



TOWN OF COLMA

FY 2014-15 Adopted Budget

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TOWN OF COLMA

FY 2014-15 Adopted Budget

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Reasonable Accommodation

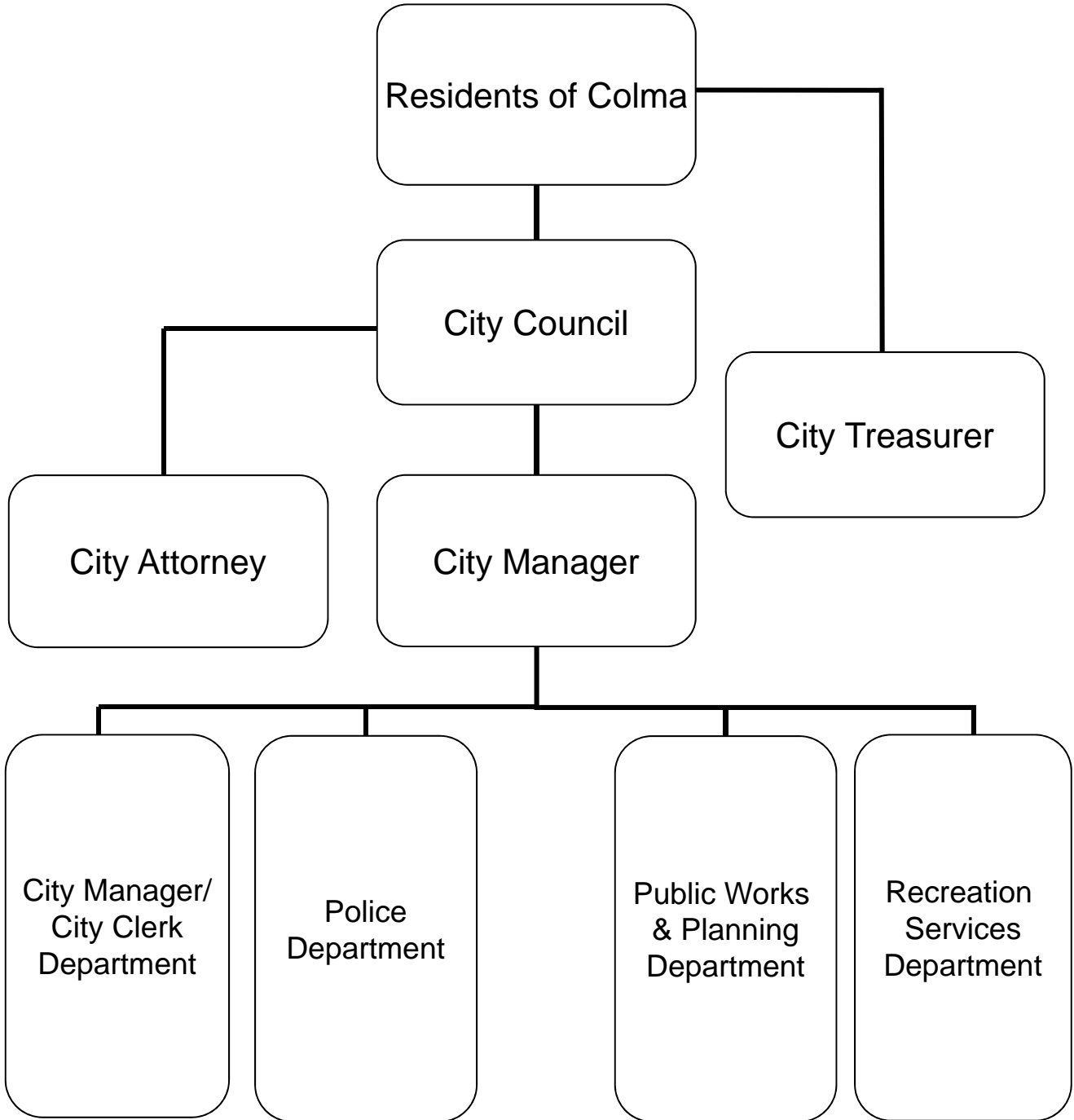
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TOWN OF COLMA

Introduction

Town of Colma





Budget Message

TO: Mayor and Members of the City Council

FROM: Sean Rabé, City Manager

MEETING DATE: June 11, 2014

SUBJECT: FY 2014-15 Adopted Budget

Staff is pleased to present the FY 2014-15 Adopted Budget which represents an outstanding effort by the Town to provide municipal services. Revenues are estimated to be \$15 million and expenditures are adopted at \$19 million, including \$5.4 million in Capital Improvement Plan (CIP) projects. The Adopted Budget includes a \$4 million transfer from General Fund Unassigned Reserves to balance the budget.

EXECUTIVE SUMMARY

The FY 2014-15 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 2014-15 Adopted Budget provides \$13.6 million in funding to operating departments and approximately \$5.4 million to the CIP for a total of approximately \$19 million. These expenditures are approximately \$3 million more than the FY 2013-14 Amended Budget due to:

- Funding for capital projects for the second consecutive year since the recession started in 2008

- An increase in staffing in the Finance Department (one new full-time Accounting Technician)
- Funding for the Town's 90th Anniversary Celebration
- Medical benefit cost increases
- Public Employee Retirement System (PERS) increases

The Unassigned General Fund Reserve¹ is projected to be \$3.7 million at the end of FY 2014-15. The assumptions used in preparing the FY 2014-15 Adopted Budget follow the Community Profile later in this Introduction Section.

General Fund revenues² are projected to be \$14.9 million, which is approximately \$400,000 more than General Fund revenues budgeted in the FY 2013-14 Amended Budget and significantly more than the \$11.6 million the Town received in FY 2009-10 at the low point of the recession. Clearly the Town's economic picture continues to improve. Revenue in the Adopted Budget is based on the assumption that the national, state and regional economies continue to get better in FY 2014-15.

Sales tax revenue is projected at \$8.85 million, a 4.5 percent growth. Although this is a slightly decreased rate of growth, it is the highest sales tax projection in the Town's history. Car sales are forecasted to remain strong, while retail sales are estimated to have a slight increase. Cardroom taxes are expected to total \$4 million for FY 2014-15 – a 15 percent drop from the FY 2013-14 Amended Budget.

On the expenditure side, departments were not asked to absorb employee health care or PERS increases, estimated at 10 percent each, because the Town's revenue picture has improved, warranting a different approach.

ECONOMIC OVERVIEW

The Town of Colma is the smallest municipality in San Mateo County with 1,470 residents. Sales and cardroom taxes are its primary funding sources. The Town consistently ranks fourth in per capita sales tax rankings in the State of California,³ 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 the Town faced during the recession, the Town maintained its ranking during that time period. Colma remained number four in 2013.⁴

While this reliance on sales taxes makes the Town vulnerable to changes in consumer spending, there are consistent signs that the economy is becoming more robust. In April of 2014, the unemployment rate was 7.8 percent in California – or 1.6 percent lower than in March 2013.⁵ Unemployment in San Mateo County, which continues to be lower than the statewide average, has also dropped to 4.2 percent in the past year.⁶ While this is good news, it's tempered by the

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

² Includes transfers in from the Gas Tax and Measure A; Excludes SLESF

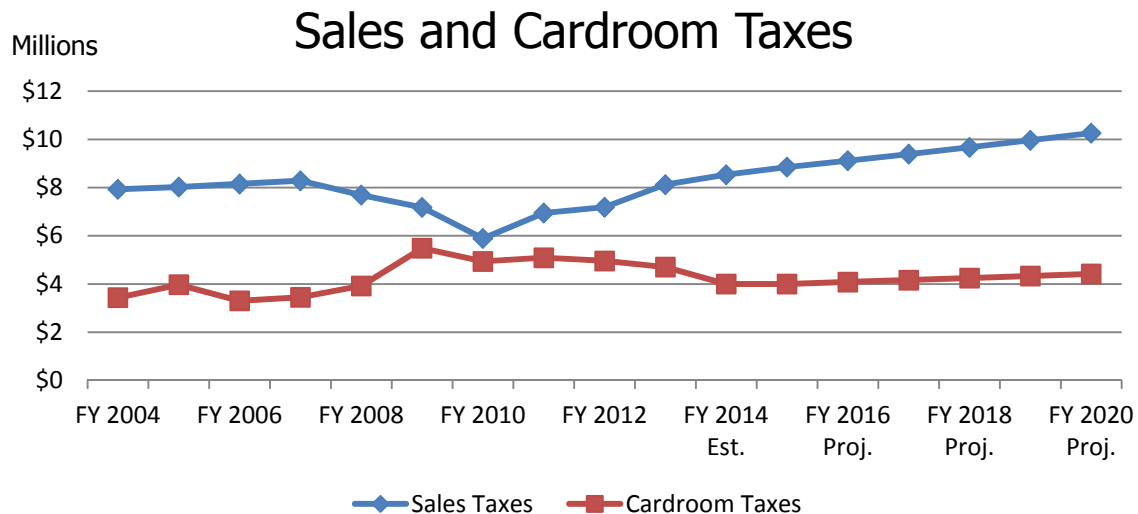
³ Based on the annual report produced by the HdL Companies

⁴ HdL Companies, Sales Tax Per Capita

⁵ Bureau of Labor Statistics, State Monthly Rankings, May 16, 2014

⁶ State EDD, May 16, 2014

knowledge that unemployment statistics typically under state the number of unemployed people because they do not capture those who have become so discouraged they completely drop out of the job market.⁷ Consumer confidence continues to climb as well.



The positive changes in the national economy have brought some good news to Colma. Sales tax revenues show steady growth since FY 2010, the low point of the recession. The FY 2014-15 Adopted Budget assumes sales tax revenues are \$8.85 million – or 4.5 percent higher than the \$8.5 million estimated for FY 2013-14. This is highest sales tax revenue the Town’s has seen, as shown in the chart above. This projected recovery mirrors the rebound of the national economy, and automobile sales in particular.

Cardroom taxes are estimated to drop 15 percent from the FY 2013-14 Amended Budget to \$4 million. This drop is partially attributable to the economic rebound, as shown in the chart above (as sales tax increases, cardroom taxes decrease) and to increased competition in the surrounding areas.

The Town is uniquely challenged in its efforts to diversify its revenue base with 76 percent 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 – Moving Into Recovery

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 was 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 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

⁷ Robert Reich, UC Berkeley Professor and former Labor Secretary, ABAG Spring General Assembly, April 18, 2013

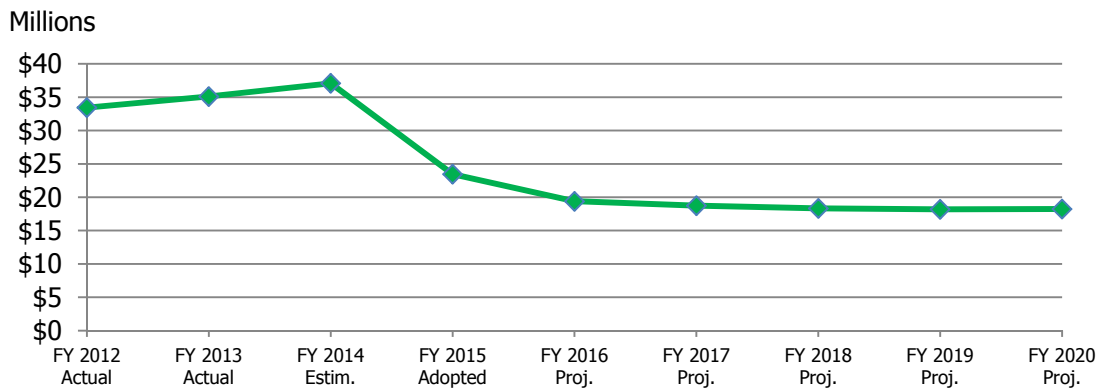
recovery for the Recreation Department from 6 percent to 20 percent, and extended the bulk cable contract for two years at an additional discount saving the Town approximately \$48,000 annually. That contract is currently being renegotiated.

In May 2014, Council approved a modification to the Town’s General Fund Reserve Policy, which lowered the threshold for the Budget Stabilization Reserve to 100 percent of General Fund Expenditures (rather than the previously-required 133 percent). This shift in policy has allowed the Town to begin reinvesting in the Town’s infrastructure through the CIP.

The Council also authorized the retirement of the Town’s Certificates of Participation (COPs) in early 2014. The retirement of this (approximately) \$12 million debt means the Town is now debt-free and completely owns the Historical Park & Community Center and Police Station, which were funded by the COPs.

These adjustments, combined with changes in the Town’s revenue forecast have extended the life of the reserves as displayed in the chart below. For the second-year since the recession, the Town is preparing a Capital Improvement Plan, which includes significant improvements to Hillside Boulevard and remodeling Town Hall to make it ADA compliant, seismically safe, and a facility that will meet the needs of the community for the next 30 to 40 years.

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. In FY 2013-14, the process produced slight modifications to the 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

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 by the selection of a consultant to assist with the development of a long-range Economic Development Plan which was approved by the Council in December of 2012.

The Plan contains short-term and long-term action items. The Council approved 13 action items to be implemented using existing resources which were a combination of ongoing activities and work to be completed as part of the General Plan Update. The Council prioritized a handful of key economic development initiatives during the Strategic Planning process of FY 2013-14, which will be presented to the Council for formal action in July.

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 made various ADA improvements including upgrading curb ramps at the Creekside Villas senior housing complex, correcting the curb ramp slope at the Public Works & Planning Department's office building, widening sidewalks in various areas of the Town, as well as installing an accessible drinking fountain at Sterling Park Recreation Center and several curb ramps along Junipero Serra Boulevard and Mission Road. ADA work planned for FY 2014-15 is funded at \$44,000 in the CIP and includes installing curb ramps in the Sterling Park neighborhood.

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. The budget for this project was moved from the Public Works & Planning Department's operating budget to the CIP in FY 2013-14, with approximately \$150,000 in expenditures. The CIP for FY 2014-15 includes \$35,000 for the second year's activities.

FUTURE CHALLENGES

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-fund⁸ 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 \$8.6 million to \$14.7 million depending on how the Council chooses to fund those costs.⁹ An actuarial of the Town's liability is expected to be completed by the end of the calendar year.

The FY 2014-15 Adopted Budget assumes the pay-as-you-go practice continues for another fiscal year. The long-range cost of the Town's cumulative five-year OPEB liability is approximately \$8.2 million.¹⁰ Under the pay-as-you-go method, an \$8.2 million liability will be recorded on the Town's balance sheet at the end of five years.

The cost of medical benefits continues to be a challenge for the Town. Staff is closely assessing the feasibility of placing money in an irrevocable trust and intends to bring a recommendation to the Council during FY 2014-15.

Pension Costs

In March 2012, the CalPERS Board decided to reduce its rate of return on investments from 7.75 percent to 7.5 percent. As staff advised the Council, this resulted in increased rates for the Town (see Employee Salaries and Benefits below) beginning in FY 2013-14.¹¹

While CalPERS expressed an interest in spreading the impact of this change over multiple years,¹² on April 17, 2013, the CalPERS Board approved new actuarial policies that are designed to "return the system to fully-funded status within 30 years."¹³ CalPERS is between 65 and 80 percent funded.¹⁴

These new policies include:

- A change in the rate-smoothing methodology with a 30-year fixed amortization period for gains and losses and

⁸ 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.

⁹ Nicolay Consulting Group Report, 2011, page 2

¹⁰ Nicolay Consulting Group Report, 2011, Page 5

¹¹ CalPERS Press Release, March 14, 2012

¹² CalPERS Press Release, April 18, 2012

¹³ CalPERS Press Release, April 17, 2013

¹⁴ CalPERS Press Release, April 16, 2013

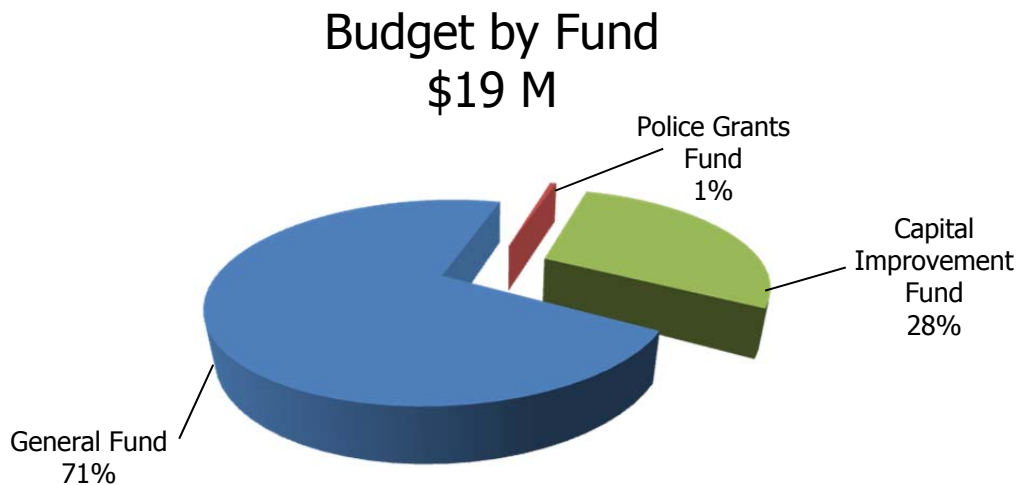
- A five-year ramp-up at the start and a five-year ramp-down at the end of the 30 year time period.

As a result of this decision, public agencies can expect their pension rates to increase by 50 percent during the five-year ramp up period which starts in FY 2015-16. Staff is analyzing the impact of this increase on the Town’s financial position and will be sharing the results with the Council later this fiscal year.

FINANCIAL INFORMATION

Summary

This Introduction Section contains a Status of Fund Balances schedule which shows the revenues and expenditures projected for FY 2014-15 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 2013-14. This section also contains summary information on expenditures, current CIP projects and staffing.

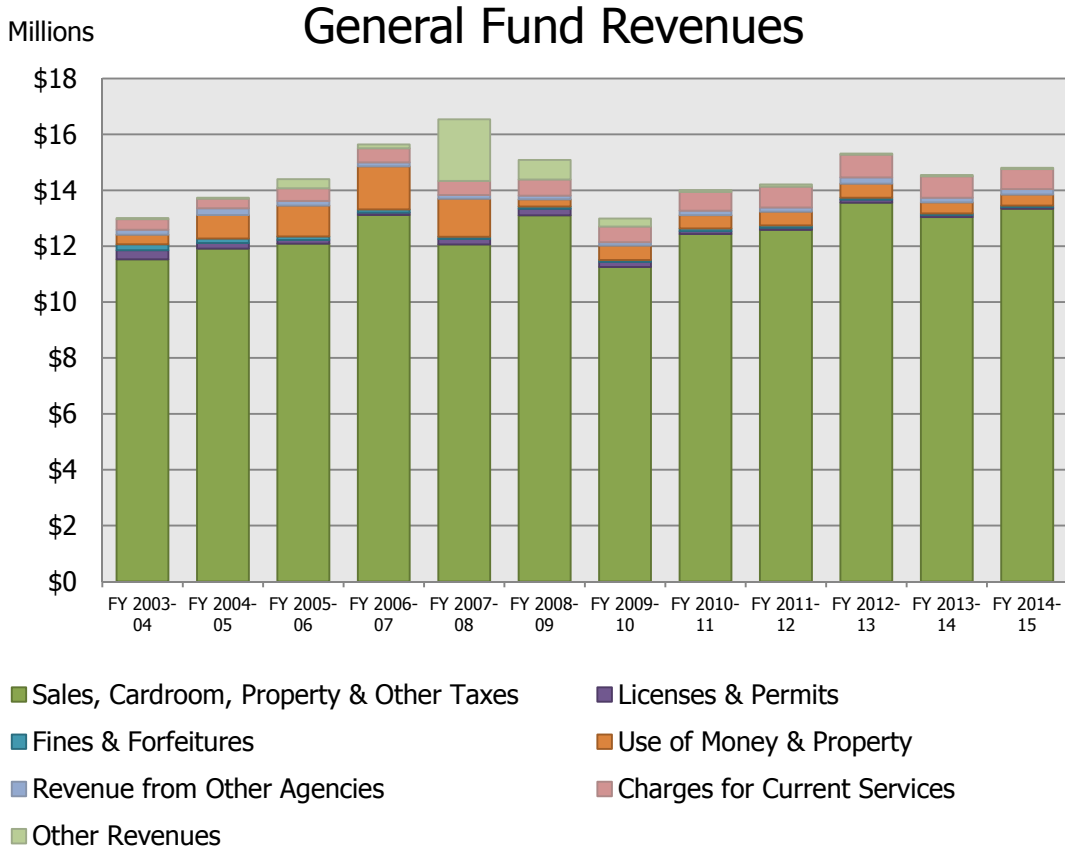


The chart above shows the FY 2014-15 Adopted Budget (all funds) by fund. In the FY 2014-15 Adopted Budget, General Fund revenues are projected to be \$14.9 million with expenditures at \$19 million. The FY 2014-15 Adopted General Fund Budget provides \$13.5 million in funding to operating departments and \$5.4 million for CIP projects for a total of \$18.9 million. Adding the SLESF Fund increases the all funds budget to \$19 million.

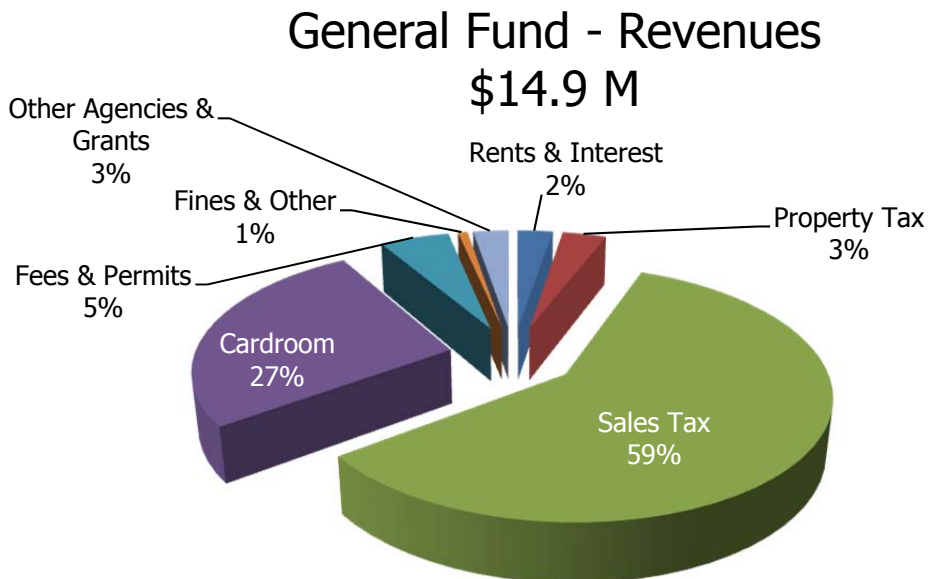
Revenues

The FY 2014-15 Adopted Budget contains a revenue budget of \$15 million (all funds) or \$2.2 million more than the FY 2013-14 Adopted Budget. Sales tax revenue is projected at 4.5 percent growth overall, for a total of \$8.85 million.

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. Sales taxes continue to improve and, assuming continued economic improvement, will likely reach \$9 million in the next few years.



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

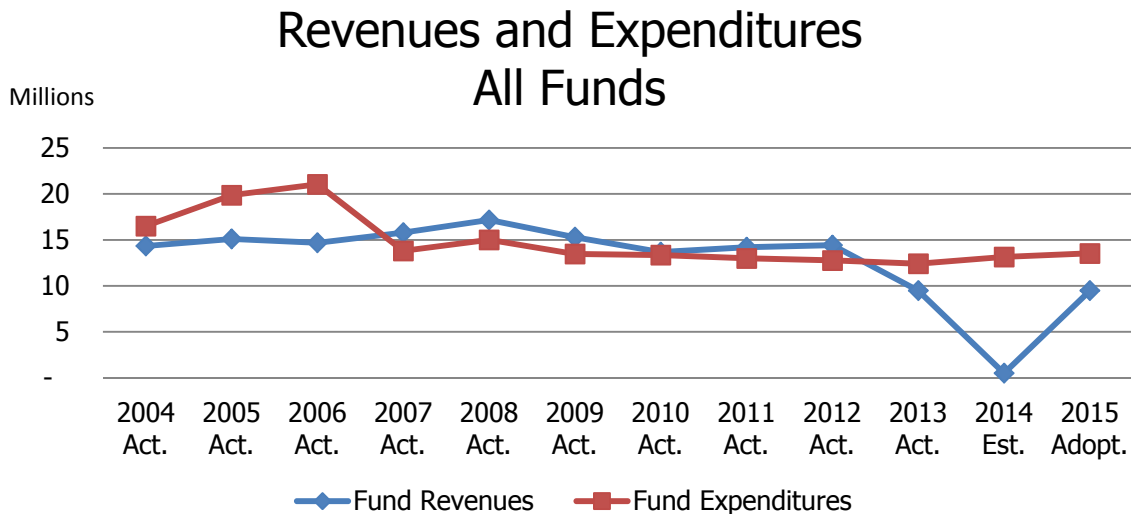


Expenditures

The Operating Budget¹⁵ for FY 2014-15 provides \$13.6 million in funding to operating departments – an increase of about \$400,000 from the FY 2013-14 Adopted Budget. The increase is partially due to the following:

- An increase in staffing in the Finance Department (one new full-time Accounting Technician)
- Funding for the Town's 90th Anniversary Celebration
- Medical benefit cost increases
- Public Employee Retirement System (PERS) increases

These increases were partially offset by decreases on other accounts throughout the budget and decreases in debt service payments. The following chart shows a comparison of revenues and expenditures for all funds, excluding CIP and debt service payments.



The FY 2014-15 Adopted Budget includes approximately \$5.4 million to the CIP for various projects. The addition of capital projects results in expenditures exceeding expected revenue for FY 2014-15. To balance the budget, the Adopted Budget includes a \$4 million transfer from General Fund Unassigned Reserves.

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. To address these challenges, the Town is strategizing structural reform in order to continue to provide the current excellent level of services and to meet Colma's capital infrastructure needs. Those strategies could include: labor cost restructuring, long-term financial planning, revenue optimization, expenditure control, and economic development planning. Without changes to current expenditure patterns, the shortfall between revenues and expenditures will continue to increase if capital expenditures continue, and transfers from reserves will be needed to make up the difference.

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

A. Key Components of the Capital Improvement Plan for FY 2014-15

Town Hall Campus Renovation – CIP 947

The Adopted Budget contains \$4.6 million for design work and construction for the remodeling of Colma's Town Hall with the goal of making the building ADA compliant, energy efficient, and state-of-the-art while respecting the historical elements currently in place.

Sanitary Sewer System Master Plan – CIP 971

To comply with the State's permit and also to evaluate needs for future growth, a sewer collection system Master Plan is scheduled for FY 2014-15. The Adopted Budget includes \$70,000 for this program. Needed improvements and upgrades resulting from these studies will be scheduled in future years once the analysis has been completed.

General Plan Update – CIP 991

The General Plan Update will likely take two to three years to complete. Within FY 2014-15, staff is proposing the following activities will be completed:

- Land Use Element Update
- Noise Element Update
- Historic Resources Element Update

More detail on these programs (and other planned projects) can be found in the Town's Capital Improvement Plan.

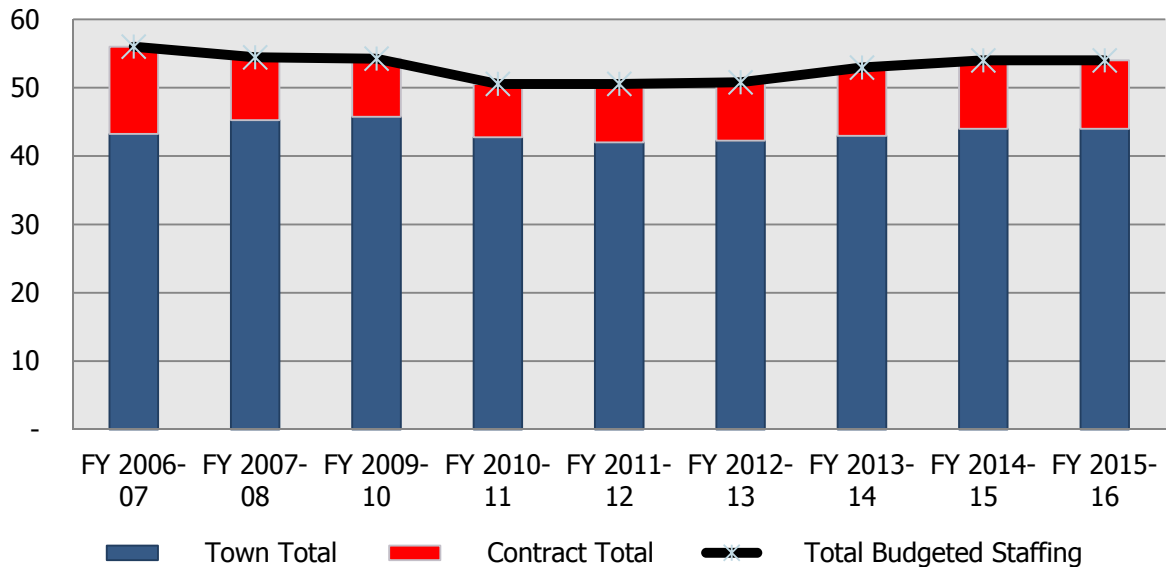
B. Staffing Changes

Total staffing increases from 52.95 FTE in the FY 2013-14 Amended Budget to 54 FTE for FY 2014-15 reflecting the hiring of a new fulltime Accounting Technician and the correction of errors in previous staffing chart levels. The Town also modified positions in the Recreation Department as well, resulting in salary savings.

The FY 2014-15 Adopted Budget contains the vacant, unfunded position of Assistant City Manager.

The chart below shows the change in what was a downward trend in staffing and includes contract staff as well.

Staffing



C. Employee Salaries and Benefits

Employees continue to understand the uncertain fiscal situation of the Town. The Town granted a cost of living adjustment of 4.5 percent to all employees in September 2013 – the first such increase since 2010.

While recent policy decisions by CalPERS Health provided slight relief to the Town’s costs for health care, the rising cost of health care and pension rates are placing extraordinary pressure on the fiscal health of most California municipalities, including the Town of Colma. The full impacts of the Affordable Health Care Act are still to be realized by the Town as well.

The Town participates in the CalPERS pension program. Employers and employees make contributions to this pension program at rates set by CalPERS. Pension costs continue to be an issue at not only the local level, but at the state level as well. Changes to the system have been adopted at the state level, which will undoubtedly affect Colma in one way or another. Staff continues to monitor this important issue.

On August 1, 2012, the Town established a second tier for all new hires which significantly trimmed the Town’s CalPERS rates for new employees. The Public Employee Pension Reform Act of 2013 (PEPRA) also made changes to rates for new employees, hired after 1/1/2013, who are considered to be new to the PERS system. These two actions will continue to assist the Town in managing its pension obligations.

The chart below shows the various rates for the Town’s CalPERS plans.

Fiscal Year	Classic						Classic 2nd Tier				PEPRA - New			
	Safety			Miscellaneous			Safety		Miscellaneous		Safety		Miscellaneous	
	Employer	Employee	Town Total	Employer	Employee	Town Total	Employer	Employee	Employer	Employee	Employer	Employee	Employer	Employee
2009-10	27.10%	9.00%	27.10%	13.18%	8.00%	13.18%								
2010-11	26.81%	9.00%	26.81%	13.10%	8.00%	13.10%								
2011-12	32.06%	9.00%	32.06%	16.58%	8.00%	16.58%								
2012-13	32.93%	9.00%	32.93%	17.10%	8.00%	17.10%	20.06%	9.00%	7.85%	7.00%				
2013-14	34.60%	9.00%	34.60%	18.40%	8.00%	18.40%	20.77%	9.00%	8.05%	7.00%	11.50%	11.50%	6.25%	6.25%
2014-15	36.94%	9.00%	36.94%	19.18%	8.00%	19.18%	21.37%	9.00%	8.01%	7.00%	11.50%	11.50%	6.25%	6.25%

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

D. Debt Service

Debt service payments for the Certificates of Participation (COPs) are not included in the FY 2014-15 Adopted Budget as the Town retired the COPs in May 2014.

RESERVE POLICY

In May 2014, the Council approved changes to the Town’s reserve policy to decrease the threshold for the Budget Stabilization Reserve to 100 percent of General Fund expenditures (down from 133 percent). The Town has adopted policies and criteria for allocating its General Fund reserves among several 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 its policy leadership in a year full of changes. This document demonstrates how the difficult choices you made throughout the past few years are continuing to benefit the Town. It is a pleasure working with you to implement your vision for the Town of Colma and to provide a government our residents can be proud of.

Documents like this cannot be completed without teamwork from all involved. To that end I would like to thank the Department Directors for their dedication to the overall effectiveness of the Town’s government and to the residents themselves. It is also important to acknowledge Consulting Finance Manager Charlie Francis, Administrative Technician II Linda Dieterle and contract Records Manager Barbara Noparstak, who ensure the budget document is precise, attractive, informative and award-winning!

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 60% OF COST
- ANNUAL TOWN PICNIC AT NO COST



The Town of Colma—celebrating its 90th anniversary in September, 2014—known worldwide as the “City of Souls,” is the smallest city in San Mateo County with 1,470 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 cardroom. There are two BART stations nearby.

ECONOMIC ASSUMPTIONS FOR FY 2014-15

The FY 2014-15 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 2015. For FY 2014-15, the Town is budgeting sales tax revenue at a 4.5 percent growth, for a total of \$8.85 million. The Town estimates General Fund revenues for FY 2014-15 to be \$14.9 million, which is approximately \$500,000 more than General Fund revenues budgeted in the FY 2013-14 Amended Budget. The rate of inflation is an unknown element. The Town assumes that the inflation rate will remain stable and employee fringe benefit costs, most notably health care and pensions will continue to 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 million – a 15 percent drop from the amended 2013-14 budget. This drop is partially attributable to the economic rebound (as sales tax revenue increases from the improving economy, cardroom taxes tend to decrease) and to increased competition in the surrounding areas. Estimated revenue for FY 2013-14 is \$4 million (a 15 percent drop from the FY 2013-14 Amended Budget). Cardroom activity is expected to remain at the same level in FY 2014-15.
- The State of California continues providing SLESF funding.
- No large private developments occur.
- A drop of \$100,000 in sewer fee revenue due to the Town's Water Conservation Incentive Program.

Expenditures

- No cost of living adjustments for employees, unless required by contract.
- Health benefits increase by 10 percent. Other benefit cost assumptions: dental insurance, vision insurance and life insurance increase by 10 percent as well.
- 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.
- Other Post Employment Benefit (OPEB) payments continue on a pay-as-you-go basis for FY 2014-15.

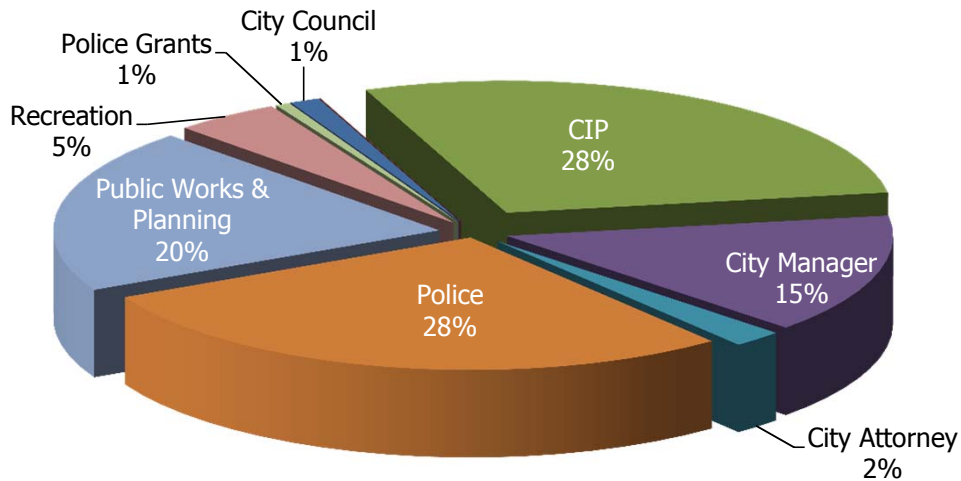
REVENUE SUMMARY

FUND #	REVENUE SOURCE	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
11	GENERAL FUND					
	TOTAL GENERAL FUND REVENUES	14,206,350	15,314,223	14,428,622	14,545,070	14,806,280
	Transfers to Capital Improvement Fund	(70,799)	(167,700)	(1,832,000)	(2,450,198)	(5,433,000)
	Transfers to COP Debt Service	(961,209)	(957,884)	(957,370)	(11,717,320)	-
	Transfers from Special Gas Tax Fund	46,154	48,710	34,100	56,300	50,750
	Transfers from Measure A Fund	49,306	56,156	34,000	56,000	50,000
	TOTAL GENERAL FUND REVENUES (NET)	13,269,803	14,293,504	11,707,352	489,852	9,474,030
21	SPECIAL GAS TAX FUND					
	Revenues from Other Agencies	59,378	48,710	34,100	56,300	50,750
	Transfers to General Fund	(46,154)	(48,710)	(34,100)	(56,300)	(50,750)
	TOTAL SPECIAL GAS TAX FUND	13,224	-	-	-	-
22	MEASURE A FUND					
	Revenues from Other Agencies	50,722	56,156	34,000	233,000	50,000
	Transfers to General Fund	(49,306)	(56,156)	(34,000)	(56,000)	(50,000)
	Transfers to Capital Improvement Fund	-	-	-	(177,000)	-
	TOTAL MEASURE A FUND	1,416	-	-	-	-
29	POLICE GRANTS FUND					
	State Police Programs	109,763	91,305	100,000	100,000	100,000
	TOTAL POLICE GRANTS FUND	109,763	91,305	100,000	100,000	100,000
31	CAPITAL IMPROVEMENT FUND					
	Transfers from General Fund	70,799	167,700	1,832,000	2,450,198	5,433,000
	Transfers from Other Funds	-	-	-	177,000	-
	TOTAL CAPITAL IMPROVEMENT FUND	70,799	167,700	1,832,000	2,627,198	5,433,000
43	COPs DEPT SERVICE FUND					
	Transfers from General Fund	961,209	957,884	957,370	11,717,320	-
	TOTAL COPs DEBT SERVICE FUND	961,209	957,884	957,370	11,717,320	-
TOTAL REVENUES OF ALL FUNDS		14,426,214	15,510,393	14,596,722	14,934,370	15,007,030

EXPENDITURE SUMMARY BY DEPARTMENT

FUND #	DEPARTMENTS/DIVISIONS	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
11	GENERAL FUND					
	110 - CITY COUNCIL	212,229	209,123	246,690	244,940	239,010
	120 - CITY TREASURER	7,483	6,608	8,720	8,720	5,110
	130 - CITY ATTORNEY	372,735	359,957	391,000	390,000	401,000
	140 - CITY MANAGER/CITY CLERK ADMIN	901,659	948,376	946,250	1,034,730	1,059,870
	141 - HUMAN RESOURCES	203,639	188,970	202,230	198,070	199,540
	150 - FINANCE	307,870	317,502	379,380	282,580	425,070
	151 - GENERAL SERVICES	930,749	890,540	913,000	948,000	1,105,750
	210 - POLICE ADMINISTRATION	929,244	941,558	1,032,660	915,200	1,044,030
	220 - POLICE PATROL	2,856,373	3,360,711	3,501,980	3,750,320	3,551,630
	230 - POLICE COMMUNICATIONS	837,911	927,725	827,860	803,450	799,880
	310 - PW ADMIN/ENGINEERING/BUILDING	798,880	787,408	880,600	876,500	878,000
	320 - PW MAINTENANCE	1,712,223	1,803,686	1,877,850	1,880,740	1,929,120
	410 - PLANNING	287,288	395,809	440,000	407,000	422,000
	510 - RECREATION SERVICES	768,401	757,639	833,420	832,790	848,240
	800's - FACILITY OPERATIONS MAINTENANCE	526,885	507,422	652,250	571,930	615,900
	TOTAL GENERAL OPERATING EXPENDITURES		11,653,570	12,403,034	13,133,890	13,144,970
29	POLICE GRANTS FUND					
	240 - POLICE GRANTS	91,061	108,605	111,600	114,210	113,610
31	CAPITAL IMPROVEMENT FUND					
	900's - CAPITAL IMPROVEMENT PROJECTS	51,048	66,899	1,832,000	2,627,198	5,433,000
43	COPs DEBT SERVICE FUND					
	620 - COPs DEBT SERVICE	961,209	959,584	957,370	12,675,370	-
TOTAL EXPENDITURES OF ALL FUNDS		12,756,887	13,538,122	16,034,860	28,561,748	19,070,760

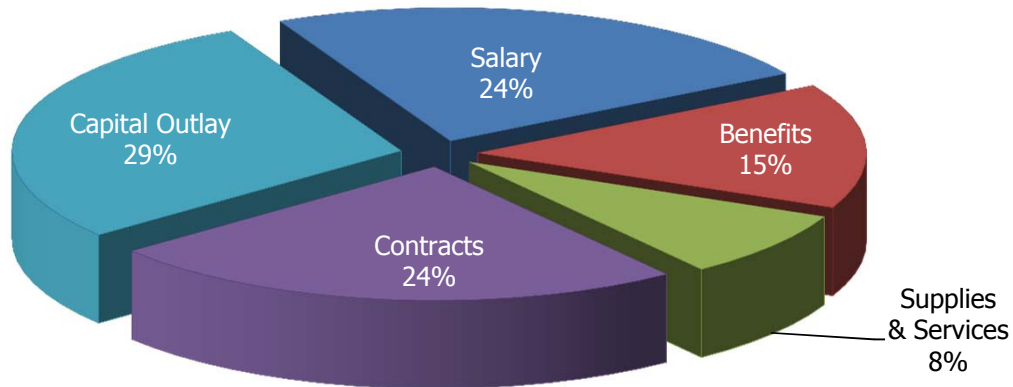
FY 2014-15 Expenditures by Department



EXPENDITURE SUMMARY BY CATEGORY

DEPARTMENTS / DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
CITY COUNCIL	59,230	108,480	71,300	-	-	239,010
CITY TREASURER	3,350	260	1,500	-	-	5,110
CITY ATTORNEY	-	-	-	401,000	-	401,000
CITY MANAGER/CITY CLERK ADMIN	311,670	642,600	59,600	45,000	1,000	1,059,870
HUMAN RESOURCES	114,080	62,060	8,400	15,000	-	199,540
FINANCE	137,080	80,490	32,500	175,000	-	425,070
GENERAL SERVICES	-	-	217,500	888,250	-	1,105,750
POLICE ADMINISTRATION	578,070	324,710	64,250	75,000	2,000	1,044,030
POLICE PATROL	2,212,260	1,175,320	93,550	55,000	15,500	3,551,630
POLICE COMMUNICATIONS	400,360	182,220	152,300	64,000	1,000	799,880
PW ADMIN/ENGINEERING/BUILDING	-	-	8,000	870,000	-	878,000
PW MAINTENANCE	246,240	138,600	14,950	1,525,330	4,000	1,929,120
PLANNING	-	-	-	422,000	-	422,000
RECREATION SERVICES	397,690	143,550	204,000	98,000	5,000	848,240
FACILITY OPERATIONS/MAINTENANCE	-	-	615,900	-	-	615,900
TOTAL GENERAL FUND EXPENDITURES	4,460,030	2,858,290	1,543,750	4,633,580	28,500	13,524,150
POLICE GRANTS FUND	76,200	32,510	4,900	-	-	113,610
CAPITAL IMPROVEMENT FUND	-	-	-	-	5,433,000	5,433,000
COPs DEBT SERVICE FUND	-	-	-	-	-	-
TOTAL EXPENDITURES OF ALL FUNDS	4,536,230	2,890,800	1,548,650	4,633,580	5,461,500	19,070,760

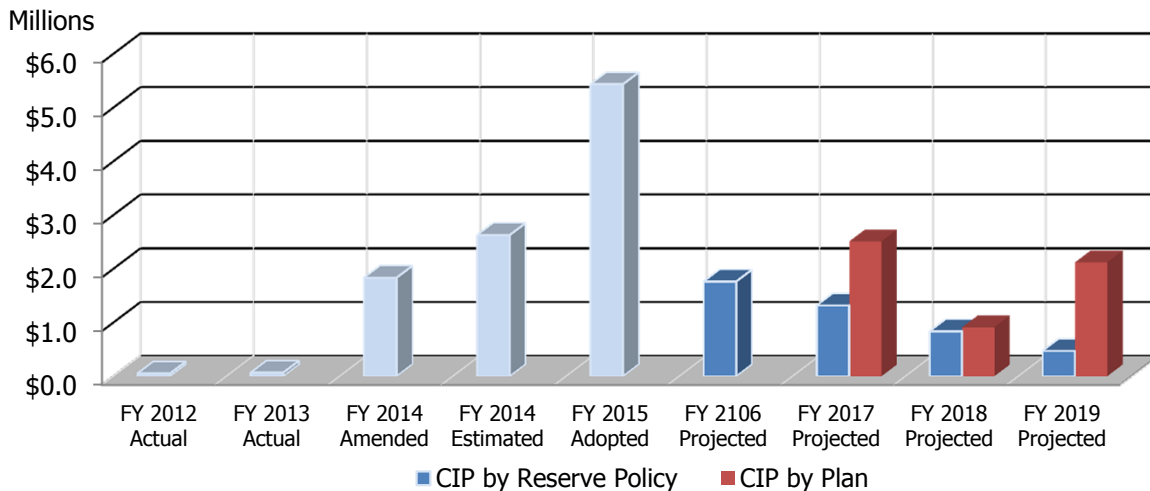
FY 2014-15 Expenditures by Category



CAPITAL IMPROVEMENT PROJECTS

CAPITAL IMPROVEMENT PROJECTS		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
901	Hillside Boulevard Beautification	51,048	66,899	1,215,000	2,010,198	-
903	Mission Road Improvements	-	-	100,000	100,000	-
904	El Camino Real and Mission Rd Signalization	-	-	-	-	-
905	Collins Avenue Improvements	-	-	-	-	-
911	Serramonte Boulevard Beautification	-	-	-	-	-
912	Colma Boulevard Improvements	-	-	-	-	-
924	Utility Undergrounding - El Camino Real	-	-	-	-	-
932	Colma Creek Channel Repairs	-	-	-	-	-
947	Town Hall Campus Renovation	-	-	150,000	150,000	4,629,000
954	Corporation Yard Improvements	-	-	-	-	-
955	Townwide Irrigation System Enhancements	-	-	-	-	25,000
956	Lawndale Blvd Landscape Imp	-	-	-	-	100,000
958	Recreation Center Playground Equipment Upgrade	-	-	-	-	-
971	Sanitary Sewer System Assessment	-	-	100,000	100,000	70,000
981	RIMS	-	-	-	-	300,000
982	Townwide Telephone Sys Upgrade	-	-	-	-	150,000
983	Access Control at Town Facilities	-	-	-	-	-
984	Recreation Software Upgrade	-	-	-	-	25,000
985	Geographic Information System	-	-	50,000	50,000	-
986	Town's IT Infrastructure Upgrades	-	-	-	-	55,000
991	General Plan Update	-	-	150,000	150,000	35,000
992	ADA Transition Plan Upgrades	-	-	67,000	67,000	44,000
	ADJUST TO CIP 50% USE OF RESERVE POLICY	-	-	-	-	-
TOTAL CAPITAL OUTLAY		51,048	66,899	1,832,000	2,627,198	5,433,000

CIP Expenditures



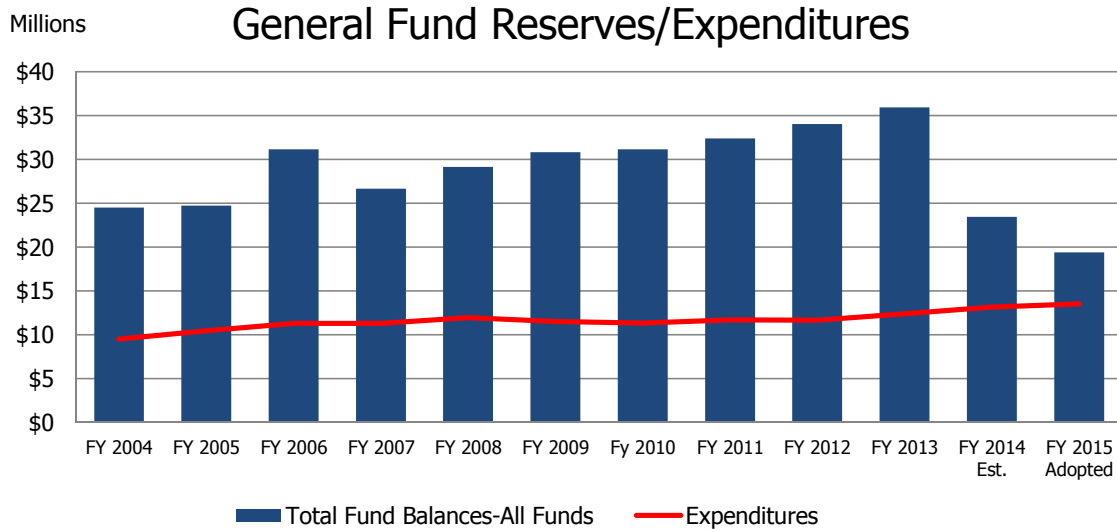
CAPITAL IMPROVEMENT PROJECTS

FY 2015-16 PROJECTED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED
1,070,000	2,330,000	-	-
50,000	-	-	-
-	48,800	561,200	-
50,000	-	-	-
50,000	-	-	-
-	-	350,000	-
-	-	-	-
50,000	-	-	2,000,000
-	-	-	-
75,000	75,000	-	-
-	-	-	-
-	-	-	-
-	-	-	120,000
-	-	-	-
-	-	-	-
-	-	-	-
10,000	-	-	-
-	-	-	-
-	-	-	-
30,000	-	-	-
165,000	-	-	-
212,000	56,000	-	-
-	(1,193,530)	(75,877)	(1,650,097)
1,762,000	1,316,270	835,323	469,903

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

FUNDS	Projected Fund Balance 7/1/2014	Revenue	Transfers In (Out)	Total Resources	Total Expenditures	Projected Balance 6/30/2015	Allocated Reserves 6/30/2015	General Reserves 6/30/2015
11 - General Fund	23,265	14,806	(5,323)	32,748	13,524	19,224	15,516	3,708
21 - Gas Tax	(0)	51	(51)	-	-	-	-	-
22 - Measure A	9	50	(59)	-	-	-	-	-
29 - Police Grants	80	100	-	180	114	66	-	66
31 - CIP	101	-	5,433	5,534	5,433	101	-	101
43 - COPs Debt Service	-	-	-	-	-	-	-	-
TOTAL	23,455	15,007	-	38,462	19,071	19,391	15,516	3,875

Estimated General Fund Reserves for FY 2014-15		
Committed	Debt Reduction	\$0
	Retiree Healthcare	\$1,042
	Budget Stabilization	\$13,524
Assigned	Litigation	\$100
	Insurance	\$100
	Disaster Response and Recovery	\$750
Unassigned		3,708
Total		\$19,224



STAFFING

POSITION TITLE	FY 2010-11 ADOPTED	FY 2011-12 ADOPTED	FY 2012-13 ADOPTED	FY 2013-14 AMENDED	FY 2014-15 ADOPTED	FY 2015-16 ESTIMATED
Town Staffing						
Accountant I	1.00	1.00	1.00	-	-	-
Accounting Technician	0.75	0.75	0.75	0.75	1.80	1.80
Administrative Technician II/III	2.00	1.50	1.50	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)	(1.00)
City Manager Department Total	5.75	5.25	5.25	4.25	5.30	5.30
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	-	-
Part-time Facility Attendant (7 x .5)	3.00	3.00	3.00	3.50	3.50	3.50
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	2.00	2.00
Recreation Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Department Total	10.00	10.00	10.00	10.50	10.50	10.50
Administrative Technician III	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Officer	1.00	0.75	1.00	1.00	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	3.20	3.20	3.20
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)	(2.00)	(2.00)	-	-	-
Police Department Total	24.00	23.75	24.00	25.20	25.20	25.20
Town Total	42.75	42.00	42.25	42.95	44.00	44.00
Contract Staffing						
Building	1.50	1.25	1.25	1.25	1.25	1.25
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	2.50	3.50	3.50	3.50	3.50	3.50
Finance	-	-	-	0.75	0.75	0.75
Planning	1.80	1.80	1.80	2.50	2.50	2.50
Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Contract Total	7.80	8.55	8.55	10.00	10.00	10.00
Total Budgeted Staffing	50.55	50.55	50.80	52.95	54.00	54.00





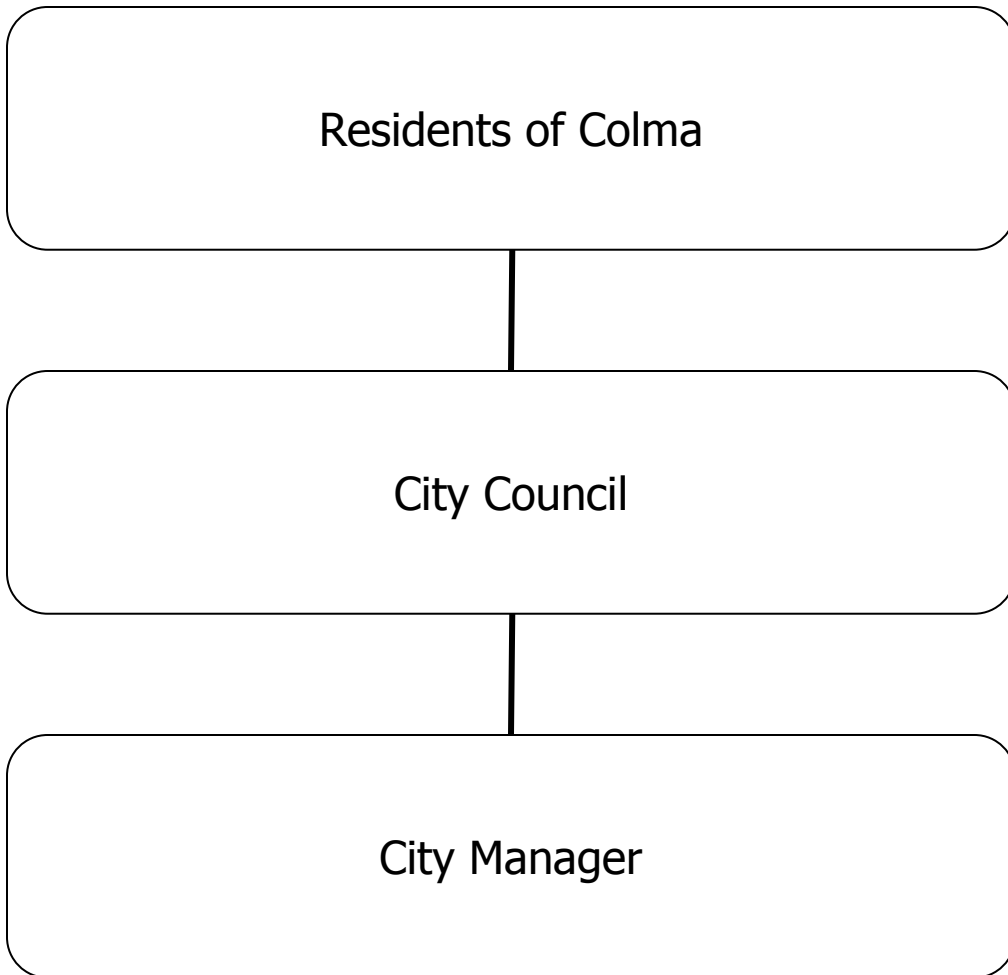
TOWN OF COLMA

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

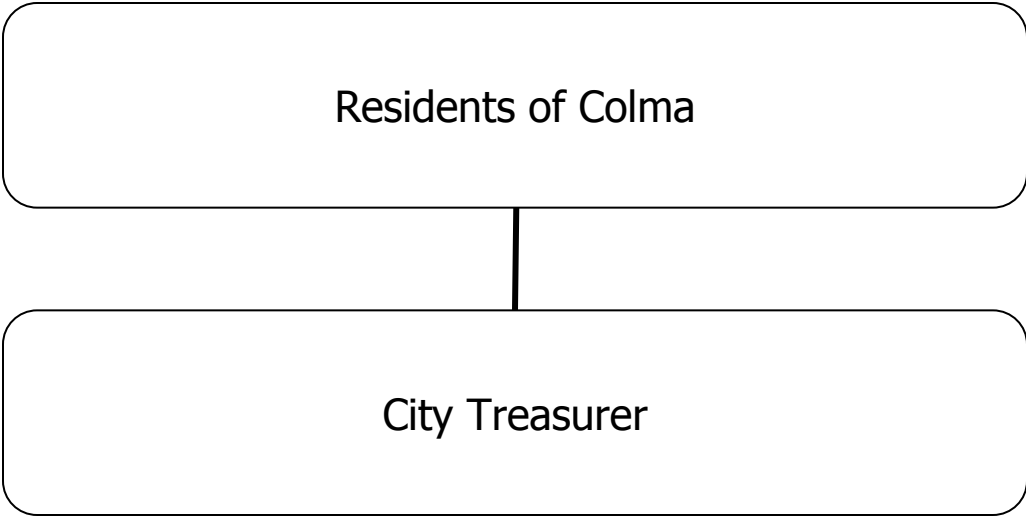
The FY 2014-15 Adopted Budget is 3% less than the FY 2013-14 Amended Budget because of a decrease in health insurance costs.

EXPENDITURE DETAIL

110 - CITY COUNCIL		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51001	Elected Officials	53,040	48,620	53,040	53,040	54,430
51009	Deferred Compensation	4,800	4,400	4,800	4,800	4,800
51020	Cash-in-lieu - Medical	3,000	2,750	-	-	-
	Total Salaries & Wages	60,840	55,770	57,840	57,840	59,230
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	8,341	6,651	8,280	8,280	8,900
52007	Health	72,875	76,042	89,820	88,410	80,930
52008	Dental	9,034	9,034	12,990	12,650	12,420
52009	Life Insurance	360	360	410	410	360
52011	Vision	1,559	1,559	1,790	1,790	1,710
52014	Social Security Employer	3,772	3,384	3,290	3,290	3,370
52015	Medicare Employer	882	791	770	770	790
	Total Benefits	96,823	97,820	117,350	115,600	108,480
TOTAL SALARY WAGES & BENEFITS		157,663	153,590	175,190	173,440	167,710
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies	284	277	500	500	500
60005	Special Dept. Expenses <i>Council Reorganization, Community Outreach</i>	2,307	5,131	8,000	7,000	8,000
60007	Donations	46,644	45,153	51,800	51,800	51,800
60010	Conferences & Meetings	1,165	2,156	1,000	2,000	1,000
60016	Council Member A	1,875	1,498	2,000	2,000	2,000
60017	Council Member B	1,554	565	2,000	2,000	2,000
60018	Council Member C	180	280	2,000	2,000	2,000
60019	Council Member D	153	40	2,000	2,000	2,000
60020	Council Member E	403	434	2,000	2,000	2,000
	Total Supplies & Services	54,566	55,533	71,300	71,300	71,300
TOTAL SUPPLIES SERVICES & CONTRACTUAL		54,566	55,533	71,300	71,300	71,300
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases	-	-	200	200	-
TOTAL CAPITAL OUTLAY		-	-	200	200	-
DEPARTMENT TOTAL		212,229	209,123	246,690	244,940	239,010

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

Colma voters changed the role of the Treasurer from that of an elected official to an appointed position in November, 2010. The Town will appoint a new Treasurer in December, 2014 when the incumbent's term expires.

BUDGET HIGHLIGHTS

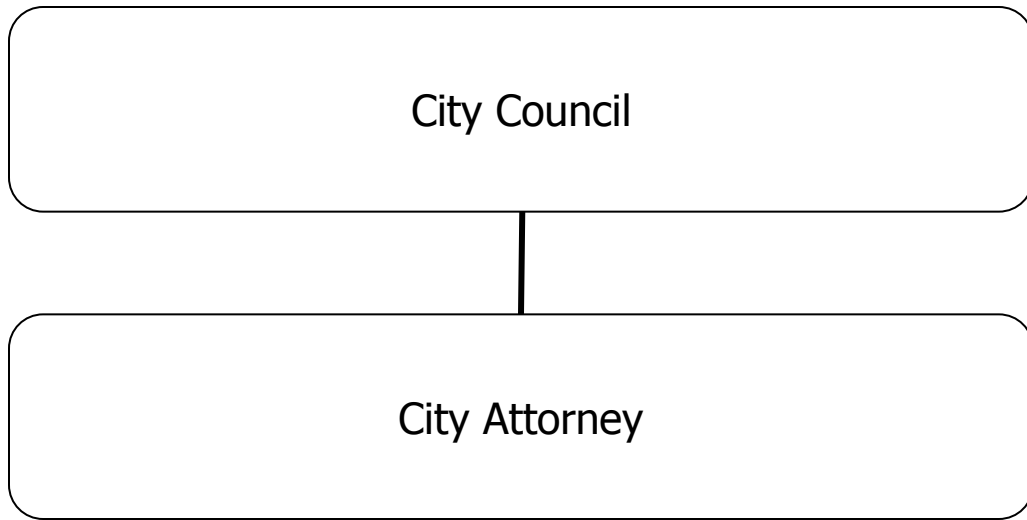
The FY 2014-15 Adopted Budget is 41% lower than the FY 2013-14 Amended Budget because the elected position ends in December and there are no expenses associated with the appointed position.

EXPENDITURE DETAIL

120 - CITY TREASURER		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51001	Elected Officials <i>1 @ \$558/mo - 6 months</i>	6,696	6,138	6,700	6,700	3,350
	Total Salaries & Wages	6,696	6,138	6,700	6,700	3,350
	<u>BENEFITS</u>					
52014	Social Security Employer	415	381	420	420	210
52015	Medicare Employer	97	89	100	100	50
	Total Benefits	512	470	520	520	260
TOTAL SALARY WAGES & BENEFITS		7,208	6,608	7,220	7,220	3,610
	<u>SUPPLIES & SERVICES</u>					
60008	Dues & Publications	-	-	500	500	500
60010	Conferences & Meetings	275	-	1,000	1,000	1,000
TOTAL SUPPLIES & SERVICES		275	-	1,500	1,500	1,500
DEPARTMENT TOTAL		7,483	6,608	8,720	8,720	5,110

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.

The City Attorney's mission is to provide legal advice and support to the City Council and staff to aid them in carrying out their responsibilities.

STAFFING

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

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the City Attorney's Office engaged in or accomplished the following special projects:

- Advised Town that a Council Member may fund his or her 457 Plan through the Town's cafeteria plan.
- Continued work with staff on ADA compliance including advising that Caltrans is obligated to make El Camino Real ADA compliant.
- Successfully opposed two Pitchess motions seeking production of police officer's personnel records.
- Filed claim with ABAG in case CALCO and associated companies bring a claim against Colma for inverse condemnation.
- Filed claim against County for refund of excess PTAF paid to County resulting in a total FY 2013-14 refund of \$542,712.
- Reviewed and revised FMLA and pregnancy disability sections of Personnel Policies.

- Prepared the Request for Proposals for Architectural Services for the Town Hall Remodel.
- Determined that Town can increase the penalty for delinquent business registration fees and drafted amendments to Municipal Code increasing such penalties.
- Drafted ordinance allowing Town to enter into development agreements with developers.
- Prepared ordinance establishing policies and procedures for assuring that all expenditures for charitable purposes are lawful and for establishing a fair and efficient process for reviewing and approving requests for grants or donations.
- Drafted ordinances regulating sound without measuring decibels, unruly gatherings and wireless communications facilities (e.g. cell towers).
- Provided general guidance on the legal requirements and procedure for implementing the Town's parkland dedication ordinance and the types of uses that qualify for funding from the in-lieu parkland fees.
- Negotiated and finalized agreement to acquire easement for parking next to Community Center.
- Advised staff on legal consequences of placing signs on public property with directions to specifically-named businesses.
- Conducted AB 1234 ethics training for City Council.
- Assisted City Manager by preparing draft Strategic Plan for study session.

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is 2.5% higher than the FY 2013-14 Amended Budget due to reassigning Human Resources' outside counsel to the City Attorney's budget.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Projected
Ordinances drafted or revised	9	13	12
Resolutions drafted or revised	56	49	50
Opinions written	19	19	20
Staff reports written	16	14	15
Staff reports reviewed for legal sufficiency	55	46	40
Contracts drafted or revised	16	39	20
Code enforcement cases prosecuted	1	0	0
Pitchess motions argued	2	2	2

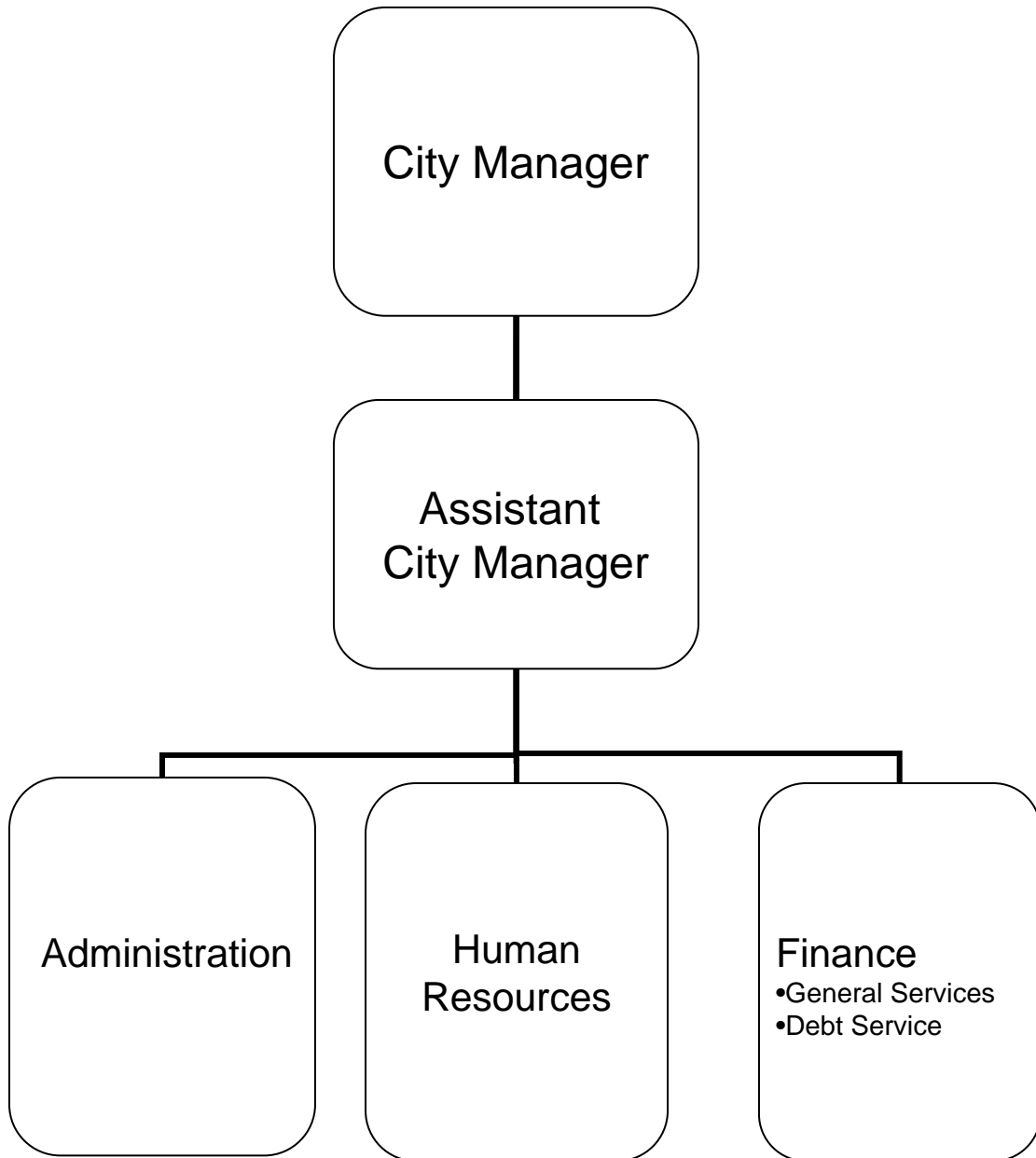
EXPENDITURE DETAIL

130 - CITY ATTORNEY		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	CONTRACTUAL					
71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best & Krieger</i>	372,525	358,290	390,000	380,000	390,000
71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	210	1,667	1,000	10,000	11,000
	Total Contractual	372,735	359,957	391,000	390,000	401,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		372,735	359,957	391,000	390,000	401,000
DEPARTMENT TOTAL		372,735	359,957	391,000	390,000	401,000



**City
Manager /
City Clerk**

City Manager / City Clerk Department



DEPARTMENT: CITY MANAGER / CITY CLERK

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

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

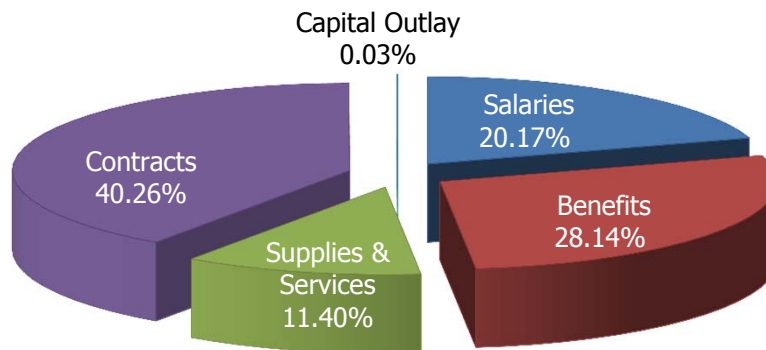
The Department consists of the following divisions:

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

Positions include: City Manager, Assistant City Manager, Human Resources Manager, two Accounting Technicians (1.8 FTE) and two Administrative Technicians (1.5 FTE).

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION*	311,670	642,600	59,600	45,000	1,000	1,059,870
141	HUMAN RESOURCES	114,080	62,060	8,400	15,000	-	199,540
150	FINANCE	137,080	80,490	32,500	175,000	-	425,070
151	GENERAL SERVICES	-	-	217,500	888,250	-	1,105,750
620	DEBT SERVICE -- COPs	-	-	-	-	-	-
TOTAL EXPENDITURES		562,830	785,150	318,000	1,123,250	1,000	2,790,230

*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 2014-15 Adopted Budget.

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Administration Division:

- Successfully transitioned to a new City Manager, with the assistance of an Interim City Manager.
- Maintained level of service delivery with vacant Assistant City Manager position.
- In response to findings in the Economic Development Plan, increased the Town's visibility through an advertisement in the County's visitor guide and a holiday TV commercial.
- Continued to implement the Capital Improvement Plan program based on criteria and scoring approved by the City Council.
- Analyzed debt pay down options and successfully managed the payoff of the Town's Certificates of Participation.
- Proposed a revised General Fund Reserve Policy which provided additional funding for the Town's Capital Improvement Plan while simultaneously providing for healthy reserves.
- Successfully negotiated labor contracts with the Town's two employee associations and miscellaneous staff.
- Received a clean audit for FY 2012-13.

For FY 2014-15, the Administration Division goals include:

- Continue assessment of issues compromising the Town's long term fiscal health.
- Maintain level of service delivery with vacant Assistant City Manager position.
- Sustain business outreach efforts.
- Assess feasibility of installing a wireless antenna at the Police Station.



BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget for the Administration Division is 12% higher than the FY 2013-14 Amended Budget due to higher retiree health care and dental costs offset somewhat by reassigning the Chamber of Commerce grant to General Services.

PERFORMANCE MEASURES	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Projected
Community Recognition:				
• Proclamations prepared	16	18	20	20
• Certificates prepared	112	130	130	130
• Flower arrangements sent	12	8	10	10
Distribute Colma LiveWire newsletters monthly to households	5,580	5,500	5,500	5,400
Respond to all public records requests within the statutory deadline	31	30	20	30
Maintain per capita Sales Tax ranking in State of California	4	4	4	4
Distribute ColmaWorks newsletter to businesses	1	3	-	4

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>City Manager/City Clerk Administrative Technician III</i>	250,807	259,834	259,670	256,010	267,400
51003	Part-time Staff (<i>Administrative Tech. II</i>)	31,391	31,148	35,040	38,440	40,170
51004	Comp Time	-	421	300	300	300
51005	Overtime	48	-	100	200	200
51008	Vacation/Sick/Comp Time Payoff	(175)	20,407	-	-	-
51009	Deferred Compensation	1,482	2,400	2,400	1,850	2,400
51014	Technology Allowance	1,200	1,200	1,200	1,200	1,200
	Total Salaries & Wages	284,754	315,409	298,710	298,000	311,670
	BENEFITS					
52001	PERS Misc. Employees	41,589	44,268	53,320	39,590	58,060
52006	Unemployment	900	4,049	-	-	-
52007	Health	23,752	24,789	27,680	18,450	38,520
52008	Dental	4,517	4,517	5,190	3,900	4,970
52009	Life Insurance	144	144	170	120	150
52011	Vision	624	624	720	540	690
52012	Health Club	564	564	-	-	-
52014	Social Security Employer	12,383	13,213	13,570	18,260	14,730
52015	Medicare Employer	4,140	4,286	4,290	4,270	4,480
52017	Retirees Health	265,080	336,720	351,000	400,000	466,000
52018	Retirees Dental	36,134	41,969	41,000	48,000	55,000
	Total Benefits	389,826	475,143	496,940	533,130	642,600
TOTAL SALARY WAGES & BENEFITS		674,580	790,552	795,650	831,130	954,270

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60001	Public Notices & Advertisements	1,257	606	200	200	200
60002	Office Supplies	7,386	5,523	7,000	7,000	7,000
60003	Postage	4,501	4,311	5,000	5,000	5,000
60005	Special Dept. Expense	466	677	1,000	1,000	1,000
60008	Dues & Publications	20,276	19,421	35,000	35,000	35,000
	<i>C/CAG - \$5,000 Member Assessment, \$10,000 Congestion Relief, \$5,000 Housing Element LAFCO - \$1,500 SAMCAT - \$2,000 ICMA - \$1,500 ABAG - \$1,500 League of California Cities - \$1,500 City Clerk Association - \$400 SMC City Managers' Assn. - \$300 HEART JPA - \$700 Joint Venture Silicon Valley - \$1,000 Other</i>					
60010	Conferences & Meetings	7,226	6,037	6,000	6,000	6,000
	<i>ICMA Conference Economic Development Conference</i>					
60013	Auto Expense	401	510	400	400	400
	<i>Administration Vehicle</i>					
60031	Election Expenses	6	68	2,000	2,000	2,000
61002	Training	1,948	4,496	3,000	3,000	3,000
	Total Supplies & Services	43,466	41,649	59,600	59,600	59,600
	<u>CONTRACTUAL</u>					
71010	Professional Consulting Services	138,613	71,175	45,000	95,000	45,000
	<i>Records Mgmt. Consultant - \$30,000 State Mandated Cost Recovery - \$3,000 Sales Tax Forecasting - \$5,000 Records Storage, Destruction - \$2,000 Public Relations - \$5,000</i>					
71031	Chamber of Commerce	45,000	45,000	45,000	45,000	-
	Total Contractual	183,613	116,175	90,000	140,000	45,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		227,079	157,824	149,600	199,600	104,600
	<u>CAPITAL OUTLAY</u>					
80200	Furniture	-	-	1,000	4,000	1,000
TOTAL CAPITAL OUTLAY		-	-	1,000	4,000	1,000
DIVISION TOTAL		901,659	948,376	946,250	1,034,730	1,059,870

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: HUMAN RESOURCES

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Human Resources Division is responsible for personnel functions including policy development and compliance, recruitment and retention, compensation and benefits administration, as well as maintaining the Town's website and participation in the Town's energy conservation initiatives. The Division's budget contains program expenses for the annual employee recognition event, citywide training, safety committee activities and professional consulting services including labor negotiations.



STAFFING

The Division contains the Human Resources Manager.

ACCOMPLISHMENTS

During FY 2013-14, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Conducted job description reviews for Town-wide employment classifications.
- Coordinated the 12th annual Employee Service Recognition awards with nine individuals honored.
- Participated in labor negotiations that resulted in a two year contract for the Peace Officers and Police Communications/Records Associations.
- Assisted individual managers and employees with employment related issues.
- Ensured compliance with local, state and federal employment laws including the changes to the Family Medical Leave Act, Affordable Healthcare Act and Public Employee Pension Reform Act.
- Participated in the adoption of the first Town's Sustainability Policy.
- Enhanced the Town's website adding a Sustainability tab and CAP related programs and incentives.
- Reviewed Town's garbage and recycling levels; changed garbage and recycle collection containers.
- Submitted grant for shuttle to BAAQMD.

Goals for FY 2014-15 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.
- Participate in the implementation of the Town’s efforts to conserve energy and reduce its carbon emissions.

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is 1% lower than the FY 2013-14 Amended Budget due to reassigning outside counsel to the City Attorney, offset somewhat by higher salary and benefits.

PERFORMANCE MEASURES	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014 -15 Projected
Circulate Colma Network (employee newsletter) 4x 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	\$100	\$75	n/a	\$150
Provide cost-effective employee training sessions 4 x per year	4	4	8	4
Complete energy conservation projects 3 x per year	3	3	3	3
Convene the Town’s website committee to ensure quality and timeliness of information 2 x per year	3	2	2	2

EXPENDITURE DETAIL

141 - HUMAN RESOURCES		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Human Resources Manager</i>	106,353	108,015	108,010	112,880	112,880
51008	Vacation/Sick/Comp Time Payoff	2,129	(3,402)	-	-	-
51009	Deferred Compensation	1,132	1,200	1,200	1,200	1,200
	Total Salaries & Wages	109,615	105,813	109,210	114,080	114,080
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	17,636	18,468	19,570	20,470	21,340
52007	Health	21,631	23,333	28,150	28,150	28,710
52008	Dental	2,258	2,258	2,600	2,600	2,480
52009	Life Insurance	72	72	80	80	70
52011	Vision	312	312	360	360	340
52012	Health Club	564	470	560	560	450
52014	Social Security Employer	6,507	6,762	6,730	7,030	7,030
52015	Medicare Employer	1,558	1,582	1,570	1,640	1,640
	Total Benefits	50,538	53,258	59,620	60,890	62,060
TOTAL SALARY WAGES & BENEFITS		160,152	159,071	168,830	174,970	176,140
	<u>SUPPLIES & SERVICES</u>					
60008	Dues & Publications <i>MMANC - \$50</i> <i>Labor Posters - \$300</i> <i>Other - \$150</i>	65	585	500	500	500
60010	Conferences & Meetings <i>HRA - \$50</i> <i>NorCalHR - \$1,000</i> <i>MMANC - \$750</i>	1,257	693	1,800	1,800	1,800
60013	Auto Expense	373	350	400	400	400
61001	Personnel Recruitments	1,024	2,687	2,000	2,000	2,000
61002	Training <i>Citywide - \$1,000</i> <i>Safety Committee - \$1,000</i>	1,718	1,114	2,000	2,000	2,000
61004	Employee Programs <i>Annual Recognition Event</i>	1,126	1,495	1,700	1,400	1,700
	Total Supplies & Services	5,564	6,923	8,400	8,100	8,400
	<u>CONTRACTUAL</u>					
71010	Professional Consulting Services <i>IEDA Labor Negotiations - \$15,000</i>	37,923	22,976	25,000	15,000	15,000
	Total Contractual	37,923	22,976	25,000	15,000	15,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		43,487	29,900	33,400	23,100	23,400
DIVISION TOTAL		203,639	188,970	202,230	198,070	199,540

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 is 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 contained the Certificates of Participation (COPs) payments in past years (the COPs were retired in May 2014).

STAFFING

The Finance Division is staffed by two Accounting Technicians (1.8 FTE) and contract finance personnel, supervised by the Assistant City Manager. With the Assistant position unfunded, supervisory duties have been assumed by the City Manager.

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Finance Division:

- Was instrumental in the Town receiving a clean audit for FY 2012-13.
- Received the Excellence in Budgeting Award from the California Society of Municipal Finance Officers (CSMFO) for the second time and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the third time, for the FY 2013-14 Adopted Budget.
- Analyzed and provided support to City Manager during Certificates of Participation retirement.

For FY 2014-15, the Finance Division goals include:

- Assessing the feasibility of updating and funding the home improvement grant program.
- The addition of a full time Accounting Technician position.
- Assessing the feasibility of and preparing a plan to fund the Town's Other Post Employment Benefit (OPEB) liabilities.

BUDGET HIGHLIGHTS

The FY 2014-15 Proposed Budget is 12% higher than the FY 2013-14 Amended Budget due to the salary and associated benefits of an additional staff member. A portion of the increase associated with the additional staff member will be offset by the cancelation of consulting service contracts.

PERFORMANCE MEASURE	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Projected
Complete 39 required payroll and financial reports on-time	98%	100%	100%	100%

EXPENDITURE DETAIL

150 - FINANCE		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Accounting Technician</i>	130,630	56,765	-	-	71,150
51003	Part-time Staff <i>Accounting Technician</i>	18,424	48,857	63,080	65,930	65,930
51004	Comp Time	322	1,613	200	-	-
51005	Overtime	-	-	200	-	-
51006	Workers Comp, Disability	(743)	-	-	-	-
51008	Vacation/Sick/Comp Time Payoff	2,494	(1,376)	-	-	-
51009	Deferred Compensation	1,132	700	-	-	-
51018	Administrative Leave	-	5,895	-	-	-
	Total Salaries & Wages	152,259	112,452	63,480	65,930	137,080
	BENEFITS					
52001	PERS Misc. Employees	24,774	19,343	11,310	11,830	25,670
52007	Health	21,230	15,116	9,230	9,230	38,520
52008	Dental	4,517	3,764	2,600	2,600	4,970
52009	Life Insurance	144	114	80	80	150
52011	Vision	624	546	360	360	690
52014	Social Security Employer	9,284	7,044	3,910	4,090	8,500
52015	Medicare Employer	2,171	1,648	910	960	1,990
	Total Benefits	62,743	47,574	28,400	29,150	80,490
TOTAL SALARY WAGES & BENEFITS		215,002	160,026	91,880	95,080	217,570

EXPENDITURE DETAIL

150 - FINANCE		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60004	Computer Expense/Services <i>Eden - \$14,000</i> <i>Stepford Extra Hours</i>	18,198	17,497	30,000	30,000	30,000
60005	Special Dept. Expense <i>Budget award application fees</i> <i>Disability access payments to the State</i>	385	983	1,000	1,000	1,000
60008	Dues & Publications <i>CA Municipal Treasurers Assn. - \$185</i> <i>CA Society of Municipal Finance Officers - \$110</i> <i>Government Finance Officers - \$145</i>	380	425	500	500	500
60010	Conferences & Meetings <i>CA Municipal Treasurers Association</i> <i>CA Society of Municipal Finance Officers</i>	493	736	1,000	1,000	1,000
	Total Supplies & Services	19,456	19,642	32,500	32,500	32,500
	<u>CONTRACTUAL</u>					
70010	Auditing Cardroom	38,814	44,354	45,000	45,000	45,000
71001	Auditing - General	22,760	19,178	30,000	30,000	30,000
71010	Professional Consulting Services	11,838	74,302	180,000	80,000	100,000
	Total Contractual	73,412	137,834	255,000	155,000	175,000
	TOTAL SUPPLIES SERVICES & CONTRACTUAL	92,868	157,476	287,500	187,500	207,500
	DIVISION TOTAL	307,870	317,502	379,380	282,580	425,070

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.

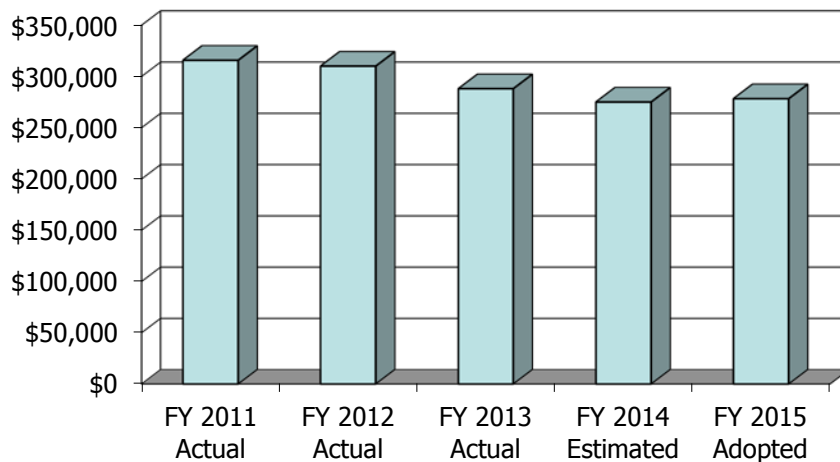
STAFFING

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

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is 21% higher than the FY 2013-14 Amended Budget reflecting higher computer services and liability insurance rates and a slight increase in bulk cable agreement costs, along with reassigning the Chamber of Commerce grant. The chart below shows the trend in bulk cable costs since FY 2010-11.

Bulk Cable Agreement



EXPENDITURE DETAIL

151 - GENERAL SERVICES		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
60004	Computer Expenses and Services <i>New Software Purchases Memory, Printer, Ink Cartridges, Stepford Support Services Stepford Additional Services as Required</i>	65,972	91,789	75,000	75,000	82,500
60005	Special Dept. Expense <i>Community Outreach Interior Plant Maintenance First Aid Supplies</i>	2,991	2,685	5,000	5,000	5,000
60011	Communications <i>Cell Phone Charges Internet Emergency Satellite Phones</i>	20,695	17,742	20,000	20,000	20,000
60012	Utilities <i>PG&E Cal Water, Daly City Water</i>	60,920	70,663	65,000	65,000	65,000
60014	Office Equipment Rental <i>Postage and Folding Machines Copier Admin</i>	26,114	25,411	30,000	30,000	30,000
60033	Safety Grant Programs	30,716	19,584	20,000	20,000	15,000
	Total Supplies & Services	207,407	227,874	215,000	215,000	217,500
	CONTRACTUAL					
71010	Professional Consulting Services <i>Mental Health Network (MHN) Section 125-Flex Plan</i>	2,447	2,626	3,000	3,000	3,000
71031	Grants <i>Chamber of Commerce</i>	-	-	-	-	45,000
71034	Citywide Communication Support <i>Bulk Cable Service</i>	290,135	255,512	275,000	265,000	278,250
74001	Liability Insurance <i>ABAG - Liability, Property, etc - \$135,000 (EIA) Workers' Compensation Advance Pay - \$150,000+\$80,000 Driver Alliant - Earthquake, Flood - \$147,000</i>	353,202	373,016	370,000	415,000	512,000
74004	Claims Litigation	77,558	31,511	50,000	50,000	50,000
	Total Contractual	723,342	662,665	698,000	733,000	888,250
TOTAL SUPPLIES SERVICES & CONTRACTUAL		930,749	890,540	913,000	948,000	1,105,750
ACTIVITY TOTAL		930,749	890,540	913,000	948,000	1,105,750

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.

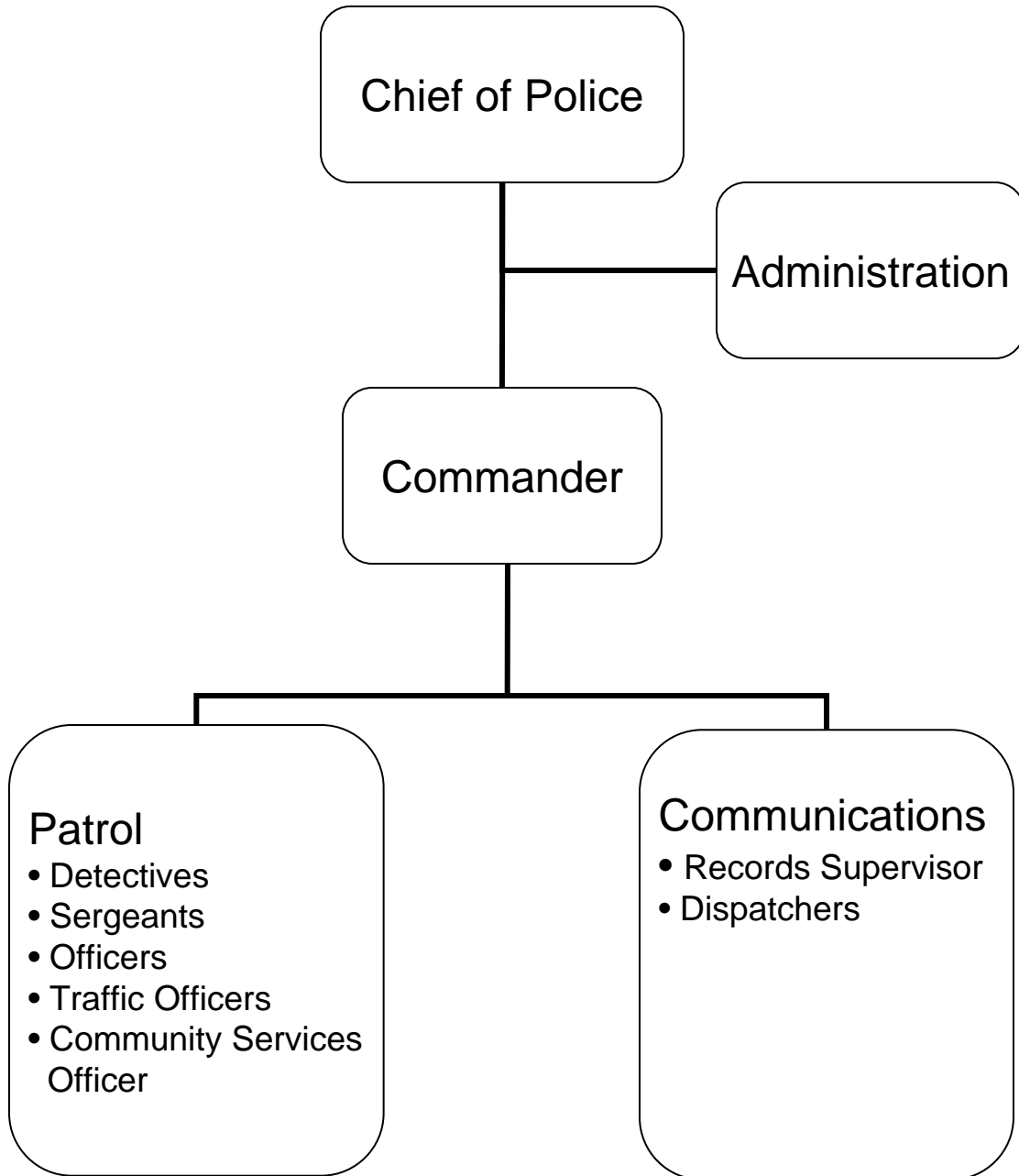
The COPs were retired in May, 2014. Thus, this Activity is unfunded in fiscal year 2014-15.

620 – DEBT SERVICE – COPs		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	CONTRACTUAL					
71010	Prof. Consulting Services - Trustee	1,700	1,700	2,000	15,000	-
75001	Debt Principal	375,000	385,000	395,000	12,100,000	-
75002	Debt Interest	584,509	572,884	560,370	560,370	-
TOTAL CONTRACTUAL		961,209	959,584	957,370	12,675,370	-
ACTIVITY TOTAL		961,209	959,584	957,370	12,675,370	-



Police

Police Department



DEPARTMENT: POLICE

FUNCTION: PUBLIC SAFETY

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

DEPARTMENT DESCRIPTION

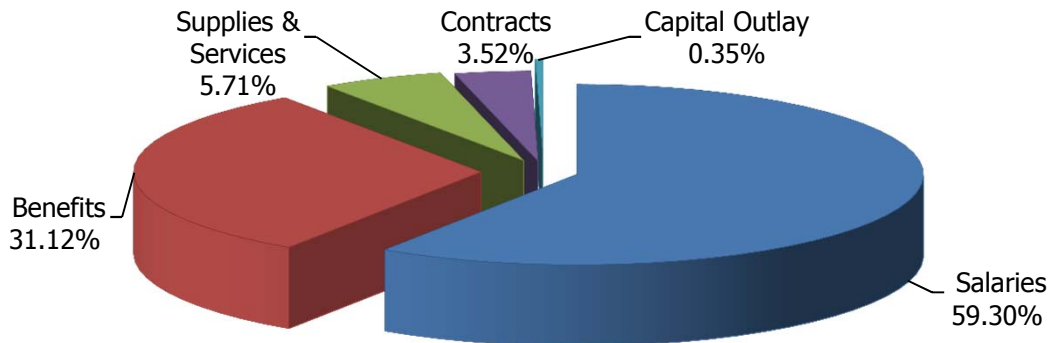
The Police Department consists of the following divisions:

- Administration
- Communication
- Patrol
- Grants

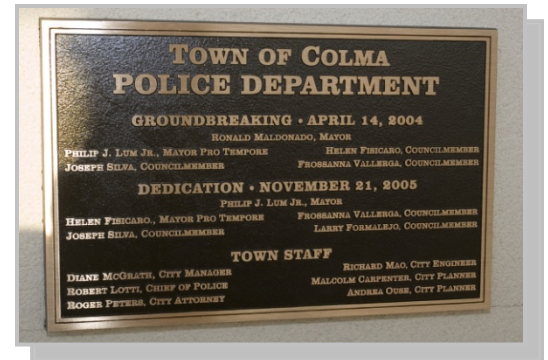
The Department is primarily supported by the General Fund, with the exception of the Community Services Officer (CSO) position which is funded by a SLESF grant from the State of California.

There are a total of 26 positions in the Department, 19 sworn and seven non-sworn (6.2 FTE).

NO.	DIVISION	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	578,070	324,710	64,250	75,000	2,000	1,044,030
220	PATROL	2,212,260	1,175,320	93,550	55,000	15,500	3,551,630
230	COMMUNICATIONS	400,360	182,220	152,300	64,000	1,000	799,880
240	GRANTS	76,200	32,510	4,900	-	-	113,610
TOTAL EXPENDITURES		3,266,890	1,714,760	315,000	194,000	18,500	5,509,150



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 2013-14, the Division:

- Hired three new Police Officers.
- Promoted a new Detective Sergeant.
- Promoted a new Detective.
- New Detective completed classes in basic investigations, sexual assault and homicide.
- Commander graduated from the FBI National Academy in March 2014.
- Sergeant graduated from LAPD Leadership Academy in December 2013.
- Completed three EOC Training Exercises with Town Staff.
- Hosted Inner Perspectives, a county-wide leadership course for front-line law enforcement personnel.
- Hosted North County National Night Out, in partnership with Target.

For FY 2014-15, the Division will:

- Continue to host Inner Perspectives, a county-wide leadership course for front-line law enforcement personnel.
- Continue to reach out to the community and expand Neighborhood Watch.
- Continue focus on succession planning.
- Continue to host North County National Night Out, in partnership with Target.

BUDGET HIGHLIGHTS

The FY 2014-15 Proposed Budget is 1% higher than the FY 2013-14 Amended Budget due to higher salary costs, partially offset by lower contractual services.

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Chief of Police Detective Sergeant Detective Officer Administrative Technician III</i>	438,039	351,999	491,740	382,120	508,020
51003	Part-time Staff <i>Cardroom, Police Academy Related Meetings, Background Checks</i>	3,510	3,040	-	-	-
51004	Comp Time	741	-	9,500	7,500	9,500
51005	Overtime	16,354	10,261	35,000	40,000	35,000
51006	Work Comp, Disability & 4850	33,745	40,741	-	-	-
51007	Holiday	8,741	5,410	11,710	5,960	11,950
51008	Vacation/Sick/Comp Time Payoff	4,837	109,934	5,000	44,000	10,000
51009	Deferred Compensation	3,364	2,950	3,600	2,500	3,600
51012	Education Incentive	-	1,000	-	-	-
	Total Salaries & Wages	509,331	525,335	556,550	482,080	578,070
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	13,244	13,870	14,620	14,620	15,950
52002	PERS Safety	136,693	116,500	145,350	119,480	159,970
52007	Health	100,033	92,295	119,160	119,160	99,300
52008	Dental	9,034	7,716	10,390	10,390	9,940
52009	Life Insurance	288	240	330	330	290
52011	Vision	1,247	1,117	1,430	1,430	1,370
52012	Health Club	-	-	900	900	900
52013	Uniform Allowance	2,640	1,760	2,640	2,640	2,640
52014	Social Security Employer	21,676	22,517	25,990	20,090	26,760
52015	Medicare Employer	6,911	7,300	7,350	5,680	7,590
	Total Benefits	291,766	263,316	328,160	294,720	324,710
TOTAL SALARY WAGES & BENEFITS		801,097	788,651	884,710	776,800	902,780

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60003	Postage	1,562	1,219	2,000	1,600	2,000
60004	Computer Supplies <i>IT Expenses, Maintenance Fees, Equip Purchase, Stepford Extra Hours, Sprint</i>	15,222	13,003	20,000	20,000	20,000
60005	Special Dept. Expense <i>Film Process, Cintas First Aid, Printing, Associated Services</i>	6,250	8,012	7,500	6,500	7,500
60008	Dues & Publications <i>Local Committees, Professional Publications, Books and Manuals.</i>	4,942	5,469	4,000	6,000	5,000
60010	Conferences & Meetings <i>Local Meetings and Conferences for Admin Personnel</i>	2,599	2,825	2,500	650	2,500
61002	Training <i>POST and non-POST training</i>	765	8,517	2,500	1,200	2,500
61003	Tuition Reimbursement	2,000	-	5,000	-	4,000
61005	Inner Perspectives	8,901	9,042	8,750	8,750	8,750
63002	Investigations <i>Sketches, Backgrounds, Detectives' Travel, LC Print Cards, New Employee Background Checks</i>	13,574	26,433	9,500	9,500	9,500
63005	Property and Evidence	1,788	2,702	2,500	2,500	2,500
	Total Supplies & Services	57,603	77,222	64,250	56,700	64,250
	<u>CONTRACTUAL</u>					
71011	County Wide Services Contracts <i>Narcotics Task Force - \$4,000 Crime Lab - \$16,000 First Chance - \$12,500 Animal Control - \$30,000 Office of Emergency Services - \$2,500 CORA Keller Center Other</i>	70,544	75,685	81,700	81,700	75,000
	Total Contractual	70,544	75,685	81,700	81,700	75,000
	TOTAL SUPPLIES SERVICES & CONTRACTUAL	128,147	152,907	145,950	138,400	139,250
	<u>CAPITAL OUTLAY</u>					
80001	Equip. Purchases <i>Misc. Detective Equipment/Safety Equipment</i>	-	-	1,000	-	1,000
80200	Furniture	-	-	1,000	-	1,000
	TOTAL CAPITAL OUTLAY	-	-	2,000	-	2,000
	DIVISION TOTAL	929,244	941,558	1,032,660	915,200	1,044,030

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 11 Police Officers. 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, San Mateo County Gang Task Force and STEP (Saturation Traffic Enforcement Plan).

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Division:

- Participated year round with the San Mateo County Gang Task Force.
- Graduated one Officer from Inner Perspectives, a county-wide leadership training class.
- Participated in countywide Avoid the 23 DUI Campaign.
- Participated in Alcohol Beverage Control sting operations with allied agencies.
- Participated in countywide traffic enforcement campaign (STEP).
- Trained three new Police Officers; promoted a new Patrol Sergeant.
- Honored two Colma Officers who received MADD awards for numerous DUI arrests.
- Conducted over 4,000 residential patrols, issued 1,500 traffic citations and made 285 arrests.

During FY 2014-15, the Division will:

- Follow the Succession Plan to develop internal candidates for promotional opportunities.
- Participate in a minimum of four community events per officer.
- Continue to promote and expand Neighborhood Watch Program.

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is 1% higher than the FY 2013-14 Amended Budget due to higher salaries and benefit costs. Higher training costs are offset by lower booking fees.

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Commander</i> <i>Police Sergeants (4)</i> <i>Police Officers (11)</i>	1,437,960	1,491,779	1,797,950	1,897,030	1,836,390
51004	Comp Time	28,052	25,622	47,500	45,000	47,500
51005	Overtime	140,528	180,402	225,000	195,000	225,000
51006	Workers Compensation, Disability & 4850	(11,979)	11,801	-	-	-
51007	Holiday	80,549	83,972	82,360	86,960	84,220
51008	Vacation/Sick/Comp Time Payoff	18,869	66,708	-	13,000	-
51009	Deferred Compensation	14,650	13,400	19,200	20,400	19,150
51012	Education Incentive	1,000	-	-	-	-
51013	Auto Allowance	-	-	1,800	-	-
51018	Administrative Leave	3,471	-	-	-	-
51020	Cash In Lieu	1,000	3,875	-	-	-
	Total Salaries & Wages	1,714,099	1,877,558	2,173,810	2,257,390	2,212,260
	BENEFITS					
52002	PERS Safety	499,748	531,258	576,800	599,950	597,920
52007	Health	290,381	602,724	384,740	401,630	374,650
52008	Dental	31,806	33,500	41,550	43,110	39,750
52009	Life Insurance	1,008	1,044	1,320	1,370	1,160
52011	Vision	4,391	4,495	5,740	5,950	5,490
52012	Health Club	855	1,438	1,800	1,800	2,280
52013	Uniform Allowance	10,997	10,487	14,080	15,840	14,080
52014	Social Security Employer	86,714	107,547	110,600	114,210	111,900
52015	Medicare Employer	25,477	31,211	27,490	29,020	28,090
	Total Benefits	951,377	1,323,703	1,164,120	1,212,880	1,175,320
TOTAL SALARY WAGES & BENEFITS		2,665,476	3,201,261	3,337,930	3,470,270	3,387,580

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60005	Special Dept. Expense <i>Cell Phones, Evidence, Safety Equip., Video Equip, Film, Range Supplies, Fire Arms Related Supplies, Misc. Supplies</i>	9,095	27,430	6,000	14,000	6,000
60008	Dues & Publications <i>PESA, Juv Ofc, CPOA, TMA, Official Magazines/Books, Business Cards</i>	1,984	737	1,250	250	1,250
60010	Conferences & Meetings <i>State & Local Meetings/Conference, Seminars, etc.</i>	676	812	800	300	800
60013	Auto Expense <i>Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing</i>	58,030	52,010	56,000	56,000	56,000
61002	Training <i>POST & Non POST Training, Special Enforcement, Terrorism Training</i>	8,515	9,867	7,500	18,000	15,000
63001	Booking Fees <i>Booking Fees, Citation Processing</i>	16,295	13,383	20,000	15,000	12,500
63002	Investigations <i>Travel, Sketches, Equipment Rental for Patrol-Related Investigations ,Code Enforcement</i>	1,744	241	2,000	1,000	2,000
	Total Supplies & Services	96,340	104,481	93,550	104,550	93,550
	<u>CONTRACTUAL</u>					
72001	Auto Repair Services <i>Service Contract</i>	54,582	50,341	55,000	55,000	55,000
	Total Contractual	54,582	50,341	55,000	55,000	55,000
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchase <i>Weapon Replacement/Purchase, Large Tools and Patrol Equipment</i>	8,401	4,628	15,500	25,500	15,500
80002	Automobile Purchase	31,574	-	-	95,000	-
	TOTAL CAPITAL OUTLAY	39,975	4,628	15,500	120,500	15,500
	DIVISION TOTAL	2,856,373	3,360,711	3,501,980	3,750,320	3,551,630

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 (3.2 FTE).



ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Division:

- Hired one dispatcher.
- Transitioned staff to wearing headsets for improved sound clarity and officer safety.
- Selected Sun Ridge Systems for new CAD/RMS installation in September 2014.
- Purged 500 cases from the Evidence Room.

During FY 2014-15, the Division will:

- Participate in a minimum of four community events per person.
- Complete installation and implementation of new CAD/RMS from Sun Ridge System.
- Focus on succession planning by providing cross training to staff.

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is approximately 3% lower than the FY 2013-14 Amended Budget due to decreased salary and benefit costs.

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Dispatch Supervisor & Dispatchers (3)</i>	375,063	380,985	349,460	338,110	363,050
51003	Part-time Staff <i>Per Diem Dispatcher (0.2)</i>	1,717	1,499	21,180	5,360	5,360
51004	Comp Time	6,886	6,095	5,000	5,000	5,000
51005	Overtime	29,215	19,458	22,500	35,000	22,500
51006	Workers Comp, Disability	1,679	-	-	-	-
51008	Vacation/Sick/Comp Time Payoff	(1,210)	(744)	-	-	-
51009	Deferred Compensation	5,561	5,300	4,800	3,600	4,450
51019	CAD Administrator Incentive Pay	6,667	7,266	6,700	4,800	-
	Total Salaries & Wages	425,577	419,859	409,640	391,870	400,360
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	64,104	67,955	67,310	62,140	60,410
52007	Health	97,929	111,392	89,520	89,520	77,730
52008	Dental	11,292	10,163	10,390	10,390	9,940
52009	Life Insurance	360	318	330	330	290
52011	Vision	1,559	1,403	1,430	1,430	1,370
52013	Uniform Allowance	3,325	4,416	3,330	3,990	3,990
52014	Social Security Employer	25,844	26,642	23,190	21,540	23,090
52015	Medicare Employer	6,246	6,472	5,420	5,040	5,400
	Total Benefits	210,659	228,760	200,920	194,380	182,220
TOTAL SALARY WAGES & BENEFITS		636,236	648,619	610,560	586,250	582,580

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies <i>Department Wide Account Document Distruction</i>	6,518	9,631	5,500	8,000	5,600
60004	Computer Supplies <i>Hitech CAD/RMS Maintenance</i>	7,506	16,795	40,000	40,000	40,000
60005	Special Dept. Expense <i>Records Purge, Special Dept. Needs, Minor Equipment Repair/Replacement</i>	631	2,019	2,500	2,100	2,500
60008	Dues & Publications <i>Comm Managers, Official Manuals Books</i>	215	-	200	100	200
60010	Conferences & Meetings <i>Sun Ridge Conference, Local Meetings and Conferences</i>	1,170	364	2,000	500	2,000
60011	Communications <i>Contract Cost for SSFPD Dispatch Services, Radio Repair/Maintenance</i>	95,141	99,185	100,000	100,000	100,000
60013	Auto Expense	-	-	100	-	-
61002	Training <i>POST and Non-POST Training, Updates</i>	725	1,059	2,000	1,500	2,000
	Total Supplies & Services	111,905	129,054	152,300	152,200	152,300
	<u>CONTRACTUAL</u>					
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>	89,770	65,850	64,000	64,000	64,000
	Total Contractual	89,770	65,850	64,000	64,000	64,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		201,675	194,904	216,300	216,200	216,300
	<u>CAPITAL OUTLAY</u>					
80200	Furniture	-	-	500	500	500
TOTAL CAPITAL OUTLAY		-	84,202	1,000	1,000	1,000
DIVISION TOTAL		837,911	927,725	827,860	803,450	799,880

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



STAFFING

The Division consists of one CSO.

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Division:

- Provided dispatch relief, which allowed public access during dispatcher lunch breaks.
- Participated in Avoid the 23 DUI events.
- Attended four Community Events.

During FY 2014-15, the Division will:

- Continue to assess modifications made in the Parking Code.
- Participate in four Community Events.
- Provide dispatch relief as needed.

BUDGET HIGHLIGHTS

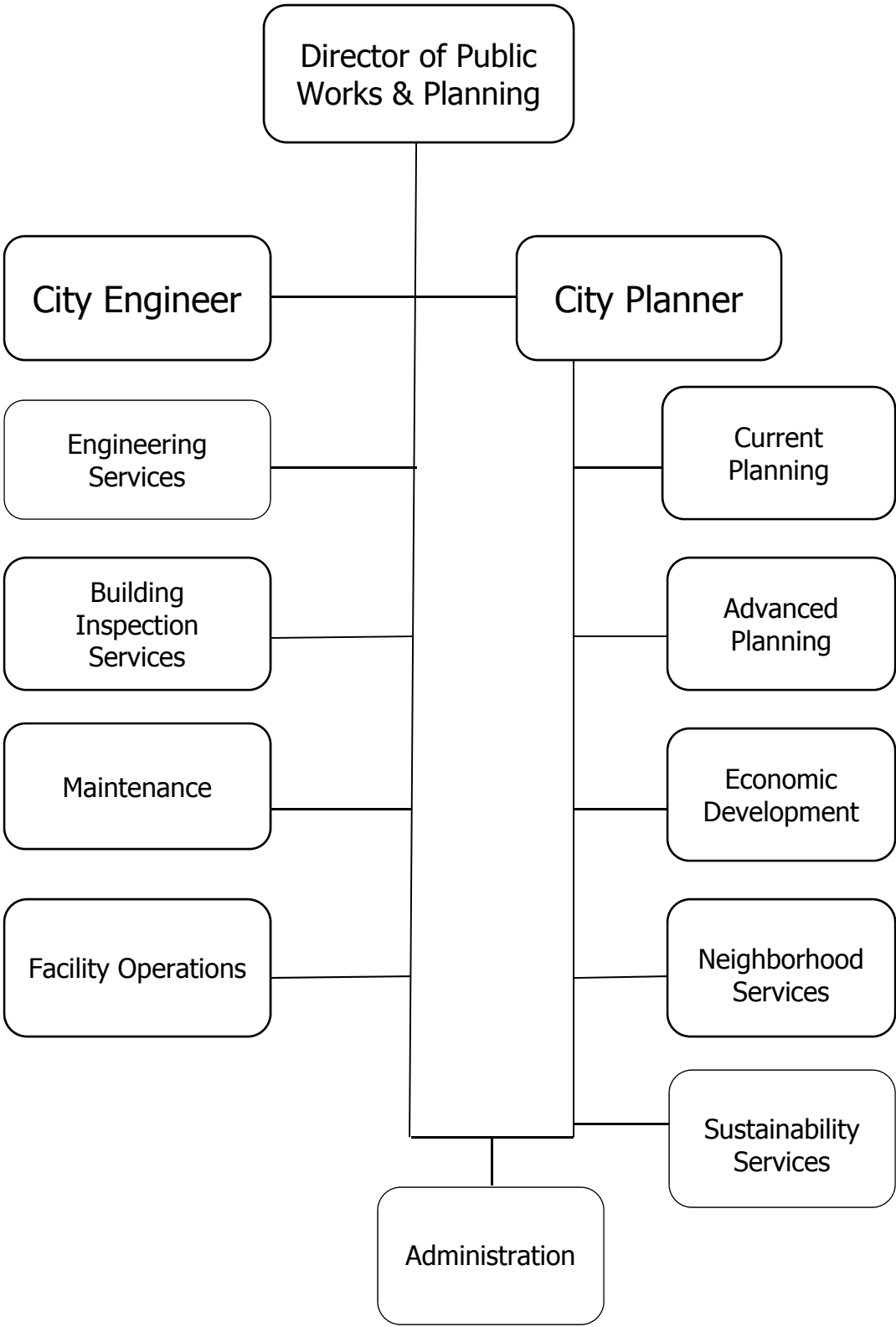
The FY 2014-15 Adopted Budget assumes SLESF funding will continue to be provided from the State and is 2% higher than the FY 2013-14 Amended Budget due to higher salary costs.

EXPENDITURE DETAIL

240 - POLICE GRANTS		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Community Service Officer</i>	53,828	71,574	71,780	75,000	75,000
51004	Comp Time	35	207	250	-	-
51005	Overtime	362	2,157	1,200	-	-
51008	Vacation/Sick/Comp Time Payoff	610	(623)	-	-	-
51009	Deferred Compensation	1,132	1,200	1,200	1,200	1,200
	Total Salaries & Wages	55,967	74,515	74,430	76,200	76,200
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	8,960	12,273	12,910	13,500	14,080
52007	Health	8,320	8,974	10,830	10,830	9,800
52008	Dental	2,258	2,258	2,600	2,600	2,480
52009	Life Insurance	72	72	80	80	70
52011	Vision	312	312	360	360	340
52014	Social Security Employer	3,379	4,609	4,450	4,650	4,650
52015	Medicare Employer	790	1,078	1,040	1,090	1,090
	Total Benefits	24,091	29,576	32,270	33,110	32,510
TOTAL SALARY WAGES & BENEFITS		80,058	104,092	106,700	109,310	108,710
	<u>SUPPLIES & SERVICES</u>					
60005	Special Dept. Expense <i>CSO Supplies/Equipment</i>	8,023	1,688	2,500	2,500	2,500
60013	Auto Expense <i>Fuel, Minor Vehicle Repair, Vehicle Equipment</i>	2,855	2,475	1,900	1,900	1,900
61002	Training <i>CSO Training</i>	125	350	500	500	500
	Total Supplies & Services	11,003	4,514	4,900	4,900	4,900
TOTAL SUPPLIES SERVICES		11,003	4,514	4,900	4,900	4,900
DIVISION TOTAL		91,061	108,605	111,600	114,210	113,610

Public Works & Planning

Public Works & Planning Department



DEPARTMENT: PUBLIC WORKS & PLANNING

FUNCTION: PUBLIC WORKS & PLANNING

FUNDING SOURCE: GENERAL FUND

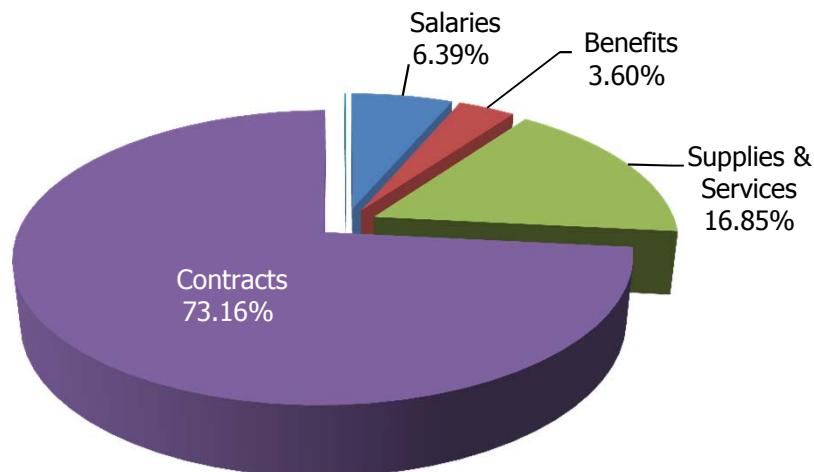
DEPARTMENT DESCRIPTION

The Public Works & Planning Department consists of the following Divisions: Administration / Engineering / Building, Maintenance (which includes contracts for sewer and landscape services) and Planning.

Contract technical professionals as well as three Town employees provide Public Works and Planning 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; maintenance of all Town-owned facilities and infrastructure; current and advanced planning; and neighborhood and sustainability services.

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 and Planning; 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	-	-	8,000	870,000	-	878,000
320	MAINTENANCE	246,240	138,600	14,950	1,525,330	4,000	1,929,120
410	PLANNING	-	-	-	422,000	-	422,000
800	FACILITY OPERATIONS	-	-	615,900	-	-	615,900
TOTAL EXPENDITURES		246,240	138,600	638,850	2,817,330	4,000	3,845,020



DEPARTMENT: PUBLIC WORKS
DIVISION: ADMINISTRATION / ENGINEERING / BUILDING
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Division, staffed by contract employees, oversees the five-year Capital Improvement Program (CIP); the Storm Water NPDES permitting program; annual sewer service charges; solid waste, recycling, and sustainability program; sanitary sewer system maintenance and reporting; and roadway infrastructure and related projects and performs traffic speed surveys. The Division assists Public Works Maintenance Division and the Police, Recreation and Planning Departments in all aspects of Town infrastructure needs. The Division provides general engineering, consulting, and building inspection services; processes building, grading and encroachment permits, and provides plan review and inspection services for land development projects. These activities are partially fee supported.



STAFFING

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

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Division:

- Continued outreach to our residential and commercial communities on water and energy conservation, recycling and solid waste.
- Implemented a Geographical Information System (GIS).
- Worked with the Town's franchise waste haulers regarding mandatory recycling and outreach to commercial businesses.
- Continued work in reaching our ADA goals to eliminate architectural barriers in town
- Obtained funding and assisted the Maintenance Division in installation of additional trash capture devices.
- Worked on the hiring of a Architectural team to design the remodeled Town Hall Facility.
- Obtained \$177,000 Measure A Grant for the Hillside Boulevard Improvements Phase I Project.
- Completed Hillside Boulevard Improvements Phase I Project Plans and Specifications, solicited bids, and started construction.

- Completed Mission road re-striping, bike path and resurfacing project.
- Completed smoke testing of sanitary sewer system, mapped system and established list of point repairs of damaged sections.
- Represented the Town at local and regional meetings regarding: NPDES, New Development, Public Information & Participation, Integrated Pest Management, Trash Capture Committee, County Storm Water Committee and the Colma Creek Advisory Committee.
- Implemented new water incentive program to reduce sewer fees for property owners.
- Developed a Trash Load Reduction Plan to implement trash reduction activities and programs Town-wide.

For FY 2014-15, the Division will:

- Continue work on the Town Hall remodel and project staging.
- Complete Hillside Boulevard Phase I Project.
- Continue work in ADA Transition Plan.
- Continue work in completing approved projects and studies in the Capital Improvement Plan (proposed 11 new projects).
- Adopt new fees for the Building and Engineering Department.
- Continue work in sustainable programs to meet our Climate Action Plan goals for 2020.
- Start work on preparing a new Request for Information (RFI) for a franchise waste hauler.

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is approximately the same as the FY 2013-14 Amended Budget.

PERFORMANCE MEASURES	FY 2013-14 Estimated	FY 2014-15 Projected
Processing permit applications within ten working days	100%	100%
Average number of working days to process a permit	10	10

EXPENDITURE DETAIL

310 - ADMIN. / ENGINEERING		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
60001	Public Notices	942	290	1,000	1,000	1,000
60005	Special Dept. Expense	4,198	1,457	4,000	4,000	4,000
60006	Printing	-	210	-	-	-
60008	Dues & Publications	369	344	2,500	500	1,000
	<i>Purchase Current Building Code</i>					
	<i>Membership Building Class A</i>					
60010	Conferences & Meetings	-	-	3,100	1,000	2,000
	<i>National Pollutant Discharge Elimination</i>					
	<i>System, Countywide Engineers Meeting</i>					
	Total Supplies & Services	5,509	2,301	10,600	6,500	8,000
	CONTRACTUAL					
71005	Prof. Engineering Services - General	588,068	607,257	600,000	600,000	600,000
	<i>Engineering Staff Augmentation</i>					
	<i>Department Administration</i>					
71006	Prof. Bldg/Inspection Svcs.	150,133	118,068	200,000	200,000	200,000
	<i>Building Staff Augmentation</i>					
	<i>Admin./Permit Counter Services</i>					
71010	Professional Consulting Services	55,170	59,782	70,000	70,000	70,000
	<i>Engineering Design and P.W. / Engineering</i>					
	<i>Plan Review</i>					
	<i>Records Management Consultant</i>					
	Total Contractual	793,371	785,107	870,000	870,000	870,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		798,880	787,408	880,600	876,500	878,000
DIVISION TOTAL		798,880	787,408	880,600	876,500	878,000

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, provides roadway weed and litter control, graffiti abatement and participates in the NPDES Storm Water Program.



STAFFING

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

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Division:

- Retrofitted 63 bollard lights to LED at Town Hall, Creekside Villas, Sterling Park and the Colma Community Center.
- Replaced gutters at the Corporation Yard.
- Slurry sealed and installed valley gutter at the Colma Police Department driveway.
- Constructed new trellis at Sterling Park.
- Replaced four garage doors at the Creekside Villas.
- Assisted with completion of ADA Transition Plan upgrades and enhancements.
- Maintained street signs and markings.
- Maintained the storm drain catch basins and trash capture devices.
- Performed preventative maintenance of equipment and appliances at Town facilities.
- Continued water conservation efforts.
- Repaired upper deck at Creekside Villas.
- Retrofitted the front entry way at the Town Hall annex to meet ADA compliance.
- Provided inspection and certification of all Town-owned backflow devices.
- Completed minor construction and painting projects.

For FY 2014-15, the Division goals include:

- Crack sealing on Junipero Serra Boulevard, north of Colma Boulevard.
- Old Mission Road improvements.
- Installation of 18 trash capture devices.

- Assist Recreation Services Director with landscape maintenance.
- Continue work on meeting the Municipal Regional Permit's goal in reducing trash and debris in the water ways and establish management areas throughout the commercial districts.
- Perform preventative maintenance of equipment and appliances in Town facilities.
- Provide inspection and certification of all town-owned backflow devices.
- Assist with the implementation of the Town's ADA improvement program.
- Perform minor construction and painting projects, as needed.

BUDGET HIGHLIGHTS



The FY 2014-15 Adopted Budget is approximately 2.5% higher than the FY 2013-14 Amended Budget. Minor increases to maintenance workers' wages and benefits, annual increases in sewer fees and maintenance of the sewer system, Storm Water Pollution Prevention Program and the State's Municipal Regional Permit requirements account for the major portion of the increase. Sanitary Sewer Fees and Sewer Operations and Maintenance are now tracked in different line items (line items 73007 and 73008, respectively).

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Projected
Sweep all of the Town's roadways (23 lane miles) at least once per month, commercial areas twice a month	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%

EXPENDITURE DETAIL

320 - MAINTENANCE		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Maintenance Technicians (3)</i>	215,071	226,582	226,820	237,040	237,040
51004	Comp Time	277	242	600	600	600
51005	Overtime	1,517	3,453	2,000	2,500	2,500
51008	Vacation/Sick/Comp Time Payoff	8,039	(5,182)	2,500	2,500	2,500
51009	Deferred Compensation	3,396	3,600	3,600	3,600	3,600
	Total Salaries & Wages	228,300	228,695	235,520	246,240	246,240
	BENEFITS					
52001	PERS Misc. Employees	35,709	38,782	40,830	42,710	44,530
52007	Health	50,339	54,341	65,530	65,530	67,230
52008	Dental	6,775	6,775	7,790	7,790	7,450
52009	Life Insurance	216	216	250	250	220
52011	Vision	935	935	1,080	1,080	1,030
52012	Health Club	50	-	-	-	-
52014	Social Security Employer	14,354	14,263	14,060	14,700	14,700
52015	Medicare Employer	3,357	3,336	3,290	3,440	3,440
	Total Benefits	111,736	118,649	132,830	135,500	138,600
TOTAL SALARY WAGES & BENEFITS		340,036	347,344	368,350	381,740	384,840
	SUPPLIES & SERVICES					
60005	Special Dept. Expense <i>Building and Cleaning Supplies, Safety Material and Attire, Uniform Cleaning and Upgrades, Building Materials, Flags, Banners, Signs</i>	12,209	12,934	13,500	13,500	14,200
60010	Conferences & Meetings <i>S.F. Bay Area Maintenance Services Association Workshop, NPDES</i>	-	250	500	250	250
61002	Training <i>Required Safety Seminars</i>	-	60	500	250	500
	Total Supplies & Services	12,209	13,244	14,500	14,000	14,950

EXPENDITURE DETAIL

320 - MAINTENANCE		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>CONTRACTUAL</u>					
71005	Prof. Engineering Svcs. - General <i>Maintenance Supervisor Staff</i>	204,600	207,460	209,000	209,000	214,230
72003	Equipment Maintenance <i>Equipment</i>	14,381	12,754	17,500	17,500	17,500
73001	Landscape Maintenance <i>Roadway, Median Islands, Town Facilities, Colma Creek Annual Cleaning</i>	133,690	157,562	153,300	153,300	146,600
73002	Streets & Sidewalks <i>Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA</i>	117,100	145,054	110,500	110,500	100,000
73003	Roadway, Weed & Litter Control <i>Weed Abatement Town's ROW, Drain Inlet/Catch Basin Protection, Disposal Fees, Chemicals, Sprayers</i>	6,585	11,190	7,000	7,000	12,500
73004	Street Signs & Pavement Marking <i>Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations</i>	17,681	26,600	35,000	25,000	35,000
73005	Traffic Signals & Street Lights <i>Division</i>	40,825	32,879	35,000	35,000	35,000
73006	Drainage & Flood Control <i>Yearly Maint., Sandbag Supplies Additional NPDES charges - \$3,500 Additional Trash Capture Devices</i>	11,888	9,439	30,700	30,700	30,000
73007	Sanitary Sewers <i>Sewer Fees Due NSMCSD & SSF</i>	812,910	838,804	890,000	890,000	863,500
73008	Sewer Operation and Maintenance <i>Yearly Maintenance/Repairs</i>	319	-	-	-	71,000
	Total Contractual	1,359,978	1,441,741	1,488,000	1,478,000	1,525,330
TOTAL SUPPLIES SERVICES & CONTRACTUAL		1,372,187	1,454,986	1,502,500	1,492,000	1,540,280
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases <i>Replace/Acquire New Equipment and Tools for Right of Way Work, Building Maintenance and Construction, New Power Washer</i>	-	1,356	7,000	7,000	4,000
TOTAL CAPITAL OUTLAYS		-	1,356	7,000	7,000	4,000
DIVISION TOTAL		1,712,223	1,803,686	1,877,850	1,880,740	1,929,120

DEPARTMENT: PUBLIC WORKS & PLANNING
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 2014-15 Adopted Budget for Facility Operations is approximately 6% lower than the FY 2013-14 Amended Budget. Decreases in various line item costs are associated with the new landscaping contract, more conservative utility usage and lower facility repairs and upkeep.

800 - FACILITIES SUMMARY	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
<u>FACILITY OPERATIONS & MAINTENANCE</u>					
801 Town Hall	81,277	87,056	106,950	92,510	101,850
802 Town Annex	45,442	56,216	40,300	34,800	38,300
803 Sterling Park	67,776	42,551	70,850	68,300	77,300
804 Museum	15,172	10,795	21,800	18,570	21,200
805 Community Center	100,389	112,498	113,500	110,100	118,000
806 Police Station	108,297	106,948	146,000	134,750	132,850
807 Corporation Yard	13,439	12,091	32,450	30,650	20,850
808 Creekside Villas	86,123	72,294	107,200	70,900	90,900
809 Verano	5,492	3,686	7,200	5,900	7,200
810 Bark Park	2,179	1,614	4,100	3,400	5,150
812 Gun Range	1,300	1,673	1,900	2,050	2,300
ACTIVITY TOTAL	526,885	507,422	652,250	571,930	615,900

EXPENDITURE DETAIL



801 TOWN HALL

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone / Internet Service*	42,856	42,417	52,500	47,000	52,500
90002	Gas and Electricity	10,702	9,007	11,600	10,500	11,600
90003	Water	1,395	2,278	2,900	2,000	2,500
90006	Supplies	1,774	2,426	2,750	2,750	2,750
90007	Janitorial Services	14,907	15,386	17,400	17,410	17,400
90008	Landscaping	5,220	5,232	7,800	7,600	5,600
90009	Pest Control	-	-	1,000	250	1,000
90010	Security System	736	565	1,500	1,000	1,500
90011	Heat/Ventilation/Air Conditioning	900	2,713	3,500	1,500	3,000
90012	Bldg. Interior Maintenance & Repair	374	538	3,000	1,000	2,000
90013	Bldg. Exterior Maintenance & Repair	2,413	6,495	3,000	1,500	2,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		81,277	87,056	106,950	92,510	101,850

* Does not include mobile phone services.



802 TOWN ANNEX

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	6,973	3,541	5,700	4,000	5,700
90003	Water	4,569	4,394	4,800	4,500	4,800
90006	Supplies	806	663	1,100	1,100	1,100
90007	Janitorial Services	9,763	9,140	10,500	10,500	10,500
90008	Landscaping	5,940	5,954	8,600	8,600	9,100
90009	Pest Control	2,592	2,592	2,600	2,600	2,600
90011	Heat/Ventilation/Air Conditioning	1,798	4,166	4,500	1,000	2,000
90012	Bldg. Interior Maintenance & Repair	695	141	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	12,306	25,625	1,500	1,500	1,500
TOTAL FACILITY OPERATIONS & MAINTENANCE		45,442	56,216	40,300	34,800	38,300

EXPENDITURE DETAIL



803 STERLING PARK

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	3,112	3,381	4,500	2,000	4,300
90003	Water	4,995	4,502	4,200	4,200	4,500
90006	Supplies	2,860	3,233	4,000	4,000	4,000
90007	Janitorial Services	15,000	14,929	16,500	16,500	16,500
90008	Landscaping	6,060	8,417	9,900	9,900	5,500
90009	Pest Control	-	-	500	250	500
90010	Security System	1,200	1,200	1,300	1,400	1,400
90011	Heat/Ventilation/Air Conditioning	-	-	500	600	600
90012	Bldg. Interior Maintenance & Repair	5,689	4,648	8,000	8,000	21,500
90013	Bldg. Exterior Maintenance & Repair	28,861	2,241	21,450	21,450	18,500
TOTAL FACILITY OPERATIONS & MAINTENANCE		67,776	42,551	70,850	68,300	77,300



804 MUSEUM

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	288	340	400	420	400
90003	Water	4,537	1,722	3,900	2,500	3,000
90006	Supplies	729	1,452	1,800	1,800	1,800
90007	Janitorial Services	2,406	1,676	2,300	2,300	2,300
90008	Landscaping	3,000	3,007	4,200	5,100	5,500
90009	Pest Control	-	-	500	250	500
90010	Security System	630	1,530	1,200	1,200	1,200
90011	Heat/Ventilation/Air Conditioning	1,882	500	3,500	1,000	2,500
90012	Bldg. Interior Maintenance & Repair	357	397	500	500	500
90013	Bldg. Exterior Maintenance & Repair	1,341	171	3,500	3,500	3,500
TOTAL FACILITY OPERATIONS & MAINTENANCE		15,172	10,795	21,800	18,570	21,200

EXPENDITURE DETAIL



805 COMMUNITY CENTER

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone and Internet Services	1,040	1,060	1,500	1,200	1,500
90002	Gas and Electricity	13,609	18,608	22,000	22,000	23,100
90003	Water	7,839	10,382	11,300	10,000	10,700
90006	Supplies	7,536	5,902	10,000	10,000	10,500
90007	Janitorial Services	24,867	26,238	28,400	28,500	28,400
90008	Landscaping	3,300	3,308	7,800	5,900	5,500
90009	Pest Control	1,056	1,056	1,100	1,100	1,100
90010	Security System	-	2,160	1,200	1,200	1,300
90011	Heat/Ventilation/Air Conditioning	4,098	3,226	4,000	4,000	4,000
90012	Bldg. Interior Maintenance & Repair	25,342	35,602	21,200	21,200	26,900
90013	Bldg. Exterior Maintenance & Repair	11,702	4,956	5,000	5,000	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		100,389	112,498	113,500	110,100	118,000



806 POLICE STATION

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone	474	578	900	900	900
90002	Gas and Electricity	36,532	31,633	40,000	35,000	38,000
90003	Water	4,854	7,229	7,100	7,100	7,100
90006	Supplies	5,952	6,485	9,400	9,400	9,400
90007	Janitorial Services	29,043	25,652	28,350	28,350	28,350
90008	Landscaping	11,880	11,902	17,750	16,500	9,100
90009	Pest Control	947	972	1,000	1,000	1,000
90010	Security System	165	1,715	2,500	2,500	2,500
90011	Heat/Ventilation/Air Conditioning	3,862	1,175	10,000	5,000	7,500
90012	Bldg. Interior Maintenance & Repair	11,129	13,037	12,500	12,500	19,000
90013	Bldg. Exterior Maintenance & Repair	3,459	6,571	16,500	16,500	10,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		108,297	106,948	146,000	134,750	132,850

EXPENDITURE DETAIL



807 CORPORATION YARD

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	2,592	2,498	4,000	3,500	3,800
90003	Water	691	878	1,000	1,000	1,000
90006	Supplies	71	328	500	500	500
90007	Janitorial Services	6,184	6,093	7,350	7,350	7,350
90008	Landscaping	720	722	1,100	1,300	2,000
90011	Heat/Ventilation/Air Conditioning	-	-	200	-	200
90012	Bldg. Interior Maintenance & Repair	751	1,220	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	2,429	351	17,300	16,000	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		13,439	12,091	32,450	30,650	20,850



808 TOWN OF COLMA CREEKSIDE VILLAS

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	6,919	6,707	8,000	4,000	7,600
90003	Water	4,213	5,180	4,600	5,500	5,500
90005	Garbage Pick-up	8,585	-	-	-	-
90006	Supplies	-	47	200	200	200
90008	Landscaping	7,200	7,217	10,400	10,000	9,100
90009	Pest Control	1,602	1,315	1,500	1,500	1,500
90010	Security System	1,718	1,263	2,000	2,000	2,000
90011	Heat/Ventilation/Air Conditioning	425	284	2,300	1,000	2,000
90012	Bldg. Interior Maintenance & Repair	35,139	23,586	13,500	13,500	15,000
90013	Bldg. Exterior Maintenance & Repair	1,375	8,500	41,500	10,000	25,000
90015	Property Management	18,949	18,196	23,200	23,200	23,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		86,123	72,294	107,200	70,900	90,900

EXPENDITURE DETAIL



809 VERANO

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90003	Water	61	-	-	-	-
90012	Bldg. Interior Maintenance & Repair	476	304	1,500	200	1,500
90015	Property Management HOA Dues	4,954	3,382	5,700	5,700	5,700
TOTAL FACILITY OPERATIONS & MAINTENANCE		5,492	3,686	7,200	5,900	7,200



810 BARK PARK

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90003	Water	650	706	1,500	1,000	1,500
90008	Landscaping	900	902	1,600	1,900	3,150
90009	Pest Control	300	-	500	500	500
90013	Bldg. Exterior Maintenance & Repair	329	6	500	-	-
TOTAL FACILITY OPERATIONS & MAINTENANCE		2,179	1,614	4,100	3,400	5,150

EXPENDITURE DETAIL



812 GUN RANGE

		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90006	Supplies <i>Range Improvements</i>	-	-	500	250	500
90014	Miscellaneous Maintenance <i>Portosan Rental</i>	1,300	1,673	1,400	1,800	1,800
TOTAL FACILITY OPERATIONS & MAINTENANCE		1,300	1,673	1,900	2,050	2,300

DEPARTMENT: PUBLIC WORKS & PLANNING

DIVISION: PLANNING

FUNCTION: COMMUNITY DEVELOPMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Planning Division is responsible for Advanced (long range) Planning, Current Planning (application processing), Climate Action, Economic Development 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 City Planner, an Associate Planner, Sustainability Manager and a Planning Technician, are available to assist the Town on an as-needed basis equal to an average of 2.5 Full-Time Equivalent (FTE) employees.

ACCOMPLISHMENTS/GOALS

During FY 2013-14, the Division:

- Continued work on the General Plan update to include hiring of consultants and working with them in the areas of noise, urban design, traffic and historic resources.
- Started work on 2014 Housing Element with 21 Elements group and consultants.
- Created an on-call list of 5 environmental consulting firms to expedite project level environmental review.
- Processed applications including for new office building at 1850 El Camino Real, the expansion of the Cypress Lawn Hillside campus, for a funeral home use at Olivet and the landfill closure.
- Prepared noise and unruly gathering ordinances in cooperation with the Police Department and City Attorney.

- Prepared a Wireless Communications Ordinance with City Attorney to assure compliance with state and federal law.
- Assisted City Attorney with preparation of Development Agreement ordinance.
- Updated Fee Schedule to increase deposit amounts to cover application processing costs.
- Worked with the Peninsula Congestion Relief Alliance on a funding application for a Colma workplace shuttle to and from BART.
- Held a successful auto dealership breakfast to provide information on town projects and provide resources to encourage energy upgrades.
- Prepared and implemented a Sustainability Policy for Town purchasing.
- Continued monitoring of City of Daly City development activities surrounding Colma.
- Continued work with property owners to resolve property maintenance issues.
- Continued participation in the Grand Boulevard Initiative.
- Processed business registrations and followed up with delinquencies.

For FY 2014-15, the Division will:

- Release and hold hearings on the 2014 Housing Element.
- Release and hold hearings on an update to the Circulation Element to add Complete Streets language.
- Continue the General Plan update process, including coordinating outside consultants, conducting council study sessions and a community meeting.
- Continue participation with the San Mateo County Nexus Study working group.
- 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.
- Implement programs in the Climate Action Plan.

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is 4% lower than the FY 2013-14 Amended Budget due to lower administration costs.

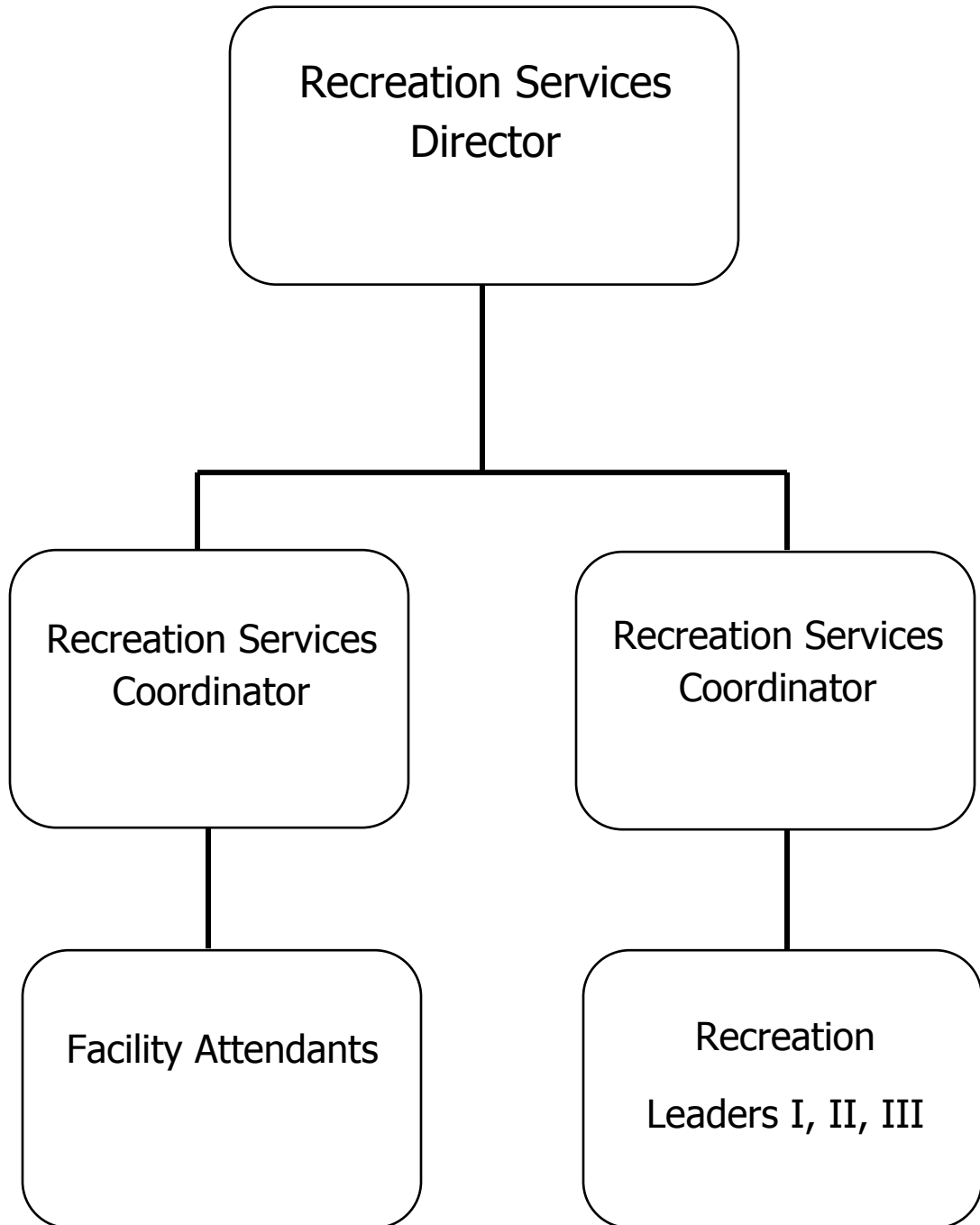
PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Projected
Business registrations reviewed	225	245	245
Code compliance cases opened or continuing	10	20	20
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit, Lot Line Adjustment, Special Event and Home Office Permit	27	18	20
Permits requiring Council approval:, Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Street Vacation	5	4	5
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%

EXPENDITURE DETAIL

410 - PLANNING		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	CONTRACTUAL					
71007	Gen. Services, Public Information, Admin <i>Office Coverage M-F 8am - 5pm Department Administration Support City Council Meetings Executive Team & Other Meetings Budget Manangement & Oversight NPDES - New Development Meetings Community Relations</i>	77,355	67,295	100,000	54,000	54,000
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 Business Registration Program</i>	95,476	140,208	127,000	140,000	140,000
71009	Prof. Planning Services - Advanced <i>Strategic Planning Grand Boulevard Initiative SF PUC Projects Assist with Economic Development Plan Chamber Events Countywide Nexus Study Monitoring Daly City and SSF Developmt Town Hall Remodel Consultants & Fish & Game Posting Fees Newsletters/Articles</i>	110,707	135,804	193,000	195,000	80,000
71012	Neighborhood Services <i>Code Enforcement, Neighborhood Improvement, Permit Compliance</i>	3,750	12,058	20,000	18,000	18,000
71013	Sustainability Services <i>Climate Action Plan Implementation Internal Staff Coordinantion and Outreach Participation in RICAPS Program Business Outreach and Education Residential Outreach Website</i>	-	-	-	-	50,000
71022	Code Amendments and Legal Mandates <i>Ordinance Amendments, 2014 Housing Element, Circulation Element Update, General Plan & Housing Element Annual Report, Legal Mandates</i>	-	40,445	-	-	80,000
	Total Contractual	287,288	395,809	440,000	407,000	422,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		287,288	395,809	440,000	407,000	422,000
DIVISION TOTAL		287,288	395,809	440,000	407,000	422,000

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 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. As expected, the Department experienced a drop in participation in FY 2012-13; however participation levels for FY 2013-14 are estimated to be at the level consistent with FY 2010-11 and FY 2011-12.

In an effort to continue to offer low cost affordable programs, Recreation staff has implemented new in-house programs and services (i.e. Family Bowling Night; Family Game Night; Creekside Villas Activities; All Nerf Challenge).

STAFFING

The staffing for this Department includes the Director of Recreation Services, two Recreation Coordinators, seven part-time Facility Attendants and ten part-time Recreation Leaders. In January 2014, City Council approved a staffing change replacing the Administrative Technician position with a Recreation Coordinator position. The change provides the Department with greater flexibility in terms of scheduling and programming activities. The Recreation Services Director is also 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 2013-14, the Recreation Services Department:

- Recruited and hired a new Recreation Coordinator.
- Hosted several successful programs and special events including: Town Picnic, youth and teen holiday events, movie in the park, day camp, holiday craft night, Basketball Fundamentals Camp, and Halloween events.
- Maintained service level (provide the same number of programs and meet participation levels) as provided in FY 2012-13. At the midway point in FY 2013-14, the Department is exceeding the participation levels from FY 2012-13.
- Held the fourth annual Town Wide Garage Sale and Clean Up Day in April & May 2014.
- Developed and aired a 30-second holiday commercial in an effort to boost sales tax.
- Worked with the Historical Association on the development of a historical film in celebration of Colma's 90th Anniversary.
- Held all regular and special City Council meetings at the Colma Community Center.



For FY 2014-15, the Recreation Services Department will:

- Develop and continue to offer more in-house, cost efficient programs and services at Recreation facilities including:
 - All Nerf Challenge
 - Murder mystery dinner
 - Emergency preparedness workshop
 - Karaoke night
 - Holiday craft night
- Market the Community Center to the cemeteries in order to increase after service reception rentals.
- Complete the historical film with the Historical Association.
- Coordinate all events surrounding the Town's 90th anniversary.
- Continue to maintain the same service level (offer same number of programs and meet participation levels) as FY 2013-14.

BUDGET HIGHLIGHTS

The FY 2014-15 Adopted Budget is 2% higher than the FY 2013-14 Amended Budget due to anticipated health benefit cost increases and a slightly higher budget for part-time staff. Funding for the special projects for FY 2014-15 (90th anniversary events and the holiday commercial) cost about the same as the special project costs of FY 2013-14 (historical video and the holiday commercial).

PERFORMANCE MEASURES

Since FY 2008-09, the Recreation Services Department has offered approximately 100 programs with an average of 4,750 residents participating annually.

	Number of Programs Offered	Program Participation
FY 2008-09 Actual	101	4,484
FY 2009-10 Actual	100	4,942
FY 2010-11 Actual	100	4,905
FY 2011-12 Actual	99	4,808
FY 2012-13 Actual	102	4,566
FY 2013-14 Estimated	101	4,894
FY 2014-15 Projected	100	4,800

Customer Service Overall Rating

In December 2013, 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 improved on the service levels achieved in FY 2012-13.

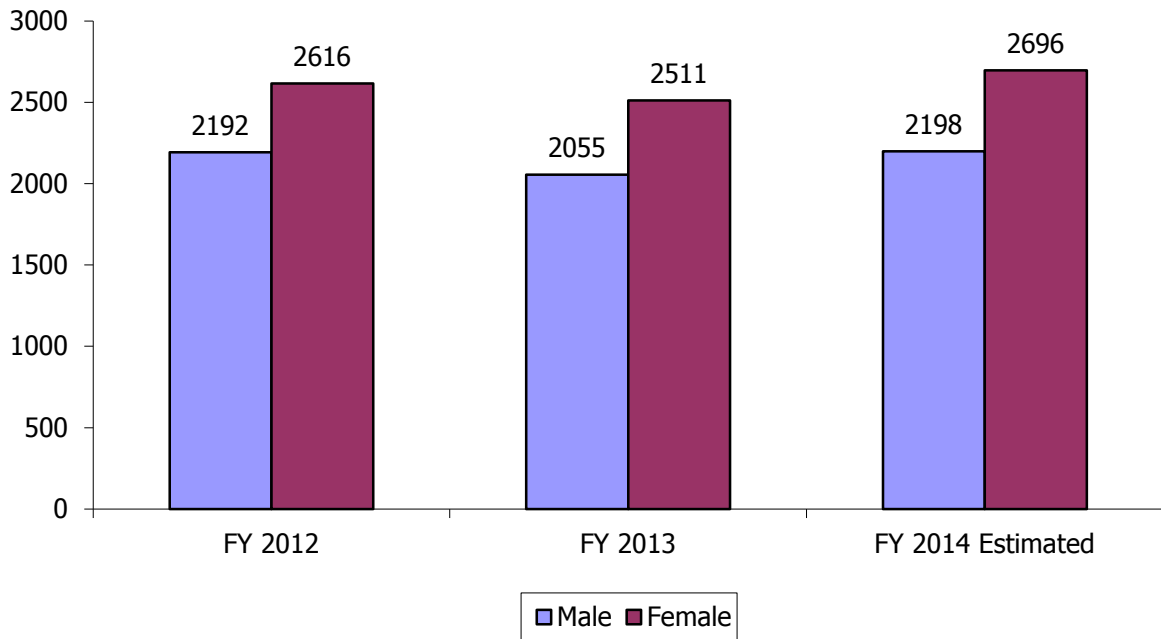
PERFORMANCE MEASURE	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Projected
Maintain Annual Customer Service Survey Overall Rating	100% of residents responding rated the overall performance of the Recreation Services Department at 9.4. ¹	100% of residents responding rated the overall performance of the Recreation Services Department at 9.5. ¹	100% of residents responding rated the overall performance of the Recreation Services Department at 9.5 ¹

¹ On a scale of one (poor) to ten (exceed expectations).

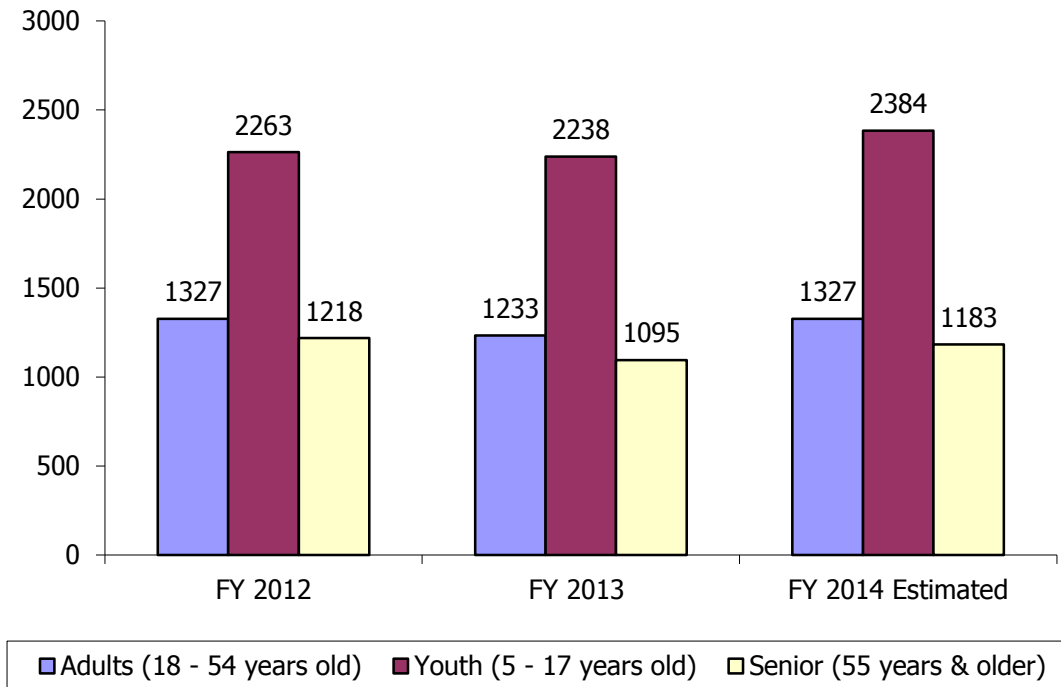
Program Demographics

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

Participation by Gender



Participation by Age



EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Director of Recreation Services 2 Recreation Coordinators</i>	254,512	257,091	258,840	270,460	254,520
51003	Part-time Staff <i>Recreation Leaders (4 FTE) Facility Attendants (3.5 FTE)</i>	112,823	117,430	124,080	129,670	137,770
51004	Comp Time	332	641	600	300	600
51005	Overtime	759	1,537	1,200	600	1,200
51008	Vacation/Sick/Comp Time Payoff	817	(2,733)	-	-	-
51009	Deferred Compensation	3,396	3,600	3,600	3,600	3,600
	Total Salaries & Wages	372,639	377,566	388,320	404,630	397,690
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	40,886	43,886	46,720	48,860	40,830
52006	Unemployment	1,417	(27)	-	-	-
52007	Health	43,358	46,877	56,470	56,470	64,010
52008	Dental	6,775	6,775	7,790	7,790	7,450
52009	Life Insurance	184	184	250	250	220
52011	Vision	935	935	1,080	1,080	1,030
52012	Health Club	-	240	-	-	-
52014	Social Security Employer	23,081	23,437	23,740	24,740	24,320
52015	Medicare Employer	5,459	5,495	5,550	5,800	5,690
	Total Benefits	122,095	127,801	141,600	144,990	143,550
TOTAL SALARY WAGES & BENEFITS		494,734	505,367	529,920	549,620	541,240

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies <i>Paper, Pens, Labels, Post Its, Markers Envelopes, File Folders</i>	4,323	4,427	4,000	4,000	4,000
60003	Postage <i>Recreation Brochures, Fliers</i>	3,690	3,450	4,000	4,000	4,500
60004	Computer Expenses & Services <i>Colma ID Cards, Class Service Agreement, Ink Cartridges, System Upgrades, Memory, Additional Stepford Services & Software, Digital Camera</i>	4,525	8,664	5,000	5,000	5,000
60005	Special Dept. Expense <i>First Aid Kits, Uniforms</i>	4,826	3,782	4,000	4,000	4,000
60006	Printing <i>Brochure Printing, Business Cards</i>	4,606	2,433	3,500	3,000	3,000
60008	Dues & Publications <i>ICMA, MMANC, CPRS, Music Licensing</i>	1,688	1,722	3,000	2,000	3,000
60009	Banking/Credit Card Charges	-	-	-	-	1,500
60010	Conferences & Meetings <i>Conferences (CPRS, MMANC), Meeting & Training Supplies for Community Center</i>	6,031	3,736	6,000	5,000	6,000
60011	Communications <i>DSL Lines to Two Community Centers</i>	9,084	9,252	10,000	10,000	10,000
60013	Auto Expense	1,115	211	1,000	500	1,000
60014	Office Equipment Rental <i>Ikon Copier Lease</i>	7,272	8,078	7,500	7,500	7,500
61003	Tuition Reimbursement	-	3,000	1,000	1,000	1,000
	Total Supplies and Services	47,160	48,754	49,000	46,000	50,500
	<u>RECREATION EXPENSES</u>					
62001	Community Services <i>Project Read Literacy Program, Holiday Craft Night, Garage Sale, Town Clean Up</i>	11,402	9,864	15,000	12,500	15,000
62002	Picnic <i>One Picnic - Music, Food, Decorations, Children's Entertainment, Prizes</i>	14,827	16,555	18,000	18,402	20,000
62004	Day Camps <i>Colma Day Camp (Spring Camp - 5 days, Winter Camp - 7 days, Summer Camp - 50 days) Alternative Camps</i>	25,266	29,003	33,000	26,000	33,000
62006	Cultural Events <i>Ballet, Theater Shows, Musicals</i>	3,925	1,536	3,000	2,838	3,000
62007	Sporting Events <i>Baseball Tickets, Basketball Tickets</i>	2,467	4,819	4,500	3,200	4,500

510 - RECREATION SERVICES

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>RECREATION EXPENSES (continued)</u>					
62008	Teen Events <i>Holiday Outing, Spring Outing, 4-Summer Trips, Halloween Outing, Tickets, Transportation, Food</i>	10,604	8,223	10,000	8,000	10,000
62009	Children Events <i>Spring, Halloween & Holiday Events Summer Field Trips/Outings</i>	8,406	5,394	10,000	10,000	10,000
62010	Convalescent Holiday Program	-	62	-	-	-
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, All Nerf Challenge, Karaoke Night, Basketball Fundamentals) Adult Outings, Senior Outings Family Programs (i.e. Outdoor Movie Night, Family Field Day & BBQ) Holiday Commercial Air Time Colma Game Night, Tot Gym & Jam, Snacks, Transportation 90th Anniversary Celebration/Giveaways Volunteer Lunch & Snacks</i>	27,117	36,152	60,000	55,000	58,000
	Total Recreation Expenses	104,013	111,606	153,500	135,940	153,500
TOTAL SUPPLIES/SERVICES/RECREATION EXPENSES		151,173	160,360	202,500	181,940	204,000
	<u>CONTRACTUAL</u>					
71010	Consulting/Contract Services <i>Instructors - Yoga, Dance, Cooking, Tae Kwon Do, Fitness, First Aid/CPR, Legos Workshop, Kumon Math & Reading Tutoring, Kidz Love Soccer, Golf Lessons, Music Programs, Kids Carpentry, Jewelry Making, Chess Wizards, Zumba</i>	122,494	86,096	95,000	97,000	98,000
	Total Contractual	122,494	86,096	95,000	97,000	98,000
TOTAL SUPPLIES SERVICES AND CONTRACTUAL		273,667	246,456	297,500	278,940	302,000
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases <i>Projector - AV Equipment CC Meetings</i>	-	5,816	6,000	4,230	5,000
TOTAL CAPITAL OUTLAY		-	5,816	6,000	4,230	5,000
DEPARTMENT TOTAL		768,401	757,639	833,420	832,790	848,240

510 - RECREATION SERVICES





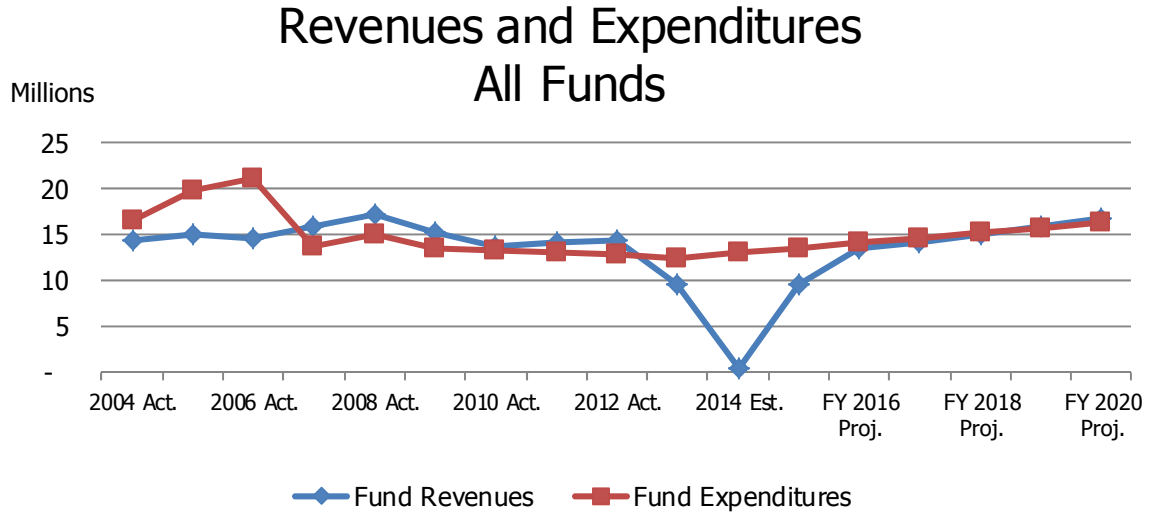
TOWN OF COLMA

Financial Trends

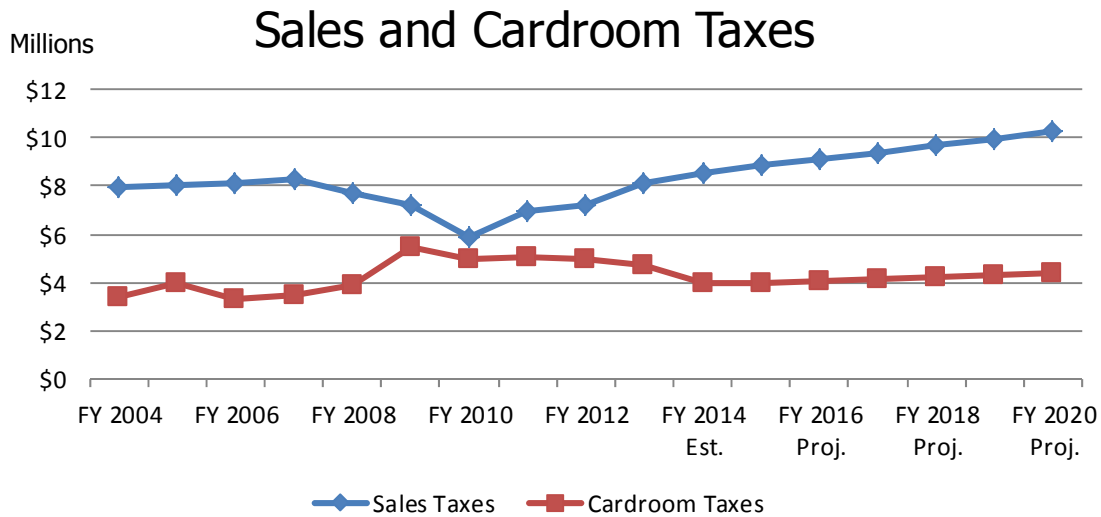


Financial Trends Analysis

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.



The Town closely monitors its tax base. The chart above demonstrates the impact of the national economic crisis on the Town’s revenue. The Town has two major revenue sources: sales taxes and cardroom taxes. Even though sales taxes are more elastic and dependent on the national, state and local economies, they are forecast to be a slightly improving source of revenue in the coming years.

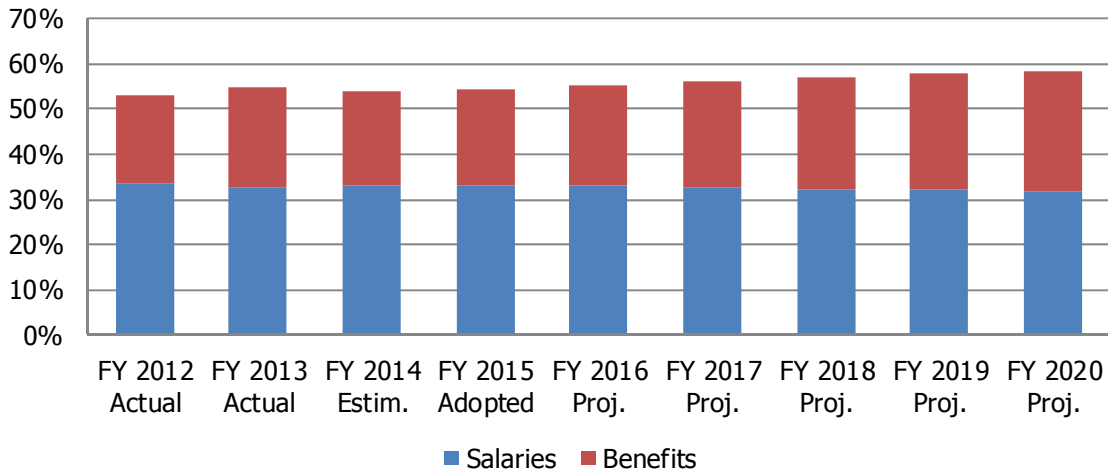


Growth in cardroom taxes peaked in 2008-09 with the addition of capacity in the local cardroom. The current year’s cardroom taxes recently declined.

While the opening of a major casino in the North Bay temporarily captured local players, it appears this trend is reversing. An enhancement to cardroom taxes will come from on-line gambling, if legislated by the State. Recent empirical research indicates that on-line poker and off-line gaming do not compete for an identical market, nor do they cannibalize each other's revenue. Rather, research points to a significant positive relationship between those variables. This indicates that the markets reinforce each other and the goods are gross complements and not gross substitutes. Accordingly, the Town is forecasting steady to slightly improving revenues from cardroom taxes in the future.

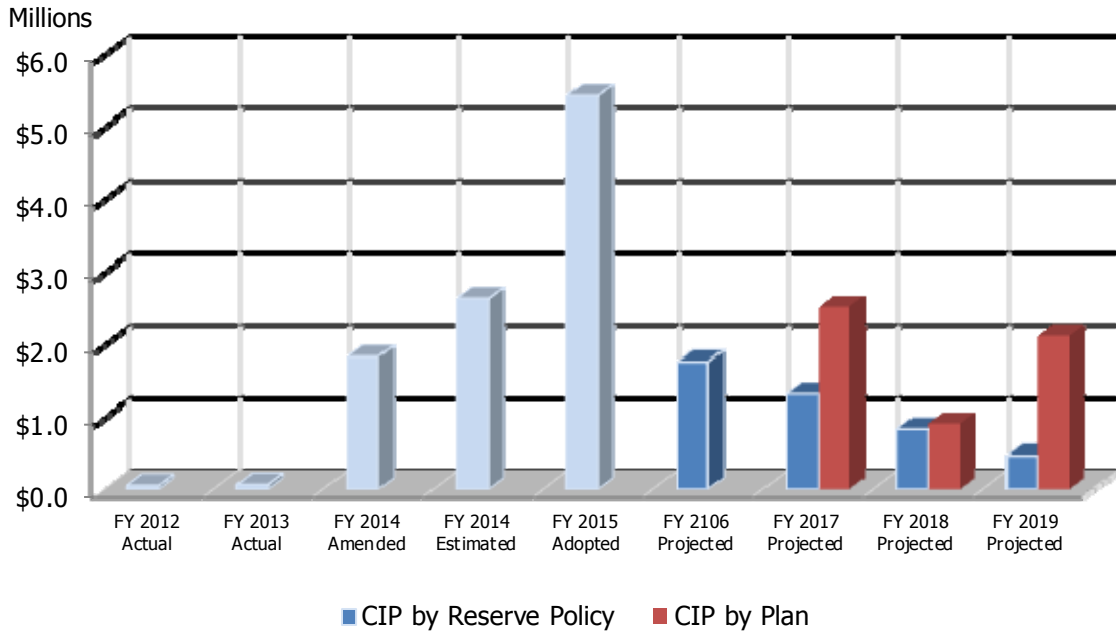
The chart below demonstrates the impact of pension costs and capital costs on the Town's expenditures. As depicted below, salaries and benefits continue to be a significant and growing portion of the Town's operating budget.

Salaries and Benefits as % of General Fund Expenses



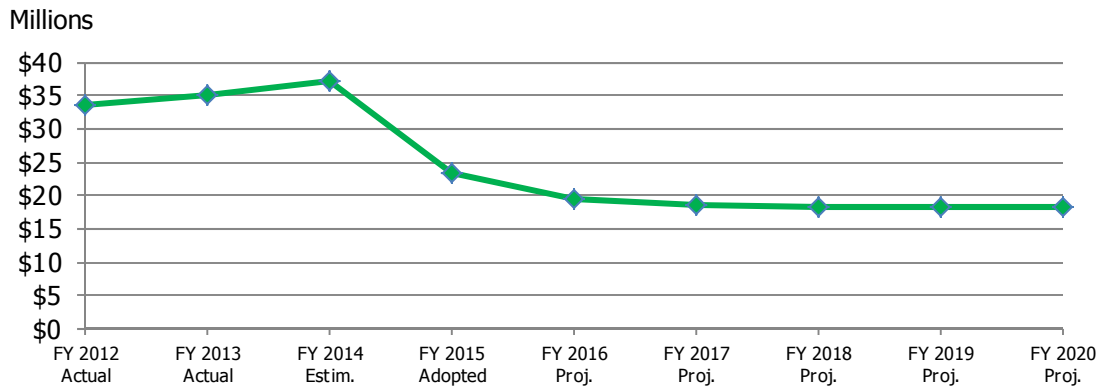
In addition, the following chart of the Town's Capital Improvement Program (CIP) expenditures portrays the spike in expenditures with the implementation of the Town Hall Remodel Project in FY 2014-15.

CIP Expenditures



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. To address these challenges, the Town is strategizing structural reform in order to continue to provide the current excellent level of services and to meet Colma’s capital infrastructure needs. Those strategies could include: labor cost restructuring, long-term financial planning, revenue optimization, expenditure control, and economic development planning. Without changes to current expenditure patterns, the shortfall between revenues and expenditures will continue to increase if capital expenditures continue, 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



10 YEAR REVENUE HISTORY

FUND #	REVENUES	FY 2003-04 ACTUAL	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL
11	GENERAL FUND				
	Sales, Cardroom, Property & Other Taxes	11,529,640	11,911,690	12,092,169	13,115,434
	Licenses & Permits	325,766	202,668	131,347	84,255
	Fines & Forfeitures	212,528	157,552	126,643	115,869
	Use of Money & Property	341,369	840,656	1,100,896	1,540,192
	Revenue from Other Agencies	181,514	246,124	166,157	144,716
	Charges for Current Services	378,087	342,113	454,904	501,796
	Other Revenues	39,500	33,618	328,599	135,516
	TOTAL GENERAL FUND REVENUES	13,008,404	13,734,421	14,400,714	15,637,777
	Net Transfers	(274,522)	2,351,201	(2,874,869)	(2,311,431)
	12,733,882	16,085,622	11,525,845	13,326,346	
21	SPECIAL GAS TAX FUND				
	Revenue from Other Agencies	33,927	42,782	42,123	41,656
	Transfers	(25,478)	(51,232)	(42,123)	(37,658)
	8,450	(8,450)	-	3,998	
22	MEASURE A FUND				
	Measure A Taxes	32,762	35,468	43,809	45,267
	Transfers	(446,892)	(35,468)	(43,809)	(40,572)
	(414,130)	-	-	4,695	
29	POLICE GRANTS FUND				
	Revenue from Other Agencies	101,690	100,301	101,859	100,342
	101,690	100,301	101,859	100,342	
31	CAPITAL IMPROVEMENT FUND				
	Interest Income	142,438	-	-	-
	Federal Grants	-	820	-	-
	State Grants	5,000	176,000	44,655	-
	Transfers	4,513,235	(2,876,984)	2,000,000	1,424,662
	4,660,673	(2,700,164)	2,044,655	1,424,662	
33	COPs CAPITAL IMPROVEMENT FUND				
	Interest Income	186,333	77,528	1,547	-
	Transfers	(4,629,271)	(255,583)	(26,410)	-
	(4,442,938)	(178,055)	(24,863)	-	
41	SPECIAL ASSESSMENT DEBT FUND				
	Special Assesments	805,214	881,356	-	-
	Interest Income	17,393	1,466	781	-
	Transfers	300,000	275,000	-	-
	1,122,607	1,157,822	781	-	
43	COPs DEBT SERVICE FUND				
	Interest Income	472	46,921	50,355	51,322
	Transfers	562,928	229,306	987,210	965,000
	563,399	276,227	1,037,565	1,016,322	
TOTAL REVENUES OF ALL FUNDS		14,333,633	14,733,303	14,685,842	15,876,365

10 YEAR REVENUE HISTORY

FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
12,060,070	13,104,982	11,251,720	12,432,880	12,580,411	13,556,769	13,042,900	13,338,600
195,602	232,008	183,686	102,808	77,432	107,972	69,990	56,000
80,239	84,039	70,605	98,673	83,732	67,536	60,250	60,250
1,363,373	257,971	513,253	476,595	496,197	503,140	392,500	392,700
132,187	131,742	124,853	160,806	148,310	226,994	168,370	196,270
501,157	573,014	556,744	667,620	742,089	810,404	765,760	717,160
2,205,626	700,460	287,289	63,213	78,179	41,408	45,300	45,300
16,538,254	15,084,216	12,988,150	14,002,596	14,206,350	15,314,223	14,545,070	14,806,280
(2,187,069)	(1,886,984)	(1,337,984)	(1,081,148)	(936,547)	(1,020,719)	(14,055,218)	(5,332,250)
14,351,185	13,197,232	11,650,166	12,921,447	13,269,803	14,293,504	489,852	9,474,030
30,818	46,257	49,689	47,895	59,378	48,710	56,300	50,750
(26,549)	(51,253)	(48,860)	(51,995)	(46,154)	(48,710)	(56,300)	(50,750)
4,269	(4,996)	829	(4,100)	13,224	-	-	-
46,962	44,925	40,955	45,438	50,722	56,156	233,000	50,000
(47,386)	(43,209)	(39,908)	(44,808)	(49,306)	(56,156)	(233,000)	(50,000)
(424)	1,716	1,047	630	1,416	-	-	-
100,089	93,848	101,083	98,227	109,763	91,305	100,000	100,000
100,089	93,848	101,083	98,227	109,763	91,305	100,000	100,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
400,000	-	486,579	-	-	-	-	-
1,463,001	1,066,128	470,118	220,943	70,799	167,700	2,627,198	5,433,000
1,863,001	1,066,128	956,697	220,943	70,799	167,700	2,627,198	5,433,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50,944	20,940	-	-	-	-	-	-
798,004	915,317	956,633	957,009	961,209	957,884	11,717,320	-
848,948	936,257	956,633	957,009	961,209	957,884	11,717,320	-
17,167,069	15,290,185	13,666,455	14,194,155	14,426,214	15,510,393	14,934,370	15,007,030

10 YEAR EXPENDITURE HISTORY BY DEPARTMENT

FUND #	EXPENDITURES BY DEPARTMENT	FY 2003-04 ACTUAL	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL
11	GENERAL FUND				
	110 - CITY COUNCIL	167,854	185,524	190,659	184,519
	120 - CITY TREASURER	10,257	22,573	24,026	25,704
	130 - CITY ATTORNEY	279,154	314,822	389,533	432,084
	140 - CITY MANAGER/CITY CLERK ADMIN	743,779	759,246	1,091,933	949,925
	141 - HUMAN RESOURCES	-	-	-	161,035
	150 - FINANCE	267,032	257,910	295,796	284,008
	151 - GENERAL SERVICES	852,119	976,239	1,174,868	1,023,398
	160 - FIRE JPA	-	275,000	-	-
	210 - POLICE ADMINISTRATION	703,553	803,852	877,716	805,923
	220 - POLICE PATROL	2,731,523	2,683,873	2,848,755	2,957,459
	230 - POLICE COMMUNICATIONS	780,138	741,090	831,853	788,425
	310 - PW ADMIN/ENGINEERING/BUILDING	759,169	613,101	680,387	509,180
	320 - PW MAINTENANCE	1,267,305	1,473,840	1,427,094	1,546,764
	410 - PLANNING	288,425	390,670	296,787	321,756
	520 - RECREATION SERVICES	414,879	660,799	699,428	740,284
	800's - FACILITY OPERATIONS MAINTENANCE	232,056	299,549	462,299	559,704
	TOTAL GENERAL OPERATING EXPENDITURES	9,497,243	10,458,088	11,291,134	11,290,168
29	POLICE GRANTS FUND				
	240 - POLICE GRANTS	101,899	92,427	90,539	94,643
31	CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	1,755,121	1,689,285	7,454,916	1,443,808
33	COPs CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	3,386,480	5,802,740	-	-
41	DEBT SERVICE FUND				
	610 - DEBT SERVICE METRO BOND	1,196,093	1,182,949	1,250,146	-
43	COPs DEBT SERVICE FUND				
	620 - COPs DEBT SERVICE	563,386	639,883	957,496	961,096
TOTAL EXPENDITURES OF ALL FUNDS		16,500,222	19,865,372	21,044,231	13,789,715

10 YEAR EXPENDITURE HISTORY BY DEPARTMENT

FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
216,642	210,511	213,641	216,086	212,229	209,123	244,940	239,010
27,927	14,321	-	4,208	7,483	6,608	8,720	5,110
432,084	383,538	347,926	416,115	372,735	359,957	390,000	401,000
1,043,535	882,483	818,416	866,751	901,659	948,376	1,034,730	1,059,870
173,923	176,053	192,609	191,913	203,639	188,970	198,070	199,540
252,172	278,916	271,916	257,883	307,870	317,502	282,580	425,070
935,928	910,316	857,621	859,498	930,749	890,540	948,000	1,105,750
-	-	-	-	-	-	-	-
879,885	938,288	917,117	926,605	929,244	941,558	915,200	1,044,030
3,030,411	2,933,393	2,851,349	2,951,221	2,856,373	3,360,711	3,750,320	3,551,630
831,089	840,012	828,326	852,629	837,911	927,725	803,450	799,880
678,541	843,170	817,862	819,527	798,880	787,408	876,500	878,000
1,590,508	1,491,010	1,637,786	1,664,745	1,712,223	1,803,686	1,880,740	1,929,120
395,717	352,268	351,374	407,336	287,288	395,809	407,000	422,000
753,616	767,049	748,054	765,641	768,401	757,639	832,790	848,240
718,325	493,505	473,533	480,512	526,885	507,422	571,930	615,900
11,960,303	11,514,833	11,327,530	11,680,670	11,653,570	12,403,034	13,144,970	13,524,150
110,220	103,150	98,664	105,179	91,061	108,605	114,210	113,610
1,962,508	885,869	956,697	240,693	51,048	66,899	2,627,198	5,433,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
959,496	961,121	956,634	957,009	961,209	959,584	12,675,370	-
14,992,527	13,464,973	13,339,525	12,983,551	12,756,887	13,538,122	28,561,748	19,070,760

10 YEAR EXPENDITURE HISTORY BY CATEGORY

FUND #	EXPENDITURES BY CATEGORY	FY 2003-04 ACTUAL	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL
11	GENERAL FUND				
	Salaries	2,942,435	3,340,108	3,995,078	4,163,571
	Benefits	1,667,882	1,544,493	1,594,250	1,745,150
	Supplies & Services	1,163,097	1,420,665	1,585,184	1,473,536
	Contracts	3,177,638	3,965,545	3,972,297	3,863,836
	Capital Outlay	546,191	187,277	144,325	44,075
	TOTAL GENERAL FUND	9,497,243	10,458,088	11,291,134	11,290,168
29	POLICE GRANTS FUND				
	Salaries	56,784	56,330	63,217	68,362
	Benefits	36,174	26,911	22,104	21,794
	Supplies & Services	8,941	9,186	5,218	4,487
	TOTAL POLICE GRANTS FUND	101,899	92,427	90,539	94,643
31	CAPITAL IMPROVEMENT FUND				
	Contracts	1,755,121	1,689,285	7,454,916	1,443,808
	TOTAL CAPITAL IMPROVEMENT FUND	1,755,121	1,689,285	7,454,916	1,443,808
33	COPs CAPITAL IMPROVEMENT FUND				
	Contracts	3,386,480	5,802,740	-	-
	TOTAL COPs CAPITAL IMPROVEMENT FUND	3,386,480	5,802,740	-	-
41	SPECIAL ASSESSMENT DEBT FUND				
	Supplies & Services	-	-	57,441	-
	Contracts	1,196,093	1,182,949	1,192,705	-
	TOTAL SPECIAL ASSESSMENT DEBT FUND	1,196,093	1,182,949	1,250,146	-
43	COPs DEBT SERVICE FUND				
	Contracts	563,386	639,883	957,496	961,096
	TOTAL COPs DEBT SERVICE FUND	563,386	639,883	957,496	961,096
TOTAL EXPENDITURES OF ALL FUNDS		16,500,222	19,865,372	21,044,231	13,789,715

10 YEAR EXPENDITURE HISTORY BY CATEGORY

FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
4,402,032	4,196,377	4,072,072	4,075,462	3,864,110	4,024,595	4,324,760	4,460,030
1,827,645	1,958,502	1,971,979	2,122,643	2,288,075	2,736,494	2,721,760	2,858,290
1,620,856	1,372,829	1,334,697	1,255,209	1,292,359	1,345,706	1,475,820	1,543,750
3,814,273	3,921,504	3,906,996	4,124,734	4,169,051	4,200,237	4,485,700	4,633,580
295,497	65,621	41,786	102,623	39,975	96,002	136,930	28,500
11,960,303	11,514,833	11,327,530	11,680,670	11,653,570	12,403,034	13,144,970	13,524,150
65,079	72,559	68,719	73,841	55,967	74,515	76,200	76,200
20,365	22,542	23,243	25,124	24,091	29,576	33,110	32,510
24,776	8,049	6,702	6,214	11,003	4,514	4,900	4,900
110,220	103,150	98,664	105,179	91,061	108,605	114,210	113,610
1,962,508	885,869	956,697	240,693	51,048	66,899	2,627,198	5,433,000
1,962,508	885,869	956,697	240,693	51,048	66,899	2,627,198	5,433,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
959,496	961,121	956,634	957,009	961,209	959,584	12,675,370	-
959,496	961,121	956,634	957,009	961,209	959,584	12,675,370	-
14,992,527	13,464,973	13,339,525	12,983,551	12,756,887	13,538,122	28,561,748	19,070,760

5 YEAR PROJECTION

FUND #	REVENUES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ESTIMATED
11	GENERAL FUND			
	Sales, Cardroom, Property & Other Taxes	12,580,411	13,556,769	13,042,900
	Licenses & Permits	77,432	107,972	69,990
	Fines & Forfeitures	83,732	67,536	60,250
	Use of Money & Property	496,197	503,140	392,500
	Revenue from Other Agencies	148,310	226,994	168,370
	Charges for Current Services	742,089	810,404	765,760
	Other Revenues	78,179	41,408	45,300
	TOTAL GENERAL FUND REVENUES	14,206,350	15,314,223	14,545,070
	Net Transfers	(936,547)	(1,020,719)	(14,055,218)
	TOTAL GENERAL FUND REVENUES (NET)	13,269,803	14,293,504	489,852
21	SPECIAL GAS TAX FUND			
	TOTAL SPECIAL GAS TAX FUND	13,224	-	-
22	MEASURE A FUND			
	TOTAL MEASURE A FUND	1,416	-	-
29	POLICE GRANTS FUND			
	TOTAL POLICE GRANTS FUND	109,763	91,305	100,000
31	CAPITAL IMPROVEMENT FUND			
	TOTAL CAPITAL IMPROVEMENT FUND	70,799	167,700	2,627,198
43	COPs DEBT SERVICE FUND			
	TOTAL COPs DEBT SERVICE FUND	961,209	957,884	11,717,320
TOTAL REVENUES OF ALL FUNDS		14,426,214	15,510,393	14,934,370
FUND #	EXPENDITURES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ESTIMATED
11	GENERAL FUND			
	Salaries	3,864,110	4,024,595	4,324,760
	Benefits	2,288,075	2,736,494	2,721,760
	Supplies & Services	1,292,359	1,345,706	1,475,820
	Contracts	4,169,050	4,200,237	4,485,700
	Capital Outlay	39,975	96,002	136,930
	TOTAL GENERAL FUND EXPENDITURES	11,653,570	12,403,034	13,144,970
29	POLICE GRANTS FUND			
	Salaries	55,967	74,515	76,200
	Benefits	24,091	29,576	33,110
	Supplies & Services	11,003	4,514	4,900
	TOTAL POLICE GRANTS FUND EXPENDITURES	91,061	108,605	114,210
31	CAPITAL IMPROVEMENT FUND			
	Contracts	51,048	66,899	2,627,198
	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	51,048	66,899	2,627,198
43	COPs DEBT SERVICE FUND			
	Contracts	961,209	959,584	12,675,370
	TOTAL COPs DEBT SERVICE FUND EXPENDITURES	961,209	959,584	12,675,370
TOTAL EXPENDITURES OF ALL FUNDS		12,756,887	13,538,122	28,561,748

5 YEAR PROJECTION

FY 2014-15 ADOPTED	FY 2015-16 PROJECTED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED
13,338,600	13,672,065	14,013,867	14,364,213	14,723,319	15,091,402
56,000	57,120	58,262	59,428	60,616	61,829
60,250	61,455	62,684	63,938	65,217	66,521
392,700	400,554	408,565	416,736	425,071	433,573
196,270	200,195	204,199	208,283	212,449	216,698
717,160	731,503	746,133	761,056	776,277	791,803
45,300	46,206	47,130	48,073	49,034	50,015
14,806,280	15,169,099	15,540,841	15,921,727	16,311,983	16,711,839
(5,332,250)	(1,762,000)	(1,316,270)	(835,323)	(469,903)	-
9,474,030	13,407,099	14,224,571	15,086,404	15,842,079	16,711,839
-	-	-	-	-	-
-	-	-	-	-	-
100,000	100,000	100,000	100,000	100,000	100,000
5,433,000	1,762,000	1,316,270	835,323	469,903	-
-	-	-	-	-	-
15,007,030	15,269,099	15,640,841	16,021,727	16,411,983	16,811,839

FY 2014-15 ADOPTED	FY 2015-16 PROJECTED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED
4,460,030	4,593,831	4,731,646	4,873,595	5,019,803	5,170,397
2,858,290	3,125,064	3,416,736	3,735,632	4,022,030	4,330,386
1,543,750	1,574,625	1,606,118	1,638,240	1,671,005	1,704,425
4,633,580	4,726,252	4,820,777	4,917,192	5,015,536	5,115,847
28,500	29,070	29,651	30,244	30,849	31,466
13,524,150	14,048,841	14,604,928	15,194,903	15,759,223	16,352,521
76,200	78,486	80,841	83,266	85,764	88,337
32,510	35,544	38,862	42,489	45,746	49,254
4,900	4,998	5,748	6,610	7,271	7,998
113,610	119,028	125,450	132,364	138,781	145,588
5,433,000	1,762,000	1,316,270	835,323	469,903	-
5,433,000	1,762,000	1,316,270	835,323	469,903	-
-	-	-	-	-	-
-	-	-	-	-	-
19,070,760	15,929,870	16,046,647	16,162,591	16,367,907	16,498,109





TOWN OF COLMA

Appendix

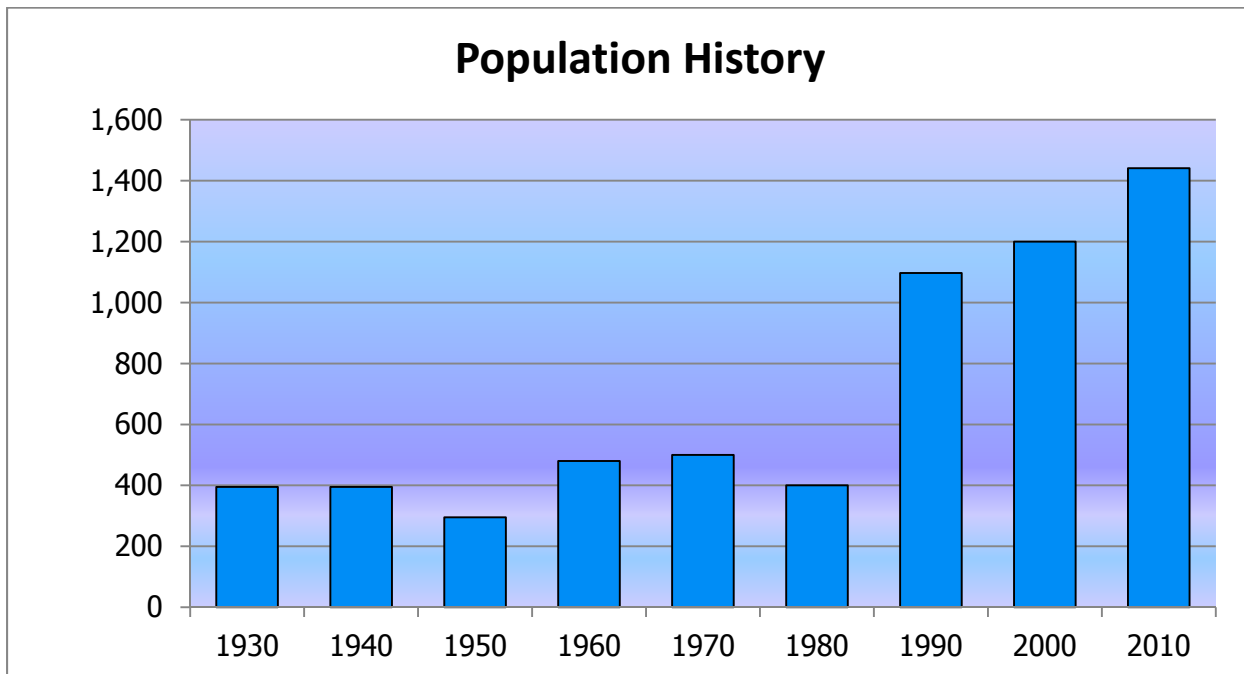


About Colma

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

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

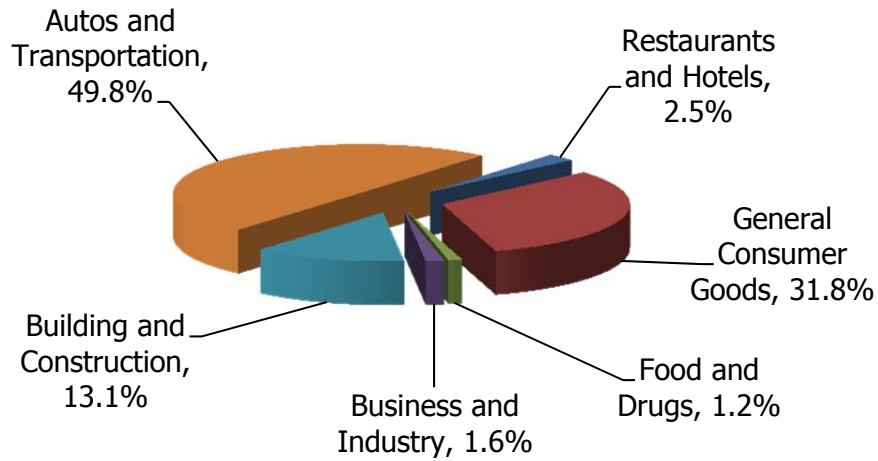
Over the years, businesses and a small residential district grew around the cemeteries. In 1941, the U.S. Postal Officials requested that the name be changed because there was another city in Southern California named Lawndale. At that time the name was changed to the Town of Colma. The Town recently obtained adjusted 2010 Census population numbers, but not corresponding income, gender, racial or employment information.



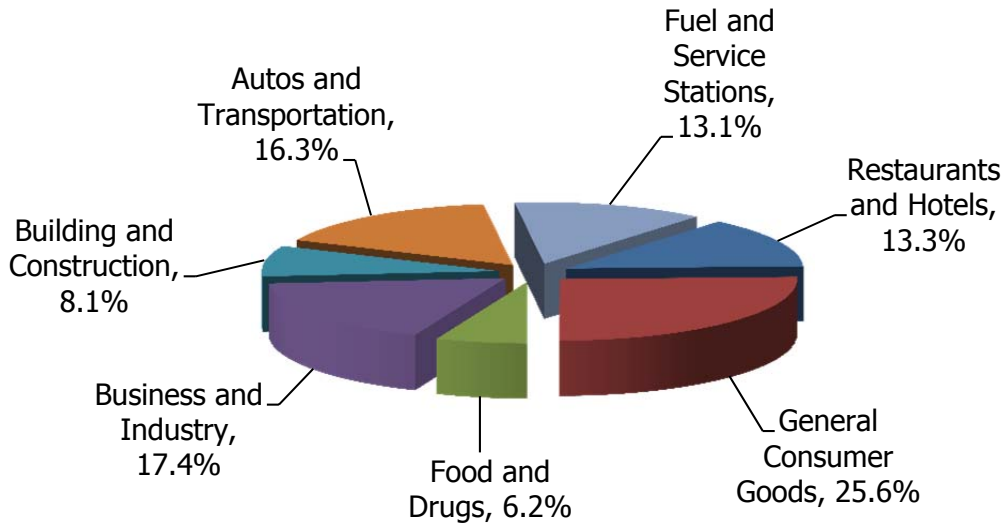
Note: Population increased in 1986 due to an annexation of existing housing units to the Sterling Park neighborhood.

2013 Sales Tax Comparison¹

Town of Colma

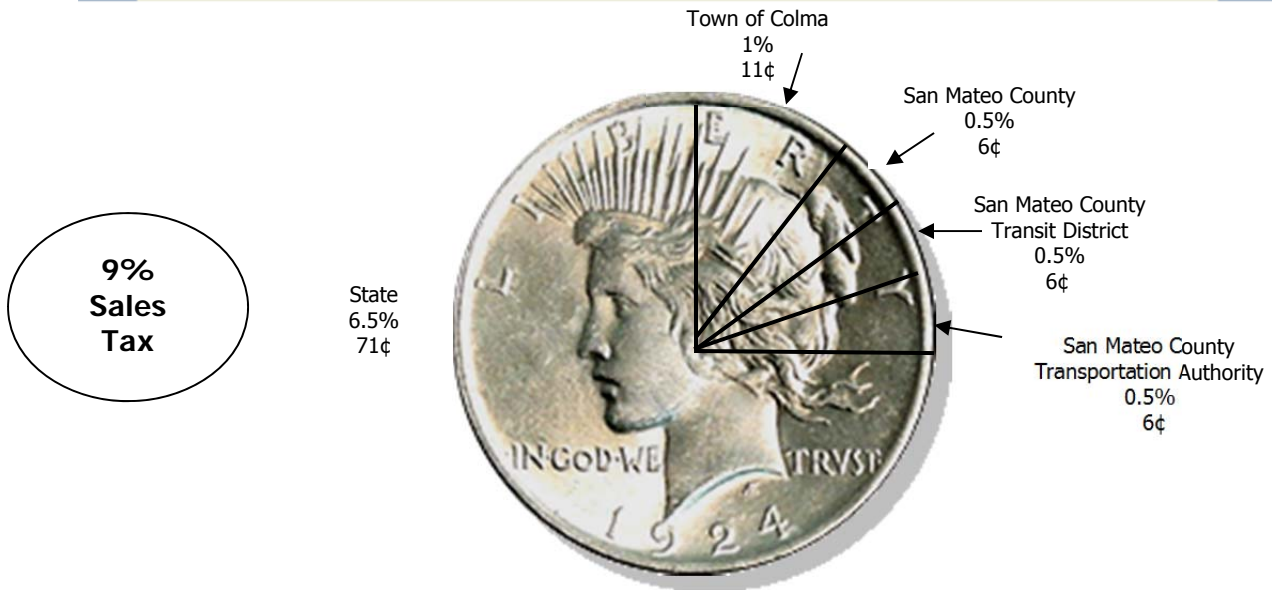


Statewide



¹ From the HdL Companies.

Where Does My Sales Tax Dollar Go?



In FY 2014-15, the Town will receive approximately \$8.9 million in sales taxes.

Where Does My Property Tax Dollar Go?



For FY 2014-15, the Town of Colma will receive approximately \$362,000 in property taxes.

Colma Major Employers

Business Name	# of Employees	Business Type
Lucky Chances	601	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	427	Retail
Home Depot	203	Retail
Home Depot Pro	156	Retail
Serramonte Ford	153	Automobile Dealership
Best Buy	139	Retail
Cypress Lawn	114	Cemetery
Kohl's	112	Retail
Stewart Chevrolet & Cadillac	105	Automobile Dealership
Lexus of Serramonte	100	Automobile Dealership
Honda of Serramonte	89	Automobile Dealership
Old Navy	73	Retail

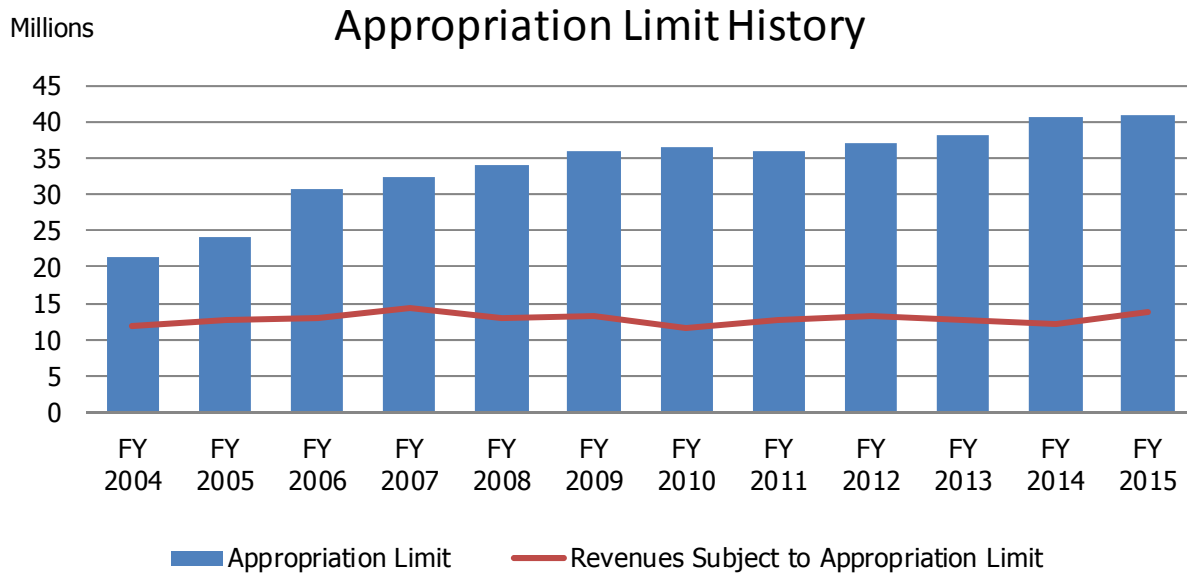
** based on currently issued business licenses as of 4/15/14

Appropriation Limit

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 2014-15

Per Capita Personal Income	-0.23%	$((-0.0023+100)/100 = 0.999977)$
Population Change	0.75%	$((0.0075+100)/100 = 1.000075)$
Calculation of Factor for FY 2014-15	1.000052	$0.999977 \times 1.000075 = 1.000052$
Prior Year Appropriation Limit (2014)	\$40,551,319.22	
Appropriation Limit FY 2014-15	\$40,553,427.81	$40551319.22 \times 1.000052 = 40553427.81$



Budget Process

The Town’s fiscal year starts on July 1st and ends on June 30th. The Town of Colma’s fiscal activities are budgeted and accounted for through the use of funds. A fund is a separate fiscal entity, which is self-balancing and free standing. The use of funds enables the maintaining of separate records for particular purposes. The Town has a General Fund, three Special Revenue Funds, a Capital Improvement Fund and a recently retired Debt Service Fund. The Town does not have any Proprietary Funds. The funds are listed on the Status of Fund Balances page in the Introduction Section.

The Town’s budget is prepared, recorded, and controlled using a modified accrual basis for all funds. Under this basis of budgeting, capital outlays and debt service principal payments are budgeted and recorded as expenditures. Debt proceeds, capital grants, interfund transfers, and interfund loans exceeding one year are budgeted and recorded as revenues.

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

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

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

Budget and Financial Policies

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

4.01.030 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.

[*History:* Formerly §1.09.030; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.040 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.

[*History:* Formerly § 1.09.040; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.050 Adoption; Effect

(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.

[*History:* Formerly § 1.09.050; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.060 Failure to Adopt

If the City Council fails to adopt the budget on or before June 30, the proposed budget, as submitted, shall constitute an appropriation as to all expenditures proposed therein until August 31 or until further action by the City Council, whichever occurs first, except that such failure to adopt shall not authorize the hiring of an additional employee or the expenditure for any capital outlay requested in the proposed budget. The sole purpose of this section is to provide for continuing authority to incur expenditures for a period of sixty (60) days pending final City Council action on the budget.

[*History:* Formerly § 1.09.060; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.070 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.

[*History:* Formerly §1.09.070; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.080 Amendments to Budgets

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

[*History:* Formerly § 1.09.080; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.090 Budget Administration

(a) The City Manager shall have charge of the administration of the financial affairs of the City and to that end shall supervise and be responsible for the disbursement of all moneys and have control over all expenditures to insure that appropriations are not exceeded. The City Manager shall institute such procedures as may be necessary to discharge this responsibility, including a purchase order procedure.

(b) The City Manager will be responsible for assuring that expenditures do not exceed the total appropriation for all capital projects by reviewing monthly project reports to identify potential project overages and determining how to address the overage; and, signing off as final approval on all expenditure budget adjustments.

(c) The City Manager shall develop the necessary procedures for the effective implementation of this chapter.

[*History:* Formerly § 1.09.090; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD. 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.100 Transfers of Appropriation Balances

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.

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.

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

[History: Formerly § 1.09.100; ORD. 503, 12/11/96; ORD 533, 7/8/98; ORD 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.110 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.

[History: Formerly § 1.09.110; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.120 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.

[History: Formerly § 1.09.120; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.130 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.

No expenditures at the department level shall exceed the Approved or Amended Budget, by fund.

Projected deficiencies in any department by fund must be corrected by:

An inter-departmental appropriation transfer; or

An appropriation transfer from Reserves.

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.

The City Council shall act on any projected fund deficits prior to the close of the Fiscal Year.

[History: Formerly § 1.09.130; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

Division 3: General Fund Reserves

4.01.140 Purposes

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;

Provide for fluctuations in revenues and expenditures while ensuring adequate cash flow;

Enable the Town to implement innovative opportunities for the betterment of the community; and

Demonstrate continued credit worthiness to bond rating agencies and the financial community.

[History: Formerly § 1.09.140; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.150 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.

The Nonspendable Fund Balance shall be maintained in an amount as required by law and Generally Accepted Accounting Principles (GAAP).

Committed Reserves shall be maintained as follows:

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;

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

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.

Assigned Reserves shall be maintained as follows:

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;

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

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.

The Unassigned Reserve shall consist of the balance of all amounts not otherwise expended, encumbered, or reserved.

[*History:* Formerly § 1.09.150; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.160 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.

Committed Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

[*History:* Formerly § 1.09.160; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.170 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.

Assigned Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

[*History:* Formerly § 1.09.170; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.180 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.

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.

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.

[History: Formerly § 1.09.180; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

Division 4: Reports

4.01.190 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.

[History: Formerly § 1.09.190; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.200 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.

[History: Formerly § 1.09.200; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD. 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.210 Report on Reserve Levels

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

During the annual budget adoption process, the City Manager shall project the ending reserve levels; and

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.

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.

[History: Formerly § 1.09.210; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>GENERAL FUND-11</u>					
	<u>PROPERTY TAXES & OTHER TAXES</u>					
31001	Secured Taxes	343,142	602,858	300,000	370,000	350,000
31002	Unsecured Taxes	3,327	3,197	4,000	4,000	3,000
31003	SB 813 Taxes	2,401	3,084	2,000	2,000	3,000
31008	Unitary Tax	640	695	600	600	700
31009	Home Owner Property Tax Refunds	386	364	300	300	400
31111	Sales Taxes	5,517,651	6,232,713	5,850,000	6,434,000	6,750,000
31112	Real Estate Transfer	4,678	7,425	10,000	10,000	5,000
31113	Franchise Taxes	74,735	105,257	61,000	116,000	120,000
31114	Business Licenses Taxes	6,430	6,575	6,000	6,000	6,500
31115	Cardroom Taxes	4,957,235	4,703,462	4,600,000	4,000,000	4,000,000
31116	AB 1766 State Reimbursement (25% of Sales Tax Returned)	1,669,785	1,891,139	2,100,000	2,100,000	2,100,000
	TOTAL PROPERTY & OTHER TAXES	12,580,411	13,556,769	12,933,900	13,042,900	13,338,600
	<u>LICENSES & PERMITS</u>					
32001	Building Permits	32,640	20,917	25,000	17,000	15,000
32002	Building Plan Checking	20,023	8,306	10,000	3,700	5,000
32003	Eng. Plan & Map Checking	-	4,124	10,000	13,200	10,000
32004	Eng. Permits Inspections	2,970	54,142	1,500	800	1,000
32011	Grading Permits	3,518	1,021	5,000	19,700	5,000
32012	Lot Line Adjustments/Subdivisions	1,000	6,094	1,000	4,000	1,000
32014	Use Permits	8,440	5,370	5,000	6,000	5,000
32015	Variance Permits	750	750	-	-	-
32016	Sign Permits	2,522	1,630	2,000	2,140	2,000
32017	Tree Removal Permits	474	3,318	1,000	950	1,000
32018	CEQA Fees	-	1,000	1,000	500	3,000
32019	Design Reviews-Minor	4,095	1,300	2,000	2,000	2,000
32022	Major Project Review	1,000	-	2,000	-	6,000
	TOTAL LICENSES & PERMITS	77,432	107,972	65,500	69,990	56,000
	<u>FINES & FORFEITURES</u>					
33001	Vehicle Code	80,813	67,301	60,000	60,000	60,000
33002	Booking Fees	2,919	235	250	250	250
	TOTAL FINES & FORFEITURES	83,732	67,536	60,250	60,250	60,250

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	263,428	214,746	150,000	150,000	150,000
34021	Senior Housing Rents	184,614	185,774	135,000	135,000	135,000
34022	1500 Hillside Rents	1	1	1	-	1
34023	City Hall Annex Rents	20,140	58,736	41,000	41,000	41,000
34024	Recreation Center Rents	21,639	37,262	60,000	60,000	60,000
34025	Corp Yard Rent	1	1	1	-	1
34026	Verano 1065 Mission Rd	5,898	5,529	5,700	5,700	5,700
34028	A/V Equipment Rental	475	1,090	1,500	800	1,000
	TOTAL USE OF MONEY & PROPERTY	496,197	503,140	393,202	392,500	392,702
	<u>REVENUES FROM OTHER AGENCIES</u>					
35001	Motor Vehicle-in-lieu	100,647	101,157	70,000	70,000	100,000
35002	Traffic and Congestion Relief	-	2,905	3,000	3,000	3,000
35111	State Police Programs	1,822	16	20	20	20
35112	POST Reimbursements	19,076	22,566	11,000	11,000	7,500
35113	Inner Persepectives Revenues	8,750	7,700	7,350	7,350	8,750
35121	County Grants - Police	13,015	5,445	2,000	2,000	2,000
	<i>Asset Forfeiture / Property Room</i>					
35123	State Grants	5,000	5,000	-	-	-
35131	Measure M	-	82,207	75,000	75,000	75,000
	TOTAL REVENUES FROM OTHER AGENCIES	148,310	226,994	168,370	168,370	196,270
	<u>CHARGES FOR CURRENT SERVICES</u>					
36001	Cardroom - Registration	7,800	8,300	6,600	6,600	8,000
36002	Cardroom Renewal Fees	15,200	12,450	13,000	13,000	13,000
36211	Cal Water	14,137	14,137	15,000	15,000	15,000
36221	Sewer Fees	637,446	686,002	650,000	650,000	600,000
36321	Release Impound Vehicles	6,560	4,880	6,000	6,000	6,000
36322	Citation Sign Off	1,030	1,020	1,000	1,000	1,000
36323	Fingerprinting	16,635	16,565	13,000	13,000	13,000
36324	Police Reports	1,415	1,550	1,400	1,400	1,400
36331	Special Police Services	2,925	3,414	2,500	2,500	2,500
36401	Recreation & Park Fees	17,425	34,051	30,000	33,000	33,000
36403	Shows, Tickets, Trip Fees	4,988	8,018	7,000	7,000	7,000
36404	Holiday Fees	961	1,472	1,500	660	660
36406	Summer Camp Fees	15,328	18,506	15,000	16,500	16,500
36410	Historical Association	238	39	100	100	100
	TOTAL CHARGES FOR CURRENT SERVICES	742,089	810,404	762,100	765,760	717,160

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>OTHER REVENUES</u>					
37001	Sale of Documents	403	356	300	300	300
37011	Sale of Personal Property	7,470	1,855	8,000	8,000	8,000
37021	Insurance Reimbursements	63,922	27,796	20,000	20,000	20,000
37031	Other Reimbursements	2,430	2,717	2,000	2,000	2,000
37032	Cash Over (Short)	-	20	-	-	-
37059	Other Miscellaneous Revenues	3,954	8,664	15,000	15,000	15,000
	TOTAL OTHER REVENUES	78,179	41,408	45,300	45,300	45,300
TOTAL GENERAL FUND REVENUES		14,206,350	15,314,223	14,428,622	14,545,070	14,806,282
	<u>TRANSFERS TO OTHER FUNDS</u>					
38004	Transfers to Capital Improvement Fund	(70,799)	(167,700)	(1,832,000)	(2,450,198)	(5,433,000)
38006	Transfers to COPs Debt Service Fund	(961,209)	(957,884)	(957,370)	(11,717,320)	-
	TOTAL TRANSFER TO OTHER FUNDS	(1,032,008)	(1,125,584)	(2,789,370)	(14,167,518)	(5,433,000)
	<u>TRANSFER FROM OTHER FUNDS</u>					
39002	Transfers from Spec. Gas Tax Fund	46,154	48,710	34,100	56,300	50,750
39003	Transfers from Measure A	49,306	56,156	34,000	56,000	50,000
	TOTAL TRANSFERS FROM OTHER FUNDS	95,460	104,865	68,100	112,300	100,750
TOTAL GENERAL FUND REVENUES (NET)		13,269,803	14,293,504	11,707,352	489,852	9,474,032
	<u>SPECIAL GAS TAX FUND - 21</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35201	Gas Tax - 2105	8,298	7,936	5,200	8,700	8,670
35202	Gas Tax - 2106	11,332	11,490	7,600	11,570	11,550
35203	Gas Tax - 2107	12,112	12,586	8,000	10,700	10,660
35204	Gas Tax - 2107.5	1,000	1,000	1,000	1,000	1,000
35205	Gas Tax - 2103	24,048	15,698	12,300	24,330	18,870
35220	Traffic Congestion Relief	2,588	-	-	-	-
	TOTAL REVENUES FROM OTHER AGENCIES	59,378	48,710	34,100	56,300	50,750
	<u>TRANSFERS TO OTHER FUNDS</u>					
38001	Transfers to General Fund	(46,154)	(48,710)	(34,100)	(56,300)	(50,750)
	TOTAL TRANSFER TO OTHER FUNDS	(46,154)	(48,710)	(34,100)	(56,300)	(50,750)
TOTAL SPECIAL GAS TAX FUND		13,224	-	-	-	-

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 AMENDED	FY 2013-14 ESTIMATED	FY 2014-15 ADOPTED
	<u>MEASURE A FUND - 22</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35301	Measure A Taxes	50,722	56,156	34,000	233,000	50,000
	TOTAL REVENUES FROM OTHER AGENCIES	50,722	56,156	34,000	233,000	50,000
	<u>TRANSFERS TO OTHER FUNDS</u>					
38001	Transfers to General Fund	(49,306)	(56,156)	(34,000)	(56,000)	(50,000)
38004	Transfer to CIP	-	-	-	(177,000)	-
	TOTAL TRANSFER TO OTHER FUNDS	(49,306)	(56,156)	(34,000)	(233,000)	(50,000)
TOTAL MEASURE A FUND		1,416	-	-	-	-
	<u>POLICE GRANTS - 29</u>					
35111	State Police Programs	109,763	91,305	100,000	100,000	100,000
TOTAL POLICE GRANTS		109,763	91,305	100,000	100,000	100,000
	<u>CAPITAL IMPROVE. FUND - 31</u>					
	<u>TRANSFERS FROM OTHER FUNDS</u>					
39001	Transfers from General Fund	70,799	167,700	1,832,000	2,450,198	5,433,000
39004	Transfers from Measure A fund				177,000	-
	TOTAL TRANSFERS FROM OTHER FUNDS	70,799	167,700	1,832,000	2,627,198	5,433,000
TOTAL CAPITAL IMPROVEMENT FUND		70,799	167,700	1,832,000	2,627,198	5,433,000
	<u>COPs DEBT SERVICE FUND - 43</u>					
	<u>TRANSFERS FROM OTHER FUNDS</u>					
39001	Transfers from General Fund	961,209	957,884	957,370	11,717,320	-
	TOTAL TRANSFERS FROM OTHER FUNDS	961,209	957,884	957,370	11,717,320	-
	TOTAL COPs DEBT SERVICE FUND	961,209	957,884	957,370	11,717,320	-
GRAND TOTAL OF ALL FUNDS		14,426,213	15,510,393	14,596,722	14,934,370	15,007,032

List of Acronyms

AB – Assembly Bill

ABAG – Association of Bay Area Governments

ABC – Alcoholic Beverage Control

ADA – Americans with Disabilities Act

BAAQMD – Bay Area Air Quality Management District

BART – Bay Area Rapid Transit

BCDC – Bay Conservation and Development Commission

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

CAD/RMS – Computer Aided Dispatch and Records Management System

CaIPELRA – California Public Employers Labor Relations Association

CaIPERS – California Public Employees Retirement System

CAP – Climate Action Plan

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
GIS – Geographic Information System
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
MADD – Mothers Against Drunk Driving
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

PTAF – Property Tax Assessment Fee
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
SLPP – State-Local Partnership Program
SMC – San Mateo County
SSF – South San Francisco
STEP – Saturation Traffic Enforcement Plan
SWAT – Special Weapons And Tactics
TEA – Tax Equity Allocation
TMA – Training Managers Association

Glossary of Budget Terms

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

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

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

Ad-valorem – According to value.

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

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

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

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

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

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

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 31st (mid-point of the fiscal year).

Mid-Year Budget Review – Annual process, which occurs in February, where staff analyzes the revenue and expenditures of the Town through the mid-point of the fiscal year (December 31st), projects the data to the end of the fiscal year (June 30th) and presents the information to Council, along with any recommended budget adjustments.

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

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

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

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

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 1st of each year as a result of new construction or a change in ownership. The San Mateo County Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the value set on January 1st.

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 30th (end of fiscal year).

**RESOLUTION NO. 2014-33
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION ADOPTING BUDGET, CHOOSING MEASURE OF INFLATION, AND
ESTABLISHING APPROPRIATIONS LIMITS FOR FY 2014-2015**

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 9, 2014 and May 14, 2014;
- (c) A notice of public hearing was given as required by law;
- (d) A public hearing was held on June 11, 2014 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

- (a) The appropriations limit for the fiscal year FY 2013-14 was \$40,551,319.22. Final data for the last fiscal year are not available to determine whether the Town of Colma is in compliance for fiscal year 2013-2014, but the preliminary data suggests that the Town will be in compliance for that fiscal year.
- (b) The City Council finds that the proposed budget does not exceed the constitutional appropriation limit for fiscal year 2014-2015, as shown in the following findings.
- (c) 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 -0.23%.
- (d) The State Department of Finance determined that on January 1, 2014 the population of the Town of Colma was 1,470 people, and that the change in population of the Town of Colma from January 1, 2013 to January 1, 2014, as determined in accordance with the method prescribed by law, was 0.75%.
- (e) Using the above described cost-of-living and population changes, the appropriations limit for the upcoming fiscal year should be adjusted by multiplying the prior limit by 1.000052, which would produce an adjusted appropriations limit of \$40,553,427.81. The step-by-step calculation is as follows:

Per capita COL converted to a ratio: $(-0.0023 + 100) / 100 = 0.999977$

Population change converted to a ratio: $(.75 + 100) / 100 = 1.000075$

Calculation of factor for FY 2014-15: $0.999977 \times 1.000075 = 1.000052$

Calculation of Appropriation Limit: $\$40,551,319.22 \times 1.000052 = \$40,553,427.81$

3. Measure of Inflation

For the fiscal year 2014-2015, 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 2014-2015 shall be, and hereby is determined to be \$40,553,427.81.

5. Adoption of Budget

(a) *Budget Approval.* The 2014-2015 budget proposed by the City Manager, dated July 1, 2014, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2014-2015.

(b) *Clerical Adjustments.* The City Manager shall be, and hereby is, authorized to adjust the budget pursuant to the provisions of section 1.09.070 of the Colma Administrative Code and, no later than August 31, 2014, 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.

(c) *Department Limitation.* 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.

(d) *Staffing.* 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 full-time equivalent employees beyond that shown as the authorized staffing level for the Town without specific approval of the City Council.

(e) *Purchasing Ordinance.* 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 zero.

(b) The Retiree Healthcare Reserve for the next fiscal year is established at \$1,042,000, being the amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years; and

(f) The Budget Stabilization Reserve for the next fiscal year is established at \$13,534,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 100% (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, 2014, shall be placed in the Unassigned Reserve.

Certification of Adoption

I certify that the foregoing Resolution No. 2014-33 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 11, 2014, by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Helen Fisicaro, Mayor	X				
Raquel Gonzalez	X				
Joanne del Rosario	X				
Joseph Silva	X				
Diana Colvin	X				
<i>Voting Tally</i>	5	0			

Dated 7/9/14

Helen Fisicaro
Helen Fisicaro, Mayor

Attest: Sean Rabé
Sean Rabé, City Clerk