



# TOWN OF COLMA

## FY 2013-14 Adopted Budget

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Vice Mayor Joseph Silva  
Council Member Diana Colvin  
Council Member Helen Fisicaro  
Council Member Raquel "Rae" Gonzalez







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# TOWN OF COLMA

## FY 2013-14 Adopted Budget

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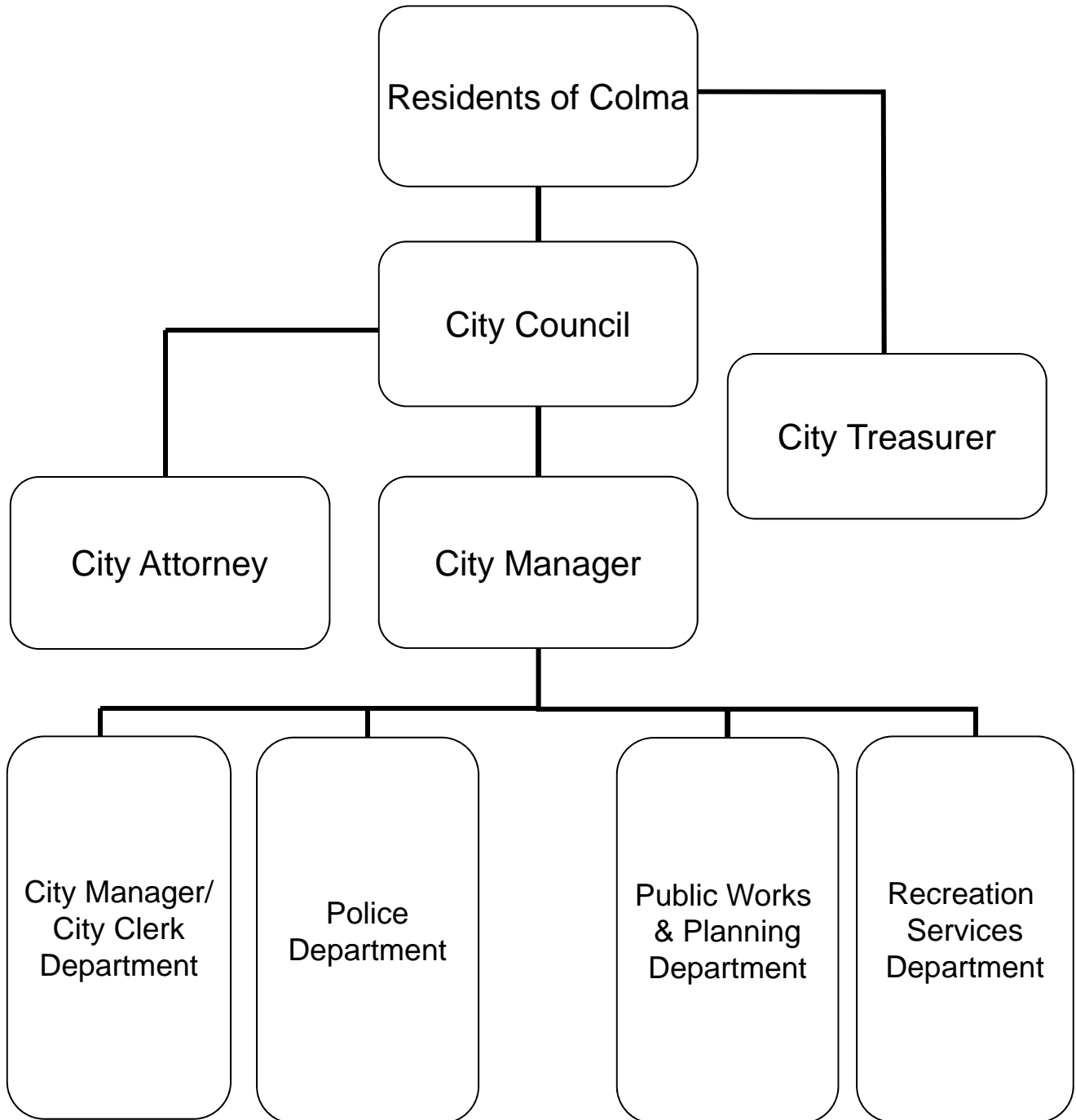




TOWN OF COLMA

# Introduction

# Town of Colma





## Budget Message

TO: Mayor and Members of the City Council

FROM: Laura Allen, City Manager

MEETING DATE: June 12, 2013

SUBJECT: FY 2013-14 Adopted Budget

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Staff is pleased to present the FY 2013-14 Adopted Budget which represents an outstanding effort by the Town to provide municipal services. Revenues are estimated to be \$14.6 million and expenditures are proposed at \$16 million, including \$1.8 million in Capital Improvement Plan (CIP) projects. The Adopted Budget includes a \$1.4 million transfer from General Fund Reserves to balance the budget.

### EXECUTIVE SUMMARY

The FY 2013-14 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 2013-14 Adopted Budget provides \$13.2 million in funding to operating departments and approximately \$960,000 to Debt Service and \$1.8 million to the CIP for a total of approximately \$16 million. These expenditures are approximately \$1.9 million more than the FY 2012-13 Amended Budget due to:

- Adding capital projects for the first time since the recession started in 2008

- Filling two vacant Police Officer positions
- Replacing historical video of Colma
- Medical benefit cost increases
- Higher janitorial and landscaping costs

The Unassigned General Fund Reserve<sup>1</sup> is projected to be \$13.4 million at the end of FY 2013-14. The assumptions used in preparing the FY 2013-14 Adopted Budget follow the Community Profile later in this Introduction Section.

General Fund revenues<sup>2</sup> are projected to be \$14.5 million, which is approximately \$300,000 more than General Fund revenues estimated for FY 2012-13 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 is improving. Revenue in the Adopted Budget is based on the assumption that the national, state and regional economies continue to get better in FY 2013-14. Sales taxes continue to grow reaching \$7.9 million in FY 2013-14. Cardroom taxes are expected to total \$4.6 million for FY 2012-13, and stay at that amount for FY 2013-14.

On the expenditure side, departments were not asked to absorb employee health care cost increases, estimated at 15%, 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 1,440 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,<sup>3</sup> largely due to the Serramonte Boulevard Auto Row and big box retail at its two shopping centers: 280 Metro and Serra Center. In spite of the economic challenges the Town faced during the recession, the Town maintained its ranking during that time period. Colma remained number four in 2012.<sup>4</sup>

This reliance on sales taxes makes the Town vulnerable to changes in consumer spending. The national sub-prime mortgage situation referenced in the budget message each of the past five years has improved with the percentage of homeowners in the United States living in houses that are valued at less than their mortgage decreasing from 27% in March 2011 to 21.5% in March 2013.<sup>5</sup> There are consistent signs that the economy is becoming more robust. In March of 2013, the unemployment rate was 9.4% in California<sup>6</sup> or 1.5% lower than in March 2012. Unemployment in San Mateo County, which continues to be lower than the statewide average, has also dropped from 7.5% to 5.7% in the past year.<sup>7</sup> While this is good news, it's tempered by the 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

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

<sup>2</sup> Includes transfers in from the Gas Tax and Measure A; Excludes SLESF

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

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

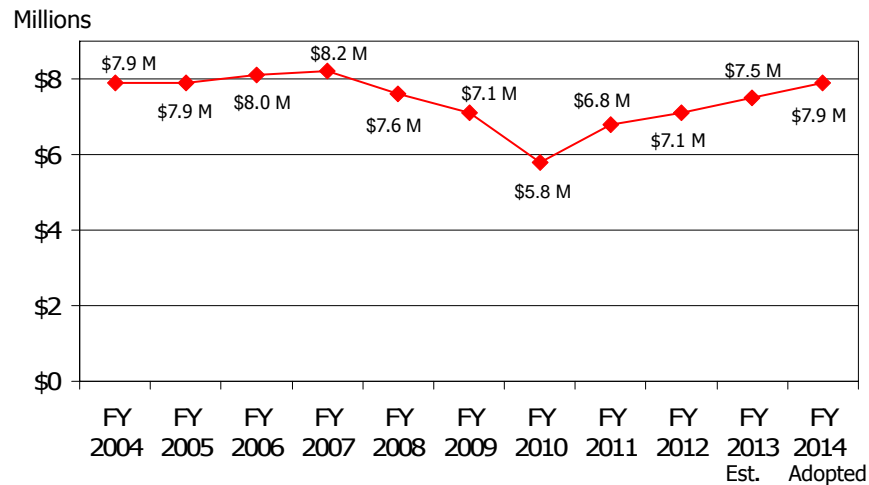
<sup>5</sup> WorldPropertyChannel.com, March 19, 2013

<sup>6</sup> Bureau of Labor Statistics, State Monthly Rankings, April 19, 2013

<sup>7</sup> San Mateo County Patch report from State EDD, April 24, 2013

drop out of the job market.<sup>8</sup> Consumer confidence jumped unexpectedly in April 2013 as the rebound in home values is creating a sense that the housing market is in recovery. The share of households projecting their incomes will rise over the next six months is the highest it's been since April 2011.<sup>9</sup>

## SALES TAX



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 2013-14 Adopted Budget assumes sales tax revenues are \$7.9 million, \$400,000 higher than the \$7.5 million estimated for FY 2012-13. This is very close to the Town's pre-recession average of \$8 million annually, shown in the chart above. This projected recovery mirrors the rebound of the national economy, and automobile sales in particular.

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

### Impact of the Nationwide Recession – 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 has been suspended and a selective hiring freeze was imposed. Health benefits for new employees were capped and no cost of living adjustments (COLAs) granted since 2010. The benefits for the City Treasurer position were eliminated.

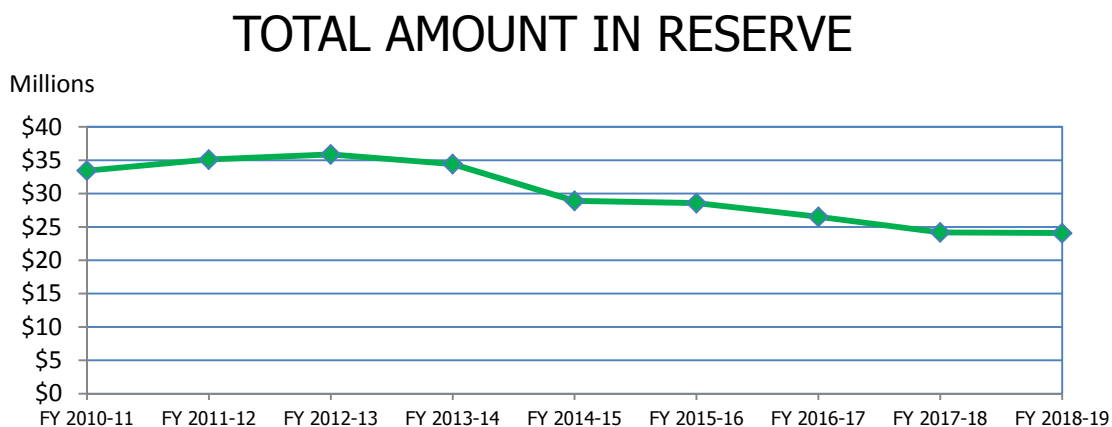
<sup>8</sup> Robert Reich, UC Berkeley Professor and former Labor Secretary, ABAG Spring General Assembly, April 18, 2013

<sup>9</sup> Bloomberg, Consumer Confidence Jumps, April 30, 2013

The Town recently filled two Police Officer positions held vacant since 2010. However, the reduction in administrative support in the City Manager's Office remains in place, as does the vacant Assistant City Manager position.

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

These adjustments, combined with changes in the Town's revenue forecast have extended the life of the reserves as displayed in the chart below. For the first time 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.



## STRATEGIC PLAN

At the beginning of each calendar year, the City Council typically reviews and discusses Town priorities with the City Manager and staff. During FY 2009-10, staff initiated a Strategic Planning Process with the Council. The process included the development of an individual Value Based Code of Conduct which formed the basis of the Value Statement for the organization.

During the current fiscal year, staff provided status reports to the Council on the progress made on the approved programs. While many have been completed, there is still a significant amount of work to be done in the area of economic development and other Council approved multi-year projects.

### Economic Development

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. In the short term, staff will continue to communicate with businesses through the ColmaWorks electronic newsletter and partner with the Colma/Daly City Chamber of Commerce to support the business community. Long-term items include assessing the feasibility of a town center, hotel, and retail, dining and entertainment district. The Town has initiated the site selection process for these concepts through the General Plan Update process.

#### ADA Transition Plan

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

Since FY 2010-11, the Town has spent approximately \$110,000 in various ADA improvements including upgrading curb ramps at the Creekside Villas senior housing complex, correcting the curb ramp slope at the Public Works & Planning Department's office building, as well as installing an accessible drinking fountain at Sterling Park Recreation Center and several curb ramps along Junipero Serra Boulevard. ADA work planned for FY 2013-14 is funded at \$67,000 in the CIP and includes:

- Removing physical barriers on Mission Road, Hillside Blvd. and Colma Blvd.
- Correcting doorways at Sterling Park and Colma Community Center

#### 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 has been moved from the Public Works & Planning Department's operating budget to the CIP, with an estimated cost of \$150,000 for the first 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-fund<sup>10</sup> these costs), sound fiscal policy requires that the City Council develop a plan to pay for these obligations as well as all other obligations of the Town.

Currently the Town accounts for these expenses on a pay-as-you-go basis, so the immediate costs are identified in the budget but the long-range financial obligation is not. The long-term cost of medical and dental benefits provided to retired employees, elected officials and their respective spouses and dependents has been determined to range from \$8.6 million to \$14.7 million depending on how the Council chooses to fund those costs.<sup>11</sup>

The FY 2013-14 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.<sup>12</sup> 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. As expected, there was a significant increase in the estimated long-range cost between the first actuarial valuation prepared in 2008 and the updated report completed in 2011. The long range cost increased from \$5 million to \$8.2 million. Therefore, staff is closely assessing the feasibility of placing money in an irrevocable trust and intends to bring a recommendation to the Council during FY 2013-14.

### **Pension Costs**

In March 2012, the CalPERS Board decided to reduce its rate of return on investments from 7.75% to 7.5%. As staff advised the Council, this resulted in increased rates for the Town (see Employee Salaries and Benefits below) beginning in FY 2013-14.<sup>13</sup>

While CalPERS expressed an interest in spreading the impact of this change over multiple years,<sup>14</sup> 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."<sup>15</sup> CalPERS is between 65 and 80 percent funded.<sup>16</sup>

These new policies include:

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

<sup>11</sup> Nicolay Consulting Group Report, 2011, page 2

<sup>12</sup> Nicolay Consulting Group Report, 2011, Page 5

<sup>13</sup> CalPERS Press Release, March 14, 2012

<sup>14</sup> CalPERS Press Release, April 18, 2012

<sup>15</sup> CalPERS Press Release, April 17, 2013

<sup>16</sup> CalPERS Press Release, April 16, 2013

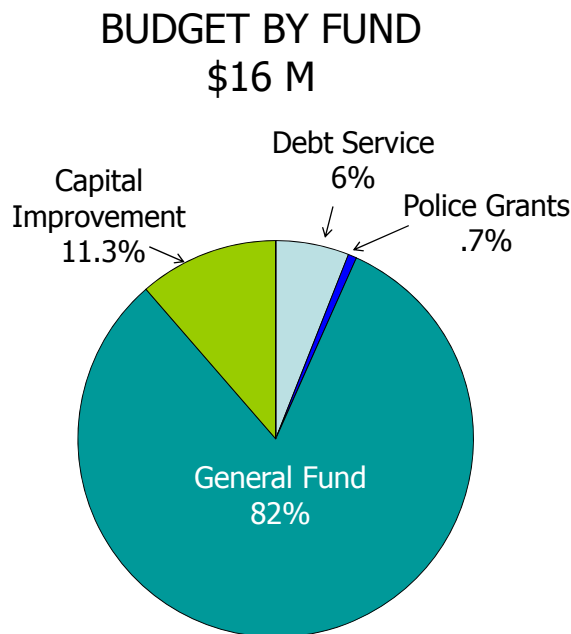
- A change in the rate-smoothing methodology with a 30-year fixed amortization period for gains and losses and
- A five-year ramp-up at the start and a five-year ramp-down at the end of the 30 year time period.

As a result of this decision, public agencies can expect their pension rates to increase by 50% 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 2013-14 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 2012-13. This section also contains summary information on expenditures, current CIP projects and staffing.



The chart above shows the FY 2013-14 Adopted Budget (all funds) by fund. In the FY 2013-14 Adopted Budget, General Fund revenues are projected to be \$14.5 million with expenditures at \$15.9 million.<sup>17</sup> The FY 2013-14 Adopted General Fund Budget provides \$13.1 million in funding to operating departments, approximately \$960,000 to Debt Service and \$1.8 million for CIP projects for a total of \$15.9 million. Adding the SLESF Fund increases the all funds budget to \$16 million.

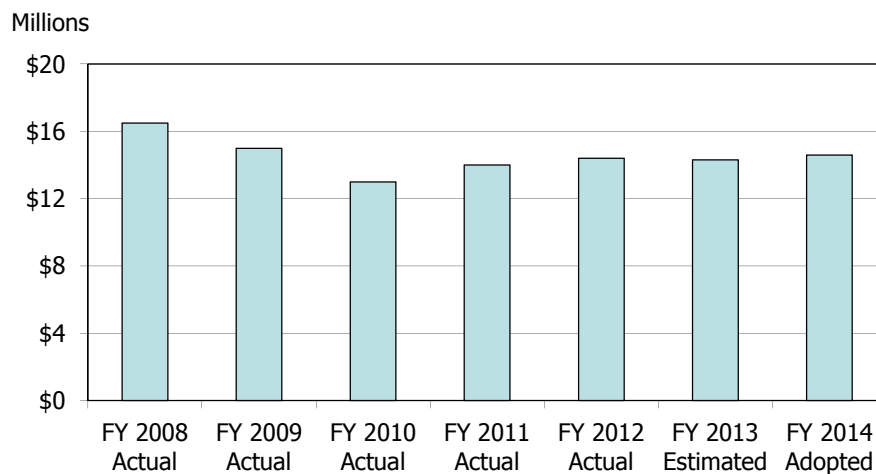
<sup>17</sup> These General Fund expenditures include transfers to the CIP and Debt Service funds only. Police Grants are not included – See Status of Fund Balances

## Revenues

The FY 2013-14 Adopted Budget contains a revenue budget of \$14.6 million (all funds) or \$500,000 more than the FY 2012-13 Adopted Budget. Sales tax revenues are projected to be \$7.9 million in FY 2013-14 or \$400,000 more than the FY 2012-13 estimates.

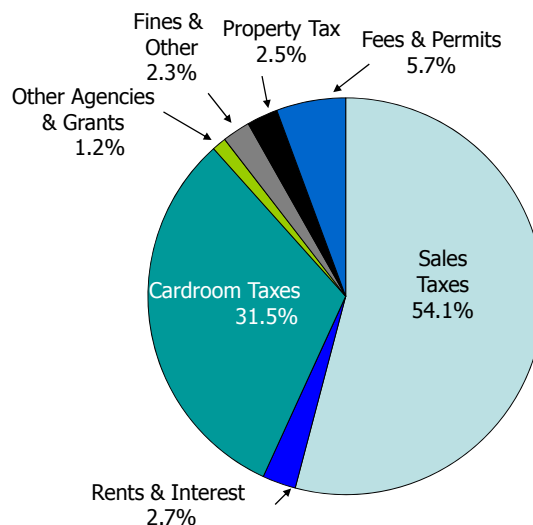
The graph below shows General Fund revenues peaking in FY 2008 due to a one-time Tax Equity Allocation (TEA) Act payment from San Mateo County and strong sales tax revenues. Revenues dropped in FY 2009 and FY 2010 reflecting the impact of the nationwide economic downturn on the Town's Sales Tax revenues. Sales taxes are improving and, assuming continued economic improvement, will likely reach \$8 million in the next couple of years.

### GENERAL FUND REVENUES

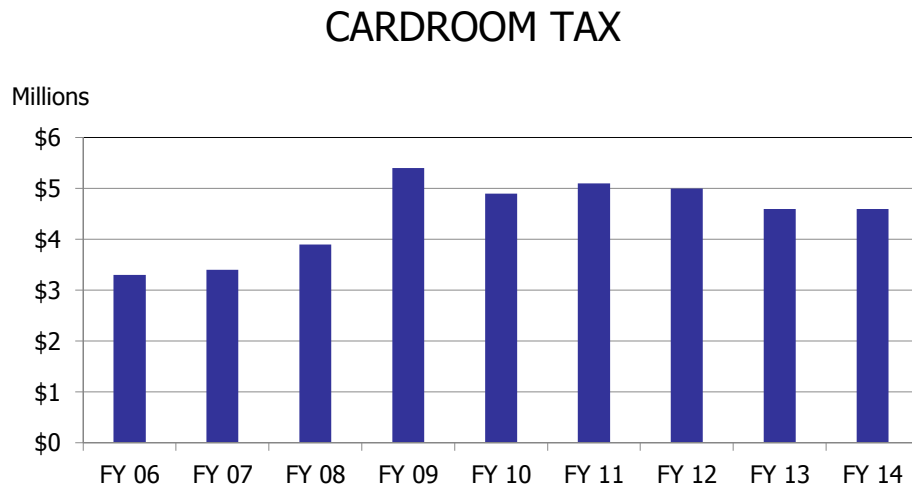


As a low property tax municipality, the Town is heavily reliant on sales and cardroom taxes as indicated by the pie chart below.

### GENERAL FUND – REVENUES \$14.5 M



The cardroom tax revenue continues to be recession resistant as shown in the chart below.



Revenue in this category hit an all time high of \$5.4 million in FY 2008-09, or \$2 million more than budgeted. The increase is attributed to seven additional tables approved in March of 2008 along with a change in the cardroom's mix of games and marketing approach. Revenue tapered off in FY 2009-10 falling to \$4.9 million. For FY 2011-12, revenue increased to \$5.0 million, which is very close to the \$5.4 million high point. Consistent with the conservative revenue estimate approach used in previous years, these taxes are budgeted at \$4.6 million in the FY 2013-14 Adopted Budget, which is the same amount included in the FY 2012-13 Adopted Budget. For the first time in many years, the Town is assuming no increase in cardroom activity next year.

#### Expenditures

The Operating Budget<sup>18</sup> for FY 2013-14 is approximately \$100,000 more than the FY 2012-13 Amended Budget due to:

- Filling two vacant Police Officer positions
- Replacing historical video of Colma
- Medical benefit cost increases
- Higher janitorial and landscaping costs

These increases were partially offset by decreases on other accounts throughout the budget.

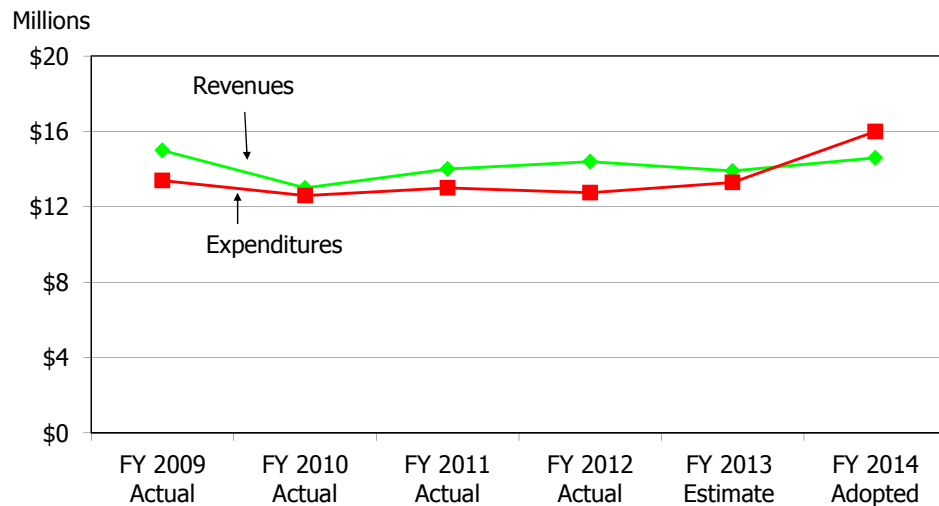
The addition of capital projects for the first time since the recession in 2008 results in expenditures exceeding expected revenue for FY 2013-14. To balance the budget, the Adopted Budget includes a \$1.4 million transfer from General Fund Reserves.

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<sup>18</sup> The operating budget number here includes Police Grants and excludes the CIP and Debt Service.

## REVENUES AND EXPENDITURES

(Includes all funds, CIP and Debt Service)



### A. Capital Improvement Plan

#### **Hillside Boulevard Rehabilitation & Beautification – CIP 901**

The Adopted Budget contains funding for the first part of a three-phase project on Hillside Boulevard. Phase one focuses on Hillside Boulevard between Hoffman Street and Serramonte Boulevard with a budget of \$1.2 million. The project includes roadway reconstruction, installation of bike lanes, additional sidewalk, decorative streetlights and roadway changes to increase the number of on-street parking spaces near the Colma Community Center.

#### **Mission Road Improvements – CIP 903**

To address pedestrian and bicycle safety issues, interim improvements proposed for FY 2013-14 include minor pavement repairs, striping and signage upgrades for pedestrian safety and striping for bike lanes.

A feasibility study in FY 2014-15 will address accessibility issues, further safety enhancements, and street improvements. Construction is scheduled for future years.

#### **Town Hall Campus Renovation – CIP 947**

The Adopted Budget contains \$150,000 for design work associated with remodeling 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 Assessment & Survey – CIP 971**

To comply with the State's permit and also to evaluate needs for future growth, a sewer collection system survey and structural assessment must be completed in FY 2013-14. Needed improvements and upgrades resulting from these studies will be scheduled in future years once the analysis has been completed.

**Geographic Information System (GIS) – CIP 985**

Development of a GIS identifying Town's critical infrastructure is needed to streamline data, make mapping more informative and interactive, and make the Town's services more efficient. Purchases of software, software licenses, and hardware, and the development of Base Information Layers are scheduled for FY 2013-14.

**General Plan Update – CIP 991**

The General Plan Update will likely take two to three years to complete. Within the 2013-14 Fiscal Year, staff is proposing the following activities will be initiated:

- General text editing
- Land Use Element Update
- Noise Element Update
- Historic Resources Element Update

**ADA Transition Plan Upgrades – CIP 992**

The Town adopted the ADA Transition Plan in 2010. To provide a clear separation between the Town's operating and capital costs, ADA upgrades will be done through the CIP budget starting in FY 2013-14.

For FY 2013-14, accessibility improvements are planned for Colma Boulevard, Sterling Park Recreation Center, Hillside Boulevard and Mission Road.

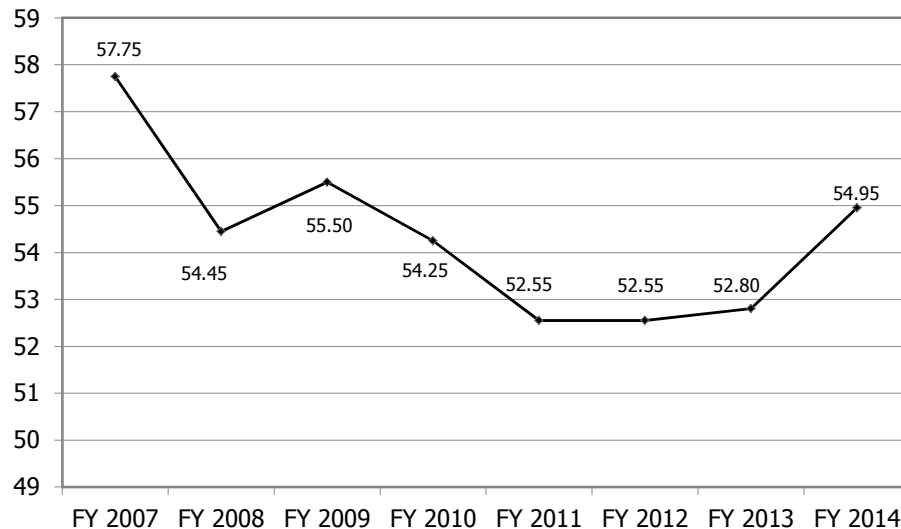
**B. Staffing Changes**

Total staffing increases from 52.80 FTE in the FY 2012-13 Adopted Budget to 54.95 FTE for FY 2013-14 reflecting the filling of two vacant Police Officer positions, an increase in contract staff in the Finance Division, and the use of per diem dispatch personnel.

The FY 2013-14 Adopted Budget contains one vacant, unfunded position: Assistant City Manager. Administrative support reductions made in the City Manager's Office during the recession remain in place.

The chart below shows the change in what was a downward trend in staffing.

## TOTAL STAFFING



### C. Employee Salaries and Benefits

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

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

While these recent changes will significantly reduce the Town's costs in the long-term, the cost of health care is increasing at a faster rate than inflation, and pension rates are expected to increase by 50% in the five year period from FY 2015-16 to FY 2020-21. These two benefits are placing extraordinary pressure on the fiscal health of most California municipalities, including the Town of Colma.

The Town participates in the CalPERS pension program. Employers and employees make contributions to this pension program at rates set by CalPERS. Currently, for every pension dollar paid, 64 cents come from CalPERS investments, 22 cents come from employers and 14 cents come from employee contributions.<sup>19</sup> The Town has no control over how those funds are invested. For FY 2013-14, the Town's pension contribution for Public Safety employees increased to 34.59% and for all other employees the rate grew to 18.39%. The table below shows a seven-year history of the

<sup>19</sup> CalPERS website, 3/29/13, Who pays for CalPERS Member Pensions?



employee and employer pension contributions as a percentage of each employee's salary.

Fiscal Year	Safety		Miscellaneous	
	Employer	Employee	Employer	Employee
2007-08	27.05%	9.00%	13.91%	8.00%
2008-09	27.10%	9.00%	13.18%	8.00%
2009-10	26.81%	9.00%	13.10%	8.00%
2010-11	32.06%	9.00%	16.58%	8.00%
2011-12	33.30%	9.00%	17.10%	8.00%
2012-13	32.92%	9.00%	17.09%	8.00%
2013-14	34.59%	9.00%	18.39%	8.00%

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

**D. Debt Service**

Debt service payments for the Certificates of Participation (COPs) issued in 2003 remain on schedule. No additional amounts have been set aside to create a fund to pay off the COPs ahead of schedule.

**RESERVE POLICY**

In October 2011, the Council approved changes to the Town's reserve policy to bring it into compliance with the recently adopted recommendations of the Governmental Accounting Standards Board<sup>20</sup> (GASB) Statement 54 which established five categories of reserve. The Council also adopted policies and criteria for allocating its General Fund reserves among these categories. The Status of Fund Balances shows the amount of money allocated to each category. The policies are contained in the Budget and Financial Policies in the Appendix section.

**APPRECIATION**

In closing, I'd like to thank the City Council for their policy leadership in a budget cycle full of pleasant surprises. This document demonstrates the hard choices you made two years ago are continuing to benefit the Town. The Town's positive financial position is the result of a strong effort on the part of the management team. I would like to thank the Department Directors for their willingness to continue to take a close look at their programs to ensure the Town functions as effectively as possible even with brighter horizons in front of us. Finally, I want 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!

<sup>20</sup> GASB is the organization that sets the Generally Accepted Accounting Standards (GAAP) used by state and local governments in the United States.

## 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 40% OF COST
- ANNUAL TOWN PICNIC AT NO COST



**The Town of Colma**, known worldwide as the “City of Souls,” is the smallest city in San Mateo County with 1,454 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 2013-14**

The FY 2013-14 Proposed 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 2014. For FY 2013-14, the Town is budgeting sales taxes at \$7.9 million. The Town estimates General Fund revenues for FY 2013-14 remain at \$14.6 million. 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 \$4.6 million. Based on historic trends, the revenue estimate assumes cardroom tax revenue continues to be recession resistant and the amount received for FY 2008-09 (\$5.4 million) was unusually high. Estimated revenue for FY 2012-13 is \$4.6 million. Cardroom activity is expected to remain at the same level in FY 2013-14.
- The State of California continues providing SLESF funding.
- Tax Equity Allocation (TEA) funding remains at \$200,000.
- No large private developments occur.

### **Expenditures**

- No cost of living adjustments for employees, unless required by contract.
- Health benefits increase by 15%. Health benefits are budgeted at 75% of the Town's maximum exposure reflecting the limited use of the highest insurance option available to employees.
- Other benefit cost assumptions: dental insurance, vision insurance and life insurance increase by 15% 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.
- Administrative staffing in the City Manager's Office continues at a lower level than pre-recession staffing and the Assistant City Manager position remains vacant.
- Other Post Employment Benefit (OPEB) payments continue on a pay-as-you-go basis for FY 2013-14.

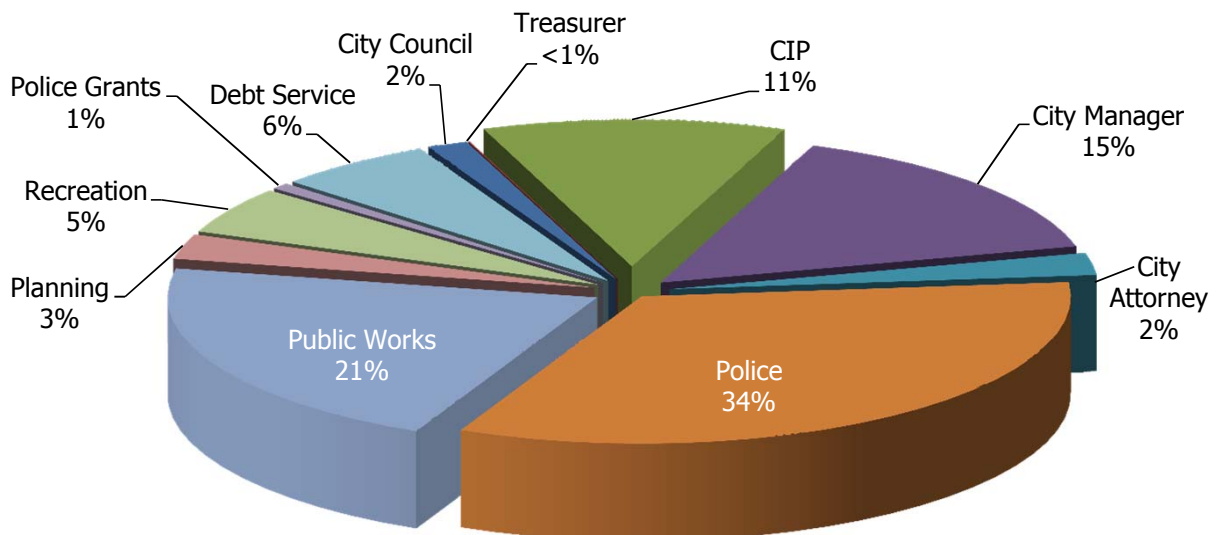
# REVENUE SUMMARY

FUND #	REVENUE SOURCE	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
11	<b>GENERAL FUND</b>					
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,002,596</b>	<b>14,206,350</b>	<b>13,984,802</b>	<b>14,092,370</b>	<b>14,428,620</b>
	Transfers to Capital Improvement Fund	(220,943)	(70,799)	-	-	(1,832,000)
	Transfers to COP Debt Service	(957,009)	(961,209)	(959,600)	(959,600)	(957,370)
	Transfers from Special Gas Tax Fund	51,995	46,154	23,000	34,100	34,100
	Transfers from Measure A Fund	44,808	49,306	36,000	34,000	34,000
	<b>TOTAL GENERAL FUND REVENUES (NET)</b>	<b>12,921,447</b>	<b>13,269,803</b>	<b>13,084,202</b>	<b>13,200,870</b>	<b>11,707,350</b>
21	<b>SPECIAL GAS TAX FUND</b>					
	Revenues from Other Agencies	47,895	59,378	23,000	34,100	34,100
	Transfers to General Fund	(51,995)	(46,154)	(23,000)	(34,100)	(34,100)
	<b>TOTAL SPECIAL GAS TAX FUND</b>	<b>(4,100)</b>	<b>13,224</b>	<b>-</b>	<b>-</b>	<b>-</b>
22	<b>MEASURE A FUND</b>					
	Revenues from Other Agencies	45,438	50,722	36,000	34,000	34,000
	Transfers to General Fund	(44,808)	(49,306)	(36,000)	(34,000)	(34,000)
	<b>TOTAL MEASURE A FUND</b>	<b>630</b>	<b>1,416</b>	<b>-</b>	<b>-</b>	<b>-</b>
29	<b>POLICE GRANTS FUND</b>					
	State Police Programs	98,227	109,763	100,000	100,000	100,000
	<b>TOTAL POLICE GRANTS FUND</b>	<b>98,227</b>	<b>109,763</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
31	<b>CAPITAL IMPROVEMENT FUND</b>					
	Transfers from General Fund	220,943	70,799	-	-	1,832,000
	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>220,943</b>	<b>70,799</b>	<b>-</b>	<b>-</b>	<b>1,832,000</b>
43	<b>COPs DEPT SERVICE FUND</b>					
	Transfers from General Fund	957,009	961,209	959,600	959,600	957,370
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>957,009</b>	<b>961,209</b>	<b>959,600</b>	<b>959,600</b>	<b>957,370</b>
<b>TOTAL REVENUES OF ALL FUNDS</b>		<b>14,194,156</b>	<b>14,426,214</b>	<b>14,143,802</b>	<b>14,260,470</b>	<b>14,596,720</b>

## EXPENDITURE SUMMARY BY DEPARTMENT

FUND #	DEPARTMENTS/DIVISIONS	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
11	<b>GENERAL FUND</b>					
	110 - CITY COUNCIL	216,086	212,229	240,200	214,580	246,690
	120 - CITY TREASURER	4,208	7,483	8,800	7,620	8,720
	130 - CITY ATTORNEY	416,115	372,735	391,000	390,500	391,000
	140 - CITY MANAGER/CITY CLERK ADMIN	866,751	901,659	901,400	933,390	946,250
	141 - HUMAN RESOURCES	191,913	203,639	196,800	193,050	202,230
	150 - FINANCE	257,883	307,871	329,000	237,950	379,380
	151 - GENERAL SERVICES	859,498	930,749	969,000	870,500	913,000
	210 - POLICE ADMINISTRATION	926,605	929,244	1,119,750	1,085,940	1,032,660
	220 - POLICE PATROL	2,951,221	2,856,373	3,199,850	3,264,730	3,501,980
	230 - POLICE COMMUNICATIONS	852,629	837,911	926,900	781,580	827,860
	310 - PW ADMIN/ENGINEERING/BUILDING	819,527	798,880	866,800	863,350	880,600
	320 - PW MAINTENANCE	1,664,745	1,712,223	1,813,000	1,801,160	1,877,850
	410 - PLANNING	407,336	287,288	493,500	342,500	440,000
	510 - RECREATION SERVICES	765,641	768,401	801,700	769,540	833,420
	800's - FACILITY OPERATIONS MAINTENANCE	478,767	526,886	789,450	585,660	652,250
	<b>TOTAL GENERAL OPERATING EXPENDITURES</b>	<b>11,678,925</b>	<b>11,653,571</b>	<b>13,047,150</b>	<b>12,342,050</b>	<b>13,133,890</b>
29	<b>POLICE GRANTS FUND</b>					
	240 - POLICE GRANTS	105,179	91,061	111,700	109,170	111,600
31	<b>CAPITAL IMPROVEMENT FUND</b>					
	900's - CAPITAL IMPROVEMENT PROJECTS	240,693	51,048	-	100,000	1,832,000
43	<b>COPs DEBT SERVICE FUND</b>					
	620 - COPs DEBT SERVICE	957,009	961,209	959,600	959,600	957,370
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>		<b>12,981,806</b>	<b>12,756,888</b>	<b>14,118,450</b>	<b>13,510,820</b>	<b>16,034,860</b>

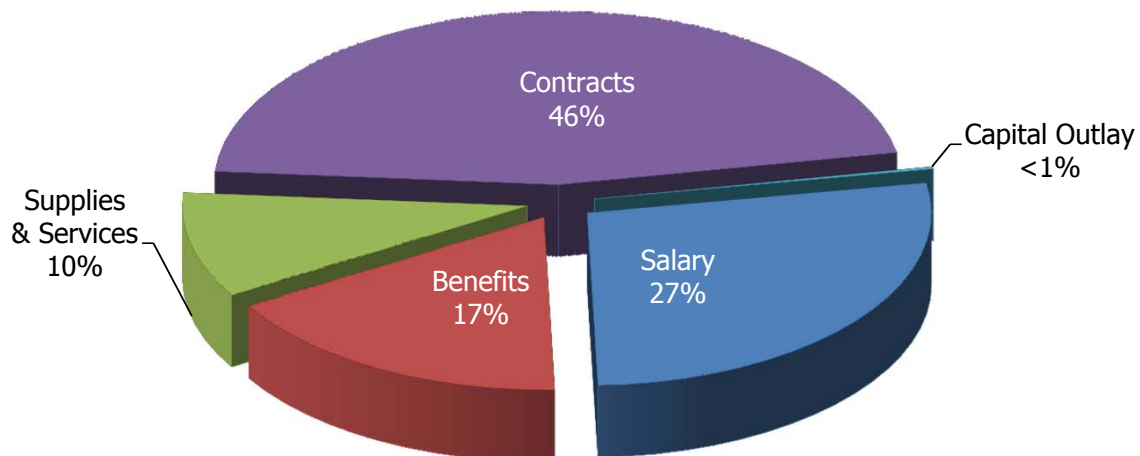
## FY 2013-14 Expenditures



## EXPENDITURE SUMMARY BY CATEGORY

DEPARTMENTS / DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
CITY COUNCIL	57,840	117,350	71,300	-	200	246,690
CITY TREASURER	6,700	520	1,500	-	-	8,720
CITY ATTORNEY	-	-	-	391,000	-	391,000
CITY MANAGER/CITY CLERK ADMIN	298,710	496,940	59,600	90,000	1,000	946,250
HUMAN RESOURCES	109,210	59,620	8,400	25,000	-	202,230
FINANCE	63,480	28,400	32,500	255,000	-	379,380
GENERAL SERVICES	-	-	215,000	698,000	-	913,000
POLICE ADMINISTRATION	556,550	328,160	64,250	81,700	2,000	1,032,660
POLICE PATROL	2,173,810	1,164,120	93,550	55,000	15,500	3,501,980
POLICE COMMUNICATIONS	409,640	200,920	152,300	64,000	1,000	827,860
PW ADMIN/ENGINEERING/BUILDING	-	-	10,600	870,000	-	880,600
PW MAINTENANCE	235,520	132,830	14,500	1,488,000	7,000	1,877,850
PLANNING	-	-	-	440,000	-	440,000
RECREATION SERVICES	388,320	141,600	202,500	95,000	6,000	833,420
FACILITY OPERATIONS/MAINTENANCE	-	-	652,250	-	-	652,250
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>4,299,780</b>	<b>2,670,460</b>	<b>1,578,250</b>	<b>4,552,700</b>	<b>32,700</b>	<b>13,133,890</b>
POLICE GRANTS FUND	74,430	32,270	4,900	-	-	111,600
CAPITAL IMPROVEMENT FUND	-	-	-	1,832,000	-	1,832,000
COPs DEBT SERVICE FUND	-	-	-	957,370	-	957,370
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>	<b>4,374,210</b>	<b>2,702,730</b>	<b>1,583,150</b>	<b>7,342,070</b>	<b>32,700</b>	<b>16,034,860</b>

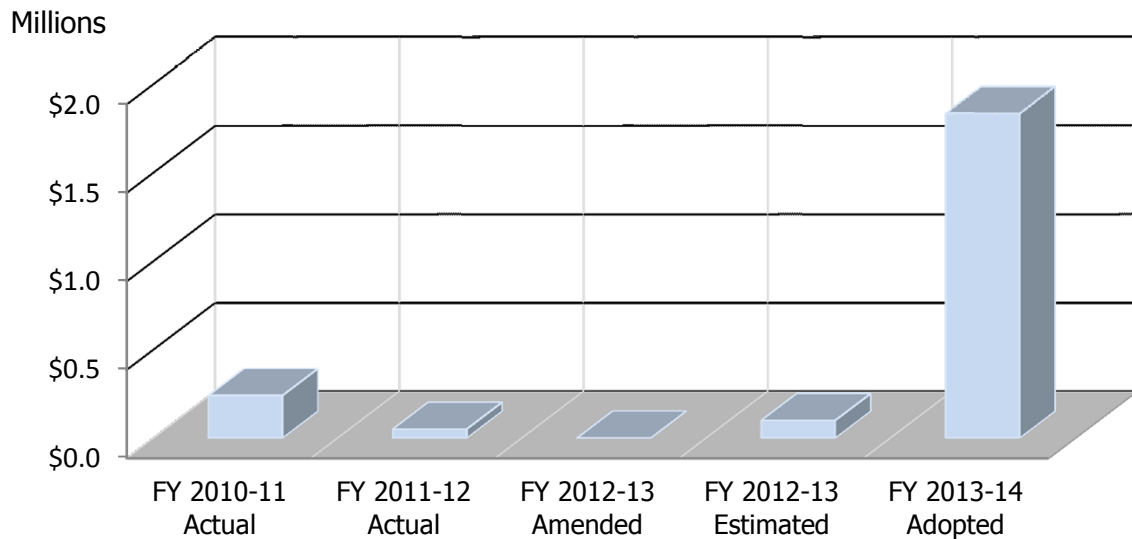
## Expenditures by Category



## CAPITAL IMPROVEMENT PROJECTS

CAPITAL IMPROVEMENT PROJECTS		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
901	Hillside Boulevard Beautification	238,943	51,048	-	100,000	1,215,000
903	Mission Road Improvements	-	-	-	-	100,000
911	Serramonte Boulevard Beautification	1,500	-	-	-	-
947	Town Hall Campus Renovation	-	-	-	-	150,000
957	D Street Stairs	250	-	-	-	-
971	Sanitary Sewer System Assessment	-	-	-	-	100,000
985	Geographic Information System	-	-	-	-	50,000
991	General Plan Update	-	-	-	-	150,000
992	ADA Transition Plan Upgrades	-	-	-	-	67,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>240,693</b>	<b>51,048</b>	<b>-</b>	<b>100,000</b>	<b>1,832,000</b>

## CIP Expenditures

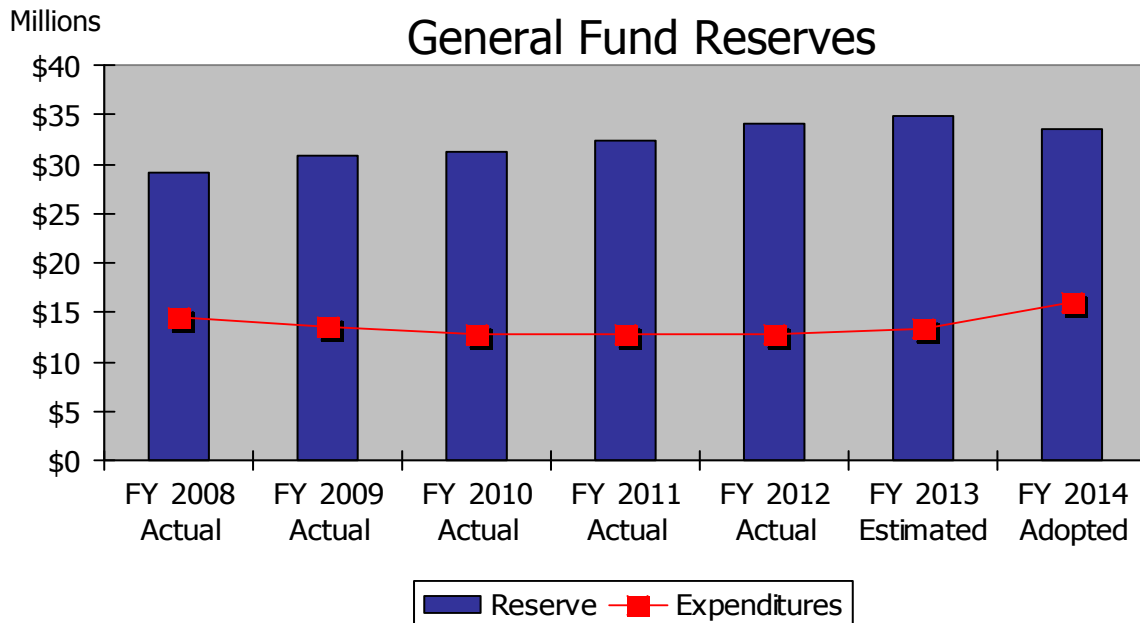




**STATUS OF FUND BALANCES  
YEAR END ESTIMATES  
(In thousands)**

FUNDS	Projected Fund Balance 7/1/2013	Revenue	Transfers In (Out)	Total Resources	Total Expenditures	Projected Balance 6/30/2014	Allocated Reserves 6/30/2014	General Reserves 6/30/2014
11 - General Fund	34,888	14,429	(2,721)	46,597	13,134	33,463	21,050	12,413
21 - Gas Tax	-	34	(34)	-	-	-	-	-
22 - Measure A	1	34	(35)	-	-	-	-	-
29 - Police Grants	82	100	-	182	112	70	-	70
31 - CIP	-	-	1,832	-	1,832	(1,832)	-	-
43 - COPs Debt Service	960	-	957	1,917	957	960	-	960
<b>TOTAL</b>	<b>35,931</b>	<b>14,597</b>	<b>-</b>	<b>48,696</b>	<b>16,035</b>	<b>32,661</b>	<b>21,050</b>	<b>13,443</b>

Estimated General Fund Reserves for FY 2013-14		
Committed	Debt Reduction	\$2,000
	Retiree Healthcare	\$1,700
	Budget Stabilization	\$16,400
Assigned	Litigation	\$100
	Insurance	\$100
	Disaster Response and Recovery	\$750
Unassigned		12,413
<b>Total</b>		<b>\$33,463</b>



## STAFFING

POSITION TITLE	FY 2009-10 ADOPTED	FY 2010-11 ADOPTED	FY 2011-12 ADOPTED	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 2014-15 ESTIMATED
<b>Town Staffing</b>						
Accountant I	1.00	1.00	1.00	1.00	-	-
Accounting Technician	0.75	0.75	0.75	0.75	0.75	0.75
Administrative Technician II/III	2.00	2.00	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	5.75	5.25	5.25	4.25	4.25
Maintenance Technician I/II/III	3.00	3.00	3.00	3.00	3.00	3.00
Public Works Department Total	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Technician II	1.00	1.00	1.00	1.00	1.00	1.00
Part-time Facility Attendant (7 x .5)	3.00	3.00	3.00	3.00	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	1.00	1.00
Recreation Services Director	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Department Total	10.00	10.00	10.00	10.00	10.50	10.50
Administrative Technician III	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Officer	1.00	1.00	0.75	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	4.00	3.20	3.20
Officer	13.00	13.00	13.00	13.00	13.00	13.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00	4.00
Vacant Police Officer	-	(1.00)	-	-	-	-
Vacant, unfunded Police Officer	(1.00)	(1.00)	(2.00)	(2.00)	-	-
Police Department Total	27.00	26.00	25.75	26.00	27.20	27.20
<b>Town Total</b>	<b>45.75</b>	<b>44.75</b>	<b>44.00</b>	<b>44.25</b>	<b>44.95</b>	<b>44.95</b>
<b>Contract Staffing</b>						
Building	1.50	1.50	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	2.50	3.50	3.50	3.50	3.50
Finance	-	-	-	-	0.75	0.75
Planning	2.50	1.80	1.80	1.80	2.50	2.50
Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Contract Total	8.50	7.80	8.55	8.55	10.00	10.00
<b>Total Budgeted Staffing</b>	<b>54.25</b>	<b>52.55</b>	<b>52.55</b>	<b>52.80</b>	<b>54.95</b>	<b>54.95</b>





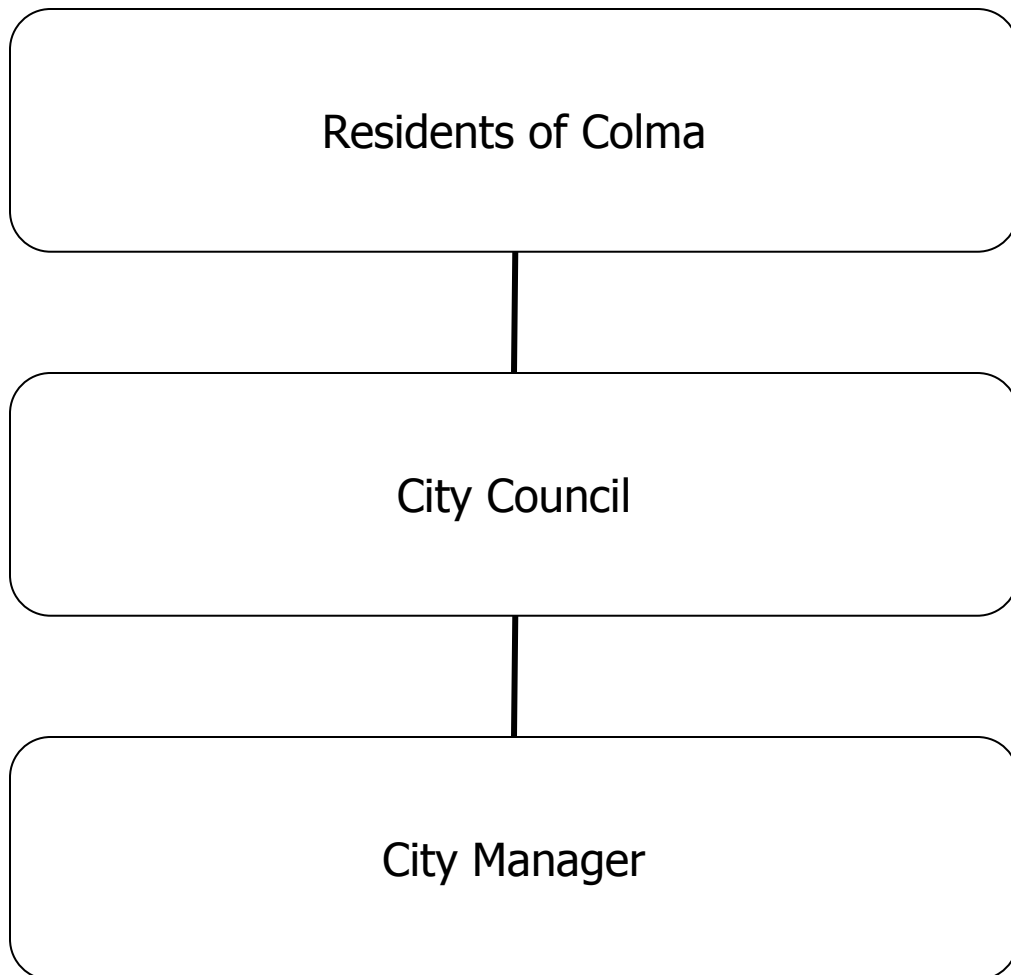
TOWN OF COLMA

# Departments



**City Council**

# City Council





**DEPARTMENT:** CITY COUNCIL

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

## DEPARTMENT DESCRIPTION

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



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

## STAFFING

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

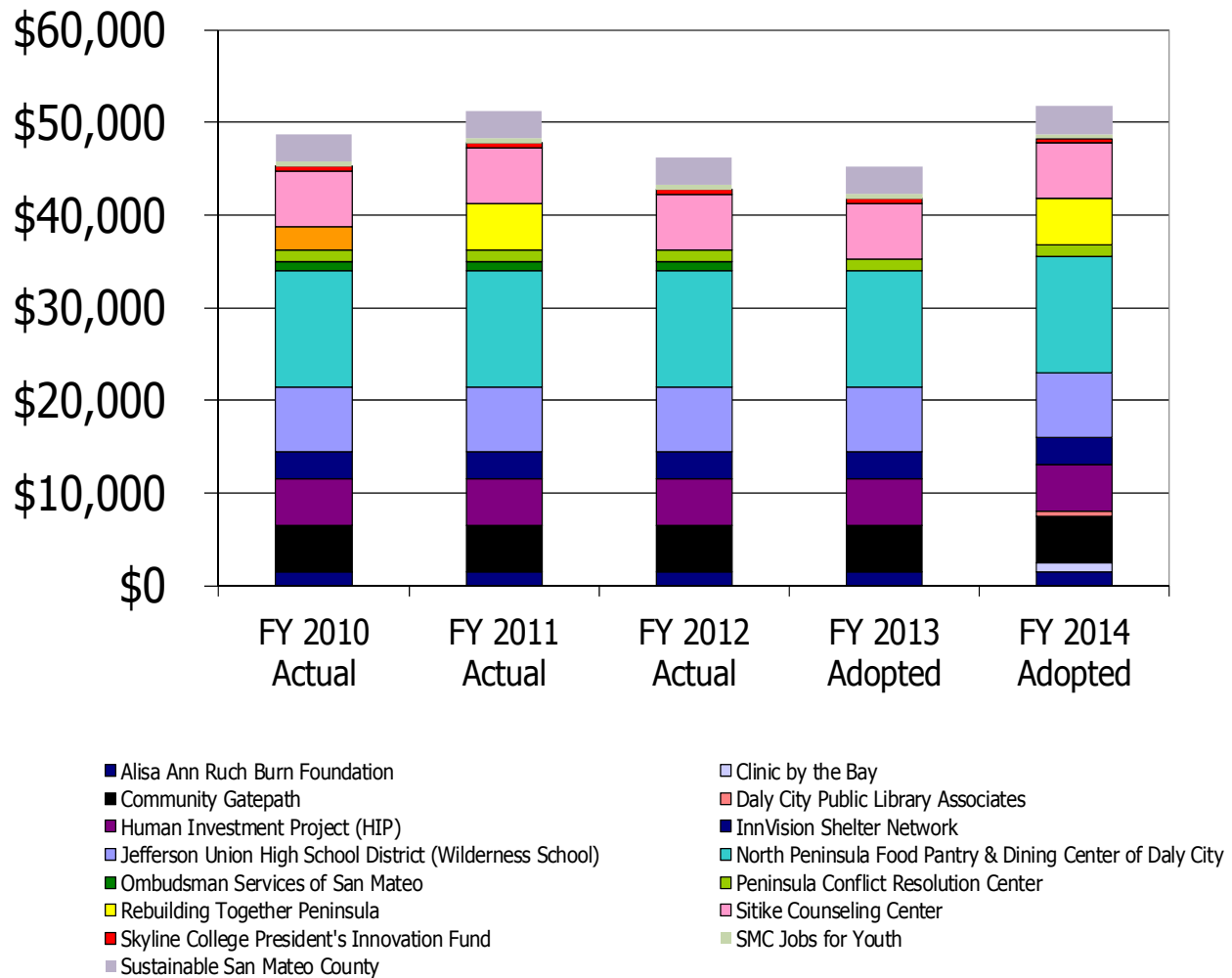
## BUDGET HIGHLIGHTS

The FY 2013-14 Adopted Budget is 3% more than the FY 2012-13 Amended Budget because three additional community organizations have requested funding.

The FY 2013-14 Adopted Budget includes funding for the following community agencies and charities, which benefit the Town:

Alisha Ann Ruch Burn Foundation	1,500	North Peninsula Food Pantry & Dining Center of Daly City	12,500
Clinic by the Bay	1,000	Peninsula Conflict Resolution Center	1,250
Community Gatepath	5,000	Rebuilding Together Peninsula	5,000
Daly City Public Library Associates	500	Sitike Counseling Center	6,000
Human Investment Project (HIP)	5,000	Skyline College President's Innovation Fund	500
InnVision Shelter Network	3,000	SMC Jobs for Youth	500
Jefferson Union High School District – Wilderness School Program	7,000	Sustainable San Mateo County	3,000
		Unallocated	50
Total			\$51,800

## Non-Profit Donations



# EXPENDITURE DETAIL

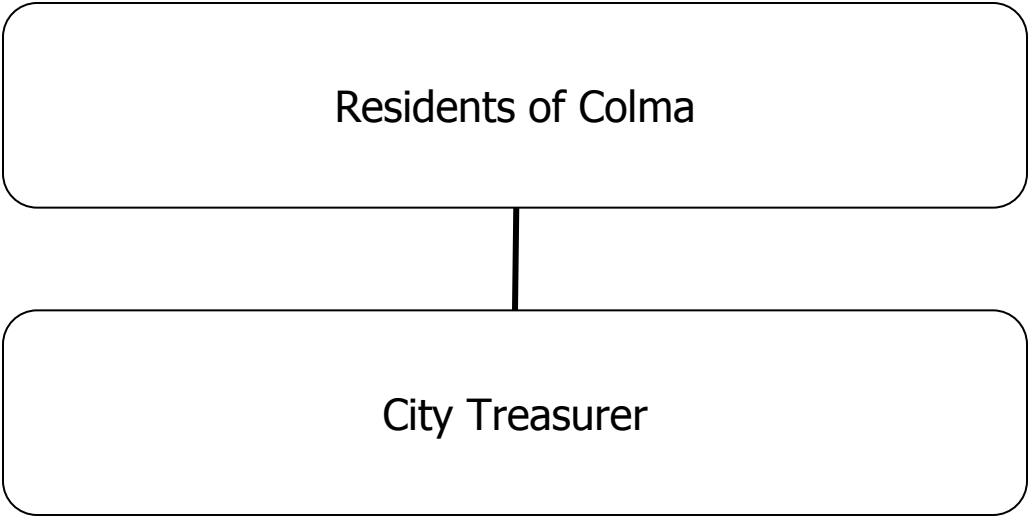
110 - CITY COUNCIL		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51001	Elected Officials 5 @ \$884/mo	53,040	53,040	53,100	53,040	53,040
51009	Deferred Compensation	4,800	4,800	6,000	4,800	4,800
51020	Cash-in-lieu - Medical	3,000	3,000	3,000	-	-
	<b>Total Salaries &amp; Wages</b>	<b>60,840</b>	<b>60,840</b>	<b>62,100</b>	<b>57,840</b>	<b>57,840</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	11,521	8,341	9,100	7,470	8,280
52003	Social Security Employee	3,282	-	-	-	-
52004	Medicare Employee	943	-	-	-	-
52006	Unemployment	1,658	-	-	-	-
52007	Health	66,992	72,875	87,000	78,100	89,820
52008	Dental	8,828	9,034	9,300	11,290	12,990
52009	Life Insurance	375	360	500	360	410
52011	Vision	1,559	1,559	2,000	1,560	1,790
52014	Social Security Employer	4,034	3,772	4,200	3,290	3,290
52015	Medicare Employer	943	882	1,000	770	770
	<b>Total Benefits</b>	<b>100,135</b>	<b>96,823</b>	<b>113,100</b>	<b>102,840</b>	<b>117,350</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>160,975</b>	<b>157,663</b>	<b>175,200</b>	<b>160,680</b>	<b>175,190</b>

## EXPENDITURE DETAIL

110 - CITY COUNCIL		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60002	Office Supplies	322	284	500	300	500
60005	Special Dept. Expenses	4,797	2,307	8,000	5,000	8,000
	<i>Council Reorganization, Community Outreach</i>					
60007	Donations	46,001	46,644	45,300	45,350	51,800
	<i>Alisha Ann Ruch Burn Foundation</i>	1,251	1,294	1,500	1,500	1,500
	<i>Clinic by the Bay</i>	-	-	-	-	1,000
	<i>Community Gatepath</i>	5,000	5,000	5,000	5,000	5,000
	<i>Daly City Public Library Associates</i>	-	-	-	-	500
	<i>Human Investment Project (HIP)</i>	5,000	5,000	5,000	5,000	5,000
	<i>InnVision Shelter Network</i>	3,000	3,000	3,000	3,000	3,000
	<i>Jefferson Union High School District (Wilderness School)</i>	7,000	7,000	7,000	7,000	7,000
	<i>North Peninsula Food Pantry &amp; Dining Center of Daly City</i>	12,500	12,500	12,500	12,500	12,500
	<i>Ombudsman Services of San Mateo</i>	1,000	1,000	-	-	-
	<i>Peninsula Conflict Resolution Center</i>	1,250	1,250	1,250	1,250	1,250
	<i>Rebuilding Together Peninsula</i>	-	-	-	-	5,000
	<i>Sitike Counseling Center</i>	6,000	6,000	6,000	6,000	6,000
	<i>Skyline College Pres. Innovation Fund</i>	500	500	500	500	500
	<i>SMC Jobs for Youth</i>	500	500	500	500	500
	<i>Sustainable San Mateo County</i>	3,000	3,000	3,000	3,000	3,000
	<i>Unallocated</i>	-	600	50	100	50
60010	Conferences & Meetings	1,206	1,165	1,000	1,000	1,000
60016	Council Member A	1,855	1,875	2,000	500	2,000
60017	Council Member B	213	1,554	2,000	600	2,000
60018	Council Member C	230	180	2,000	300	2,000
60019	Council Member D	95	153	2,000	200	2,000
60020	Council Member E	392	403	2,000	600	2,000
	<b>Total Supplies &amp; Services</b>	<b>55,111</b>	<b>54,566</b>	<b>64,800</b>	<b>53,850</b>	<b>71,300</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>55,111</b>	<b>54,566</b>	<b>64,800</b>	<b>53,850</b>	<b>71,300</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchases	-	-	200	50	200
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>200</b>	<b>50</b>	<b>200</b>
<b>DEPARTMENT TOTAL</b>		<b>216,086</b>	<b>212,229</b>	<b>240,200</b>	<b>214,580</b>	<b>246,690</b>

# **City Treasurer**

# City Treasurer



**DEPARTMENT:** CITY TREASURER  
**FUNCTION:** GENERAL GOVERNMENT  
**FUNDING SOURCE:** GENERAL FUND

**DEPARTMENT DESCRIPTION**

The duties of the City Treasurer consist mainly of monitoring the Town's investment activities and reporting the results to the City Council. The Treasurer is a signatory on the Town's depository accounts.

**STAFFING**

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

**BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget is the same as the FY 2012-13 Amended Budget.

# EXPENDITURE DETAIL

120 - CITY TREASURER		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51001	Elected Officials 1 @ \$558/mo	3,798	6,696	6,700	6,700	6,700
	<b>Total Salaries &amp; Wages</b>	<b>3,798</b>	<b>6,696</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>
	<b><u>BENEFITS</u></b>					
52014	Social Security Employer	236	415	500	420	420
52015	Medicare Employer	55	97	100	100	100
	<b>Total Benefits</b>	<b>291</b>	<b>512</b>	<b>600</b>	<b>520</b>	<b>520</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>4,089</b>	<b>7,208</b>	<b>7,300</b>	<b>7,220</b>	<b>7,220</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60005	Special Department Expense	119	-	-	-	-
60008	Dues & Publications	-	-	500	200	500
60010	Conferences & Meetings	-	275	1,000	200	1,000
<b>TOTAL SUPPLIES &amp; SERVICES</b>		<b>119</b>	<b>275</b>	<b>1,500</b>	<b>400</b>	<b>1,500</b>
<b>DEPARTMENT TOTAL</b>		<b>4,208</b>	<b>7,483</b>	<b>8,800</b>	<b>7,620</b>	<b>8,720</b>



# **City Attorney**

# City Attorney

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graph TD; A[City Council] --- B[City Attorney]
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City Council

City Attorney

**DEPARTMENT: CITY ATTORNEY**

**FUNCTION: GENERAL GOVERNMENT**

**FUNDING SOURCE: GENERAL FUND**

## **DEPARTMENT DESCRIPTION**

The City Attorney:

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

## **STAFFING**

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

## **ACCOMPLISHMENTS/GOALS**

During FY 2012-13, the City Attorney's Office engaged in or accomplished the following special projects:

- Developed the incentive formula, and provided legal and policy advice for the Water Conservation Incentive Program for the Town of Colma.
- Provided legal advice and guidance for conducting Proposition 218 protest hearing on Recology's Franchise Agreement.
- Conducted training sessions for staff on "Nuts and Bolts of Contract Practices."
- Drafted Ticket Distribution and Meal policies.
- Updated Code Enforcement Ordinance to permit Code Enforcement Officer to issue Administrative Citations to violators.
- Drafted a new Parking Code, updating and re-organizing all parking regulations in Town of Colma.
- Drafted revised ordinance authorizing direct negotiation of certain Professional Services Contracts.
- Drafted new ordinance authorizing and regulating Temporary Commercial Uses.
- Drafted new ordinance authorizing and regulating Special Events.

- Drafted revisions to Purchasing and Contracting Ordinance to allow more negotiated contracts for professional services.
- Advised Town on compliance with ADA requirements.
- Drafted revisions to Municipal Code to implement Housing Element.

## **BUDGET HIGHLIGHTS**

Actual expenditures for FY 2012-13 are projected to be within budget. During the first half of the fiscal year, the City Attorney's Office was under budget because of a general slow-down of all Town activities. Since January, there has been an increase in the demand for legal services, which is expected to continue into the next fiscal year. Based on these factors, the FY 2013-14 Adopted Budget is the same as the FY 2012-13 Amended Budget.

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

<b>PERFORMANCE MEASURES</b>	<b>FY 2012-13 Estimated</b>
Ordinances drafted or revised	9
Resolutions drafted or revised	56
Opinions written	19
Staff reports written	16
Staff reports reviewed for legal sufficiency	55
Contracts drafted or revised	16
Code enforcement cases prosecuted	1
Pitchess motions argued	2

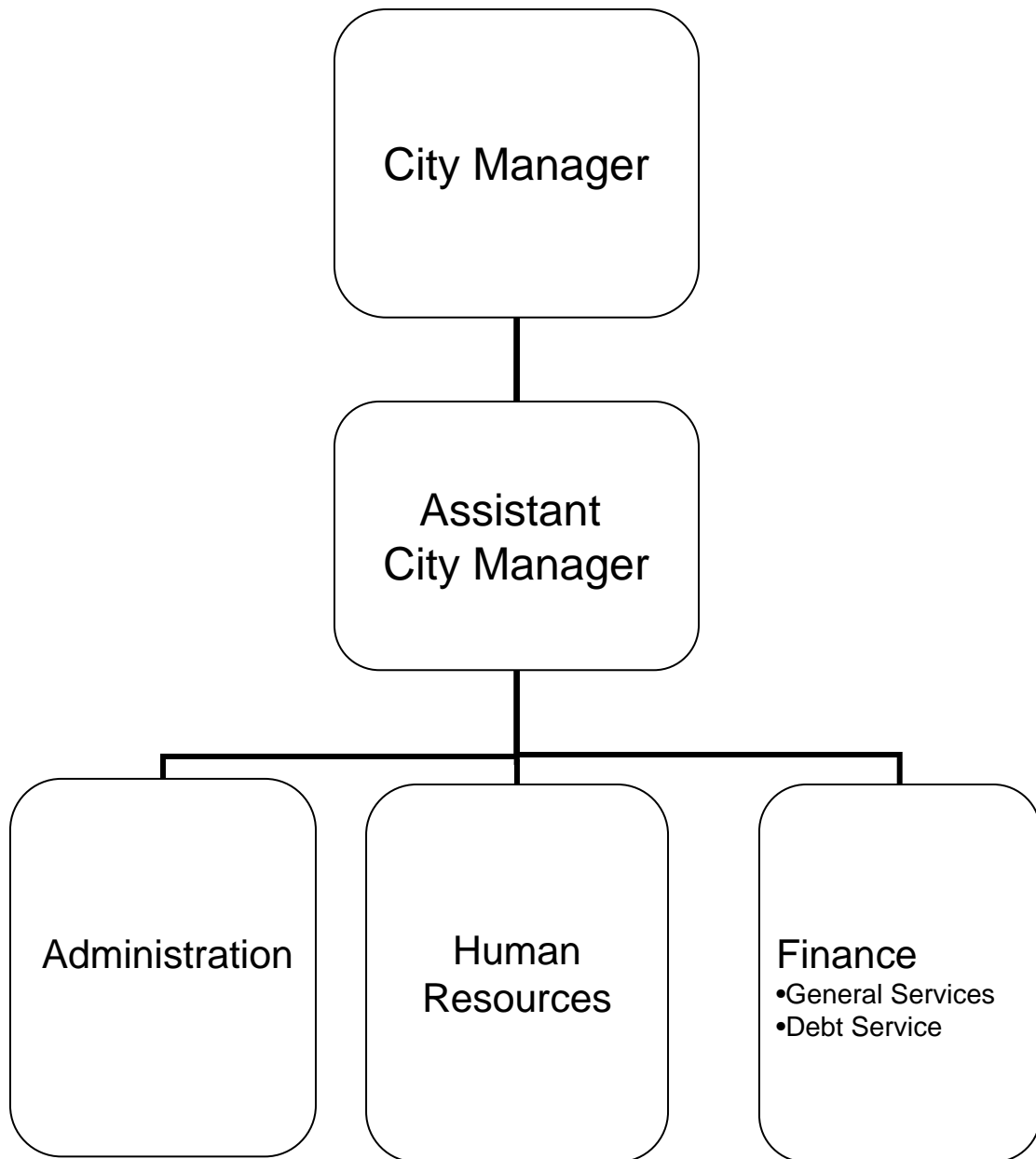
# EXPENDITURE DETAIL

130 - CITY ATTORNEY		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>CONTRACTUAL</b>					
71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best &amp; Krieger</i>	415,806	372,525	390,000	390,000	390,000
71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	309	210	1,000	500	1,000
	<b>Total Contractual</b>	<b>416,115</b>	<b>372,735</b>	<b>391,000</b>	<b>390,500</b>	<b>391,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>416,115</b>	<b>372,735</b>	<b>391,000</b>	<b>390,500</b>	<b>391,000</b>
<b>DEPARTMENT TOTAL</b>		<b>416,115</b>	<b>372,735</b>	<b>391,000</b>	<b>390,500</b>	<b>391,000</b>



**City  
Manager /  
City Clerk**

## City Manager / City Clerk Department





**DEPARTMENT:** CITY MANAGER / CITY CLERK

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

### DEPARTMENT DESCRIPTION

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

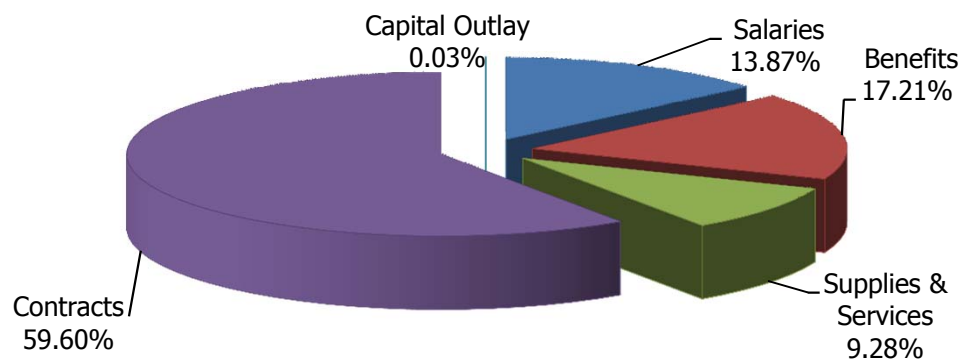
The Department consists of the following divisions:

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

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

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION*	298,710	496,940	59,600	90,000	1,000	946,250
141	HUMAN RESOURCES	109,210	59,620	8,400	25,000	-	202,230
150	FINANCE	63,480	28,400	32,500	255,000	-	379,380
151	GENERAL SERVICES	-	-	215,000	698,000	-	913,000
620	DEBT SERVICE -- COPs	-	-	-	957,370	-	957,370
<b>TOTAL EXPENDITURES</b>		<b>471,400</b>	<b>584,960</b>	<b>315,500</b>	<b>2,025,370</b>	<b>1,000</b>	<b>3,398,230</b>

\*Benefits number includes retiree benefit costs.



**DEPARTMENT:** CITY MANAGER / CITY CLERK

**DIVISION:** ADMINISTRATION

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

### **DEPARTMENT DESCRIPTION**

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

### **STAFFING**

Positions include the City Manager, the Assistant City Manager and 1.5 Administrative Technicians. Funding for the Assistant City Manager position was removed in the FY 2009-10 Adopted Budget and the position remains unfunded in the FY 2013-14 Adopted Budget.



### **ACCOMPLISHMENTS/GOALS**

During FY 2012-13, the Administration Division:

- Maintained level of service delivery with vacant Assistant City Manager position.
- Maintained Moody's Issuer Rating of Aaa.
- Completed Town's first Economic Development Plan.
- Implemented revised Capital Improvement Plan program based on criteria and scoring approved by the City Council.
- Consolidated Public Works and Planning Departments to enhance coordination.
- Received a clean audit for FY 2011-12.
- Distributed ColmaWorks newsletter to over 200 businesses.

For FY 2013-14, the Administration Division goals include:

- Maintain level of service delivery with vacant Assistant City Manager position.
- Sustain business outreach efforts.
- Promote findings of Economic Development Plan.
- Assess feasibility of updating and funding the home improvement grant program.
- Analyze debt pay down options.

## BUDGET HIGHLIGHTS

The FY 2013-14 Adopted Budget for the Administration Division is 5% higher than the FY 2012-13 Amended Budget due to higher retiree health care costs.

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

PERFORMANCE MEASURES	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Estimated	FY 2013-14 Projected
Community Recognition:				
• Proclamations prepared	14	16	15	15
• Certificates prepared	125	112	100	100
• Flower arrangements sent	20	12	10	10
Distribute Colma LiveWire newsletters monthly to households	5,760	5,580	5,500	5,500
Respond to all public records requests within the statutory deadline	60	31	30	30
Maintain per capita Sales Tax ranking in State of California	4	4	4	4
Distribute ColmaWorks newsletter to businesses	—	1	3	3

# EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff <i>City Manager/City Clerk Administrative Technician III</i>	248,776	250,807	261,800	259,670	259,670
51003	Part-time Staff ( <i>Administrative Tech. II</i> )	48,530	31,391	33,000	35,040	35,040
51004	Comp Time	563	-	600	100	300
51005	Overtime	15	48	200	-	100
51008	Vacation/Sick/Comp Time Payoff	2,226	(175)	-	-	-
51009	Deferred Compensation	1,218	1,482	2,400	2,400	2,400
51014	Technology Allowance	1,200	1,200	1,200	1,200	1,200
	<b>Total Salaries &amp; Wages</b>	<b>302,528</b>	<b>284,754</b>	<b>299,200</b>	<b>298,410</b>	<b>298,710</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	32,799	41,589	44,800	48,070	53,320
52006	Unemployment	11,700	900	-	-	-
52007	Health	31,537	23,752	28,100	24,070	27,680
52008	Dental	4,037	4,517	4,700	4,520	5,190
52009	Life Insurance	132	144	200	140	170
52011	Vision	572	624	700	620	720
52012	Health Club	564	564	600	-	-
52014	Social Security Employer	13,365	12,383	13,500	13,570	13,570
52015	Medicare Employer	4,368	4,140	4,400	4,290	4,290
52017	Retirees Health	248,680	265,080	303,100	351,000	351,000
52018	Retirees Dental	35,310	36,134	39,700	41,000	41,000
	<b>Total Benefits</b>	<b>383,064</b>	<b>389,826</b>	<b>439,800</b>	<b>487,280</b>	<b>496,940</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>685,592</b>	<b>674,580</b>	<b>739,000</b>	<b>785,690</b>	<b>795,650</b>

# EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60001	Public Notices & Advertisements	-	1,257	200	200	200
60002	Office Supplies	8,843	7,386	14,000	7,000	7,000
60003	Postage	6,475	4,501	5,000	5,000	5,000
60005	Special Dept. Expense	247	466	2,000	500	1,000
60008	Dues & Publications	19,093	20,276	38,000	22,000	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 Manager Association - \$300 HEART JPA - \$700 Joint Venture Silicon Valley - \$1,000 Other</i>					
60010	Conferences & Meetings	4,245	7,226	3,000	6,000	6,000
	<i>ICMA Conference Economic Development Conference</i>					
60013	Auto Expense	1,521	401	200	400	400
	<i>Administration Vehicle</i>					
60031	Election Expenses	2,414	6	5,000	100	2,000
61002	Training	20	1,948	4,000	4,500	3,000
61003	Tuition Reimbursement	781	-	-	-	-
	<b>Total Supplies &amp; Services</b>	<b>43,639</b>	<b>43,466</b>	<b>71,400</b>	<b>45,700</b>	<b>59,600</b>

# EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
71010	<b><u>CONTRACTUAL</u></b> Professional Consulting Services <i>Records Mgmt. Consultant - \$15,000</i> <i>Meeting Facilitators - \$15,000</i> <i>State Mandated Cost Recovery - \$3,000</i> <i>Sales Tax Forecasting - \$5,000</i> <i>Records Storage, Destruction - \$2,000</i> <i>Public Relations - \$5,000</i>	92,520	138,613	45,000	57,000	45,000
71031	Chamber of Commerce	45,000	45,000	45,000	45,000	45,000
	<b>Total Contractual</b>	<b>137,520</b>	<b>183,613</b>	<b>90,000</b>	<b>102,000</b>	<b>90,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>181,159</b>	<b>227,079</b>	<b>161,400</b>	<b>147,700</b>	<b>149,600</b>
80200	<b><u>CAPITAL OUTLAY</u></b> Furniture	-	-	1,000	-	1,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>DIVISION TOTAL</b>		<b>866,751</b>	<b>901,659</b>	<b>901,400</b>	<b>933,390</b>	<b>946,250</b>

**DEPARTMENT:** CITY MANAGER / CITY CLERK

**DIVISION:** HUMAN RESOURCES

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

### **DIVISION DESCRIPTION**

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



### **STAFFING**

The Division contains the Human Resources Manager.

### **ACCOMPLISHMENTS/GOALS**

During FY 2012-13, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Conducted job description reviews for Town-wide employment classifications.
- Coordinated the 11th annual Employee Service Recognition awards with seven individuals honored.
- Participated in labor negotiations that resulted in one year status quo contract extensions for the Peace Officers and Police Communications/Records Association.
- 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.
- Maintained and enhanced the Town's website.
- Collaborated in the draft of a Climate Action Plan and managed the 2010 Government Operations Greenhouse Gas Emission Inventory.
- Developed employee related electronic communication protocols with Town's Information Technology consultants.
- Changed Vision Service Plan pool, maintaining benefit levels while reducing premiums by 8%.

Goals for FY 2013-14 are to:

- Promote employee development by facilitating training opportunities, including cross-training.
- Partner with departments to anticipate and respond to changes, priorities and staffing needs.
- Identify and implement cost containment measures related to employee benefits.
- Enhance the Town's website.
- Participate in the implementation of the Town's efforts to conserve energy and reduce its carbon emissions.
- Apply new information technology protocols.

## BUDGET HIGHLIGHTS

The FY 2013-14 Adopted Budget is 3% higher than the FY 2012-13 Amended Budget due to an increase in health insurance premiums.

PERFORMANCE MEASURES	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Estimated	FY 2013-14 Projected
Circulate Colma Network (employee newsletter) 4 x per year	4	4	4	4
Review all job descriptions (19) annually	19	19	19	19
Process personnel actions within 72 hours of receipt of notification	100%	100%	100%	100%
Maintain recruitment cost per casual appointment at \$150 or less	\$100	\$100	\$75	\$75
Provide cost-effective employee training sessions 4 x per year	4	4	4	8
Complete energy conservation projects 3 x per year	—	3	3	3
Convene the Town's website committee to ensure quality and timeliness of information 3 x per year	—	3	2	2



## EXPENDITURE DETAIL

141 - HUMAN RESOURCES		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff	108,430	106,353	108,500	108,010	108,010
	<i>Human Resources Manager</i>					
51008	Vacation/Sick/Comp Time Payoff	88	2,129	-	-	-
51009	Deferred Compensation	1,118	1,132	1,200	1,200	1,200
	<b>Total Salaries &amp; Wages</b>	<b>109,636</b>	<b>109,615</b>	<b>109,700</b>	<b>109,210</b>	<b>109,210</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	14,262	17,636	18,600	17,650	19,570
52007	Health	19,544	21,631	24,400	24,480	28,150
52008	Dental	2,207	2,258	2,300	2,260	2,600
52009	Life Insurance	75	72	100	70	80
52011	Vision	312	312	400	310	360
52012	Health Club	564	564	600	-	560
52014	Social Security Employer	6,704	6,507	6,900	6,700	6,730
52015	Medicare Employer	1,582	1,558	1,600	1,570	1,570
	<b>Total Benefits</b>	<b>45,250</b>	<b>50,538</b>	<b>54,900</b>	<b>53,040</b>	<b>59,620</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>154,886</b>	<b>160,152</b>	<b>164,600</b>	<b>162,250</b>	<b>168,830</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60008	Dues & Publications	550	65	100	520	500
	<i>MMANC - \$50</i>					
	<i>Labor Posters - \$300</i>					
	<i>Other - \$150</i>					
60010	Conferences & Meetings	1,324	1,257	1,500	1,300	1,800
	<i>HRA - \$50</i>					
	<i>NorCalHR - \$1,000</i>					
	<i>MMANC - \$750</i>					
60013	Auto Expense	271	373	400	280	400
61001	Personnel Recruitments	836	1,024	1,500	3,000	2,000
61002	Training	1,687	1,718	2,000	2,000	2,000
	<i>Citywide - \$1,000</i>					
	<i>Safety Committee - \$1,000</i>					
61004	Employee Programs	2,258	1,126	1,700	1,700	1,700
	<i>Annual Recognition Event</i>					
	<b>Total Supplies &amp; Services</b>	<b>6,926</b>	<b>5,564</b>	<b>7,200</b>	<b>8,800</b>	<b>8,400</b>
	<b><u>CONTRACTUAL</u></b>					
71010	Professional Consulting Services	30,101	37,923	25,000	22,000	25,000
	<i>IEDA Labor Negotiations - \$15,000</i>					
	<i>Outside Counsel - \$10,000</i>					
	<b>Total Contractual</b>	<b>30,101</b>	<b>37,923</b>	<b>25,000</b>	<b>22,000</b>	<b>25,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>37,027</b>	<b>43,487</b>	<b>32,200</b>	<b>30,800</b>	<b>33,400</b>
<b>DIVISION TOTAL</b>		<b>191,913</b>	<b>203,639</b>	<b>196,800</b>	<b>193,050</b>	<b>202,230</b>

**DEPARTMENT:** CITY MANAGER / CITY CLERK

**DIVISION:** FINANCE

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

### **DIVISION DESCRIPTION**

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

The Assistant City Manager is the Finance Director and responsible for oversight of two non-departmental activities: General Services, which includes all insurance for the Town, utility bill payments and miscellaneous expenditures that are of a general nature; and Debt Service, which contains the Certificates of Participation (COPs) payments.

### **STAFFING**

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

### **ACCOMPLISHMENTS/GOALS**

In FY 2012-13, the Finance Division collaborated with the Human Resources Manager to implement negotiated employee benefit changes. The Division was instrumental in the Town receiving a clean audit for FY 2011-12 as well as the Excellence in Budgeting Award for the FY 2012-13 Adopted Budget and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the second time.

In FY 2013-14, the Finance Division will examine debt pay down options and assess the feasibility of updating and funding the home improvement grant program.

### **BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget is 15% higher than the FY 2012-13 Amended Budget due to an increase in contract staff to provide additional support to Town Departments.

<b>PERFORMANCE MEASURE</b>	<b>FY 2010-11 Actual</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Estimated</b>	<b>FY 2013-14 Projected</b>
Complete 39 required payroll and financial reports on-time	100%	98%	100%	100%

# EXPENDITURE DETAIL

150 - FINANCE		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff <i>Accountant</i>	65,876	130,630	89,300	-	-
51003	Part-time Staff <i>Accounting Technician</i>	63,177	18,424	63,400	63,080	63,080
51004	Comp Time	-	322	200	1,700	200
51005	Overtime	-	-	200	-	200
51006	Workers Comp, Disability	743	(743)	-	-	-
51008	Vacation/Sick/Comp Time Payoff	1,650	2,494	-	-	-
51009	Deferred Compensation	1,218	1,132	1,200	-	-
	<b>Total Salaries &amp; Wages</b>	<b>132,664</b>	<b>152,260</b>	<b>154,300</b>	<b>64,780</b>	<b>63,480</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	16,940	24,774	26,100	10,190	11,310
52007	Health	19,828	21,230	24,200	8,020	9,230
52008	Dental	4,414	4,517	4,700	2,260	2,600
52009	Life Insurance	150	144	200	70	80
52011	Vision	623	624	700	310	360
52014	Social Security Employer	8,052	9,284	9,600	3,910	3,910
52015	Medicare Employer	1,883	2,171	2,300	910	910
	<b>Total Benefits</b>	<b>51,890</b>	<b>62,743</b>	<b>67,800</b>	<b>25,670</b>	<b>28,400</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>184,554</b>	<b>215,003</b>	<b>222,100</b>	<b>90,450</b>	<b>91,880</b>

# EXPENDITURE DETAIL

150 - FINANCE		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60004	Computer Expense/Services <i>Eden - \$14,000</i> <i>Stepford Extra Hours</i>	18,285	18,198	30,000	20,000	30,000
60005	Special Dept. Expense <i>Budget award application fees</i> <i>Disability access payments to the State</i>	200	385	400	1,000	1,000
60008	Dues & Publications <i>CA Municipal Treasurers Assoc. - \$185</i> <i>CA Society of Municipal Finance Officers - \$110</i> <i>Government Finance Officers - \$145</i>	535	380	500	500	500
60010	Conferences & Meetings <i>CA Municipal Treasurers Association</i> <i>CA Society of Municipal Finance Officers</i>	651	493	1,000	1,000	1,000
	<b>Total Supplies &amp; Services</b>	<b>19,671</b>	<b>19,456</b>	<b>31,900</b>	<b>22,500</b>	<b>32,500</b>
	<b><u>CONTRACTUAL</u></b>					
70010	Auditing Cardroom	36,728	38,814	45,000	45,000	45,000
71001	Auditing - General	16,930	22,760	30,000	20,000	30,000
71010	Professional Consulting Services	-	11,838	-	60,000	180,000
	<b>Total Contractual</b>	<b>53,658</b>	<b>73,412</b>	<b>75,000</b>	<b>125,000</b>	<b>255,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>73,329</b>	<b>92,868</b>	<b>106,900</b>	<b>147,500</b>	<b>287,500</b>
<b>DIVISION TOTAL</b>		<b>257,883</b>	<b>307,871</b>	<b>329,000</b>	<b>237,950</b>	<b>379,380</b>

**DEPARTMENT:** CITY MANAGER / CITY CLERK

**DIVISION:** FINANCE

**ACTIVITY:** GENERAL SERVICES

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

### ACTIVITY DESCRIPTION

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

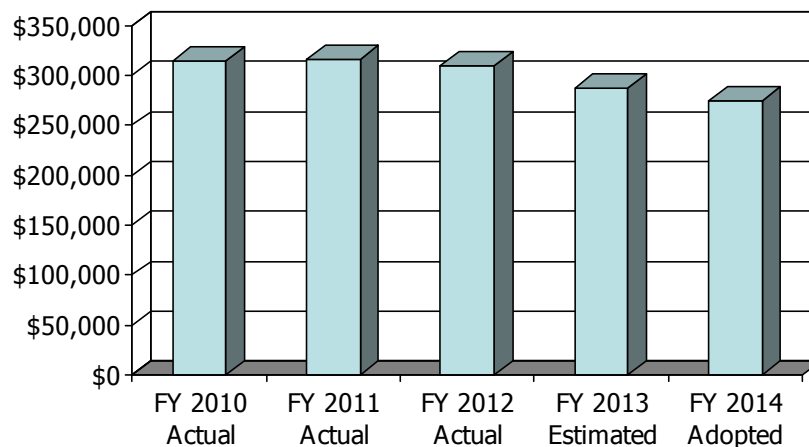
### STAFFING

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

### BUDGET HIGHLIGHTS

The FY 2013-14 Adopted Budget is 6% lower than the FY 2012-13 Amended Budget reflecting lower bulk cable agreement costs and liability insurance rates. The chart below shows the trend in bulk cable costs since FY 2009-10.

## Bulk Cable Agreement



# EXPENDITURE DETAIL

151 - GENERAL SERVICES		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>SUPPLIES &amp; SERVICES</b>					
60004	Computer Expenses and Services <i>New Software Purchases</i> <i>Memory, Printer, Ink Cartridges,</i> <i>Stepford Support Services</i> <i>Stepford Additional Services as Required</i>	69,700	65,972	75,000	80,000	75,000
60005	Special Dept. Expense <i>Community Outreach</i> <i>Interior Plant Maintenance</i> <i>First Aid Supplies</i>	4,792	2,991	8,000	2,000	5,000
60011	Communications <i>Cell Phone Charges</i> <i>Internet</i> <i>Emergency Satellite Phones</i>	19,747	20,695	20,000	15,000	20,000
60012	Utilities <i>PG&amp;E</i> <i>Cal Water, Daly City Water</i>	53,543	60,920	65,000	65,000	65,000
60014	Office Equipment Rental <i>Postage and Folding Machines</i> <i>Copier Admin</i>	25,700	26,114	30,000	25,000	30,000
60033	Safety Grant Programs	10,839	30,716	30,000	22,000	20,000
	<b>Total Supplies &amp; Services</b>	<b>184,321</b>	<b>207,407</b>	<b>228,000</b>	<b>209,000</b>	<b>215,000</b>
	<b>CONTRACTUAL</b>					
71010	Professional Consulting Services <i>Mental Health Network (MHN)</i> <i>Section 125-Flex Plan</i>	2,980	2,447	3,000	3,000	3,000
71034	Citywide Communication Support <i>Bulk Cable Service</i>	315,745	290,135	288,000	260,000	275,000
74001	Liability Insurance <i>ABAG - Liability, Property, etc - \$135,000</i> <i>(EIA) Workers' Compensation Advance</i> <i>Pay - \$110,000</i> <i>Driver Alliant - Earthquake, Flood</i> <i>\$125,000</i>	336,374	353,202	400,000	373,500	370,000
74004	Claims Litigation	20,078	77,558	50,000	25,000	50,000
	<b>Total Contractual</b>	<b>675,177</b>	<b>723,342</b>	<b>741,000</b>	<b>661,500</b>	<b>698,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>859,498</b>	<b>930,749</b>	<b>969,000</b>	<b>870,500</b>	<b>913,000</b>
<b>ACTIVITY TOTAL</b>		<b>859,498</b>	<b>930,749</b>	<b>969,000</b>	<b>870,500</b>	<b>913,000</b>

**DEPARTMENT:** CITY MANAGER / CITY CLERK

**DIVISION:** FINANCE

**ACTIVITY:** DEBT SERVICE  
CERTIFICATES OF PARTICIPATION

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

### ACTIVITY DESCRIPTION

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

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

### BUDGET HIGHLIGHTS

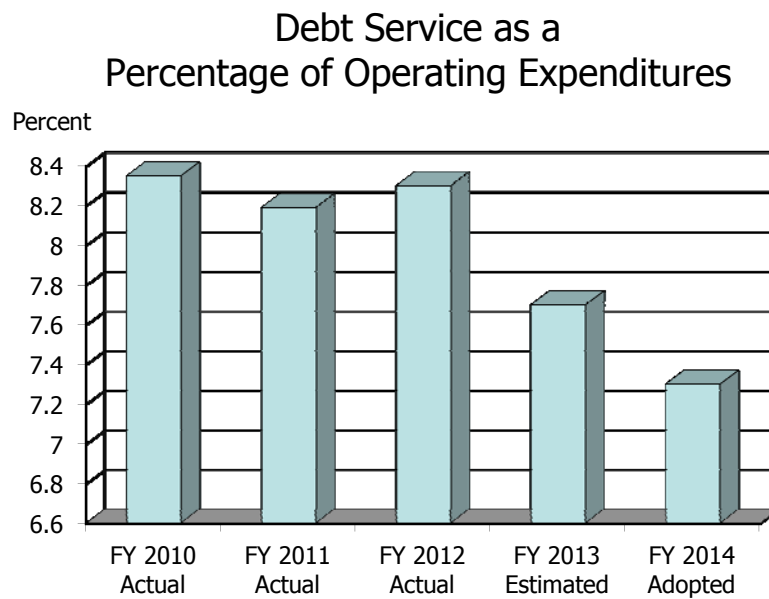
The Certificates of Participation were issued in 2003 to construct a new police facility and community center. The Colma Community Center opened in November of 2004, with a total project cost of \$6.25 million. The Police Facility was completed in November of 2005 at a total cost of \$8.89 million.

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

620 – DEBT SERVICE – COPs		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
ACCOUNT	CONTRACTUAL					
71010	Prof. Consulting Services - Trustee	1,700	1,700	1,700	1,700	2,000
75001	Debt Principal	360,000	375,000	385,000	385,000	395,000
75002	Debt Interest	595,309	584,509	572,900	572,900	560,370
<b>TOTAL CONTRACTUAL</b>		<b>957,009</b>	<b>961,209</b>	<b>959,600</b>	<b>959,600</b>	<b>957,370</b>
<b>ACTIVITY TOTAL</b>		<b>957,009</b>	<b>961,209</b>	<b>959,600</b>	<b>959,600</b>	<b>957,370</b>

## DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

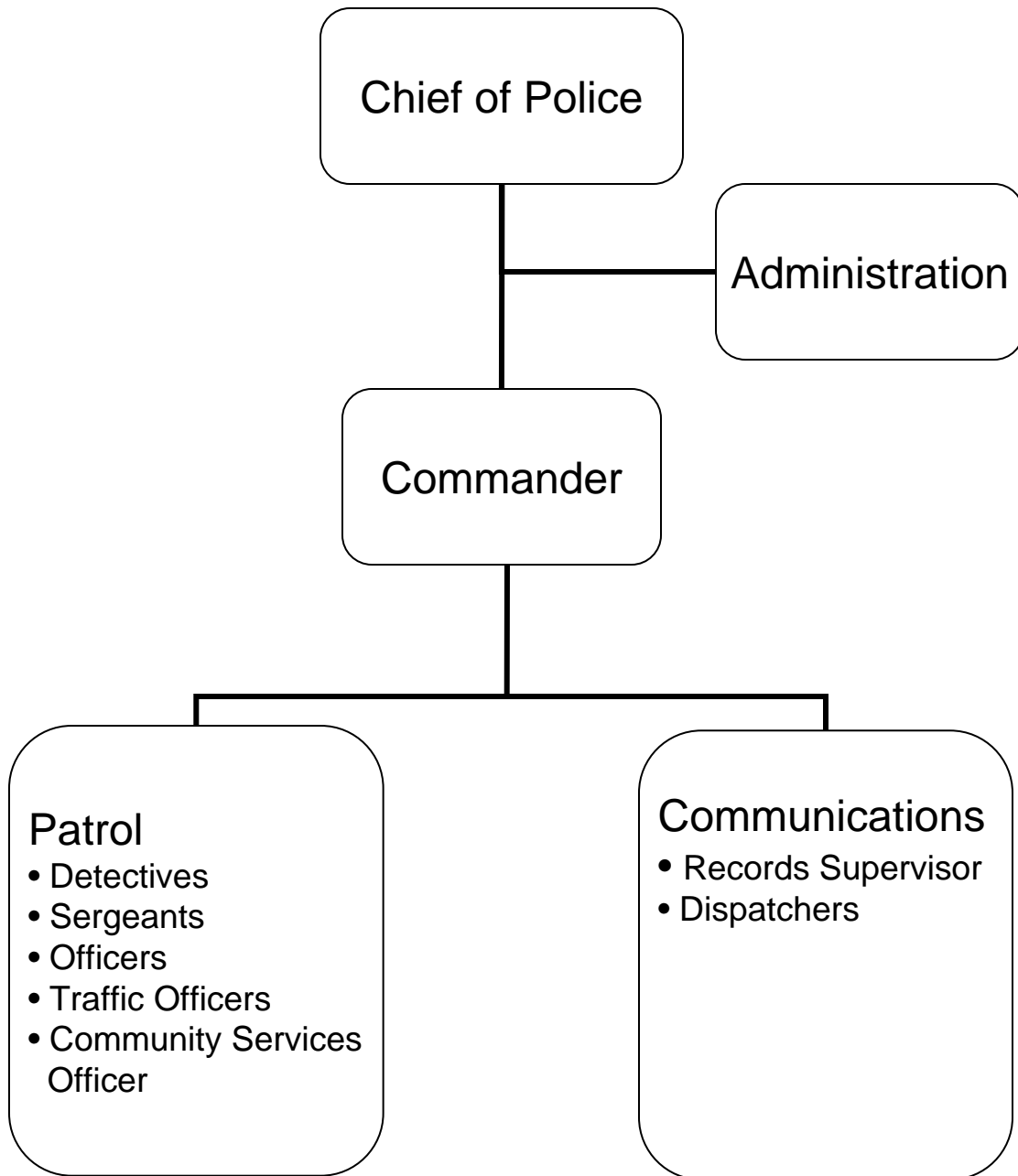
Debt Service includes principal and interest payments on general Town debt obligations borrowed for capital project expenditures. Debt Service payments are examined relative to general operating expenditures including special revenue funds. As a fixed cost, debt service can reduce expenditure flexibility.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





**Police**

# Police Department



**DEPARTMENT:** POLICE

**FUNCTION:** PUBLIC SAFETY

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

### DEPARTMENT DESCRIPTION

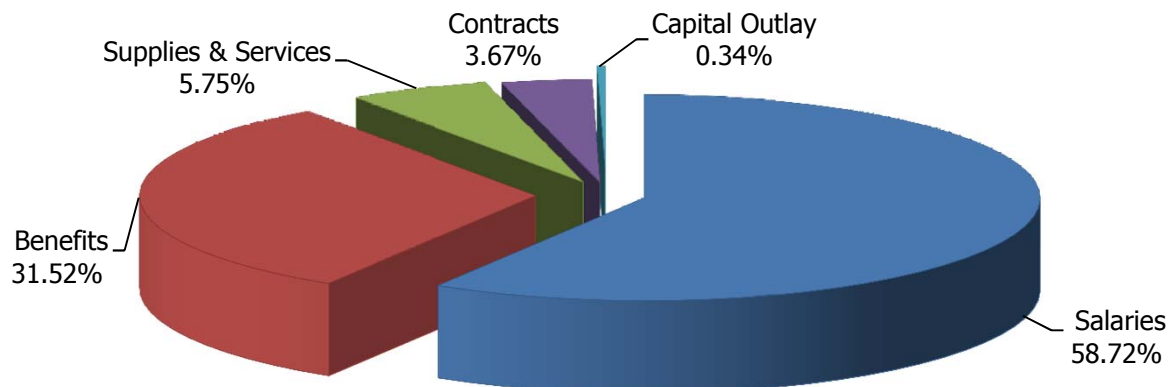
The Police Department consists of the following divisions:

- Administration
- Communication
- Patrol
- Grants

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

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

NO.	DIVISION	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	556,550	328,160	64,250	81,700	2,000	1,032,660
220	PATROL	2,173,810	1,164,120	93,550	55,000	15,500	3,501,980
230	COMMUNICATIONS	409,640	200,920	152,300	64,000	1,000	827,860
240	GRANTS	74,430	32,270	4,900	-	-	111,600
<b>TOTAL EXPENDITURES</b>		<b>3,214,430</b>	<b>1,725,470</b>	<b>315,000</b>	<b>200,700</b>	<b>18,500</b>	<b>5,474,100</b>



**DEPARTMENT:** POLICE

**DIVISION:** POLICE ADMINISTRATION

**FUNCTION:** PUBLIC SAFETY

**FUNDING SOURCE:** GENERAL FUND



## **DIVISION DESCRIPTION**

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

## **STAFFING**

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

## **ACCOMPLISHMENTS/GOALS**

During FY 2012-13, the Division:

- Promoted a new Police Chief.
- Promoted a new Detective Sergeant.
- Detective Sergeant graduated from Supervisory School.
- Promoted a new Detective.
- New Detective completed classes in basic investigations, sexual assault and homicide.
- FBI National Academy accepted newly promoted Commander for Fall 2013 class.
- Hosted Inner Perspectives, a county-wide leadership course for front-line law enforcement personnel.
- Conducted monthly liaison meetings with Lucky Chances Casino.
- Initiated Community Outreach Meetings and initiated Neighborhood Watch Program.
- Completed Team Building Workshop.

For FY 2013-14, the Division will:

- Host county-wide leadership course for front-line law personnel.
- Send new Commander to the FBI National Academy.
- Hold one EOC exercise for continued training of Town Staff.
- Continue to reach out to the community and expand Neighborhood Watch.
- Send one Sergeant to prestigious LAPD Leadership Program.
- Continue focus on succession planning.

## **BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget is approximately 8% lower than the FY 2012-13 Amended Budget due to one-time costs in FY 2012-13 related to the retirement of a long-term employee.

# EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff <i>Chief of Police</i> <i>Detective Sergeant</i> <i>Detective Officer</i> <i>Administrative Technician III</i>	468,946	438,039	499,000	485,260	491,740
51003	Part-time Staff <i>Cardroom, Police Academy Related</i> <i>Meetings, Background Checks</i>	13,084	3,510	-	-	-
51004	Comp Time	3,738	741	9,500	3,000	9,500
51005	Overtime	18,796	16,354	35,000	10,000	35,000
51006	Work Comp, Disability & 4850	11,055	33,745	-	-	-
51007	Holiday	15,010	8,741	11,600	11,400	11,710
51008	Vacation/Sick/Comp Time Payoff	13,840	4,837	90,000	130,000	5,000
51009	Deferred Compensation	2,336	3,364	4,800	3,600	3,600
	<b>Total Salaries &amp; Wages</b>	<b>546,805</b>	<b>509,331</b>	<b>649,900</b>	<b>643,260</b>	<b>556,550</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	10,294	13,244	13,500	13,190	14,620
52002	PERS Safety	113,896	136,693	142,300	132,520	145,350
52007	Health	83,762	100,033	116,000	103,620	119,160
52008	Dental	8,827	9,034	9,300	9,030	10,390
52009	Life Insurance	300	288	400	290	330
52011	Vision	1,247	1,247	1,500	1,250	1,430
52012	Health Club	564	-	900	900	900
52013	Uniform Allowance	2,640	2,640	2,700	2,640	2,640
52014	Social Security Employer	23,852	21,676	25,600	25,990	25,990
52015	Medicare Employer	7,660	6,911	9,200	7,250	7,350
	<b>Total Benefits</b>	<b>253,042</b>	<b>291,766</b>	<b>321,400</b>	<b>296,680</b>	<b>328,160</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>799,847</b>	<b>801,097</b>	<b>971,300</b>	<b>939,940</b>	<b>884,710</b>

## EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60003	Postage	1,645	1,562	2,000	1,550	2,000
60004	Computer Supplies	19,233	15,222	20,500	15,000	20,000
	<i>IT Expenses, Maint Fees, Equip Purchase, Stepford Extra Hours, Sprint</i>					
60005	Special Dept. Expense	8,966	6,250	7,500	7,500	7,500
	<i>Film Process, Cintas 1st Aid, Printing, Associated Services</i>					
60008	Dues & Publications	2,306	4,942	4,000	5,000	4,000
	<i>Local Committees, Professional Publications, Books and Manuals.</i>					
60010	Conferences & Meetings	2,095	2,599	2,500	2,500	2,500
	<i>Local Meetings and Conferences for Admin Personnel</i>					
60013	Auto Expense	809	-	-	-	-
61002	Training	2,589	765	2,500	2,500	2,500
	<i>POST and non-POST training</i>					
61003	Tuition Reimbursement	1,000	2,000	5,000	-	5,000
61005	Inner Perspectives	8,010	8,901	8,750	8,750	8,750
63002	Investigations	9,107	13,574	9,500	19,000	9,500
	<i>Sketches, Backgrounds, Travel for Detectives, LC Print Cards, New Employee Backgrounds</i>					
63005	Property and Evidence	-	1,788	2,500	2,500	2,500
	<b>Total Supplies &amp; Services</b>	<b>55,760</b>	<b>57,603</b>	<b>64,750</b>	<b>64,300</b>	<b>64,250</b>
	<b><u>CONTRACTUAL</u></b>					
71011	County Wide Services Contracts	70,210	70,544	81,700	81,700	81,700
	<i>Narcotics Task Force - \$4,000</i>					
	<i>Crime Lab - \$16,000</i>					
	<i>First Chance - \$17,500</i>					
	<i>Animal Control - \$30,000</i>					
	<i>Office of Emergency Services - \$2,500</i>					
	<i>CORA</i>					
	<i>Keller Center</i>					
	<i>Other</i>					
	<b>Total Contractual</b>	<b>70,210</b>	<b>70,544</b>	<b>81,700</b>	<b>81,700</b>	<b>81,700</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>125,970</b>	<b>128,147</b>	<b>146,450</b>	<b>146,000</b>	<b>145,950</b>

## EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equip. Purchases	474	-	1,000	-	1,000
	<i>Misc Detective Equipment/Safety Equip</i>					
80200	Furniture	314	-	1,000	-	1,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>788</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>DIVISION TOTAL</b>		<b>926,605</b>	<b>929,244</b>	<b>1,119,750</b>	<b>1,085,940</b>	<b>1,032,660</b>

**DEPARTMENT:** POLICE

**DIVISION:** POLICE PATROL

**FUNCTION:** PUBLIC SAFETY

**FUNDING SOURCE:** GENERAL FUND

**DIVISION DESCRIPTION**

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



**STAFFING**

The Division’s personnel include a Police Commander, four Police Sergeants and 10 Police Officers. As staffing allows, one officer is assigned to a motorcycle on a part-time basis, and officers work a variety of other ancillary assignments including SWAT and the San Mateo County Gang Task Force.

**ACCOMPLISHMENTS/GOALS**

During FY 2012-13, 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 county-wide Avoid the 23 DUI Campaign.
- Participated in Alcohol Beverage Control sting operations with allied agencies.
- Hired and trained five new Police Officers; promoted a new Patrol Sergeant.
- Honored two Colma Officers who received MADD awards for numerous DUI arrests.
- Honored two Colma Officers who received the Area-Wide Lions Club Award for Heroism.
- Conducted over 5,138 residential patrols, issued 1,300 traffic citations and made 400 arrests.

During FY 2013-14, the Division will:

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

**BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget is approximately 9% higher than the FY 2012-13 Amended Budget because funding for the two vacant Police Officer positions was added to the budget.



# EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff <i>Commander</i> <i>Police Sergeants (4)</i> <i>Police Officers (11)</i>	1,527,934	1,437,960	1,601,900	1,777,410	1,797,950
51003	Part-time Staff	-	-	-	-	-
51004	Comp Time	32,196	28,052	47,500	28,000	47,500
51005	Overtime	144,588	140,528	225,000	142,000	225,000
51006	Workers Compensation, Disability & 4850	7,575	(11,979)	5,000	-	-
51007	Holiday	82,332	80,549	83,900	81,330	82,360
51008	Vacation/Sick/Comp Time Payoff	12,686	18,869	20,000	-	-
51009	Deferred Compensation	17,150	14,650	16,800	19,200	19,200
51012	Education Incentive	-	1,000	-	-	-
51013	Auto Allowance	-	-	-	1,800	1,800
51018	Administrative Leave	2,295	3,471	-	-	-
51020	Cash In Lieu	-	1,000	3,000	-	-
	<b>Total Salaries &amp; Wages</b>	<b>1,826,756</b>	<b>1,714,099</b>	<b>2,003,100</b>	<b>2,049,740</b>	<b>2,173,810</b>
	<b><u>BENEFITS</u></b>					
52002	PERS Safety	445,214	499,748	559,300	529,360	576,800
52006	Unemployment	8,550	-	-	-	-
52007	Health	253,826	290,381	302,100	334,550	384,740
52008	Dental	30,896	31,806	32,500	36,130	41,550
52009	Life Insurance	1,050	1,008	1,100	1,150	1,320
52011	Vision	4,365	4,391	5,100	4,990	5,740
52012	Health Club	838	855	900	1,800	1,800
52013	Uniform Allowance	12,320	10,997	12,400	14,080	14,080
52014	Social Security Employer	96,865	86,714	95,700	109,650	110,600
52015	Medicare Employer	26,613	25,477	33,600	27,180	27,490
	<b>Total Benefits</b>	<b>880,537</b>	<b>951,377</b>	<b>1,042,700</b>	<b>1,058,890</b>	<b>1,164,120</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>2,707,293</b>	<b>2,665,476</b>	<b>3,045,800</b>	<b>3,108,630</b>	<b>3,337,930</b>

## EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60005	Special Dept. Expense <i>Cell Phones, Evidence, Safety Equip., Video Equip, Film, Range Supplies, Fire Arms Related Supplies, Misc. Supplies</i>	8,518	9,095	6,000	15,000	6,000
60008	Dues & Publications <i>PESA, Juv Ofc, CPOA, TMA, Official Magazines/Books, Business Cards</i>	1,498	1,984	1,250	1,000	1,250
60010	Conferences & Meetings <i>State &amp; Local Meetings/Conference, Seminars, etc.</i>	1,871	676	800	800	800
60013	Auto Expense <i>Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing</i>	50,074	58,030	56,000	56,000	56,000
61002	Training <i>POST and Non POST Training, Special Enforcement Training, Terrorism Training</i>	9,642	8,515	7,500	7,500	7,500
63001	Booking Fees <i>Booking Fees, Citation Processing</i>	17,942	16,295	20,000	15,000	20,000
63002	Investigations <i>Travel, Sketches, Equip Rental for Patrol- Related Investigations Code Enforcement</i>	1,549	1,744	2,000	300	2,000
	<b>Total Supplies &amp; Services</b>	<b>91,094</b>	<b>96,340</b>	<b>93,550</b>	<b>95,600</b>	<b>93,550</b>
	<b><u>CONTRACTUAL</u></b>					
72001	Auto Repair Services <i>Service Contract</i>	52,608	54,582	55,000	55,000	55,000
	<b>Total Contractual</b>	<b>52,608</b>	<b>54,582</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>143,702</b>	<b>150,922</b>	<b>148,550</b>	<b>150,600</b>	<b>148,550</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchase <i>Weapon Replacement/Purchase, Large Tools and Patrol Equipment</i>	4,293	8,401	5,500	5,500	15,500
80002	Automobile Purchase	95,933	31,574	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>100,226</b>	<b>39,975</b>	<b>5,500</b>	<b>5,500</b>	<b>15,500</b>
<b>DIVISION TOTAL</b>		<b>2,951,221</b>	<b>2,856,373</b>	<b>3,199,850</b>	<b>3,264,730</b>	<b>3,501,980</b>

**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 3 Dispatchers.

### **ACCOMPLISHMENTS/GOALS**

During FY 2012-13, the Division:

- Improved customer service by remaining open during lunch hours.
- Cross-trained CSO to provide dispatch relief.
- Installed a new E911 Phone System.
- Continued to review best practices for upgrade of CAD/RMS System.
- Purged 1,600 cases from the Evidence Room.
- Passed CLETS Department of Justice Audit.

During FY 2013-14, the Division will:

- Participate in a minimum of four community events per person.
- Make a final recommendation on which CAD/RMS System should be installed.
- Focus on Succession Planning by providing management training opportunities to staff.

### **BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget is approximately 11% lower than the FY 2012-13 Amended Budget due to the retirement of a long-term employee and the use of per-diem dispatch personnel.



# EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff	427,022	375,063	429,800	349,460	349,460
	<i>Dispatch Supervisor &amp; Dispatchers (3)</i>					
51003	Part-time Staff	-	1,717	-	21,180	21,180
	<i>Per Diem Dispatcher (0.2)</i>					
51004	Comp Time	5,883	6,886	4,500	5,000	5,000
51005	Overtime	16,862	29,215	22,500	22,500	22,500
51006	Workers Comp, Disability	-	1,679	-	-	-
51008	Vacation/Sick/Comp Time Payoff	148	(1,210)	-	-	-
51009	Deferred Compensation	5,889	5,561	6,000	4,800	4,800
51019	CAD Administrator Incentive Pay	6,906	6,667	6,700	6,700	6,700
	<b>Total Salaries &amp; Wages</b>	<b>462,710</b>	<b>425,577</b>	<b>469,500</b>	<b>409,640</b>	<b>409,640</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	58,235	64,104	74,100	60,680	67,310
52007	Health	85,861	97,929	113,100	77,850	89,520
52008	Dental	11,034	11,292	11,600	9,030	10,390
52009	Life Insurance	375	360	400	290	330
52011	Vision	1,559	1,559	1,800	1,250	1,430
52013	Uniform Allowance	3,325	3,325	3,400	3,330	3,330
52014	Social Security Employer	28,323	25,844	28,700	23,190	23,190
52015	Medicare Employer	6,755	6,246	7,000	5,420	5,420
	<b>Total Benefits</b>	<b>195,467</b>	<b>210,659</b>	<b>240,100</b>	<b>181,040</b>	<b>200,920</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>658,177</b>	<b>636,236</b>	<b>709,600</b>	<b>590,680</b>	<b>610,560</b>

# EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
60002	<b><u>SUPPLIES &amp; SERVICES</u></b>					
	Office Supplies <i>Department Wide Account</i> <i>Document Distruction</i>	5,640	6,518	5,500	7,000	5,500
	60004 Computer Supplies <i>Hitech CAD/RMS Maint. Agreement</i>	36,853	7,506	40,000	15,000	40,000
	60005 Special Dept. Expense <i>Records Purge, Special Dept. Needs,</i> <i>Minor Equipment Repair/Replacement</i>	1,277	631	2,500	900	2,500
	60008 Dues & Publications <i>Comm Managers, Official Manuals Books</i>	170	215	200	-	200
	60010 Conferences & Meetings <i>Hitech Conference, Local Meetings and</i> <i>Conferences</i>	169	1,170	2,000	2,000	2,000
	60011 Communications <i>Contract Cost for SSFPD Dispatch</i> <i>Services, Radio Repair/Maint</i>	93,967	95,141	100,000	100,000	100,000
	60013 Auto Expense	-	-	100	-	100
	61002 Training <i>POST and Non-POST Training, Updates</i>	2,267	725	2,000	2,000	2,000
	<b>Total Supplies &amp; Services</b>	<b>140,343</b>	<b>111,905</b>	<b>152,300</b>	<b>126,900</b>	<b>152,300</b>
72003	<b><u>CONTRACTUAL</u></b>					
	Equipment Maintenance <i>Message Switch - \$13,750</i> <i>Portable Radios - \$8,250</i> <i>Copy Machine - \$11,500</i> <i>TEA (Radio Console, Lawnet) - \$19,500</i> <i>Microwave Telephone - \$7,000</i> <i>Other</i>	54,027	89,770	64,000	64,000	64,000
	<b>Total Contractual</b>	<b>54,027</b>	<b>89,770</b>	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>194,370</b>	<b>201,675</b>	<b>216,300</b>	<b>190,900</b>	<b>216,300</b>
80001	<b><u>CAPITAL OUTLAY</u></b>					
	Equipment Purchases	82	-	500	-	500
80200	Furniture	-	-	500	-	500
<b>TOTAL CAPITAL OUTLAY</b>		<b>82</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>DIVISION TOTAL</b>		<b>852,629</b>	<b>837,911</b>	<b>926,900</b>	<b>781,580</b>	<b>827,860</b>

230 - POLICE COMMUNICATIONS

**DEPARTMENT:** POLICE

**DIVISION:** POLICE GRANTS

**FUNCTION:** PUBLIC SAFETY

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

### **DIVISION DESCRIPTION**

The Police Grants budget was initiated in late FY 2001-02 to comply with state requirements to separately account for certain annual state-provided funds, which includes the 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 2012-13 the Division:

- Cross-trained CSO to provide dispatch relief.
- Participated in Avoid the 23 DUI events.
- Attended four Community Events.

During FY 2013-14, the Division will:

- Assess new modifications made in the Parking Code.
- Participate in four Community Events.
- Provide dispatch relief as needed.

### **BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget assumes SLESF funding will continue to be provided from the State and is \$100 less than the FY 2012-13 Amended Budget due to lower overtime costs.

## EXPENDITURE DETAIL

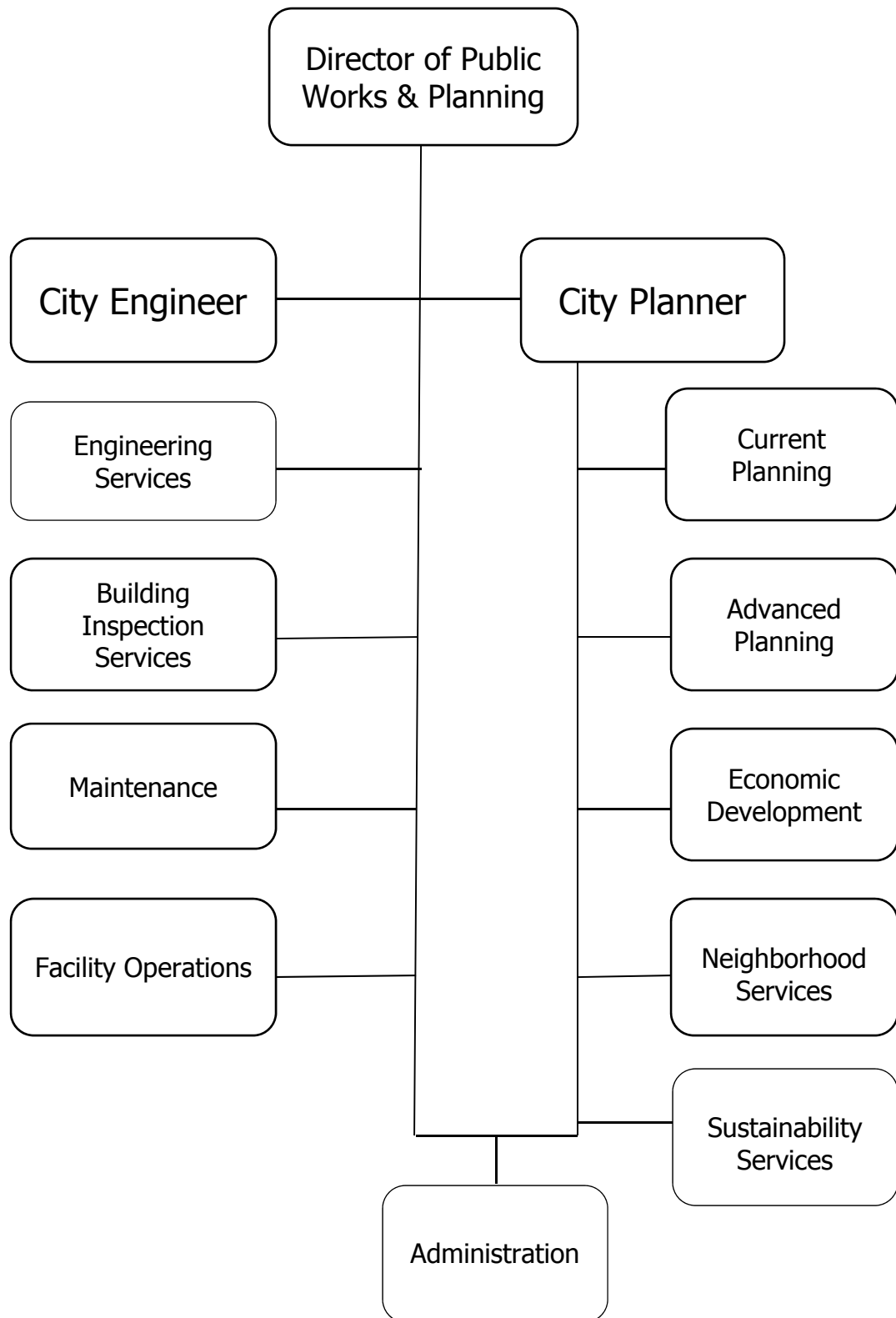
240 - POLICE GRANTS		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff <i>Community Service Officer</i>	70,625	53,828	72,100	71,780	71,780
51004	Comp Time	1,432	35	-	250	250
51005	Overtime	820	362	800	1,600	1,200
51008	Vacation/Sick/Comp Time Payoff	(254)	610	2,600	-	-
51009	Deferred Compensation	1,218	1,132	1,200	1,200	1,200
	<b>Total Salaries &amp; Wages</b>	<b>73,841</b>	<b>55,967</b>	<b>76,700</b>	<b>74,830</b>	<b>74,430</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	9,440	8,960	12,400	11,640	12,910
52007	Health	7,517	8,320	9,400	9,420	10,830
52008	Dental	2,207	2,258	2,300	2,260	2,600
52009	Life Insurance	75	72	100	70	80
52011	Vision	312	312	400	310	360
52014	Social Security Employer	4,517	3,379	4,600	4,450	4,450
52015	Medicare Employer	1,056	790	1,100	1,040	1,040
	<b>Total Benefits</b>	<b>25,124</b>	<b>24,091</b>	<b>30,300</b>	<b>29,190</b>	<b>32,270</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>98,965</b>	<b>80,058</b>	<b>107,000</b>	<b>104,020</b>	<b>106,700</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60005	Special Dept. Expense <i>CSO Supplies/Equipment</i>	1,965	8,023	2,800	2,300	2,500
60013	Auto Expense <i>Fuel, Minor Vehicle Repair, Vehicle Equip</i>	4,249	2,855	1,900	2,500	1,900
61002	Training <i>CSO Training</i>	-	125	-	350	500
	<b>Total Supplies &amp; Services</b>	<b>6,214</b>	<b>11,004</b>	<b>4,700</b>	<b>5,150</b>	<b>4,900</b>
<b>TOTAL SUPPLIES SERVICES</b>		<b>6,214</b>	<b>11,004</b>	<b>4,700</b>	<b>5,150</b>	<b>4,900</b>
<b>DIVISION TOTAL</b>		<b>105,179</b>	<b>91,061</b>	<b>111,700</b>	<b>109,170</b>	<b>111,600</b>





# **Public Works & Planning**

# Public Works & Planning Department



**DEPARTMENT: PUBLIC WORKS & PLANNING**

**FUNCTION: PUBLIC WORKS & PLANNING**

**FUNDING SOURCE: GENERAL FUND**

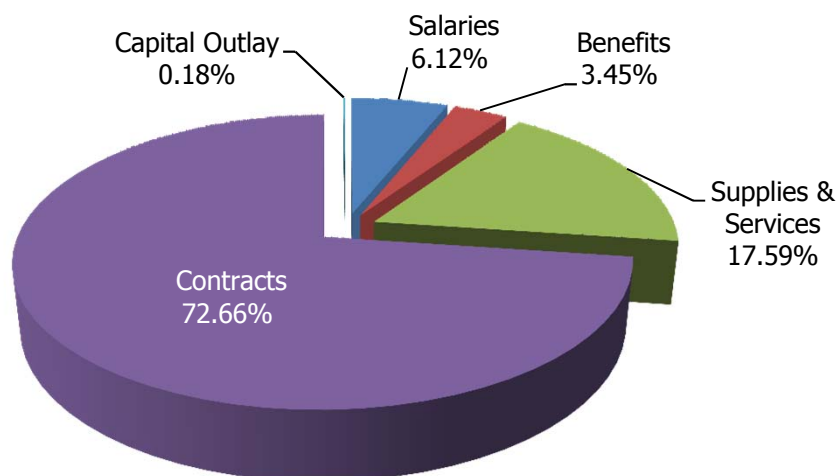
# DEPARTMENT DESCRIPTION

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	-	-	10,600	870,000	-	880,600
320	MAINTENANCE	235,520	132,830	14,500	1,488,000	7,000	1,877,850
410	PLANNING	-	-	-	440,000	-	440,000
800	FACILITY OPERATIONS	-	-	652,250	-	-	652,250
<b>TOTAL EXPENDITURES</b>		<b>235,520</b>	<b>132,830</b>	<b>677,350</b>	<b>2,798,000</b>	<b>7,000</b>	<b>3,850,700</b>



**DEPARTMENT:** PUBLIC WORKS & PLANNING

**DIVISION:** ADMINISTRATION / ENGINEERING / BUILDING

**FUNCTION:** PUBLIC WORKS

**FUNDING SOURCE:** GENERAL FUND

### **DIVISION DESCRIPTION**

The Division, staffed by contract employees, manages the five-year Capital Improvement Program (CIP), the Storm Water NPDES permitting program, annual sewer service charges; solid waste, and recycling; sanitary sewer system maintenance and reporting; performs traffic speed surveys, and manages roadway infrastructure and related projects. 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 2012-13, the Division:

- Continued outreach to our residential and commercial communities on water and energy conservation, recycling and solid waste.
- Continued work with franchise waste haulers and independent recyclers along with commercial establishments to promote recycling and sustainable programs in order to meet waste reduction goals.
- Assisted with construction of the Town's ADA Transition Plan improvements.
- Obtained funding and assisted the Maintenance Division in installing additional trash capture devices.
- Obtained State (SLPP) funding for roadway repairs on Hillside Boulevard and completed the plans and specifications for the project.
- Coordinated with Town Departments in development of Capital Improvement Plan.
- Provided oversight, review, and inspections for PG&E's relocation of gas transmission Line 132 through Colma.
- Completed the street sign inventory for establishing a plan to convert to retro-reflective signage.
- Assisted the Police Department and City Attorney's Office in developing the new Colma Parking Code.



Serramonte Blvd.  
Pavement Rehabilitation

- Represented the Town at local and regional meetings regarding: NPDES, New Development, Public Information & Participation, Integrated Pest Management, Trash Capture, County Groundwater Management Plan and the Colma Creek Advisory Committee.

For 2013-14, the Division will:

- Develop and recommend a new fee schedule for Building and Engineering services.
- Continue outreach to the business community regarding mandatory commercial recycling.
- Assist ADA Coordinator in implementing ADA Transition Plan improvements and upgrades.
- Complete Plans and Studies in accordance with the Town's Capital Improvement Plan.
- Develop a Long Term Trash Load Reduction Plan as required by the State's Municipal Regional Stormwater Permit.
- Assist with water reduction programs as required by new state regulations.

## **BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget is approximately 2% higher than the FY 2012-13 Adopted Budget due to increased expenses for Professional Services along with higher amounts for subscriptions, conferences, and meetings.

<b>PERFORMANCE MEASURES</b>	<b>FY 2012-13 Estimated</b>	<b>FY 2013-14 Projected</b>
Processing building permit applications within ten working days	100%	100%
Average number of working days to process a building permit	10	10

## EXPENDITURE DETAIL

310 - ADMIN. / ENGINEERING		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>SUPPLIES &amp; SERVICES</b>					
60001	Public Notices	456	942	1,000	500	1,000
60005	Special Dept. Expense	3,808	4,198	4,000	2,500	4,000
60008	Dues & Publications	1,418	369	1,000	150	2,500
	<i>Purchase Current Building Code</i>					
	<i>Membership Building Class A</i>					
60010	Conferences & Meetings	265	-	800	200	3,100
	<i>National Pollutant Discharge Elimination System, Countywide Engineers Meeting</i>					
	<b>Total Supplies &amp; Services</b>	<b>5,947</b>	<b>5,509</b>	<b>6,800</b>	<b>3,350</b>	<b>10,600</b>
	<b>CONTRACTUAL</b>					
71005	Prof. Engineering Services - General	622,534	588,068	600,000	600,000	600,000
	<i>Engineering Staff Augmentation</i>					
	<i>Department Administration</i>					
71006	Prof. Bldg/Inspection Svcs.	176,475	150,133	200,000	200,000	200,000
	<i>Building Staff Augmentation</i>					
	<i>Admin. /Permit Counter Services</i>					
71010	Professional Consulting Services	14,571	55,170	60,000	60,000	70,000
	<i>Engineering Design and P.W. / Engineering Plan Review</i>					
	<i>Records Mgmt. Consultant</i>					
	<b>Total Contractual</b>	<b>813,580</b>	<b>793,371</b>	<b>860,000</b>	<b>860,000</b>	<b>870,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>819,527</b>	<b>798,880</b>	<b>866,800</b>	<b>863,350</b>	<b>880,600</b>
<b>DIVISION TOTAL</b>		<b>819,527</b>	<b>798,880</b>	<b>866,800</b>	<b>863,350</b>	<b>880,600</b>

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

### **DIVISION DESCRIPTION**

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

### **STAFFING**

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



### **ACCOMPLISHMENTS/GOALS**

During FY 2012-13, the Division:

- Made dry rot repairs to the Town of Colma Annex Building.
- Made repairs to the erosion wall on the north side of Serramonte Blvd.
- Replaced four garage doors at the Creekside Villas.
- Installed new awnings for Town Hall and the Annex buildings.
- Installed seal roof leaks on the Police Station exterior decking.
- Replace soiled paving stones on C and D streets.
- Assisted with completion of the third year ADA Transition Plan upgrades and enhancements.
- Maintained street signs and markings.
- Satisfied legal requirements for stormwater pollution prevention and sanitary sewer overflows.
- Maintained the storm drain catch basins and trash capture devices.
- Performed preventative maintenance of equipment and appliances at Town facilities.

The goals for FY 2013-14 include:

- Continue work on water conservation efforts and techniques.
- Assist Recreation Services Director with landscape maintenance.
- Continue work on meeting the Municipal Regional Permit's goals in reducing trash and debris in the water ways.
- Retrofit Town Hall Annex entry to meet ADA requirements.
- Continue to make repairs to the decking area of the Creekside Villas.

- Paint street light poles in the Sterling Park residential area.
- Provide inspection and certification of all Town-owned backflow devices.
- Satisfy legal requirements of stormwater pollution prevention and sanitary sewer overflows.
- Assist with the implementation of the 4<sup>th</sup> year of the Town's ADA transition plan improvements and upgrades.

## BUDGET HIGHLIGHTS



The FY 2013-14 Adopted Budget is approximately 4% higher than the FY 2012-13 Amended Budget due to increases in equipment purchases, along with work associated with streets and sidewalks, drainage and flood control and street signs and pavement markings.

PERFORMANCE MEASURES	FY 2011-12 Actual	FY 2012-13 Estimated	FY 2013-14 Projected
Sweep all of the Town's roadways (23 lane miles) at least once per month	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%



# EXPENDITURE DETAIL

320 - MAINTENANCE		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff	227,350	215,071	227,700	226,820	226,820
	<i>Maintenance Technicians (3)</i>					
51004	Comp Time	333	277	600	400	600
51005	Overtime	3,030	1,517	1,500	2,500	2,000
51008	Vacation/Sick/Comp Time Payoff	15,137	8,039	-	-	2,500
51009	Deferred Compensation	3,654	3,396	3,600	3,600	3,600
	<b>Total Salaries &amp; Wages</b>	<b>249,504</b>	<b>228,300</b>	<b>233,400</b>	<b>233,320</b>	<b>235,520</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	29,948	35,709	38,000	36,820	40,830
52007	Health	45,698	50,339	56,900	56,980	65,530
52008	Dental	6,621	6,775	7,000	6,780	7,790
52009	Life Insurance	225	216	200	220	250
52011	Vision	935	935	1,100	940	1,080
52012	Health Club	-	50	-	-	-
52014	Social Security Employer	14,274	14,354	14,600	14,060	14,060
52015	Medicare Employer	3,340	3,357	3,500	3,290	3,290
	<b>Total Benefits</b>	<b>101,041</b>	<b>111,736</b>	<b>121,300</b>	<b>119,090</b>	<b>132,830</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>350,545</b>	<b>340,036</b>	<b>354,700</b>	<b>352,410</b>	<b>368,350</b>
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60005	Special Dept. Expense	10,618	12,209	10,000	13,400	13,500
	<i>Building and Cleaning Supplies, Safety Material and Attire, Uniform Cleaning and Upgrades, Building Materials, Flags, Banners, Signs</i>					
60008	Dues & Publications	-	-	200	-	-
	<i>Various Trade Journals</i>					
60010	Conferences & Meetings	1,374	-	-	-	500
	<i>S.F. Bay Area Maintenance Services Association Workshop, NPDES</i>					
61002	Training	-	-	500	250	500
	<i>Required Safety Seminars</i>					
	<b>Total Supplies &amp; Services</b>	<b>11,992</b>	<b>12,209</b>	<b>10,700</b>	<b>13,650</b>	<b>14,500</b>

# EXPENDITURE DETAIL

320 - MAINTENANCE		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>CONTRACTUAL</u></b>					
71005	Prof. Engineering Svcs. - General <i>Maintenance Supervisor Staff, Construction Inspections</i>	202,180	204,600	209,000	200,000	209,000
72003	Equipment Maintenance <i>Equipment</i>	14,329	14,381	16,500	16,200	17,500
73001	Landscape Maintenance <i>Roadway, Median Islands, Town Facilities, Colma Creek Annual Cleaning</i>	111,890	133,690	146,000	146,000	153,300
73002	Streets & Sidewalks <i>Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA</i>	138,704	117,100	120,000	120,000	110,500
73003	Roadway, Weed & Litter Control <i>Weed Abatement Town's ROW, Drain Inlet/Catch Basin Protection, Disposal Fees, Chemicals, Sprayers</i>	1,731	6,585	10,000	7,000	7,000
73004	Street Signs & Pavement Marking <i>Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations</i>	24,129	17,681	30,000	30,000	35,000
73005	Traffic Signals & Street Lights <i>Division</i>	66,555	40,825	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>	11,796	11,888	18,600	18,600	30,700
73007	Sanitary Sewers <i>Sewer Fees Due NSMCSD &amp; SSF, Yearly Maintenance/Repairs</i>	729,307	812,910	861,000	861,000	890,000
73008	Building Maintenance	59	319	-	-	-
	<b>Total Contractual</b>	<b>1,300,680</b>	<b>1,359,978</b>	<b>1,446,100</b>	<b>1,433,800</b>	<b>1,488,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>1,312,672</b>	<b>1,372,187</b>	<b>1,456,800</b>	<b>1,447,450</b>	<b>1,502,500</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchases <i>Replace/Acquire New Equipment and Tools for Right of Way Work, Building Maintenance and Construction, New Power Washer</i>	1,528	-	1,500	1,300	7,000
<b>TOTAL CAPITAL OUTLAYS</b>		<b>1,528</b>	<b>-</b>	<b>1,500</b>	<b>1,300</b>	<b>7,000</b>
<b>DIVISION TOTAL</b>		<b>1,664,745</b>	<b>1,712,223</b>	<b>1,813,000</b>	<b>1,801,160</b>	<b>1,877,850</b>

**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 2013-14 Adopted Budget for Facility Operations is approximately 17% lower than the FY 2012-13 Amended Budget. Increases in costs associated with landscaping, and planned replacement of appliances at the Creekside Villas are offset by the transfer of ADA Transition Plan expenses to the Capital Improvement Program (CIP) budget.

<b>800 - FACILITIES SUMMARY</b>		<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 ACTUAL</b>	<b>FY 2012-13 AMENDED</b>	<b>FY 2012-13 ESTIMATED</b>	<b>FY 2013-14 ADOPTED</b>
<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>						
801	Town Hall	92,879	81,277	282,150	95,560	106,950
802	Town Annex	32,093	45,442	66,500	60,100	40,300
803	Sterling Park	38,325	67,776	58,500	56,350	70,850
804	Museum	35,729	15,172	29,000	28,100	21,800
805	Community Center	87,501	100,389	115,100	118,320	113,500
806	Police Station	94,356	108,297	123,600	120,330	146,000
807	Corporation Yard	12,865	13,439	17,900	15,800	32,450
808	Creekside Villas	77,107	86,123	83,500	78,900	107,200
809	Verano	5,196	5,492	6,900	6,900	7,200
810	Bark Park	1,424	2,179	4,500	3,500	4,100
812	Gun Range	1,290	1,300	1,800	1,800	1,900
<b>ACTIVITY TOTAL</b>		<b>478,767</b>	<b>526,886</b>	<b>789,450</b>	<b>585,660</b>	<b>652,250</b>

## EXPENDITURE DETAIL



**801 TOWN HALL**

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
90001	Telephone / Internet Service*	42,484	42,856	52,500	46,000	52,500
90002	Gas and Electricity	9,917	10,702	11,000	9,400	11,600
90003	Water	1,483	1,395	1,500	2,760	2,900
90006	Supplies	1,843	1,774	2,750	2,750	2,750
90007	Janitorial Services	14,303	14,907	16,500	16,500	17,400
90008	Landscaping	5,328	5,220	7,400	7,400	7,800
90009	Pest Control	-	-	1,000	-	1,000
90010	Security System	979	736	1,500	750	1,500
90011	Heat/Ventilation/Air Conditioning	3,113	900	3,500	3,500	3,500
90012	Bldg. Interior Maintenance & Repair	2,383	374	3,000	1,500	3,000
90013	Bldg. Exterior Maintenance & Repair	11,047	2,413	181,500	5,000	3,000
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>92,879</b>	<b>81,277</b>	<b>282,150</b>	<b>95,560</b>	<b>106,950</b>

\* Does not include mobile phone services.



**802 TOWN ANNEX**

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
90002	Gas and Electricity	4,969	6,973	5,700	4,100	5,700
90003	Water	3,905	4,569	4,400	4,600	4,800
90006	Supplies	1,063	806	1,100	1,100	1,100
90007	Janitorial Services	8,865	9,763	10,000	10,000	10,500
90008	Landscaping	6,030	5,940	8,200	8,200	8,600
90009	Pest Control	2,592	2,592	2,600	2,600	2,600
90011	Heat/Ventilation/Air Conditioning	1,210	1,798	2,000	4,500	4,500
90012	Bldg. Interior Maintenance & Repair	3,137	695	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	322	12,306	31,500	24,000	1,500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>32,093</b>	<b>45,442</b>	<b>66,500</b>	<b>60,100</b>	<b>40,300</b>

## EXPENDITURE DETAIL



### 803 STERLING PARK

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90002	Gas and Electricity	3,343	3,112	6,000	3,800	4,500
90003	Water	2,502	4,995	4,000	4,150	4,200
90006	Supplies	3,856	2,860	4,000	4,000	4,000
90007	Janitorial Services	13,704	15,000	15,700	15,600	16,500
90008	Landscaping	6,130	6,060	9,400	9,400	9,900
90009	Pest Control	-	-	500	500	500
90010	Security System	1,078	1,200	1,300	1,300	1,300
90011	Heat/Ventilation/Air Conditioning	-	-	500	500	500
90012	Bldg. Interior Maintenance & Repair	4,596	5,689	4,000	4,000	8,000
90013	Bldg. Exterior Maintenance & Repair	3,117	28,861	13,100	13,100	21,450
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>38,325</b>	<b>67,776</b>	<b>58,500</b>	<b>56,350</b>	<b>70,850</b>



### 804 MUSEUM

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90002	Gas and Electricity	259	288	400	400	400
90003	Water	3,238	4,537	3,900	3,000	3,900
90006	Supplies	1,525	729	1,800	1,800	1,800
90007	Janitorial Services	1,625	2,406	2,200	2,200	2,300
90008	Landscaping	3,076	3,000	4,000	4,000	4,200
90009	Pest Control	-	-	500	500	500
90010	Security System	1,080	630	1,200	1,200	1,200
90011	Heat/Ventilation/Air Conditioning	780	1,882	3,500	3,500	3,500
90012	Bldg. Interior Maintenance & Repair	1,108	357	500	500	500
90013	Bldg. Exterior Maintenance & Repair	23,038	1,341	11,000	11,000	3,500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>35,729</b>	<b>15,172</b>	<b>29,000</b>	<b>28,100</b>	<b>21,800</b>

## EXPENDITURE DETAIL



### 805 COMMUNITY CENTER

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
90001	Telephone and Internet Services	1,033	1,040	1,500	1,500	1,500
90002	Gas and Electricity	17,656	13,609	22,000	20,000	22,000
90003	Water	3,912	7,839	5,500	10,716	11,300
90006	Supplies	9,431	7,536	10,000	10,000	10,000
90007	Janitorial Services	24,037	24,867	27,000	27,000	28,400
90008	Landscaping	3,522	3,300	7,400	7,400	7,800
90009	Pest Control	968	1,056	1,100	1,100	1,100
90010	Security System	-	-	1,200	1,200	1,200
90011	Heat/Ventilation/Air Conditioning	3,020	4,098	3,900	3,900	4,000
90012	Bldg. Interior Maintenance & Repair	18,276	25,342	26,000	26,000	21,200
90013	Bldg. Exterior Maintenance & Repair	5,646	11,702	9,500	9,500	5,000
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>87,501</b>	<b>100,389</b>	<b>115,100</b>	<b>118,316</b>	<b>113,500</b>



### 806 POLICE STATION

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
90001	Telephone	420	474	900	500	900
90002	Gas and Electricity	29,834	36,532	44,100	35,000	40,000
90003	Water	4,231	4,854	5,000	6,742	7,100
90006	Supplies	5,670	5,952	7,100	8,988	9,400
90007	Janitorial Services	24,873	29,043	27,000	27,000	28,350
90008	Landscaping	11,998	11,880	16,900	16,900	17,750
90009	Pest Control	927	947	500	1,000	1,000
90010	Security System	-	165	-	300	2,500
90011	Heat/Ventilation/Air Conditioning	2,898	3,862	4,000	4,000	10,000
90012	Bldg. Interior Maintenance & Repair	7,564	11,129	15,900	15,900	12,500
90013	Bldg. Exterior Maintenance & Repair	5,941	3,459	2,200	4,000	16,500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>94,356</b>	<b>108,297</b>	<b>123,600</b>	<b>120,330</b>	<b>146,000</b>

## EXPENDITURE DETAIL



**807 CORPORATION YARD**

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90001	Telephone	-	-	200	-	-
90002	Gas and Electricity	3,535	2,592	4,500	2,600	4,000
90003	Water	600	691	1,000	1,000	1,000
90006	Supplies	91	71	500	500	500
90007	Janitorial Services	5,940	6,184	7,000	7,000	7,350
90008	Landscaping	724	720	1,000	1,000	1,100
90011	Heat/Ventilation/Air Conditioning	-	-	200	200	200
90012	Bldg. Interior Maintenance & Repair	1,122	751	1,000	1,000	1,000
90013	Bldg. Exterior Maintenance & Repair	854	2,429	2,500	2,500	17,300
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>12,865</b>	<b>13,439</b>	<b>17,900</b>	<b>15,800</b>	<b>32,450</b>



**808 TOWN OF COLMA CREEKSIDE VILLAS**

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>FACILITY OPERATIONS &amp; MAINTENANCE</b>					
90002	Gas and Electricity	6,804	6,919	8,000	7,033	8,000
90003	Water	4,148	4,213	4,400	4,412	4,600
90005	Garbage Pick-up	7,866	8,585	1,000	-	-
90006	Supplies	92	-	200	200	200
90008	Landscaping	7,306	7,200	9,900	9,900	10,400
90009	Pest Control	1,173	1,602	1,500	1,028	1,500
90010	Security System	2,601	1,718	4,000	1,623	2,000
90011	Heat/Ventilation/Air Conditioning	81	425	2,300	2,300	2,300
90012	Bldg. Interior Maintenance & Repair	23,668	35,139	22,300	22,300	13,500
90013	Bldg. Exterior Maintenance & Repair	2,006	1,375	7,800	8,000	41,500
90015	Property Management	21,361	18,949	22,100	22,100	23,200
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>77,107</b>	<b>86,123</b>	<b>83,500</b>	<b>78,896</b>	<b>107,200</b>

## EXPENDITURE DETAIL



### 809 VERANO

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
90003	Water	-	61	-	-	-
90012	Bldg. Interior Maintenance & Repair	1,513	476	1,500	1,500	1,500
90015	Property Management HOA Dues	3,683	4,954	5,400	5,400	5,700
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>5,196</b>	<b>5,492</b>	<b>6,900</b>	<b>6,900</b>	<b>7,200</b>



### 810 BARK PARK

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
90003	Water	287	650	2,000	1,000	1,500
90008	Landscaping	936	900	1,500	1,500	1,600
90009	Pest Control	-	300	500	500	500
90013	Bldg. Exterior Maintenance & Repair	202	329	500	500	500
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>1,424</b>	<b>2,179</b>	<b>4,500</b>	<b>3,500</b>	<b>4,100</b>



## EXPENDITURE DETAIL



### 812 GUN RANGE

		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>FACILITY OPERATIONS &amp; MAINTENANCE</u></b>					
90006	Supplies	-	-	500	500	500
	<i>Range Improvements</i>					
90014	Miscellaneous Maintenance	1,290	1,300	1,300	1,300	1,400
	<i>Portosan Rental</i>					
<b>TOTAL FACILITY OPERATIONS &amp; MAINTENANCE</b>		<b>1,290</b>	<b>1,300</b>	<b>1,800</b>	<b>1,800</b>	<b>1,900</b>

**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), Economic Development and Sustainability 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 Assistant Planner, a 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 2012-13, the Division:

- Finished 2009 Housing Element adoption and received certification by the State.
- Completed ordinances for temporary use, temporary banner and special event permits and amended the Home Occupation ordinance to include Cottage Food Industries.
- Finished Complete Streets Policy.
- Completed several Green Initiatives: Climate Action Plan, Re-useable Shopping Bag Ordinance; and Polystyrene Foodware Ban Ordinance.
- Wrote articles for ColmaWorks newsletter.
- Participated in Capital Improvement planning committee, Town Hall Renovation committee and in follow-up staff meetings on the SFPUC's Underground Recharge Project that includes a well and treatment facilities at the rear of Kohl's.
- Increased interaction with business community and facilitated return of Halloween City.

- Provided neighborhood services including working with property owners to resolve maintenance issues.

For FY 2013-14, the Division will:

- Assist with the implementation of the Economic Development Plan.
- Continue to implement 2009 Housing Element programs and policies and prepare a draft of the 2014 Housing Element.
- Present the 2013 General Plan and Housing Element annual reports to the City Council for review and approval.
- Take the lead on the General Plan update process, including coordinating outside consultants.
- Monitor and review plans, development proposals and environmental documents of surrounding communities and utility companies to assure that the interests of the Town are considered.
- Prepare a noise ordinance in cooperation with the Police Department.
- Implement programs in the Climate Action Plan.

Due to the improved economy, development, tenant improvement and sign permit application activity is anticipated to remain strong.

## BUDGET HIGHLIGHTS

The FY 2013-14 Adopted Budget is 11% higher than the FY 2012-13 Amended Budget. The additional budget accounts for Climate Action Plan implementation activities. The budget for the General Plan Update has been moved to the Capital Improvement Program since it will be occurring over several years.

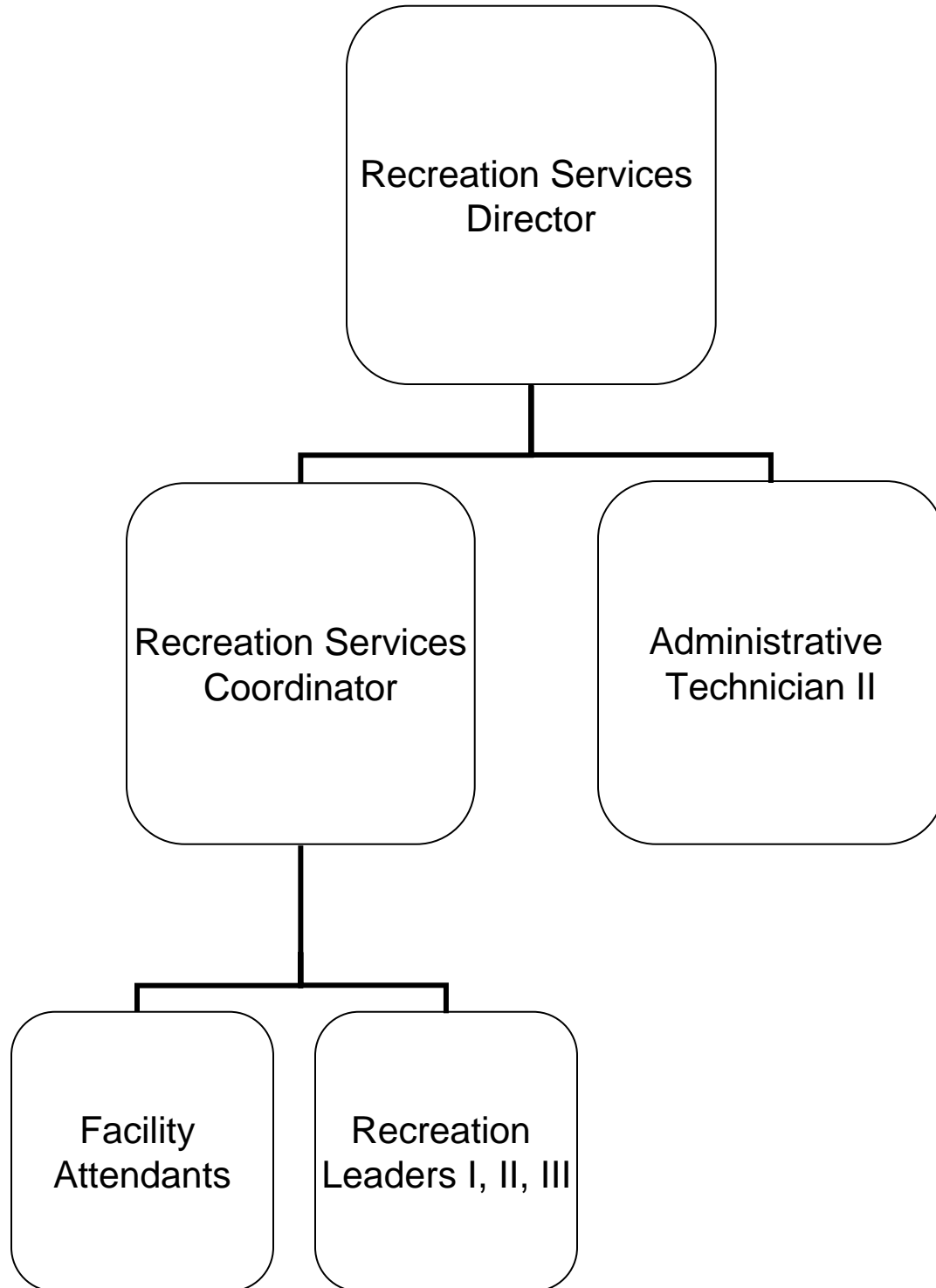
PERFORMANCE MEASURES	FY 2011-12 Actual	FY 2012-13 Estimated	FY 2013-14 Projected
Business registrations reviewed	240	225	227
Code compliance cases opened	36	10	10
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	18	27	25
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Street Vacation	4	5	5
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%

## EXPENDITURE DETAIL

410 - PLANNING		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b>CONTRACTUAL</b>					
71007	Gen. Services, Public Information, Admin <i>Office coverage M-F 8am - 5pm</i> <i>Department Administration Support</i> <i>City Council Meetings</i> <i>Executive Team &amp; Other Meetings</i> <i>Budget Manangement &amp; Oversight</i> <i>Business Registration Program</i> <i>NPDES - New Development Meetings</i> <i>Community Relations</i>	172,024	77,355	105,500	65,000	100,000
71008	Prof. Planning Services - Current <i>Providing Public Information</i> <i>Mandatory Commercial Recycling</i> <i>Zoning/ Compliance for Building Permits</i> <i>Discretionary Permit Processing</i> <i>Environmental Review - CEQA</i> <i>Ensure Compliance w/ Mitigation Measures</i>	106,733	95,476	105,000	111,000	127,000
71009	Prof. Planning Services - Advanced <i>Planning Fee Update</i> <i>Sustainability Services</i> <i>Housing Element Implementation</i> <i>SMC Sustainable Communities</i> <i>Strategic Planning</i> <i>Grand Boulevard Initiative</i> <i>SF PUC Projects</i> <i>Assist with Economic Development Plan</i>	78,083	110,707	93,000	112,000	193,000
71012	Neighborhood Services <i>Code Enforcement</i> <i>Neighborhood Improvement</i> <i>Permit Condition Compliance</i>	37,819	3,750	40,000	9,500	20,000
71022	Comprehensive GP/Zoning Code Update	12,677	-	150,000	45,000	-
	<b>Total Contractual</b>	<b>407,336</b>	<b>287,288</b>	<b>493,500</b>	<b>342,500</b>	<b>440,000</b>
<b>TOTAL SUPPLIES SERVICES &amp; CONTRACTUAL</b>		<b>407,336</b>	<b>287,288</b>	<b>493,500</b>	<b>342,500</b>	<b>440,000</b>
<b>DIVISION TOTAL</b>		<b>407,336</b>	<b>287,288</b>	<b>493,500</b>	<b>342,500</b>	<b>440,000</b>

# **Recreation Services**

# Recreation Services Department



**DEPARTMENT:** RECREATION SERVICES DEPARTMENT

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** GENERAL FUND

## DEPARTMENT DESCRIPTION

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



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

In an effort to continue to offer low cost affordable programs, Recreation staff has implemented new in-house programs and services (i.e. Holiday Craft Night, Tot Gym & Jam, NFL Punt, Pass & Kick Competition).

## STAFFING

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

## ACCOMPLISHMENTS/GOALS

During FY 2012-13, the Recreation Services Department:

- Implemented new recreation and facility rental fees.
- Hosted several successful programs and special events – Town Picnic, Youth and Teen Holiday Events, Movie in the Park, Bicycle Rodeo, Day Camp, Holiday Craft Night and Halloween Events.
- Maintained the service level (provide the same number of programs and meet participation levels) as



provided in FY 2011-12. At the midway point in FY 2012-13, the Department is meeting the participation levels from FY 2011-12.

- Held third annual Town Wide Garage Sale and Clean Up Day in May 2013.
- Prepared Colma Community Center to hold regular City Council Meetings.

For FY 2013-14, the Recreation Services Department will:

- Hold regular City Council Meetings at the Colma Community Center.
- Develop and continue to offer more in-house, cost efficient programs and services at Recreation facilities including:
  - All Nerf Challenge
  - Senior Cookie Exchange at Luncheons
  - Karaoke Night
  - Themed Parents Night Out Programs
  - Holiday Craft Night
  - Basketball Fundamentals Clinic
- Work with Historical Association to develop Historical Video.
- Continue to maintain the same service level (offer same number of programs and meet participation levels) as FY 2012-13.

## **BUDGET HIGHLIGHTS**

The FY 2013-14 Adopted Budget is 4% higher than the FY 2012-13 Amended Budget due to anticipated health benefit cost increases and a slightly higher budget for part-time staff and recreation programs to enable the Department to continue to meet the program and facility rental needs of the community.

## **PERFORMANCE MEASURES**

Since FY 2007-08, the Recreation Services Department has offered approximately 100 programs with an average of 4,750 residents participating annually.

	<b>Number of Programs Offered</b>	<b>Program Participation</b>
FY 2007-08 Actual	104	4,853
FY 2008-09 Actual	101	4,484
FY 2009-10 Actual	100	4,942
FY 2010-11 Actual	100	4,905
FY 2011-12 Actual	99	4,808
FY 2012-13 Estimated	100	4,600
FY 2013-14 Projected	100	4,600

### Customer Service Overall Rating

In November 2012, 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 that were achieved in FY 2011-12; however the rating fell short of the department's goal by .01%.



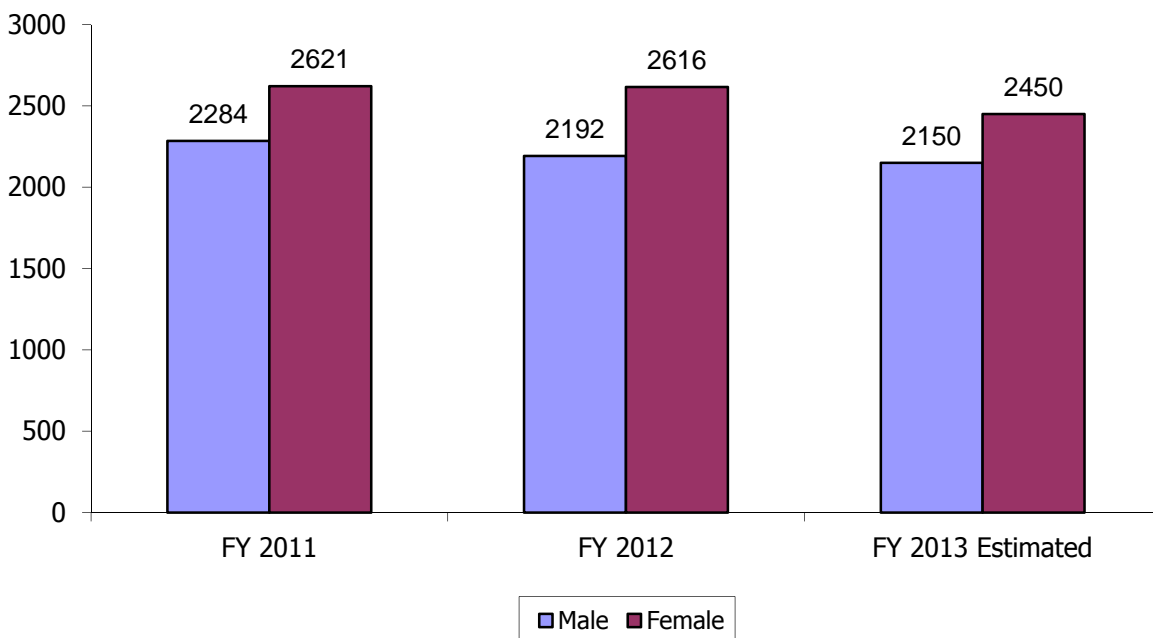
PERFORMANCE MEASURE	FY 2011-12 Actual	FY 2012-13 Estimated	FY 2013-14 Projected
Maintain Annual Customer Service Survey Overall Rating	100% of residents responding rated the overall performance of the Recreation Services Department at 9.1. <sup>1</sup>	100% of residents responding rated the overall performance of the Recreation Services Department at 9.4. <sup>1</sup>	100% of residents responding rated the overall performance of the Recreation Services Department at 9.5 <sup>1</sup>

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

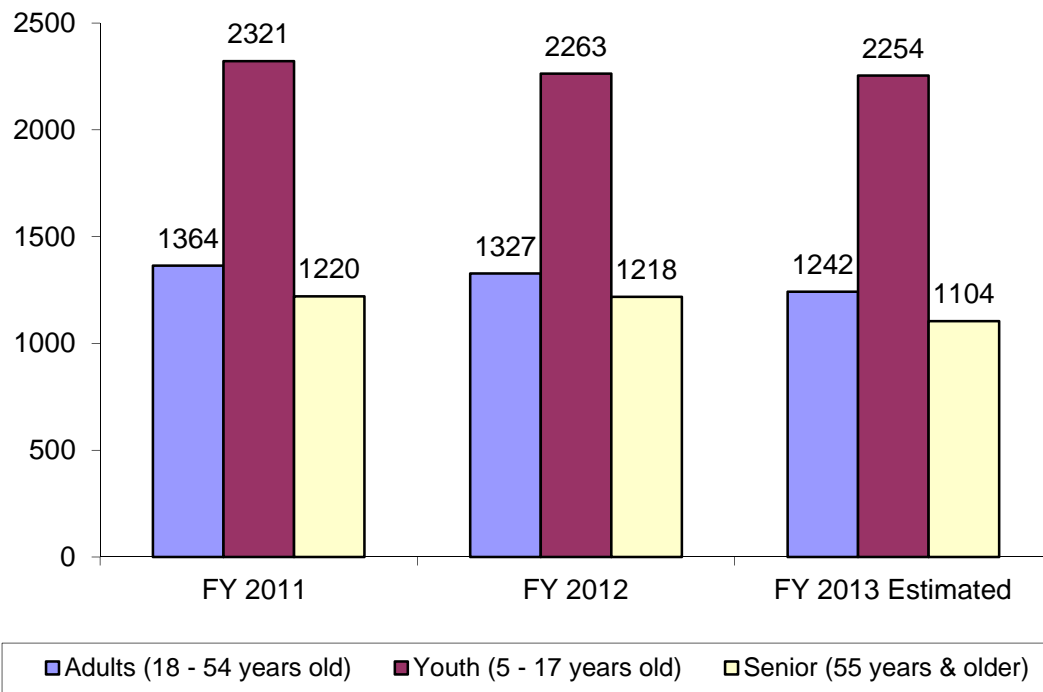
### Program Demographics

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

### **Participation by Gender**



### Participation by Age



# EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
<b>ACCOUNT</b>	<b><u>SALARIES &amp; WAGES</u></b>					
51002	Full-time Staff	256,199	254,512	259,900	258,840	258,840
	<i>Director of Recreation Services</i>					
	<i>Administrative Technician II</i>					
	<i>Recreation Coordinator</i>					
51003	Part-time Staff	113,553	112,823	114,500	117,990	124,080
	<i>Recreation Leaders (4 FTE)</i>					
	<i>Facility Attendants (3.5 FTE)</i>					
51004	Comp Time	529	332	600	800	600
51005	Overtime	1,004	759	1,200	1,200	1,200
51008	Vacation/Sick/Comp Time Payoff	5,283	817	-	-	-
51009	Deferred Compensation	3,653	3,396	3,600	3,600	3,600
	<b>Total Salaries &amp; Wages</b>	<b>380,221</b>	<b>372,639</b>	<b>379,800</b>	<b>382,430</b>	<b>388,320</b>
	<b><u>BENEFITS</u></b>					
52001	PERS Misc. Employees	33,715	40,886	44,800	42,120	46,720
52006	Unemployment	1,982	1,417	-	-	-
52007	Health	39,736	43,358	49,100	49,110	56,470
52008	Dental	6,621	6,775	7,000	6,780	7,790
52009	Life Insurance	193	184	200	220	250
52011	Vision	935	935	1,100	940	1,080
52012	Health Club	141	-	300	-	-
52014	Social Security Employer	23,136	23,081	23,600	23,360	23,740
52015	Medicare Employer	5,466	5,459	5,600	5,460	5,550
	<b>Total Benefits</b>	<b>111,925</b>	<b>122,095</b>	<b>131,700</b>	<b>127,990</b>	<b>141,600</b>
<b>TOTAL SALARY WAGES &amp; BENEFITS</b>		<b>492,146</b>	<b>494,734</b>	<b>511,500</b>	<b>510,420</b>	<b>529,920</b>

# EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>SUPPLIES &amp; SERVICES</u></b>					
60002	Office Supplies <i>Paper, Pens, Labels, Post Its, Envelopes, File Folders</i>	3,609	4,323	4,000	3,500	4,000
60003	Postage <i>Recreation Brochures, Fliers</i>	2,700	3,690	3,700	3,700	4,000
60004	Computer Expenses & Services <i>Colma ID Cards, Class Service Agreement, Ink Cartridges, System Upgrades, Memory, Additional Stepford Services &amp; Software, Digital Camera</i>	3,832	4,525	5,000	6,000	5,000
60005	Special Dept. Expense <i>First Aid Kits, Uniforms</i>	4,377	4,826	4,000	3,500	4,000
60006	Printing <i>Brochure Printing</i>	7,251	4,606	5,000	2,800	3,500
60008	Dues & Publications <i>ICMA, MMANC, CPRS, Music Licensing</i>	1,928	1,688	2,000	2,000	3,000
60010	Conferences & Meetings <i>Conferences (CPRS, MMANC), Meeting &amp; Training Supplies</i>	4,705	6,031	5,000	2,500	6,000
60011	Communications <i>DSL Lines to Two Community Centers</i>	9,000	9,084	10,000	10,000	10,000
60013	Auto Expense	501	1,115	1,000	500	1,000
60014	Office Equipment Rental <i>Ikon Copier Lease</i>	7,745	7,272	7,500	7,500	7,500
61003	Tuition Reimbursement	-	-	1,000	1,000	1,000
	<b>Total Supplies and Services</b>	<b>45,648</b>	<b>47,160</b>	<b>48,200</b>	<b>43,000</b>	<b>49,000</b>
	<b><u>RECREATION EXPENSES</u></b>					
62001	Community Services <i>Project Read Family Literacy, Craft Night Garage Sale, Clean Up Day</i>	12,822	11,402	16,000	10,000	15,000
62002	Picnic <i>One Picnic - Music, Food, Decorations, Children's Entertainment, Prizes</i>	14,023	14,827	18,000	16,400	18,000
62004	Day Camps <i>Colma Day Camp (Spring Camp - 7 days, Winter Camp - 14 days, Summer Camp - 50 days) Alternative Camps</i>	29,365	25,266	33,000	30,000	33,000
62006	Cultural Events <i>Ballet, Theater Shows</i>	4,265	3,925	6,000	1,600	3,000
62007	Sporting Events <i>Baseball Tickets, Basketball Tickets</i>	2,613	2,467	2,500	4,800	4,500

## 510 - RECREATION SERVICES

# EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>RECREATION EXPENSES (continued)</u></b>					
62008	Teen Events <i>Holiday Outing, Spring Outing, 4-Summer Trips, Halloween Outing, Tickets, Transportation, Food</i>	9,933	10,604	11,000	9,000	10,000
62009	Children Events <i>December, Spring, Halloween, Summer Field Trips/Outings</i>	8,151	8,406	10,500	7,500	10,000
62010	Convalescent Holiday Program	525	-	-	-	-
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 &amp; BBQ) Colma Game Night Snacks Transportation Volunteer Dinner, Historical Video</i>	32,428	27,117	40,000	36,000	60,000
	<b>Total Recreation Expenses</b>	<b>114,125</b>	<b>104,013</b>	<b>137,000</b>	<b>115,300</b>	<b>153,500</b>
<b>TOTAL SUPPLIES/SERVICES/RECREATION EXPENSES</b>		<b>159,773</b>	<b>151,173</b>	<b>185,200</b>	<b>158,300</b>	<b>202,500</b>
	<b><u>CONTRACTUAL</u></b>					
71010	Consulting/Contract Services <i>Instructors - Yoga, Dance, Scrapbooking, Cooking, Tae Kwan Do, Fitness, First Aid/CPR, Lego's Workshop, Kumon Math Tutoring, Golf Lessons, Music Programs, Kids Carpentry, Dog Training, Knitting</i>	113,722	122,494	100,000	95,000	95,000
	<b>Total Contractual</b>	<b>113,722</b>	<b>122,494</b>	<b>100,000</b>	<b>95,000</b>	<b>95,000</b>
<b>TOTAL SUPPLIES SERVICES AND CONTRACTUAL</b>		<b>273,495</b>	<b>273,667</b>	<b>285,200</b>	<b>253,300</b>	<b>297,500</b>
	<b><u>CAPITAL OUTLAY</u></b>					
80001	Equipment Purchases <i>Computer SP/Laptop</i>	-	-	5,000	5,820	6,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,820</b>	<b>6,000</b>
<b>DEPARTMENT TOTAL</b>		<b>765,641</b>	<b>768,401</b>	<b>801,700</b>	<b>769,540</b>	<b>833,420</b>

510 - RECREATION SERVICES





TOWN OF COLMA

# Financial Trends

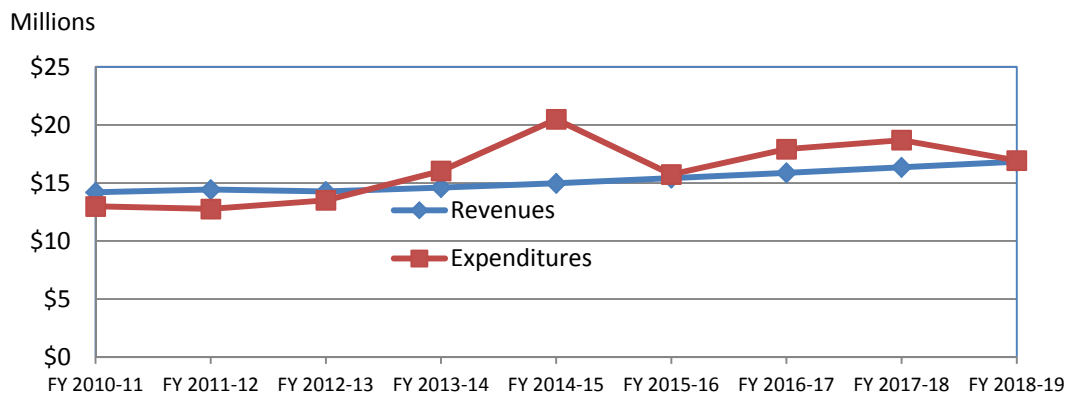




# Financial Trends Analysis

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

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



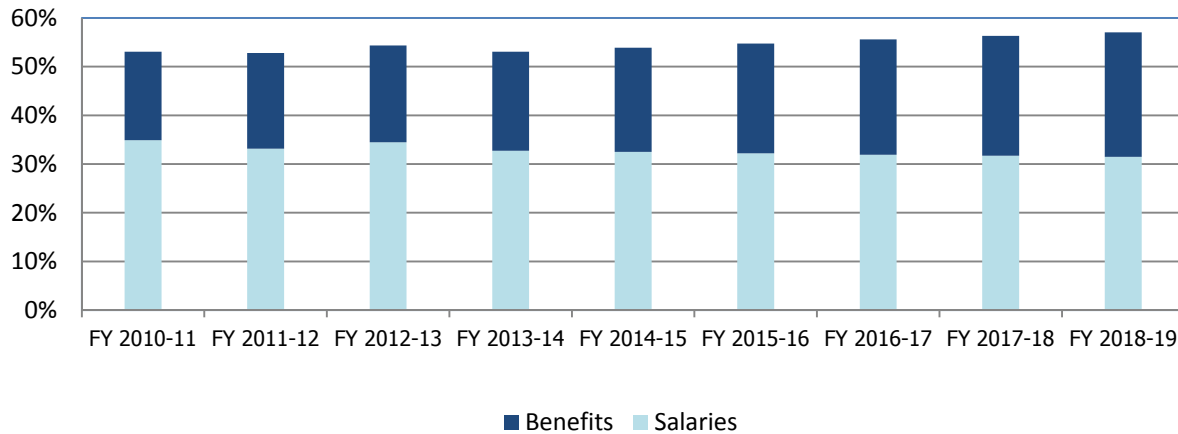
The Town closely monitors its tax base. The chart above demonstrates the impact of the national economic crisis on the Town's revenue. The Town has two major revenue sources: sales taxes and cardroom taxes. Even though sales taxes are more elastic and dependent on the national, state and local economies, they are forecast to be a slightly improving source of revenue into 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 leveled with prior years' taxes. Although, the opening of a major casino in the South Bay could have temporarily captured local players, it certainly plugged cardroom tax leakage from the South Bay to Colma. However, the plateau was a positive indicator in that there is only so much capacity for live cardroom play, and the Colma cardroom provides the region's supply for such demand.

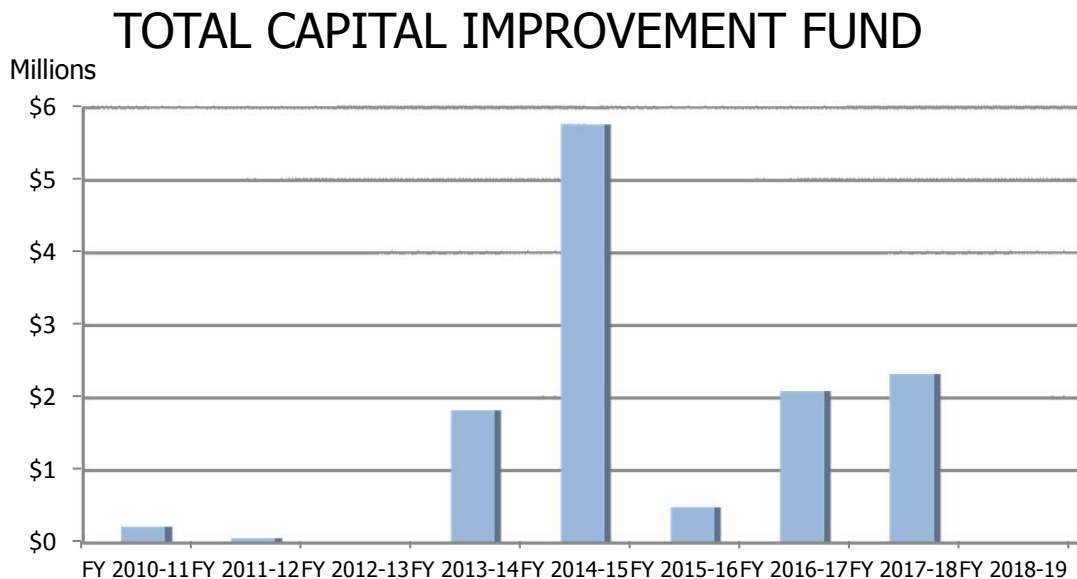
Another enhancement to cardroom taxes will come from on-line gambling, if legislated by the State. Recent empirical research indicates that on-line poker and off-line gaming do not compete for an identical market, nor do they cannibalize each other's revenue. Rather, research points to a significant 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 City is forecasting slightly improving revenues from cardroom taxes in the near future.

The above chart also 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 (% of GF Operating Expenses)

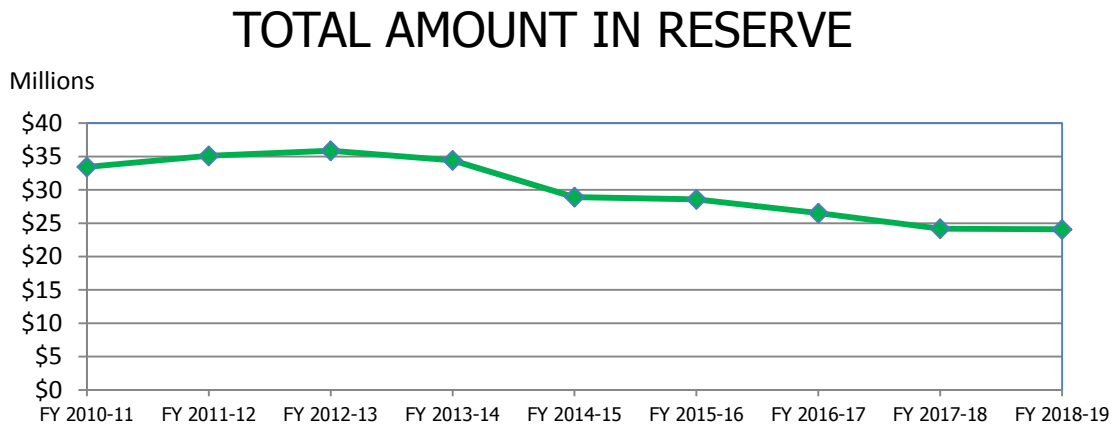


In addition, the following chart of the Town's Capital Improvement Program (CIP) expenditures, portrays the spike in expenditures with the implementation of the Hillside Boulevard Beautification Project in FY 2014-15.



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 meeting Colma's capital infrastructure needs. Those strategies could include: labor cost restructuring including pension, OPEB, health care and wage reform,

long-term financial planning, revenue optimization, expenditure control, and economic development planning. Without significant changes to current expenditure patterns, the shortfall between revenues and expenditures will continue to increase, and transfers from reserves will be needed to make up the difference. The long-term impact of this is shown in the graph below.



# 10 YEAR REVENUE HISTORY

FUND #	REVENUES	FY 2003-04 ACTUAL	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL
11	<b>GENERAL FUND</b>				
	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
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>13,008,404</b>	<b>13,734,421</b>	<b>14,400,714</b>	<b>15,637,777</b>
	Net Transfers	(274,522)	2,351,201	(2,874,869)	(2,311,431)
	<b>TOTAL GENERAL FUND REVENUES (NET)</b>	<b>12,733,882</b>	<b>16,085,622</b>	<b>11,525,845</b>	<b>13,326,346</b>
21	<b>SPECIAL GAS TAX FUND</b>				
	Revenue from Other Agencies	33,927	42,782	42,123	41,656
	Transfers	(25,478)	(51,232)	(42,123)	(37,658)
	<b>TOTAL SPECIAL GAS TAX FUND</b>	<b>8,450</b>	<b>(8,450)</b>	<b>-</b>	<b>3,998</b>
22	<b>MEASURE A FUND</b>				
	Measure A Taxes	32,762	35,468	43,809	45,267
	Transfers	(446,892)	(35,468)	(43,809)	(40,572)
	<b>TOTAL MEASURE A FUND</b>	<b>(414,130)</b>	<b>-</b>	<b>-</b>	<b>4,695</b>
29	<b>POLICE GRANTS FUND</b>				
	Revenue from Other Agencies	101,690	100,301	101,859	100,342
	<b>TOTAL POLICE GRANTS FUND</b>	<b>101,690</b>	<b>100,301</b>	<b>101,859</b>	<b>100,342</b>
31	<b>CAPITAL IMPROVEMENT FUND</b>				
	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
	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>4,660,673</b>	<b>(2,700,164)</b>	<b>2,044,655</b>	<b>1,424,662</b>
33	<b>COPs CAPITAL IMPROVEMENT FUND</b>				
	Interest Income	186,333	77,528	1,547	-
	Transfers	(4,629,271)	(255,583)	(26,410)	-
	<b>TOTAL COPs CAPITAL IMPROVEMENT FUND</b>	<b>(4,442,938)</b>	<b>(178,055)</b>	<b>(24,863)</b>	<b>-</b>
41	<b>SPECIAL ASSESSMENT DEBT FUND</b>				
	Special Assesments	805,214	881,356	-	-
	Interest Income	17,393	1,466	781	-
	Transfers	300,000	275,000	-	-
	<b>TOTAL SPECIAL ASSESSMENT DEBT FUND</b>	<b>1,122,607</b>	<b>1,157,822</b>	<b>781</b>	<b>-</b>
43	<b>COPs DEBT SERVICE FUND</b>				
	Interest Income	472	46,921	50,355	51,322
	Transfers	562,928	229,306	987,210	965,000
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>563,399</b>	<b>276,227</b>	<b>1,037,565</b>	<b>1,016,322</b>
<b>TOTAL REVENUES OF ALL FUNDS</b>		<b>14,333,633</b>	<b>14,733,303</b>	<b>14,685,842</b>	<b>15,876,365</b>

# 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 ESTIMATED	FY 2013-14 ADOPTED
12,060,070	13,104,982	11,251,720	12,432,880	12,580,411	12,563,900	12,933,900
195,602	232,008	183,686	102,808	77,432	102,100	65,500
80,239	84,039	70,605	98,673	83,732	60,250	60,250
1,363,373	257,971	513,253	476,595	496,197	379,002	393,202
132,187	131,742	124,853	160,806	148,310	185,370	168,370
501,157	573,014	556,744	667,620	742,089	705,450	762,100
2,205,626	700,460	287,289	63,213	78,179	96,300	45,300
<b>16,538,254</b>	<b>15,084,216</b>	<b>12,988,150</b>	<b>14,002,596</b>	<b>14,206,350</b>	<b>14,092,372</b>	<b>14,428,622</b>
(2,187,069)	(1,886,984)	(1,337,984)	(1,081,148)	(936,547)	(891,500)	(2,721,270)
<b>14,351,185</b>	<b>13,197,232</b>	<b>11,650,166</b>	<b>12,921,447</b>	<b>13,269,803</b>	<b>13,200,872</b>	<b>11,707,352</b>
30,818	46,257	49,689	47,895	59,378	34,100	34,100
(26,549)	(51,253)	(48,860)	(51,995)	(46,154)	(34,100)	(34,100)
<b>4,269</b>	<b>(4,996)</b>	<b>829</b>	<b>(4,100)</b>	<b>13,224</b>	-	-
46,962	44,925	40,955	45,438	50,722	34,000	34,000
(47,386)	(43,209)	(39,908)	(44,808)	(49,306)	(34,000)	(34,000)
<b>(424)</b>	<b>1,716</b>	<b>1,047</b>	<b>630</b>	<b>1,416</b>	-	-
100,089	93,848	101,083	98,227	109,763	100,000	100,000
<b>100,089</b>	<b>93,848</b>	<b>101,083</b>	<b>98,227</b>	<b>109,763</b>	<b>100,000</b>	<b>100,000</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
400,000	-	486,579	-	-	-	-
1,463,001	1,066,128	470,118	220,943	70,799	-	1,832,000
<b>1,863,001</b>	<b>1,066,128</b>	<b>956,697</b>	<b>220,943</b>	<b>70,799</b>	-	<b>1,832,000</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,944	20,940	-	-	-	-	-
798,004	915,317	956,633	957,009	961,209	959,600	957,370
<b>848,948</b>	<b>936,257</b>	<b>956,633</b>	<b>957,009</b>	<b>961,209</b>	<b>959,600</b>	<b>957,370</b>
<b>17,167,069</b>	<b>15,290,185</b>	<b>13,666,455</b>	<b>14,194,155</b>	<b>14,426,214</b>	<b>14,260,472</b>	<b>14,596,722</b>

# 10 YEAR EXPENDITURE HISTORY BY DEPARTMENT

FUND #	EXPENDITURES BY DEPARTMENT	FY 2002-03 ACTUAL	FY 2003-04 ACTUAL	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL
<b>11</b>	<b>GENERAL FUND</b>				
	110 - CITY COUNCIL	176,071	167,854	185,524	190,659
	120 - CITY TREASURER	20,795	10,257	22,573	24,026
	130 - CITY ATTORNEY	230,376	279,154	314,822	389,533
	140 - CITY MANAGER/CITY CLERK ADMIN	569,594	743,779	759,246	1,091,933
	141 - HUMAN RESOURCES	-	-	-	-
	150 - FINANCE	225,163	267,032	257,910	295,796
	151 - GENERAL SERVICES	872,479	852,119	976,239	1,174,868
	160 - FIRE JPA	4,500	-	275,000	-
	210 - POLICE ADMINISTRATION	858,608	703,553	803,852	877,716
	220 - POLICE PATROL	2,373,203	2,731,523	2,683,873	2,848,755
	230 - POLICE COMMUNICATIONS	536,155	780,138	741,090	831,853
	310 - PW ADMIN/ENGINEERING/BUILDING	657,466	759,169	613,101	680,387
	320 - PW MAINTENANCE	1,378,535	1,267,305	1,473,840	1,427,094
	410 - PLANNING	275,784	288,425	390,670	296,787
	520 - RECREATION SERVICES	378,598	414,879	660,799	699,428
	800's - FACILITY OPERATIONS MAINTENANCE	-	-	299,549	462,299
	<b>TOTAL GENERAL OPERATING EXPENDITURES</b>	<b>8,557,327</b>	<b>9,265,187</b>	<b>10,458,088</b>	<b>11,291,134</b>
<b>29</b>	<b>POLICE GRANTS FUND</b>				
	240 - POLICE GRANTS	196,370	101,899	92,427	90,539
<b>31</b>	<b>CAPITAL IMPROVEMENT FUND</b>				
	900's - CAPITAL IMPROVEMENT PROJECTS	5,814,503	1,755,121	1,689,285	7,454,916
<b>33</b>	<b>COPs CAPITAL IMPROVEMENT FUND</b>				
	900's - CAPITAL IMPROVEMENT PROJECTS	-	3,386,480	5,802,740	-
<b>41</b>	<b>DEBT SERVICE FUND</b>				
	610 - DEBT SERVICE METRO BOND	1,184,296	1,196,093	1,182,949	1,250,146
<b>43</b>	<b>COPs DEBT SERVICE FUND</b>				
	620 - COPs DEBT SERVICE	454,090	563,386	639,883	957,496
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>		<b>16,206,586</b>	<b>16,268,166</b>	<b>19,865,372</b>	<b>21,044,231</b>

**10 YEAR EXPENDITURE HISTORY BY DEPARTMENT**

<b>FY 2006-07 ACTUAL</b>	<b>FY 2007-08 ACTUAL</b>	<b>FY 2008-09 ACTUAL</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 ACTUAL</b>	<b>FY 2012-13 ESTIMATED</b>	<b>FY 2013-14 ADOPTED</b>
184,519	216,642	210,511	213,641	216,086	212,229	214,580	246,690
25,704	27,927	14,321	-	4,208	7,483	7,620	8,720
432,084	432,084	383,538	347,926	416,115	372,735	390,500	391,000
949,925	1,043,535	882,483	818,416	866,751	901,659	933,390	946,250
161,035	173,923	176,053	192,609	191,913	203,639	193,050	202,230
284,008	252,172	278,916	271,916	257,883	307,871	237,950	379,380
1,023,398	935,928	910,316	857,621	859,498	930,749	870,500	913,000
-	-	-	-	-	-	-	-
805,923	879,885	938,288	917,117	926,605	929,244	1,085,940	1,032,660
2,957,459	3,030,411	2,933,393	2,851,349	2,951,221	2,856,373	3,264,730	3,501,980
788,425	831,089	840,012	828,326	852,629	837,911	781,580	827,860
509,180	678,541	843,170	817,862	819,527	798,880	863,350	880,600
1,546,764	1,590,508	1,491,010	1,637,786	1,664,745	1,712,223	1,801,160	1,877,850
321,756	395,717	352,268	351,374	407,336	287,288	342,500	440,000
740,284	753,616	767,049	748,054	765,641	768,401	769,540	833,420
559,704	718,325	493,505	473,533	478,767	526,886	585,652	652,250
<b>11,290,168</b>	<b>11,960,303</b>	<b>11,514,833</b>	<b>11,327,530</b>	<b>11,678,925</b>	<b>11,653,571</b>	<b>12,342,042</b>	<b>13,133,890</b>
94,644	110,220	103,150	98,664	105,179	91,061	109,170	111,600
1,443,808	1,962,508	885,869	956,697	240,693	51,048	100,000	1,832,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
961,096	959,496	961,121	956,634	957,009	961,209	959,600	957,370
<b>13,789,716</b>	<b>14,992,527</b>	<b>13,464,973</b>	<b>13,339,525</b>	<b>12,981,806</b>	<b>12,756,888</b>	<b>13,510,812</b>	<b>16,034,860</b>

**10 YEAR EXPENDITURE HISTORY BY CATEGORY**

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



# 10 YEAR EXPENDITURE HISTORY BY CATEGORY

FY 2006-07 ACTUAL	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
4,163,571	4,402,032	4,196,377	4,072,072	4,075,462	3,864,111	4,255,330	4,299,780
1,745,150	1,827,645	1,958,502	1,971,979	2,122,643	2,288,075	2,453,040	2,670,460
1,473,536	1,620,856	1,372,829	1,334,697	1,253,463	1,292,359	1,388,002	1,578,250
3,863,836	3,814,273	3,921,504	3,906,996	4,124,734	4,169,051	4,233,000	4,552,700
44,075	295,497	65,621	41,786	102,623	39,975	12,670	32,700
<b>11,290,168</b>	<b>11,960,303</b>	<b>11,514,833</b>	<b>11,327,530</b>	<b>11,678,925</b>	<b>11,653,571</b>	<b>12,342,042</b>	<b>13,133,890</b>
68,362	65,079	72,559	68,719	73,841	55,967	74,830	74,430
21,794	20,365	22,542	23,243	25,124	24,091	29,190	32,270
4,487	24,776	8,049	6,702	6,214	11,004	5,150	4,900
-	-	-	-	-	-	-	-
<b>94,643</b>	<b>110,220</b>	<b>103,150</b>	<b>98,664</b>	<b>105,179</b>	<b>91,061</b>	<b>109,170</b>	<b>111,600</b>
1,443,808	1,962,508	885,869	956,697	240,693	51,048	100,000	1,832,000
<b>1,443,808</b>	<b>1,962,508</b>	<b>885,869</b>	<b>956,697</b>	<b>240,693</b>	<b>51,048</b>	<b>100,000</b>	<b>1,832,000</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
961,096	959,496	961,121	956,634	957,009	961,209	959,600	957,370
<b>961,096</b>	<b>959,496</b>	<b>961,121</b>	<b>956,634</b>	<b>957,009</b>	<b>961,209</b>	<b>959,600</b>	<b>957,370</b>
<b>13,789,715</b>	<b>14,992,527</b>	<b>13,464,973</b>	<b>13,339,525</b>	<b>12,981,806</b>	<b>12,756,888</b>	<b>13,510,812</b>	<b>16,034,860</b>

# 5 YEAR PROJECTION

FUND #	REVENUES	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ESTIMATED
11	<b>GENERAL FUND</b>			
	Sales, Cardroom, Property & Other Taxes	12,432,880	12,580,411	12,563,900
	Licenses & Permits	102,808	77,432	102,100
	Fines & Forfeitures	98,673	83,732	60,250
	Use of Money & Property	476,595	496,197	379,002
	Revenue from Other Agencies	160,806	148,310	185,370
	Charges for Current Services	667,620	742,089	705,450
	Other Revenues	63,213	78,179	96,300
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,002,596</b>	<b>14,206,350</b>	<b>14,092,372</b>
	Net Transfers	(1,081,148)	(936,547)	(891,500)
	<b>TOTAL GENERAL FUND REVENUES (NET)</b>	<b>12,921,447</b>	<b>13,269,803</b>	<b>13,200,872</b>
21	<b>SPECIAL GAS TAX FUND</b>			
	<b>TOTAL SPECIAL GAS TAX FUND</b>	<b>(4,100)</b>	<b>13,224</b>	<b>-</b>
22	<b>MEASURE A FUND</b>			
	<b>TOTAL MEASURE A FUND</b>	<b>630</b>	<b>1,416</b>	<b>-</b>
29	<b>POLICE GRANTS FUND</b>			
	<b>TOTAL POLICE GRANTS FUND</b>	<b>98,227</b>	<b>109,763</b>	<b>100,000</b>
31	<b>CAPITAL IMPROVEMENT FUND</b>			
	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>220,943</b>	<b>70,799</b>	<b>-</b>
43	<b>COPs DEBT SERVICE FUND</b>			
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>957,009</b>	<b>961,209</b>	<b>959,600</b>
<b>TOTAL REVENUES OF ALL FUNDS</b>		<b>14,194,155</b>	<b>14,426,214</b>	<b>14,260,472</b>

FUND #	EXPENDITURES	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ESTIMATED
11	<b>GENERAL FUND</b>			
	Salaries	4,075,462	3,864,111	4,255,330
	Benefits	2,122,643	2,288,075	2,453,040
	Supplies & Services	1,253,462	1,292,359	1,388,010
	Contracts	4,124,733	4,169,051	4,233,000
	Capital Outlay	102,623	39,975	12,670
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>11,678,924</b>	<b>11,653,571</b>	<b>12,342,050</b>
29	<b>POLICE GRANTS FUND</b>			
	Salaries	73,841	55,967	74,830
	Benefits	25,124	24,091	29,190
	Supplies & Services	6,214	11,004	5,150
	<b>TOTAL POLICE GRANTS FUND EXPENDITURES</b>	<b>105,179</b>	<b>91,061</b>	<b>109,170</b>
31	<b>CAPITAL IMPROVEMENT FUND</b>			
	Contracts	240,693	51,048	100,000
	<b>TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES</b>	<b>240,693</b>	<b>51,048</b>	<b>100,000</b>
43	<b>COPs DEBT SERVICE FUND</b>			
	Contracts	957,009	961,209	959,600
	<b>TOTAL COPs DEBT SERVICE FUND EXPENDITURES</b>	<b>957,009</b>	<b>961,209</b>	<b>959,600</b>
<b>TOTAL EXPENDITURES OF ALL FUNDS</b>		<b>12,981,805</b>	<b>12,756,888</b>	<b>13,510,820</b>

## 5 YEAR PROJECTION

FY 2013-14 ADOPTED	FY 2014-15 PROJECTED	FY 2015-16 PROJECTED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED
12,933,900	13,338,084	13,754,900	14,184,740	14,628,013	15,085,139
65,500	66,810	68,146	69,509	70,899	72,317
60,250	61,455	62,684	63,938	65,217	66,521
393,202	401,066	409,087	417,269	425,614	434,127
168,370	171,737	175,172	178,676	182,249	185,894
762,100	777,342	792,889	808,747	824,922	841,420
45,300	46,206	47,130	48,073	49,034	50,015
<b>14,428,622</b>	<b>14,862,701</b>	<b>15,310,008</b>	<b>15,770,951</b>	<b>16,245,948</b>	<b>16,735,433</b>
(2,721,270)	(6,731,370)	(1,449,370)	(3,058,370)	(3,287,370)	(957,370)
<b>11,707,352</b>	<b>8,131,331</b>	<b>13,860,638</b>	<b>12,712,581</b>	<b>12,958,578</b>	<b>15,778,063</b>
-	-	-	-	-	-
-	-	-	-	-	-
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>1,832,000</b>	<b>5,774,000</b>	<b>492,000</b>	<b>2,101,000</b>	<b>2,330,000</b>	-
<b>957,370</b>	<b>957,370</b>	<b>957,370</b>	<b>957,370</b>	<b>957,370</b>	<b>957,370</b>
<b>14,596,722</b>	<b>14,962,701</b>	<b>15,410,008</b>	<b>15,870,951</b>	<b>16,345,948</b>	<b>16,835,433</b>

FY 2013-14 ADOPTED	FY 2014-15 PROJECTED	FY 2015-16 PROJECTED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED
4,299,780	4,428,773	4,561,637	4,698,486	4,839,440	4,984,623
2,670,460	2,919,703	3,192,209	3,490,148	3,757,726	4,045,818
1,578,250	1,609,815	1,642,011	1,674,852	1,708,349	1,742,516
4,552,700	4,643,754	4,736,629	4,831,362	4,927,989	5,026,549
32,700	33,354	34,021	34,702	35,396	36,103
<b>13,133,890</b>	<b>13,635,399</b>	<b>14,166,507</b>	<b>14,729,548</b>	<b>15,268,899</b>	<b>15,835,609</b>
74,430	76,663	78,963	81,332	83,772	86,285
32,270	35,282	38,575	42,175	45,409	48,890
4,900	4,998	5,748	6,610	7,271	7,998
<b>111,600</b>	<b>116,943</b>	<b>123,285</b>	<b>130,117</b>	<b>136,451</b>	<b>143,173</b>
1,832,000	5,774,000	492,000	2,101,000	2,330,000	-
<b>1,832,000</b>	<b>5,774,000</b>	<b>492,000</b>	<b>2,101,000</b>	<b>2,330,000</b>	-
957,370	957,370	957,370	957,370	957,370	957,370
<b>957,370</b>	<b>957,370</b>	<b>957,370</b>	<b>957,370</b>	<b>957,370</b>	<b>957,370</b>
<b>16,034,860</b>	<b>20,483,712</b>	<b>15,739,162</b>	<b>17,918,035</b>	<b>18,692,720</b>	<b>16,936,152</b>





TOWN OF COLMA

# Appendix



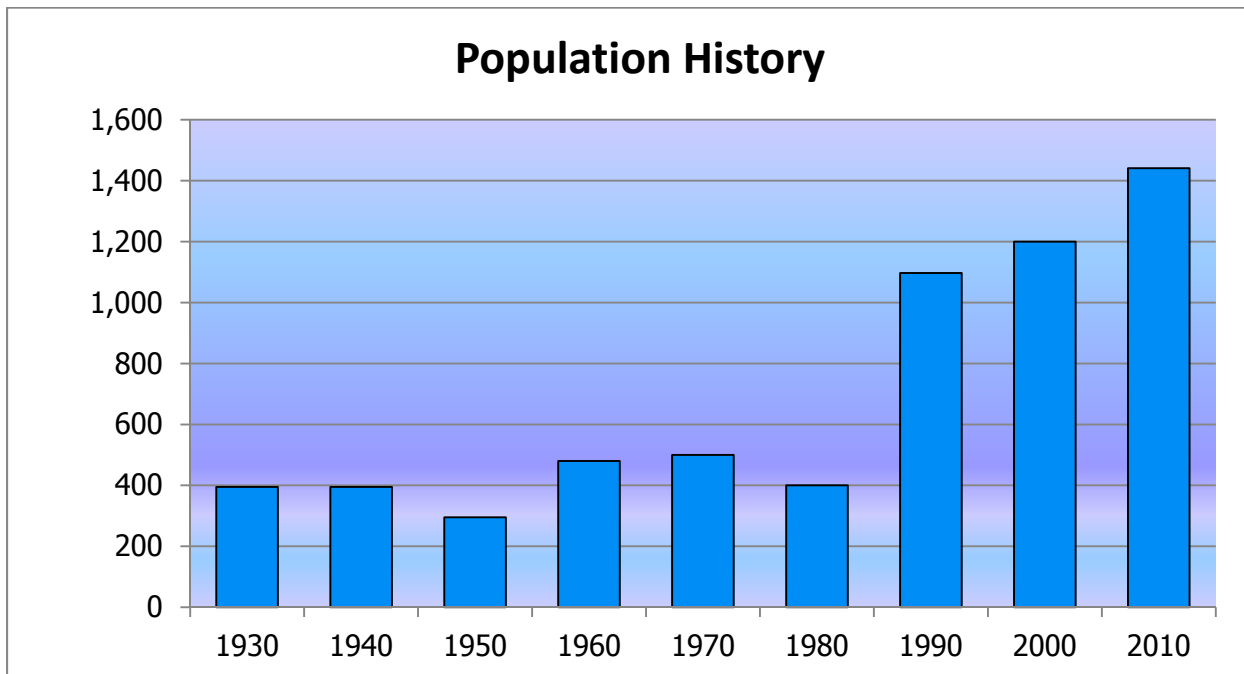
# About Colma

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

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

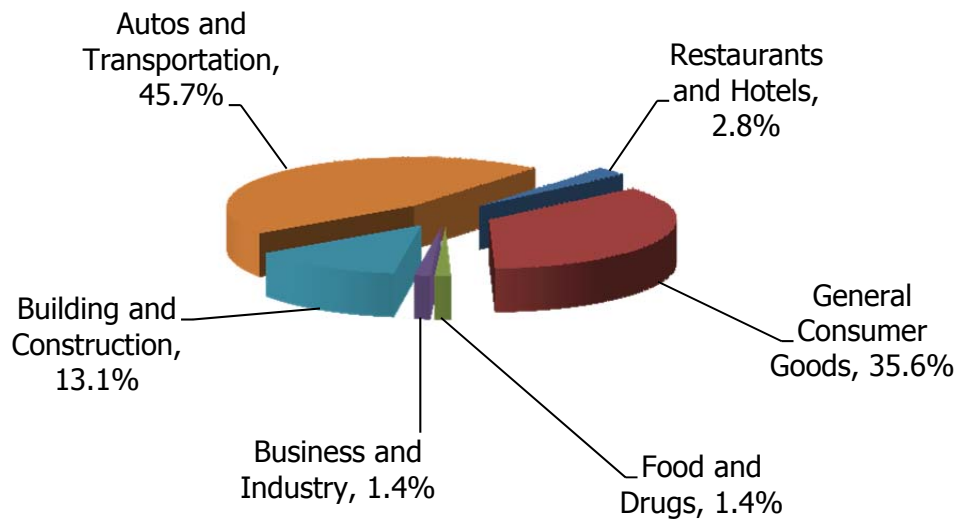
Over the years, businesses and a small residential district grew around the cemeteries. In 1941, the U.S. Postal Officials requested that the name be changed because there was another city in Southern California named Lawndale. At that time the name was changed to the Town of Colma. The Town recently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



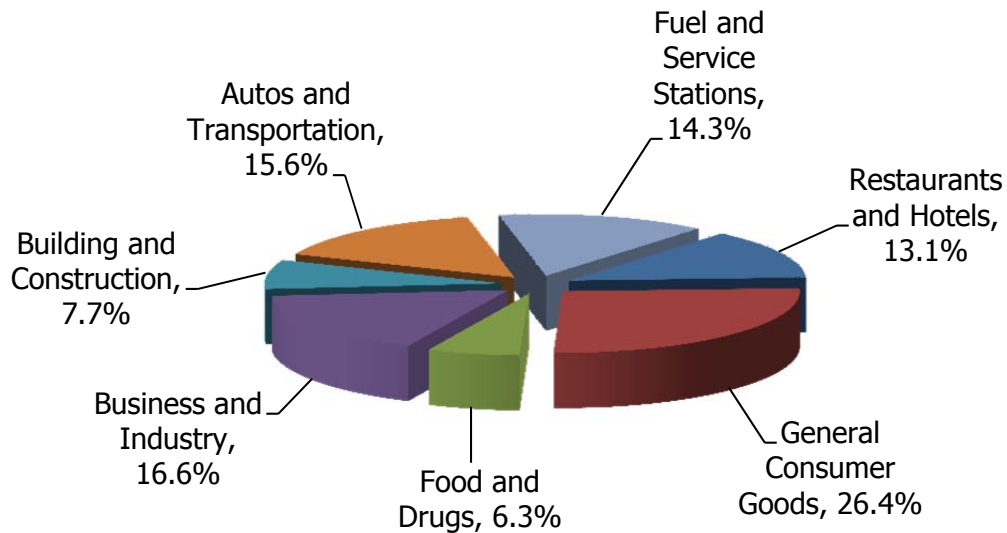
Note: Population increased in 1986 due to an annexation of existing housing units to the Sterling Park neighborhood.

## 2012 Sales Tax Comparison<sup>1</sup>

### Town of Colma



### Statewide



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



## Where Does My Sales Tax Dollar Go?



In FY 2013-14, the Town will receive approximately \$7.9 million in sales taxes.

## Where Does My Property Tax Dollar Go?



For FY 2013-14, the Town of Colma will receive approximately \$317,000 in property taxes.

## Colma Major Employers

Business Name	# of Employees	Business Type
Lucky Chances	616	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	499	Retail
Home Depot	193	Retail
Home Depot Pro	160	Retail
Serramonte Ford	153	Automobile Dealership
Kohl's	112	Retail
Best Buy	100	Retail
Stewart Chevrolet & Cadillac	96	Automobile Dealership
Lexus of Serramonte	90	Automobile Dealership
Honda of Serramonte	77	Automobile Dealership
Nordstrom, Inc.	75	Retail
Cypress Lawn	72	Cemetery

\*\* based on currently issued business licenses as of 4/10/13

# Appropriation Limit

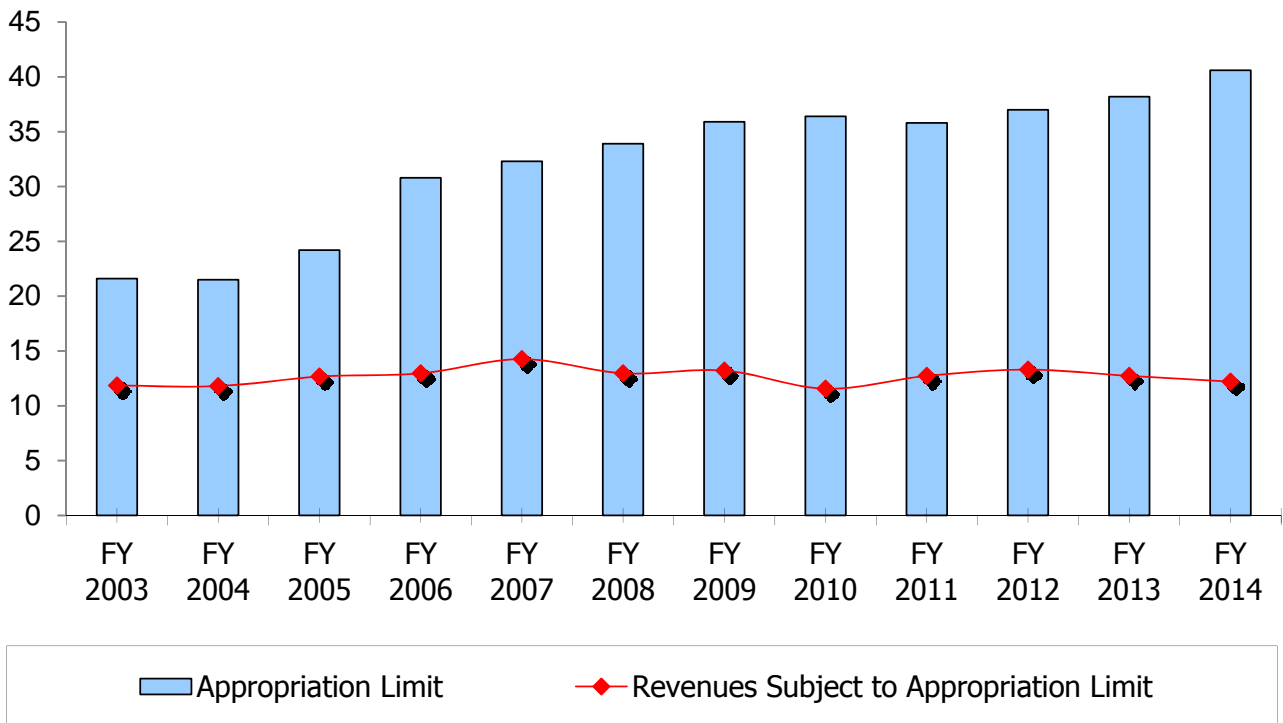
Article XIII B of the California State Constitution, which became effective in FY 1979-80, and which was modified (by Proposition 111) in November, 1989, set an appropriation limit for governmental agencies. Using the appropriations of FY 1978-79 as the base year, the limit is modified by the change in per capital 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 2013-14

Per Capita Personal Income	5.12 $((5.12+100)/100 = 1.0512)$
Population Change	0.97 $((0.97 +100)/100 = 0.0097)$
Prior Year Appropriation Limit (2013)	\$38,205,622.38
Calculation of factor for FY 2013-14	$1.0512 \times 0.0097 = 1.061397$
Appropriation Limit FY 2013-14	$\$38,205,622.38 \times 1.061397 = \$40,551,319.22$

## Appropriation Limit History

Millions



# Budget Process

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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 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.

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

Budget 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

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

## **1.09.030 Procedure for Adoption of Budget**

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

## **1.09.040 Proposed Budget and Budget Message**

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

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

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

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

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

#### **1.09.070 Adjustments to Budget**

(a) Within thirty days after adoption of a Budget or amended Budget by the City Council, the City Manager may adjust the budget or amended budget for any of the following purposes:

- (1) To conform any authorized expenditure or estimated revenue, including any Budget Schedule in the Budget Message, to final City Council action adopting the Budget;
- (2) To reflect all required debt service payments in accordance with the official statements filed by the City's auditors; or
- (3) To complete any capital improvement project or discharge any obligation under contract or purchase order previously authorized by the City Council.

(b) At any time after adoption of a Budget or amended Budget by the City Council but within thirty days after receipt of the following information, the City Manager may adjust the budget or amended budget for any of the following purposes

- (1) To reflect changes relating to personnel obligations, such as retirement rates, payroll taxes, health benefits and salary increases mandated by a Memorandum of Understanding with an employee bargaining unit; or
- (2) To reflect changes in other insurance costs, such as liability insurance, workers' compensation insurance, and deductibles.

(c) The adjustments authorized by this section shall include an increase in authorized expenditure and the transfer of funds from an undesignated line item to the adjusted line item, or vice versa.

(d) The City Manager shall make a written report to the City Council by August 31 explaining each adjustment and the reasons therefore.

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

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

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

- (a) A Department Head may transfer funds from any unencumbered balance of any appropriation from one line item to another within his or her department, and shall promptly report such transfer to the City Manager.
- (b) The City Manager may transfer funds from any unencumbered balance of any appropriation in a department to another department, provided, however, that the total of all such transfers for any department, shall not increase or reduce the appropriation for that department by more than fifty thousand dollars (\$50,000) in the fiscal year.
- (c) No transfer shall be made from any line item which would create a negative balance in the line item.

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

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

#### **1.09.120 Appropriation Limitations**

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

#### **1.09.130 Other Limitations**

- (a) All expenditures of funds shall comply with all other Town ordinances, including the Town's Purchasing Ordinance. All capital outlays shall be approved by the City Council. The cancellation (without completion) of a capital outlay must also be approved by the City Council.
- (b) No expenditures at the department level shall exceed the Approved or Amended Budget, by fund.
- (c) Projected deficiencies in any department by fund must be corrected by:
  - (1) An inter-departmental appropriation transfer; or
  - (2) An appropriation transfer from Reserves.
- (d) If additional funds are not available to correct a projected deficiency, the City Manager shall take such steps necessary to reduce expenditures in said department, including a freeze on filling vacant positions or restrictions on purchase orders.
- (e) The City Council shall act on any projected fund deficits prior to the close of the Fiscal Year.

#### **1.09.140 Purposes of Reserves**

The Town will establish and maintain reserve balances to:

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



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

#### **1.09.150 General Fund Reserve Policy**

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

#### **1.09.160      Transfer of Committed Reserves**

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

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

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

#### **1.09.180      Transfer and Replenishment of Unassigned Reserve**

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

#### **1.09.190      Monthly Reports**

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

#### **1.09.200      Mid-year Review**

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

#### **1.09.210      Report on Reserve Levels**

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

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

**REVENUE DETAIL**

ACCT. #	REVENUE TITLE	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>GENERAL FUND-11</u></b>					
	<b><u>PROPERTY TAXES &amp; OTHER TAXES</u></b>					
31001	Secured Taxes	321,679	343,142	300,000	300,000	300,000
31002	Unsecured Taxes	3,225	3,327	4,000	4,000	4,000
31003	SB 813 Taxes	2,105	2,401	2,500	2,000	2,000
31008	Unitary Tax	618	640	1,300	600	600
31009	Home Owner Property Tax Refunds	399	386	300	300	300
31111	Sales Taxes	5,045,150	5,517,651	5,500,000	5,700,000	5,850,000
31112	Real Estate Transfer	6,294	4,678	10,000	10,000	10,000
31113	Franchise Taxes	56,455	74,735	61,000	61,000	61,000
31114	Business Licenses Taxes	5,955	6,430	6,000	6,000	6,000
31115	Cardroom Taxes	5,091,032	4,957,235	4,700,000	4,600,000	4,600,000
31116	AB 1766 State Reimbursement (25% of Sales Tax Returned)	1,899,969	1,669,785	1,870,000	1,880,000	2,100,000
	<b>TOTAL PROPERTY &amp; OTHER TAXES</b>	<b>12,432,880</b>	<b>12,580,411</b>	<b>12,455,100</b>	<b>12,563,900</b>	<b>12,933,900</b>
	<b><u>LICENSES &amp; PERMITS</u></b>					
32001	Building Permits	34,665	32,640	25,000	20,000	25,000
32002	Building Plan Checking	16,266	20,023	12,000	7,500	10,000
32003	Eng. Plan & Map Checking	16,788	-	4,000	4,000	10,000
32004	Eng. Permits Inspections	2,155	2,970	1,500	54,000	1,500
32011	Grading Permits	12,558	3,518	2,000	1,200	5,000
32012	Lot Line Adjustments/Subdivisions	2,000	1,000	500	6,000	1,000
32014	Use Permits	6,785	8,440	5,000	4,000	5,000
32015	Variance Permits	-	750	-	1,000	-
32016	Sign Permits	3,388	2,522	2,000	1,000	2,000
32017	Tree Removal Permits	948	474	1,000	2,400	1,000
32018	CEQA Fees	6,000	-	1,000	-	1,000
32019	Design Reviews	1,255	4,095	1,000	1,000	2,000
32022	Major Project Review	-	1,000	-	-	2,000
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>102,808</b>	<b>77,432</b>	<b>55,000</b>	<b>102,100</b>	<b>65,500</b>
	<b><u>FINES &amp; FORFEITURES</u></b>					
33001	Vehicle Code	98,147	80,813	64,800	60,000	60,000
33002	Booking Fees	526	2,919	200	250	250
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>98,673</b>	<b>83,732</b>	<b>65,000</b>	<b>60,250</b>	<b>60,250</b>

**REVENUE DETAIL**

ACCT. #	REVENUE TITLE	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>USE OF MONEY &amp; PROPERTY</u></b>					
34001	Interest on Investments	215,964	263,428	200,000	150,000	150,000
34021	Senior Housing Rents	185,111	184,614	158,000	135,000	135,000
34022	1500 Hillside Rents	1	1	1	1	1
34023	City Hall Annex Rents	39,919	20,140	38,000	58,000	41,000
34024	Recreation Center Rents	22,013	21,639	55,000	29,000	60,000
34025	Corp Yard Rent	1	1	1	1	1
34026	Verano 1065 Mission Rd	13,587	5,898	5,700	5,700	5,700
34028	A/V Equipment Rental	-	475	2,500	1,300	1,500
	<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>476,595</b>	<b>496,197</b>	<b>459,202</b>	<b>379,002</b>	<b>393,202</b>
	<b><u>REVENUES FROM OTHER AGENCIES</u></b>					
35001	Motor Vehicle-in-lieu	108,670	100,647	70,000	70,000	70,000
35002	Traffic and Congestion Relief	-	-	-	3,000	3,000
35111	State Police Programs	14	1,822	-	20	20
35112	POST Reimbursements	8,005	19,076	2,500	22,000	11,000
35113	Inner Persepectives Revenues	9,678	8,750	8,800	7,350	7,350
35121	County Grants - Police	9,439	13,015	2,000	3,000	2,000
	<i>Asset Forfeiture / Property Room</i>					
35122	Federal Grants	25,000	-	-	-	-
35123	State Grants	-	5,000	-	-	-
35131	Measure M	-	-	75,000	80,000	75,000
	<b>TOTAL REVENUES FROM OTHER AGENCIES</b>	<b>160,806</b>	<b>148,310</b>	<b>158,300</b>	<b>185,370</b>	<b>168,370</b>
	<b><u>CHARGES FOR CURRENT SERVICES</u></b>					
36001	Cardroom - Registration	5,650	7,800	5,000	6,600	6,600
36002	Cardroom Renewal Fees	13,200	15,200	8,000	10,500	13,000
36211	Cal Water	14,137	14,137	15,000	15,000	15,000
36221	Sewer Fees	534,773	637,446	600,000	600,000	650,000
36321	Release Impound Vehicles	5,760	6,560	8,000	5,000	6,000
36322	Citation Sign Off	1,050	1,030	1,000	1,000	1,000
36323	Fingerprinting	14,835	16,635	12,000	13,000	13,000
36324	Police Reports	1,180	1,415	1,000	1,400	1,400
36331	Special Police Services	44,445	2,925	500	3,400	2,500
36401	Recreation & Park Fees	14,772	17,425	45,000	27,000	30,000
36403	Shows, Tickets, Trip Fees	4,062	4,988	15,000	6,000	7,000
36404	Holiday Fees	765	961	2,400	1,500	1,500
36406	Summer Camp Fees	12,273	15,328	25,000	15,000	15,000
36410	Historical Association	718	238	500	50	100
	<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>667,620</b>	<b>742,089</b>	<b>738,400</b>	<b>705,450</b>	<b>762,100</b>

**REVENUE DETAIL**

ACCT. #	REVENUE TITLE	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>OTHER REVENUES</u></b>					
37001	Sale of Documents	366	403	200	300	300
37011	Sale of Personal Property	-	7,470	-	2,000	8,000
37021	Insurance Reimbursements	40,593	63,922	30,000	22,000	20,000
37031	Other Reimbursements	4,447	2,430	3,500	66,000	2,000
37032	Cash Over (Short)	-	-	100	-	-
37041	Capital Improvement Reimbursements	-	-	5,000	-	-
37059	Other Miscellaneous Revenues	17,807	3,954	15,000	6,000	15,000
	<b>TOTAL OTHER REVENUES</b>	<b>63,213</b>	<b>78,179</b>	<b>53,800</b>	<b>96,300</b>	<b>45,300</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>14,002,596</b>	<b>14,206,350</b>	<b>13,984,802</b>	<b>14,092,372</b>	<b>14,428,622</b>
	<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
38004	Transfers to Capital Improvement Fund	(220,943)	(70,799)	-	-	(1,832,000)
38006	Transfers to COPs Debt Service Fund	(957,009)	(961,209)	(959,600)	(959,600)	(957,370)
	<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>(1,177,951)</b>	<b>(1,032,008)</b>	<b>(959,600)</b>	<b>(959,600)</b>	<b>(2,789,370)</b>
	<b><u>TRANSFER FROM OTHER FUNDS</u></b>					
39002	Transfers from Spec. Gas Tax Fund	51,995	46,154	23,000	34,100	34,100
39003	Transfers from Measure A	44,808	49,306	36,000	34,000	34,000
	<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>96,803</b>	<b>95,460</b>	<b>59,000</b>	<b>68,100</b>	<b>68,100</b>
<b>TOTAL GENERAL FUND REVENUES (NET)</b>		<b>12,921,447</b>	<b>13,269,803</b>	<b>13,084,202</b>	<b>13,200,872</b>	<b>11,707,352</b>
	<b><u>SPECIAL GAS TAX FUND - 21</u></b>					
	<b><u>REVENUES FROM OTHER AGENCIES</u></b>					
35201	Gas Tax - 2105	9,243	8,298	6,500	5,200	5,200
35202	Gas Tax - 2106	11,425	11,332	8,000	7,600	7,600
35203	Gas Tax - 2107	12,302	12,112	8,500	8,000	8,000
35204	Gas Tax - 2107.5	1,000	1,000	-	1,000	1,000
35205	Gas Tax - 2103	11,445	24,048	-	12,300	12,300
35220	Traffic Congestion Relief	2,479	2,588	-	-	-
	<b>TOTAL REVENUES FROM OTHER AGENCIES</b>	<b>47,895</b>	<b>59,378</b>	<b>23,000</b>	<b>34,100</b>	<b>34,100</b>
	<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
38001	Transfers to General Fund	(51,995)	(46,154)	(23,000)	(34,100)	(34,100)
	<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>(51,995)</b>	<b>(46,154)</b>	<b>(23,000)</b>	<b>(34,100)</b>	<b>(34,100)</b>
<b>TOTAL SPECIAL GAS TAX FUND</b>		<b>(4,100)</b>	<b>13,224</b>	<b>-</b>	<b>-</b>	<b>-</b>

**REVENUE DETAIL**

ACCT. #	REVENUE TITLE	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 AMENDED	FY 2012-13 ESTIMATED	FY 2013-14 ADOPTED
	<b><u>MEASURE A FUND - 22</u></b>					
	<b><u>REVENUES FROM OTHER AGENCIES</u></b>					
35301	Measure A Taxes	45,438	50,722	36,000	34,000	34,000
	<b>TOTAL REVENUES FROM OTHER AGENCIES</b>	<b>45,438</b>	<b>50,722</b>	<b>36,000</b>	<b>34,000</b>	<b>34,000</b>
	<b><u>TRANSFERS TO OTHER FUNDS</u></b>					
38001	Transfers to General Fund	(44,808)	(49,306)	(36,000)	(34,000)	(34,000)
38004	Transfer to CIP	-	-	-	-	-
	<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>(44,808)</b>	<b>(49,306)</b>	<b>(36,000)</b>	<b>(34,000)</b>	<b>(34,000)</b>
<b>TOTAL MEASURE A FUND</b>		<b>630</b>	<b>1,416</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b><u>POLICE GRANTS - 29</u></b>					
35111	State Police Programs	98,227	109,763	100,000	100,000	100,000
<b>TOTAL POLICE GRANTS</b>		<b>98,227</b>	<b>109,763</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	<b><u>CAPITAL IMPROVE. FUND - 31</u></b>					
	<b><u>TRANSFERS FROM OTHER FUNDS</u></b>					
39001	Transfers from General Fund	220,943	70,799	-	-	1,832,000
	<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>220,943</b>	<b>70,799</b>	<b>-</b>	<b>-</b>	<b>1,832,000</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>220,943</b>	<b>70,799</b>	<b>-</b>	<b>-</b>	<b>1,832,000</b>
	<b><u>COPs DEBT SERVICE FUND - 43</u></b>					
	<b><u>TRANSFERS FROM OTHER FUNDS</u></b>					
39001	Transfers from General Fund	957,009	961,209	959,600	959,600	957,370
	<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>957,009</b>	<b>961,209</b>	<b>959,600</b>	<b>959,600</b>	<b>957,370</b>
	<b>TOTAL COPs DEBT SERVICE FUND</b>	<b>957,009</b>	<b>961,209</b>	<b>959,600</b>	<b>959,600</b>	<b>957,370</b>
<b>GRAND TOTAL OF ALL FUNDS</b>		<b>14,194,155</b>	<b>14,426,213</b>	<b>14,143,802</b>	<b>14,260,472</b>	<b>14,596,722</b>

# List of Acronyms

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**AB** – Assembly Bill

**ABAG** – Association of Bay Area Governments

**ABC** – Alcoholic Beverage Control

**ADA** – Americans with Disabilities Act

**BAAQMD** – Bay Area Air Quality Management District

**BART** – Bay Area Rapid Transit

**BCDC** – Bay Conservation and Development Commission

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

**CAD/RMS** – Computer Aided Dispatch and Records Management System

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

**CaIPERS** – California Public Employees Retirement System

**CAT** – Community Action Teams

**CEQA** – California Environmental Quality Act

**CERT** – Community Emergency Response Team

**CIP** – Capital Improvement Program

**COLA** – Cost of Living Adjustment

**COPs** – Certificates Of Participation

**CPOA** – California Peace Officers' Association

**CPR** – Cardiopulmonary Resuscitation

**CPRS** – California Park and Recreation Society

**CSMFO** – California Society of Municipal Financial Officers

**CSO** – Community Service Officer

**DUI** – Driving Under the Influence

**ERAF** – Educational Revenue Augmentation Fund

**FBI** – Federal Bureau of Investigation

**FHA** – Fair Housing Act



**FTE** – Full Time Equivalent

**FY** – Fiscal Year

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**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

**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

**SWAT** – Special Weapons And Tactics

**TEA** – Tax Equity Allocation

**TMA** – Training Managers Association

# Glossary of Budget Terms

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

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

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

**Ad-valorem** – According to value.

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

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

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

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

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

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

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

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

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

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

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

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

**Benefits** – See Fringe Benefits.

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

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

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

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

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

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

**Budget Message** – A general written description summarizing the proposed budget. The budget message explains principal budget issues against the

background of financial experience in recent years and presents recommendations made by the City Manager.

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

**Capital Improvements** – A permanent major addition to the Town's real property assets including the design, construction, purchase or major renovation of land, buildings or facilities including major landscaping and park improvements.

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

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

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

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

**Certificates of Participation (COPS)** – Collateralized by leases between a lessor and a government; paid from the annual appropriations made by the government to the

lessor. Typically used for capital leases for large projects where the financing exceeds \$10 million.

**Charges for Service** – See Fees.

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

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

**Consultants** – Outside individuals who provide advice or services.

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

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

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

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

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

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

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

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

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

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

**Economic Development** – Efforts that seek to improve the economic well-being and quality of life for a community by creating and/or retaining jobs and supporting or growing incomes and the tax base.

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

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

**Expenditure** – Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the

accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

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

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

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

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

**Fringe Benefits** – Benefits to Town employees, in addition to salaries, paid by the Town. These benefits include pensions, workers' compensation, unemployment insurance, health club membership, and life and health insurance.

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

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

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

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

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

**Gann Limit** – See Appropriation Limit.

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

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

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

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

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

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

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

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

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

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

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

**Governmental Funds** – Self-balancing sets of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the

modified accrual basis of accounting and the current financial resource flows method of measurement focus. All of the Town's funds are in the governmental category. (See Measurement Focus)

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

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

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

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

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

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

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

**Measurement Focus** – The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2)

whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

**Mid-Year** – As of December 31<sup>st</sup> (mid-point of the fiscal year).

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

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

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

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

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

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

**Objectives** – Desired results of the activities of a program.

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

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

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

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

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

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

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



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

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

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

**Program Revenues** – Revenues received by a department as a result of the services or operations of that department (such as user fees), and generally used to finance the related services or programs.

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

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

**Public Employee Retirement System** – See PERS.

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

**Request For Proposal (RFP)** – An invitation for suppliers, often through a

bidding process, to submit a proposal on a specific commodity or service. (See Competitive Bidding)

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

**Reserve Policy** – A Council adopted set of principles which establish an appropriate minimum level of reserves and specify how reserves can be used.

**Resolution** – A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

**Restricted Use Funds** – Funds designated for use for a specific purpose.

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

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

**Salaries and Wages** – A fixed monthly or hourly sum paid to an employee.

**Sales Tax** – Taxes assessed on retail sales or leases of tangible personal property in the Town. The Town receives one percent of the 8.25% San Mateo County sales tax.

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

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

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

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

**Supplemental Assessment** – An assessment of real property occurring after the real property lien date of January 1<sup>st</sup> of each year as a result of new construction or a change in ownership. The San Mateo County Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the value set on January 1<sup>st</sup>.

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

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

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

**Tax Equity Allocation** – The amount of property taxes payable to the Town under a

special law to assist cities that otherwise would receive low or no property taxes.

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

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

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

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

**Unsecured Taxes** – An ad-valorem (value-based) property tax that is the liability of the person or entity assessed for the tax. Because the tax is not secured by real property (such as land) the tax is called "unsecured."

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

**Year-End** – As of June 30<sup>th</sup> (end of fiscal year).

**RESOLUTION NO. 2013-18  
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION ADOPTING BUDGET, CHOOSING MEASURE OF INFLATION, AND  
ESTABLISHING APPROPRIATIONS LIMITS FOR FY 2013-2014**

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 10, 2013 and May 8, 2013;
- (c) A notice of public hearing was given as required by law;
- (d) A public hearing was held on June 12, 2013 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 2012-13 was \$38,205,662.38. Final data for the last fiscal year are not available to determine whether the Town of Colma is in compliance for fiscal year 2012-2013, 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 2013-2014, 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 5.12%.
- (d) The State Department of Finance determine that on January 1, 2013 the population of the Town of Colma was 1458 people, and that the change in population of the Town of Colma from January 1, 2012 to January 1, 2013, as determined in accordance with the method prescribed by law, was 0.97%.
- (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 1.061397 which would produce an adjusted appropriations limit of \$40,551,319.22. The step-by-step calculation is as follows:

Per capita COL converted to a ratio:  $(5.12 + 100) / 100 = 1.0512$

Population change converted to a ratio:  $(.97 + 100) / 100 = 0.0097$

Calculation of factor for FY 2013-14:  $1.0512 \times 0.0097 = 1.061397$

Calculation of Appropriation Limit:  $\$38,205,662.38 \times 1.061397 = \$40,551,319.22$

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

For the fiscal year 2013-2014, 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 2013-2014 shall be, and hereby is determined to be \$40,551,319.22.

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

(a) The 2013-2014 budget proposed by the City Manager, dated July 1, 2013, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2013-2014. 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, 2013, to make such other adjustments necessary to correct any clerical or technical errors in the proposed budget, provided that the City Manager makes a written report of all corrections or adjustments to the City Council within 30 days.

(b) The City Manager and each department head shall be, and hereby is, authorized to expend funds for the items specified in the budget, provided that the total expenditures for the department shall not exceed the total budget for the department.

(c) The number and classifications of employment positions shown in the proposed budget is hereby approved as the authorized staffing level for the Town. The City Manager and each department head may not expand the number of regular, full-time employees beyond that shown as the authorized staffing level for the Town without specific approval of the City Council.

(d) All expenditures for services, goods, or public works projects must comply with the Town's Purchasing and Contracting Ordinance (Subchapter 1.06 of the Colma Municipal Code).

### **6. Committed Reserves**

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

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

(e) The Budget Stabilization Reserve for the next fiscal year is established at \$16,414,926, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 133% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year.

## 7. Transfer to Unassigned Reserve

All appropriations that have not heretofore been expended, lawfully encumbered, or placed in a reserve and all unanticipated or unbudgeted revenues on hand on June 30, 2013, shall be placed in the Unassigned Reserve.

### Certification of Adoption

I certify that the foregoing Resolution No. 2013-18 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 12, 2013, by the following vote:

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

Dated 7/20/13

Joanne F. del Rosario  
Joanne F. del Rosario, Mayor

Attest: Laura Allen  
Laura Allen, City Clerk

