



TOWN OF COLMA

FY 2016-17 Adopted Budget

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







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A handwritten signature in black ink, appearing to read "Jesse Takahashi".

Jesse Takahashi
CSMFO President

A handwritten signature in black ink, appearing to read "Michael Gomez".

Michael Gomez, Chair
Professional Standards and
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting





TOWN OF COLMA

FY 2016-17 Adopted Budget

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TOWN OF COLMA

Budget Message





Budget Message

TO: Mayor and Members of the City Council

FROM: Sean Rabé, City Manager

MEETING DATE: June 8, 2016

SUBJECT: FY 2016-17 Adopted Budget

Staff is pleased to present the FY 2016-17 Adopted Budget, which continues the outstanding efforts by the Town to provide municipal services to our residents and businesses. Total revenues in all funds are projected to be approximately \$17.02 million. Total expenditures for all funds are \$26.83 million, comprised of \$14.46 million in Operating Expenditures and \$12.37 million in Capital Improvement Projects. An additional \$853,170 in General Fund resources will be transferred to finance Capital Improvement Projects and debt service. Despite total expenditures exceeding current year revenue (because of significant capital project expenditures, which are being financed from planned reserves and COP proceeds) the current year General Fund operating budget is balanced and includes a \$1.7 million surplus.

EXECUTIVE SUMMARY

The FY 2016-17 Adopted Budget was prepared using the values below as a guide.

Value Statement

- Treat all persons, claims and transaction in a fair and equitable manner.
- Make responsible decisions by taking the long-range consequences into consideration.
- Base decisions on, and relate to each other with honesty, integrity and respect.
- Be innovative in improving the quality of life in our business and residential communities.

The FY 2016-17 Adopted Budget provides \$14.16 million in funding to operating departments, approximately \$303,000 to Debt Service and \$12.37 million to the CIP for a total of approximately \$26.83 million. These expenditures are approximately \$2 million less than the FY 2015-16 Amended Budget. A discussion of the CIP projects is included in the Capital Improvement Plan Section of the budget document.

The Unassigned General Fund Reserve¹ is projected to be \$8.7 million at the end of FY 2016-17. The assumptions used in preparing the FY 2016-17 Adopted Budget are discussed at the beginning of the Budget Overview Section.

General Fund revenues are projected to be \$16.58 million, which is approximately \$250,000 less than General Fund revenues budgeted in the FY 2015-16 Adopted Budget. Revenue in the Adopted Budget is based on the assumption that the ongoing improvement of the national, state and regional economies continues at a slower pace than in FY 2015-16, though at a slightly slower pace than the past two years.

The largest single revenue is Sales Tax, which in FY 2016-17 represents 64 percent of the total General Fund revenue. Sales Tax in FY 2016-17 is estimated at \$10.55 million – a decrease of approximately \$400,000 (or 4 percent) compared to the current year. This reflects both economic factors as well as one-time revenue resulting from changes in the State distribution process.

Cardroom Taxes are the second largest source representing 23 percent of General Fund revenue. The FY 2016-17 Adopted Budget estimates the Town will receive just under \$3.8 million, which is flat from current estimates.

All other General Fund revenue sources are generally estimated to be comparable to the current Fiscal Year.

On the expenditure side, departments were not asked to absorb employee health care and retirement rate increases (estimated at a combined 26 percent).

ECONOMIC OVERVIEW

The Town of Colma is the smallest municipality in San Mateo County with 1,509 residents. Sales and cardroom taxes are its primary funding sources. The Town remained third in per capita sales tax rankings in the State of California² in 2015. This ranking is largely due to the Serramonte Boulevard Auto Row and big box retail at its two shopping centers: 280 Metro and Serra Center.

While this reliance on sales taxes makes the Town vulnerable to changes in consumer spending, there are consistent signs that the economy is becoming more robust. In April of 2016 the unemployment rate was 5.2 percent in California – or 1.1 percent lower than in April 2015.³ Unemployment in San Mateo County, which continues to be lower than the statewide average, has also dropped to 2.9 percent as of April 2016.⁴ 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 drop out

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

² Based on the annual report produced by the HdL Companies

³ State EDD, June 1, 2016

⁴ State EDD, June 1, 2016

of the job market.⁵ Consumer confidence has generally flattened out, in part due to the political climate generated by the 2016 Presidential Election.

The positive changes in the national economy continue to bring good news to Colma. Sales tax revenues show steady growth since FY 2010, the low point of the recession. The FY 2016-17 Adopted Budget assumes sales tax revenues are \$10.5 million, a 4 percent drop from the FY 2015-16 Adopted Budget. As noted above, this reflects both economic factors as well as one-time revenue resulting from changes in the State distribution process.

Cardroom taxes are estimated to at just under \$3.8 million, which is flat from last year. Estimates for cardroom revenue reflect the continuing decline that staff has seen since October, 2014. This drop is partially attributable to the economic rebound (as sales tax increases, cardroom taxes decrease) and to increased competition in the surrounding areas.

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

Over the past several years, the Town has moved aggressively to reduce expenditures. 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 percent to 20 percent, and extended the bulk cable contract for two years at an additional discount saving the Town approximately \$48,000 annually. That contract was recently renegotiated providing the Town a savings of more than \$118,000 annually. The Town has also cut costs in the City Attorney budget through a revised retainer contract (as opposed to hourly rates).

In May 2014, Council approved a modification to the Town's General Fund Reserve Policy, which lowered the threshold for the Budget Stabilization Reserve to 100 percent of General Fund Expenditures (rather than the previously-required 133 percent). This shift in policy has allowed the Town to begin reinvesting in the Town's infrastructure through the CIP and has allowed the Town to begin paying the full Actuarial Required Contribution (ARC) on its Other Post-Employment Benefits (retiree health costs).

The Town's estimated General Fund Reserves for FY 2016-17 are shown in the following chart:

Estimated General Fund Reserves FY 2016-17		
Committed	Debt Reduction	600,000
	Retiree Healthcare	N/A*
	Budget Stabilization	14,015,000
Assigned	Litigation	100,000
	Insurance	100,000
	Disaster Response and Recovery	750,000
Sub-Total Committed / Assigned		15,565,000
Unassigned		8,763,780
Total		24,328,780

⁵ Robert Reich, UC Berkeley Professor and former Labor Secretary, ABAG Spring General Assembly, April 18, 2013

STRATEGIC PLAN

At the beginning of each fiscal year, the City Council typically reviews and discusses Town priorities with the City Manager and staff. In FY 2014-15, the process produced slight modifications to the Value Based Code of Conduct, which formed the basis of the Value Statement for the organization. The City Council also prioritized several ongoing projects, many of which focused on strengthening the Town's long-term fiscal position. The FY 2014-15 Strategic Plan is a two-year plan and is due to be updated in Fall 2016.

Economic Development

Colma has been actively engaged in Economic Development for many 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 prioritized a handful of key economic development initiatives during the Strategic Planning process of FY 2014-15, which staff continues to implement.

ADA Transition Plan

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

Since FY 2010-11, the Town has made various ADA improvements including upgrading curb ramps at the Creekside Villas senior housing complex, correcting the curb ramp slope at the Public Works & Planning Department's office building, widening sidewalks in various areas of the Town, as well as installing an accessible drinking fountain at Sterling Park Recreation Center and several curb ramps along Junipero Serra Boulevard and Mission Road. ADA work planned for FY 2016-17 is funded at \$75,000 in the CIP and includes several improvements throughout the Town.

General Plan Update

California state 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 is scheduled for completion in FY 2017-18. No funding is included for this project in the FY 2016-17 CIP.

FUTURE CHALLENGES

Retiree Medical Insurance Benefit Liabilities

The Town established an irrevocable trust in 2015 with the initial deposit of \$1 million to reduce liabilities incurred for future medical plan benefits provided to retirees. Prior to this action all expenses were funded on a pay-as-you-go basis. In FY 2015-16 the Town added to the Trust the expected payments to be incurred for the fiscal year. Payments for the expenses are being made from the Trust with any investment earnings or unexpended funds increasing the balance available for future benefits.

In the FY 2016-17 Adopted Budget the Town increased its contribution to be equal to the full Actuarial Required Contribution (ARC). This amount is approximately \$500,000 more than the amount contributed last year. It is based on an actuarial calculation that takes into account: the estimated current year expenses, plus an amount for any benefit earned by current employees, plus an amortized amount to pay for benefits earned by previous employees. The proactive funding of this retirement benefit will reduce the cost that would be incurred if the Town continued to only address the expense on a pay-as-you-go basis.

Pension Costs

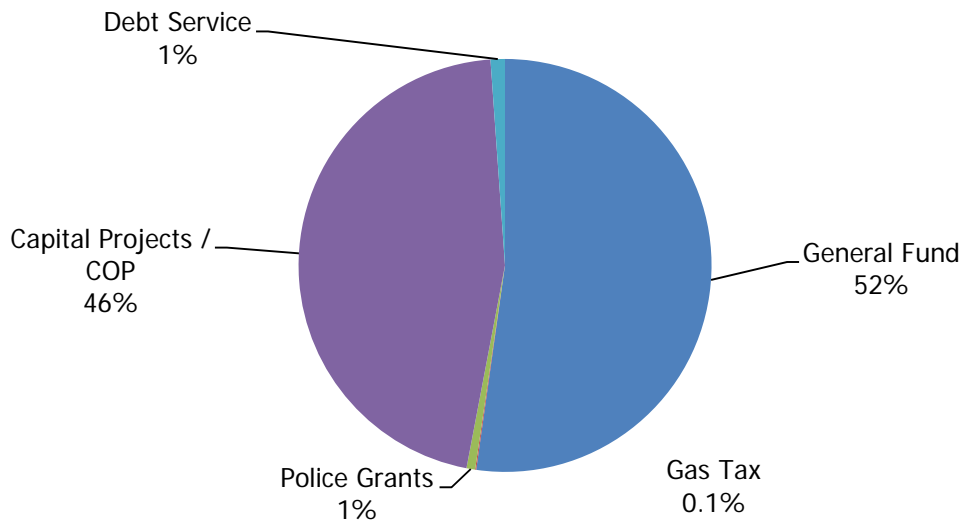
The Town participates in the California Public Employees Retirement System (PERS). The State has implemented Pension Reform which provides a lower cost benefit for employees not previously working in the system. For the older plans, PERS has enacted changes in recent years to increase the funding of benefits. This results in increased Employer contributions. The changes are being phased in over a 5 year period. To supplement this effort the Town established a Pension Trust that can be used to reduce liabilities. The FY 2016-17 Adopted Budget increased PERS costs amounted to approximately \$90,000. The Budget includes funding for the full obligation based upon current salaries.

FINANCIAL INFORMATION

Summary

The Budget Overview Section contains a Status of Fund Balances schedule which shows the revenues and expenditures projected for FY 2016-17 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 2015-16. This section also contains summary information on expenditures and staffing.

Budget By Fund \$26.8M



The chart above shows the FY 2016-17 Adopted Budget (all funds) by fund. Total revenues are estimated to be \$17.02 million with \$16.58 million in General Fund revenue. Total expenditures for all funds are \$26.83 million, comprised of \$14.46 million in Operating Expenditures, approximately \$303,000 in debt service and \$12.37 million in Capital Improvement Projects. Despite total expenditures exceeding current year revenue (because of significant capital project expenditures, which are being financed from planned reserves and COP proceeds), the current year operating budget is balanced and includes a \$1.7 million surplus.

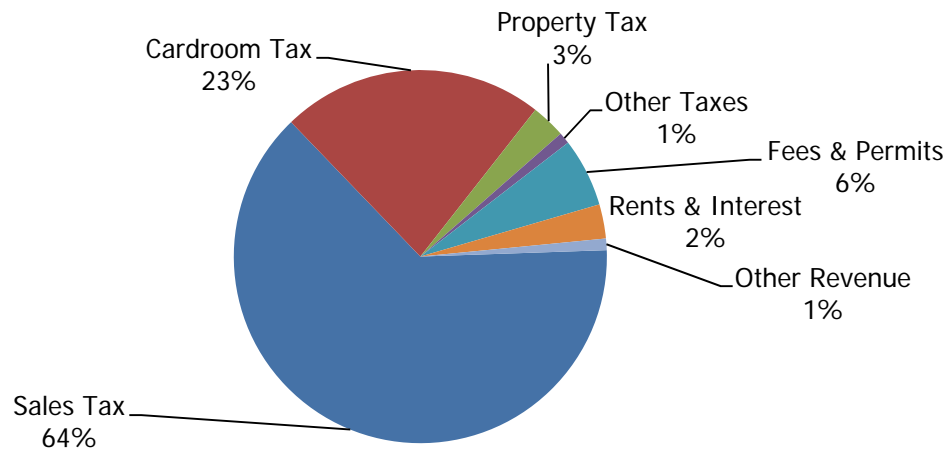
Revenues

Total revenues are estimated to be \$17.02 million with \$16.58 million in General Fund revenue. Sales Tax in FY 2016-17 is estimated at \$10.55 million – a decrease of approximately \$400,000 (or 4 percent) compared to the current year. Car sales are forecasted to slightly increase, while retail sales are estimated to be flat. Cardroom taxes are expected to remain flat from staff's latest FY 2015-16 estimates and total \$3.79 million for FY 2016-17.

Revenues dropped in FY 2009 and FY 2010 reflecting the impact of the nationwide economic downturn on the Town's Sales Tax revenues. Sales taxes continue to improve and, assuming continued economic improvement, will likely reach \$11 million in the next few years.

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

General Fund Revenues - \$16.6M



Expenditures

The FY 2016-17 Adopted Budget provides \$14.16 million in funding to operating departments, approximately \$303,000 to Debt Service and \$12.37 million to the CIP for a total of approximately \$26.83 million. These expenditures are approximately \$2 million less than the FY 2015-16 Amended Budget.

Key expenditure points in the FY 2016-17 Adopted Budget include the following:

- Increases occur throughout all Departments reflecting adjustments to benefits. As the collective bargaining process is underway, the budgeted salaries are baseline with only adjustments made for scheduled movement within a pay range based on tenure and performance. Adjustments to salaries will also impact benefit costs based on salaries.
- Benefit cost increases for retirement are being phased in by CalPERS. The Economic Assumptions portion of the FY 2016-17 Adopted Budget discusses the magnitude of the changes.
- OPEB Retiree costs are allocated among operating Departments. The narrative section of each Department discusses the impact. The OPEB costs include an estimate of the current year premium costs plus a contribution to the OPEB Trust to fund an amortized payment towards the unfunded liability.
- The FY 2016-17 Adopted Budget continues to include a fully-staffed Police Department as funded in the FY 2015-16 Amended Budget.
- Additional changes to staffing are discussed later.
- The water conservation incentive program sewer subsidy is funded at \$80,000.

- Sewer revenues are assumed at 100 percent of actual cost, less the water conservation program subsidy.
- Debt service payments are included in the FY 2016-17 Adopted Budget based on the schedule established with the Town Hall COP debt.

The following table shows a comparison of revenues and expenditures for all funds, including interfund transfers.

SUMMARY FY 2016-17 REVENUE / EXPENDITURES & TRANSFERS

	General Fund (11)	All Other Funds (21,22,29, 31,33, 43)	TOTAL ALL FUNDS
TOTAL REVENUE	16,582,712	440,500	17,023,212
TOTAL OPERATING EXPENDITURES	14,013,750	450,460	14,464,210
TOTAL CAPITAL PROJECT EXPENDITURES	-	12,367,796	12,367,796
GRAND TOTAL EXPENDITURES	14,013,750	12,818,256	26,832,006
TRANSFERS BETWEEN FUNDS			
TRANSFERS IN			
Transfer In (From General Fund)	-	853,170	853,170
TRANSFERS OUT			
Transfer Out (For Debt)	(303,170)	-	(303,170)
Transfer Out (For CIP)	(550,000)	-	(550,000)
TOTAL TRANSFERS	(853,170)	853,170	-

The FY 2016-17 Adopted Budget includes approximately \$12.37 million to the CIP for various projects. Detail on these programs (and other planned projects) can be found in the Capital Improvement Plan Section.

Staffing Changes

The FY 2016-17 Adopted Budget includes the following staffing changes to the City Manager's Office and Recreation Department:

- Elimination of the part-time Senior Project Manager in the City Manager Department. This position assisted in the procurement of a garbage franchise in FY 2015-16.

- A new Administrative Services Director position is included, with the position allocated 75 percent in Recreation Services and 25 percent in the City Manager Department in the initial year.

The FY 2016-17 Adopted Budget staffing chart and department narratives reflect these staffing changes. The total net change in Full-Time Equivalent (FTE) positions is a reduction of 0.25 FTE. The staffing presented only reflects actual Town Employees and does not calculate the staffing obtained as professional services from other public agencies and private firms. The FY 2016-17 Adopted Budget also removes the Assistant City Manager position. Staffing has remained relatively unchanged over the past several years.

Employee Salaries and Benefits

As the collective bargaining process is underway, the budgeted salaries are baseline with only adjustments made for scheduled movement within a pay range based on tenure and performance. Adjustments to salaries will also impact benefit costs based on salaries.

Rising costs of health care and pension rates are placing extraordinary pressure on the fiscal health of most California municipalities, including the Town of Colma. For example, the Town has budgeted for a 7.5 percent increase in healthcare costs (affecting both active and retired employees). The full impacts of the Affordable Health Care Act are still to be realized by the Town as well. As discussed earlier, the Town is also addressing liabilities and funding for retiree medical benefits.

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

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

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

Debt Service

Debt service payments of \$303,170 for new Certificates of Participation (COPs) for the Town Hall Renovation are included in the FY 2016-17 Adopted Budget.

RESERVE POLICY

In May 2014, the Council approved changes to the Town's reserve policy to decrease the threshold for the Budget Stabilization Reserve to 100 percent of General Fund expenditures (down from 133 percent). The Town has adopted policies and criteria for allocating its General Fund reserves among several categories. The Status of Fund Balances in the Budget Overview

Section shows the amount of money allocated to each category. The policies are contained in the Budget and Financial Policies in the Appendix section.

APPRECIATION

In closing, I'd like to thank the City Council for its policy leadership in a year full of changes. This document demonstrates how the difficult choices you made throughout the past several years are continuing to benefit the Town. It is a pleasure working with you to implement your vision for the Town of Colma and to provide a government our residents can be proud of.

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



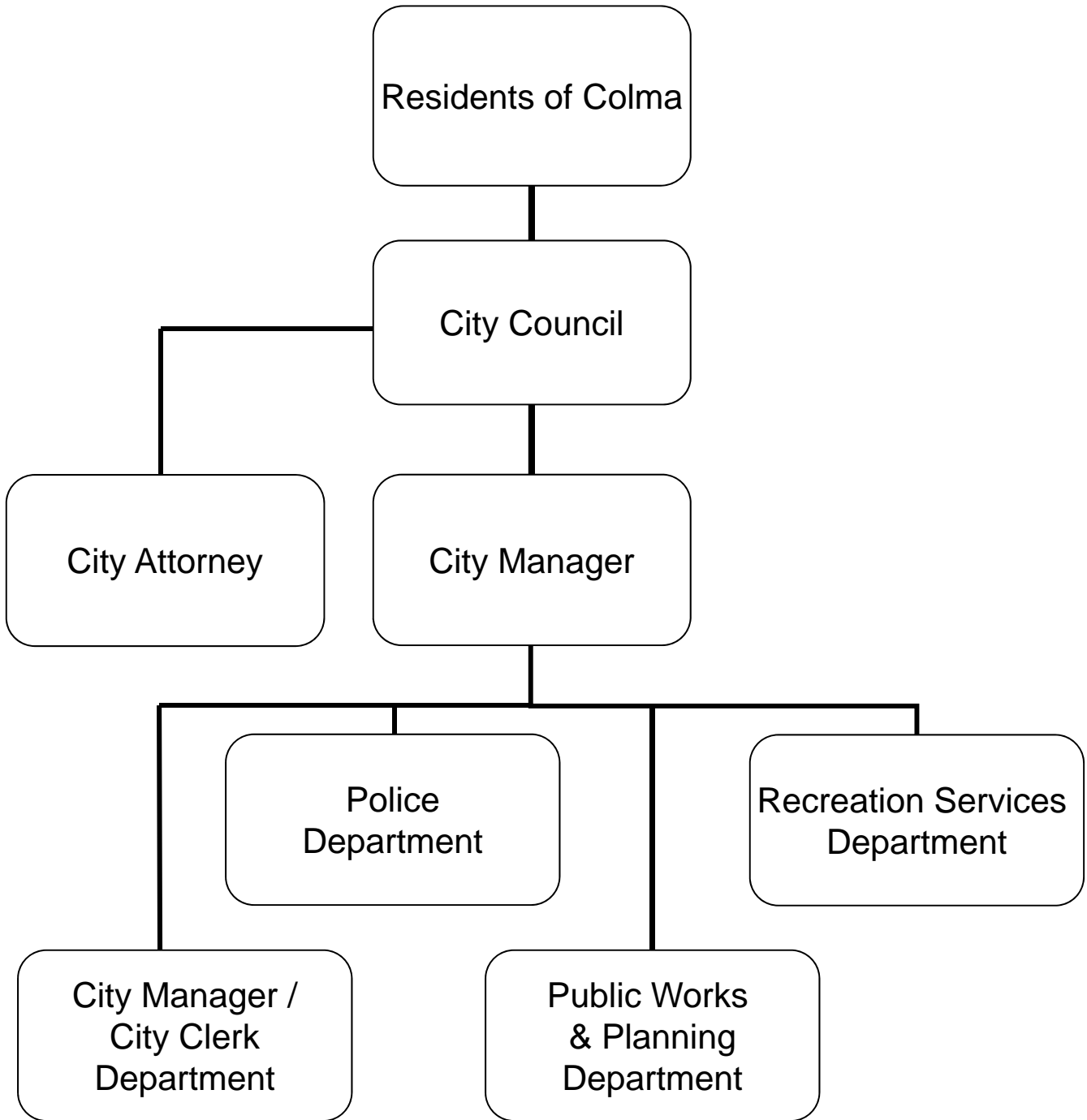
Sean Rabé
City Manager



TOWN OF COLMA

Colma Profile

Town of Colma



COMMUNITY PROFILE

Town of Colma

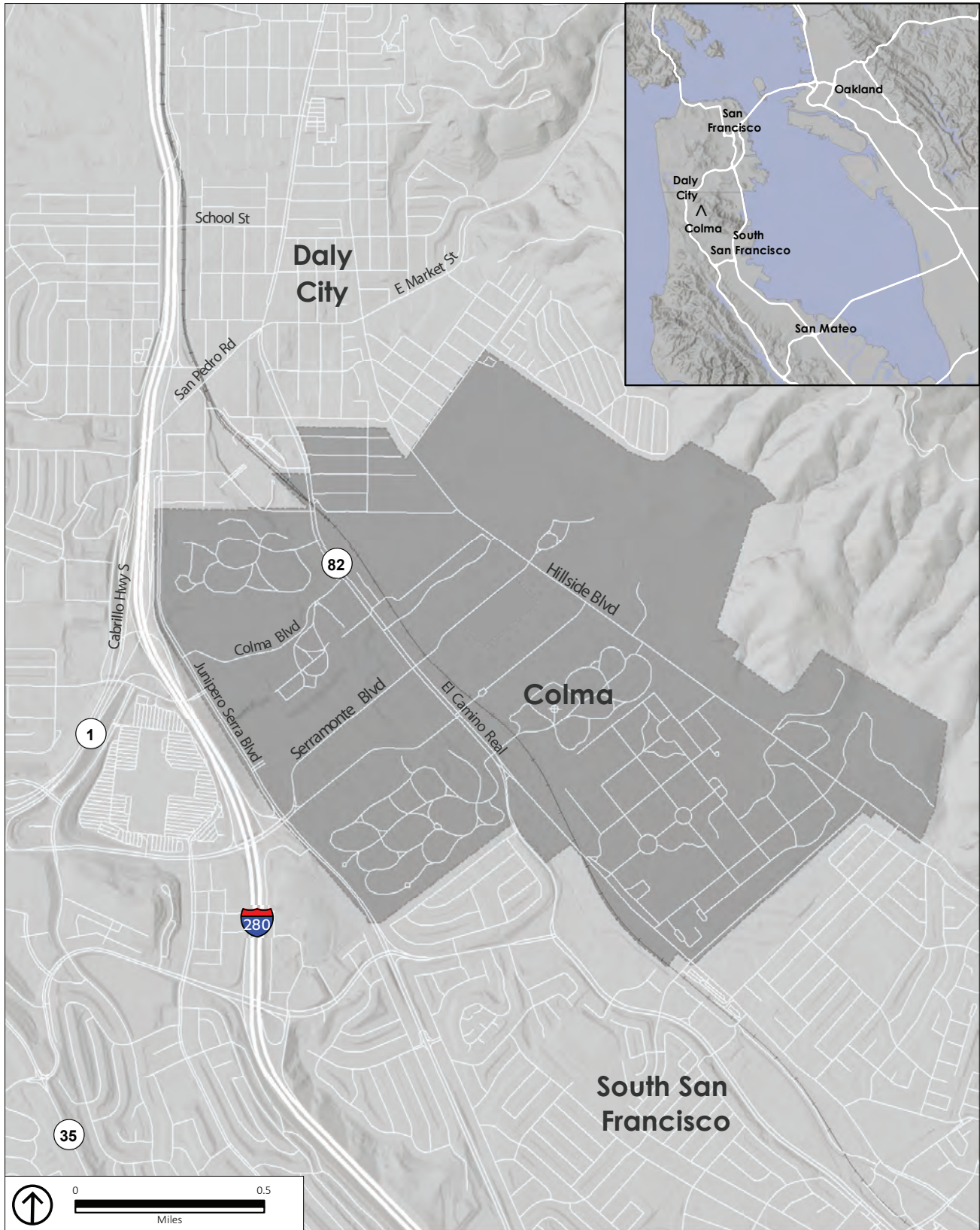
UNIQUE SERVICES PROVIDED TO RESIDENTS:

- RECREATION PROGRAMS AT 25-60% OF COST FOR ADULTS AND 15-30% OF COST FOR YOUTH AND SENIORS
- STORM WATER DISCHARGE FEES AT NO COST
- FREE BASIC CABLE
- ANNUAL TOWN PICNIC AT NO COST
- ANNUAL TOWN ADULT HOLIDAY PARTY AT 13% OF COST



The Town of Colma known worldwide as the “City of Souls,” is the smallest city in San Mateo County with 1,509 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 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.

Regional and Local Location Map



Source: PlaceWorks, 2015.

 City Limit

About Colma

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

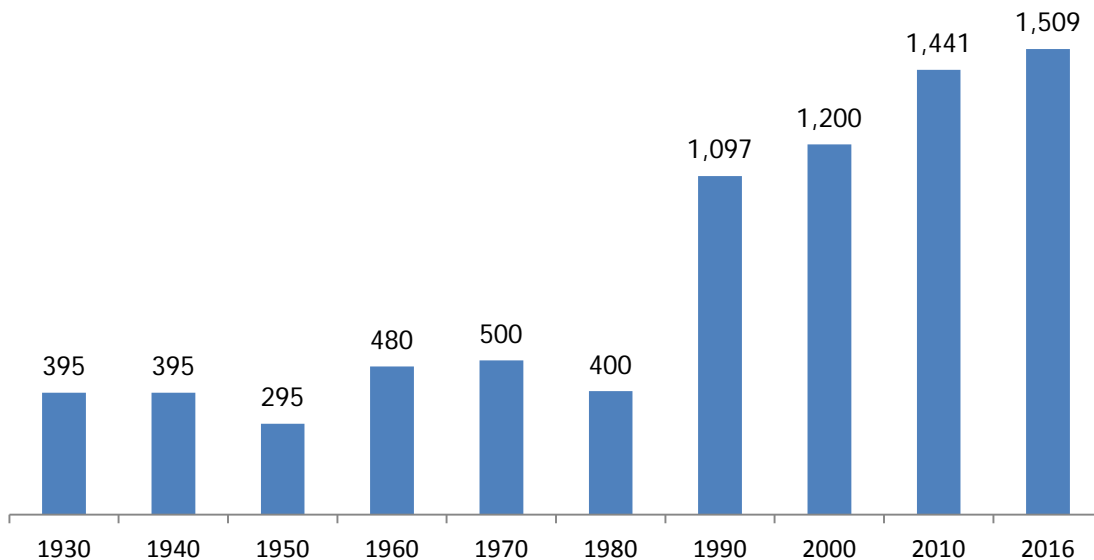
Neighboring San Francisco passed an ordinance in 1902 prohibiting all interments within its boundaries. The rapidly growing city looked south to San Mateo County for the land it needed, and in 1924 this search led to the incorporation of the cemeteries established a quarter of a century earlier, as the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

Over the years, businesses and a small residential district grew around the cemeteries. In 1941, the U.S. Postal Officials requested that the name be changed because there was another city in Southern California named Lawndale. At that time the name was changed to the Town of Colma.

POPULATION AND DEMOGRAPHICS

As shown in the chart below, the current population of Colma is 1,509, the State of California Department of Finance estimate. The population increased in 1986 due to an annexation of existing housing units to the Sterling Park neighborhood.

Population History



Colma is more diverse than San Mateo County as a whole. Only a third of the residents are white (compared to well over half in the county) and almost half are Asian. Over the past decade, the white population has declined while the Asian population has grown. Approximately 25 percent of the residents are non-white or more than one race. Additionally, 40 percent of the population is Hispanic. Latino or Hispanic is not a separate racial category on the American

Community Survey, and so all individuals who identify as Latino or Hispanic also belong to another racial category as well (i.e. black, white, other, etc.)

Race and Ethnicity			
	Colma	County	State
White	32%	59%	62%
Black	1%	3%	6%
Asian	44%	25%	13%
Other	20%	8%	14%
More than one Race	3%	5%	4%
Hispanic	40%	25%	38%
Not Hispanic	60%	75%	62%
Total population	1,785*	720,143	37,330,448

Source: 2007-2011 American Community Survey

*Includes additional population in unincorporated San Manteo County and Daly City immediately adjacent to Colma.

The average age in Colma has decreased over the past decade. In 2000, the median age was 37, but in 2011 it was 31. This appears to be due to a growth in the 20-34 segment of the population, which grew from one-fifth of the total population in 2000 to one-third in 2011. Children under 19 comprise almost 30 percent of Colma’s population; seniors over 60 are only 12 percent. Colma is the only city in San Mateo County whose population has gotten younger.

Age of Residents				
	2000		2011	
	Colma	Colma	County	State
Under 5 years	5%	9%	6%	7%
5 to 19 years	21%	18%	18%	21%
20 to 34 years	21%	33%	19%	22%
35 to 44 years	18%	12%	15%	14%
45 to 59 years	15%	17%	22%	20%
60 to 74 years	10%	8%	13%	11%
75 years and over	9%	3%	6%	5%
Median age	37	31	39	35
Total population	1,191	1,785*	720,143	37,330,448

Source: 2000 US Census SF1, 2007-2011 American Community Survey

*Includes additional population in unincorporated San Manteo County and Daly City immediately adjacent to Colma.

Colma’s median household income is \$79,000, below the countywide average of \$92,000.

Household Income			
	Colma	County	State
Under \$25,000	10%	12%	21%
\$25,000 to \$34,999	2%	6%	9%
\$35,000 to \$49,999	6%	10%	13%
\$50,000 to \$74,999	27%	16%	17%
\$75,000 to \$99,999	22%	12%	12%
\$100,000+	31%	44%	28%
Poverty Rate	7.4%	7.4%	16%
Total	585	256,305	12,433,049
Median Income 2000	\$79,313	\$95,606	\$64,116
Median Income 2011	\$86,640	\$91,958	\$63,816

Source: Association of Bay Area Governments

Note: Adjusted for inflation to 2013 dollars

WHAT SETS THE TOWN APART

The Town of Colma provides many programs, activities and events for Colma residents of all age groups at a reduced cost. For example, for children there are after-school programs, summer camp, an annual egg hunt and Breakfast with Santa. There are special outings for teens and trips for adults.

Various classes are available throughout the year. Every year, there are selected, reduced price tickets for sporting and cultural events.

Annual events include a Garage Sale & Clean Up Day in the spring, a Town Picnic in September, a Halloween House Decorating Contest, a Town Holiday Party in December.

New programs and events are added each year.

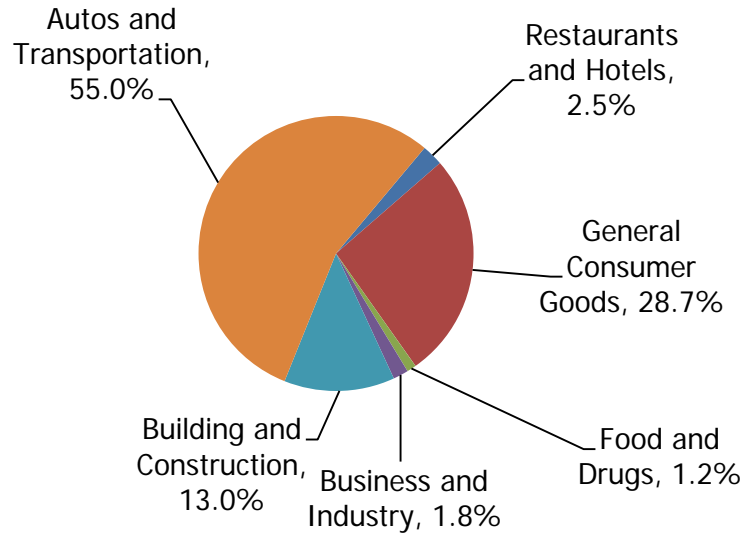
Residents receive a monthly LiveWire newsletter containing articles by staff on current topics and a calendar of events and council meetings for that month. Every four months, residents receive a Recreation Guide containing information on the events, trips, classes and other programs that are happening in that four month period.

HISTORICAL MUSEUM

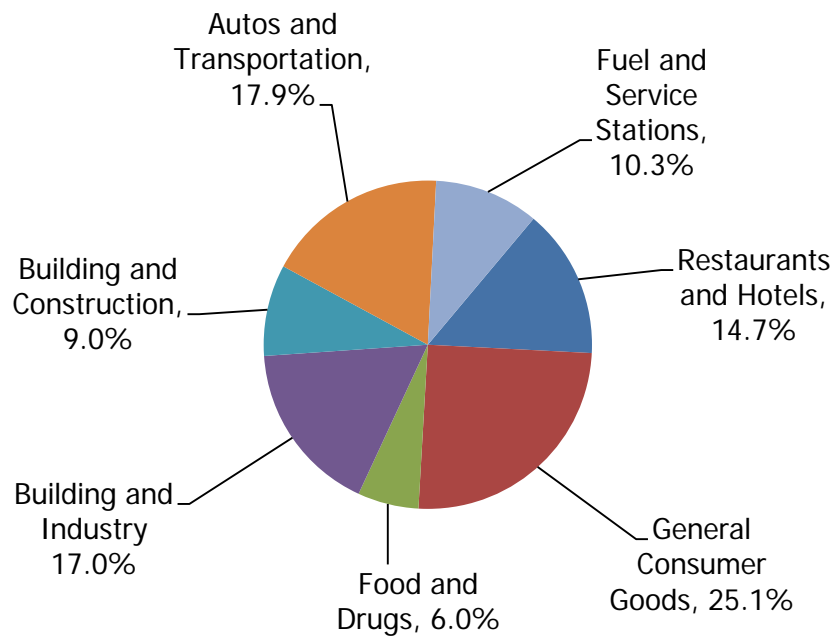
Since the Town of Colma was primarily incorporated to protect cemeteries, the Town has always been closely associated with the Town's cemeteries and their history. The Town supports the efforts of the Colma Historical Association, founded on July 26, 1993. As part of the construction of the Community Center, the Town purchased and refurbished the former Mount Olivet Cemetery building on Hillside Boulevard which now houses the Colma Historical Museum and provides the offices for the Colma Historical Association. In addition to the museum, the Old Colma (School House) Railroad Station has been relocated and restored adjacent to the museum. There is also a blacksmith shop and a freight building in the museum complex.

2015 Sales Tax Comparison¹

Town of Colma

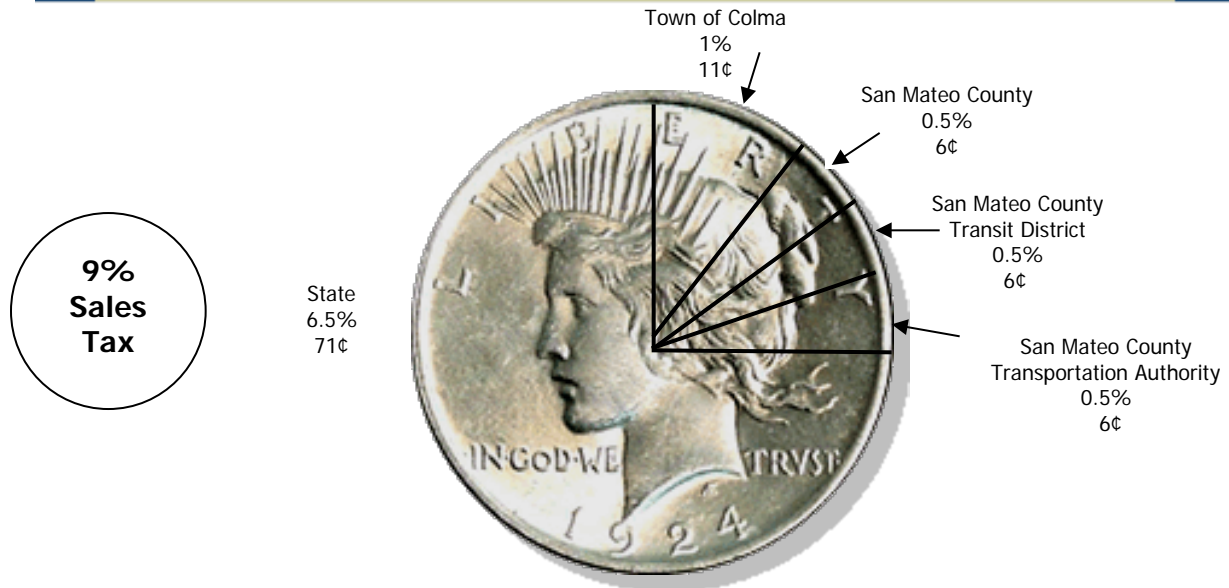


HdL Client Database Statewide



¹ From the HdL Companies.

Where Does My Sales Tax Dollar Go?



In FY 2016-17, the Town will receive approximately \$10.5 million in sales taxes.

Where Does My Property Tax Dollar Go?



For FY 2016-17, the Town of Colma will receive approximately \$441,000 in property taxes.

Colma Major Employers

Business Name	Number of Employees*	Business Type
Lucky Chances	575	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	274	Retail
Cypress Lawn	189	Cemetery
Home Depot	180	Retail
Serramonte Ford	173	Automobile Dealership
Home Depot Pro	171	Retail
Best Buy	120	Retail
Kohl's	112	Retail
Stewart Chevrolet & Cadillac	104	Automobile Dealership
Lexus of Serramonte	103	Automobile Dealership
Honda of Serramonte	98	Automobile Dealership
Nordstrom	82	Retail

* Based on currently issued business licenses as of 5/1/2016





TOWN OF COLMA

Budget Overview



ECONOMIC ASSUMPTIONS FOR FY 2016-17

The FY 2016-17 Adopted Budget assumes the national, state and regional economies continue to improve slightly. Although the improvement is overall positive, due to one-time items and unique conditions, the comparison to the FY 2015-16 Amended Budget results in some deviations.

For FY 2016-17, the Town estimates General Fund revenues to be \$16.6 million, which is approximately \$221,000 less than General Fund revenues budgeted in the FY 2015-16 Amended Budget. However, updated estimates of General Fund Revenue for FY 2015-16 forecast that the total revenue will exceed the budget by approximately \$521,000. The largest contributing factors are one-time payments of sales tax and the collection of sewer service fees in excess of the original budget.

The majority of the other operating revenues are maintained relatively flat with the past year. 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. The estimate factors in any closed retailers plus projected retail growth based on industry categories. The two largest categories for the Town of Colma are Autos and Transportation and General Consumer Goods. In FY 2014-15 these categories accounted for approximately 74 percent of the local retail sales. The estimated percentage used for the two categories is 2.6 percent and 1 percent, respectively. Due to one-time changes in the distribution of sales tax occurring in FY 2015-16, the overall percentage increase compared to the FY 2015-16 estimate is approximately one-half percent.
- Cardroom tax revenue is estimated to be \$3.79 million which is \$60,000 less than the FY 2015-16 Amended Budget. This drop is partially attributable to the economic rebound (as sales tax revenue increases from the improving economy, cardroom taxes tend to decrease) and to increased competition in the surrounding areas. In the early months of 2016, the revenue appeared to be increasing, however it was uncertain if this trend would continue and the projected base was estimated based on the first six months of the Fiscal Year.
- Sewer fee revenue, including the continuation of the Town's Water Conservation Incentive Program, is only \$10,000 more than the FY 2015-16 Amended Budget. This is less than estimated in FY-2015-16, due to decreased expenditures for these services.

Expenditures

- No cost of living adjustments have been included for employees, unless required by contract.

- Health benefits are based on a projected increase of 7.5 percent beginning January 1, 2017. Other health benefit costs are assumed flat.
- Payroll-related taxes are at the following rates: FICA at 6.2 percent of salary and Medicare at 1.45 percent of salary.
- California Public Employees Retirement System (PERS) costs are based upon the rates effective 7/1/2016. PERS is phasing in significant cost increases over a five year period and this is the second year. The rate varies based on the employee tenure and Tier assigned. The costs have a variable rate and a lump sum payment reflecting reductions in accrued liabilities. Total PERS costs based upon budgeted salaries are estimated to increase by \$87,000 in FY 2016-2017.
- In FY 2015-16, the Town made a contribution to an OPEB – Retiree Medical Trust which reflected only the Pay-Go estimate of current year premiums. In FY 2016-17 the Budget funds the full Actuarial Required Contribution (Pay-Go + Contribution To Reduce Liabilities). This results in an expense of approximately \$522,000 more than in FY 2015-16. In FY 2016-17, all Retiree OPEB costs are allocated to each Department based on the proportionate share of budgeted full-time salaries. In prior years 100 percent of the expense was recorded in the City Manager Department.
- All regular Full-Time positions are budgeted at the actual salary step and benefit plan for the incumbent.

HISTORICAL REVENUE SUMMARY BY FUND

FUND #	REVENUES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
11	GENERAL FUND					
	Sales, Cardroom, Property & Other Taxes	14,025,617	14,801,930	14,993,400	15,425,400	15,034,200
	Licenses & Permits	93,633	138,877	304,300	310,720	149,050
	Fines & Forfeitures	66,611	65,785	60,250	66,000	68,000
	Use of Money & Property	615,754	425,686	437,702	438,000	427,402
	Revenue from Other Agencies	165,850	34,501	96,270	16,070	16,060
	Charges for Current Services	837,191	911,097	822,000	982,690	851,700
	Other Revenues	122,328	148,351	89,300	84,900	36,300
	TOTAL GENERAL FUND REVENUES	15,926,984	16,526,227	16,803,222	17,323,780	16,582,712
21	SPECIAL GAS TAX FUND					
	Use of Money & Property	-	669	-	500	500
	Revenue from Other Agencies	60,803	58,016	43,670	47,650	44,700
	TOTAL SPECIAL GAS TAX FUND	60,803	58,685	43,670	48,150	45,200
22	MEASURE A FUND (TRANSPORTATION TAX)					
	Use of Money & Property	-	453	-	500	500
	Revenue from Other Agencies-Measure A Tax	53,298	211,135	50,000	50,750	50,750
	TOTAL MEASURE A FUND	53,298	211,588	50,000	51,250	51,250
29	POLICE GRANTS FUND					
	Use of Money & Property	-	995	-	300	300
	Revenue from Other Agencies	90,966	104,306	126,950	126,950	163,750
	TOTAL POLICE GRANTS FUND	90,966	105,301	126,950	127,250	164,050
31	CAPITAL IMPROVEMENT FUND					
	County Grant (Measure M - Vehicle Reg Fee)	-	-	-	-	180,000
	TOTAL CAPITAL IMPROVEMENT FUND	-	-	-	-	180,000
33	COPs CAPITAL IMPROVEMENT FUND					
	Interest Income	-	-	-	8,000	-
	Proceeds from Debt Issuance	-	-	-	5,102,497	-
	TOTAL COPs CAPITAL IMPROVEMENT FUND	-	-	-	5,110,497	-
43	COPs DEBT SERVICE FUND					
	Interest Income	-	-	-	100	-
	Proceeds from Debt Issuance	-	-	-	150,000	-
	TOTAL COPs DEBT SERVICE FUND	-	-	-	150,100	-
TOTAL REVENUE ALL FUNDS *		16,132,051	16,901,801	17,023,842	22,811,027	17,023,212

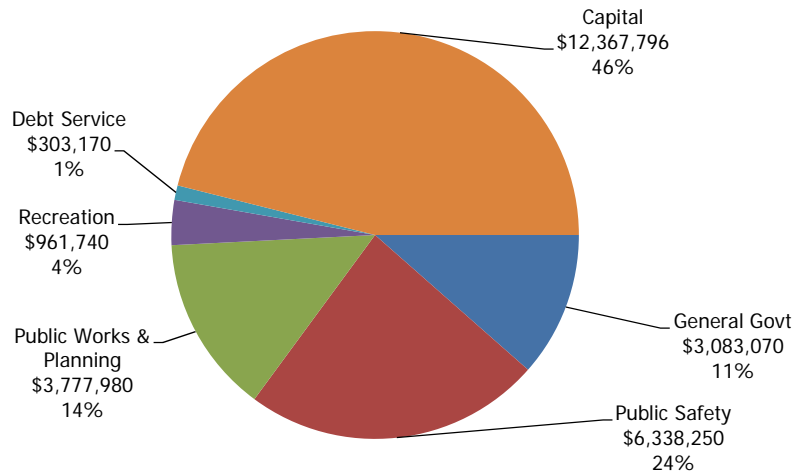
*Excludes Transfers In

HISTORICAL EXPENDITURE SUMMARY BY FUNCTION / DEPARTMENT (ALL FUNDS)

FUNCTION / DIVISION-DEPARTMENT	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
OPERATING EXPENDITURES					
General Government					
110 - CITY COUNCIL	220,645	219,830	239,561	228,150	266,290
120 - CITY TREASURER	7,964	3,475	-	-	-
130 - CITY ATTORNEY	388,159	257,606	401,000	250,000	310,000
140 - CITY MANAGER/CITY CLERK ADMIN	972,972	1,946,766	1,188,831	1,203,340	785,980
141 - HUMAN RESOURCES	195,791	191,146	239,627	236,270	246,660
150 - FINANCE	257,819	314,975	412,661	375,170	455,290
151 - GENERAL SERVICES	930,774	970,137	1,028,790	944,200	1,018,850
Subtotal General Government	2,974,124	3,903,935	3,510,470	3,237,130	3,083,070
Public Safety					
210 - POLICE ADMINISTRATION	840,123	889,747	1,041,047	1,014,110	1,215,210
220 - POLICE PATROL	3,555,974	3,117,404	3,571,255	3,432,320	4,044,260
230 - POLICE COMMUNICATIONS	769,021	721,382	830,870	832,690	939,480
240 - POLICE COMMUNITY SERVICES	114,109	114,200	118,220	115,580	139,300
Subtotal Public Safety	5,279,227	4,842,733	5,561,392	5,394,700	6,338,250
Public Works & Planning					
310 - PW ADMIN / ENGINEERING / BUILDING	736,639	845,874	878,000	910,500	910,000
320 - PW MAINTENANCE / SEWER	1,762,511	1,770,190	1,931,600	1,797,280	1,790,530
800's - FACILITY OPERATIONS	510,995	522,685	629,050	555,600	580,450
410 - PLANNING	417,626	410,941	588,000	365,000	497,000
Subtotal Public Works & Planning	3,427,771	3,549,690	4,026,650	3,628,380	3,777,980
Recreation					
510 - RECREATION SERVICES	797,260	824,248	882,580	875,520	961,740
Subtotal Recreation	797,260	824,248	882,580	875,520	961,740
TOTAL OPERATING EXPENDITURES	12,478,382	13,120,606	13,981,092	13,135,730	14,161,040
COP DEBT SERVICE					
620 - COPs DEBT SERVICE	12,677,208	-	308,990	439,390	303,170
TOTAL OPERATING & DEBT SERVICE	25,155,590	13,120,606	14,290,082	13,575,120	14,464,210
CAPITAL IMPROVEMENT FUNDS					
900's - CAPITAL IMPROVEMENT PROJECTS	512,053	3,186,184	14,598,446	1,415,000	12,367,796
GRAND TOTAL ALL EXPENDITURES*	25,667,643	16,306,790	28,888,528	14,990,120	26,832,006

* Excludes Transfers Out

FY 2016-17 Appropriations by Function (All Funds)

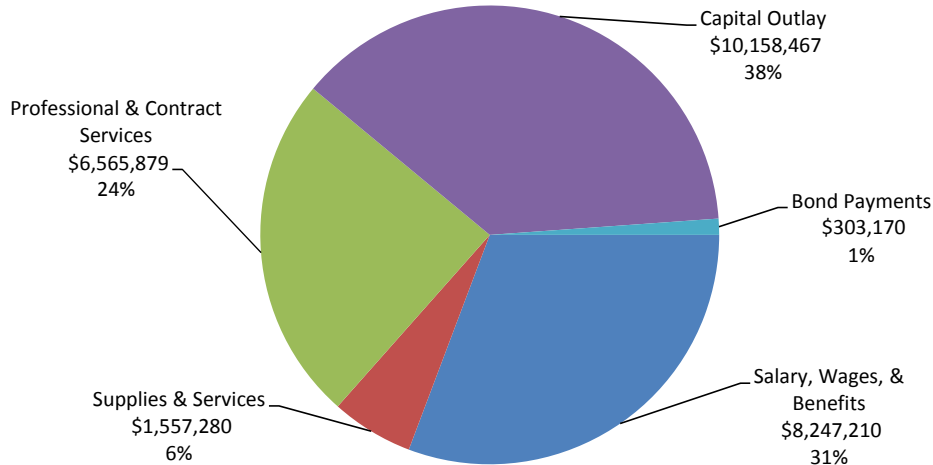


HISTORICAL EXPENDITURE SUMMARY BY FUND / CATEGORY

FUND #	EXPENDITURES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
11	GENERAL FUND					
	Salary, Wages, & Benefits	6,657,287	7,503,298	7,426,402	7,332,870	8,129,420
	Supplies & Services	1,333,962	1,348,582	1,624,380	1,419,280	1,552,780
	Professional & Contract Services	4,235,666	4,047,721	4,671,990	4,097,900	4,273,350
	Capital Outlay	137,356	48,875	121,500	119,250	58,200
	TOTAL GENERAL FUND	12,364,271	12,948,476	13,844,272	12,969,300	14,013,750
21	SPECIAL GAS TAX FUND					
	Professional & Contract Services	-	58,016	18,600	23,900	25,000
	Capital Outlay	-	-	-	-	-
	TOTAL SPECIAL GAS TAX FUND	-	58,016	18,600	23,900	25,000
22	MEASURE A FUND (TRANSPORTATION TAX)					
	Capital Outlay	-	211,135	-	-	-
	TOTAL MEASURE A FUND	-	211,135	-	-	-
29	POLICE GRANTS FUND					
	Salary, Wages, & Benefits	109,933	109,716	113,620	115,880	117,790
	Supplies & Services	4,176	4,398	4,600	3,450	4,500
	Capital Outlay	-	-	-	23,200	60,000
	TOTAL POLICE GRANTS FUND	114,109	114,114	118,220	142,530	182,290
31	CAPITAL IMPROVEMENT FUND					
	Professional & Contract Services	292,456	476,445	3,047,479	641,300	2,267,529
	Capital Outlay	219,596	2,498,603	6,448,467	180,000	5,531,467
	TOTAL CAPITAL IMPROVEMENT FUND	512,052	2,975,048	9,495,946	821,300	7,798,996
33	COPs CAPITAL IMPROVEMENT FUND					
	Capital Outlay	-	-	5,102,500	593,700	4,508,800
	TOTAL COPs CAPITAL IMPROVEMENT FUND	-	-	5,102,500	593,700	4,508,800
43	COPs DEBT SERVICE FUND					
	Bond Payments	12,677,209	-	308,990	439,390	303,170
	TOTAL COPs DEBT SERVICE FUND	12,677,209	-	308,990	439,390	303,170
TOTAL EXPENDITURES ALL FUNDS*		25,667,641	16,306,789	28,888,528	14,990,120	26,832,006

*Excludes Transfers Out

FY 2016-17 Appropriations by Category (All Funds)



**REVENUE, EXPENDITURES, TRANSFERS BY FUND FY 2016-17
(Including Projected Fund Balance)**

	General Fund (11)	Gas Tax Fund (21)	Measure A Fund (22)	Police Grants (COPS) Fund (29)	Capital Impvt Project Fund (31)	COP Town Hall Fund (33)	Debt Service Fund (43)	TOTAL ALL FUNDS
REVENUE								
Property Tax	576,300	-	-	-	-	-	-	576,300
Sales Tax	10,550,000	-	-	-	-	-	-	10,550,000
Cardroom Tax	3,790,000	-	-	-	-	-	-	3,790,000
Other Taxes	117,900	44,700	-	-	-	-	-	162,600
Licenses and Permits	149,050	-	-	-	-	-	-	149,050
Fines and Forfeitures	68,000	-	-	-	-	-	-	68,000
Intergovernmental	16,060	-	50,750	163,750	180,000	-	-	410,560
Use of Money & Property	427,402	500	500	300	-	-	-	428,702
Sewer Service Charges	710,000	-	-	-	-	-	-	710,000
Other Charges For Services	141,700	-	-	-	-	-	-	141,700
Other Revenue	36,300	-	-	-	-	-	-	36,300
TOTAL REVENUE	16,582,712	45,200	51,250	164,050	180,000	-	-	17,023,212
OPERATING EXPENDITURES								
110 - City Council	266,290	-	-	-	-	-	-	266,290
130 - City Attorney	310,000	-	-	-	-	-	-	310,000
140 - City Mgr / City Clerk	785,980	-	-	-	-	-	-	785,980
141 - Human Resources	246,660	-	-	-	-	-	-	246,660
150 - Finance	455,290	-	-	-	-	-	-	455,290
151 - General Services	1,018,850	-	-	-	-	-	-	1,018,850
210-240 - Police	6,215,960	-	-	122,290	-	-	-	6,338,250
310 - PW Admin / Engineering / Building	910,000	-	-	-	-	-	-	910,000
320 - PW Maintenance / Sewer	1,765,530	25,000	-	-	-	-	-	1,790,530
410 - Planning	497,000	-	-	-	-	-	-	497,000
510 - Recreation Services	961,740	-	-	-	-	-	-	961,740
800's - Facility Operations	580,450	-	-	-	-	-	-	580,450
620 - Debt Service (COP)	-	-	-	-	-	-	303,170	303,170
TOTAL OPERATING EXPENDITURES	14,013,750	25,000	-	122,290	-	-	303,170	14,464,210
CAPITAL EXPENDITURES								
Streets, Sidewalks, Bikeways	-	-	-	-	250,000	-	-	250,000
Sewers & Storm Drains	-	-	-	-	156,000	-	-	156,000
City Facilities / Long Range Plans	-	-	-	-	6,867,891	4,508,800	-	11,376,691
Major Equipment / Fleet	-	-	-	60,000	525,105	-	-	585,105
TOTAL CAPITAL PROJECT EXPENDITURES	-	-	-	60,000	7,798,996	4,508,800	-	12,367,796
GRAND TOTAL OPERATING & CAPITAL EXPENDITURES	14,013,750	25,000	-	182,290	7,798,996	4,508,800	303,170	26,832,006
TRANSFERS BETWEEN FUNDS								
TRANSFERS IN								
Transfer In (From General Fund)	-	-	-	-	550,000	-	303,170	853,170
TRANSFERS OUT								
Transfer Out (For Debt)	(303,170)	-	-	-	-	-	-	(303,170)
Transfer Out (For CIP)	(550,000)	-	-	-	-	-	-	(550,000)
TOTAL TRANSFERS	(853,170)	-	-	-	550,000	-	303,170	-
IMPACT ON RESERVES	1,715,792	20,200	51,250	(18,240)	(7,068,996)	(4,508,800)	-	(9,808,794)
Estimated Fund Balance 7/1/2016	22,639,938	24,919	59,397	47,461	8,674,646	4,516,797	-	35,963,158
Projected Fund Balance 7/1/2017	24,355,730	45,119	110,647	29,221	1,605,650	7,997	-	26,154,364

**STATUS OF FUND BALANCES
YEAR END ESTIMATES**

ESTIMATED FUND BALANCE 6/30/2016

FUNDS	Actual Fund Balance 7/1/2015	Estimated Revenue	Transfers In (Out)	Total Resources	Estimated Total Expenditures	Estimated Balance 6/30/2016	Allocated Reserves 6/30/2016	General Reserves 6/30/2016
11 - General Fund	28,117,913	17,323,780	(9,832,455)	35,609,238	(12,969,300)	22,639,938	15,528,303	7,111,635
21 - Gas Tax	669	48,150	-	48,819	(23,900)	24,919	24,919	-
22 - Measure A	8,147	51,250	-	59,397	-	59,397	59,397	-
29 - Police Grants	62,741	127,250	-	189,991	(142,530)	47,461	47,461	-
31 - CIP	(47,219)	-	9,543,165	9,495,946	(821,300)	8,674,646	8,674,646	-
33- COP Project	-	5,110,497	-	5,110,497	(593,700)	4,516,797	4,516,797	-
43 - Debt Service	-	150,100	289,290	439,390	(439,390)	-	-	-
TOTAL	28,142,251	22,811,027	-	50,953,278	(14,990,120)	35,963,158	28,851,523	7,111,635

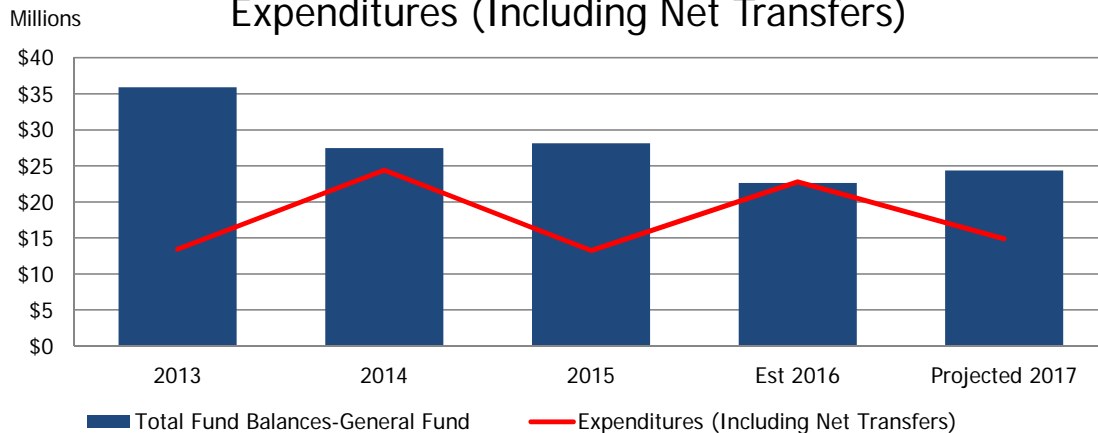
PROJECTED FUND BALANCE 6/30/2017

FUNDS	Estimated Fund Balance 7/1/2016	Proposed Revenue	Transfers In (Out)	Total Resources	Proposed Total Expenditures	Projected Balance 6/30/2017	Allocated Reserves 6/30/2017	General Reserves 6/30/2017
11 - General Fund	22,639,938	16,582,712	(853,170)	38,369,480	(14,013,750)	24,355,730	15,550,000	8,805,730
21 - Gas Tax	24,919	45,200	-	70,119	(25,000)	45,119	45,119	-
22 - Measure A	59,397	51,250	-	110,647	-	110,647	110,647	-
29 - Police Grants	47,461	164,050	-	211,511	(182,290)	29,221	29,221	-
31 - CIP	8,674,646	180,000	550,000	9,404,646	(7,798,996)	1,605,650	1,605,650	-
33- COP Project	4,516,797	-	-	4,516,797	(4,508,800)	7,997	7,997	-
43 - Debt Service	-	-	303,170	303,170	(303,170)	-	-	-
TOTAL	35,963,158	17,023,212	-	52,986,370	(26,832,006)	26,154,364	17,348,634	8,805,730

Estimated General Fund Reserves FY 2016-17		
Committed	Debt Reduction	600,000
	Retiree Healthcare	N/A*
	Budget Stabilization	14,000,000
Assigned	Litigation	100,000
	Insurance	100,000
	Disaster Response and Recovery	750,000
Sub-Total Committed / Assigned		15,550,000
Unassigned		8,805,730
Total		24,355,730

* OPEB Trust has been established eliminating the need for a duplicate reserve in the General Fund.

**General Fund Reserves /
Expenditures (Including Net Transfers)**







TOWN OF COLMA

Revenue



REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>GENERAL FUND-11</u>					
	<u>PROPERTY TAXES & OTHER TAXES</u>					
31001	Secured Taxes	366,736	397,393	385,000	410,000	418,200
31002	Unsecured Taxes	19,776	21,379	20,000	21,000	20,000
31003	SB 813 Taxes	13,519	12,355	13,500	13,000	13,000
31006	Prop Tax In-Lieu VLF (FY 2013-14 reclassified)	108,874	117,060	100,000	119,000	122,300
31008	Unitary Tax	1,353	1,563	1,400	2,000	2,000
31009	Home Owner Property Tax Refunds	2,247	2,267	2,000	800	800
31111	Sales Taxes	6,843,923	7,815,774	9,150,000	9,010,000	10,550,000
31112	Real Estate Transfer	68,526	2,762	5,000	4,700	5,000
31113	Franchise Taxes	107,020	138,463	110,000	106,000	106,000
31114	Business Licenses Taxes	6,480	5,950	6,500	6,800	6,900
31115	Cardroom Taxes	4,140,070	3,774,885	3,850,000	3,790,000	3,790,000
31116	AB 1766 State Reimbursement (25% of Sales Tax Returned)	2,347,093	2,512,079	1,350,000	1,942,100	-
	TOTAL PROPERTY & OTHER TAXES	14,025,617	14,801,930	14,993,400	15,425,400	15,034,200
	<u>LICENSES & PERMITS</u>					
32001	Building Permits	16,243	25,395	20,000	22,700	30,000
32002	Building Plan Checking	9,638	23,765	10,000	7,000	14,750
32003	Eng. Plan & Map Checking	13,239	1,454	10,000	2,500	15,000
32004	Eng. Permits Inspections	6,540	9,883	5,000	15,750	15,500
32011	Grading Permits	19,778	6,457	5,000	5,000	5,000
32012	Lot Line Adjustments/Subdivisions	6,714	6,500	1,000	-	1,000
32014	Use Permits	5,785	18,418	15,000	9,000	10,000
32016	Sign Permits	2,394	1,298	2,000	400	1,000
32017	Tree Removal Permits	1,896	948	1,300	2,370	1,800
32018	CEQA Fees	2,000	36,669	225,000	235,000	45,000
32019	Design Reviews-Minor	9,406	8,090	10,000	11,000	10,000
	TOTAL LICENSES & PERMITS	93,633	138,877	304,300	310,720	149,050
	<u>FINES & FORFEITURES</u>					
33001	Vehicle Code*	26,741	26,370	60,000	24,000	26,000
33002	Booking Fees	-	-	250	-	-
33003	Parking Penalties*	39,870	39,415	-	42,000	42,000
	TOTAL FINES & FORFEITURES	66,611	65,785	60,250	66,000	68,000

* Beginning FY 2016 Parking Penalties are separate from Vehicle Code Fines. For presentation, prior years are restated.

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	322,349	140,473	150,000	150,000	140,000
34021	Senior Housing Rents	188,172	183,657	180,000	180,000	180,000
34022	1500 Hillside Rents	2	-	1	1	1
34023	City Hall Annex Rents	41,461	41,461	41,000	41,000	41,000
34024	Recreation Center Rents	57,332	54,228	60,000	60,700	60,000
34025	Corp Yard Rent	1	1	1	1	1
34026	Verano 1065 Mission Rd	5,597	5,216	5,700	5,600	5,600
34028	A/V Equipment Rental	840	650	1,000	700	800
	TOTAL USE OF MONEY & PROPERTY	615,754	425,686	437,702	438,000	427,402
	<u>REVENUES FROM OTHER AGENCIES</u>					
35001	Motor Vehicle-in-lieu-See Property Tax 31006					
35002	Traffic and Congestion Relief	-	-	3,000	-	-
35111	State Police Programs	4	5	20	15	10
35112	POST Reimbursements	20,325	7,843	7,500	7,500	7,500
35113	Inner Persepectives Revenues	10,350	8,550	8,750	8,550	8,550
35121	County Grants - Police <i>Asset Forfeiture / Property Room</i>	8,234	13,103	2,000	-	-
35123	State Grants	49,000	5,000	-	-	-
35131	2017)	77,937	-	75,000	-	-
	TOTAL REVENUES FROM OTHER AGENCIES	165,850	34,501	96,270	16,070	16,060
	<u>CHARGES FOR CURRENT SERVICES</u>					
36001	Cardroom - Registration	4,950	6,800	8,000	8,000	8,000
36002	Cardroom Renewal Fees	15,225	12,398	13,000	10,000	10,000
36211	Cal Water	14,137	14,137	15,000	14,100	14,100
36221	Sewer Fees	695,673	758,019	700,000	840,000	710,000
36321	Release Impound Vehicles	3,465	3,625	6,000	3,700	4,000
36322	Citation Sign Off	1,020	1,250	1,000	1,200	1,200
36323	Fingerprinting	23,735	27,255	13,000	17,000	17,500
36324	Police Reports	1,420	1,390	1,400	850	1,000
36331	Special Police Services	6,390	7,630	2,500	6,000	6,000
36401	Recreation & Park Fees	37,004	43,155	35,000	47,340	45,200
36403	Shows, Tickets, Trip Fees	9,557	7,489	8,000	8,150	8,150
36404	Holiday Fees	660	1,423	2,500	3,200	3,400
36406	Summer Camp Fees	23,801	26,372	16,500	23,000	23,000
36410	Historical Association	154	154	100	150	150
	TOTAL CHARGES FOR CURRENT SERVICES	837,191	911,097	822,000	982,690	851,700

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>OTHER REVENUES</u>					
37001	Sale of Documents	750	85	300	400	300
37011	Sale of Personal Property	9,325	-	8,000	3,500	3,000
37021	Insurance Reimbursements	28,566	27,547	20,000	50,000	20,000
37031	Other Reimbursements	8,254	4,991	46,000	5,000	3,000
37032	Cash Over (Short)	(276)	6	-	-	-
37059	Other Miscellaneous Revenues	75,709	115,722	15,000	26,000	10,000
	TOTAL OTHER REVENUES	122,328	148,351	89,300	84,900	36,300
TOTAL GENERAL FUND REVENUES		15,926,984	16,526,227	16,803,222	17,323,780	16,582,712
	<u>SPECIAL GAS TAX FUND - 21</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	669	-	500	500
	TOTAL USE OF MONEY & PROPERTY	-	669	-	500	500
	<u>REVENUES FROM OTHER AGENCIES</u>					
35201	Gas Tax - 2105	11,865	10,700	10,300	10,800	11,000
35202	Gas Tax - 2106	11,419	12,439	10,100	13,000	13,000
35203	Gas Tax - 2107	12,625	13,778	14,100	14,500	15,500
35204	Gas Tax - 2107.5	1,000	2,000	1,000	1,000	1,000
35205	Gas Tax - 2103	23,894	19,099	8,170	8,350	4,200
	TOTAL REVENUES FROM OTHER AGENCIES	60,803	58,016	43,670	47,650	44,700
TOTAL SPECIAL GAS TAX FUND		60,803	58,685	43,670	48,150	45,200
	<u>MEASURE A FUND - 22</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	453	-	500	500
	TOTAL USE OF MONEY & PROPERTY	-	453	-	500	500
	<u>REVENUES FROM OTHER AGENCIES</u>					
35301	Measure A Taxes	53,298	211,135	50,000	50,750	50,750
	TOTAL REVENUES FROM OTHER AGENCIES	53,298	211,135	50,000	50,750	50,750
TOTAL MEASURE A FUND		53,298	211,588	50,000	51,250	51,250
	<u>POLICE GRANTS - 29</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	995	-	300	300
	TOTAL USE OF MONEY & PROPERTY	-	995	-	300	300
	<u>REVENUES FROM OTHER AGENCIES</u>					
35111	State Police Programs	90,966	104,306	100,000	100,000	100,000
35122	Federal Grants	-	-	26,950	26,950	63,750
	TOTAL REVENUES FROM OTHER AGENCIES	90,966	104,306	126,950	126,950	163,750
TOTAL POLICE GRANTS		90,966	105,301	126,950	127,250	164,050

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>CAPITAL IMPROVE. FUND - 31</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35131	Measure M (San Mateo County)	-	-	-	-	180,000
	TOTAL REVENUES FROM OTHER AGENCIES	-	-	-	-	180,000
TOTAL CAPITAL IMPROVEMENT FUND		-	-	-	-	180,000
	<u>COP TOWN HALL PROJECT FUND - 33</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	-	-	8,000	-
	TOTAL USE OF MONEY & PROPERTY	-	-	-	8,000	-
	<u>OTHER REVENUE</u>					
37060	Proceeds From COP Issuance	-	-	-	5,102,497	-
	TOTAL OTHER REVENUE	-	-	-	5,102,497	-
TOTAL COP - TOWN HALL PROJECT FUND		-	-	-	5,110,497	-
	<u>COPs DEBT SERVICE FUND - 43</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	-	-	100	-
	TOTAL USE OF MONEY & PROPERTY	-	-	-	100	-
	<u>OTHER REVENUE</u>					
37060	Proceeds From COP Issuance	-	-	-	150,000	-
	TOTAL OTHER REVENUE	-	-	-	150,000	-
TOTAL COPs DEBT SERVICE FUND		-	-	-	150,100	-
GRAND TOTAL OF ALL FUNDS		16,132,051	16,901,801	17,023,842	22,811,027	17,023,212



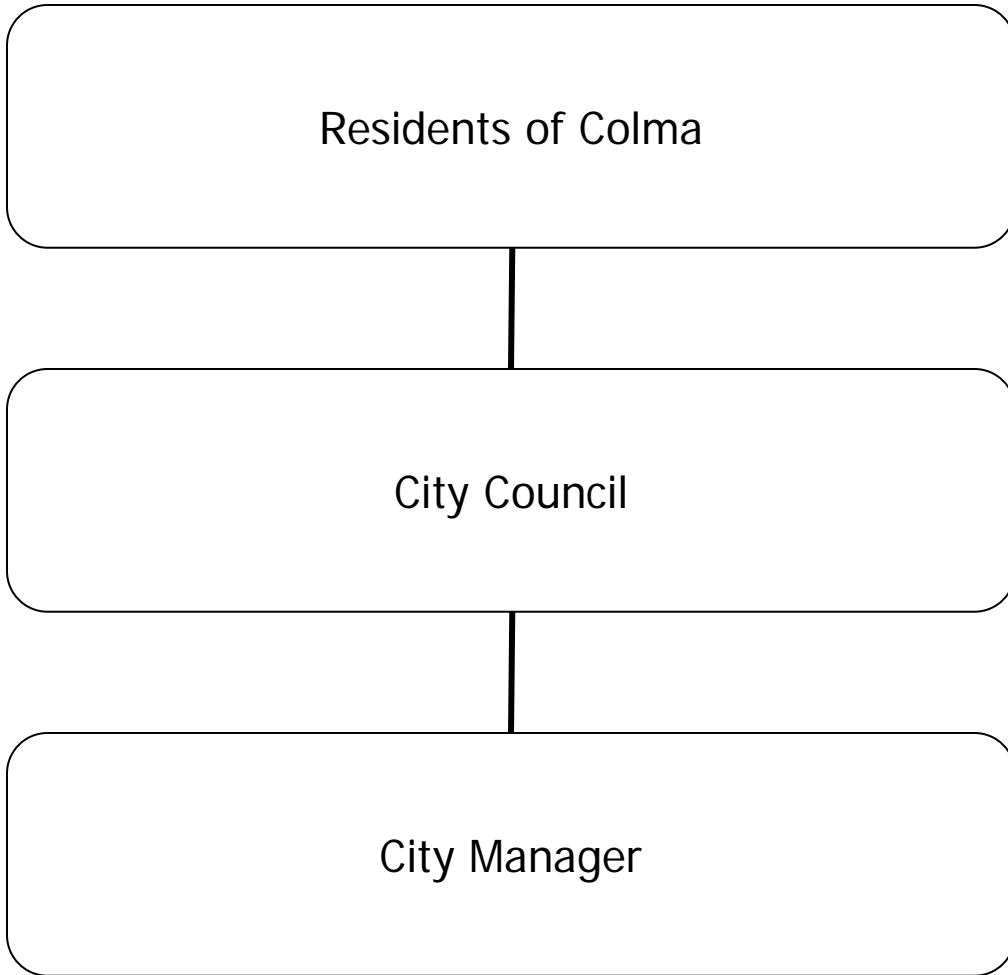
TOWN OF COLMA

Operating Budget



City Council

City Council



DEPARTMENT: CITY COUNCIL
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND (#11)

DEPARTMENT DESCRIPTION

The City Council is the elected policy-making body for the Town of Colma. The City Council has four key roles, which may be described as legislative, quasi-adjudicatory, quasi-executive, and representative.



- *Legislative:* In its legislative role, the City Council makes laws, which may be in the form of an ordinance or a resolution. Some examples of legislative acts are an Ordinance Regulating the Uses of Land in the Town and an Ordinance Prohibiting Nuisances in the Town.
- *Quasi-executive:* In its quasi-executive role, the Council sets policies for the Town's key staff, much like a Board of Directors of a publicly-held corporation. The Council also sets goals and expectations of the City Manager and City Attorney and determines overall staffing levels for the Town. In a City Manager form of government, council members are not involved in managing the day-to-day operations of the City, leaving that role to the City Manager.
- *Quasi-judicial:* The Council frequently sits as an adjudicatory body. At times, the Council is obligated to hear evidence and make an impartial decision. At others, the Council has some discretion on how to rule. An application for use permit and a request to revoke a use permit are examples of the types of matters that come before the Council in its quasi-judicial role.
- *Representative:* Council members frequently act as the Town's representative before other public agencies. In these cases the member's authority goes only so far as the instructions given to him or her by the entire council. The City Council represents the Town on various local, regional and statewide 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 2016-17 Adopted Budget is \$26,729 (11.2%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The FY 2016-17 Adopted Budget allocates \$15,350 in Retiree Medical / Dental costs to the City Council

Department. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$11,379 (4.7%) more due to increased benefit costs and \$5,000 for a community open house event celebrating the completion of the Town Hall Renovation Project.

EXPENDITURE DETAIL

110 - CITY COUNCIL		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
11-51001	Elected Officials	57,460	54,578	55,440	55,440	55,440
11-51009	Deferred Compensation	5,200	4,800	4,800	4,800	4,800
11-51020	Cash-in-lieu - Medical	3,250	3,000	3,000	3,000	3,000
	Total Salaries & Wages	65,910	62,378	63,240	63,240	63,240
	<u>BENEFITS</u>					
11-52001	PERS Misc. Employees	8,116	8,343	8,241	8,141	8,620
11-52007	Health	72,837	72,452	78,050	77,773	84,260
11-52008	Dental	9,034	9,034	12,420	11,340	11,790
11-52009	Life Insurance	345	330	360	360	370
11-52011	Vision	1,435	1,435	1,710	1,560	1,620
11-52014	Social Security Employer	4,009	3,855	3,440	3,921	3,920
11-52015	Medicare Employer	938	902	800	917	920
11-52017	Retirees Health	-	-	-	-	14,470
11-52018	Retirees Dental	-	-	-	-	880
	Total Benefits	96,714	96,351	105,021	104,010	126,850
TOTAL SALARY WAGES & BENEFITS		162,624	158,729	168,261	167,250	190,090
	<u>SUPPLIES & SERVICES</u>					
11-60002	Office Supplies	400	200	500	500	500
11-60005	Special Dept. Expenses <i>Council Reorganization, Community Outreach</i>	2,710	9,638	8,000	6,000	13,000
11-60007	Donations	50,250	46,800	51,800	48,000	50,000
11-60010	Conferences & Meetings	2,399	2,050	1,000	2,400	2,700
11-60016	Council Member A	1,467	1,499	2,000	1,500	2,000
11-60017	Council Member B	345	399	2,000	500	2,000
11-60018	Council Member C	200	270	2,000	1,000	2,000
11-60019	Council Member D	105	40	2,000	500	2,000
11-60020	Council Member E	145	205	2,000	500	2,000
11-61002	Training	-	-	-	-	-
	Total Supplies & Services	58,021	61,101	71,300	60,900	76,200
TOTAL SUPPLIES & SERVICES		58,021	61,101	71,300	60,900	76,200
DEPARTMENT TOTAL		220,645	219,830	239,561	228,150	266,290



City Treasurer



DEPARTMENT: CITY TREASURER
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND (#11)

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 Town appoints a Treasurer (contracted finance manager) to oversee the Town’s investment activities because Colma voters changed the role of the Treasurer from that of an elected official to an appointed position in November, 2010.

BUDGET HIGHLIGHTS

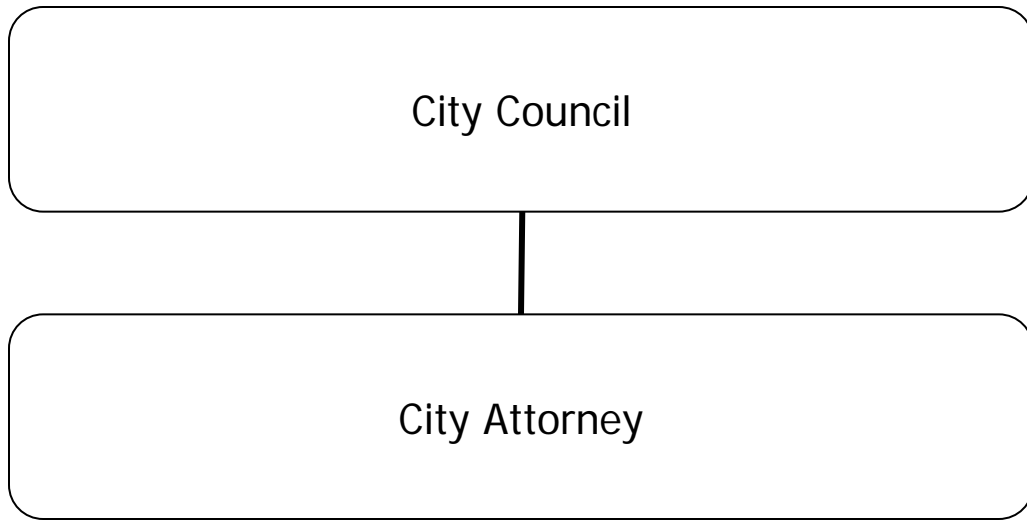
There is no FY 2016-17 Adopted Budget because the elected position ended in December, 2014 and there are no expenses associated with the appointed Treasurer.

120 - CITY TREASURER		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51001	Elected Officials <i>1 @ \$558/mo - 6 months</i>	7,254	3,093	-	-	-
	Total Salaries & Wages	7,254	3,093	-	-	-
	BENEFITS					
11-52014	Social Security Employer	450	184	-	-	-
11-52015	Medicare Employer	105	43	-	-	-
	Total Benefits	555	227	-	-	-
TOTAL SALARY WAGES & BENEFITS		7,809	3,320	-	-	-
	SUPPLIES & SERVICES					
11-60008	Dues & Publications	155	155	-	-	-
TOTAL SUPPLIES & SERVICES		155	155	-	-	-
DEPARTMENT TOTAL		7,964	3,475	-	-	-



City Attorney

City Attorney



DEPARTMENT: CITY ATTORNEY

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND (#11)

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

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

STAFFING

The Town contracts for City Attorney services equivalent to 0.5 FTE.

ACCOMPLISHMENTS/GOALS

During FY 2015-16, the City Attorney's Office engaged in or accomplished the following special projects:

- Provided on-going legal advice regarding the public contract code and environmental compliance with the Town Hall renovation project.
- Prepared a marijuana cultivation ordinance to prohibit cultivation and delivery services in the Town based on new state law provisions.
- Prepared a small solar systems ordinance to ensure consistency with state law requirements.
- Assisted staff in preparing a water efficient landscape ordinance per state law requirements.
- Prepared a bingo ordinance to allow non-profits serving the Town to raise additional revenue.
- Reviewed a joint powers authority agreement and assisted staff with the implementation of the Town becoming a founding member of Peninsula Clean Energy.
- Guided City Councilmembers on various conflicts of interest.

- Assisted staff with negotiations with the Town's selected franchisee for solid waste services and reviewed and provided input on the franchise agreement for same.
- Revised the Town's sign regulations to ensure consistency with a recent United States Supreme Court's decision.
- Reviewed and advised staff regarding environmental compliance and land use issues with a new auto retailer's project application.
- Prepared various contract template documents for public works staff.
- Advised on various employment matters.
- Provided AB 1234 training as required by state law.
- Provided sexual harassment training as required by state law.
- Advised staff on compliance with Proposition 218 with regard to sewer rate increases and solid waste charges.

For FY 2016-17, the City Attorney's Office will continue to provide on-going sound legal advice in a cost effective manner to ensure legal liability is minimized as the Town moves forward into a new fiscal year.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$91,000 (22.7%) lower than the FY 2015-16 Amended Budget. In Fiscal Year 2013-14, the Town restructured the agreement for services with the firm providing contract City Attorney services. The FY 2016-17 Adopted Budget includes a smaller contingency to address potential work outside the base agreement and assumes the workload remains consistent with the prior year. A minor amount of City Attorney Services is expected to be offset with revenue collected from project review submitted by new development applications.

PERFORMANCE MEASURES	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Projected
Ordinances drafted or revised	8	14	12	13
Resolutions drafted or revised	55	54	46	50
Opinions written	17	15	20	13
Staff reports written	11	14	15	14
Staff reports reviewed for legal sufficiency	50	40	40	45
Contracts drafted or revised	35	35	30	30
Code enforcement cases prosecuted	0	0	0	0
Pitches motions argued	0	0	0	1

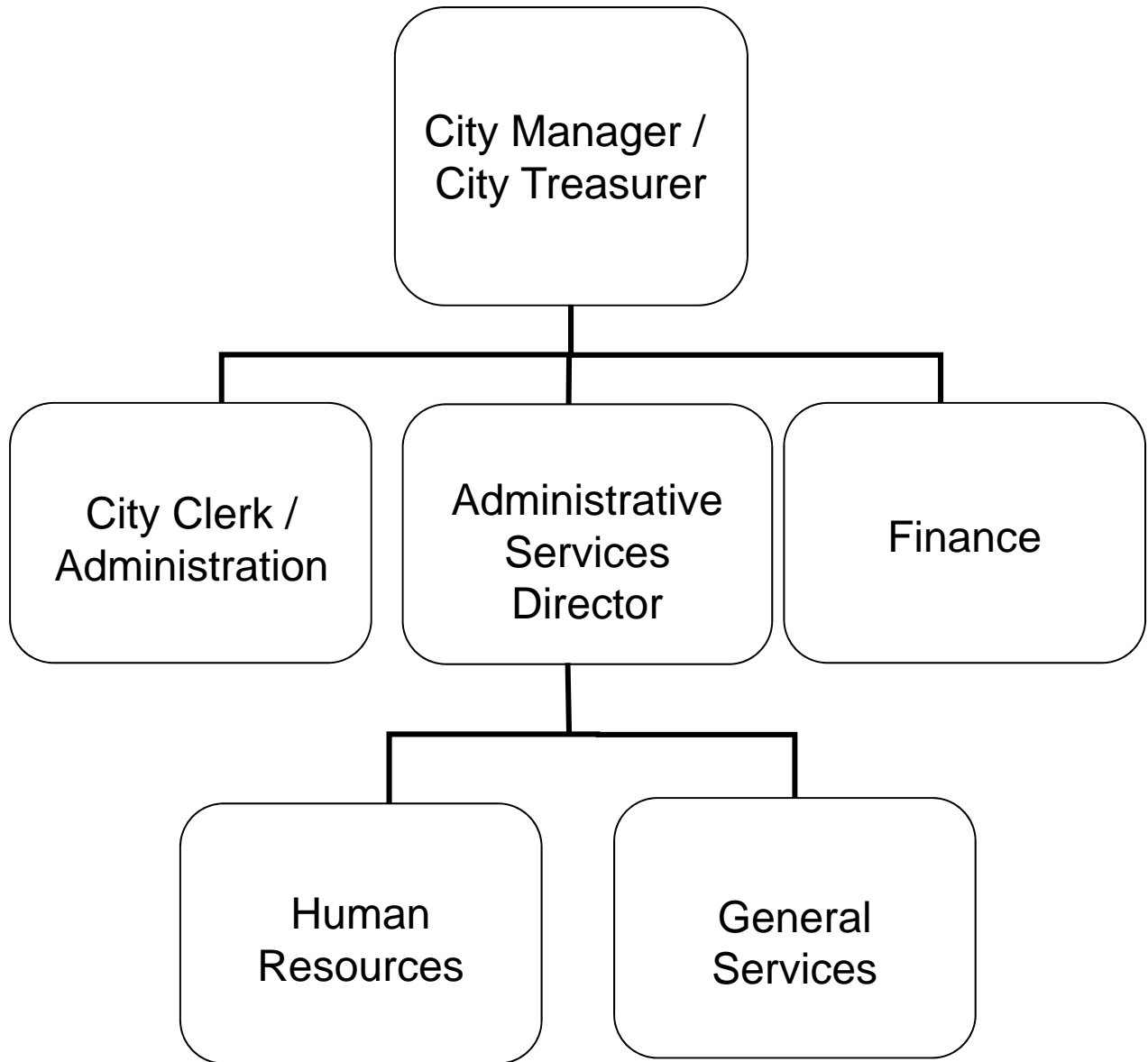
EXPENDITURE DETAIL

130 - CITY ATTORNEY		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	CONTRACTUAL					
11-71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best & Krieger</i>	378,768	255,081	390,000	250,000	300,000
11-71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	9,391	2,525	11,000	-	10,000
	Total Contractual	388,159	257,606	401,000	250,000	310,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		388,159	257,606	401,000	250,000	310,000
DEPARTMENT TOTAL		388,159	257,606	401,000	250,000	310,000



**City
Manager /
City Clerk**

City Manager / City Clerk Department



DEPARTMENT: CITY MANAGER / CITY CLERK

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Manager / City Clerk Department contains the central administrative services for the Town. The joint City Manager/Clerk role was split in FY 2015-16 with the appointment of a new 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 Town contracts for Finance Director assistance.

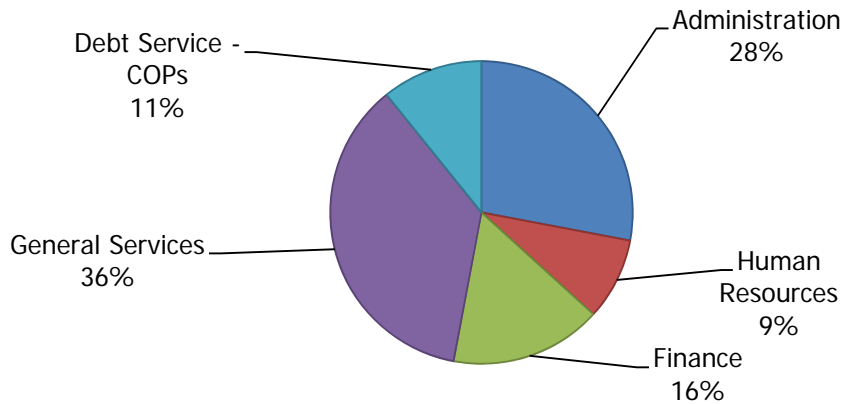
The Department consists of the following divisions:

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

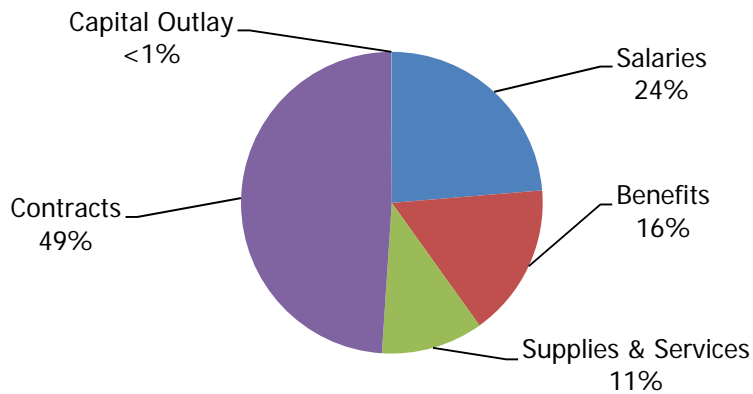
Positions include: City Manager, Administrative Services Director (0.25% FTE), Human Resources Manager, City Clerk, two Accounting Technicians (1.8 FTE) and one Administrative Technician.

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION	409,550	261,380	48,050	65,000	2,000	785,980
141	HUMAN RESOURCES	114,080	97,550	10,030	25,000	-	246,660
150	FINANCE	142,360	102,430	35,500	175,000	-	455,290
151	GENERAL SERVICES	-	-	213,500	805,350	-	1,018,850
620	DEBT SERVICE - COPs	-	-	-	303,170	-	303,170
TOTAL EXPENDITURES		665,990	461,360	307,080	1,373,520	2,000	2,809,950

City Manager / City Clerk Divisions



City Manager / City Clerk Categories



DEPARTMENT: CITY MANAGER / CITY CLERK
DIVISION: ADMINISTRATION
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND (#11)

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 Administrative Services Director (0.25 FTE), the City Clerk and one Administrative Technician. The new Administrative Services Director is the Town's ADA Coordinator responsible for implementing the ADA Transition Plan, the Town's Risk Manager, chairing the Safety Committee and ensuring the implementation of risk management activities and responsible for the General Services function.

ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Administration Division:

- Provided oversight of Town Hall Renovation project including successful issuance of \$5.3 million Certificates of Participation for partial project funding and receipt of a AA credit rating from Standard and Poors.
- Established Other Post-Employment Benefits (OPEB) and pension trusts to provide increased stability for the Town.
- Continued to implement the Capital Improvement Plan program as approved by the City Council.
- Completed request for proposals and entered into a contract for solid waste collection and disposal with one company, which resulted in an overall drop in customer rates.
- Successfully split City Manager/City Clerk into two positions and appointed former Administrative Technician III to City Clerk.
- Assisted in the coordination of several key economic development opportunities.
- Received a clean audit for FY 2014-15.

For FY 2016-17, the Administration Division goals include:

- Continue assessment of issues compromising the Town's long-term fiscal health.
- Complete the Town Hall Renovation Project.
- Successfully complete labor contract negotiations with the Town's various employee associations.
- Increase business outreach efforts and economic development.



- Update the current two-year Strategic Plan in Fall 2016, and implement the City Council priorities as directed.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$402,851 (-33.9%) less than the FY 2015-16 Amended Budget. The decrease is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget (\$576,270 was budgeted in FY 2015-16). The FY 2016-17 Adopted Budget allocates \$111,940 in Retiree Medical / Dental costs to the Administration Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs for both years, the FY 2016-17 Adopted Budget is \$62,969 (10.3%) more than the FY 2015-16 Amended Budget due to increased salary and benefit costs associated with adding 0.25 FTE Administrative Services Director and \$25,000 in support of Economic Development activities. These increases were partially offset by: elimination of the temporary part-time Project Analyst position, a reduction in the Dues & Publications line item, and reduced capital expenses since the new vehicle purchase in FY 2015-16 will not be repeated.

PERFORMANCE MEASURES	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Projected
Community Recognition:				
• Proclamations prepared	19	15	18	18
• Certificates prepared	137	137	145	140
• Flower arrangements sent	10	12	10	10
Distribute Colma LiveWire newsletters monthly to households	5,500	5,400	5,400	5,400
Respond to all public records requests within the statutory deadline	18	17	18	18
Maintain per capita Sales Tax ranking in State of California	3	3	3	3
Distribute ColmaWorks newsletter to businesses	-	2	3	4
Convene the Town's website committee to ensure quality and timeliness of information	-	-	-	2

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
11-51002	Full-time Staff <i>City Manager, City Clerk, Administrative Technician I; Administrative Services Director (0.25 FTE)</i>	270,977	258,975	342,500	358,114	404,450
11-51003	Part-time Staff (<i>Analyst</i>)	39,362	59,704	25,000	28,000	-
11-51004	Comp Time	349	46	300	300	1,000
11-51005	Overtime	137	-	200	200	200
11-51008	Vacation/Sick/Comp Time Payoff	(19,951)	8,575	2,400	2,400	-
11-51009	Deferred Compensation	1,380	1,670	1,200	2,950	3,900
	Total Salaries & Wages	292,254	328,970	371,600	391,960	409,550
	<u>BENEFITS</u>					
11-52001	PERS Misc. Employees	25,691	29,454	38,237	57,321	70,080
11-52006	Unemployment	-	-	-	-	-
11-52007	Health	20,827	28,700	35,061	35,062	43,500
11-52008	Dental	3,576	4,517	7,030	6,804	7,670
11-52009	Life Insurance	103	132	413	216	240
11-52011	Vision	431	574	690	936	1,060
11-52012	Health Club	329	-	-	564	560
11-52014	Social Security Employer	18,920	16,873	18,580	17,913	20,400
11-52015	Medicare Employer	4,532	4,642	5,350	5,244	5,930
11-52017	Retirees Health	405,891	1,398,118	521,270	521,270	105,560
11-52018	Retirees Dental	50,061	54,013	55,000	56,500	6,380
	Total Benefits	530,361	1,537,023	681,631	701,830	261,380
TOTAL SALARY WAGES & BENEFITS		822,615	1,865,993	1,053,231	1,093,790	670,930

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60001	Public Notices & Advertisements	315	846	200	650	650
11-60002	Office Supplies	6,093	5,792	7,000	4,000	5,000
11-60003	Postage	4,010	3,025	5,000	4,000	5,000
11-60005	Special Dept. Expense	183	447	1,000	500	1,000
11-60008	Dues & Publications <i>C/CAG - Member Assessment \$5,000, Congestion Relief \$10,000, Housing Element \$5,000 LAFCO - \$1,500; SAMCAT- \$2,000 ICMA - \$1,500; ABAG - \$1,500 League of California Cities - \$1,500 City Clerk Association - \$400 SMC City Managers' Assn. - \$300 HEART JPA - \$700 Joint Venture Silicon Valley - \$1,000 Other</i>	18,947	18,759	35,000	20,000	25,000
11-60010	Conferences & Meetings <i>ICMA Conference Economic Development Conference</i>	1,005	3,909	6,000	3,000	6,000
11-60013	Auto Expense <i>Administration Vehicle</i>	282	1,683	400	150	400
11-60031	Election Expenses	-	1,405	2,000	-	2,000
11-61002	Training	2,784	918	3,000	3,000	3,000
	Total Supplies & Services	33,619	36,784	59,600	35,300	48,050
	<u>CONTRACTUAL</u>					
11-71010	Professional Consulting Services <i>Records Mgmt. Consultant - \$25,000 Economic Development - \$25,000 Sales Tax Forecasting - \$5,000 State Mandated Cost Recovery - \$3,000 Records Storage, Destruction - \$2,000 Public Relations - \$5,000</i>	113,028	43,989	45,000	44,000	65,000
	Total Contractual	113,028	43,989	45,000	44,000	65,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		146,647	80,773	104,600	79,300	113,050
	<u>CAPITAL OUTLAY</u>					
11-80002	Automobile Purchase	-	-	30,000	29,900	-
11-80200	Furniture	3,709	-	1,000	350	2,000
TOTAL CAPITAL OUTLAY		3,710	-	31,000	30,250	2,000
DIVISION TOTAL		972,972	1,946,766	1,188,831	1,203,340	785,980

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: HUMAN RESOURCES

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND (#11)

DIVISION DESCRIPTION

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



STAFFING

The Division contains the Human Resources Manager.

ACCOMPLISHMENTS

During FY 2015-16, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Coordinated the 14th annual Employee Service Recognition awards with 10 individuals honored including one employee with 20 years of service and two with 10 years of service.
- 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 and the Fair Employment and Housing Act.
- Enhanced the Town's website.
- Collaborated on outreach to local cemetery operators to present energy and water conservation resources.
- Managed Town-wide classification compensation survey.

Goals for FY 2016-17 are to:

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

- Implement newly adopted memorandums of understanding with the Town's two bargaining units.
- Transition to Town's new workers' compensation claims administrator.
- Support new reporting relationship of Human Resources Division.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$7,033 (2.9%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The 2016-17 Budget allocates \$31,240 in Retiree Medical / Dental costs to the Human Resources Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$24,207 (10.1%) less due to a reduction in the Professional Consulting Services line item. The prior budget included funding for salary survey services that will not be repeated in FY 2016-17.

PERFORMANCE MEASURES	FY 2013-14 Actual	FY 2014 -15 Actual	FY 2015-16 Estimated	FY 2016-17 Projected
Circulate Colma Network (employee newsletter) 4x per year	4	4	4	4
Review all job descriptions annually	100%	26%	100%	100%
Process personnel actions within 72 hours of receipt of notification	100%	100%	100%	100%
Provide cost-effective employee training sessions 4x per year	8	4	6	6
Complete energy conservation projects 3x per year	3	3	3	3
Convene the Town's website committee to ensure quality and timeliness of information 2x per year	2	2	2	-

EXPENDITURE DETAIL

141 - HUMAN RESOURCES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
11-51002	Full-time Staff	114,546	108,344	112,880	112,882	112,880
	<i>Human Resources Manager</i>					
11-51009	Deferred Compensation	1,230	1,170	1,200	1,200	1,200
	Total Salaries & Wages	115,776	109,514	114,080	114,080	114,080
	<u>BENEFITS</u>					
11-52001	PERS Misc. Employees	20,144	20,776	23,627	20,721	21,940
11-52007	Health	25,291	27,541	30,430	30,343	32,890
11-52008	Dental	2,258	2,258	2,480	2,268	2,360
11-52009	Life Insurance	69	66	70	72	80
11-52011	Vision	287	287	340	312	320
11-52012	Health Club	376	188	450	-	-
11-52014	Social Security Employer	7,170	6,756	7,030	7,073	7,070
11-52015	Medicare Employer	1,677	1,580	1,640	1,654	1,650
11-52017	Retirees Health	-	-	-	-	29,460
11-52018	Retirees Dental	-	-	-	-	1,780
	Total Benefits	57,272	59,452	66,067	62,440	97,550
TOTAL SALARY WAGES & BENEFITS		173,048	168,966	180,147	176,520	211,630
	<u>SUPPLIES & SERVICES</u>					
11-60008	Dues & Publications	183	410	580	500	580
	<i>MMANC & PELRA - \$175</i>					
	<i>Labor Posters - \$300</i>					
11-60010	Conferences & Meetings	1,526	892	2,500	2,000	2,500
	<i>HRA - \$50</i>					
	<i>NorCalHR - \$1,000</i>					
	<i>MMANC - \$750,; PELRA - \$,1000</i>					
11-60013	Auto Expense	564	294	400	450	450
11-61001	Personnel Recruitments	3,072	2,689	2,000	2,800	2,500
11-61002	Training	1,249	1,291	2,000	2,000	2,000
	<i>Citywide - \$1,000</i>					
	<i>Safety Committee - \$1,000</i>					
11-61004	Employee Programs	1,049	1,272	2,000	2,000	2,000
	<i>Annual Recognition Event</i>					
	Total Supplies & Services	7,643	6,848	9,480	9,750	10,030
	<u>CONTRACTUAL</u>					
11-71010	Professional Consulting Services	15,100	15,332	50,000	50,000	25,000
	<i>Special Services - \$9,000</i>					
	<i>IEDA Labor Negotiations - \$16,000</i>					
	Total Contractual	15,100	15,332	50,000	50,000	25,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		22,743	22,180	59,480	59,750	35,030
DIVISION TOTAL		195,791	191,146	239,627	236,270	246,660

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND (#11)

DIVISION DESCRIPTION

The Finance Division is responsible for paying the Town's bills, maintaining and reconciling accounts, payroll, financial reporting, responding within one business day to vendor and employee inquiries and maintaining related records.

The City Manager is responsible for oversight of the Finance Division and also 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 for the 2015 Certificates of Participation Town Hall Renovation Project. Each of these activities has detailed budget pages.

STAFFING

The Finance Division is staffed by two Accounting Technicians (1.8 FTE). The supervisory duties of the Finance Division are performed by the City Manager, with the assistance of contract finance services.

ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Finance Division:

- Was instrumental in the Town receiving a clean audit for FY 2014-15.
- Received the Excellence in Budgeting Award from the California Society of Municipal Finance Officers (CSMFO) for the third time and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the fifth time, for the FY 2015-16 Adopted Budget.
- Assisted in the preparation of supporting documentation for the Town Hall Renovation Project financing.
- Coordinated reformatting of the Quarterly Finance Report and presentation of Revenue and Expenditures by Fund.

For FY 2016-17, the Finance Division goals include:

- Coordinating an Updated Five Year Capital Improvement Plan.
- Completion of an updated OPEB Actuarial Study (Retiree Medical).
- Evaluation of banking services.
- Evaluation of audit services for the period ending June 30, 2017.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$42,629 (10.3%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The FY 2016-17 Adopted Budget allocates \$38,930 in Retiree Medical / Dental costs to the Finance Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, The FY 2016-17 Adopted Budget is \$3,699 (0.9%) more due to slightly higher salary and benefit costs, partially offset by a reduction in the Conferences & Meetings line item.

PERFORMANCE MEASURES	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Projected
Accounts Payable checks issued	2055	2182	2120	2120
Federal 1099s issued for vendor payments	55	55	51	53
Payroll checks / direct deposits processed and issued	1350	1404	1420	1400
Annual payroll W-2s issued	66	66	74	70

EXPENDITURE DETAIL

150 - FINANCE		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>Accounting Technician</i>	43,359	64,049	71,160	71,157	74,730
11-51003	Part-time Staff <i>Accounting Technician (0.8 FTE)</i>	23,543	63,253	65,930	65,928	65,930
11-51004	Comp Time	-	-	-	500	500
11-51008	Vacation/Sick/Comp Time Payoff	(5,205)	2,258	-	-	-
11-51009	Deferred Compensation	-	-	-	1,200	1,200
	Total Salaries & Wages	61,697	129,560	137,090	138,790	142,360
	BENEFITS					
11-52001	PERS Misc. Employees	11,766	17,385	20,561	23,056	25,170
11-52007	Health	8,468	18,499	20,710	20,436	21,950
11-52008	Dental	2,258	4,329	4,970	4,536	4,720
11-52009	Life Insurance	69	127	150	144	150
11-52011	Vision	287	550	690	624	650
11-52014	Social Security Employer	4,148	7,893	8,500	8,574	8,800
11-52015	Medicare Employer	970	1,846	1,990	2,005	2,060
11-52017	Retirees Health	-	-	-	-	36,710
11-52018	Retirees Dental	-	-	-	-	2,220
	Total Benefits	27,966	50,629	57,571	59,380	102,430
TOTAL SALARY WAGES & BENEFITS		89,663	180,189	194,661	198,170	244,790

EXPENDITURE DETAIL

150 - FINANCE		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60004	Computer Expense/Services <i>Eden - \$20,250</i> <i>Stepford Extra Hours</i>	24,319	18,653	30,000	30,000	30,000
11-60005	Special Dept. Expense <i>Budget award application fees</i> <i>Disability access payments to the State</i>	455	430	1,000	700	1,000
11-60008	Dues & Publications <i>CA Municipal Treasurers Assn. - \$185</i> <i>CA Society of Municipal Finance - \$110</i> <i>Govt Finance Officers (GFOA) - \$205</i>	-	-	1,000	300	500
11-60010	Conferences & Meetings <i>CA Municipal Treasurers Association</i> <i>CA Society of Municipal Finance Officers</i>	-	980	11,000	1,000	3,000
11-61003	Tuition Reimbursement	-	1,000	-	1,000	1,000
	Total Supplies & Services	24,774	21,063	43,000	33,000	35,500
	<u>CONTRACTUAL</u>					
11-70010	Auditing Cardroom	38,025	39,838	45,000	45,000	45,000
11-71001	Auditing - General	30,400	27,058	30,000	24,000	30,000
11-71010	Professional Consulting Services	74,957	46,827	100,000	75,000	100,000
	Total Contractual	143,382	113,723	175,000	144,000	175,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		168,156	134,786	218,000	177,000	210,500
DIVISION TOTAL		257,819	314,975	412,661	375,170	455,290

DEPARTMENT: CITY MANAGER / CITY CLERK
DIVISION: FINANCE
ACTIVITY: GENERAL SERVICES
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND (#11)

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 townwide communications support (basic cable television) for residents.

STAFFING

The Administrative Services Director is responsible for General Services. This Activity has no staff.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$9,940 (1%) lower than the FY 2015-16 Amended Budget due to the removal of the water conservation rebate program, partially offset by higher liability insurance rates and cell phone charges.

EXPENDITURE DETAIL

151 - GENERAL SERVICES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
11-60004	Computer Expenses and Services <i>New Software Purchases Printer, Ink Cartridges, Stepford Support Services Stepford Additional Services as Required</i>	80,255	65,293	82,500	70,500	75,000
11-60005	Special Dept. Expense <i>Community Outreach Interior Plant Maintenance First Aid Supplies, Drought Mitig. (FY 2016)</i>	2,470	4,231	25,000	3,500	3,500
11-60011	Communications <i>Cell Phone Charges Internet Emergency Satellite Phones</i>	18,964	24,866	20,000	30,000	30,000
11-60012	Utilities <i>PG&E Cal Water, Daly City Water</i>	71,459	61,943	65,000	50,000	65,000
11-60014	Office Equipment Rental <i>Postage and Folding Machines Copier Admin</i>	22,529	20,608	30,000	20,000	25,000
11-60033	Safety Grant Programs	1,600	1,771	15,000	15,000	15,000
	Total Supplies & Services	197,277	178,712	237,500	189,000	213,500
	CONTRACTUAL					
11-71010	Professional Consulting Services <i>Managed Health Network (MHN) Section 125-Flex Plan</i>	2,646	5,425	3,000	3,200	3,350
11-71031	Grants <i>Chamber of Commerce</i>	-	45,000	45,000	45,000	45,000
11-71034	Citywide Communication Support <i>Bulk Cable Service</i>	265,942	270,778	160,000	162,000	162,000
11-74001	Liability Insurance <i>ABAG - Liability, Property, etc - \$103,350 (EIA) Workers' Compensation Advance Pay - \$284,000 Driver Alliant - Earthquake, Flood - \$155,000</i>	414,715	460,236	533,290	495,000	545,000
11-74004	Claims Litigation	50,194	9,986	50,000	50,000	50,000
	Total Contractual	733,497	791,425	791,290	755,200	805,350
TOTAL SUPPLIES SERVICES & CONTRACTUAL		930,774	970,137	1,028,790	944,200	1,018,850
ACTIVITY TOTAL		930,774	970,137	1,028,790	944,200	1,018,850

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

ACTIVITY: DEBT SERVICE
CERTIFICATES OF PARTICIPATION

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: DEBT SERVICE FUND (#43)

ACTIVITY DESCRIPTION

This Activity shows the budget and expenditures for Certificates of Participation (COP). The debt represents collateralized lease payments and is not a form of bonded debt.

The financing documents require the City Council to appropriate the annual lease payments as part of the Operating Budget. The Debt Service Fund will receive a Transfer of resources from the General Fund to cover the expenses. The Finance Division is responsible for the transfer of funds to the Trustee to make timely payments on principal and interest.

BUDGET HIGHLIGHTS

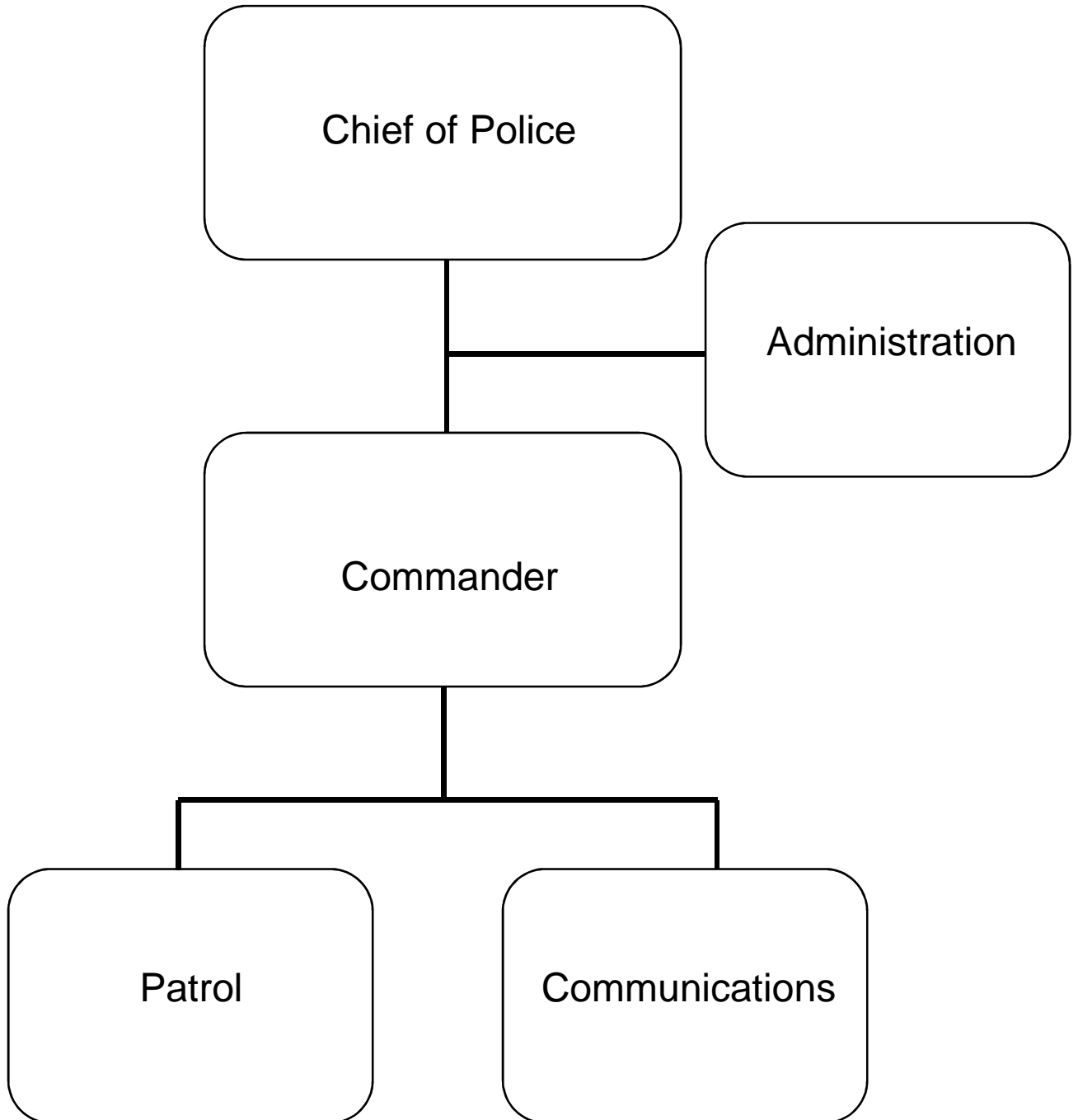
In 2014-15 the City Council established a Town Hall Renovation project budget of \$13 million. In September, 2015 the Town completed the 2015 COP Financing, which will fund a portion of the project. The principal amount issued was \$5.3 million and the amount deposited into the project fund for construction was \$5,102,500 (principal net of the cost of issuance). The first payment was made in 2016 and the final scheduled payment will be made in April, 2045. In Fiscal Year 2015-16, one-time costs of issuance were incurred. Fiscal Year 2016-17 costs reflect the scheduled debt service and Trustee administrative fees.

The expenses noted in Fiscal Year 2013-14 retired the 2003 debt issuance used to construct a new police facility and community center. The 2003 COPs were retired in May, 2014.

620 – DEBT SERVICE – COPs		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	CONTRACTUAL					
43-71010	Prof. Consulting Services - Trustee	16,837	-	-	145,300	7,500
43-75001	Debt Principal	12,100,000	-	71,490	180,000	110,000
43-75002	Debt Interest	560,371	-	237,500	114,087	185,670
TOTAL CONTRACTUAL		12,677,208	-	308,990	439,390	303,170
ACTIVITY TOTAL		12,677,208	-	308,990	439,390	303,170

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:

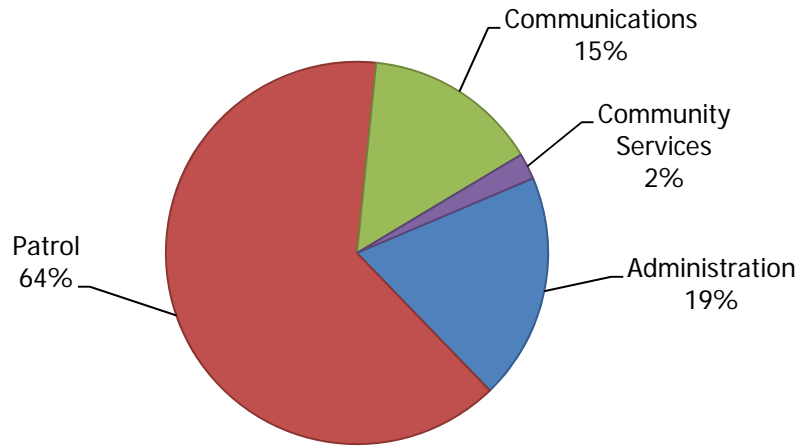
- Administration
- Communication
- Patrol
- Community Services

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

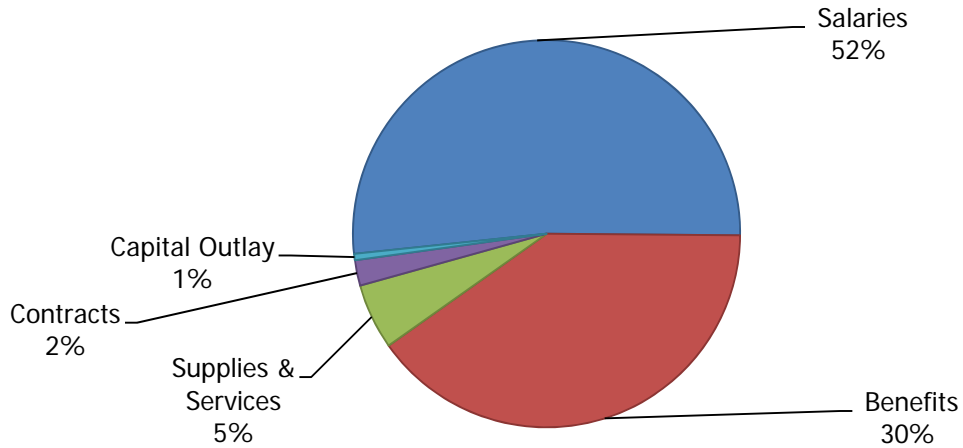
There are a total of 26 positions in the Department, 19 sworn and seven non-sworn (6.2 FTE).

NO.	DIVISION	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	579,490	479,020	79,700	75,000	2,000	1,215,210
220	PATROL	2,206,590	1,690,970	116,700	-	30,000	4,044,260
230	COMMUNICATIONS	418,120	313,760	146,400	60,000	1,200	939,480
240	COMMUNITY SVCS	78,210	56,590	4,500	-	-	139,300
TOTAL EXPENDITURES		3,282,410	2,540,340	347,300	135,000	33,200	6,338,250

Police Divisions



Police Categories



DEPARTMENT: POLICE
DIVISION: POLICE ADMINISTRATION
FUNCTION: PUBLIC SAFETY
FUNDING SOURCE: GENERAL FUND (#11)

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 2015-16, the Division:

- Completed two Emergency Operations Center exercises.
- Hosted Inner Perspectives, a countywide leadership course for front line law enforcement.
- Expanded social media to include Nixle, Next Door Colma and Twitter.
- Received an Office of Traffic Safety grant.
- Purchased a "Zero" electric motorcycle for patrol.
- Promoted a Sergeant to Detective Sergeant.
- Hired three Police Officers.
- Hosted National Night Out in partnership with Target.

During FY 2016-17, the Division will:

- Provide disaster preparedness training.
- Continue to collaborate with Recreation Division for youth involvement.
- Participate in Countywide Office of Emergency Services exercises.
- Promote Neighborhood Watch via social media.
- Continue to host National Night Out.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$174,163 (16.7%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The FY 2016-17 Adopted Budget allocates \$142,550 in Retiree Medical / Dental costs to the Police

Administration Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$31,613 (3.0%) more due to increases in Public Safety PERS benefit charges as well as other projected benefit costs. There are also increases in the Investigations line item based on trends in the current year.

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff	395,531	436,904	499,280	512,944	515,070
	<i>Chief of Police</i>					
	<i>Detective Sergeant</i>					
	<i>Detective Officer</i>					
	<i>Administrative Technician III</i>					
11-51004	Comp Time	8,069	3,610	9,500	5,000	7,500
11-51005	Overtime	5,418	27,759	30,000	23,000	30,000
11-51006	Work Comp, Disability & 4850	2,928	-	12,230	-	-
11-51007	Holiday	7,679	12,259	10,000	12,024	12,120
11-51008	Vacation/Sick/Comp Time Payoff	32,644	24,149	3,600	10,000	10,000
11-51009	Deferred Compensation	2,430	4,097	6,380	4,800	4,800
	Total Salaries & Wages	454,699	508,778	570,990	567,770	579,490
	BENEFITS					
11-52001	PERS Misc. Employees	15,217	15,882	17,658	15,563	16,480
11-52002	PERS Safety	113,325	128,706	150,839	150,411	162,730
11-52007	Health	67,202	69,934	98,950	105,061	114,630
11-52008	Dental	6,775	6,963	9,940	9,720	10,110
11-52009	Life Insurance	201	193	290	291	300
11-52011	Vision	861	885	1,370	1,341	1,400
11-52012	Health Club	329	912	480	1,128	1,130
11-52013	Uniform Allowance	1,760	2,640	2,640	2,640	2,640
11-52014	Social Security Employer	22,644	24,430	27,440	27,407	27,410
11-52015	Medicare Employer	6,686	7,196	7,550	7,736	7,770
11-52017	Retirees Health	-	-	-	-	134,420
11-52018	Retirees Dental	-	-	-	-	8,130
	Total Benefits	235,000	257,741	317,157	321,300	479,020
TOTAL SALARY WAGES & BENEFITS		689,699	766,519	888,147	889,070	1,058,510

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60003	Postage	1,557	1,431	2,000	1,800	2,000
11-60004	Computer Supplies	31,937	10,761	25,000	5,000	21,000
	<i>IT Expenses, Maintenance Fees, Equip Purchase, Stepford Extra Hours, Sprint</i>					
11-60005	Special Dept. Expense	5,582	9,303	7,500	7,500	8,000
	<i>Film Process, Cintas First Aid, Printing, Associated Services</i>					
11-60008	Dues & Publications	6,300	5,406	5,000	5,200	5,200
	<i>Local Committees, Professional Publications, Books and Manuals</i>					
11-60010	Conferences & Meetings	998	2,560	2,500	2,000	2,500
	<i>Local Meetings and Conferences for Admin Personnel</i>					
11-60011	Communications	-	2,671	-	6,240	6,500
11-60013	Auto Expense	342	1,520	-	-	-
11-61002	Training	2,908	3,370	3,000	3,400	3,500
	<i>POST and non-POST Training</i>					
11-61003	Tuition Reimbursement	-	-	2,800	2,000	2,000
11-61005	Inner Perspectives	8,674	8,789	10,000	10,000	10,000
11-63002	Investigations	12,975	13,814	10,000	17,000	17,000
	<i>Sketches, Backgrounds, Detectives' Travel, LC Print Cards, New Employee Background Checks</i>					
11-63005	Property and Evidence	1,468	1,451	2,000	2,000	2,000
	Total Supplies & Services	72,741	61,076	69,800	62,140	79,700
	<u>CONTRACTUAL</u>					
11-71011	Countywide Services Contracts	77,683	62,152	81,100	62,400	75,000
	<i>Narcotics Task Force - \$4,000 Crime Lab - \$16,000 First Chance - \$12,500 Animal Control - \$30,000 Office of Emergency Services - \$6,035 CORA, Keller Center, Other</i>					
	Total Contractual	77,683	62,152	81,100	62,400	75,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		150,424	123,228	150,900	124,540	154,700
	<u>CAPITAL OUTLAY</u>					
11-80001	Equip. Purchases	-	-	1,000	500	1,000
	<i>Misc. Detective Equipment/Safety Equipment</i>					
11-80200	Furniture	-	-	1,000	-	1,000
TOTAL CAPITAL OUTLAY		-	-	2,000	500	2,000
DIVISION TOTAL		840,123	889,747	1,041,047	1,014,110	1,215,210

DEPARTMENT: POLICE
DIVISION: POLICE PATROL
FUNCTION: PUBLIC SAFETY
FUNDING SOURCES: GENERAL FUND (#11) AND OTS GRANT FUND (#29)

DIVISION DESCRIPTION

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



STAFFING

The Division's personnel include a Police Commander, four Police Sergeants and 11 Police Officers. As staffing allows, one officer is assigned to a motorcycle on a part-time basis, and officers work a variety of other ancillary assignments including SWAT, San Mateo County Gang Task Force, Bicycle Patrol and STEP (Saturation Traffic Enforcement Program).

ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Division:

- Participated year round with the San Mateo County Gang Task Force.
- Participated in a minimum of four community events per officer.
- Received over 1,000 hours of training.
- Participated in monthly STEP deployments, Saturation Traffic Enforcement Program.
- Implemented the Bicycle Patrol Unit.
- Assigned an officer to the police academy as a Recruit Training Officer.

During FY 2016-17, the Division will:

- Train personnel in Crisis Intervention.
- Participate in four community events per officer.
- Identify and train personnel for specialty positions.
- Continue to develop staff for promotional opportunities.
- Participate in traffic safety enforcement.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$473,005 (13.2%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The FY 2016-17 Adopted Budget allocates \$506,410 in Retiree Medical / Dental costs to the Police Patrol Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$33,405 (0.9%) less due to decreases in some areas which partially offset the increased costs. This includes a reduction in the budgeted Overtime and one-time capital expenses are not duplicated in the 2016-17 Fiscal Year. There were also increases in Public Safety PERS costs.

The majority of the Police Patrol expenses are funded by the General Fund. In FY 2016-17, \$3,750 Overtime is funded by an Office of Traffic Safety (OTS) Enforcement Grant. This Grant also funded expenditures in the previous year associated with the purchase of a speed display trailer and enforcement overtime.

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>Commander</i> <i>Police Sergeants (4 FTE)</i> <i>Police Officers (11 FTE)</i>	1,730,660	1,494,575	1,811,720	1,786,712	1,811,690
11-51004	Comp Time	36,831	20,297	45,000	40,000	45,000
11-51005	Overtime	177,459	115,840	250,000	149,000	225,000
29-51005	Overtime	-	-	-	3,750	3,750
11-51006	Workers Compensation, Disability & 4850	17,644	34,215	-	-	-
11-51007	Holiday	90,246	90,059	83,690	82,252	83,150
11-51008	Vacation/Sick/Comp Time Payoff	(12,691)	58,429	20,000	20,000	20,000
11-51009	Deferred Compensation	14,595	14,553	19,150	15,200	18,000
11-51020	Cash In Lieu	3,575	2,925	-	1,500	-
	Total Salaries & Wages	2,058,319	1,830,893	2,229,560	2,098,410	2,206,590
	BENEFITS					
11-52002	PERS Safety	600,108	544,885	625,245	619,884	669,030
11-52006	Unemployment	12,844	9,000	-	-	-
11-52007	Health	370,508	372,924	316,500	307,853	310,950
11-52008	Dental	36,511	36,699	39,750	42,228	41,330
11-52009	Life Insurance	1,097	1,073	1,160	1,241	1,220
11-52011	Vision	4,593	4,617	5,490	5,831	5,710
11-52012	Health Club	2,254	2,170	2,700	1,692	1,690
11-52013	Uniform Allowance	12,100	11,604	14,080	14,887	14,010
11-52014	Social Security Employer	117,346	100,290	113,240	111,956	112,660
11-52015	Medicare Employer	31,103	26,897	27,730	27,583	27,960
11-52017	Retirees Health	-	-	-	-	477,820
11-52018	Retirees Dental	-	-	-	-	28,590
	Total Benefits	1,188,464	1,110,159	1,145,895	1,133,160	1,690,970
TOTAL SALARY WAGES & BENEFITS		3,246,783	2,941,052	3,375,455	3,231,570	3,897,560

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60005	Special Dept. Expense <i>Cell Phones, Evidence, Safety Equipment, Video Equipment, Film, Range Supplies, Fire Arms Related Supplies, Miscellaneous Supplies</i>	19,109	17,925	12,000	15,000	15,000
11-60008	Dues & Publications <i>PESA, Juv Ofc, CPOA, TMA, Official Magazines/Books, Business Cards</i>	328	1,089	1,000	500	1,000
11-60010	Conferences & Meetings <i>State & Local Meetings/Conference, Seminars, etc.</i>	259	633	800	350	700
11-60013	Auto Expense <i>Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing</i>	54,889	57,812	68,000	52,000	62,000
11-61002	Training <i>POST & Non POST Training, Special Enforcement, Terrorism Training</i>	28,017	18,246	25,000	22,000	25,000
11-63001	Booking Fees <i>Booking Fees, Citation Processing</i>	12,878	12,263	10,000	10,500	11,000
11-63002	Investigations <i>Travel, Sketches, Equipment Rental for Patrol-Related Investigations, Code Enforcement</i>	462	6,533	2,000	1,200	2,000
	Total Supplies & Services	115,942	114,501	118,800	101,550	116,700
	<u>CONTRACTUAL</u>					
11-72001	Auto Repair Services <i>Service Contract</i>	71,635	21,237	-	-	-
	Total Contractual	71,635	21,237	-	-	-
TOTAL SUPPLIES SERVICES & CONTRACTUAL		187,577	135,738	118,800	101,550	116,700
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchase <i>Weapon Replacement/Purchase, Large Tools and Patrol Equipment</i>	24,328	40,614	25,000	25,000	30,000
29-80001	Equipment Purchase - Radar Trailer	-	-	-	23,200	-
11-80002	Automobile Purchase*	97,286	-	52,000	51,000	-
TOTAL CAPITAL OUTLAY		121,614	40,614	77,000	99,200	30,000
DIVISION TOTAL		3,555,974	3,117,404	3,571,255	3,432,320	4,044,260

*Beginning FY 2017 See Capital CIP for Fleet

DEPARTMENT: POLICE
DIVISION: POLICE COMMUNICATIONS
FUNCTION: PUBLIC SAFETY
FUNDING SOURCE: GENERAL FUND (#11)

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, three Dispatchers and three Per Diem Dispatchers.



ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Division:

- Hired a Dispatch Records Supervisor.
- Honored a dispatcher for receiving Dispatcher of the Year award.
- Attended the RIMS conference.

During FY 2016-17, the Division will:

- Continue to manage and purge cases in evidence room.
- Participate in a minimum of four community events.
- Cross train dispatchers for succession.
- Continue involvement with tactical dispatching.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$108,610 (13.1%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The FY 2016-17 Adopted Budget allocates \$101,420 in Retiree Medical / Dental costs to the Communications Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$7,190 (0.9%) more than the FY 2015-16 Adopted Budget reflecting both increases and decreases to various line items.

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
11-51002	Full-time Staff <i>Dispatch Supervisor Dispatchers (3 FTE)</i>	331,221	317,913	360,140	364,305	366,470
11-51003	Part-time Staff <i>Per Diem Dispatcher (0.2 FTE)</i>	3,115	2,949	8,040	8,042	8,040
11-51004	Comp Time	7,253	5,889	6,000	6,000	6,500
11-51005	Overtime	34,264	21,428	26,000	21,000	25,000
11-51008	Vacation/Sick/Comp Time Payoff	(1,861)	6,443	-	16,180	-
11-51009	Deferred Compensation	3,690	4,260	4,450	4,800	4,800
11-51019	CAD Administrator Incentive Pay	6,030	7,318	7,310	7,314	7,310
	Total Salaries & Wages	383,712	366,200	411,940	427,640	418,120
	<u>BENEFITS</u>					
11-52001	PERS Misc. Employees	54,595	54,585	67,695	65,701	70,120
11-52007	Health	79,207	87,150	94,690	92,772	98,940
11-52008	Dental	8,657	9,034	9,940	9,072	9,440
11-52009	Life Insurance	258	264	290	288	300
11-52011	Vision	1,076	1,148	1,370	1,248	1,300
11-52013	Uniform Allowance	2,161	2,660	4,660	2,660	2,660
11-52014	Social Security Employer	22,742	21,989	23,570	23,837	23,970
11-52015	Medicare Employer	5,622	5,255	5,510	5,575	5,610
11-52017	Retirees Health	-	-	-	-	95,640
11-52018	Retirees Dental	-	-	-	-	5,780
	Total Benefits	174,320	182,090	207,730	201,150	313,760
TOTAL SALARY WAGES & BENEFITS		558,032	548,290	619,670	628,790	731,880

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60002	Office Supplies <i>Department Wide Account Document Distruction</i>	12,224	9,150	6,000	8,000	8,000
11-60004	Computer Supplies <i>CAD/RMS Maintenance</i>	12,164	3,742	28,000	25,000	25,000
11-60005	Special Dept. Expense <i>Records Purge, Special Dept. Needs, Minor Equipment Repair/Replacement</i>	2,530	930	2,500	900	1,200
11-60008	Dues & Publications <i>Comm Managers, Official Manuals Books</i>	272	170	200	100	200
11-60010	Conferences & Meetings <i>Sun Ridge Conference, Local Meetings and Conferences</i>	446	1,397	2,000	1,900	2,000
11-60011	Communications <i>Contract Cost for SSFPD Dispatch Services, Radio Repair/Maintenance</i>	99,514	102,527	105,000	105,000	107,000
11-61002	Training <i>POST and Non-POST Training, Updates</i>	1,464	2,076	2,500	1,000	3,000
	Total Supplies & Services	128,614	119,992	146,200	141,900	146,400
	<u>CONTRACTUAL</u>					
11-72003	Equipment Maintenance <i>Message Switch - \$13,750 Portable Radios - \$8,250 Copy Machine - \$11,500 TEA (Radio Console, Lawnet) - \$19,500 Microwave Telephone - \$7,000 Other</i>	82,375	53,100	64,000	60,000	60,000
	Total Contractual	82,375	53,100	64,000	60,000	60,000
	TOTAL SUPPLIES SERVICES & CONTRACTUAL	210,989	173,092	210,200	201,900	206,400
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchases	-	-	500	500	500
11-80200	Furniture	-	-	500	1,500	700
	TOTAL CAPITAL OUTLAY	-	-	1,000	2,000	1,200
	DIVISION TOTAL	769,021	721,382	830,870	832,690	939,480

DEPARTMENT: POLICE

DIVISION: POLICE COMMUNITY SERVICES

FUNCTION: PUBLIC SAFETY

FUNDING SOURCES: GENERAL FUND (#11) AND STATE OF CALIFORNIA SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (SLESF) (#29)

DIVISION DESCRIPTION

The Police Community Services Division was referred in previous budgets as Police Grants, which reflected the primary funding source since FY 2001-02. The state grant fund, is the Supplemental Law Enforcement Services Fund (SLESF), which is for front-line personnel services. This division funds a Community Service Officer (CSO) and specific training costs.



STAFFING

The Division consists of one CSO.

ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Division:

- Provided dispatch relief for extended period of time.
- Participated in Avoid the 23 DUI campaign.
- Attended four community events.
- Attended Community Service Officer training.
- Conducted 25 child car seat installations and inspections.

During FY 2016-17, the Division will:

- Participate in four community events.
- Provide dispatch relief as needed.
- Manage and implement the radar/message board.
- Assist the Planning Department with code enforcement.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$21,080 (17.8%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The FY 2016-17 Adopted Budget allocates \$20,760 in Retiree Medical / Dental costs to the Community Services Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$320 (0.3%) more than the FY 2015-16 Adopted Budget reflecting minor increases and decreases to various line items.

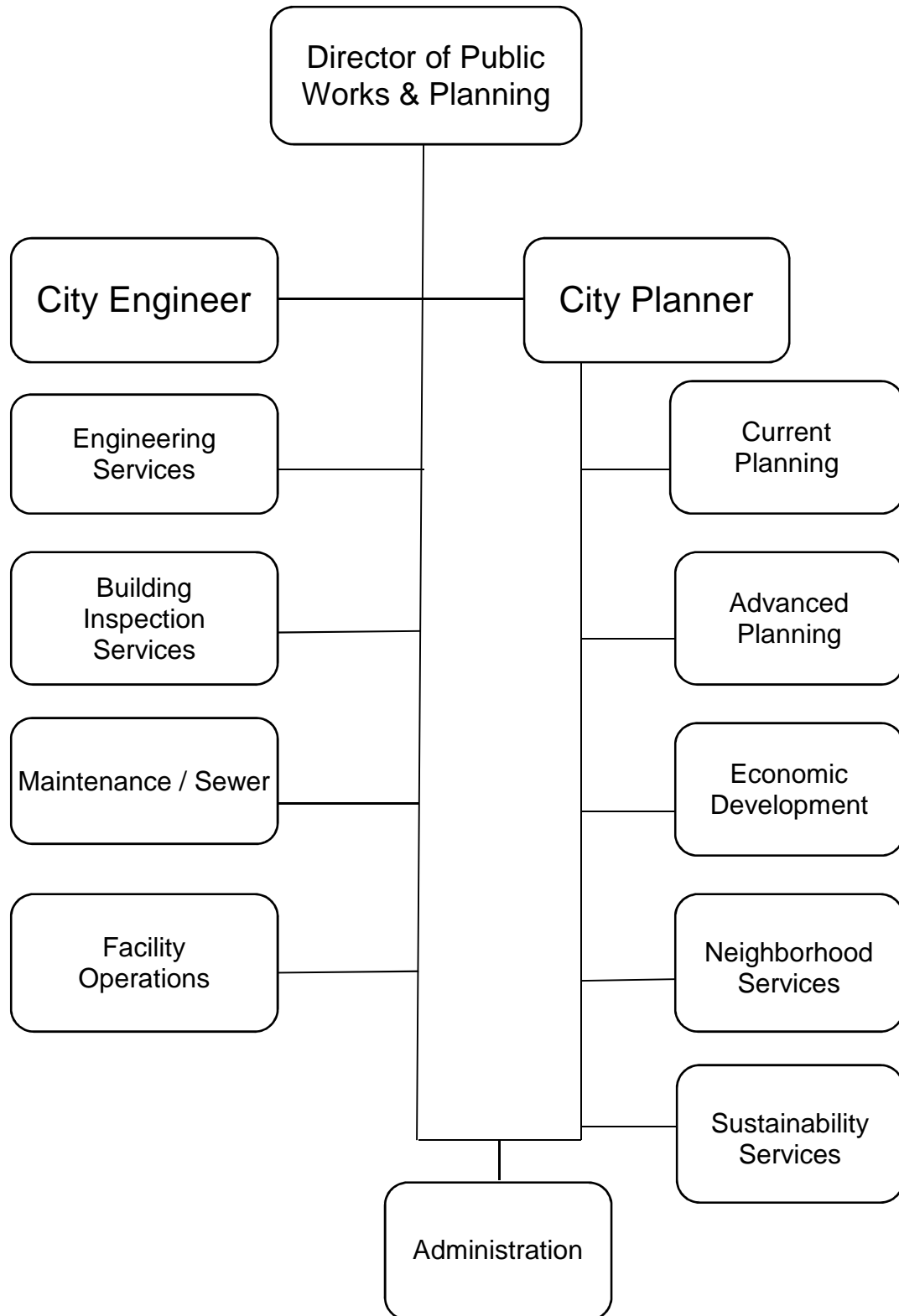
The funding of this Division includes \$118,540 from the State Supplemental Law Enforcement Services Fund and \$20,760 from the General Fund. The General Fund costs are the entire Retiree Medical and Dental expenses. Because the State Grant funds received each year are limited, it is necessary to incur these costs in the General Fund.

EXPENDITURE DETAIL

240 - POLICE COMMUNITY SERVICES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
29-51002	Full-time Staff <i>Community Service Officer</i>	75,643	73,726	75,000	75,005	75,010
29-51004	Comp Time	499	487	500	500	500
29-51005	Overtime	784	1,169	1,000	1,500	1,500
29-51008	Vacation/Sick/Comp Time Payoff	161	-	-	-	-
29-51009	Deferred Compensation	1,230	1,170	1,200	1,200	1,200
	Total Salaries & Wages	78,317	76,552	77,700	78,210	78,210
	<u>BENEFITS</u>					
29-52001	PERS Misc. Employees	13,391	14,231	15,590	13,768	14,580
29-52007	Health	9,727	10,593	11,700	11,670	12,650
29-52008	Dental	2,258	2,258	2,480	2,268	2,360
29-52009	Life Insurance	69	66	70	72	80
29-52011	Vision	287	287	340	312	320
29-52014	Social Security Employer	4,768	4,643	4,650	4,725	4,730
29-52015	Medicare Employer	1,115	1,086	1,090	1,105	1,110
11-52017	Retirees Health	-	-	-	-	19,580
11-52018	Retirees Dental	-	-	-	-	1,180
	Total Benefits	31,615	33,164	35,920	33,920	56,590
TOTAL SALARY WAGES & BENEFITS		109,932	109,716	113,620	112,130	134,800
	<u>SUPPLIES & SERVICES</u>					
29-60005	Special Dept. Expense <i>CSO Supplies/Equipment</i>	1,833	1,860	2,200	1,500	2,000
11-60013	Auto Expense	-	86	-	-	-
29-60013	Auto Expense <i>Fuel, Minor Vehicle Repair, Vehicle Equipment</i>	2,316	2,234	1,900	1,600	2,000
29-61002	Training <i>CSO Training</i>	28	304	500	350	500
	Total Supplies & Services	4,177	4,484	4,600	3,450	4,500
TOTAL SUPPLIES SERVICES		4,177	4,484	4,600	3,450	4,500
DIVISION TOTAL		114,109	114,200	118,220	115,580	139,300

Public Works & Planning

Public Works & Planning Department



DEPARTMENT: PUBLIC WORKS & PLANNING

FUNCTION: PUBLIC WORKS & PLANNING

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

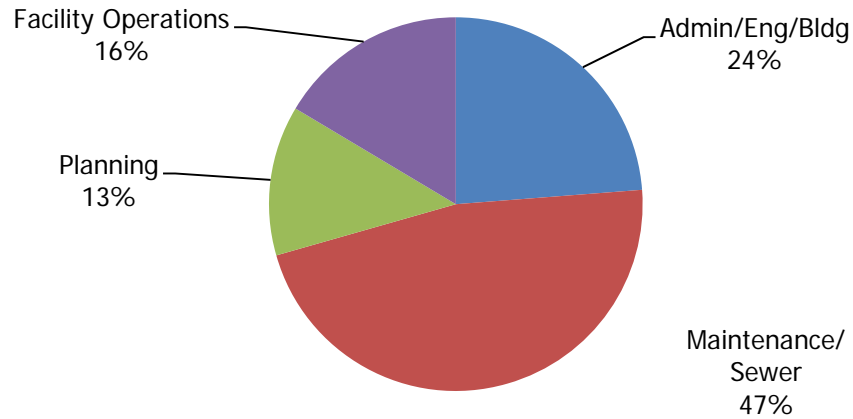
The Public Works & Planning Department consists of the following Divisions: Administration / Engineering / Building, Maintenance / Sewer (which includes contracts for landscape services) and Planning.

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.

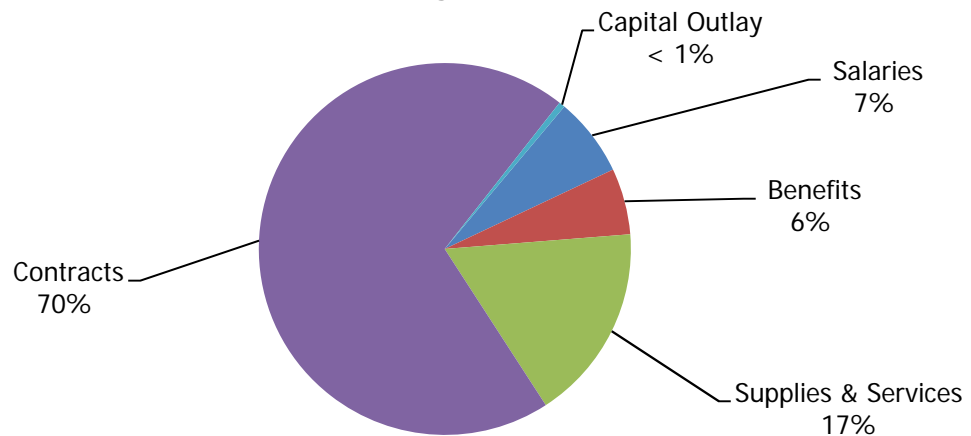
The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works and Planning; administer local, state, and federal 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	-	-	10,000	900,000	-	910,000
320	MAINTENANCE/SEWER	262,990	219,890	16,650	1,271,000	20,000	1,790,530
410	PLANNING	-	-	-	497,000	-	497,000
800	FACILITY OPERATIONS	-	-	629,050	-	-	629,050
TOTAL EXPENDITURES		262,990	219,890	655,700	2,668,000	20,000	3,826,580

Public Works & Planning Divisions



Public Works & Planning Categories



DEPARTMENT: PUBLIC WORKS & PLANNING
DIVISION: ADMINISTRATION / ENGINEERING / BUILDING
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND (#11)

DIVISION DESCRIPTION

The Division consists of Public Works Administration, Engineering and Building. Contract professionals provide the staffing for the day-to-day duties, the five-year Capital Improvement Program (CIP); the County wide Storm Water NPDES permitting and maintenance program; annual sewer service maintenance and charges; solid waste, recycling sustainability programs; sanitary sewer system maintenance and reporting requirements; right of way infrastructure, Geographical Information System upkeep and other activities. The Division assists Public Works Maintenance Division and the Police, Recreation and Planning Departments in all aspects of Town infrastructure and facility needs. The Division provides general engineering, consulting and building inspection services; processes building, grading and encroachment permits; and provides plan review and inspection services for land development projects. These activities are partially fee supported.



STAFFING

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

ACCOMPLISHMENTS/GOALS

During FY 2016-17, the Division:

- Continued work on the Town Hall Renovation Project.
- Provided direction on various sanitary sewer maintenance items.
- Developed the preliminary vehicle and equipment replacement schedule.
- Applied for funding to help support specific studies for town's commercial area, electronic charging stations, and roadway improvements.
- Prepared Requests for Proposal for HVAC maintenance service contracts.
- Continued outreach to our residential and commercial communities on water and energy conservation, recycling and solid waste.
- Expanded the Geographical Information System (GIS).
- Worked with the Town's franchise waste haulers regarding mandatory recycling and outreach to commercial businesses.
- Continued to define and eliminate ADA architectural barriers in Town.

- Developed water conservation programs to conserve potable water.
- Represented the Town at local and regional meetings regarding: County Storm Water, the Colma Creek, Cal BIG, CALBO, APWA, City and County Engineers and League of Cities events.
- Continued work on the Trash Load Reduction Plan per the Storm Water Municipal Regional Permit (MRP).

For FY 2016-17, the Division will:

- Complete the plans and specifications and start construction on the Town Hall Renovation Project.
- Design, construct and upgrade the Town’s access control system and security features.
- Reassess and update the current Capital Improvement Plan.
- Continue work in sustainable programs, including the introduction of the Municipal Regional Permit Green Infrastructure goals and mandates to meet our Climate Action Plan goals for 2020.
- Continue our residential and commercial outreach regarding economical practices that can enhance sustainability and economic growth, while striving to meet our Climate Action Plans goals.
- Work with the new franchise waste hauler to implement programs and instruct our businesses to use best management practices to divert waste to recycle.
- Provide oversight, guidance and structure to the Public Works Maintenance Division.
- Start the feasibility study for Serramonte Boulevard Enhancement/Beautification project.
- Study the benefits of a residential sanitary sewer insurance program for residents.
- Complete the Sanitary Sewer System Assessment Study.
- Update Building’s fee structure.
- Update the Town’s Standard Specifications.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$32,000 (3.6%) more than the FY 2015-16 Amended Budget. The major part of the increase is for providing the oversight and direction to the Town’s new franchise waste hauler. This expense is paid for through a portion of the franchise fees that are collected from the waste hauler.

PERFORMANCE MEASURES	FY 2013-14 Actual	FY 2014 -15 Actual	FY 2015-16 Estimated	FY 2016-17 Projected
Processing permit applications within ten working days	100%	100%	100%	100%
Average number of working days to process a permit	10	10	10	10

EXPENDITURE DETAIL

310 - ADMIN. / ENGINEERING		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
11-60001	Public Notices	157	422	1,000	1,000	1,000
11-60005	Special Dept. Expense	968	1,394	4,000	7,500	6,000
11-60008	Dues & Publications	742	397	1,000	500	1,500
	<i>Purchase Current Building Code</i>					
	<i>Membership Building Class A</i>					
11-60010	Conferences & Meetings	-	593	2,000	1,500	1,500
	<i>National Pollutant Discharge Elimination System, Countywide Engineers Meeting</i>					
	Total Supplies & Services	1,867	2,806	8,000	10,500	10,000
	CONTRACTUAL					
11-71005	Prof. Engineering Services - General	525,938	624,884	600,000	600,000	630,000
	<i>Engineering Staff Augmentation</i>					
	<i>Department Administration</i>					
11-71006	Prof. Bldg/Inspection Svcs.	145,515	154,456	200,000	150,000	200,000
	<i>Building Staff Augmentation</i>					
	<i>Admin./Permit Counter Services</i>					
11-71010	Professional Consulting Services	63,319	63,728	70,000	150,000	70,000
	<i>Engineering Design and Plan Review</i>					
	<i>Records Management Consultant</i>					
	Total Contractual	734,772	843,068	870,000	900,000	900,000
	TOTAL SUPPLIES SERVICES & CONTRACTUAL	736,639	845,874	878,000	910,500	910,000
	DIVISION TOTAL	736,639	845,874	878,000	910,500	910,000

DEPARTMENT: PUBLIC WORKS & PLANNING
DIVISION: PUBLIC WORKS MAINTENANCE/ SEWER
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND (#11) AND GAS TAX FUND (#21)

DIVISION DESCRIPTION

The Maintenance / Sewer Division is responsible for the upkeep and maintenance of public streets, sidewalks, traffic signals, street lights and public facilities. The Division also manages roadway weed and litter control, graffiti abatement and participates in the NPDES Storm Water Program along with being the first responders to sanitary sewer overflows. The Division also manages the landscape and facility janitorial maintenance contracts.

STAFFING

The Division is composed of one Maintenance Supervisor and two Maintenance Technicians, overseen by the Director of Public Works & Planning.

ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Division:

- Developed a prevention program to eliminate sidewalk tripping hazards townwide.
- Worked in tandem with the property manager at Creekside Villas on various repairs and upgrades.
- Continued to replace street signs to meet the new standards for retro reflectivity.
- Maintained, cleaned and repaired storm drain catch basins trash capture devices townwide.
- Continued participation in the various County wide Storm Water Programs.
- Worked with the County to establish trash management areas throughout the Town to abate trash issues in the right of way and water ways.
- Constructed covered walkway from the Town Annex to the temporary Town Hall Administration offices.
- Refined systems to conserve water use.
- Assisted contractor in On-Bill Financing (OBF) energy enhancement projects.
- Inspected and certified all Town-owned backflow devices.
- Completed several minor construction projects at the various Town-owned facilities, such as roof repairs at the Police Department, replacing the deck railing at the Colma Community Center and hardscape enhancements at the Historical Museum.



For FY 2016-17, the Division goals include:

- Elevate the roles and responsibilities of the Maintenance Technicians.
- Meet the State Boards Municipal Regional Permit's goals by reducing trash and debris in the water ways, maintaining trash management areas throughout the various commercial districts, and start incorporating new green infrastructure into everyday practices.
- Perform preventative maintenance of equipment and appliances in Town facilities.
- Inspect and certify all Town-owned backflow devices.
- Oversee enhancements at Corporation Yard.
- Maintain tree and sidewalk programs.
- Continue work on upgrading all Town street signage to meet State standards.
- Perform minor construction and painting projects, as needed.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$141,070 (7.3%) less than the FY 2015-16 Amended Budget. Included in the increases is a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The FY 2016-17 Adopted Budget allocates \$68,860 in Retiree Medical / Dental costs to the Maintenance Division. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$209,930 (10.9%) less than the FY 2015-16 Adopted Budget. The decrease is due to a combination of reductions and increases. Cost increases are offset by significant decreases in two areas: 1) Sewer Service costs (Treatment and Maintenance are \$134,100 less than the previous budget) and 2) In 2015-16, Contract Supervision services were restructured resulting in a \$100,000 decrease in the contract services line item.

The funding for the Maintenance / Sewer Division in Fiscal Year 2016-17 comes from the General Fund with the exception of \$25,000 budgeted from the Gas Tax Fund to fund Traffic Signal and Street Light Maintenance.

PERFORMANCE MEASURES	FY 2013-14 Actual	FY 2014 -15 Actual	FY 2015-16 Estimated	FY 2016-17 Projected
Sweep all the Town's roadways (23 lane miles) at least once per month, commercial areas twice a month	100%	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%	100%

EXPENDITURE DETAIL

320 - MAINTENANCE / SEWER		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
11-51002	Full-time Staff <i>Maintenance Supervisor Maintenance Technicians (2 FTE)</i>	240,442	235,334	237,040	243,077	248,790
11-51004	Comp Time	118	126	600	600	600
11-51005	Overtime	2,623	4,479	10,000	10,000	10,000
11-51008	Vacation/Sick/Comp Time Payoff	14,590	(7,847)	2,000	-	-
11-51009	Deferred Compensation	3,690	3,510	3,600	3,600	3,600
	Total Salaries & Wages	261,463	235,602	253,240	257,280	262,990
	<u>BENEFITS</u>					
11-52001	PERS Misc. Employees	42,306	44,461	49,310	44,620	48,360
11-52007	Health	59,050	63,828	69,860	69,451	75,080
11-52008	Dental	6,775	6,775	7,450	6,804	7,080
11-52009	Life Insurance	207	198	220	216	230
11-52011	Vision	861	861	1,030	936	970
11-52014	Social Security Employer	15,582	14,898	14,700	15,294	15,650
11-52015	Medicare Employer	3,644	3,484	3,440	3,577	3,660
11-52017	Retirees Health	-	-	-	-	64,930
11-52018	Retirees Dental	-	-	-	-	3,930
	Total Benefits	128,430	134,510	146,010	140,900	219,890
TOTAL SALARY WAGES & BENEFITS		389,893	370,112	399,250	398,180	482,880
	<u>SUPPLIES & SERVICES</u>					
11-60005	Special Dept. Expense <i>Building and Cleaning Supplies, Safety Material and Attire, Uniform Cleaning and Upgrades, Building Materials, Flags, Banners, Signs</i>	12,183	15,371	16,000	16,000	16,000
11-60010	Conferences & Meetings <i>S.F. Bay Area Maintenance Services Association Workshop, NPDES</i>	-	-	150	150	150
11-61002	Training <i>Required Safety Seminars</i>	-	750	500	250	500
	Total Supplies & Services	12,183	16,121	16,650	16,400	16,650

EXPENDITURE DETAIL

320 - MAINTENANCE / SEWER		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>CONTRACTUAL</u>					
11-71005	Prof. Engineering Svcs. - General <i>Maintenance Supervisor Staff</i>	210,474	150,936	100,000	-	-
11-72003	Equipment Maintenance <i>Equipment</i>	17,737	16,767	20,000	20,000	20,000
11-73001	Landscape Maintenance <i>Roadway, Median Islands, Town Facilities, Colma Creek Annual Cleaning</i>	142,713	145,074	153,300	153,300	156,000
11-73002	Streets & Sidewalks <i>Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA</i>	37,026	6,883	100,000	100,000	100,000
21-73002	Streets & Sidewalks	-	40,250	-	-	-
11-73003	Roadway, Weed & Litter Control <i>Weed Abatement Town's ROW, Drain Inlet/Catch Basin Protection, Disposal Fees, Chemicals, Sprayers</i>	5,480	3,850	12,500	5,000	10,000
11-73004	Street Signs & Pavement Marking <i>Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations</i>	17,491	19,737	35,000	35,000	35,000
11-73005	Traffic Signals & Street Lights <i>SSF Street Light/Signal Division</i>	45,881	18,720	16,400	25,000	5,000
21-73005	Traffic Signals & Street Lights	-	17,766	18,600	23,900	25,000
11-73006	Drainage & Flood Control <i>Yearly Maint., Sandbag Supplies Additional NPDES charges - \$3,500 Additional Trash Capture Devices</i>	34,131	23,739	30,000	25,000	30,000
11-73007	Sanitary Sewers <i>Sewer Fees Due NSMCSD & SSF</i>	842,516	907,909	949,850	916,500	815,000
11-73008	Sewer Operation and Maintenance <i>Yearly Maintenance/Repairs</i>	-	30,217	74,550	73,500	75,000
	Total Contractual	1,353,449	1,381,848	1,510,200	1,377,200	1,271,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		1,365,632	1,397,969	1,526,850	1,393,600	1,287,650
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchases <i>Replace/Acquire New Equipment & Tools for Right-of-Way Work, Building Maintenance & Construction</i>	6,986	2,109	5,500	5,500	20,000
TOTAL CAPITAL OUTLAY		6,986	2,109	5,500	5,500	20,000
DIVISION TOTAL		1,762,511	1,770,190	1,931,600	1,797,280	1,790,530

DEPARTMENT: PUBLIC WORKS & PLANNING
DIVISION: PUBLIC WORKS MAINTENANCE / SEWER
ACTIVITY: FACILITY OPERATIONS
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND (#11)

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 2016-17 Adopted Budget for Facility Operations is \$48,600 (7.7%) lower than the FY 2015-16 Amended Budget. Decreases in various line item costs are due to the new landscaping contract, more conservative utility usage and lower facility repairs and upkeep, offset somewhat by \$10,000 for Sterling Park skylight repairs.

800 - FACILITIES SUMMARY	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
<u>FACILITY OPERATIONS</u>					
801 Town Hall	90,367	85,723	97,600	66,900	79,200
802 Town Annex	31,712	31,672	43,800	36,150	36,400
803 Sterling Park	55,573	54,018	60,650	47,450	60,350
804 Museum	18,671	16,606	25,900	27,450	23,050
805 Community Center	92,760	106,014	129,450	118,900	113,150
806 Police Station	117,835	116,896	149,150	142,600	148,950
807 Corporation Yard	27,324	16,490	21,650	21,700	20,550
808 Creekside Villas	68,535	86,074	86,300	79,800	82,000
809 Verano	3,538	3,969	7,000	7,100	7,200
810 Bark Park	3,211	3,678	5,250	5,250	7,100
812 Gun Range	1,470	1,547	2,300	2,300	2,500
ACTIVITY TOTAL	510,995	522,685	629,050	555,600	580,450

EXPENDITURE DETAIL



801 TOWN HALL

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone / Internet Service*	43,765	44,653	52,500	30,000	40,000
11-90002	Gas and Electricity	9,195	11,553	11,600	7,000	7,000
11-90003	Water	1,474	2,022	2,400	2,400	3,000
11-90006	Supplies	2,725	2,362	2,300	2,300	2,300
11-90007	Janitorial Services	15,233	14,689	17,400	17,400	17,400
11-90008	Landscaping	6,194	5,478	5,700	5,700	5,000
11-90009	Pest Control	-	150	500	500	500
11-90010	Security System	1,103	1,087	1,200	1,000	1,000
11-90011	Heat/Ventilation/Air Conditioning	2,883	525	2,000	-	-
11-90012	Bldg. Interior Maintenance & Repair	6,734	2,513	1,000	500	2,000
11-90013	Bldg. Exterior Maintenance & Repair	1,060	692	1,000	100	1,000
TOTAL FACILITY OPERATIONS		90,367	85,723	97,600	66,900	79,200

* Does not include mobile phone services.



802 TOWN ANNEX

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	3,493	3,334	5,000	6,000	5,000
11-90003	Water	4,164	4,443	4,600	4,600	4,800
11-90006	Supplies	595	685	1,100	1,100	1,100
11-90007	Janitorial Services	9,140	8,825	10,500	10,500	10,500
11-90008	Landscaping	8,412	9,636	9,400	9,400	9,400
11-90009	Pest Control	2,385	2,718	2,700	2,700	2,700
11-90010	Security System	-	420	-	350	400
11-90011	Heat/Ventilation/Air Conditioning	505	525	500	500	500
11-90012	Bldg. Interior Maintenance & Repair	2,937	1,040	2,000	500	1,000
11-90013	Bldg. Exterior Maintenance & Repair	81	46	3,000	500	1,000
11-90014	Miscellaneous Maintenance	-	-	5,000	-	-
TOTAL FACILITY OPERATIONS		31,712	31,672	43,800	36,150	36,400

EXPENDITURE DETAIL



803 STERLING PARK

		FY 2013-14	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	1,721	2,881	4,300	2,500	3,000
11-90003	Water	4,265	3,504	4,500	4,500	4,500
11-90006	Supplies	1,377	1,422	7,150	7,150	6,500
11-90007	Janitorial Services	14,929	14,414	16,500	14,600	16,500
11-90008	Landscaping	6,780	5,478	5,700	5,700	5,850
11-90009	Pest Control	-	-	500	250	500
11-90010	Security System	1,417	1,426	1,400	1,500	1,500
11-90011	Heat/Ventilation/Air Conditioning	590	269	600	750	1,000
11-90012	Bldg. Interior Maintenance & Repair	7,467	19,705	15,000	5,000	5,000
11-90013	Bldg. Exterior Maintenance & Repair	17,028	4,919	5,000	5,500	16,000
TOTAL FACILITY OPERATIONS		55,573	54,018	60,650	47,450	60,350



804 MUSEUM

		FY 2013-14	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17
		ACTUAL	ACTUAL	AMENDED	ESTIMATED	ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	350	327	400	400	400
11-90003	Water	1,827	2,903	2,500	7,500	2,500
11-90006	Supplies	1,093	467	1,300	1,300	1,300
11-90007	Janitorial Services	2,028	2,060	2,300	2,300	2,300
11-90008	Landscaping	4,734	5,478	5,700	5,700	5,850
11-90009	Pest Control	-	-	500	250	500
11-90010	Security System	1,080	1,140	1,200	2,000	1,200
11-90011	Heat/Ventilation/Air Conditioning	1,229	980	3,500	1,000	5,000
11-90012	Bldg. Interior Maintenance & Repair	3,117	3,042	5,000	5,000	2,000
11-90013	Bldg. Exterior Maintenance & Repair	3,212	207	3,500	2,000	2,000
TOTAL FACILITY OPERATIONS		18,671	16,606	25,900	27,450	23,050

EXPENDITURE DETAIL



805 COMMUNITY CENTER

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone and Internet Services	1,075	647	1,500	1,000	1,500
11-90002	Gas and Electricity	18,503	18,058	22,000	22,200	23,100
11-90003	Water	6,813	9,512	9,000	4,000	6,000
11-90006	Supplies	6,679	4,228	15,600	15,600	15,600
11-90007	Janitorial Services	25,592	23,006	30,300	25,000	26,700
11-90008	Landscaping	4,914	5,478	5,700	5,700	5,850
11-90009	Pest Control	989	971	1,150	1,100	1,200
11-90010	Security System	630	12,155	1,200	1,300	1,200
11-90011	Heat/Ventilation/Air Conditioning	1,000	3,627	13,300	13,300	5,000
11-90012	Bldg. Interior Maintenance & Repair	24,345	24,890	18,500	18,500	15,000
11-90013	Bldg. Exterior Maintenance & Repair	2,218	3,442	11,200	11,200	12,000
TOTAL FACILITY OPERATIONS		92,760	106,014	129,450	118,900	113,150



806 POLICE STATION

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone	722	687	900	900	900
11-90002	Gas and Electricity	30,694	34,814	38,000	35,000	36,750
11-90003	Water	6,295	7,511	7,700	7,700	8,000
11-90006	Supplies	5,804	3,897	8,400	8,400	7,000
11-90007	Janitorial Services	25,592	24,711	28,350	26,000	26,700
11-90008	Landscaping	13,630	11,856	11,800	11,800	11,800
11-90009	Pest Control	827	1,256	2,100	1,100	1,200
11-90010	Security System	420	1,679	3,500	1,600	1,600
11-90011	Heat/Ventilation/Air Conditioning	4,283	1,000	10,300	21,000	10,000
11-90012	Bldg. Interior Maintenance & Repair	12,574	25,008	19,000	10,000	20,000
11-90013	Bldg. Exterior Maintenance & Repair	16,993	3,443	19,100	19,100	25,000
11-90014	Miscellaneous Maintenance	-	1,034	-	-	-
TOTAL FACILITY OPERATIONS		117,835	116,896	149,150	142,600	148,950

EXPENDITURE DETAIL



807 CORPORATION YARD

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone/ Internet services	-	-	1,500	500	1,500
11-90002	Gas and Electricity	2,568	3,007	3,000	3,000	3,000
11-90003	Water	760	1,120	1,000	1,200	1,200
11-90006	Supplies	-	100	500	500	500
11-90007	Janitorial Services	6,093	5,883	7,350	7,350	7,750
11-90008	Landscaping	1,464	1,944	2,100	2,100	2,150
11-90009	Pest Control	-	581	-	650	750
11-90011	Heat/Ventilation/Air Conditioning	-	-	200	200	200
11-90012	Bldg. Interior Maintenance & Repair	791	2,808	1,000	1,200	1,000
11-90013	Bldg. Exterior Maintenance & Repair	15,648	1,046	5,000	5,000	2,500
TOTAL FACILITY OPERATIONS		27,324	16,490	21,650	21,700	20,550



808 TOWN OF COLMA CREEKSIDE VILLAS

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	3,816	3,650	4,500	3,500	4,000
11-90003	Water	6,777	5,124	5,000	6,200	6,200
11-90005	Garbage Pick-up	-	232	200	200	-
11-90006	Supplies	-	1,800	2,000	200	200
11-90007	Janitorial Services	-	-	-	1,600	2,000
11-90008	Landscaping	9,276	8,976	9,400	9,400	9,700
11-90009	Pest Control	1,470	1,650	1,500	1,000	1,200
11-90010	Security System	1,830	1,732	2,200	2,200	2,200
11-90011	Heat/Ventilation/Air Conditioning	504	132	2,000	1,000	2,000
11-90012	Bldg. Interior Maintenance & Repair	19,275	29,371	15,000	20,000	20,000
11-90013	Bldg. Exterior Maintenance & Repair	6,574	15,393	20,000	10,000	10,000
11-90015	Property Management	19,013	18,014	24,500	24,500	24,500
TOTAL FACILITY OPERATIONS		68,535	86,074	86,300	79,800	82,000

EXPENDITURE DETAIL



809 VERANO

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90012	Bldg. Interior Maintenance & Repair	-	260	1,000	1,100	1,200
11-90015	Property Management HOA Dues	3,538	3,709	6,000	6,000	6,000
TOTAL FACILITY OPERATIONS		3,538	3,969	7,000	7,100	7,200



810 BARK PARK

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90003	Water	761	508	1,000	1,000	1,100
11-90008	Landscaping	2,150	3,120	3,250	3,250	4,000
11-90009	Pest Control	300	-	500	500	-
11-90013	Bldg. Exterior Maintenance & Repair	-	50	500	500	2,000
TOTAL FACILITY OPERATIONS		3,211	3,678	5,250	5,250	7,100

EXPENDITURE DETAIL



812 GUN RANGE

		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90006	Supplies <i>Range Improvements</i>	-	-	500	500	500
11-90014	Miscellaneous Maintenance <i>Portosan Rental</i>	1,470	1,547	1,800	1,800	2,000
TOTAL FACILITY OPERATIONS		1,470	1,547	2,300	2,300	2,500

DEPARTMENT: PUBLIC WORKS & PLANNING

DIVISION: PLANNING

FUNCTION: COMMUNITY DEVELOPMENT

FUNDING SOURCE: GENERAL FUND (#11)

DIVISION DESCRIPTION

The Planning Division is responsible for Advanced (long range) Planning, Current Planning (application processing), Climate Action, Economic Development and Neighborhood Services. The Planning staff, in partnership with other Town staff, residents and the business community, implements the community vision for the physical development of Colma, as described in the General Plan. Specific activities include: preparing planning studies to update policies and regulations in light of changing laws and conditions to ensure Colma continues to be a desirable community in which to live, work, visit and recreate; coordination with or participation in County and regional planning efforts to represent Colma's interests; reviewing development proposals to ensure high quality and compatible development; reviewing all building permits for compliance with zoning requirements; enforcing codes and promoting property maintenance; and providing public information about planning and development.



STAFFING

Planning services for the Town are provided by contract and are partially supported by application fees. A professional staff, including the City Planner, an Associate Planner, a Sustainability Manager and a Planning Technician, are available to assist the Town on an as-needed basis equal to an average of 2.25 FTE.

ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Division:

- Completed and presented the draft update to the Historical Resources Element.
- Began the process of updating the Town's Local Hazard Mitigation Plan (LHMP).
- Prepared Ordinance Amendments (Design Review, Construction Noise, Bingo, Administrative Use Permit, Water Efficient Landscape, Garden Equipment Noise, Business Registrations).
- Prepared documents to allow multiple PACE providers in Colma.
- Continued participation in regional meetings (Grand Boulevard Initiative, Bay Area Planning Directors Association, 21 Elements Housing, LHMP, etc.).
- Processed major development applications including CarMax and Veteran's Village.
- Wrote articles for the Colma Works newsletter.
- Continued monitoring of City of Daly City development activities surrounding Colma.
- Continued work with property owners to resolve property maintenance issues.

For FY 2016-17, the Division will:

- Continue the General Plan Update.
- Prepare and present an updated Local Hazard Mitigation Plan and Safety Element Annex for City Council adoption.
- Continue to process development applications, including Veteran’s Village and the Tealdi Subdivision.
- 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.
- Present a development impact fees nexus study to the City Council.
- Continue to implement programs in the Climate Action Plan.

BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$91,000 (15.5%) lower than the FY 2015-16 Amended Budget due to a slight reduction in staffing and less use of environmental consultants. Approximately \$60,000 of Planning’s costs are offset by revenue from applicant fees.

PERFORMANCE MEASURES	FY 2013-14 Actual	FY 2014 -15 Actual	FY 2015-16 Estimated	FY 2016-17 Projected
Business registrations reviewed	242	249	267	267
Code compliance cases opened	18	12	10	8
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	28	12	15	20
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Street Vacation	4	4	4	5
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

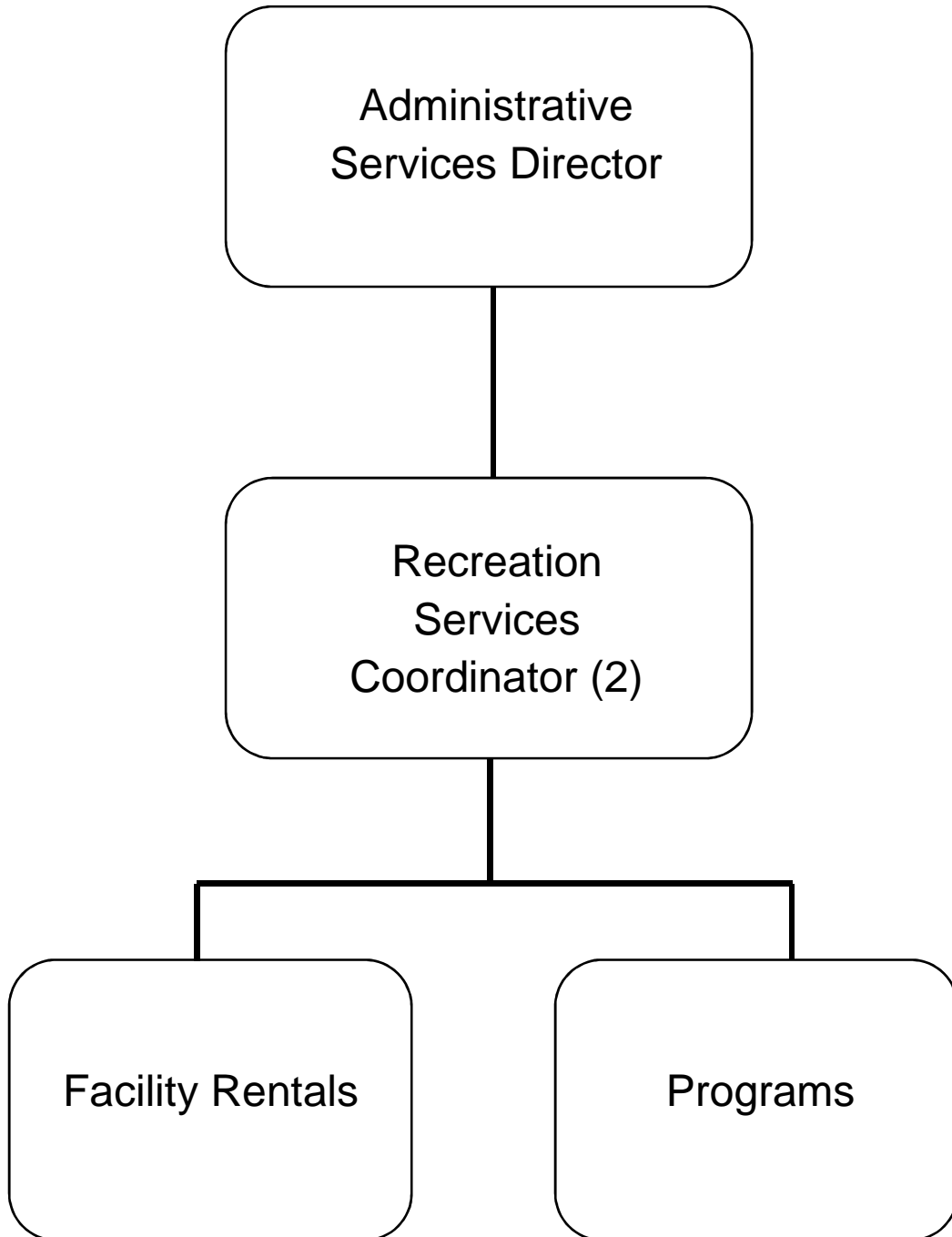
EXPENDITURE DETAIL

410 - PLANNING		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	CONTRACTUAL					
11-71007	Gen. Services, Public Information, Admin <i>Office Coverage M-F 8am - 5pm Department Administration Support City Council Meetings Executive Team & Other Meetings Budget Manangement & Oversight NPDES - New Development Meetings Community Relations</i>	57,854	44,569	35,000	25,000	30,000
11-71008	Prof. Planning Services - Current <i>Providing Public Information Mandatory Commercial Recycling Zoning/Compliance for Building Permits Discretionary Permit Processing Environmental Review - CEQA Ensure Compliance w/ Mitigation Measures Business Registration Program</i>	180,236	152,517	296,000	230,000	285,000
11-71009	Prof. Planning Services - Advanced <i>Strategic Planning Grand Boulevard Initiative Assist with Economic Development Plan Chamber Events Countywide Nexus Study Monitoring Daly City and SSF Developmt Town Hall Remodel Consultants & Fish & Game Posting Fees Newsletters/Articles</i>	159,874	50,443	43,000	19,000	22,000
11-71010	Professional Consulting Services	1,894	-	-	-	-
11-71012	Neighborhood Services <i>Code Enforcement, Neighborhood Improvement, Permit Compliance</i>	17,768	12,924	17,000	11,000	12,000
11-71013	Sustainability Services <i>Climate Action Plan Implementation Internal Staff Coordination and Outreach Participation in RICAPS Program Business Outreach and Education Residential Outreach</i>	-	55,029	50,000	40,000	40,000
11-71022	Code Amendments and Legal Mandates <i>Ordinance Amendments, Local Hazard Mitigation Plan Update, Safety Element, General Plan Update, General Plan & Housing Element Annual Report, Legal Mandates</i>	-	95,459	147,000	40,000	108,000
	Total Contractual	417,626	410,941	588,000	365,000	497,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		417,626	410,941	588,000	365,000	497,000
DIVISION TOTAL		417,626	410,941	588,000	365,000	497,000



Recreation Services

Recreation Services Department



DEPARTMENT: RECREATION SERVICES DEPARTMENT

FUNCTION: RECREATION

FUNDING SOURCE: GENERAL FUND (#11)

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. The Department experienced a drop in participation in FY 2012-13; however participation levels rebounded in FY 2013-14 surpassing participation levels in FY 2010-11 and FY 2011-12. Due to new in-house programs and community events, participation levels are estimated to continue trending upward in FY 2015-16 and FY 2016-17.

In an effort to continue to offer low cost affordable programs, Recreation staff has implemented new in-house programs and services (i.e., Friday Films, Arm Chair Travel, Creekside Villas activities for seniors, Teen Activities Group, Friday Night Lights for teens, and Super Bowl 50 Party for the community).

STAFFING

The staffing for this Department includes the new Administrative Services Director (0.75 FTE) position, two Recreation Coordinators, seven part-time Facility Attendants and ten part-time Recreation Leaders. The Director of Recreation Services position is being vacated and replaced with the Administrative Services Director.



ACCOMPLISHMENTS/GOALS

During FY 2015-16, the Recreation Services Department:

- Completed installation of the new online recreation software which manages program registration, facility rentals, Colma I.D. cards, and all department financial data.
- Coordinated the annual Adult Holiday Event.
- Developed more in-house, cost efficient programs and services at Recreation facilities including:
 - Teen Activities Group
 - Arm Chair Travel for seniors
 - Creative Crafts and Card Making for adults and seniors
 - Friday Films
 - Youth Activities Committee for teens
 - The Biggest Loser fitness challenge
 - Community Events (i.e. Super Bowl 50 Party, Halloween House Decorating Contest, Halloween Pet Parade)
- Surpassed the service level (offered more programs and increased participation levels) from FY 2014-15.



For FY 2016-17, the Recreation Services Department will:

- Coordinate the annual Adult Holiday Event.
- Market the community center to the cemeteries to increase after service reception rentals.
- Maintain the same service level (offer same number of programs and meet participation levels) as FY 2015-16.
- Continue to develop and offer more in-house, cost efficient programs and services at Recreation facilities including:
 - Open Teen Center hours at Sterling Park Recreation Center
 - Summer Concert Series
 - Pet Holiday Photos with Santa
- Increase overall customer service rating from FY 2015-16.



BUDGET HIGHLIGHTS

The FY 2016-17 Adopted Budget is \$79,160 (9.0%) more than the FY 2015-16 Amended Budget. The increase is primarily due to a change in the budgeting of Retiree Medical and Dental costs in Fiscal Year 2016-17.

In previous years, 100% of the retiree costs were expensed in the City Manager Budget. The 2016-17 Budget allocates \$67,142 in Retiree Medical / Dental costs to the Recreation Department. The allocation represents a proportionate share of the expenses allocated based on budgeted payroll. The Retiree costs include both current year projected expenses as well as a contribution to reduce the unfunded liability.

Setting aside the Retiree costs, the FY 2016-17 Adopted Budget is \$12,020 (1.4%) more than the FY 2015-16 Adopted Budget. There is a \$36,650 increase in part-time staff costs due to the cost of living adjustments approved by City Council in March 2016, and an increase in Recreation Programs to accommodate an updated television commercial promoting Colma as a premier shopping destination during the holiday season. This is partially offset by charging only 75% of the new Administrative Services Director salary and benefits to the Recreation Services Department budget and the remaining 25% is in the City Manager's budget. In addition, there are both minor cost increases and decreases for various program expenses.

PERFORMANCE MEASURES

Since FY 2010-11, the Recreation Services Department has offered approximately 100 programs with an average of 4,945 residents participating annually.

	Number of Programs Offered	Program Participation
FY 2010-11 Actual	100	4,905
FY 2011-12 Actual	99	4,808
FY 2012-13 Actual	102	4,566
FY 2013-14 Actual	98	5,094
FY 2014-15 Actual	131	5,356
FY 2015-16 Estimated	125	5,500
FY 2016-17 Projected	125	5,500

Customer Service Overall Rating

In December 2015, the Recreation Services Department conducted its annual survey seeking resident feedback for programs, facilities and customer service. According to survey results, overall resident satisfaction declined slightly in 2015-16.

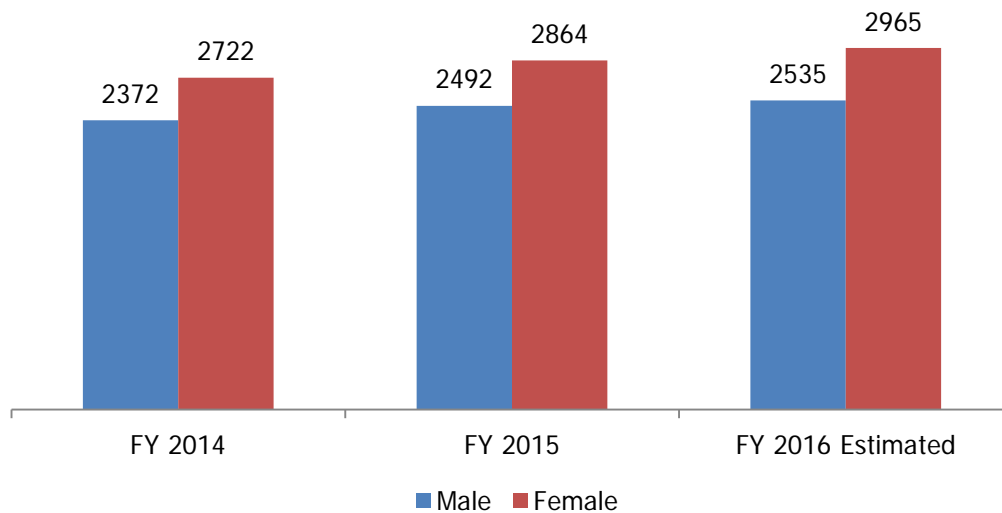
PERFORMANCE MEASURE	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Projected
Maintain Annual Customer Service Survey Overall Rating of 9.0 ¹ or better	9.5	9.0	8.6	9.0

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

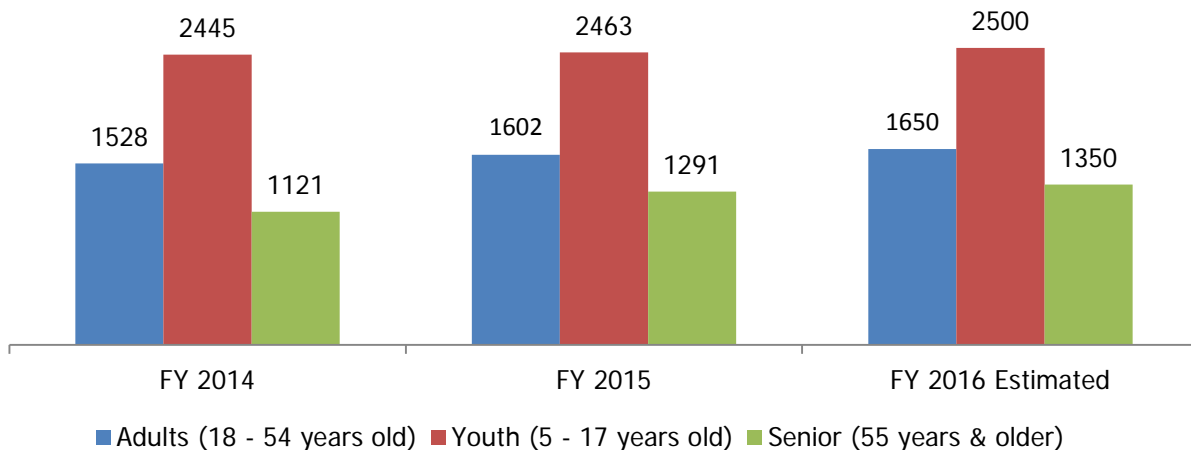
Program Demographics

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

Participation by Gender



Participation by Age



EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>Administrative Services Director (0.75 FTE)</i> <i>Recreation Coordinators (2 FTE)</i>	252,138	244,714	257,800	256,991	242,600
11-51003	Part-time Staff <i>Recreation Leaders (4 FTE)</i> <i>Facility Attendants (3.5 FTE)</i>	126,893	120,491	142,940	150,000	179,590
11-51004	Comp Time	164	-	-	200	200
11-51005	Overtime	1,195	1,721	3,000	3,500	3,500
11-51008	Vacation/Sick/Comp Time Payoff	2,786	2,858	-	-	-
11-51009	Deferred Compensation	3,110	2,590	3,600	3,600	3,000
	Total Salaries & Wages	386,286	372,374	407,340	414,290	428,890
	BENEFITS					
11-52001	PERS Misc. Employees	42,060	38,996	45,070	43,333	42,480
11-52006	Unemployment	1,294	-	-	-	-
11-52007	Health	50,081	52,660	55,810	55,335	46,860
11-52008	Dental	6,587	6,775	7,450	7,371	6,490
11-52009	Life Insurance	241	198	220	288	210
11-52011	Vision	742	861	1,030	1,248	890
11-52012	Health Club	188	-	-	-	-
11-52014	Social Security Employer	24,025	22,910	24,850	25,457	25,010
11-52015	Medicare Employer	5,619	5,358	5,810	5,954	6,170
11-52017	Retirees Health	-	-	-	-	63,310
11-52018	Retirees Dental	-	-	-	-	3,830
	Total Benefits	130,840	127,760	140,240	138,990	195,250
	TOTAL SALARY WAGES & BENEFITS	517,126	500,134	547,580	553,280	624,140

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60002	Office Supplies	4,313	3,846	5,000	4,500	4,500
11-60003	Postage	4,220	4,654	5,000	5,000	5,500
	<i>Recreation Brochures, Fliers</i>					
11-60004	Computer Expenses & Services	9,998	6,502	6,000	5,000	5,000
	<i>Colma ID Cards, Class Service Agreement, Ink Cartridges, System Upgrades, Memory, Additional Stepford Services & Software, Digital Camera</i>					
11-60005	Special Dept. Expense	4,440	7,080	6,000	5,500	5,000
	<i>First Aid Kits, Uniforms</i>					
11-60006	Printing	3,010	4,860	4,000	4,000	5,800
	<i>Brochure Printing, Business Cards</i>					
11-60008	Dues & Publications	2,053	1,400	3,000	2,500	2,500
	<i>ICMA, MMANC, CPRS, Music Licensing</i>					
11-60009	Banking/Credit Card Charges	99	3,684	5,000	5,000	5,000
11-60010	Conferences & Meetings	6,128	10,274	6,500	7,000	7,000
	<i>Conferences (CPRS, MMANC), Meeting & Training Supplies for Community Center</i>					
11-60011	Communications	9,349	6,468	6,800	6,600	6,800
	<i>DSL Lines to Two Community Centers</i>					
11-60013	Auto Expense	138	366	500	500	600
11-60014	Office Equipment Rental	7,934	7,285	7,200	7,300	7,300
	<i>Ikon Copier Lease</i>					
11-61003	Tuition Reimbursement	1,000	-	-	-	-
	Total Supplies and Services	52,682	56,419	55,000	52,900	55,000
	<u>RECREATION EXPENSES</u>					
11-62001	Community Services	8,417	14,709	15,000	13,000	15,000
	<i>Project Read Literacy Program, Holiday Craft Night, Garage Sale, Town Clean Up</i>					
11-62002	Picnic	18,402	21,021	15,000	18,120	16,000
	<i>One Picnic-Music, Food, Decorations, Children's Entertainment, Prizes</i>					
11-62003	Holiday Events	-	-	25,000	25,100	25,100
11-62004	Day Camps	20,049	34,074	29,000	26,000	28,000
	<i>Colma Day Camp (Spring Camp - 5 days, Winter Camp - 7 days, Summer Camp - 50 days)</i>					
	<i>Summer Field Trips/Outings</i>					
	<i>Alternative Camps</i>					
11-62006	Cultural Events	3,108	4,021	3,500	4,221	4,000
	<i>Ballet, Theater Shows, Musicals</i>					
11-62007	Sporting Events	2,428	3,759	4,000	3,600	3,500
	<i>Baseball Tickets, Basketball Tickets</i>					
11-62008	Teen Events	4,660	10,724	11,000	8,000	10,000
	<i>Holiday Outing, Spring Outing, 4 Summer Trips, Halloween Outing, Tickets, Transportation, Food</i>					

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
	<u>RECREATION EXPENSES (continued)</u>					
11-62009	Children Events <i>Egg Hunt, Halloween & Holiday Events Summer Field Trips/Outings</i>	8,552	5,052	9,000	6,000	8,000
11-62010	Convalescent Holiday Program <i>Home Sweet Home Entertainment</i>	-	-	500	300	-
11-62011	Recreation Programs <i>Arts and Crafts Supplies Athletic Equipment Games In House Programs (i.e., Earth Day, Parents Night Out, Senior Lunch, After School Program, Arm Chair Travel, Friday Films, Basketball Fundamentals, Teen Activities Group) Adult Outings, Senior Outings Family Programs (i.e. Summer Concerts, Family Field Day & BBQ) New Holiday Commercial Air Time, Colma Game Night, Tot Gym & Jam, Snacks, Ice Cream and Arts & Crafts</i>	51,832	56,957	48,000	46,000	55,000
	Total Recreation Expenses	117,448	150,317	160,000	150,340	164,600
TOTAL SUPPLIES/SERVICES/RECREATION EXPENSES		170,130	206,736	215,000	203,240	219,600
	<u>CONTRACTUAL</u>					
11-71010	Consulting/Contract Services <i>Instructors - Yoga, Dance, Cooking, Tae Kwon Do, Fitness, First Aid/CPR, Legos Workshop, Kumon Math & Reading Tutoring, Codeworld - Computer Programming, Golf Lessons, Music Programs, Polango, Scrapbooking, Bollywood, Zumba</i>	104,957	111,226	115,000	114,000	115,000
	Total Contractual	104,957	111,226	115,000	114,000	115,000
TOTAL SUPPLIES SERVICES AND CONTRACTUAL		275,087	317,962	330,000	317,240	334,600
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchases <i>Table and Chairs for CCC & SP</i>	5,047	6,152	5,000	5,000	3,000
TOTAL CAPITAL OUTLAY		5,047	6,152	5,000	5,000	3,000
DEPARTMENT TOTAL		797,260	824,248	882,580	875,520	961,740





TOWN OF COLMA

Capital Improvement Plan



CAPITAL IMPROVEMENT PLAN FY 2016-17 OVERVIEW

The proposed Capital Improvement Plan (CIP) for FY 2016-17 totals \$12.4 million. The majority of the planned activity represents expenditure of funds appropriated in a prior year, the most significant being the Town Hall Renovation.

New appropriations include \$550,000 in projects funded by a transfer from the General Fund. An additional \$240,000 is programmed to be funded by two grants. A grant of \$180,000 from San Mateo County Measure M will fund a replacement Street Sweeper and a grant of \$60,000 California Office of Traffic Safety is proposed to fund a replacement motorcycle. If those funding sources do not materialize, the corresponding expenditures will not occur.

The CIP has been in place since FY 2013-14 and has been active in delivering various improvements and upgrades to the Town's facilities, infrastructure needs, information technologies and other projects.

Projects are grouped based upon four distinct categories:

- 1 – Streets, Sidewalks, Bikeways
- 2 – Sewers & Storm Drains
- 3 – City Facilities / Long Range Plans
- 4 – Major Equipment / Fleet

FY 2016-17 CIP projects are described below.

TYPE 1 PROJECTS – Streets, Sidewalks, Bikeways

CIP #901 HILLSIDE BOULEVARD BEAUTIFICATION

Phase I of the three-phase Hillside Beautification Project has been completed (Hoffman Street to 600 feet south of Serramonte Boulevard) including roadway reconstruction, bike lanes, additional sidewalk, decorative streetlights and roadway changes to increase the number of on-street parking spaces near the Colma Community Center. The FY 2015-16 Amended Budget included a \$1,070,000 appropriation to finish the design and construct Phase II (starting from the end of the phase I project to Sand Hill Road). This portion of the Hillside Boulevard Beautification project has not started in order to pursue outside funding to offset project costs. A total of \$1,065,000 remains appropriated for this project. No expenditures are planned for FY 2016-17.

CIP #903 MISSION ROAD IMPROVEMENT STUDY

The FY 2015-16 Amended Budget included a \$50,000 appropriation for a Mission Road Improvement Study to address accessibility issues, further safety enhancements and street improvements. This project is on hold until the off-site improvements are determined for the proposed Mercy Housing Project that will front Mission Road from El Camino Real to Holy Cross Cemetery. A total of \$50,000 remains appropriated for this project. No expenditures are planned for FY 2016-17.

CIP #905 COLLINS AVENUE IMPROVEMENT STUDY

The FY 2015-16 Amended Budget included a \$50,000 appropriation for a Collins Avenue Improvement Study. This project is on hold to coordinate it with potential improvements to Serramonte Boulevard. A total of \$50,000 remains appropriated for this project. No expenditures are planned for FY 2016-17.

CIP #913 SERRAMONTE BOULEVARD BEAUTIFICATION

The FY 2015-16 Amended Budget included a \$50,000 appropriation for this project, which was intended to study various ADA enhancements, enhanced walkways, street lighting and other minor improvements. Since Serramonte Boulevard is a key component of the Town's economic success, this project should be analyzed to a greater degree through the preparation of a comprehensive beautification plan for this area of Town.

The FY 2016-17 Adopted Budget includes an additional \$200,000 for this project. The purpose of this study is to gain a greater understanding of the potential of Serramonte Boulevard regarding economic development, public safety, environmental issues, aesthetic upgrades, and an urban design to tie into the potential of the proposed Town Center. The study will also review the potential of Collins Avenue and how it relates to Serramonte Boulevard. With the previously appropriated amount of \$50,000, this project will have a total of \$250,000 in funding for FY 2016-17 work.

CIP #956 LAWDALE BOULEVARD LANDSCAPE IMPROVEMENTS

The FY 2015-16 Amended Budget included a \$100,000 appropriation to improve landscaping for Lawndale Boulevard. This project has been put on hold because of the drought and will stay there until the CIP is updated. A total of \$100,000 remains appropriated for this project. No expenditures are planned for FY 2016-17.

TYPE 2 PROJECTS – Sewers & Storm Drains

CIP #934 COLMA CREEK CHANNEL REPAIRS

The FY 2015-16 Amended Budget included a \$50,000 appropriation for this project. This project may be pursued in the upcoming year, pending discussions with the Colma Creek Flood Control District. The project will include various minor repairs to the concrete creek walls. A total of \$50,000 remains appropriated for this project in FY 2016-17.

CIP #971 SANITARY SEWER SYSTEM ASSESSMENT

The FY 2015-16 Amended Budget included a \$106,000 appropriation for assessing the sanitary sewer system to comply with the State's permit and to evaluate needs for future growth. However, the project was put on hold because of a lack of rainfall over the last few years needed to determine inflow and infiltration rates. Work on the study for current use and projected future growth will begin next fiscal year. A total of \$106,000 remains appropriated for this project during FY 2016-17. Needed improvements and upgrades resulting from this study will be scheduled in future years once the analysis has been completed.

TYPE 3 PROJECTS – City Facilities / Long Range Plans

CIP #947 TOWN HALL RENOVATION PROJECT

The FY 2015-16 Amended Budget included a \$12.54 million appropriation for 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. Of this amount, \$5.1 million was secured through a COP financing. The feasibility study has been completed, hazardous materials have been removed from the facility, the 1986 addition has been demolished, and the mass grading project that will stabilize the grade and install the majority of the retaining and foundation walls is underway. The amount estimated to be expended in the upcoming year totals \$11.17 million.

CIP #954 CORPORATION YARD IMPROVEMENTS

The FY 2015-16 Amended Budget included a \$75,000 appropriation for Corporation Yard Improvements, which consisted of installing an automatic front gate with remote access, installing a power rollup door to one of the bays, replacing the aluminum siding on the western side of the building and replacing the steel man doors to the various bays within the building. An estimated \$15,000 is projected to have been expended in FY 2015-16 leaving a remaining project balance of \$60,000 to be expended in FY 2016-17.

CIP #955 TOWN WIDE IRRIGATION SYSTEM ENHANCEMENTS

The FY 2015-16 Amended Budget included a \$25,000 appropriation for enhancing the Town's irrigation System which has now been analyzed. The current irrigation system has been analyzed and recommendations made. A total of \$25,000 remains appropriated for this project in FY 2016-17.

CIP #991 GENERAL PLAN UPDATE

The FY 2015-16 Amended Budget included a \$203,650 appropriation for this project. The various consultant studies and reports anticipated for the General Plan were not completed during the fiscal year. The draft General Plan will be assembled during the upcoming year, and the Town will hire an outside consultant towards the end of the year to start the Environmental Impact Report (EIR) process. A total of \$203,650 remains appropriated for this project. No expenditures are planned for FY 2016-17.

CIP #992 AMERICAN DISABILITY ACT (ADA) TRANSITION PLAN UPGRADES

The FY 2015-16 Amended Budget included a \$212,000 appropriation for this project. Although significant improvements will be addressed through the separate Town Hall Renovation Project, the current appropriation remains to address other ADA needs. Up to \$75,000 will be expended as needed in FY 2016-17 with the remaining balance appropriated to future years.

CIP #950 – PAINTING OF THE POLICE STATION (NEW CAPITAL PROJECT)

The Police Department is now 10 years old and in need of new paint. The FY 2016-17 Adopted Budget includes an appropriation of \$50,000 to prep and paint the exterior of the facility, including a contingency for unforeseen conditions.

TYPE 4 PROJECTS – Major Equipment / Fleet

CIP #983 ACCESS CONTROL

The FY 2015-16 Amended Budget included a \$10,000 appropriation for this project, which involved securing a special consultant to assist with the design and purchase of an access control system.

The FY 2016-17 Adopted Budget includes an additional \$210,000 for the completion of the design and installation of an access control system that will service Town facilities.

CIP #985 GEOGRAPHIC INFORMATION SYSTEM (GIS)

The FY 2015-16 Amended Budget included a \$25,105 appropriation for the GIS. The GIS will identify the Town's critical infrastructure needed to streamline data, make mapping more informative and interactive, and make the Town's services more efficient. This is an ongoing project to make portions of the town's GIS available to the public via the Town's Web page. Once these systems are developed, the annual cost for servicing and upgrading the system will be incorporated into the Town's annual budget. A total of \$15,105 is to be expended in FY 2016-17.

CIP #986 TOWN'S INFORMATION TECHNOLOGY UPGRADES

The FY 2015-16 Amended Budget included a \$30,000 appropriation for this project. The anticipated equipment purchases were not made during FY 2015-16, but will be in early FY 2016-17. A total of \$30,000 remains appropriated for this project in FY 2016-17.

CIP #987 – FLEET AND EQUIPMENT PURCHASES (NEW CAPITAL PROJECT)

Various departments have requested replacement vehicles or equipment, as some of these have reached their useful life. The requests are as follows:

- Colma Police Department – Replacement motorcycle (\$60,000). The purchase of the motorcycle is contingent on award of an Office of Traffic Safety grant. Also included for FY 2016-17 is an Administrative Support vehicle (\$50,000).
- Recreation Department – New Mini Van (\$40,000). This vehicle will be used to support Department activities and programs.
- Public Works Maintenance – New Street Sweeper (\$180,000). The purchase is contingent on the award of San Mateo County Measure M funds.

HISTORICAL CAPITAL IMPROVEMENT PROJECTS

CAPITAL IMPROVEMENT PROJECTS		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED	FUTURE YEARS
901	Hillside Boulevard Beautification	145,190	2,049,378	1,070,000	5,000	-	1,065,000
903	Mission Road Improvements	6,144	146,003	50,000	-	-	50,000
905	Collins Avenue Improvements	-	-	50,000	-	-	50,000
913	Serramonte Boulevard Beautification	-	-	50,000	-	250,000	-
956	Lawndale Blvd Landscape Imp	-	-	100,000	-	-	100,000
934	Colma Creek Channel Repairs	-	-	50,000	-	50,000	-
971	Sanitary Sewer System Assessment	53,469	10,531	106,000	-	106,000	-
947	Town Hall Campus Renovation	75,349	458,309	12,541,691	1,375,000	11,166,691	-
954	Corporation Yard Improvements	-	-	75,000	15,000	60,000	-
955	Townwide Irrigation System Enhancements	-	-	25,000	-	25,000	-
991	General Plan Update	142,428	3,920	203,650	-	-	203,650
992	ADA Transition Plan Upgrades	68,263	-	212,000	-	75,000	137,000
950	Police Facility Painting	-	-	-	-	50,000	-
981	RIMS (Police Records)	-	294,129	-	-	-	-
982	Townwide Telephone Sys Upgrade	-	159,304	-	-	-	-
983	Access Control at Town Facilities	-	-	10,000	10,000	210,000	-
984	Recreation Software Upgrade	-	12,848	-	-	-	-
985	Geographic Information System	21,210	3,686	25,105	10,000	15,105	-
986	Town's IT Infrastructure Upgrades	-	48,076	30,000	-	30,000	-
987	Fleet Replacements*	-	-	-	-	330,000	-
TOTAL CAPITAL OUTLAY		512,053	3,186,184	14,598,446	1,415,000	12,367,796	1,605,650

* Fleet Replacements in part contingent on grant funding (OTS Grant \$60,000 and Measure M Grant \$180,000)

HISTORICAL DISTRIBUTION OF CAPITAL PROJECTS BY PROJECT CATEGORY

PROJECT TYPES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED	FUTURE YEARS
1	Streets, Sidewalks, Bikeways	151,334	2,195,381	1,320,000	5,000	250,000	1,265,000
2	Sewers & Storm Drains	53,469	10,531	156,000	-	156,000	-
3	City Facilities / Long Range Plans	286,040	462,229	13,057,341	1,390,000	11,376,691	340,650
4	Major Equipment / Fleet	21,210	518,043	65,105	20,000	585,105	-
TOTAL FUNDS		512,053	3,186,184	14,598,446	1,415,000	12,367,796	1,605,650

CAPITAL PROJECTS BY SOURCE OF FUNDING

CIP FUNDING SOURCES		FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED	FUTURE YEARS
22	Measure A Transportation Fund	-	211,135	-	-	-	-
29	OTS - Police Grant	-	-	-	-	60,000	-
31	Capital Project Fund	512,053	2,975,048	9,495,946	515,000	8,105,296	12,367,796
33	Town Hall COP	-	-	5,102,500	900,000	4,202,500	-
TOTAL FUNDS		512,053	3,186,183	14,598,446	1,415,000	12,367,796	12,367,796

CAPITAL IMPROVEMENT PLAN FY 2016-17 (Active Projects)

ACCOUNT	PROJECT	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED	AVAILABLE FUTURE CIP RESERVE
TYPE 1 - Streets, Sidewalks, Bikeways					
Project 901	Hillside Boulevard Beautification				
31-81002	Planning and Design	50,000	5,000	-	45,000
31-81003	Construction	1,020,000	-	-	1,020,000
PROJECT TOTAL		1,070,000	5,000	-	1,065,000
Project 903	Mission Road Improvements				
31-81002	Planning and Design	50,000	-	-	50,000
PROJECT TOTAL		50,000	-	-	50,000
Project 905	Collins Avenue Improvements				
31-81002	Planning and Design	50,000	-	-	50,000
PROJECT TOTAL		50,000	-	-	50,000
Project 913	Serramonte Blvd. Beautification				
31-81002	Planning and Design	50,000	-	250,000	-
PROJECT TOTAL		50,000	-	250,000	-
Project 956	Lawndale Blvd Landscape Imp				
31-81002	Planning and Design	15,000	-	-	15,000
31-81003	Construction	85,000	-	-	85,000
PROJECT TOTAL		100,000	-	-	100,000
SUBTOTAL TYPE 1 CIP PROJECTS		1,320,000	5,000	250,000	1,265,000
TYPE 2 - Sewers & Storm Drains					
Project 934	Colma Creek Channel Repairs				
31-81002	Planning and Design	50,000	-	50,000	-
PROJECT TOTAL		50,000	-	50,000	-
Project 971	Sanitary Sewer System Assmt.				
31-81002	Planning and Design	106,000	-	106,000	-
PROJECT TOTAL		106,000	-	106,000	-
SUBTOTAL TYPE 2 CIP PROJECTS		156,000	-	156,000	-
TYPE 3 - City Facilities / Long Range Plans					
Project 947	Town Hall Campus Renovation				
31-60014	Equipment Rental	89,400	50,000	39,400	-
31-71010	Professional Consulting	33,636	10,000	23,636	-
31-80005	Equipment	125,000	-	125,000	-
31-80011	Impvts Other Than Bldgs	475,000	-	475,000	-
31-90014	Misc. Maintenance	6,300	6,300	-	-
31-80200	Furniture	200,000	-	200,000	-
31-81002	Planning & Design	1,573,388	550,000	1,023,388	-
31-81003	Construction	4,936,467	165,000	4,771,467	-
33-81003	Construction	5,102,500	593,700	4,508,800	-
PROJECT TOTAL		12,541,691	1,375,000	11,166,691	-
Project 954	Corporation Yard Improvements				
31-81003	Construction	75,000	15,000	60,000	-
PROJECT TOTAL		75,000	15,000	60,000	-

CAPITAL IMPROVEMENT PLAN FY 2016-17 (Active Projects)

ACCOUNT	PROJECT	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED	AVAILABLE FUTURE CIP RESERVE
Project 955 31-81003	Townwide Irrigation System Enhancements Construction	25,000	-	25,000	-
PROJECT TOTAL		25,000	-	25,000	-
Project 991 31-81002	General Plan Update Planning and Design	203,650	-	-	203,650
PROJECT TOTAL		203,650	-	-	203,650
Project 992 31-81003	ADA Transition Plan Upgrades Construction	212,000	-	75,000	137,000
PROJECT TOTAL		212,000	-	75,000	137,000
Project 950 31-90014	Police Facility Painting Misc. Maintenance	-	-	50,000	-
PROJECT TOTAL		-	-	50,000	-
SUBTOTAL TYPE 3 CIP PROJECTS		13,057,341	1,390,000	11,376,691	340,650
TYPE 4 - Major Equipment / Fleet					
Project 983 31-81002	Access Control at Town Facilities Planning and Design	10,000	10,000	10,000	-
31-81003	Construction	-	-	200,000	-
PROJECT TOTAL		10,000	10,000	210,000	-
Project 985 31-81002	Geographic Information System Planning And Design	25,105	10,000	15,105	-
PROJECT TOTAL		25,105	10,000	15,105	-
Project 986 31-81005	Town's IT Infrastructure Upgrades Equipment	30,000	-	30,000	-
PROJECT TOTAL		30,000	-	30,000	-
Project 987 29-80002	Fleet Replacements* Automobile Purchase - OTS Grant	-	-	60,000	-
31-80002	Automobile Purchase	-	-	270,000	-
PROJECT TOTAL		-	-	330,000	-
SUBTOTAL TYPE 4 CIP PROJECTS		65,105	20,000	585,105	-
GRAND TOTAL CIP PROJECTS		14,598,446	1,415,000	12,367,796	1,605,650

* Fleet Replacements in part contingent on grant funding (OTS Grant \$60,000 and Measure M Grant \$180,000)





TOWN OF COLMA

Financial Trends



Financial Trends and Projection

This section of the Budget provides additional analysis based on historical trends and a projection for future revenue and expenditures. Included are schedules showing five years of actual revenue and expenditure data for all funds. The General Fund comprises the most significant component of the financial base. A five year General Fund projection was prepared. The projection is a high level forecast that can be used as a financial planning tool.

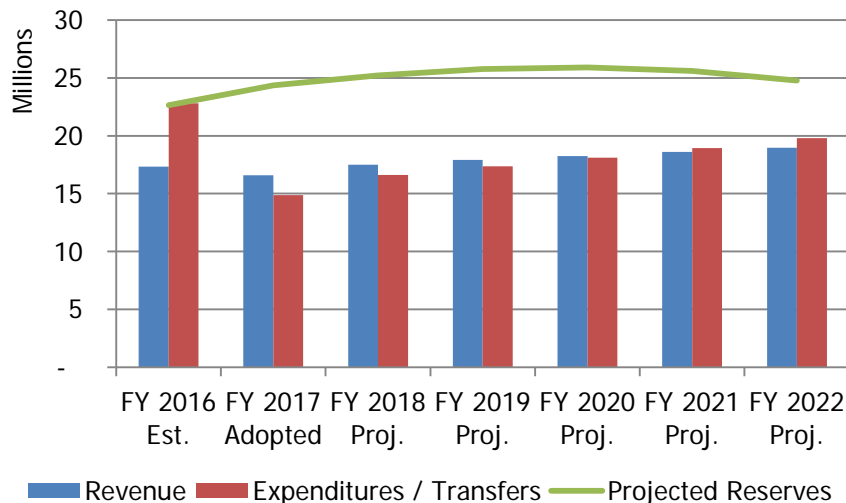
As shown in the table below, the Town has managed over the years to accumulate reserves that can then be applied to one time major expenditures. Overall, the revenue sources have been increasing from year to year. The large change in FY 2015-16 represents approximately \$5.1 million in proceeds from a financing to fund the Town Hall Renovation Project. The use of reserves for large one-time situations can be observed in the expenditure line. In FY 2013-14 the Town retired nearly \$12 million in debt issued for the construction of a Police Facility and in FY 2016-17 the significant increase in expenditures relates to the Town Hall Renovation Project. This project requires \$13 million expended over three years. Of this amount only \$5.1 million is financed through borrowing.

HISTORICAL REVENUE AND EXPENDITURES (ALL FUNDS)

ALL FUNDS	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
TOTAL REVENUES	14,194,155	14,426,214	15,510,394	16,132,051	16,901,801	22,811,027	17,023,212
TOTAL EXPENDITURES	12,742,862	12,705,840	13,470,974	25,667,643	16,306,788	14,990,120	26,832,006
NET IMPACT ON RESERVES	1,451,293	1,720,374	2,039,420	(9,535,592)	595,013	7,820,907	(9,808,794)

In FY 2016-17, General Fund Revenue represents 97 percent of the Total Revenue and General Fund Expenditures are 80 percent of total spending excluding capital projects. The chart below displays the projected Revenue and Expense in the General Fund.

5 Year General Fund Revenue & Expense Projection (Total Reserve Level)



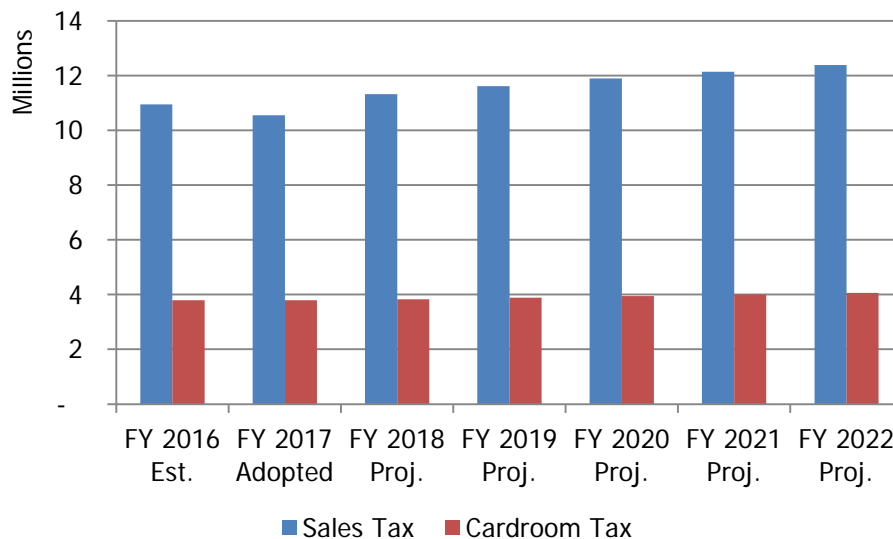
The General Fund projection demonstrates that the Town's finances continue to maintain a solid base. This analysis combines Transfers to other funds averaging \$2 million per year with the actual General Fund Expenditures. These transfers include discretionary funding of capital projects and potential contributions to reduce retirement liabilities. Although the trend shows expenditures exceeding revenue, in the later years the Total Reserves remain strong and adjustments are possible to reduce the discretionary transfers.

The following are some of the key revenue assumptions used in the 5 year projection:

- The base sales tax revenue is adjusted based on expected changes in major retailers located in Colma beginning in FY 2017-18.
- Sales Tax is projected to increase by 2.5 percent for three years and 2 percent for two years.
- Cardroom Taxes are estimated to grow by approximately 1.5 percent per year.
- Other revenues are projected to increase approximately 1.5 percent per year.

Sales Tax and Cardroom Taxes represent approximately 80 percent of the total General Fund revenues. The following chart displays the projected trend with an overall change in sales tax primarily based on an additional auto dealer opening in FY 2017-18 offset by the reduction in the general consumer sales based on a relocation of a major clothing store to another city. Although the Cardroom Taxes can fluctuate based on the economy, they are also impacted by the addition of new venues in the region and therefore, are projected to be relatively flat.

General Fund Sales and Cardroom Tax Projection



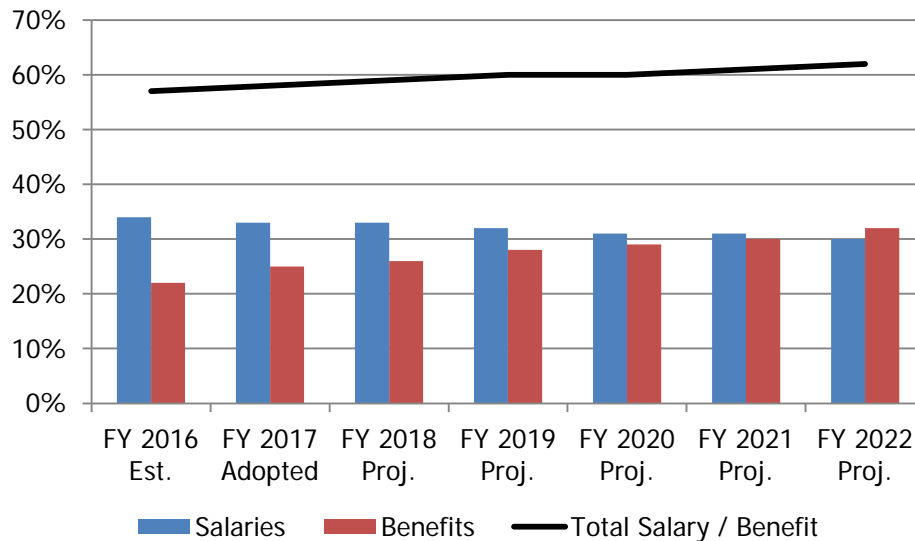
The following are some of the key expenditure assumptions used in the five year projection:

- Salaries are shown with a 3 percent increase per year.
- Benefits are shown with a 10 percent increase per year.
- All other expenses are assumed to increase by approximately 2 percent per year.

Salaries and Benefit costs in Fiscal Year 2017-18 are projected to account for approximately 58 percent of the General Fund expenditures. The percentage is projected to increase in the future and it is largely attributable to increases in benefit costs. As shown in the chart below, based on

the assumptions in the projections, benefit costs will potentially exceed wages in five years and will be approaching two thirds of General Fund spending.

General Fund Salaries and Benefits as % of Total Expenses



The City Council has an adopted value statement which has a goal to make decisions after prudent consideration of their financial impact, taking into account the long-term financial needs of the agency, especially its financial stability.

Starting with the FY 2016-17 Adopted Budget, the Town will be contributing the full Actuarial Required contribution towards to a Retiree Medical Trust. The Town is also exploring opportunities to reduce these costs in the future.

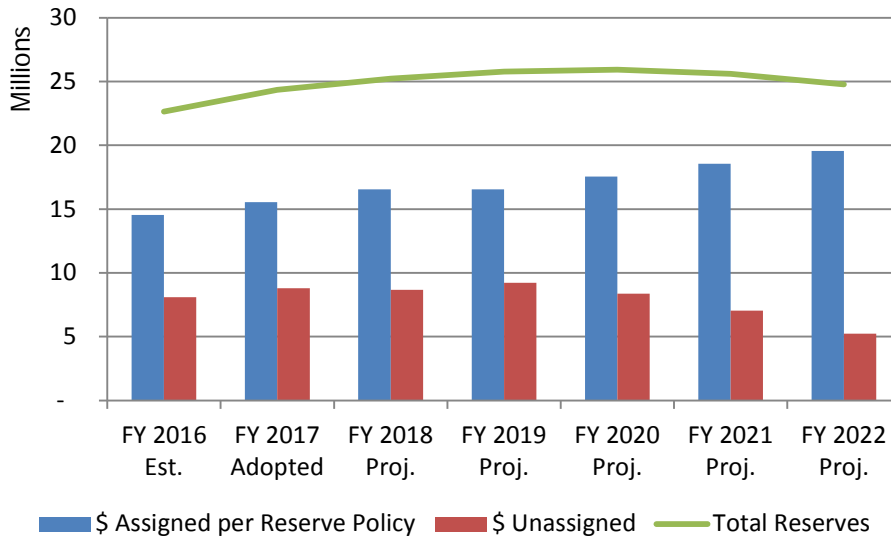
The forecast has identified the trend of increased benefit costs which will be the subject of further study and analysis. One means of reducing the costs is to advance payments to reduce liabilities. The forecast includes among the future Transfers, an amount that could be used for capital projects and/or reducing liabilities. Following the adoption of the Budget, the Town will be undertaking a more in depth review of both items. This includes preparation of an updated Capital Improvement Plan and a review of retirement related liabilities.

The City Council has historically maintained policies which protect the financial base of the Town by maintaining adequate reserves. At times this has included reductions in operating expenditures and/or delaying significant capital projects. Current strategies to address financial challenges include: labor cost restructuring, economic development planning, long-term financial planning, revenue optimization, and expenditure control.

The current City Council policy assigns portions of the General Fund reserves to protect against economic fluctuations and or catastrophic events. The assignments include: 100 percent of the operating budget, two years of debt service payments, \$100,000 litigation reserve, \$100,000 insurance loss reserve and a \$750,000 disaster response / recovery reserve. All other General Fund reserves are classified as Unassigned in the policy.

As shown in the chart below the projection accounts for an increasing assigned General Fund Reserve. Although the Unassigned portion is decreasing, it still remains in excess of \$5 million at the end of the five year projection.

Projection of General Fund Reserves (Assigned Portion / Unassigned)



Overall, the trends demonstrate that the Town remains in a strong financial position. Being proactive in addressing future challenges will allow the Town to continue meeting the needs of the public for many years.

**5 YEAR ACTUAL REVENUE HISTORY
(Excludes Transfers In)**

FUND #	REVENUES	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
11	GENERAL FUND							
	Sales, Cardroom, Property & Other Taxes	12,432,880	12,580,412	13,556,769	14,025,617	14,801,930	15,425,400	15,034,200
	Licenses & Permits	102,808	77,432	107,972	93,633	138,877	310,720	149,050
	Fines & Forfeitures	98,673	83,732	67,536	66,611	65,785	66,000	68,000
	Use of Money & Property	476,595	496,197	503,140	615,754	425,686	438,000	427,402
	Revenue from Other Agencies	160,806	148,310	226,994	165,850	34,501	16,070	16,060
	Charges for Current Services	667,620	742,089	810,404	837,191	911,097	982,690	851,700
	Other Revenues	63,213	78,179	41,408	122,328	148,351	84,900	36,300
	TOTAL GENERAL FUND REVENUES	14,002,595	14,206,351	15,314,223	15,926,984	16,526,227	17,323,780	16,582,712
21	SPECIAL GAS TAX FUND							
	Use of Money & Property	-	-	-	-	669	500	500
	Revenue from Other Agencies	47,895	59,378	48,710	60,803	58,016	47,650	44,700
	TOTAL GAS TAX REVENUES	47,895	59,378	48,710	60,803	58,685	48,150	45,200
22	MEASURE A FUND							
	Use of Money & Property	-	-	-	-	453	500	500
	Measure A Taxes	45,438	50,722	56,156	53,298	211,135	50,750	50,750
	TOTAL MEASURE A REVENUES	45,438	50,722	56,156	53,298	211,588	51,250	51,250
29	POLICE GRANTS FUND							
	Use of Money & Property	-	-	-	-	995	300	300
	Revenue from Other Agencies	98,227	109,763	91,305	90,966	104,306	126,950	163,750
	TOTAL POLICE GRANTS FUND REVENUES	98,227	109,763	91,305	90,966	105,301	127,250	164,050
31	CAPITAL IMPROVEMENT FUND							
	Grants	-	-	-	-	-	-	180,000
	TOTAL CIP FUND REVENUES	-	-	-	-	-	-	180,000
33	COPs CAPITAL IMPROVEMENT FUND							
	Interest Income	-	-	-	-	-	8,000	-
	Proceeds from Debt Issuance	-	-	-	-	-	5,102,497	-
	TOTAL COPs CAPITAL FUND REVENUES	-	-	-	-	-	5,110,497	-
43	COPs DEBT SERVICE FUND							
	Interest Income	-	-	-	-	-	100	-
	Proceeds from Debt Issuance	-	-	-	-	-	150,000	-
	TOTAL CIP FUND REVENUES	-	-	-	-	-	150,100	-
TOTAL REVENUES OF ALL FUNDS		14,194,155	14,426,214	15,510,394	16,132,051	16,901,801	22,811,027	17,023,212

**5 YEAR EXPENDITURE HISTORY
(By Fund / Department)**

FUND #	EXPENDITURES BY DEPARTMENT TRANSFERS OUT - BY FUND	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
11	GENERAL FUND							
	110 - CITY COUNCIL	216,086	212,228	209,123	220,645	219,830	228,150	266,290
	120 - CITY TREASURER	4,207	7,483	6,608	7,964	3,475	-	-
	130 - CITY ATTORNEY	416,115	372,735	359,957	388,159	257,606	250,000	310,000
	140 - CITY MANAGER/CITY CLERK ADMIN	866,750	901,658	948,377	972,972	1,946,766	1,203,340	785,980
	141 - HUMAN RESOURCES	191,914	203,639	188,970	195,791	191,146	236,270	246,660
	150 - FINANCE	257,882	307,871	317,503	257,819	314,975	375,170	455,290
	151 - GENERAL SERVICES	859,498	930,749	890,540	930,774	970,137	944,200	1,018,850
	210 - POLICE ADMINISTRATION	926,605	929,244	941,558	840,123	889,747	1,014,110	1,215,210
	220 - POLICE PATROL	2,951,221	2,856,374	3,360,711	3,555,974	3,117,404	3,405,370	4,040,510
	230 - POLICE COMMUNICATIONS	852,629	837,911	927,725	769,021	721,382	832,690	939,480
	240 - POLICE - COMMUNITY SERVICES	-	-	-	-	86	-	20,760
	310 - PW ADMIN/ENGINEERING/BUILDING	819,527	798,880	787,407	736,639	845,874	910,500	910,000
	320 - PW MAINTENANCE / SEWER	1,664,745	1,712,223	1,803,436	1,762,511	1,712,174	1,773,380	1,765,530
	410 - PLANNING	407,336	287,288	395,809	417,626	410,941	365,000	497,000
	510 - RECREATION SERVICES	765,641	768,400	757,639	797,260	824,248	875,520	961,740
	800's - FACILITY OPERATIONS MAINTENANCE	478,767	526,886	507,422	510,995	522,685	555,600	580,450
	TOTAL GENERAL FUND EXPENDITURES	11,678,924	11,653,569	12,402,785	12,364,273	12,948,476	12,969,300	14,013,750
21	GAS TAX FUND							
	320 - PW MAINTENANCE	-	-	-	-	58,016	23,900	25,000
	TOTAL GAS TAX EXPENDITURES	-	-	-	-	58,016	23,900	25,000
22	MEASURE A - TRANSPORTATION FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	211,135	-	-
	MEASURE A FUND EXPENDITURES	-	-	-	-	211,135	-	-
29	POLICE GRANTS FUND							
	220 - POLICE PATROL	-	-	-	-	-	26,950	3,750
	240 - POLICE - COMMUNITY SERVICES	105,179	91,062	108,605	114,109	114,114	115,580	118,540
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-	-	60,000
	TOTAL POLICE GRANTS EXPENDITURES	105,179	91,062	108,605	114,109	114,114	142,530	182,290
31	CAPITAL IMPROVEMENT FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	1,750	-	-	512,052	2,975,047	821,300	7,798,996
	TOTAL CIP FUND EXPENDITURES	1,750	-	-	512,052	2,975,047	821,300	7,798,996
33	COPs CAPITAL IMPROVEMENT FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-	593,700	4,508,800
	TOTAL COP FUND EXPENDITURES	-	-	-	-	-	593,700	4,508,800
43	COPs DEBT SERVICE FUND							
	DEBT SERVICE	957,009	961,209	959,584	12,677,209	-	439,390	303,170
	TOTAL DEBT SERVICE FUND EXPENDITURES	957,009	961,209	959,584	12,677,209	-	439,390	303,170
TOTAL EXPENDITURES OF ALL FUNDS		12,742,862	12,705,840	13,470,974	25,667,643	16,306,788	14,990,120	26,832,006

**5 YEAR EXPENDITURE HISTORY
(By Fund / Category)**

FUND #	EXPENDITURES BY CATEGORY	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
11	GENERAL FUND							
	Salaries	4,075,463	3,864,108	4,024,596	4,087,373	3,947,371	4,469,710	4,621,560
	Benefits	2,122,642	2,288,075	2,736,494	2,569,915	3,555,930	2,863,160	3,507,860
	Supplies & Services	1,253,461	1,292,359	1,345,456	1,333,962	1,348,581	1,419,280	1,552,780
	Professional & Contract Services	4,124,734	4,168,733	4,200,237	4,235,667	4,047,718	4,097,900	4,273,350
	Capital Outlay	102,624	40,294	96,002	137,356	48,875	119,250	58,200
	TOTAL GENERAL FUND	11,678,924	11,653,569	12,402,785	12,364,273	12,948,475	12,969,300	14,013,750
21	SPECIAL GAS TAX FUND							
	Professional & Contract Services	-	-	-	-	58,016	23,900	25,000
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL SPECIAL GAS TAX FUND	-	-	-	-	58,016	23,900	25,000
22	MEASURE A FUND (TRANSPORTATION TAX)							
	Capital Outlay	-	-	-	-	211,135	-	-
	TOTAL MEASURE A FUND	-	-	-	-	211,135	-	-
29	POLICE GRANTS FUND							
	Salaries	73,841	55,967	74,515	78,317	76,552	81,960	81,960
	Benefits	25,124	24,091	29,576	31,616	33,164	33,920	35,830
	Supplies & Services	6,214	11,004	4,514	4,176	4,398	3,450	4,500
	Capital Outlay	-	-	-	-	-	23,200	60,000
	TOTAL POLICE GRANTS FUND	105,179	91,062	108,605	114,109	114,114	142,530	182,290
31	CAPITAL IMPROVEMENT FUND							
	Professional & Contract Services	1,750	-	-	292,456	476,445	641,300	2,267,529
	Capital Outlay	-	-	-	219,596	2,498,603	180,000	5,531,467
	TOTAL CAPITAL IMPROVEMENT FUND	1,750	-	-	512,052	2,975,048	821,300	7,798,996
33	COPs CAPITAL IMPROVEMENT FUND							
	Professional & Contract Services	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	593,700	4,508,800
	TOTAL COPs CAPITAL IMPROVEMENT FUND	-	-	-	-	-	593,700	4,508,800
43	COPs DEBT SERVICE FUND							
	Bond Payments / Administrative Costs	957,009	961,209	959,584	12,677,209	-	439,390	303,170
	TOTAL COPs DEBT SERVICE FUND	957,009	961,209	959,584	12,677,209	-	439,390	303,170
TOTAL EXPENDITURES OF ALL FUNDS		12,742,862	12,705,840	13,470,974	25,667,643	16,306,788	14,990,120	26,832,006

**5 YEAR PROJECTION OF GENERAL FUND REVENUE AND EXPENDITURES
(Including Transfers)**

REVENUES	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED	FY 2021-22 PROJECTED
GENERAL FUND							
Sales, Cardroom, Property & Other Taxes	15,425,400	15,034,200	15,922,555	16,320,619	16,647,031	16,979,972	17,319,571
Licenses & Permits	310,720	149,050	152,031	155,072	158,173	161,336	164,563
Fines & Forfeitures	66,000	68,000	69,360	70,747	72,162	73,605	75,077
Use of Money & Property	438,000	427,402	431,676	440,310	449,116	458,098	467,260
Revenue from Other Agencies	16,070	16,060	16,381	16,709	17,043	17,384	17,732
Charges for Current Services	982,690	851,700	860,217	868,819	877,507	886,282	895,145
Other Revenues	84,900	36,300	37,026	37,767	38,522	39,292	40,078
TOTAL GENERAL FUND REVENUES	17,323,780	16,582,712	17,489,246	17,910,043	18,259,554	18,615,969	18,979,426
Transfers In	-	-	-	-	-	-	-
	17,323,780	16,582,712	17,489,246	17,910,043	18,259,554	18,615,969	18,979,426
EXPENDITURES							
EXPENDITURES	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED	FY 2021-22 PROJECTED
GENERAL FUND							
Salaries	4,469,710	4,621,560	4,760,207	4,903,013	5,050,103	5,201,606	5,357,654
Benefits	2,863,160	3,507,860	3,858,646	4,244,511	4,668,962	5,135,858	5,649,444
Supplies & Services	1,419,280	1,552,780	1,583,836	1,631,351	1,680,292	1,730,701	1,782,622
Professional & Contract Services	4,097,900	4,273,350	4,358,817	4,489,582	4,624,269	4,762,997	4,905,887
Capital Outlay	119,250	58,200	59,364	60,551	61,762	62,997	64,257
TOTAL GENERAL FUND EXPENDITURES	12,969,300	14,013,750	14,620,870	15,329,008	16,085,388	16,894,159	17,759,864
Transfers Out							
Transfer For Annual Debt Service Payment	289,290	303,170	301,070	303,970	304,470	302,270	302,570
Transfer To Fund Capital Projects	9,543,165	550,000	-	-	-	-	-
Transfer To Police - Community Services	-	-	-	20,700	31,700	36,470	41,370
Planned Future Capital / Liability Reduction	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Total Transfers Out	9,832,455	853,170	2,001,070	2,024,670	2,036,170	2,038,740	2,043,940
	22,801,755	14,866,920	16,621,940	17,353,678	18,121,558	18,932,899	19,803,804
Net Revenues - Expenditures	(5,477,975)	1,715,792	867,306	556,365	137,996	(316,930)	(824,378)
Total Amount in Reserve - Beginning Balance	28,118,590	22,640,615	24,356,407	25,223,713	25,780,078	25,918,074	25,601,144
Projected Reserve - Ending Balance	22,640,615	24,356,407	25,223,713	25,780,078	25,918,074	25,601,144	24,776,766
Town of Colma Reserve Policy	14,550,000	15,550,000	16,550,000	16,550,000	17,550,000	18,550,000	19,550,000
Projected Unassigned Reserve	8,090,615	8,806,407	8,673,713	9,230,078	8,368,074	7,051,144	5,226,766
TOTAL PROJECTED GENERAL FUND RESERVE	22,640,615	24,356,407	25,223,713	25,780,078	25,918,074	25,601,144	24,776,766



TOWN OF COLMA

Appendix



Appropriations Limit

California voters approved propositions, amending the State Constitution, which require that the annual Town budget include a calculation of the Appropriations Limit, sometimes referred to as the Gann Limit. This requirement was imposed by Proposition 4 (1979) and later amended by Proposition 111 (1990). The legislation imposes a restriction on the amount of government revenue which may be appropriated in any fiscal year. The Appropriations Limit was first based on actual appropriations during the base year (1986-1987), and it can be increase each year based on a specific formula and specified growth factors. The Appropriations Limit does not apply to all funds. It only applies to "proceeds of taxes."

Each year, the adjustment to the Appropriations Limit takes into consideration two factors: 1) the change in the cost of living, and 2) the change in population. For each of these factors, the Town may select between two optional factors.

SELECTION OF OPTIONAL FACTORS

1. Change in Population (Town of Colma vs. San Mateo County)

Options	Population 1/1/2015	Population 1/1/2016	% Increase
a. Town of Colma	1,502	1,509	0.47%
b. County of San Mateo	759,010	765,894	0.91%

2. Change in State per capita Personal Income vs. Colma Non-Residential Building Construction

Options	% Increase
a. Change in State Per Capita Personal Income	5.37%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

* Change in non-residential assessed valuation was not available.

For the Fiscal Year 2016-2017 calculation, the Town selected the County population growth rate of 0.91% and the change in the State Per Capita Income of 5.37%.

Appropriation Limit Calculation FY 2016-17

Population Change (San Mateo Co.)	0.91%	$((0.0091+100)/100 = 1.000091)$
State Per Capita Personal Income	0.0537	$((0.0537+100)/100 = 1.000537)$
Calculation of Factor for FY 2015-16	1.000628049	$1.000091 \times 1.000537 = 1.000628$
Prior Year Appropriation Limit (2016)	\$40,571,393.93	
Appropriation Limit FY 2016-17	\$40,596,874.75	$40553427.82 \times 1.000443 = 40571393.93$

The 2016-17 Appropriations subject to the limit ("Proceeds of Taxes") total \$15,385,758, which means the Town is \$25,211,116 below the authorized limit.

STAFFING

POSITION TITLE	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 AMENDED	FY 2015-16 ESTIMATED	FY 2016-17 ADOPTED
GENERAL GOVERNMENT					
Administrative Services Dir. (also see Recreation)	-	-	-	-	0.25
Accounting Technician	0.75	0.75	1.80	1.80	1.80
Administrative Technician I	-	-	-	1.00	1.00
Administrative Technician II/III	1.50	1.50	1.50	-	-
City Clerk	-	-	-	1.00	1.00
City Manager	-	-	-	1.00	1.00
City Manager / City Clerk	1.00	1.00	1.00	-	-
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Special Projects Management Analyst	-	-	-	0.25	-
General Government Total	4.25	4.25	5.30	6.05	6.05
PUBLIC WORKS					
Maintenance Supervisor	-	-	-	1.00	1.00
Maintenance Technician I	1.00	1.00	1.00	1.00	1.00
Maintenance Technician II	1.00	1.00	1.00	1.00	1.00
Maintenance Technician III	1.00	1.00	1.00	-	-
Public Works Department Total	3.00	3.00	3.00	3.00	3.00
RECREATION					
Administrative Services Dir. (also see Gen'l Govt.)	-	-	-	-	0.75
Administrative Technician II	1.00	1.00	-	-	-
Part-time Facility Attendant (7 x .5)	3.50	3.50	3.50	3.50	3.50
Part-time Recreation Leader (8 x .5)	4.00	4.00	4.00	4.00	4.00
Recreation Coordinator	1.00	1.00	2.00	2.00	2.00
Recreation Services Director	1.00	1.00	1.00	1.00	-
Recreation Department Total	10.50	10.50	10.50	10.50	10.25
POLICE					
Administrative Technician III	1.00	1.00	1.00	1.00	1.00
Community Services Officer	1.00	1.00	1.00	1.00	1.00
Detective	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00
Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00
Dispatcher	3.20	3.20	3.20	3.20	3.20
Officer	11.00	11.00	11.00	11.00	11.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Police Department Total	25.20	25.20	25.20	25.20	25.20
Total Budgeted Staffing	42.95	42.95	44.00	44.75	44.50

Contract Services:

In addition to the Town Staff positions noted above, the Town contracts for services such as: City Attorney, Finance, Information Technology Support, Building Inspection, Engineering and Planning. This allows for flexibility and efficient delivery of services. If the Town were to directly staff these services, additional staffing would be required.

DESCRIPTION OF FUNDS FY 2016-17

The Town reports financial transactions in accordance with the principles of fund accounting. Separation of revenue and expenditures into unique funds provides additional control and demonstrates compliance required when the fund has specific restrictions on how it is used.

Governmental Funds

All of the funds reported as part of the Budget are classified as Governmental Funds. This category refers to funds used to account for activities which are primarily tax-supported operations or other mandatory payments and are virtually unique to government. Within this category, the Town uses the following fund types:

- **General** – This is the primary operating fund and accounts for all financial resources of the Town except those required to be accounted for in another fund. The expenditure and use of General Funds are discretionary to the extent there are not local policies or laws that impose any special conditions.

The General Fund is designated by the Town as Fund #11. In the FY 2016-17 Adopted Budget, the General Fund revenue is 97.4% of the total revenue. These resources are used to finance 96.9% of the annual operating expenditures. In addition, General Fund resources are transferred to the Capital Project and Debt Funds.

- **Special Revenues** – These funds account for the use of revenues that are legally restricted to expenditures for specific purposes. The following funds are Special Revenue funds for the Town of Colma:

Gas Tax – Gas Tax revenue collected by the State of California is partially distributed to cities and counties based on population and other factors. Gas Tax funds can only be spent on authorized activities related to the streets and roads.

The Gas Tax Fund is designated by the Town as Fund #21. In the FY 2016-17 Adopted Budget, the Gas Tax Fund revenue is 0.03% of the total revenue. The Traffic Signal and Street Lighting contract services will be funded with this source. Revenue in excess of expenditures in the amount of \$20,200 will be placed in reserves for appropriation towards a future eligible project.

Measure A – Measure A is administered by the San Mateo County Transportation Authority. This is a countywide voter-approved sales tax increase to improve transit and relieve congestion. A portion of the funds are distributed directly to cities on a per-capita basis.

The Measure A Fund is designated by the Town as Fund #22. In the FY 2016-17 Adopted Budget, the Measure A Fund revenue is 0.03% of the total revenue. No expenditures from this source are in the FY 2016-17 Adopted Budget. Revenue in excess of expenditures in the amount of \$51,250 will be placed in reserves for appropriation towards a future eligible project.

Police Grants – Police Grants accounts for revenue associated with Police grants that have restricted uses. This includes an annual State distribution from the Supplemental Law Enforcement Services Fund (SLESF), which must be used

for front-line law enforcement activities. Other Police-related grants are also accounted for in this fund.

The Police Grant Fund is designated by the Town as Fund #29. In the FY 2016-17 Adopted Budget, the Police Grant Fund revenue is 1.0% of the total revenue. Expenditures from this fund will finance the majority of costs associated with Police – Community Services Division. Also, the FY 2016-17 Adopted Budget includes funding and expenditures associated with a pending Office of Traffic Safety (OTS) Grant. These funds will be used to replace an existing Police motorcycle. If the OTS grant is not awarded, then the vehicle capital expenditure will not occur in Fiscal Year 2016-17.

- **Capital Projects** – These funds are used to account for the improvement, construction, or acquisition of fixed assets such as buildings, facilities, equipment and roads.

Capital Project Fund – The Capital Project fund accounts for resources transferred from the General Fund to complete capital improvement projects. Capital Improvement Projects are assigned for non-operating projects in excess of \$10,000. Due to the nature of capital projects, expenditures for a single project may span more than one Fiscal Year.

The Capital Project Fund is designated by the Town as Fund #31. In the FY 2016-17 Adopted Budget, the Capital Project Fund will receive a transfer of \$550,000 from the General Fund to finance specific capital projects and \$180,000 from Measure M proceeds for a new street sweeper. When a project is complete, the City Council will authorize the transfer back to the General Fund of any unspent appropriations.

COP Town Hall Fund – The COP Town Hall capital fund accounts for project expenses which were financed by Certificate of Participation (COP) debt financing. The Town financed a portion of the Town Hall Renovation Project with borrowed funds and the remainder is funded by the Capital Project Fund. The COP Town Hall Fund is designated by the Town as Fund #33.

- **Debt Service** – This fund accounts for the payment of interest and principal associated with the 2015 Town Hall Renovation COP and related administrative expenses. This is the only debt the Town currently has outstanding. The source of funding is a transfer from the General Fund. Total amount to be transferred in FY 2016-17 is \$303,170. The Debt Service Fund is designated by the Town as Fund #43.

Budget Process

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

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

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

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

BUDGET CALENDAR	
July 1	<ul style="list-style-type: none"> • Start of new Fiscal Year • Budget monitoring starts and continues throughout the year. The Finance Department works with Department Directors to address funding issues and monitor expenditures.
January & February	<ul style="list-style-type: none"> • Mid-Year Budget Review is presented to the City Council • Budget instructions are prepared and issued to department
March	City Manager meets with Department Directors to review their Operating and Capital Improvement Budget proposals and make changes as needed.
April & May	City Manager's Proposed Budget is made available to the public and presented to the City Council at two study sessions.
June	<p>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.</p> <p>Letters to non-profits are distributed per revised non-profit funding process (as approved by City Council in December 2014).</p>

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

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

Budget and Financial Policies

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

4.01.030 Procedure for Adoption of Budget

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

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

4.01.040 Proposed Budget and Budget Message

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

estimates of costs prepared. The adoption of a budget for a fiscal year shall not be an authorization of the capital projects for subsequent years described in the budget message except as specifically authorized by the City Council.

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

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

4.01.050 Adoption; Effect

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

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

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

4.01.060 Failure to Adopt

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

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

4.01.070 Adjustments to Budget

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

- (1) To conform any authorized expenditure or estimated revenue, including any Budget Schedule in the Budget Message, to final City Council action adopting the Budget;
- (2) To reflect all required debt service payments in accordance with the official statements filed by the City's auditors; or

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

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

4.01.080 Amendments to Budgets

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

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

4.01.090 Budget Administration

- (a) The City Manager shall have charge of the administration of the financial affairs of the City and to that end shall supervise and be responsible for the disbursement of all moneys and have control over all expenditures to insure that appropriations are not exceeded. The City Manager shall institute such procedures as may be necessary to discharge this responsibility, including a purchase order procedure.
- (b) The City Manager will be responsible for assuring that expenditures do not exceed the total appropriation for all capital projects by reviewing monthly project reports to identify potential project overages and determining how to address the overage; and, signing off as final approval on all expenditure budget adjustments.
- (c) The City Manager shall develop the necessary procedures for the effective implementation of this chapter.

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

4.01.100 Transfers of Appropriation Balances

(a) 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.

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

4.01.110 Lapse of Appropriations and Transfers to Reserves

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

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

4.01.120 Appropriation Limitations

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

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

4.01.130 Other Limitations

(a) All expenditures of funds shall comply with all other Town ordinances, including the Town's Purchasing Ordinance. All capital outlays shall be approved by the City Council. The cancellation (without completion) of a capital outlay must also be approved by the City Council.

(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.

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

Division 3: General Fund Reserves

4.01.140 Purposes

The Town will establish and maintain reserve balances to:

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

(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.

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

4.01.150 General Fund Reserve Policy

(a) The General Fund shall contain reserves, which shall be classified as Nonspendable Fund Balance, Committed Reserve, Assigned Reserve, or Unassigned Reserve. The Town shall maintain minimum reserve balances according to the requirements forth in this section.

(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 one hundred percent (100%), 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.

[History: Formerly § 1.09.150; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14; Res 2014-26, 5/14/14]

4.01.160 Transfer of Committed Reserves

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

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

4.01.170 Use, Transfer and Replenishment of Assigned Reserves

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

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

4.01.180 Transfer and Replenishment of Unassigned Reserve

- (a) The City Manager may transfer funds from the Unassigned Reserve to any department, program or other fund, provided, however, that the total of all such transfers for any department,

program or fund shall not increase or reduce the appropriation for that department by more than fifty thousand dollars (\$50,000) in the fiscal year.

(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.

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

Division 4: Reports

4.01.190 Monthly Reports

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

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

4.01.200 Mid-year Review

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

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

4.01.210 Report on Reserve Levels

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

- (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.

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

Glossary of Budget Terms

AB – Assembly Bill.

ABAG – Association of Bay Area Governments.

ABC – Alcoholic Beverage Control.

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.

ADA – See Americans with Disabilities Act.

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

Ad-valorem – According to value.

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.

ARC – Actuarial Required Contribution.

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.

BAAQMD – Bay Area Air Quality Management District.

BART – Bay Area Rapid Transit.

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).

BCDC – Bay Conservation and Development Commission.

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)

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

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

CalPERS – See PERS.

CAP – Climate Action Plan.

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.

CAT – Community Action Teams.

CEQA – California Environmental Quality Act.

CERT – Community Emergency Response Team.

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.

CIP – See Capital Improvement Program.

COLA – See Cost of Living Adjustment.

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.

COPs – Certificates Of Participation.

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.

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.

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)

DUI – Driving Under the Influence.

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.

ERAF – Educational Revenue Augmentation Fund.

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.

FBI – Federal Bureau of Investigation.

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

FHA – Fair Housing Act.

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.

FTE – See Full Time Equivalent.

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.

FY – See Fiscal Year.

GAAP – See Generally Accepted Accounting Principles.

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.

GASB – See Governmental Accounting Standards Board.

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.

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.

GF – See General Fund.

GIS – Geographic Information System.

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

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

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

GP – General Plan.

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.

HEART – Housing Endowment And Regional Trust.

HOA – Homeowners Association.

HR – Human Resources.

HRA – Human Resources Administration.

ICMA – International City/County Management Association.

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.

IPM – Integrated Pest Management.

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

IT – Information Technology.

JPA – Joint Power Agreement.

LAFCO – Local Agency Formation Commission.

LAO – Legislative Analyst's Office.

LCW – Liebert Cassidy Whitmore.

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.

MADD – Mothers Against Drunk Driving.

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.

Measure A Fund – Fund used to account for the Town's per-capita portion of a countywide, voter-approved sales tax increase for improving transit and relieving congestion.

Measure M – Countywide, voter-approved vehicle registration fee, half of which goes to the cities in the county using a pro-rata formula based on population and road miles. The money can be used for pavement resurfacing, pothole repair, signs and striping, traffic signals, street sweeping, storm-inlet cleaning and local shuttles.

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

expenditures) or "capital maintenance" information (revenues and expenses).

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

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

MMANC – Municipal Management Association of Northern California.

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.

MOU – Memorandum Of Understanding.

MTC – Metropolitan Transportation Commission.

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.

NorCalHR – Northern California Municipal Human Resources Managers Group.

NPDES – See National Pollution Discharge Elimination System.

NSMCD – North San Mateo County Sanitation District.

OBF – On-Bill Financing.

Objectives – Desired results of the activities of a program.

OPEB – Other Post Employment Benefits.

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.

PELRA –Public Employers Labor Relations Association.

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.

POST – Police Officer Standards and Training.

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.

PTAF – Property Tax Assessment Fee.

Public Employee Retirement System – See PERS.

PW – Public Works.

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.

RFP – See Request For Proposal.

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

ROW – Right-Of-Way.

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.

SAMCAT – San Mateo County Telecommunications Authority.

SB – Senate Bill.

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

SFPUC – San Francisco Public Utilities Commission.

SLESF – See Supplemental Law Enforcement Services Fund.

SLPP – State-Local Partnership Program.

SMC – San Mateo County.

SSF – South San Francisco.

STEP – Saturation Traffic Enforcement Plan.

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

Strategic Planning - A comprehensive and systematic management tool designed to help organizations assess the current environment, increase effectiveness, develop commitment to the organization’s mission and achieve consensus on strategies and objectives for achieving that mission. The focus is on aligning organizational resources to bridge the

gap between present conditions and the envisioned future. The organization’s objectives for a strategic plan will help determine how available resources can be tied to future goals.

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

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

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

SWAT – Special Weapons And Tactics.

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.

TEA – Tax Equity Allocation.

TMA – Training Managers Association.

Triple Flip – The “triple flip” swaps one-quarter of the Town’s local sales taxes to

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

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

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

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

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

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

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

**RESOLUTION NO. 2016-28
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND ADOPTING THE ANNUAL BUDGET FOR
FISCAL YEAR 2016-2017**

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 27, 2016 and May 28, 2016;
- (c) A public hearing was held on June 8, 2016 on the proposed budget; and
- (d) The City Council duly considered the proposed budget, the City Manager's budget message, and public comments, if any, thereon.

2. Findings

- (a) *Budget Approval.* The 2016-2017 budget proposed by the City Manager, dated July 1, 2016, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2016-2017.
- (b) *Summary of Appropriations.* A summary (Exhibit A) is attached hereto and by reference made part of this Resolution, reflects the Fiscal Year 2016-17 Budget (All Funds) for the Town of Colma.
- (c) *Clerical Adjustments.* The City Manager shall be, and hereby is, authorized to adjust the budget pursuant to the provisions of section 1.09.070 of the Colma Administrative Code and, no later than August 31, 2016, to make such other adjustments necessary to correct any clerical or technical errors in the proposed budget, provided that the City Manager makes a written report of all corrections or adjustments to the City Council within 30 days.
- (d) *Department Limitation.* The City Council authorizes the expenditure of funds for the items specified in the budget, provided that the total expenditures for the department shall not exceed the total budget by fund, for the department.
- (e) *Staffing.* The number and classifications of employment positions shown in the proposed budget is hereby approved as the authorized staffing level for the Town. The City Manager and each department head may not expand the number of full-time equivalent employees beyond that shown as the authorized staffing level for the Town without specific approval of the City Council.
- (f) *Purchasing Ordinance.* All expenditures for services, goods, or public works projects

must comply with the Town's Purchasing and Contracting Ordinance (Subchapter 1.06 of the Colma Municipal Code).

(g) *Administration of Annual Budget.* The City Manager shall be responsible to administer the Budget and financial records and the City Council authorization includes the following administrative actions as may be required during the year:

(i) Transfer budgeted amounts between line items, provided that the transfer is within the same fund, and within the same Department.

(ii) Increase grant funded revenue and expenditure budgets. Changes may be administratively processed, when revenue estimates exceed the amount identified in the Budget due to increases in grant revenues, as verified by the Finance Director. The adjustment will also account for increased expenditures in an amount not to exceed the amount of increased grant revenue. Increased appropriations shall continue to be documented in the financial records and conveyed to the City Council as part of the quarterly financial reports.

(iii) Make transfers among the various funds designated as "Transfers In / Transfers Out". This shall be consistent with the "Summary Appropriations by Major Fund" Exhibit A. All fund transfers shall be recorded in the financial records.

(iv) Administratively make adjustments to the Fiscal Year 2016-17 appropriations to account for the carryover of unspent Capital Project appropriations from Fiscal Year 2015-16. All such adjustments shall be clearly recorded in the Town financial records and shall only be for projects that remain incomplete as of June 30, 2016.

3. Reserves

The City Council hereby declares the following classifications of reserves (Net Income):

(a) A Debt Reduction reserve shall be recorded in the General Fund in the amount of \$600,000 as of June 30, 2017. This amount represents a minimum of two years of COP Debt Service. (Committed Fund Balance – Designated by City Council)

(b) The Retiree Healthcare Reserve reported in previous years shall be eliminated and no longer reported as of June 30, 2015. The Town has established an irrevocable Trust for this purpose.

(c) The Budget Stabilization Reserve as of June 30, 2017 is established at \$14,000,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 100% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year. The exact amount of this reserve shall be determined based on the final audit and financial statements. (Committed Fund Balance – Designated by City Council)

(d) Assigned Fund Balances – General Fund: Assigned fund balance includes amounts intended to be used by the Town for specific purposes, subject to change. The City Council authorizes the City Manager to establish the following assignments in the General Fund:

(i) Litigation Reserve of \$100,000, which may fund expenditures in the event of extraordinary legal expenses.

(ii) Insurance Reserve in the amount of \$100,000, which may fund expenditures in the event of extraordinary insurance claims and related expenses.

(iii) Disaster Response and Recovery in the amount of \$750,000 which may fund expenditures in the event of a catastrophic event.

(e) Assigned Fund Balances – Capital Project Fund / Fleet Replacement Fund: All reserves in the Capital Project Fund and Fleet Replacement Fund shall be recorded as assigned for future projects. Changes in the assignment shall be subject to City Council action.

(f) General Fund 2016-17 – Increased Reserve: The proposed budget estimates \$1.7 million appropriated to unassigned reserves. The City Council shall consider at a later date an appropriation of an amount to be determined to address recorded Town liabilities.

4. Transfer to Unassigned Reserve

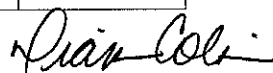
All General Fund net income on hand on June 30, 2016, which is not designated for a specific reserve category shall be recorded in the Unassigned Reserve.

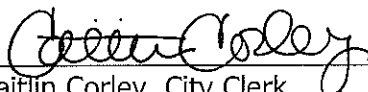
Certification of Adoption

I certify that the foregoing Resolution No. 2016-28 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 8, 2016, by the following vote:

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

Dated 6/29/16


Diana Colvin, Mayor

Attest: 
Caitlin Corley, City Clerk

"EXHIBIT A": SUMMARY OF APPROPRIATIONS FY 2016-17

	General Fund (11)	All Other Funds (21,22,29,31,33, 43)	TOTAL ALL FUNDS
REVENUE			
Property Tax	576,300	-	576,300
Sales Tax	10,550,000	-	10,550,000
Cardroom Tax	3,790,000	-	3,790,000
Other Taxes	117,900	44,700	162,600
Licenses and Permits	149,050	-	149,050
Fines and Forfeitures	68,000	-	68,000
Intergovernmental	16,060	394,500	410,560
Use of Money & Property	427,402	1,300	428,702
Sewer Service Charges	710,000	-	710,000
Other Charges For Services	141,700	-	141,700
Other Revenue	36,300	-	36,300
TOTAL REVENUE	16,582,712	440,500	17,023,212
OPERATING EXPENDITURES			
110 - City Council	266,290	-	266,290
130 - City Attorney	310,000	-	310,000
140 - City Mgr / City Clerk	785,980	-	785,980
141 - Human Resources	246,660	-	246,660
150 - Finance	455,290	-	455,290
151 - General Services	1,018,850	-	1,018,850
210-240 - Police	6,215,960	122,290	6,338,250
310 - PW Admin / Engineering / Building	910,000	-	910,000
320 - Public Wks Maintenance	1,765,530	25,000	1,790,530
410 - Planning	497,000	-	497,000
510 - Recreation Services	961,740	-	961,740
800's - Facility Operations	580,450	-	580,450
620 - Debt Service (COP)	-	303,170	303,170
TOTAL OPERATING EXPENDITURES	14,013,750	450,460	14,464,210
CAPITAL EXPENDITURES			
Streets, Sidewalks, Bikeways	-	250,000	250,000
Sewers & Storm Drains	-	156,000	156,000
City Facilities / Long Range Plans	-	11,376,691	11,376,691
Major Equipment / Fleet	-	585,105	585,105
TOTAL CAPITAL PROJECT EXPENDITURES	-	12,367,796	12,367,796
TRANSFERS BETWEEN FUNDS			
TRANSFERS IN			
Transfer In (From General Fund)	-	853,170	853,170
TRANSFERS OUT			
Transfer Out (For Debt)	(303,170)	-	(303,170)
Transfer Out (For CIP)	(550,000)	-	(550,000)
TOTAL TRANSFERS	(853,170)	853,170	-
IMPACT ON RESERVES	1,715,792	-	(9,808,794)

