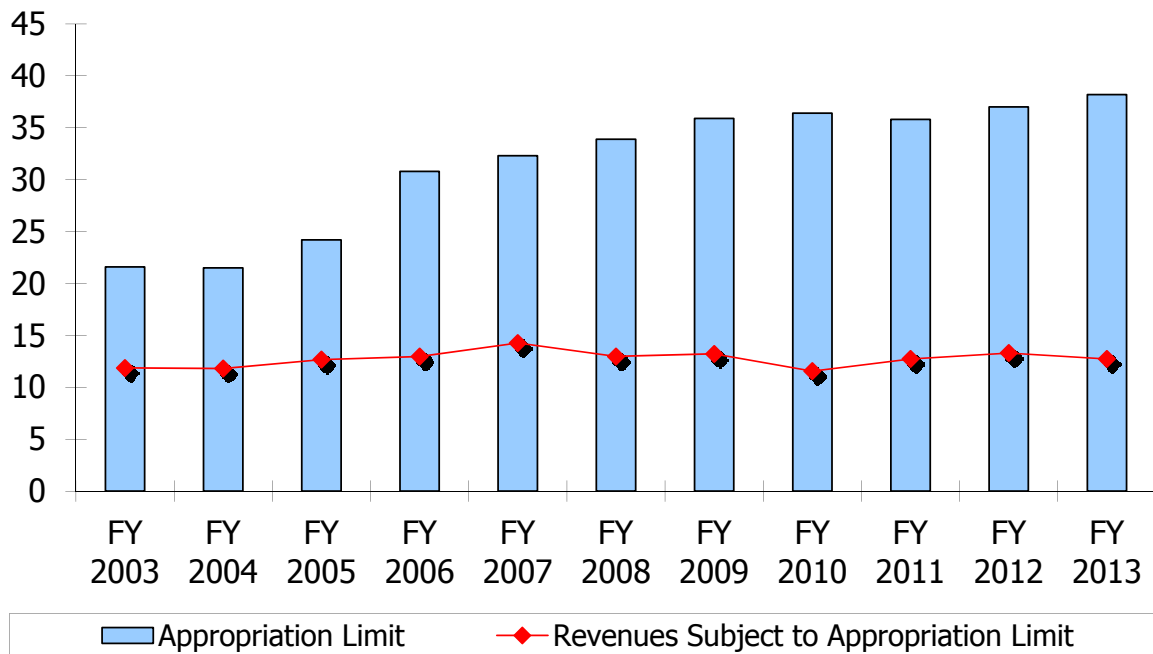
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Article XIII B of the California State Constitution, which became effective in FY 1979-80, and which was modified (by Proposition 111) in November, 1989, set an appropriation limit for governmental agencies. Using the appropriations of FY 1978-79 as the base year, the limit is modified by the change in per capita personal income and population during each fiscal year. Article XIII B also limits revenues subject to the Appropriation Limit to those which are referred to as "proceeds of taxes." The Town has remained well below the appropriation limit. It is unlikely the limit will apply any time soon.

## Appropriation Limit Calculation FY 2012-13

Per Capita Personal Income	3.77 $((3.77+100)/100 = 1.0377)$
Population Change	-0.45 $((-0.45 +100)/100 = 0.9955)$
Prior Year Appropriation Limit (2012)	\$36,985,113.63
Calculation of factor for FY 2012-13	$1.0377 \times 0.9955 = 1.0330$
Appropriation Limit FY 2012-13	$\$36,985,113.63 \times 1.0330 = \$38,205,622.38$

## Appropriation Limit History



# Budget Process

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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 the same method used in preparing the financial statements.

During the year, the Finance Department works with the 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.

<b>BUDGET CALENDAR</b>	
<b>July 1</b>	<ul style="list-style-type: none"> <li>• Start of new Fiscal Year</li> <li>• Budget monitoring starts and continues throughout the year. The Finance Department works with Department Directors to address funding issues and monitor expenditures.</li> </ul>
<b>January &amp; February</b>	<ul style="list-style-type: none"> <li>• Update Strategic Plan</li> <li>• Mid-Year Budget Review is presented to the City Council</li> <li>• Budget instructions are prepared and issued to departments.</li> <li>• Letters to non-profits are distributed.</li> </ul>
<b>March</b>	City Manager meets with Department Directors to review their Operating and Capital Improvement Budget proposals and make changes as needed.
<b>April &amp; May</b>	City Manager's Proposed Budget) is made available to the public and presented to the City Council at two study sessions.
<b>June</b>	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

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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 Administrative Code.

## **1.09.030 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.

## **1.09.040 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.

#### **1.09.050 Budget Adoption; Department Head Authorization**

(a) 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.

(b) Upon adoption, the budget shall be in effect for the entire fiscal year, subject to adjustment or amendment as set forth in this ordinance.

#### **1.09.070 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.

#### **1.09.080 Amendments to Budget**

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

### **1.09.100 Transfers of Balances and Reserves**

(a) A Department Head may transfer funds from any unencumbered balance of any appropriation 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 in a department to another department, provided, however, that the total of all such transfers for any department, shall not increase or reduce the appropriation for that department by more than fifty thousand dollars (\$50,000) in the fiscal year.

(c) No transfer shall be made from any line item which would create a negative balance in the line item.

### **1.09.110 Lapse of Appropriations and Transfers to Reserves**

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

### **1.09.120 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.

### **1.09.130 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.

### **1.09.140 Purposes of Reserves**

The Town will establish and maintain reserve balances to:

(a) Guard its citizens against service disruptions in the event of economic uncertainties, local disasters and other financial hardships;



- (b) Provide for fluctuations in revenues and expenditures while ensuring adequate cash flow;
- (c) Enable the Town to implement innovative opportunities for the betterment of the community; and
- (d) Demonstrate continued credit worthiness to bond rating agencies and the financial community.

**1.09.150 General Fund Reserve Policy**

- (a) The General Fund shall contain reserves, which shall be classified as Nonspendable Fund Balance, Committed Reserve, Assigned Reserve, or Unassigned Reserve. The Town shall maintain minimum reserve balances according to the requirements forth in this section.
- (b) The Nonspendable Fund Balance shall be maintained in an amount as required by law and Generally Accepted Accounting Principles (GAAP).
- (c) Committed Reserves shall be maintained as follows:
  - (1) There shall be a Debt Reduction reserve, in an amount reasonably estimated to pay the Town's debt service (principal plus interest) on any outstanding, long-term debt instruments, including Certificates of Participation, for two years;
  - (2) There shall be a Retiree Healthcare Reserve, in an amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years; and
  - (3) There shall be a Budget Stabilization Reserve, in an amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 133% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year.
- (d) Assigned Reserves shall be maintained as follows:
  - (1) There shall be a Litigation Reserve, in the amount of \$100,000, to pay the Town's costs and attorneys' fees necessary for 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) There shall be an Insurance Reserve, in the amount of \$100,000, to pay for any deductibles charged to the Town by its insurance carrier(s) not accounted for in the adopted budget; and
  - (3) There shall be a Disaster Response and Recovery Reserve, in the amount of \$750,000, to pay the Town's 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.
- (e) The Unassigned Reserve shall consist of the balance of all amounts not otherwise expended, encumbered, or reserved.

**1.09.160 Transfer of Committed Reserves**

- (a) No transfer shall be made from the Committed Reserves, e.g., the Debt Reduction Reserve, Employee Healthcare Reserve or the Budget Stabilization Reserve, without express approval of the City Council given at an open and public meeting.
- (b) Committed Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

**1.09.170 Use, Transfer and Replenishment of Assigned Reserves**

- (a) On occurrence of a condition for which the Litigation Reserve, the Insurance Reserve or the Disaster Response and Recovery Reserve was created, the City Manager may transfer funds from the appropriate reserve, up to the balance of such reserve, to the appropriate department or departments in the operating budget to abate the condition for which the reserve was created. Any such transfer shall be reported to the City Council within thirty days.
- (b) Assigned Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

**1.09.180 Transfer and Replenishment of Unassigned Reserve**

- (a) The City Manager may transfer funds from the Unassigned Reserve 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 by more than fifty thousand dollars (\$50,000) in the fiscal year.
- (b) Except as provided in the preceding paragraph (a), no transfer shall be made from the Unassigned Reserve without express approval of the City Council given at an open and public meeting.
- (c) All appropriations that have not been expended, lawfully encumbered, or placed in another reserve, and all surplus revenues as of June 30 shall be placed in the Unassigned Reserve.

**1.09.190 Monthly Reports**

The City Manager shall file with the City Council monthly reports on the appropriation status and revenue receipts and shall advise the City Council of significant deviations from the adopted budget.

**1.09.200 Mid-year Review**

Each fiscal year, the City Manager shall submit to the City Council a mid-year review regarding the Town’s fiscal performance, fund availability and department needs and accomplishments. Potential overages and the use of potential savings should be compiled in a report and presented to the City Council for consideration.

**1.09.210 Report on Reserve Levels**

- (a) The City Manager shall report on the reserve levels to the City Council as follows:

- (1) During the annual budget adoption process, the City Manager shall project the ending reserve levels; and
  - (2) When the auditor presents the Town's audited financial statements to the City Council, the City Manager shall report the Actual Reserve Levels as of the end of the fiscal year.
- (b) At any time, if the Unassigned Reserve becomes depleted, or is projected to become depleted within the fiscal year, the City Manager shall provide a report to the City Council, along with a plan to maintain the Unassigned Reserves with a positive balance.

**REVENUE DETAIL**

<b>ACCT. #</b>	<b>REVENUE TITLE</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>GENERAL FUND-11</u></b>					
	<b><u>PROPERTY TAXES &amp; OTHER TAXES</u></b>					
31001	Secured Taxes	348,785	321,679	200,000	296,000	300,000
31002	Unsecured Taxes	3,679	3,225	4,000	4,000	4,000
31003	SB 813 Taxes	2,223	2,105	2,500	2,500	2,500
31008	Unitary Tax	626	618	1,300	700	1,300
31009	Home Owner Property Tax Refunds	403	399	300	300	300
31111	Sales Taxes	4,901,120	5,045,150	6,151,500	5,400,000	5,500,000
31112	Real Estate Transfer	10,550	6,293	10,000	2,500	10,000
31113	Franchise Taxes	50,024	56,455	53,500	61,000	61,000
31114	Business Licenses Taxes	5,865	5,955	6,000	6,000	6,000
31115	Cardroom Taxes	4,938,532	5,091,032	4,300,000	5,300,000	4,700,000
31116	AB 1766 State Reimbursement (25% of Sales Tax Returned)	989,913	1,899,969	548,500	1,669,800	1,870,000
	<b>TOTAL PROPERTY &amp; OTHER TAXES</b>	<b>11,251,720</b>	<b>12,432,880</b>	<b>11,277,600</b>	<b>12,742,800</b>	<b>12,455,100</b>
	<b><u>LICENSES &amp; PERMITS</u></b>					
32001	Building Permits	72,821	34,665	10,000	29,200	25,000
32002	Building Plan Checking	38,922	16,266	6,000	21,700	12,000
32003	Eng. Plan & Map Checking	35,669	16,788	4,000	2,000	4,000
32004	Eng. Permits Inspections	11,475	2,155	1,500	4,100	1,500
32011	Grading Permits	2,228	12,557	2,000	5,000	2,000
32012	Lot Line Adjustments/Subdivisions	-	2,000	500	1,000	500
32014	Use Permits	3,870	6,785	5,000	10,000	5,000
32016	Sign Permits	2,878	3,388	2,000	3,000	2,000
32017	Tree Removal Permits	1,422	948	1,000	-	1,000
32018	CEQA Fees	1,000	6,000	1,000	-	1,000
32019	Design Reviews	1,300	1,256	1,000	5,000	1,000
32022	Major Project Review	12,101	-	-	1,800	-
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>183,686</b>	<b>102,808</b>	<b>34,000</b>	<b>82,800</b>	<b>55,000</b>
	<b><u>FINES &amp; FORFEITURES</u></b>					
33001	Vehicle Code	70,338	98,147	65,000	65,000	64,800
33002	Booking Fees	267	526	150	3,000	200
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>70,605</b>	<b>98,673</b>	<b>65,150</b>	<b>68,000</b>	<b>65,000</b>

**REVENUE DETAIL**

<b>ACCT. #</b>	<b>REVENUE TITLE</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>USE OF MONEY &amp; PROPERTY</u></b>					
34001	Interest on Investments	270,825	215,964	340,000	215,000	200,000
34021	Senior Housing Rents	165,445	185,111	158,000	158,000	158,000
34022	1500 Hillside Rents	1	1	1	1	1
34023	City Hall Annex Rents	38,978	39,919	38,000	38,000	38,000
34024	Recreation Center Rents	21,204	22,013	20,500	20,000	55,000
34025	Corp Yard Rent	1	1	1	1	1
34026	Verano 1065 Mission Rd	16,799	13,586	15,000	6,000	5,700
34028	Audio & Visual Equipment Rental	-	-	-	500	2,500
	<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>513,253</b>	<b>476,595</b>	<b>571,502</b>	<b>437,502</b>	<b>459,202</b>
	<b><u>REVENUES FROM OTHER AGENCIES</u></b>					
35001	Motor Vehicle-in-lieu	107,639	108,670	70,000	100,800	70,000
35002	Motor Vehicle License - AB1546	-	-	-	3,800	-
35111	State Police Programs	7	14	-	1,900	-
35112	POST Reimbursements	7,686	8,005	2,500	19,000	2,500
35113	Inner Perspectives Program		9,678	-	8,800	8,800
35121	County Grants - Police <i>Asset Forfeiture / Property Room</i>	9,521	9,439	2,000	13,300	2,000
35122	Federal Grants	-	25,000	-	-	-
35131	Measure "M"	-	-	-	-	75,000
	<b>TOTAL REVENUES FROM OTHER AGENCIES</b>	<b>124,853</b>	<b>160,806</b>	<b>74,500</b>	<b>147,600</b>	<b>158,300</b>
	<b><u>CHARGES FOR CURRENT SERVICES</u></b>					
36001	Cardroom - Registration	2,300	5,650	2,500	7,000	5,000
36002	Cardroom Renewal Fees	16,650	13,200	8,000	8,500	8,000
36211	Cal Water	14,137	14,137	15,000	14,000	15,000
36221	Sewer Fees	460,018	534,773	550,000	578,000	600,000
36321	Release Impound Vehicles	7,865	5,760	8,000	8,500	8,000
36322	Citation Sign Off	1,200	1,050	1,000	1,100	1,000
36323	Fingerprinting	15,000	14,835	8,500	14,000	12,000
36324	Police Reports	1,205	1,180	1,000	1,100	1,000
36331	Special Police Services	5,005	44,445	500	1,500	500
36401	Recreation & Park Fees	14,719	14,772	12,000	15,000	45,000
36403	Shows, Tickets, Trip Fees	6,972	4,062	5,000	5,300	15,000
36404	Holiday Fees	812	765	800	1,000	2,400
36406	Summer Camp Fees	10,242	12,273	7,000	9,000	25,000
36410	Historical Association	619	718	500	500	500
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>556,744</b>	<b>667,620</b>	<b>619,800</b>	<b>664,500</b>	<b>738,400</b>

**REVENUE DETAIL**

<b>ACCT. #</b>	<b>REVENUE TITLE</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>OTHER REVENUES</u></b>					
37001	Sale of Documents	714	366	200	300	200
37011	Sale of Personal Property	2,555	-	-	7,500	-
37021	Insurance Reimbursements	25,831	40,593	30,000	18,700	30,000
37031	Other Reimbursements	2,418	3,316	3,500	2,200	3,500
37032	Cash Over (Short)	2	-	100	-	100
37041	Capital Improvement Reimbursements	184,996	-	5,000	-	5,000
37059	Other Miscellaneous Revenues	70,773	17,807	15,000	5,000	15,000
	<b>TOTAL OTHER REVENUES</b>	<b>287,289</b>	<b>62,082</b>	<b>53,800</b>	<b>33,700</b>	<b>53,800</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>12,988,150</b>	<b>14,001,464</b>	<b>12,696,352</b>	<b>14,176,902</b>	<b>13,984,802</b>
	<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
38004	Transfers to Capital Improvement Fund	(470,118)	(220,942)		(218,750)	-
38006	Transfers to COPs Debt Service Fund	(956,634)	(957,009)	(961,300)	(961,300)	(959,600)
	<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>(1,426,752)</b>	<b>(1,177,951)</b>	<b>(961,300)</b>	<b>(1,180,050)</b>	<b>(959,600)</b>
	<b><u>TRANSFER FROM OTHER FUNDS</u></b>					
39002	Transfers from Spec. Gas Tax Fund	48,860	51,995	23,000	54,700	23,000
39003	Transfers from Measure A	39,908	44,808	36,000	54,000	36,000
	<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>88,768</b>	<b>96,803</b>	<b>59,000</b>	<b>108,700</b>	<b>59,000</b>
<b>TOTAL GENERAL FUND REVENUES (NET)</b>		<b>11,650,166</b>	<b>12,920,316</b>	<b>11,794,052</b>	<b>13,105,552</b>	<b>13,084,202</b>
	<b><u>SPECIAL GAS TAX FUND - 21</u></b>					
	<b><u>REVENUES FROM OTHER AGENCIES</u></b>					
35201	Gas Tax - 2105	8,740	9,243	6,500	8,500	6,500
35202	Gas Tax - 2106	11,050	11,425	8,000	11,200	8,000
35203	Gas Tax - 2107	11,630	12,302	8,500	12,000	8,500
35204	Gas Tax - 2107.5	1,000	1,000	-	1,000	-
35205	Gas Tax - 2103	-	11,445	-	22,000	-
35220	Traffic Congestion Relief	17,269	2,480	-	-	-
	<b>TOTAL REVENUES FROM OTHER AGENCIES</b>	<b>49,689</b>	<b>47,895</b>	<b>23,000</b>	<b>54,700</b>	<b>23,000</b>
	<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
38001	Transfers to General Fund	(48,860)	(51,995)	(23,000)	(54,700)	(23,000)
	<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>(48,860)</b>	<b>(51,995)</b>	<b>(23,000)</b>	<b>(54,700)</b>	<b>(23,000)</b>
<b>TOTAL SPECIAL GAS TAX FUND</b>		<b>829</b>	<b>(4,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**REVENUE DETAIL**

<b>ACCT. #</b>	<b>REVENUE TITLE</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 AMENDED</b>	<b>FY 2011-12 ESTIMATED</b>	<b>FY 2012-13 ADOPTED</b>
	<b><u>MEASURE A FUND - 22</u></b>					
	<b><u>REVENUES FROM OTHER AGENCIES</u></b>					
35301	Measure A Taxes	40,955	45,438	36,000	54,000	36,000
	<b>TOTAL REVENUES FROM OTHER AGENCIES</b>	<b>40,955</b>	<b>45,438</b>	<b>36,000</b>	<b>54,000</b>	<b>36,000</b>
	<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
38001	Transfers to General Fund	(39,908)	(44,808)	(36,000)	(54,000)	(36,000)
	<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>(39,908)</b>	<b>(44,808)</b>	<b>(36,000)</b>	<b>(54,000)</b>	<b>(36,000)</b>
<b>TOTAL MEASURE A FUND</b>		<b>1,047</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b><u>POLICE GRANTS - 29</u></b>					
35111	State Police Programs	101,083	98,228	-	100,000	100,000
<b>TOTAL POLICE GRANTS</b>		<b>101,083</b>	<b>98,228</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
	<b><u>CAPITAL IMPROVE. FUND - 31</u></b>					
	<b><u>REVENUES FROM OTHER AGENCIES</u></b>					
35122	Federal Grants	486,579	-	-	-	-
	<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>486,579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b><u>TRANSFERS FROM OTHER FUNDS</u></b>					
39001	Transfers from General Fund	470,118	220,942	218,750	218,750	-
	<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>470,118</b>	<b>220,942</b>	<b>218,750</b>	<b>218,750</b>	<b>-</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>956,697</b>	<b>220,942</b>	<b>218,750</b>	<b>218,750</b>	<b>-</b>
	<b><u>COPs DEBT SERVICE FUND - 43</u></b>					
	<b><u>TRANSFERS FROM OTHER FUNDS</u></b>					
39001	Transfers from General Fund	956,633	957,009	961,300	961,300	959,600
	<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>956,633</b>	<b>957,009</b>	<b>961,300</b>	<b>961,300</b>	<b>959,600</b>
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>956,633</b>	<b>957,009</b>	<b>961,300</b>	<b>961,300</b>	<b>959,600</b>
<b>GRAND TOTAL OF ALL FUNDS</b>		<b>13,666,455</b>	<b>14,193,025</b>	<b>12,974,102</b>	<b>14,385,602</b>	<b>14,143,802</b>

# List of Acronyms

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**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

**CaIPELRA** – California Public Employers Labor Relations Association

**CaIPERS** – 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

**IPM** – Integrated Pest Management

**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

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**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.

**Assigned Reserve** – The spendable amounts set aside for specific purposes or contingencies authorized by resolution of the City Council.

**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 Stabilization Reserve** – Monies set aside, sometimes called a rainy day fund, that can be used to assure continuity of Town operations when tax revenues temporarily decline as the result of a recession, the loss of a major taxpayer or other similar circumstance.

**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 full-time 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)

**Capital Project** – All related expenditures for a public improvement project.

**Cardroom Tax** – A permit tax imposed on gambling establishment operations in the Town of Colma. The tax is a general tax with the proceeds going to the General Fund. The tax requires each person operating a gambling establishment to pay a monthly tax which is a combination of a set fee and a percentage of gross revenue on a sliding scale set by Town ordinance.

**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.

**Committed Reserve** – The spendable amounts set aside to meet the Town’s long-term obligations.

**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.

**Encumbrance** – An obligation in the form of a purchase order or contract.

**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.

**GASB Statement No. 34** – Requires state and local governments to produce financial statements on an accrual basis, in much the same manner as private sector businesses. The objective is to enhance the understandability and usefulness of the financial reports of state and local governments to the public, legislative and oversight bodies, and investors and creditors.

**GASB Statement No. 45** – Requires the measurement and recognition criteria for other Post Employment Benefits (OPEB) for reporting purposes. The objective is to recognize the cost of benefits, provide information on related liabilities and provide information for assessing fiscal health for future periods.

**GASB Statement No. 54** – Intended to improve the usefulness of the amount reported in fund balance by providing a more structured classification. It also clarifies the definition of existing governmental fund types.

**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. All of the Town's funds are in the governmental category. (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.

**Irrevocable Trust** – A type of trust that by its design can't be modified, amended, changed or revoked.

**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 31<sup>st</sup> (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 31<sup>st</sup>), projects the data to the end of the fiscal year (June 30<sup>th</sup>) 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.

**Non-spendable Fund Balance** – The amounts associated with inventories, prepaid expenses and other items legally or contractually required to be maintained intact.

**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 specify how reserves 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 monthly or hourly sum paid 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 8.25% San Mateo County sales tax.

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

**SLESF** – See Supplemental Law Enforcement Services Fund.

**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 1<sup>st</sup> 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 value set on January 1<sup>st</sup>.

**Supplemental Law Enforcement Services Fund (SLESF)** – A component of the Citizens' Option for Public Safety (COPS) program which provides grants to every city and county and five special districts that provide law enforcement in the State of California. SLESF funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that each agency is to be allocated a minimum of \$100,000. The Town of Colma receives the minimum allocation.

**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** – The "triple flip" swaps one-quarter of the Town's local sales taxes to secure \$15 billion in deficit financing bonds approved through the passage of Proposition 57 (flip #1). The State intends to replace this revenue with Educational Revenue Augmentation Fund (ERAF) property tax money that was taken from cities and counties in the early '90's (flip #2). Using ERAF money to backfill the sales tax taken from cities will increase the States obligation to fund schools from *other* general fund resources (flip #3). Another impact of the triple flip upon the Town will be cash flow. Sales tax, which is received monthly, will be reduced by 25% and will be "backfilled" with property tax, which will be received biannually in January and May.

**Unassigned Reserve** – The amount of spendable fund balance that is not otherwise appropriated.

**Unencumbered Appropriation** – The portion of an appropriation not yet expended or encumbered.

**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 30<sup>th</sup> (end of fiscal year).

**RESOLUTION NO. 2012-23  
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION ADOPTING BUDGET, CHOOSING MEASURE OF INFLATION, AND  
ESTABLISHING APPROPRIATIONS LIMITS FOR FY 2012-2013**

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 11, 2012 and May 9, 2012;
- (c) A notice of public hearing was given as required by law;
- (d) A public hearing was held on June 13, 2012 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 FY 2011-12 was \$36,985,113.63. Final data for the last fiscal year are not available to determine whether the Town of Colma is in compliance for fiscal year 2011-2012, but the preliminary data suggests that the Town will be in compliance for that fiscal year.
- (b) Article XIII B of the California Constitution requires that local jurisdictions select a cost-of-living factor to compute the annual appropriation limit. The cost-of-living factor provided in this resolution is the change in *per capita personal income* over the previous year. The percentage change in the *per capita personal income* over the prior fiscal year is 3.77%.
- (c) The State Department of Finance determine that on January 1, 2012 the population of the Town of Colma was 1,789 people, and that the change in population of the Town of Colma from January 1, 2011 to January 1, 2012, as determined in accordance with the method prescribed by law, was -0.45%.
- (d) 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 .1.0330 which would produce an adjusted appropriations limit of \$38,205,622.38. The calculation is as follows:

Per capita COL converted to a ratio:  $(3.77 + 100) / 100 = 1.0377$

Population change converted to a ratio:  $(-0.45 + 100) / 100 = .9955$   
Calculation of factor for FY 2012-13:  $1.0377 \times .9955 = 1.0330$   
Calculation of appropriation limit:  $\$36,985,113.63 \times 1.0330 = \$38,205,622.38$

(e) The proposed budget does not exceed the appropriation limit for fiscal year 2012-2013.

### **3. Measure of Inflation**

For the fiscal year 2012-2013, 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. Appropriation Limit**

The appropriation limit for the fiscal year 2012-2013 shall be, and hereby is determined to be \$38,205,622.38.

### **5. Adoption of Budget**

(a) Excluding line item 11-140-71031, the 2012-2013 budget proposed by the City Manager, dated July 1, 2012, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2012-2013. 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, 2012, 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.

(b) 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.

(c) 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.

(d) 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. Committed Reserves**

(a) The Debt Reduction reserve for the next fiscal year is established at \$2,000,000, being the amount reasonably estimated to pay the Town's debt service (principal plus interest) on any outstanding, long-term debt instruments, including Certificates of Participation, for two years;

(b) The Retiree Healthcare Reserve for the next fiscal year is established at \$1,700,000, being the amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years; and

(e) The Budget Stabilization Reserve for the next fiscal year is established at \$16,000,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 133% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year.

**7. Transfer to Unassigned Reserve**

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, 2012, shall be placed in the Unassigned Reserve.

**Certification of Adoption**

I certify that the foregoing Resolution No. 2012-23 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 13, 2012, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor	√				
Joanne F. del Rosario	√				
Joseph Silva	√				
Diana Colvin	√				
Helen Fisicaro	√				
<i>Voting Tally</i>	5	0			

Dated 6/27/12

Raquel P. Gonzalez  
Raquel Gonzalez, Mayor

Attest: Jawad  
Laura Allen, City Clerk

**MINUTES  
REGULAR MEETING**

City Council of the Town of Colma  
Town Hall, 1198 El Camino Real  
Colma, CA 94014

**Wednesday, June 13, 2012  
7:30 p.m.**

**CALL TO ORDER**

Mayor Raquel "Rae" Gonzalez called the Regular Meeting of the City Council to order at 7:32 p.m.

Council Present – Mayor Raquel "Rae" Gonzalez, Vice Mayor Joanne F. del Rosario and Council Members Joseph Silva, Diana Colvin and Helen Fisicaro were all present.

Staff Present – City Manager Laura Allen, City Attorney Roger Peters, Police Chief Bob Lotti, Police Commander Jon Read, Acting Director of Public Works Brad Donohue, Recreation Services Director Brian Dossey, Acting City Planner Michael Laughlin and Administrative Technician II Linda Dieterle were in attendance.

Also Present – City Treasurer Laura Walsh was present.

**ADOPTION OF THE AGENDA**

Mayor Gonzalez asked if there were any changes to the agenda. None were noted. Mayor Gonzalez asked for a motion to adopt the agenda.

**Action:** Vice Mayor del Rosario moved to adopt the agenda; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor	✓				
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Voting Tally	5	0			

**PRESENTATIONS**

Recreation Services Direction Brian Dossey introduced new Recreation Leaders, Linda Ngu and Jaziel Toscano.

Commander Jon Read introduced new employee, Martin Corona, Police Officer.

**PUBLIC COMMENTS**

Mayor Gonzalez opened the public comment period at 7:38 p.m. Gustavo Gomez, resident of South San Francisco, spoke regarding the PG&E pipeline project. Albert Teglia from Jobs for Youth, Kate Comfort Harr from HIP Housing and Jeanne Berube from Community Gatepath made status updates regarding their non-profits. Mayor Gonzalez closed the public comment period at 8:02 p.m.

**CONSENT CALENDAR**

The Mayor asked for consideration of the Consent Calendar. The Mayor recused herself from participating or considering item 5, the Resolution Suspending the Annual Rent Adjustment for the Senior Housing Complex. The reason is her mother-in-law is a tenant at the Complex.

1. Motion to Accept the Minutes from the May 9, 2012 Regular Meeting.
2. Motion to Accept the Minutes from the May 30, 2012 Special Meeting.
3. Motion to Approve Report of Checks Paid for May 2012.
4. Motion to Adopt an Ordinance Amending the Colma Municipal Code and Authorizing an Amendment to the Contract with the California Public Employees' Retirement System, Relating to Retirement Benefits (second reading).
5. [Removed from Consent Calendar.]
6. Motion Directing the City Manager to Review the Town of Colma's Conflict of Interest Code and Submit a Biennial Notice by October 1, 2012.
7. Motion to Adopt a Resolution Approving the ABAG Report "Taming Natural Disasters" as the Town of Colma's Local Hazard Mitigation Plan.
8. Motion Waiving the Competitive Bidding Process for Planning Services and Directing the City Manager to Negotiate a Contract with CSG Inc. Subject to Council Approval.

**Action:** The Mayor ordered that item # 5 be removed from the Consent Calendar. Council Member Silva then moved to approve the Consent Calendar items #1 through #4 and #6 through #8; the motion was seconded by Council Member Colvin and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor	✓				
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Voting Tally	5	0			

5. Motion to Adopt a Resolution Suspending the Annual Rent Adjustment in 2012 for the Senior Housing Complex.

The Mayor announced that she was recusing herself from item 5 because her mother-in-law was a resident at the Senior Housing Complex. The Mayor turned the chair over to the Vice Mayor to preside over the consideration of item #5 on the Consent Calendar.

**Action:** Council Member Fiscaro moved to approve the Consent Calendar item #5; the motion was seconded by Council Member Colvin and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor				✓	
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fiscaro	✓				
Voting Tally	4	0		1	

**PUBLIC HEARING**

9. **RATES FOR SOLID WASTE COLLECTION SERVICES**

City Attorney Roger Peters presented the staff report. Mayor Gonzalez opened the public hearing at 8:20 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

**Action:** Vice Mayor del Rosario moved to Adopt Resolution Setting Rates and Charges for Solid Waste Collection Services Provided by SSF Scavengers Co.; the motion was seconded by Council Member Silva and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor	✓				
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fiscaro	✓				
Voting Tally	5	0		0	

10. **RECYCLERS PERMIT FEE**

Acting Public Works Director Brad Donohue presented the staff report. Mayor Gonzalez opened the public hearing at 8:30 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

**Action:** Council Member Fiscaro moved to Adopt a Resolution Amending Colma Administrative Code, Subchapter 1.10, Master Fee Schedule, Recycler's Permit Fee; the motion was seconded by Vice Mayor del Rosario and carried by the following vote:



Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor	✓				
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Voting Tally	5	0		0	

11. **FY 2012-2013 PROPOSED BUDGET**

The Mayor introduced the Proposed Budget for 2012-2013 item. The Mayor recused herself from participating or considering the line item pertaining to appropriating funds for the Colma-Daly City Chamber of Commerce. The reason is her husband won an iPad worth about \$600 at a raffle conducted by the Chamber. The Mayor has asked the FPPC whether the raffle prize is income over \$500 to her. The FPPC has not responded. To be on the safe side she recused herself from participating or considering that item.

City Manager Laura Allen presented the staff report. Mayor Gonzalez opened the public hearing at 8:41 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed. The Mayor proposed the budget resolution should be amended by adding the following words at the beginning of paragraph 5(a), "Excluding line item 11-140-71031."

**Action:** Vice Mayor del Rosario moved to Approve a Resolution Adopting Budget, Choosing Measure of Inflation, and Establishing Appropriation Limit for Fiscal Year 2012-13 as amended; the motion was seconded by Council Member Fisicaro and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor	✓				
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fisicaro	✓				
Voting Tally	5	0		0	

The Mayor turned the chair over to the Vice Mayor to preside over the consideration of Budget line item 11-140-71031, pertaining to the Chamber of Commerce.

City Manager Laura Allen presented the staff report. Vice Mayor del Rosario opened the public hearing at 8:45 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

**Action:** Council Member Fiscaro moved to Appropriate \$45,000 to the Colma-Daly City Chamber of Commerce in the FY 2012-13 Adopted Budget; the motion was seconded by Council Member Colvin and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor				✓	
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fiscaro	✓				
Voting Tally	4	0		1	

## NEW BUSINESS

### 12. CLIMATE ACTION PLAN

Acting City Planner, Michael Laughlin presented the staff report. Mayor Gonzalez opened the public comment period at 9:00 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

**Action:** Council Member Silva moved to Direct Staff to Continue Work on the Climate Action Plan (CAP); the motion was seconded by Council Member Fiscaro and carried by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Raquel "Rae" Gonzalez, Mayor	✓				
Joanne del Rosario	✓				
Joseph Silva	✓				
Diana Colvin	✓				
Helen Fiscaro	✓				
Voting Tally	5	0			

## STUDY SESSION

### 13. COLMA POLICE DEPARTMENT 2011 ANNUAL REPORT

Police Commander Jon Read presented the staff report. Mayor Gonzalez opened the public comment period at 9:35 p.m. and seeing no one come forward to speak, she closed the public hearing. Council discussion followed.

This item was for discussion purposes only, no action was taken.

## COUNCIL CALENDARING

The next Regular City Council Meeting will be on **Wednesday, July 11, 2012 at 7:30 p.m.** at the Colma Town Hall Council Chambers.

## REPORTS

Council Members reported on the events listed below:

### Rae Gonzalez

- Taking Our Hand Luncheon, 5/10
- Jefferson Elementary Student of the Year Awards, 5/11
- Chamber of Commerce Mixer at Colma BevMo!, 5/21
- Chamber of Commerce Happy Hour Chamber Mixer at Daly City Outback, 5/22
- Holy Cross 125<sup>th</sup> Anniversary Mass, 6/2

### Joanne F. del Rosario

- Chamber of Commerce Mixer at Colma BevMo!, 5/21
- Chamber of Commerce Business to Business Networking Event, 5/24
- Chamber of Commerce Happy Hour Chamber Mixer at Daly City Outback, 5/22

### Joe Silva

- Jobs for Youth Breakfast, 5/24
- Jefferson Elementary Student of the Year Awards, 5/11
- Access to Higher Education Scholarship Awards Ceremony, 5/18
- Chamber of Commerce Business to Business Networking Event, 5/24
- Chamber of Commerce Happy Hour Chamber Mixer at Daly City Outback, 5/22
- Youth Leadership Event

### Helen Fisicaro

- Taking Our Hand Luncheon, 5/10
- Jobs for Youth Breakfast, 5/24
- Access to Higher Education Scholarship Awards Ceremony, 5/18
- Chamber of Commerce Mixer at Colma BevMo!, 5/21
- Chamber of Commerce Business to Business Networking Event, 5/24
- Service for Councilmember John Lee, 6/3
- Kent Awards
- Colma Creek Meeting

## ADJOURNMENT

- The meeting was adjourned by Mayor Gonzalez at 9:50 p.m. in memory of Alfred Francis Casurza, former Colma Firefighter, Lanty Molloy, owner of Molloy's Tavern, Jack Gallagher, father of CSG Employee Kathleen Gallagher and Gus Rodgers, former Town of Colma employee.

Respectfully submitted,



Linda Dieterle  
Administrative Technician II

