



TOWN OF COLMA

FY 2017-18 Adopted Budget

Mayor Helen Fisicaro
Vice Mayor Raquel "Rae" Gonzalez
Council Member Joanne F. del Rosario
Council Member John Irish Goodwin
Council Member Diana Colvin







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Colma
California**

For the Fiscal Year Beginning

July 1, 2016

Executive Director



California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2016-2017

Presented to the

Town of Colma

For meeting the criteria established to achieve the Operating Budget Excellence Award.

January 31, 2017



A handwritten signature in black ink, appearing to read "John Adams".

***John Adams
CSMFO President***

A handwritten signature in blue ink, appearing to read "Craig Boyer".

***Craig Boyer, Chair
Professional Standards and
Recognition Committee***

Dedicated Excellence in Municipal Financial Reporting





TOWN OF COLMA
FY 2017-18 Adopted Budget
TABLE OF CONTENTS

BUDGET MESSAGE

City Manager's Budget Message 1

COLMA PROFILE

Community Profile..... 11
Regional and Local Location Map 12
About Colma 13

BUDGET OVERVIEW

Economic Assumptions for FY 2017-18 21
Historical Revenue Summary by Fund 23
Historical Expenditure Summary by Function / Department (All Funds) . 24
Historical Expenditure Summary by Fund / Category 25
Revenues, Expenditures, Transfers by Fund FY 2017-18..... 26
Status of Fund Balances 27
Inter-Fund Transfers 28

REVENUE

Revenue Detail 29

OPERATING BUDGET

City Council 35
City Treasurer 37
City Attorney 39
City Manager / City Clerk Department 43
 Administration 45
 Human Resources 49
 Finance 52
 General Services 56
 Debt Service – COPs 58

Police Department.....	59
Police Administration.....	61
Police Patrol.....	65
Police Communications.....	69
Police Community Services.....	72
Public Works & Planning Department.....	75
Public Works Administration / Engineering / Building.....	77
Public Works Maintenance / Sewer.....	80
Public Works Facility Operations.....	84
Planning.....	91
Recreation Services Department.....	95

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan FY 2017-18 Overview.....	103
Historical Capital Improvement Projects.....	110
Capital Improvement Plan FY 2017-18.....	111

FINANCIAL TRENDS

Financial Trends and Projection.....	115
5 Year Revenue History.....	119
5 Year Expenditure History (by Fund / Department).....	120
5 Year Expenditure History (by Fund / Category).....	121
5 Year Projection of General Fund Revenue and Expenditures.....	122

APPENDIX

Appropriations Limit.....	123
Staffing.....	124
Description of Funds FY 2017-18.....	125
Budget Process.....	128
Budget and Financial Policies.....	130
Investment Policy.....	137
Glossary of Budget Terms.....	138
Resolution 2017-31.....	149

Reasonable Accommodation

Upon request, this publication will be made available in appropriate alternative formats to persons with disabilities, as required by the Americans with Disabilities Act of 1990. Any person with a disability, who requires a modification or accommodation to view the document, should direct such a request to Brian Dossey, ADA Coordinator, at 650-997-8300 or brian.dossey@colma.ca.gov Please allow two business days for your request to be processed.



Budget Message





Budget Message

TO: Mayor and Members of the City Council

FROM: Sean Rabé, City Manager

MEETING DATE: June 14, 2017

SUBJECT: FY 2017-18 Adopted Budget

Staff is pleased to present the FY 2017-18 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 \$18.83 million. Total expenditures for all funds are at \$31.13 million, comprised of \$15.33 million in Operating Expenditures and \$15.80 million in Capital Improvement Projects. An additional \$1.19 million in General Fund resources will be transferred to finance Capital Improvement Projects and debt service. The General Fund operating budget is balanced and includes a \$1.6 million surplus. Total expenditures (all funds) exceed revenue due to significant capital project expenditures being financed from capital project reserves and COP proceeds.

EXECUTIVE SUMMARY

The FY 2017-18 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 2017-18 Adopted Budget provides \$15.03 million in funding to operating departments, approximately \$297,000 to Debt Service and \$15.80 million to the CIP for a total of \$31.13 million. The following table compares the FY 2016-17 Amended Budget and the FY 2017-18 Adopted Budget.

	FY 2016-17 Amended	FY 2017-18 Adopted	Difference
Operating Depts	\$ 14,460,085	\$15,030,300	+ \$ 569,945
Debt Service	\$ 303,170	\$ 297,070	- \$ 6,100
Capital Projects	\$ 17,256,587	\$ 15,807,427	- \$ 1,449,160

Due to the multi-year nature of CIP projects, it is common to have fluctuations from year to year. 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 \$5.6 million at the end of FY 2017-18. The assumptions used in preparing the FY 2016-17 Adopted Budget are discussed at the beginning of the Budget Overview Section.

ECONOMIC OVERVIEW

The Town of Colma is the smallest municipality in San Mateo County with 1,506 residents. Sales and cardroom taxes are its primary funding sources. Compared to its small population, the Town has a very high per capita amount of sales tax revenue. This 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 2017 the unemployment rate was 4.5 percent in California. Comparatively, San Mateo County had a significantly lower rate of 2.5 percent.² The 2017 San Mateo County unemployment rate had dropped 0.4 percent since April 2016.³ Improvements in the labor market have a positive impact on consumer spending which also contributes to the local economy.

Given the significance of sales tax to the overall revenue, it is important to examine expected trends with this revenue. HdL, the Town's sales tax consultant, partnered with Beacon Economics to project the growth in retail sales. Their current projection is a sales tax growth of 2.7 percent in FY 2017-18 compared to an estimated growth of 1.9 percent in FY 2016-17. However, further examination by retail sector indicates the opposite for the Town of Colma. A significant amount of the projected growth is in Fuel sales. The two largest sectors for Colma are Autos and Transportation followed by General Consumer Goods. The Auto sector is forecast to decrease by 2.6 percent and General Consumer Goods to decrease by 0.1 percent. The automobile sales projections follow national trends as reported by the California New Car Dealers Association report issued in February 2017. These negative trends for the Town of Colma will be offset by the opening of a Car Max dealership projected to be in full operation by the second half of FY 2017-18.

Cardroom taxes are projected to be approximately \$4.12 million, which is 2 percent higher than last year. Projections for cardroom revenue reflect the continuing increase since taxes dipped in FY 2014-15. The total revenue for this source remains 14 percent below the amount collected in FY 2012-13. The lower amount is partially attributable to increased competition in the region.

The Town is uniquely challenged in its efforts to diversify its revenue base with 76 percent of the Town's 2 square miles developed as cemeteries or zoned for cemetery usage, and the remainder substantially developed.

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 State EDD, April 1, 2017

³ State EDD, April 1, 2016

Over the past several years, the Town has monitored expenditures and looked at opportunities to control costs. The Town will continue to be impacted by increases in retirement benefits under the State Public Employees Retirement System (PERS).

Overall, the national economy is forecasted to continue to grow. There will be challenges in some sectors including the high cost of housing in the region. However, as long as employment remains strong and inflation is under control, the Town's economic forecast is bright.

STRATEGIC PLAN

At the end of each calendar year, the City Council typically reviews and discusses Town priorities with the City Manager and staff. In November 2016, the process produced a new two-year strategic plan that built off the previous version. The City Council prioritized several ongoing projects, many of which focused on capital improvements or strengthening the Town's long-term fiscal position. The 2017-19 Strategic Plan is a two-year plan that should be updated in Fall 2019. Below are some of the key components of the Strategic Plan.

Economic Development

Colma has been actively engaged in Economic Development for many years. In May 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 2012.

The Plan contains short-term and long-term action items. The Council prioritized a handful of key economic development initiatives during the 2016 Strategic Planning process, which staff continues to implement. Key among these is the preparation of a Master Plan for the Serramonte Auto Row and the support of expansion or relocation of key revenue-generating businesses. This project has a current reserve of \$250,000, which was transferred from the General Fund in a previous year.

Complete Town Hall Renovation

The Town has been in the process of renovating its historic Town Hall facility for the past year. The project includes an addition of approximately 9,000 square feet and is intended to address both Americans with Disability Act access issues and to bring most of the Town's administrative functions under one roof. The funding to undertake the work was appropriated in a prior Fiscal Year and retained in a reserve.

General Plan Update

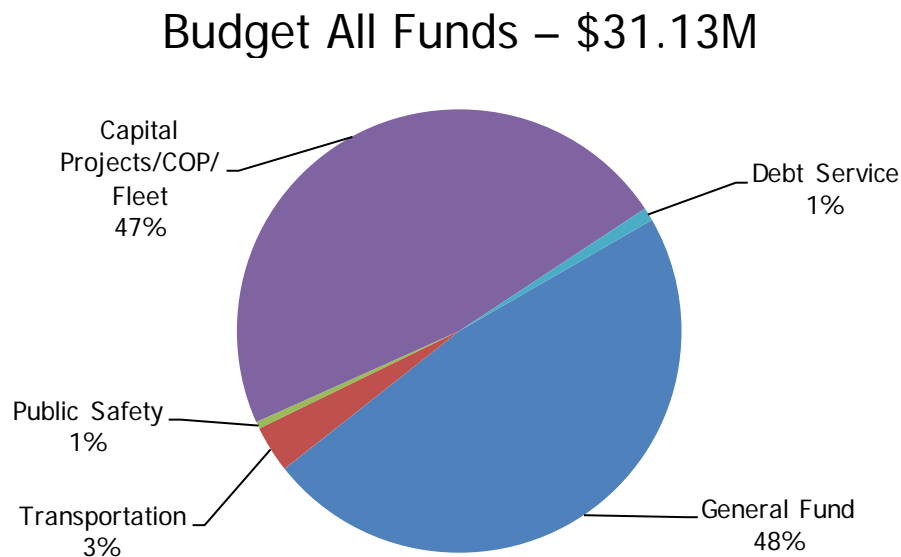
California state law states that each city shall "periodically review, and revise, as necessary, the general plan." The California Supreme Court stated that, " ...while there is no statutory requirement that the General Plan be updated at any given interval, there is an implied duty to keep the General 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 expected to have activity in FY 2017-18 with efforts to initiate contract work on the Environmental Impact Report (EIR). The funding to undertake the work was appropriated in a prior Fiscal Year and retained in a reserve.

FINANCIAL INFORMATION

Summary

The Budget Overview Section of the Budget document contains detailed information related to the Economic Assumptions and tables showing multi-year comparisons of both revenue and expenditures. That section also provides a detailed comparison of Fund Balances. The purpose of this section is to provide a high level overview of the financial plan and to highlight key areas. The following chart displays the total funding grouped by the type of funds, which displays the preponderance of the budget is concentrated in the General Fund and Capital Project related funds. The Transportation grouping includes Gas Tax, Measure A and Transportation Grants.



As shown above, the FY 2017-18 Adopted Budget is primarily General Fund (48 percent) and Capital-related funds (47 percent). Total revenues are projected to be \$18.83 million with \$17.64 million in General Fund revenue. Total expenditures for all funds are at \$31.13 million, comprised of \$15.33 million in Operating Expenditures, approximately \$297,000 in debt service and \$15.80 million in Capital Improvement Projects. Despite total expenditures exceeding revenue (because of significant capital project expenditures, which are being financed from planned reserves and COP proceeds), the operating budget is balanced and includes a \$1.6 million surplus.

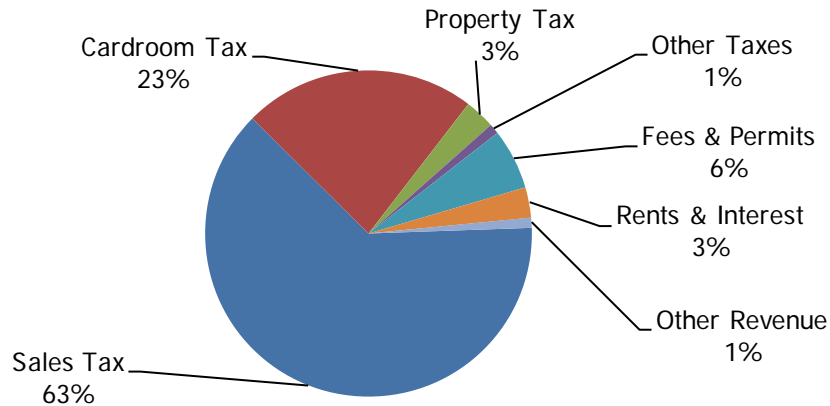
Revenues

Total revenues are projected to be \$18.83 million with \$17.64 million in General Fund revenue. The General Fund projection is approximately \$600,000 more than General Fund revenues budgeted in the FY 2016-17 Adopted Budget. Revenue in the Adopted Budget is based on the

assumption that the ongoing improvement of the national, state and regional economies continues to be positive with smaller increases than in previous 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 - \$17.6M



The largest single revenue is Sales Tax, which in FY 2017-18 represents 63 percent of the total General Fund revenue. Sales Tax in FY 2017-18 is estimated at \$11.15 million – an increase of approximately \$400,000 (or 4 percent) compared to the FY 2016-17 Amended Budget. This estimate takes into account slower retail sales especially among the new car sector. However, those factors are offset by the expectation of a partial year of operation for a new automobile dealer. The Town has also accounted for the relocation of a national retailer to a location outside the Town limits.

Cardroom Taxes are the second largest source representing 23 percent of General Fund revenue. The FY 2017-18 Adopted Budget assumes the Town will receive \$4.12 million, which is \$70,000 more than current estimates for FY 2016-17. The Town has experienced steady growth in this revenue over the past few years as the operator has revised fees subject to the tax.

Interest on Investments accounts for approximately 1 percent of the total General Fund Revenue. However, due to an extended period of expenditures for capital projects the Town has increased balances available for investment. In addition the rate of interest earned has been increasing resulting in increased revenue for the Town. Interest Revenue in the General Fund is expected to be approximately \$40,000 higher in the upcoming year than the FY 2016-17 Amended Budget.

All other General Fund revenue sources are generally projected to be comparable to FY 2016-17.

Expenditures

The FY 2017-18 Adopted Budget provides \$15.03 million in funding to operating departments, approximately \$297,000 to Debt Service and \$15.80 million to the CIP for a total of approximately \$31.13 million. These expenditures are approximately \$888,000 less than the FY 2016-17 Amended Budget.

General Fund expenditures account for 98 percent of the total budgeted expenditures that are outside of the CIP Projects. The largest category of expenditures in the General Fund is Salaries, Wages, and Benefits accounting for 58 percent of the non-CIP Budget. Increases in this category total approximately \$370,000 compared to the FY 2016-17 Amended Budget and are associated with negotiated salary increases as well as significant cost increases associated with PERS retirement rates. Supplies and services are projected to increase by \$167,525. Approximately \$60,000 of this amount is attributable to projected increases in liability and workers' compensation insurance. Departments were requested where possible to control any increases in operating supplies and services.

Key expenditure points in the FY 2017-18 Adopted Budget include the following:

- Increases occur throughout all Departments reflecting adjustments to salaries and benefits based on the collective bargaining agreements and MOU's. 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 2017-18 Adopted Budget discusses the magnitude of the changes.
- OPEB Retiree costs are allocated among operating Departments. The OPEB costs include an estimate of the FY 2017-18 premium costs plus a contribution to the OPEB Trust to fund an amortized payment towards the unfunded liability. An updated calculation study is underway, which may impact the amount of the charges.
- The FY 2017-18 Adopted Budget continues to include a fully-staffed Police Department as funded in the FY 2016-17 Amended Budget.
- Additional changes to staffing are discussed later.
- The water conservation incentive program sewer subsidy is funded at \$85,000.
- Sewer revenues are assumed at 100 percent of actual cost, less the water conservation program subsidy.
- Debt service payments are included in the FY 2017-18 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 inter-fund transfers in the FY 2017-18 Adopted Budget.

	General Fund (11)	All Other Funds (21, 22, 23, 27, 29, 31, 33, 43, 61)	TOTAL ALL FUNDS
TOTAL REVENUE	17,636,197	1,194,295	18,830,492
TOTAL OPERATING EXPENDITURES	14,874,120	450,480	15,324,600
CAPITAL EXPENDITURES			
Streets, Sidewalks, Bikeways	-	1,925,000	1,925,000
Sewers & Storm Drains	-	-	-
City Facilities / Long Range Plans	-	13,517,427	13,517,427
Major Equipment / Fleet	-	365,000	365,000
TOTAL CAPITAL PROJECT EXPENDITURES	-	15,807,427	15,807,427
GRAND TOTAL EXPENDITURES	14,874,120	16,257,907	31,132,027
TRANSFERS BETWEEN FUNDS			
TRANSFERS IN			
Transfer In (From General Fund)	-	1,185,910	1,185,910
TRANSFERS OUT			
Transfer Out (For Debt)	(297,070)	-	(297,070)
Transfer Out (For CIP)	(888,840)	-	(888,840)
TOTAL TRANSFERS	(1,185,910)	1,185,910	-

The FY 2017-18 Adopted Budget includes approximately \$15.8 million to the CIP for various projects. The most significant project is \$12.92 million for the Town Hall Renovation Project. There is also \$1.375 million for the Mission Road Improvements project which will be partially funded by Transportation Grants. Another added project in FY 2017-18 will address Sterling Park Playground Improvements. Detail on these programs (and other planned projects) can be found in the Capital Improvement Plan Section.

The Town is sensitive during the capital project planning to consider the on-going operating impacts which occur following the completion of the project. Design of facilities and improvements consider on-going energy and other utility costs. With the Town Hall Renovation project, the operating costs will be offset by the eventual removal of the temporary annex structures.

Staffing Changes

The FY 2017-18 Adopted Budget includes a reorganization within the Recreation Services Department to facilitate additional Administrative Services Director time supporting the City Manager. The addition of a Manager classification will provide added supervisory level oversight of the department's programs. The change involves the elimination of one Recreation Coordinator position and the addition of one Recreation Manager position, resulting in no net change to the total authorized staffing. The amount of Administrative Services Director time allocated to the City Manager / City Clerk Department will increase from 0.25 FTE to 0.5 FTE

with a corresponding decrease in the portion of the position allocated to the Recreation Services Department (from 0.75 FTE to 0.5 FTE).

The FY 2017-18 Adopted Budget staffing chart and department narratives reflect these staffing changes. 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. Staffing has remained relatively unchanged over the past several years.

Employee Salaries and Benefits

The collective bargaining process with represented groups was completed in FY 2016-17 resulting in specific adjustments to salaries and benefits through June 2019. The Budget has accounted for cost of living adjustments per the agreements as well as 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 percent increase in health care costs for active employees and a 10 percent increase in contributions to fund retiree health insurance liabilities.

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.

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; however significant impacts from these changes will not accrue until many years in the future. Additional impacts are discussed in the next section of this message.

The Town also negotiated the cessation of retiree health premium payments for all new employees hired after January 1, 2017. While this change in Other Post Employment Benefits does not provide any cost savings in the short term, it provides a significant savings in the long term.

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 and administrative costs of \$297,070 for the Certificates of Participation (COPs) for the Town Hall Renovation are included in the FY 2017-18 Adopted Budget.

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. Beginning in FY 2015-16 the Town continued to make contributions to the Trust. Payments for the expenses associated with Retiree Medical and Dental insurance 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 Proposed Budget, the Town increased its contribution to be equal to the full Actuarial Required Contribution (ARC).

The FY 2017-18 total contributions are budgeted at \$1.2 million to fund premiums and add to the balance needed to fund liabilities. 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 five-year period. PERS has also announced plans to consider reducing the assumed discount rate which will also increase future contributions. To supplement this effort the Town established a Pension Trust that can be used to reduce liabilities. In the FY 2016-17 Adopted Budget, increased PERS costs amounted to approximately \$137,000, which was a 11.9 percent increase. The Budget includes funding for the full obligation for FY 2017-18. Due to the complexity of estimating the liabilities during this time of changes, as part of the Budget and Financial Plan it is recommended that the City Council consider options in the coming year to apply surplus funds towards reducing the retirement liabilities.

TOWN OF COLMA FINANCIAL RESERVES

The City Council has consistently placed a high value on the ability to weather a downturn by protecting financial reserves. In the FY 2017-18 Adopted Budget, the reserves established by City Council policy remain fully funded.

The Town's General Fund Reserve Policy establishes the threshold for the Budget Stabilization Reserve to be 100 percent of General Fund Expenditures. The availability of excess reserves has allowed the Town to reinvest in the Town's infrastructure through the CIP.

In the FY 2017-18 Adopted Budget, these efforts leverage General Fund sources with grant funding. The Budget also provides for contributions to Fleet Replacement Reserves, in order to have resources that can be tapped for the orderly replacement of vehicles. The Budget includes contributions to a Trust to reduce liabilities for its Other Post-Employment Benefits (OPEB) retiree health costs. It is expected that updated contribution calculations will be available

shortly after the start of the new Fiscal Year. The Budget and Financial Policies can be found in the Appendix Section.

The Town's estimated General Fund Reserves for FY 2017-18 are shown in the following table:

Estimated General Fund Reserves FY 2017-18			
Committed	Debt Reduction		600,000
	Budget Stabilization		14,900,000
Assigned	Litigation		100,000
	Insurance		100,000
	Disaster Response and Recovery		750,000
	Sub-Total Committed / Assigned		16,450,000
Unassigned			5,638,120
		Total	22,088,120

The City Council should consider whether it would be appropriate to allocate a portion of the reserves to funding future liabilities during FY 2017-18. This includes retirement liabilities as well as a need to retain resources to address future facility and infrastructure repairs that occur as improvements age.

ORGANIZATION OF DOCUMENT

The Budget document is organized to provide information on both Revenue and Expenditures in a summary format as well as detailed line items. Financial comparison data is presented in tables that include five columns: columns 1 and 2 provide two years of Actual results; column 3 is the current year Amended Budget (the Adopted Budget plus all budget amendments as of May 1st); column 4 contains the Estimated for the current year (a projection of what the actual revenue or expense will be at the end of the current year); and column 5 is the Adopted Budget (as adopted by the City Council).

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.

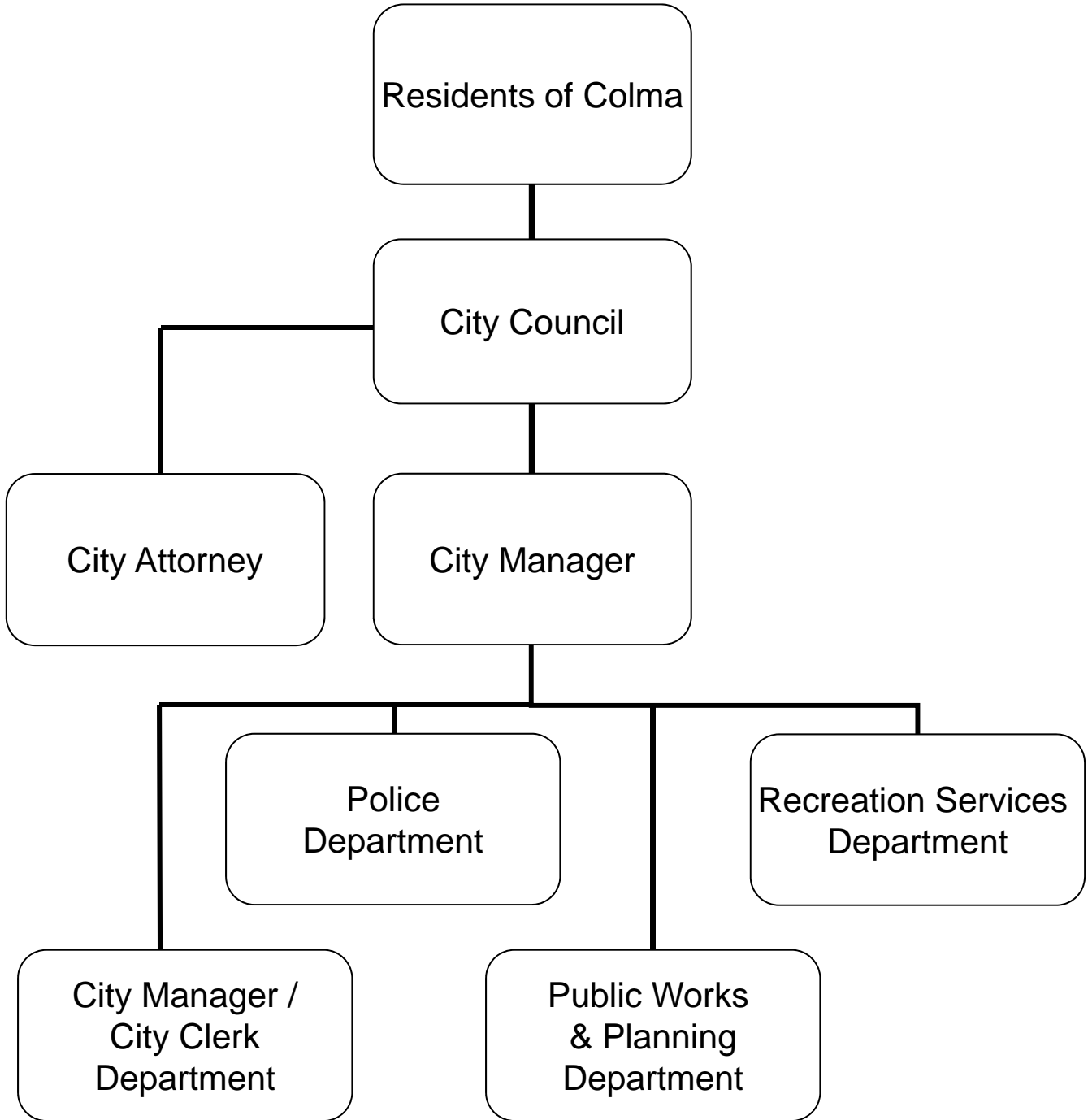
Documents like this cannot be completed without teamwork from all involved. To that end I would like to thank the Department Directors for their dedication to the overall effectiveness of the Town's government and to the residents themselves. It is also important to acknowledge Consulting Finance Manager 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



Colma Profile

Town of Colma



COMMUNITY PROFILE

Town of Colma

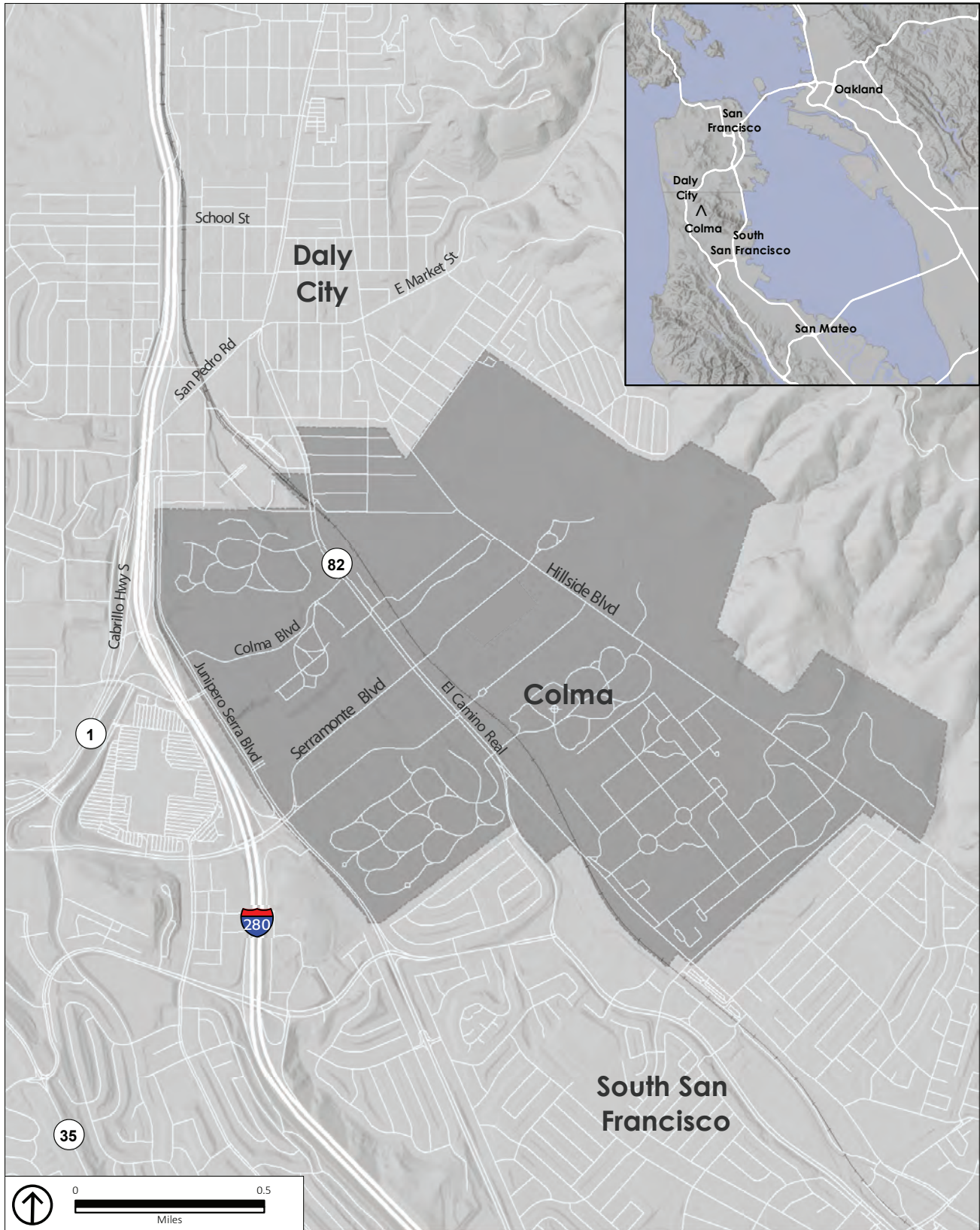
UNIQUE SERVICES PROVIDED TO RESIDENTS:

- 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 15% OF COST



The Town of Colma known worldwide as the “City of Souls,” is the smallest city in San Mateo County with 1,506 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.

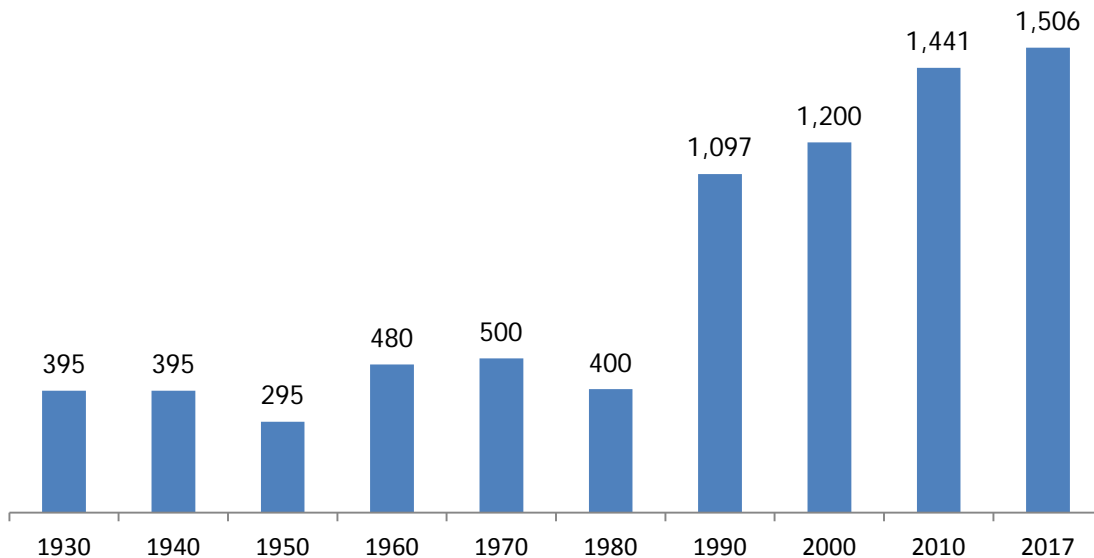
Neighboring San Francisco passed an ordinance in 1902 prohibiting all interments within its boundaries. The rapidly growing city looked south to San Mateo County for the land it needed, and in 1924 this search led to the incorporation of the cemeteries established a quarter of a century earlier, as the 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 1,506, 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 age 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 \$87,000, 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 Community Fair in July, a summer concert series in August, a Town Picnic in September, a Halloween House Decorating Contest and a Town Holiday Party in December.

New programs and events are added each year.

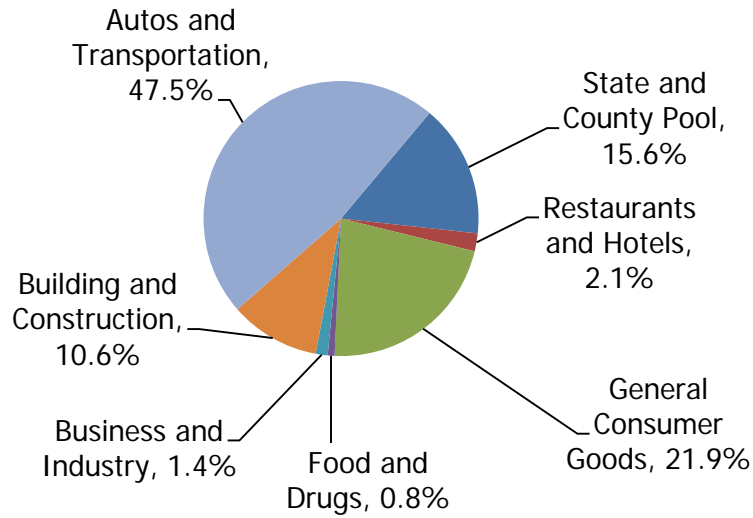
Residents receive a monthly LiveWire newsletter containing articles by staff on current topics and a calendar of events and council meetings for that month. Every four months, residents receive a Recreation Guide containing information on the events, trips, classes and other programs that are happening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

HISTORICAL MUSEUM

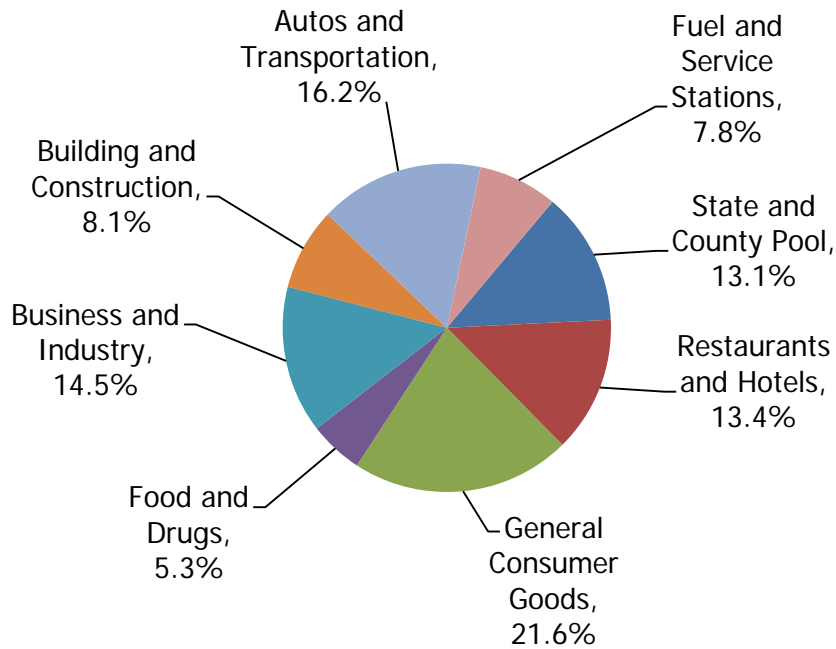
Since the Town of Colma was primarily incorporated to protect cemeteries, the Town has always been closely associated with the Town's cemeteries and their history. The Town supports the efforts of the Colma Historical Association, founded on July 26, 1993. As part of the construction of the Community Center, the Town received a donation of the former Mount Olivet Cemetery building on Hillside Boulevard which was refurbished and 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.

2016 Sales Tax Comparison¹

Town of Colma

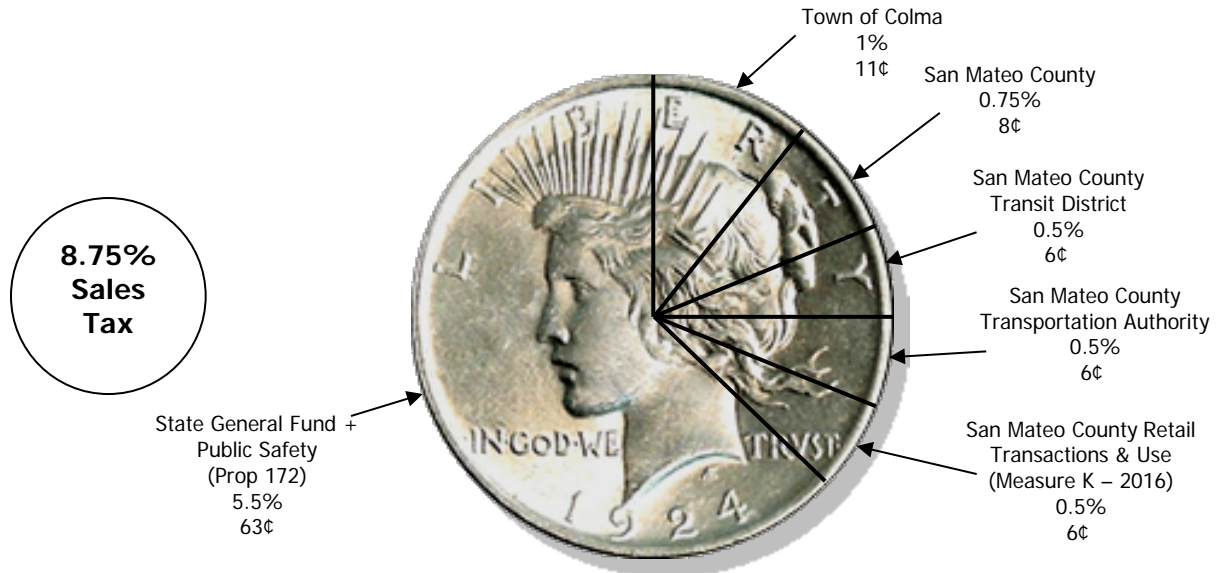


HdL Client Database Statewide



¹ From the HdL Companies.

Where Does My Sales Tax Dollar Go?



In FY 2017-18, the Town will receive approximately \$11.15 million in sales taxes.

Where Does My Property Tax Dollar Go?



For FY 2017-18, the Town of Colma will receive approximately \$476,800 in property taxes.

Colma Major Employers

Business Name	Number of Employees*	Business Type
Lucky Chances	544	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	337	Retail
Home Depot	187	Retail
Serramonte Ford	175	Automobile Dealership
Home Depot Pro	177	Retail
Cypress Lawn	118	Cemetery
Kohl's	112	Retail
Best Buy	110	Retail
Stewart Chevrolet & Cadillac	104	Automobile Dealership
Lexus of Serramonte	103	Automobile Dealership
Honda of Serramonte	97	Automobile Dealership
Nordstrom	73	Retail

* Based on currently issued business licenses as of 5/1/2017





Budget Overview



ECONOMIC ASSUMPTIONS FOR FY 2017-18

The FY 2017-18 Budget assumes the national, state and regional economies continue to improve slightly, however the major sectors of auto sales and general consumer sales will not increase at the same pace as in recent years.

For FY 2017-18, the Town estimates General Fund revenues to be \$17.6 million, which is approximately \$600,000 more than General Fund revenues budgeted in the FY 2016-17 Amended Budget. Updated estimates of General Fund Revenue for FY 2016-17 forecast that the total revenue will exceed the budget by approximately \$410,000. The largest contributing factors are sales tax, grading permits, interest earnings, 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 projection is positively impacted by the addition of a new automobile dealer during the year. This positive impact is partially offset by the relocation of a general consumer retailer to a new store outside the Town of Colma. The two largest categories for the Town of Colma are Autos and Transportation and General Consumer Goods. In 2016 these categories accounted for approximately 69 percent of the local retail sales. The estimated percentage used for the two categories is 2.3 percent and 0.5 percent, respectively. The rate of these increases reflects lower forecast growth for these sectors of the economy than in recent years. The overall percentage increase compared to the FY 2016-17 estimate is approximately 1.7 percent.
- Cardroom tax revenue is estimated to be \$4.12 million which is \$70,000 more than the FY 2016-17 Amended Budget. This increase is partially attributable to the economic rebound and to changes in gaming fees collected by the cardroom operator. The tax is a percentage of these fees. The total estimated for FY 2017-18 still remains below the amount collected in FY 2013-14.
- Sewer fee revenue, based on the continuation of the Town's Water Conservation Incentive Program, is \$30,000 more than the FY 2016-17 Amended Budget, however it is consistent with the estimated FY 2016-17 revenue. If fewer customers qualify for the water conservation discount, the total revenue will be more than the budget. Sewer costs not paid for by fees collected are offset by the General Fund.

Expenditures

- Cost of living adjustments have been included for employees, based upon the current Memorandums of Understanding and adopted salary schedules.
- Health benefits are based on a projected increase of 7 percent beginning January 1, 2018. Other health benefit costs (Dental, Life, Optical) are assumed to increase at a rate of 4 percent.
- 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 July 1, 2017. PERS is phasing in significant cost increases over the next five years. 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 \$225,000 in FY 2017-18, which is a 21 percent increase in PERS Costs.
- The Town has established a Retiree Medical Trust to offset liabilities for Other Post-Employment Benefits (OPEB). In FY 2016-17, the contribution made was based on the full Actuarial Required Contribution (Pay-Go + Contribution to Reduce Liabilities). For FY 2017-18, a new actuarial calculation will be required which was not complete at the time the budget was prepared. The budget includes an expense of approximately 10 percent more than the amount budgeted in FY 2016-17 to offset changes required in the calculation. All Retiree OPEB costs are allocated to each department based on the proportionate share of budgeted full-time salaries and total \$1.2 million.
- 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 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
11	GENERAL FUND					
	Sales, Cardroom, Property & Other Taxes	14,801,928	15,629,613	15,494,200	15,701,415	15,999,075
	Licenses & Permits	138,876	315,490	149,050	249,570	170,740
	Fines & Forfeitures	65,785	68,225	68,000	69,000	69,000
	Use of Money & Property	425,685	462,655	427,402	475,660	477,802
	Revenue from Other Agencies	34,501	37,602	10,060	17,010	17,010
	Charges for Current Services	911,096	983,239	851,700	877,840	876,370
	Other Revenues	148,351	221,372	36,300	56,400	26,200
	TOTAL GENERAL FUND REVENUES	16,526,222	17,718,196	17,036,712	17,446,895	17,636,197
21	SPECIAL GAS TAX FUND					
	Use of Money & Property	669	114	500	250	200
	Revenue from Other Agencies	58,015	45,196	44,700	40,000	47,100
	TOTAL SPECIAL GAS TAX FUND	58,684	45,310	45,200	40,250	47,300
22	MEASURE A FUND (TRANSPORTATION TAX)					
	Use of Money & Property	453	186	500	300	200
	Revenue from Other Agencies-Measure A Tax	211,135	50,105	50,750	50,500	50,500
	TOTAL MEASURE A FUND	211,588	50,291	51,250	50,800	50,700
23	TRANSPORTATION GRANTS FUND					
	Revenue from Other Agencies	-	-	-	-	875,000
	TOTAL TRANSPORTATION GRANTS FUND	-	-	-	-	875,000
27	PUBLIC SAFETY GRANTS FUND					
	Use of Money & Property	-	-	-	-	100
	Revenue from Other Agencies	-	-	-	-	30,175
	TOTAL PUBLIC SAFETY GRANTS FUND	-	-	-	-	30,275
29	POLICE GRANTS FUND					
	Use of Money & Property	995	362	300	500	500
	Revenue from Other Agencies	104,306	150,378	103,750	103,750	100,000
	TOTAL POLICE GRANTS FUND	105,301	150,740	104,050	104,250	100,500
31	CAPITAL IMPROVEMENT FUND					
	Revenue from Other Agencies	-	-	169,200	169,200	-
	Other Revenues	-	-	-	163,660	-
	TOTAL CAPITAL IMPROVEMENT FUND	-	-	169,200	332,860	-
33	COPs TOWN HALL FUND					
	Use of Money & Property	-	10,046	-	25,000	5,000
	Proceeds from Debt Issuance	-	5,102,497	-	-	-
	TOTAL COPs TOWN HALL FUND	-	5,112,543	-	25,000	5,000
43	COPs DEBT SERVICE FUND					
	Use of Money & Property	-	68	-	10	10
	Proceeds from Debt Issuance	-	150,000	-	-	-
	TOTAL COPs DEBT SERVICE FUND	-	150,068	-	10	10
61	FLEET REPLACEMENT FUND					
	Use of Money & Property	-	-	-	5,000	5,000
	Charges For Services	-	776,012	-	-	80,510
	Other Revenue	-	-	-	2,080	-
	TOTAL FLEET REPLACEMENT FUND	-	776,012	-	7,080	85,510
TOTAL REVENUE ALL FUNDS *		16,901,795	24,003,160	17,406,412	18,007,145	18,830,492

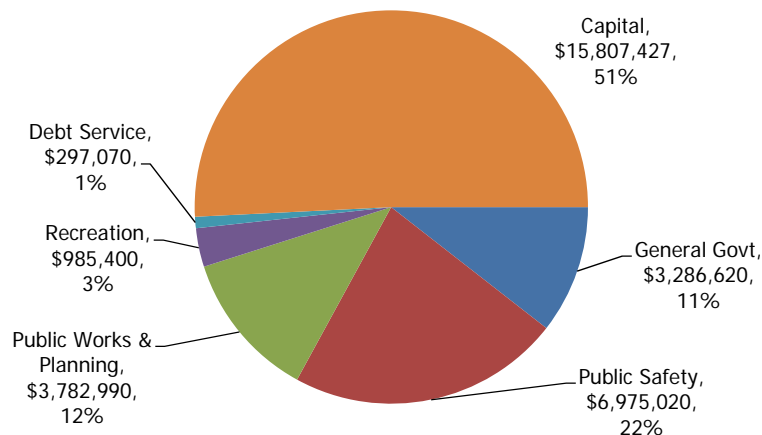
*Excludes Transfers In

HISTORICAL EXPENDITURE SUMMARY BY FUNCTION / DEPARTMENT (ALL FUNDS)

FUNCTION / DIVISION-DEPARTMENT	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
OPERATING EXPENDITURES					
General Government					
110 - CITY COUNCIL	219,830	229,843	276,205	252,540	268,570
120 - CITY TREASURER	3,475	-	-	-	-
130 - CITY ATTORNEY	257,606	214,130	310,000	275,000	337,500
140 - CITY MANAGER/CITY CLERK ADMIN	1,946,765	1,191,012	797,980	786,520	886,260
141 - HUMAN RESOURCES	191,146	233,098	254,660	225,150	222,540
150 - FINANCE	314,974	377,259	466,290	459,950	484,300
151 - GENERAL SERVICES	970,137	949,200	1,018,850	972,850	1,087,450
Subtotal General Government	3,903,933	3,194,542	3,123,985	2,972,010	3,286,620
Public Safety					
210 - POLICE ADMINISTRATION	889,747	1,058,575	1,259,340	1,236,300	1,352,310
220 - POLICE PATROL	3,117,404	3,704,422	4,207,260	4,062,310	4,505,380
230 - POLICE COMMUNICATIONS	721,377	759,184	953,480	891,920	965,970
240 - POLICE COMMUNITY SERVICES	114,200	106,476	147,300	143,440	151,360
Subtotal Public Safety	4,842,728	5,628,657	6,567,380	6,333,970	6,975,020
Public Works & Planning					
310 - PW ADMIN / ENGINEERING / BUILDING	845,873	869,039	910,000	909,000	959,700
320 - PW MAINTENANCE / SEWER	1,770,183	1,988,786	1,808,530	1,806,910	1,879,000
800's - FACILITY OPERATIONS	522,686	463,528	580,450	529,050	597,580
410 - PLANNING	410,941	512,091	497,000	351,710	346,710
Subtotal Public Works & Planning	3,549,683	3,833,444	3,795,980	3,596,670	3,782,990
Recreation					
510 - RECREATION SERVICES	824,246	864,463	972,740	960,070	985,400
Subtotal Recreation	824,246	864,463	972,740	960,070	985,400
TOTAL OPERATING EXPENDITURES	13,120,590	13,521,106	14,460,085	13,862,720	15,030,030
COPs DEBT SERVICE					
620 - COPs DEBT SERVICE	-	439,377	303,170	297,610	297,070
TOTAL OPERATING & DEBT SERVICE	13,120,590	13,960,483	14,763,255	14,160,330	15,327,100
CAPITAL IMPROVEMENT FUNDS					
900's - CAPITAL IMPROVEMENT PROJECTS	3,186,184	1,492,355	17,256,587	3,704,960	15,807,427
GRAND TOTAL ALL EXPENDITURES*	16,306,774	15,452,838	32,019,842	17,865,290	31,134,527

* Excludes Transfers Out

FY 2017-18 Appropriations by Function (All Funds)

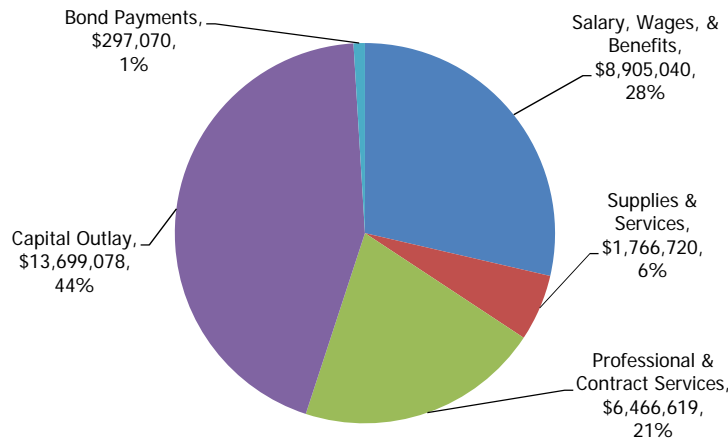


HISTORICAL EXPENDITURE SUMMARY BY FUND / CATEGORY

FUND #	EXPENDITURES	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
11	GENERAL FUND					
	Salary, Wages, & Benefits	7,503,291	7,131,856	8,410,550	8,141,300	8,780,630
	Supplies & Services	1,348,581	2,071,328	1,562,695	1,473,640	1,732,720
	Professional & Contract Services	4,047,717	4,080,273	4,273,350	4,053,590	4,282,570
	Capital Outlay	48,875	126,558	58,200	43,050	50,700
	TOTAL GENERAL FUND	12,948,464	13,410,015	14,304,795	13,711,580	14,846,620
21	SPECIAL GAS TAX FUND					
	Professional & Contract Services	58,016	17,968	25,000	25,000	25,000
	Capital Outlay	-	-	-	-	-
	TOTAL SPECIAL GAS TAX FUND	58,016	17,968	25,000	25,000	25,000
29	TRANSPORTATION GRANTS FUND					
	Professional & Contract Services	-	-	-	-	275,000
	Capital Outlay	-	-	-	-	600,000
	TOTAL TRANSPORTATION GRANTS FUND	-	-	-	-	875,000
22	MEASURE A FUND (TRANSPORTATION TAX)					
	Capital Outlay	211,135	-	-	-	160,000
	TOTAL MEASURE A FUND	211,135	-	-	-	160,000
27	PUBLIC SAFETY GRANTS FUND					
	Supplies & Services	-	-	-	-	30,000
	TOTAL PUBLIC SAFETY GRANTS FUND	-	-	-	-	30,000
29	POLICE GRANTS FUND					
	Salary, Wages, & Benefits	109,716	68,004	125,790	122,640	124,410
	Supplies & Services	4,398	2,590	4,500	3,500	4,000
	Capital Outlay	-	22,536	-	-	-
	TOTAL POLICE GRANTS FUND	114,114	93,130	130,290	126,140	128,410
31	CAPITAL IMPROVEMENT FUND					
	Professional & Contract Services	476,445	490,325	515,219	608,105	1,884,049
	Capital Outlay	2,498,603	232,680	12,358,218	411,855	11,088,228
	TOTAL CAPITAL IMPROVEMENT FUND	2,975,048	723,005	12,873,437	1,019,960	12,972,277
33	COPs TOWN HALL FUND					
	Capital Outlay	-	769,350	4,333,150	2,635,000	1,698,150
	TOTAL COPs TOWN HALL FUND	-	769,350	4,333,150	2,635,000	1,698,150
43	COPs DEBT SERVICE FUND					
	Debt Service Payments	-	439,377	303,170	297,610	297,070
	TOTAL COPs DEBT SERVICE FUND	-	439,377	303,170	297,610	297,070
61	FLEET REPLACEMENT FUND					
	Capital Outlay	-	-	50,000	50,000	102,000
	TOTAL FLEET REPLACEMENT FUND	-	-	50,000	50,000	102,000
TOTAL EXPENDITURES ALL FUNDS*		16,306,777	15,452,845	32,019,842	17,865,290	31,134,527

*Excludes Transfers Out

FY 2017-18 Appropriations by Category (All Funds)



REVENUE, EXPENDITURES, TRANSFERS BY FUND FY 2017-18
(Including Projected Fund Balance)

	General Fund (11)	Gas Tax Fund (21)	Meas. A Fund (22)	Transp. Grants (23)	Public Safety Grants (27)	Police Grants Fund (29)	Capital Impvt Fund (31)	COPs Town Hall Fund (33)	Debt Service Fund (43)	Fleet Repl. Fund (61)	TOTAL ALL FUNDS
REVENUE											
Property Tax	613,300	-	-	-	-	-	-	-	-	-	613,300
Sales Tax	11,150,000	-	-	-	-	-	-	-	-	-	11,150,000
Cardroom Tax	4,120,000	-	-	-	-	-	-	-	-	-	4,120,000
Other Taxes	115,775	47,100	-	-	-	-	-	-	-	-	162,875
Licenses and Permits	170,740	-	-	-	-	-	-	-	-	-	170,740
Fines and Forfeitures	69,000	-	-	-	-	-	-	-	-	-	69,000
Intergovernmental	17,010	-	50,500	875,000	30,175	100,000	-	-	-	-	1,072,685
Use of Money & Property	477,802	200	200	-	100	500	-	5,000	10	5,000	488,812
Sewer Service Charges	740,000	-	-	-	-	-	-	-	-	-	740,000
Other Charges For Services	136,370	-	-	-	-	-	-	-	-	80,510	216,880
Other Revenue	26,200	-	-	-	-	-	-	-	-	-	26,200
TOTAL REVENUE	17,636,197	47,300	50,700	875,000	30,275	100,500	-	5,000	10	85,510	18,830,492
OPERATING EXPENDITURES											
110 - City Council	268,570	-	-	-	-	-	-	-	-	-	268,570
130 - City Attorney	337,500	-	-	-	-	-	-	-	-	-	337,500
140 - City Mgr / City Clerk	886,260	-	-	-	-	-	-	-	-	-	886,260
141 - Human Resources	222,540	-	-	-	-	-	-	-	-	-	222,540
150 - Finance	484,300	-	-	-	-	-	-	-	-	-	484,300
151 - General Services	1,087,450	-	-	-	-	-	-	-	-	-	1,087,450
210-240 - Police	6,816,610	-	-	-	30,000	128,410	-	-	-	-	6,975,020
310 - PW Admin / Eng'g / Building	959,700	-	-	-	-	-	-	-	-	-	959,700
320 - PW Maintenance / Sewer	1,854,000	25,000	-	-	-	-	-	-	-	-	1,879,000
410 - Planning	346,710	-	-	-	-	-	-	-	-	-	346,710
510 - Recreation Services	985,400	-	-	-	-	-	-	-	-	-	985,400
800's - Facility Operations	597,580	-	-	-	-	-	-	-	-	-	597,580
620 - Debt Service (COP)	-	-	-	-	-	-	-	-	297,070	-	297,070
TOTAL OPERATING EXPENDITURES	14,846,620	25,000	-	-	30,000	128,410	-	-	297,070	-	15,327,100
CAPITAL EXPENDITURES											
Streets, Sidewalks, Bikeways	-	-	160,000	875,000	-	-	890,000	-	-	-	1,925,000
City Facilities / Long Range Plans	-	-	-	-	-	-	11,717,277	1,698,150	-	-	13,415,427
Major Equipment / Fleet	-	-	-	-	-	-	365,000	-	-	102,000	467,000
TOTAL CAPITAL PROJECT EXPENDITURES	-	-	160,000	875,000	-	-	12,972,277	1,698,150	-	102,000	15,807,427
GRAND TOTAL OPERATING & CAPITAL EXPENDITURES	14,846,620	25,000	160,000	875,000	30,000	128,410	12,972,277	1,698,150	297,070	102,000	31,134,527
TRANSFERS BETWEEN FUNDS											
TRANSFERS IN											
Transfer In (From General Fund)	-	-	-	-	-	-	888,840	-	297,070	-	1,185,910
TRANSFERS OUT											
Transfer Out (For CIP)	(888,840)	-	-	-	-	-	-	-	-	-	(888,840)
Transfer Out (For Debt)	(297,070)	-	-	-	-	-	-	-	-	-	(297,070)
TOTAL TRANSFERS	(1,185,910)	-	-	-	-	-	888,840	-	297,070	-	-
IMPACT ON RESERVES	1,603,667	22,300	(109,300)	-	275	(27,910)	(12,083,437)	(1,693,150)	10	(16,490)	(12,304,035)
Estimated Fund Balance 7/1/2017	20,481,953	43,262	109,239	-	-	98,768	13,635,840	1,733,192	72	733,501	36,835,827
Projected Fund Balance 7/1/2018	22,085,620	65,562	(61)	-	275	70,858	1,552,403	40,042	82	717,011	24,531,792

**STATUS OF FUND BALANCES
YEAR END ESTIMATES**

ESTIMATED FUND BALANCE 6/30/2017

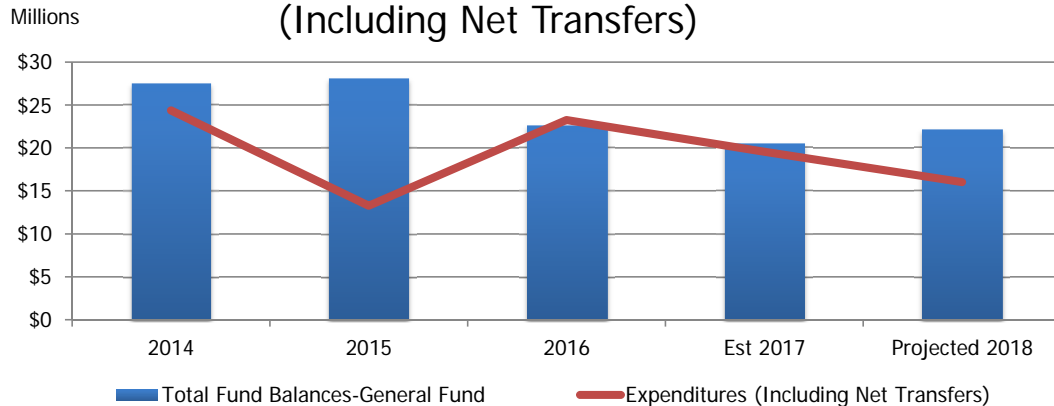
FUNDS	Actual Fund Balance 7/1/2016	Estimated Revenue	Transfers In (Out)	Total Resources	Estimated Total Expenditures	Estimated Balance 6/30/2017	Allocated Reserves 6/30/2017	General Reserves 6/30/2017
11 - General Fund	22,594,248	17,446,895	(5,847,610)	34,193,533	(13,711,580)	20,481,953	14,950,000	5,531,953
21 - Gas Tax	28,012	40,250	-	68,262	(25,000)	43,262	43,262	-
22 - Measure A	58,439	50,800	-	109,239	-	109,239	109,239	-
23 - Transportation Grants	-	-	-	-	-	-	-	-
27 - Public Safety Grants	-	-	-	-	-	-	-	-
29 - Police Grants	120,658	104,250	-	224,908	(126,140)	98,768	98,768	-
31 - Capital Improvement	8,772,940	-	5,550,000	14,322,940	(1,019,960)	13,302,980	13,302,980	-
33 - COPs Town Hall	4,343,192	25,000	-	4,368,192	(2,635,000)	1,733,192	1,733,192	-
43 - COPs Debt Service	62	10	297,610	297,682	(297,610)	72	72	-
61 - Fleet Replacement	776,421	7,080	-	783,501	(50,000)	733,501	733,501	-
TOTAL	36,693,972	17,674,285	-	54,368,257	(17,865,290)	36,502,967	30,971,014	5,531,953

PROJECTED FUND BALANCE 6/30/2018

FUNDS	Estimated Fund Balance 7/1/2017	Proposed Revenue	Transfers In (Out)	Total Resources	Proposed Total Expenditures	Projected Balance 6/30/2018	Allocated Reserves 6/30/2018	General Reserves 6/30/2018
11 - General Fund	20,481,953	17,636,197	(1,185,910)	36,932,240	(14,846,620)	22,085,620	16,450,000	5,635,620
21 - Gas Tax	43,262	47,300	-	90,562	(25,000)	65,562	65,562	-
22 - Measure A	109,239	50,700	-	159,939	-	159,939	159,939	-
23 - Transportation Grant	-	875,000	-	875,000	(875,000)	-	-	-
27 - Public Safety Grants	-	30,275	-	30,275	(30,000)	275	275	-
29 - Police Grant	98,768	100,500	-	199,268	(128,410)	70,858	70,858	-
31 - Capital Improvement	13,302,980	-	888,840	14,191,820	(12,972,277)	1,219,543	1,219,543	-
33 - COPs Town Hall	1,733,192	5,000	-	1,738,192	(1,698,150)	40,042	40,042	-
43 - COPs Debt Service	72	10	297,070	297,152	(297,070)	82	82	-
61 - Fleet Replacement	733,501	85,510	-	819,011	(102,000)	717,011	717,011	-
TOTAL	35,769,466	18,744,982	-	54,514,448	(30,872,527)	23,641,921	18,006,301	5,635,620

Estimated General Fund Reserves FY 2017-18		
Committed	Debt Reduction	600,000
	Budget Stabilization	14,900,000
Assigned	Litigation	100,000
	Insurance	100,000
	Disaster Response and Recovery	750,000
Sub-Total Committed / Assigned		16,450,000
Unassigned		5,635,620
Total		22,085,620

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



INTER-FUND TRANSFERS

Individual funds are used to account for resources and expenditures that may have a restricted use and/or there is a desire to collectively report related transactions and net activity. In some cases, the accounting involves a "Transfer Out" of one fund and a "Transfer In" to another fund.

The contributing fund is the General Fund (#01). The receiving funds are the Capital Improvement Fund (#31) and the COPs Debt Service Fund (#43).

The Town accounts for the Annual Debt Service payment by transferring the funds required from the General Fund to a Debt Service Fund. In a similar manner, when there are Capital Projects that are funded from the General Fund, General Fund resources are transferred to the Capital Project Fund #31. This helps segregate these funds that may be appropriated to a project that will last more than one year.

BUDGET HIGHLIGHTS

In FY 2017-18, the Transfer to the Debt Service Fund is \$297,070. A total of \$888,840 is to be transferred from the General Fund to the Capital Improvement Fund including:

- an allocation of \$50,000 for Information Technology Infrastructure;
- an additional \$125,000 for the Facility Access System project;
- \$123,840 for the Sterling Park Playground; and
- \$590,000 local contributions to grant funded transportation projects.

600 – NON-DEPARTMENTAL – TRANSFERS	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
OTHER FINANCING SOURCES / (USES)					
Transfers In					
29-39001 Transfer In - (From General Fund)	-	1,095	-	-	-
31-39001 Transfer In - (Capital Imprv. Fund)	2,975,048	9,543,165	550,000	5,550,000	888,840
43-39001 Transfer In - (Debt Service Fund)	-	289,370	297,610	297,610	297,070
TOTAL TRANSFERS IN	2,975,048	9,833,630	847,610	5,847,610	1,185,910
Transfers Out					
11-99001 Transfer Out - (To Other Funds)	-	1,095	-	-	-
11-99004 Transfer Out - (Capital Imprv. Fund)	2,975,048	9,543,165	550,000	5,550,000	888,840
11-99005 Transfer Out - (Debt Service Fund)	-	289,370	297,610	297,610	297,070
TOTAL TRANSFERS OUT	2,975,048	9,833,630	847,610	5,847,610	1,185,910



Revenue



REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>GENERAL FUND-11</u>					
	<u>PROPERTY TAXES & OTHER TAXES</u>					
31001	Secured Taxes	397,393	403,551	418,200	415,000	450,000
31002	Unsecured Taxes	21,378	21,305	20,000	20,300	23,800
31003	Supplemental Property Tax	12,355	14,795	13,000	15,000	15,000
31006	Prop Tax In-Lieu VLF	117,060	118,540	122,300	121,500	121,500
31008	Unitary Tax	1,563	2,075	2,000	2,000	2,000
31009	Home Owner Property Tax Refunds	2,267	2,111	800	950	1,000
31111	Sales Taxes	7,815,774	8,750,350	10,750,000	10,950,000	11,150,000
31112	Real Estate Transfer	2,761	54,795	5,000	3,500	3,500
31113	Franchise Taxes	138,463	115,585	106,000	106,000	106,000
31114	Business Licenses Taxes	5,950	6,275	6,900	6,275	6,275
31115	Cardroom Taxes	3,774,885	4,039,518	4,050,000	4,050,000	4,120,000
31116	AB 1766 State Reimbursement (25% of Sales Tax Returned)	2,512,079	2,100,713	-	10,890	-
	TOTAL PROPERTY & OTHER TAXES	14,801,928	15,629,613	15,494,200	15,701,415	15,999,075
	<u>LICENSES & PERMITS</u>					
32001	Building Permits	25,395	34,802	30,000	44,500	64,500
32002	Building Plan Checking	23,765	18,933	14,750	30,000	45,000
32003	Eng. Plan & Map Checking	1,454	-	15,000	-	5,000
32004	Eng. Permits Inspections	9,883	21,145	15,500	13,275	10,000
32011	Grading Permits	6,457	3,125	5,000	87,650	10,000
32012	Lot Line Adjustments/Subdivisions	6,500	3,000	1,000	-	-
32014	Use Permits	18,418	27,116	10,000	7,500	9,000
32016	Sign Permits	1,298	814	1,000	1,940	2,540
32017	Tree Removal Permits	948	2,370	1,800	1,400	1,400
32018	CEQA Fees	36,668	174,282	45,000	55,200	15,200
32019	Design Reviews-Minor	8,090	29,903	10,000	8,100	8,100
	TOTAL LICENSES & PERMITS	138,876	315,490	149,050	249,570	170,740
	<u>FINES & FORFEITURES</u>					
33001	Vehicle Code*	65,785	24,799	26,000	26,000	26,000
33003	Parking Penalties*	-	43,426	42,000	43,000	43,000
	TOTAL FINES & FORFEITURES	65,785	68,225	68,000	69,000	69,000

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

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	140,473	166,362	140,000	175,000	180,000
34021	Senior Housing Rents	183,657	188,180	180,000	190,000	190,000
34022	1500 Hillside Rents	-	1	1	1	1
34023	City Hall Annex Rents	41,461	41,461	41,000	41,460	41,500
34024	Recreation Center Rents	54,227	59,626	60,000	63,000	60,000
34025	Corp Yard Rent	1	1	1	1	1
34026	Verano 1065 Mission Rd	5,216	6,144	5,600	5,400	5,500
34028	A/V Equipment Rental	650	880	800	800	800
	TOTAL USE OF MONEY & PROPERTY	425,685	462,655	427,402	475,660	477,802
	<u>REVENUES FROM OTHER AGENCIES</u>					
35111	State Police Programs	5	13	10	10	10
35112	POST Reimbursements	7,843	4,057	1,500	1,000	1,000
35113	Inner Perseppectives Revenues	8,550	9,450	8,550	11,000	11,000
35121	County Grants - Police	13,103	19,082	-	-	-
	<i>Asset Forfeiture / Property Room</i>					
35123	State Grants	5,000	5,000	-	5,000	5,000
	TOTAL REVENUES FROM OTHER AGENCIES	34,501	37,602	10,060	17,010	17,010
	<u>CHARGES FOR CURRENT SERVICES</u>					
36001	Cardroom - Registration	6,800	9,900	8,000	7,500	7,500
36002	Cardroom Renewal Fees	12,398	13,730	10,000	10,000	10,000
36211	Cal Water	14,137	14,137	14,100	16,740	14,000
36221	Sewer Fees	758,019	836,480	710,000	740,000	740,000
36321	Release Impound Vehicles	3,625	5,040	4,000	5,500	5,500
36322	Citation Sign Off	1,250	820	1,200	800	800
36323	Fingerprinting	27,255	14,645	17,500	15,500	15,500
36324	Police Reports	1,390	975	1,000	800	800
36331	Special Police Services	7,630	5,811	6,000	6,000	6,000
36401	Recreation & Park Fees	43,155	48,697	45,200	43,650	43,000
36403	Shows, Tickets, Trip Fees	7,488	9,151	8,150	7,500	7,500
36404	Holiday Fees	1,423	3,232	3,400	3,780	3,700
36406	Summer Camp Fees	26,372	20,512	23,000	20,000	22,000
36410	Historical Association	154	109	150	70	70
	TOTAL CHARGES FOR CURRENT SERVICES	911,096	983,239	851,700	877,840	876,370

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>OTHER REVENUES</u>					
37001	Sale of Documents	85	360	300	200	200
37011	Sale of Personal Property	-	3,520	3,000	-	-
37021	Insurance Reimbursements	27,547	76,988	20,000	41,200	20,000
37031	Other Reimbursements	4,991	104,703	3,000	2,000	1,000
37032	Cash Over (Short)	6	1	-	-	-
37059	Other Miscellaneous Revenues	115,722	35,800	10,000	13,000	5,000
	TOTAL OTHER REVENUES	148,351	221,372	36,300	56,400	26,200
TOTAL GENERAL FUND REVENUES		16,526,222	17,718,196	17,036,712	17,446,895	17,636,197
	<u>SPECIAL GAS TAX FUND - 21</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	669	114	500	250	200
	TOTAL USE OF MONEY & PROPERTY	669	114	500	250	200
	<u>REVENUES FROM OTHER AGENCIES</u>					
35201	Gas Tax - 2105	10,699	10,061	11,000	10,500	8,830
35202	Gas Tax - 2106	12,439	11,829	13,000	11,200	10,950
35203	Gas Tax - 2107	13,778	13,101	15,500	13,100	12,120
35204	Gas Tax - 2107.5	2,000	1,000	1,000	1,000	1,000
35205	Gas Tax - 2103	19,099	9,205	4,200	4,200	4,200
35206	Gas Tax - 2031 Rd Maint Rehabilitation (RMRA)	-	-	-	-	8,500
35209	Gas Tax - State Loan Repayment	-	-	-	-	1,500
	TOTAL REVENUES FROM OTHER AGENCIES	58,015	45,196	44,700	40,000	47,100
TOTAL SPECIAL GAS TAX FUND		58,684	45,310	45,200	40,250	47,300
	<u>MEASURE A FUND - 22</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	453	186	500	300	200
	TOTAL USE OF MONEY & PROPERTY	453	186	500	300	200
	<u>REVENUES FROM OTHER AGENCIES</u>					
35301	Measure A Taxes	211,135	50,105	50,750	50,500	50,500
	TOTAL REVENUES FROM OTHER AGENCIES	211,135	50,105	50,750	50,500	50,500
TOTAL MEASURE A FUND		211,588	50,291	51,250	50,800	50,700
	<u>TRANSPORTATION GRANTS - 23</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35003	State Transportation Grant	-	-	-	-	250,000
35005	Federal Trans Liveable Comm (TLC)	-	-	-	-	525,000
35006	Federal Local Sts. Rds. (LSR)	-	-	-	-	100,000
	TOTAL REVENUES FROM OTHER AGENCIES	-	-	-	-	875,000
TOTAL TRANSPORTATION GRANTS FUND		-	-	-	-	875,000

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>PUBLIC SAFETY GRANTS - 27</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	-	-	-	100
	TOTAL USE OF MONEY & PROPERTY	-	-	-	-	100
	<u>REVENUES FROM OTHER AGENCIES</u>					
35111	State Police Grants	-	-	-	-	30,175
	TOTAL REVENUES FROM OTHER AGENCIES	-	-	-	-	30,175
TOTAL PUBLIC SAFETY GRANTS FUND		-	-	-	-	30,275
	<u>POLICE GRANTS - 29</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	995	362	300	500	500
	TOTAL USE OF MONEY & PROPERTY	995	362	300	500	500
	<u>REVENUES FROM OTHER AGENCIES</u>					
35111	State Police Programs	104,306	124,300	100,000	100,000	100,000
35122	Federal Grants	-	26,078	3,750	3,750	-
	TOTAL REVENUES FROM OTHER AGENCIES	104,306	150,378	103,750	103,750	100,000
TOTAL POLICE GRANTS FUND		105,301	150,740	104,050	104,250	100,500
	<u>CAPITAL IMPROVMT. FUND - 31</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35131	Measure M (San Mateo County)	-	-	169,200	169,200	-
	TOTAL REVENUES FROM OTHER AGENCIES	-	-	169,200	169,200	-
	<u>OTHER REVENUE</u>					
37038	Other Contributions (Park In-Lieu Fees)	-	-	-	163,660	-
	TOTAL REVENUES FROM OTHER AGENCIES	-	-	-	163,660	-
TOTAL CAPITAL IMPROVEMENT FUND		-	-	169,200	332,860	-
	<u>COPs TOWN HALL FUND - 33</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	10,046	-	25,000	5,000
	TOTAL USE OF MONEY & PROPERTY	-	10,046	-	25,000	5,000
	<u>OTHER REVENUE</u>					
37060	Proceeds From COP Issuance	-	5,102,497	-	-	-
	TOTAL OTHER REVENUE	-	5,102,497	-	-	-
TOTAL COPs TOWN HALL PROJECT FUND		-	5,112,543	-	25,000	5,000

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>COPs DEBT SERVICE FUND - 43</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	68	-	10	10
	TOTAL USE OF MONEY & PROPERTY	-	68	-	10	10
	<u>OTHER REVENUE</u>					
37060	Proceeds From COP Issuance	-	150,000	-	-	-
	TOTAL OTHER REVENUE	-	150,000	-	-	-
	TOTAL COPs DEBT SERVICE FUND	-	150,068	-	10	10
	<u>FLEET REPLACEMENT - 61</u>					
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	-	-	-	5,000	5,000
	TOTAL USE OF MONEY & PROPERTY	-	-	-	5,000	5,000
	<u>CHARGES FOR CURRENT SERVICES</u>					
36901	Fleet Replacement Charge	-	776,012	-	-	80,510
	TOTAL CHARGES FOR SERVICES	-	776,012	-	-	80,510
	<u>OTHER REVENUE</u>					
37011	Sale of Property	-	-	-	2,080	-
	TOTAL OTHER REVENUE	-	-	-	2,080	-
	TOTAL FLEET REPLACEMENT FUND	-	776,012	-	7,080	85,510
	GRAND TOTAL OF ALL FUNDS	16,901,795	24,003,160	17,406,412	18,007,145	18,830,492



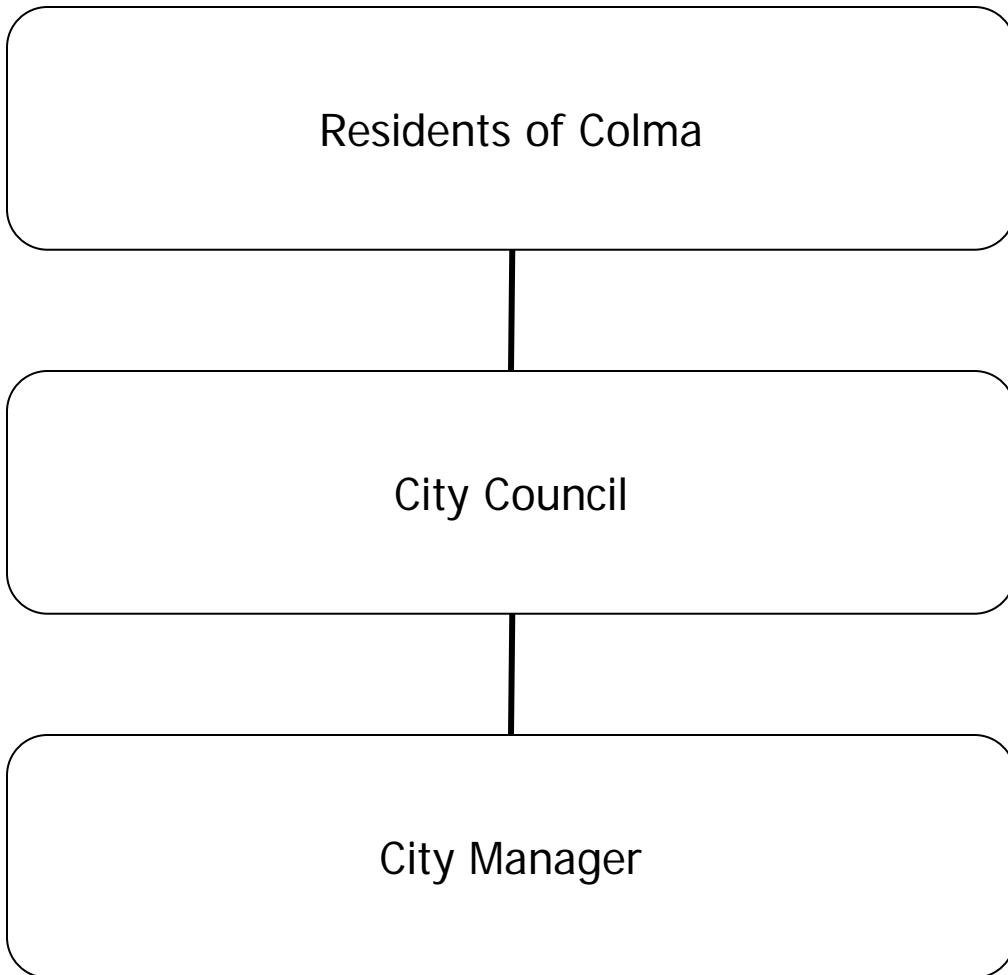


Operating Budget



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-executive, quasi-judicial, 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 2017-18 Adopted Budget is \$7,635 (2.8%) less than the FY 2016-17 Amended Budget due primarily to changes in benefit enrollment. All budgeted items are consistent with the prior year including a modest adjustment of \$5,085 for donations.

EXPENDITURE DETAIL

110 - CITY COUNCIL		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51001	Elected Officials	54,578	55,440	55,440	55,495	55,440
11-51009	Deferred Compensation	4,800	4,800	4,800	4,800	4,800
11-51020	Cash-in-lieu - Medical	3,000	3,000	3,000	4,500	6,000
	Total Salaries & Wages	62,378	63,240	63,240	64,800	66,240
	BENEFITS					
11-52001	PERS Misc. Employees	8,343	8,787	8,620	9,290	9,650
11-52007	Health	72,452	84,541	84,260	73,200	61,870
11-52008	Dental	9,033	9,034	11,790	11,790	11,800
11-52009	Life Insurance	330	330	370	370	380
11-52011	Vision	1,435	1,471	1,620	1,620	1,630
11-52014	Social Security Employer	3,855	3,921	3,920	4,055	4,110
11-52015	Medicare Employer	902	917	920	950	970
11-52017	Retirees Health	-	-	14,470	14,470	15,540
11-52018	Retirees Dental	-	-	880	875	880
	Total Benefits	96,350	109,001	126,850	116,620	106,830
TOTAL SALARY WAGES & BENEFITS		158,728	172,241	190,090	181,420	173,070
	SUPPLIES & SERVICES					
11-60002	Office Supplies	200	-	500	300	500
11-60005	Special Dept. Expenses <i>Council Reorganization, Community Outreach</i>	9,638	5,487	13,000	4,500	15,000
11-60007	Donations	46,800	46,912	59,915	59,915	65,000
11-60010	Conferences & Meetings	2,051	2,055	2,700	2,000	2,500
11-60016	Council Member A	1,499	1,663	2,000	2,000	2,500
11-60017	Council Member B	399	250	2,000	800	2,500
11-60018	Council Member C	270	900	2,000	1,000	2,500
11-60019	Council Member D	40	190	2,000	300	2,500
11-60020	Council Member E	205	145	2,000	300	2,500
	Total Supplies & Services	61,102	57,602	86,115	71,120	95,500
TOTAL SUPPLIES & SERVICES		61,102	57,602	86,115	71,120	95,500
DEPARTMENT TOTAL		219,830	229,843	276,205	252,540	268,570

City Treasurer



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

DEPARTMENT DESCRIPTION

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

STAFFING

Colma voters changed the role of the Treasurer from that of an elected official to an appointed position in November, 2010. The Town Council appoints the City Treasurer to oversee the Town’s investment activities and by ordinance has appointed the City Manager to serve in this role.

BUDGET HIGHLIGHTS

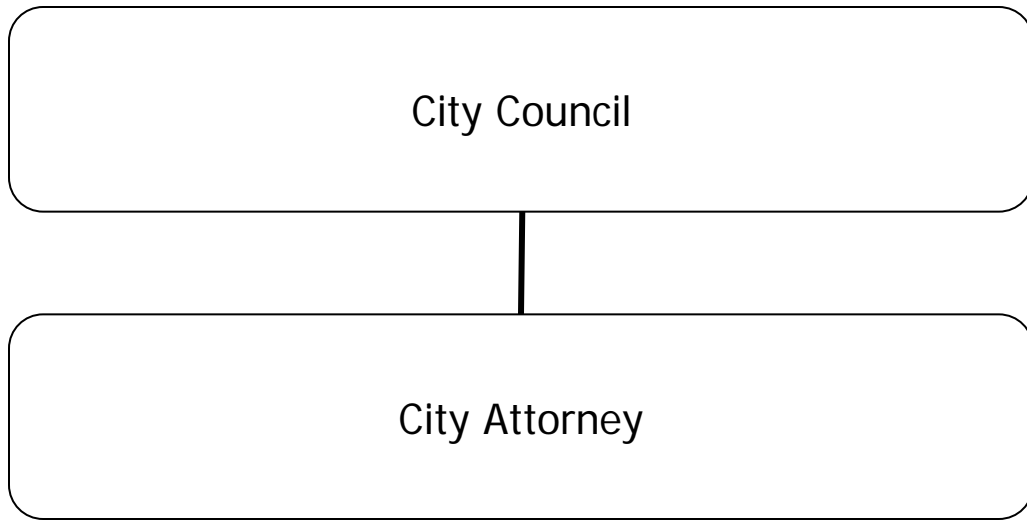
There is no FY 2017-18 Adopted Budget because the elected position ended in December, 2014 and there are no expenses associated with the appointed Treasurer.

120 - CITY TREASURER		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51001	Elected Officials	3,093	-	-	-	-
	Total Salaries & Wages	3,093	-	-	-	-
	BENEFITS					
11-52014	Social Security Employer	184	-	-	-	-
11-52015	Medicare Employer	43	-	-	-	-
	Total Benefits	227	-	-	-	-
TOTAL SALARY WAGES & BENEFITS		3,320	-	-	-	-
	SUPPLIES & SERVICES					
11-60008	Dues & Publications	155	-	-	-	-
TOTAL SUPPLIES & SERVICES		155	-	-	-	-
DEPARTMENT TOTAL		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 through a retainer.

ACCOMPLISHMENTS/GOALS

During FY 2016-17, the City Attorney's Office engaged in or accomplished the following special projects:

- Provided on-going legal advice regarding the Town Hall renovation project and worked with Town staff regarding negotiations with contractors and architect.
- Prepared an ordinance prohibiting recreational marijuana uses on the Town based on the recent passage of Proposition 64.
- Prepared and provided new contract templates, including public construction contracts, professional services, and simplified letter agreements to Town staff.
- Reviewed and revised various entitlement documents for Serra Center sign program and provided encroachment agreement template for Town use.
- Prepared and reviewed various documentation related to changes in employee benefits approved by the Council, including the establishment of a Retiree Health Savings Program, and various other changes in employee benefits.
- Assisted Town staff in negotiations with represented groups and reviewed and revised labor agreements.

- Reviewed and revised policy documents regarding the implementation of a green infrastructure program.
- Advised Town staff and Council on legal issues with use of private email in light of California Supreme Court decision regarding the City of San Jose case and prepared potential Town policy.
- Reviewed and analyzed environmental documentation and revised entitlement documents for Veteran's Village Project.
- Assisted Town staff with reviewing Tealdi Subdivision Project and provided subdivision improvement agreement template for Town use.
- Assisted staff with preparing and researching new Bark Park regulations.
- Prepared ordinance for Town staff use regarding second units and assisted Town staff adoption.
- Monitored pending or threatened litigation and provided various updates to the Council.
- Guided City Councilmembers on various conflicts of interest issues.
- Assisted with various public records act requests.
- Continued to assist with one complex code enforcement matter.
- Finalized contract negotiations with BART and SamTrans regarding access to Colma Creek for nuisance type abatement issues.
- Conducted basic training with new councilmember regarding Brown Act and conflict of interest issues.

For FY 2017-18, 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. In the FY 2017-18 Adopted Budget, funds are included to contract for on-line codification of the Municipal Code. Traditionally, the Municipal Code has been maintained at no cost to the Town by the City Attorney's Office. A contract for on-line codification will enhance transparency and simplify the maintenance of the Town's codes and regulations.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$27,500 (8.9%) higher than the FY 2016-17 Amended Budget based on additional cost associated with the on-line codification of the Municipal Code. Legal Services can fluctuate depending on the types and complexity of business undertaken by the City Council. In FY 2016-17 the workload did not require the complete use of the budgeted allowance. 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 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Estimated	FY 2017-18 Projected
Ordinances drafted or revised	14	16	9	12
Resolutions drafted or revised	54	50	45	50
Opinions written	15	20	13	16
Staff reports written	14	15	14	15
Staff reports reviewed for legal	40	40	45	40
Contracts drafted or revised	35	30	30	30

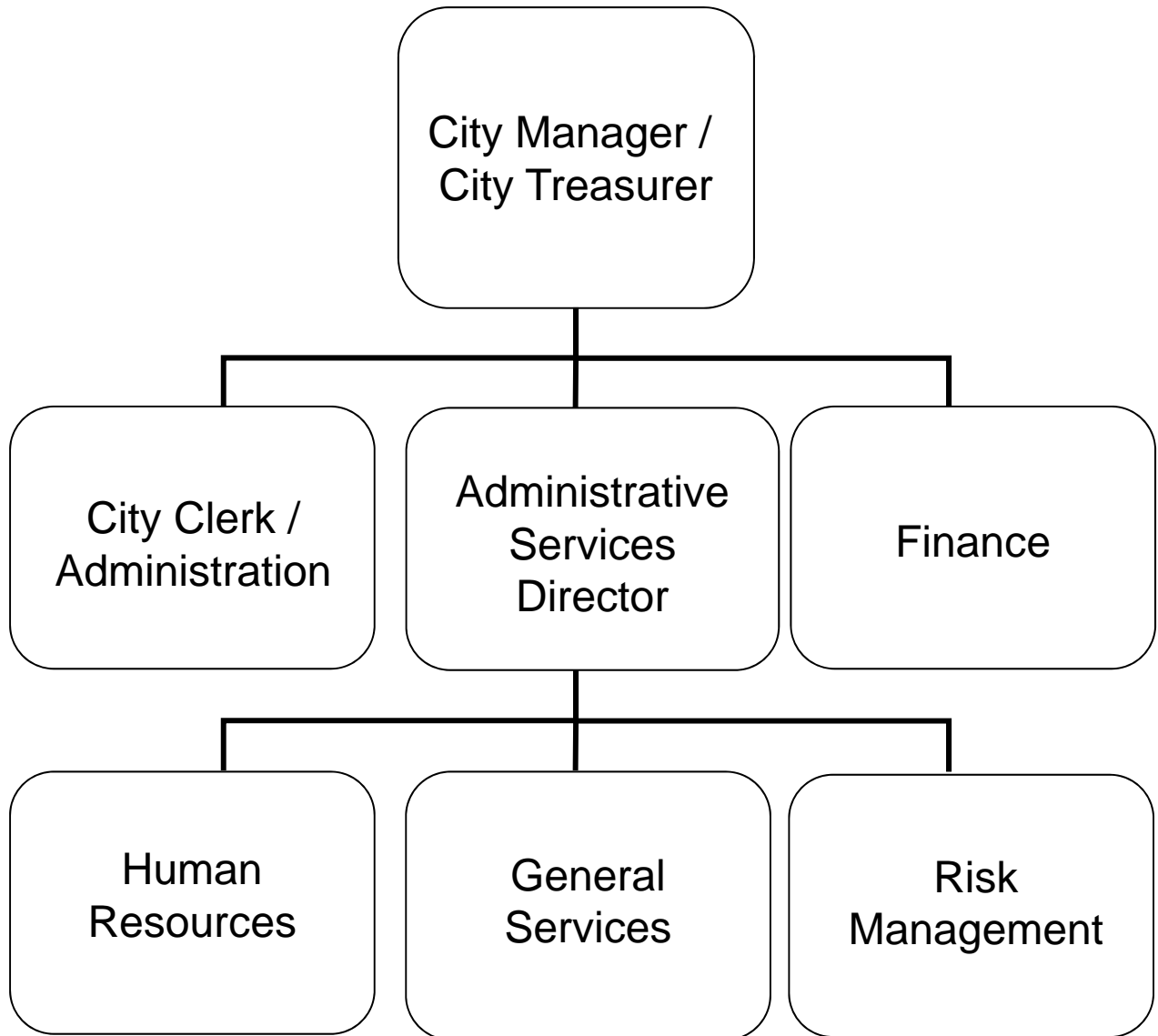
EXPENDITURE DETAIL

130 - CITY ATTORNEY		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
11-60004	Computer Expense/Services <i>Annual web Muni. Code maint. service</i>	-	-	-	-	2,500
	Total Supplies & Services	-	-	-	-	2,500
ACCOUNT	CONTRACTUAL					
11-71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best & Krieger</i>	255,081	214,130	300,000	275,000	300,000
11-71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	2,525	-	10,000	-	10,000
11-71010	Professional Consulting Services <i>Initial conversion of Muni Code To web</i>	-	-	-	-	25,000
	Total Contractual	257,606	214,130	310,000	275,000	335,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		257,606	214,130	310,000	275,000	337,500
DEPARTMENT TOTAL		257,606	214,130	310,000	275,000	337,500



**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. In FY 2016-17, a new Administrative Services Director was appointed to oversee Human Resources and General Services, in addition to Recreation Services. For FY 2017-18, that employee's costs are allocated at 50 percent City Manager Department and 50 percent Recreation Services Department.

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.

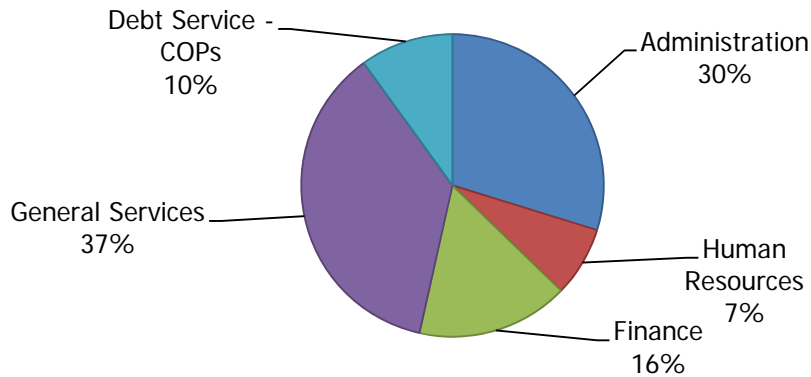
The Department consists of the following divisions:

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

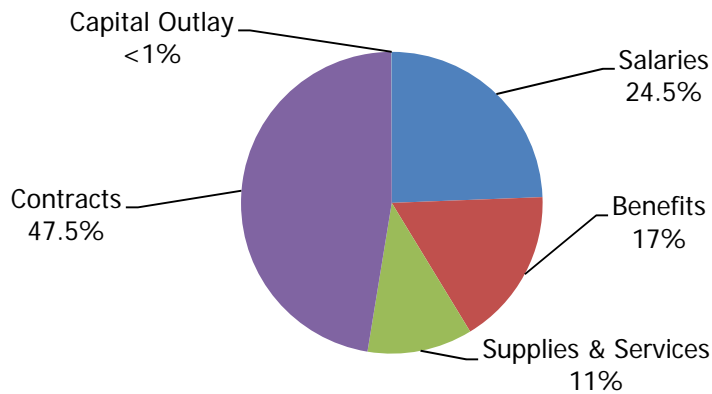
Positions include: City Manager, Administrative Services Director (0.5 FTE), Human Resources Manager (0.8 FTE), City Clerk, two Accounting Technicians (1.8 FTE) and one Administrative Technician.

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION	466,830	307,580	50,850	60,000	1,000	886,260
141	HUMAN RESOURCES	99,920	83,220	13,400	26,000	-	222,540
150	FINANCE	159,550	112,770	45,080	166,900	-	484,300
151	GENERAL SERVICES	-	-	227,000	860,450	-	1,087,450
620	DEBT SERVICE - COPs	-	-	-	297,070	-	297,070
TOTAL EXPENDITURES		726,300	503,570	336,330	1,410,420	1,000	2,977,620

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 (0.5 FTE), the City Clerk and one Administrative Technician. The City Manager also serves as the City Treasurer. The 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 2016-17, the Administration Division:

- Provided coordination of oversight for the grading/foundation and steel structure phases of the Town Hall Renovation project.
- Presented the City Council with a balanced budget for FY 2016-17 and implemented new on-line budgeting tools for FY 2017-18.
- Continued to implement the Capital Improvement Plan program as approved by the City Council.
- Oversaw the implementation of a new contract for solid waste collection and disposal with one company, which resulted in an overall drop in customer rates.
- Completed multi-year Memorandums of Understanding (MOUs) with represented bargaining groups.
- Assisted in the coordination of several key economic development opportunities.
- Updated the Strategic Plan for the period 2017-19.
- Coordinated the Town's 2016 General Election.
- Received a clean audit for FY 2015-16.

For FY 2017-18, the Administration Division goals include:

- Continue assessment of issues compromising the Town's long-term fiscal health.
- Complete the Town Hall Renovation Project.
- Increase business outreach efforts and economic development.



- Oversee the preparation of a multi-year Capital Improvement Program, to be presented to the City Council.
- Implement City Council priorities as directed.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$88,280 (11.1%) more than the FY 2016-17 Amended Budget primarily due to increases in salary and benefit costs especially the Administrative Services Director position allocation increasing from 0.25 FTE to 0.5 FTE; staff training; and a contribution to the Fleet Replacement Fund. These increases were partially offset by a \$5,000 reduction to the amount budgeted for Contract Services.

PERFORMANCE MEASURES	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Estimated	FY 2017-18 Projected
Community Recognition:				
• Proclamations prepared	15	18	18	15
• Certificates prepared	137	145	140	140
• Flower arrangements sent	12	10	10	10
Distribute Colma LiveWire newsletters monthly to households	5,400	5,400	5,400	5,400
Respond to all public records requests within the statutory deadline	17	18	18	15
Maintain per capita Sales Tax ranking in State of California	3	3	3	3
Distribute ColmaWorks newsletter to businesses	2	3	3	4
Convene the Town's website committee to ensure quality and timeliness of information	-	-	2	4

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>City Manager, City Clerk, Administrative Technician I; Administrative Services Director (0.5 FTE)</i>	258,975	333,558	414,450	414,190	460,930
11-51003	Part-time Staff (Analyst)	59,704	32,037	-	-	-
11-51004	Comp Time	46	2,340	1,000	1,500	1,500
11-51005	Overtime	-	12	200	200	200
11-51008	Vacation/Sick/Comp Time Payoff	8,576	109	-	-	-
11-51009	Deferred Compensation	1,670	2,950	3,900	3,900	4,200
	Total Salaries & Wages	328,971	371,006	419,550	419,790	466,830
	BENEFITS					
11-52001	PERS Misc. Employees	29,453	57,034	71,080	75,190	84,200
11-52007	Health	28,700	36,808	43,500	43,500	54,630
11-52008	Dental	4,517	6,587	7,670	7,670	8,260
11-52009	Life Insurance	132	193	240	240	270
11-52011	Vision	574	859	1,060	1,060	1,140
11-52012	Health Club	-	70	560	560	570
11-52014	Social Security Employer	16,873	18,555	21,400	20,395	23,570
11-52015	Medicare Employer	4,642	5,372	5,930	5,930	6,780
11-52017	Retirees Health	1,398,118	521,520	105,560	105,555	120,850
11-52018	Retirees Dental	54,013	56,272	6,380	6,400	7,310
	Total Benefits	1,537,022	703,270	263,380	266,500	307,580
TOTAL SALARY WAGES & BENEFITS		1,865,993	1,074,276	682,930	686,290	774,410

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60001	Public Notices & Advertisements	846	711	650	300	700
11-60002	Office Supplies	5,792	3,865	5,000	4,500	5,000
11-60003	Postage	3,025	4,026	5,000	5,000	5,000
11-60005	Special Dept. Expense	447	602	1,000	1,000	1,000
11-60008	Dues & Publications <i>C/CAG - Member Assessment; Congestion Relief; LAFCO: SAMCAT; ICMA; ABAG; League of Calif. Cities; City Clerk Association; San Mateo Co. City Mgr Association; HEART JPA Joint Venture Silicon Valley</i>	18,759	17,464	25,000	20,000	25,000
11-60010	Conferences & Meetings <i>ICMA Conference Economic Development Conference</i>	3,909	3,666	6,000	3,500	6,000
11-60013	Auto Expense <i>Administration Vehicle</i>	1,683	227	400	400	400
11-60025	Fleet Replacement	-	7,500	-	-	3,750
11-60031	Election Expenses	1,405	-	2,000	2,000	-
11-61002	Training	917	2,790	3,000	4,525	4,000
	Total Supplies & Services	36,783	40,851	48,050	41,230	50,850
	<u>CONTRACTUAL</u>					
11-71010	Professional Consulting Services <i>Records Mgmt. Consultant Economic Development Sales Tax Forecasting State Mandated Cost Recovery Records Storage, Destruction</i>	43,989	45,619	65,000	58,000	60,000
	Total Contractual	43,989	45,619	65,000	58,000	60,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		80,772	86,470	113,050	99,230	110,850
	<u>CAPITAL OUTLAY</u>					
11-80002	Automobile Purchase	-	29,882	-	-	-
11-80200	Furniture	-	384	2,000	1,000	1,000
TOTAL CAPITAL OUTLAY		-	30,266	2,000	1,000	1,000
DIVISION TOTAL		1,946,765	1,191,012	797,980	786,520	886,260

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 0.8 FTE Human Resources Manager and is also supported by the Administrative Services Director position.

ACCOMPLISHMENTS

During FY 2016-17, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Coordinated the 15th annual Employee Service Recognition awards with 16 individuals honored including three employee with 15 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.
- Submitted a successful grant to the Kaiser Permanente Foundation for a Bike Fix-It Station which was installed at the Colma Community Center.
- Implemented changes agreed to in the Town's Memorandums of Understanding with the Peace Officers Association and the Communications/Records Association and included in the Town Personnel Policies which changed retiree medical benefits for new hires. These changes will significantly reduce the Town's future OPEB obligation.

Goals for FY 2017-18 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.

- Manage the Town's new Retiree Health Savings arrangement with two new vendors.
- Participate in the implementation of the Town's efforts to conserve energy and reduce its carbon emissions.
- Continue supporting the new reporting relationship of Human Resources Division.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$32,120 (12.6%) less than the FY 2016-17 Amended Budget. The Amended Budget funded the HR Manager on a full-time basis; however the schedule worked was 80%. In addition, there is a reduced requirement for Contract Labor Relations services in the FY 2017-18 Adopted Budget.

PERFORMANCE MEASURES	FY 2014 -15 Actual	FY 2015-16 Actual	FY 2016-17 Estimated	FY 2017-18 Projected
Circulate Colma Network (employee newsletter) 4x per year	4	4	4	4
Review all job descriptions annually	26%	100%	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	4	6	9	4
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	-	-

EXPENDITURE DETAIL

141 - HUMAN RESOURCES		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
11-51002	Full-time Staff <i>Human Resources Mgr (0.8 FTE) starting FY 2016-17</i>	108,344	110,271	118,880	95,790	98,720
11-51009	Deferred Compensation	1,170	1,200	1,200	1,200	1,200
	Total Salaries & Wages	109,514	111,471	120,080	96,990	99,920
	<u>BENEFITS</u>					
11-52001	PERS Misc. Employees	20,776	21,215	22,940	19,360	19,880
11-52007	Health	27,541	30,343	32,890	32,890	25,460
11-52008	Dental	2,258	2,258	2,360	2,360	2,360
11-52009	Life Insurance	66	66	80	80	80
11-52011	Vision	287	294	320	320	330
11-52012	Health Club	188	-	-	-	-
11-52014	Social Security Employer	6,756	6,880	8,070	5,675	6,200
11-52015	Medicare Employer	1,580	1,609	1,650	1,330	1,450
11-52017	Retirees Health	-	-	29,460	29,460	25,890
11-52018	Retirees Dental	-	-	1,780	1,780	1,570
	Total Benefits	59,452	62,665	99,550	93,260	83,220
TOTAL SALARY WAGES & BENEFITS		168,966	174,136	219,630	190,250	183,140
	<u>SUPPLIES & SERVICES</u>					
11-60008	Dues & Publications <i>MMANC & PELRA Labor Posters</i>	410	461	580	-	600
11-60010	Conferences & Meetings <i>HRA; NorCal HR; MMANC; PELRA</i>	892	1,925	2,500	2,100	2,500
11-60013	Auto Expense	294	415	450	200	300
11-61001	Personnel Recruitments	2,689	2,915	2,500	2,500	4,000
11-61002	Training <i>Citywide and Safety Committee</i>	1,291	1,795	2,000	1,100	2,000
11-61004	Employee Programs <i>Annual Recognition Event</i>	1,272	1,479	2,000	2,500	4,000
	Total Supplies & Services	6,848	8,990	10,030	8,400	13,400
	<u>CONTRACTUAL</u>					
11-71010	Professional Consulting Services <i>Special Services</i>	15,332	49,972	25,000	26,500	26,000
	Total Contractual	15,332	49,972	25,000	26,500	26,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		22,180	58,962	35,030	34,900	39,400
DIVISION TOTAL		191,146	233,098	254,660	225,150	222,540

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 2016-17, the Finance Division:

- Was instrumental in the Town receiving a clean audit for FY 2015-16.
- Received the Excellence in Budgeting Award from the California Society of Municipal Finance Officers (CSMFO) for the seventh time and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the sixth time, for the FY 2016-17 Adopted Budget.
- Updated the investment policy and reporting.
- Implemented new budget software.
- Coordinated reformatting of the Quarterly Finance Report and presentation of Revenue and Expenditures by Fund.

For FY 2017-18, the Finance Division goals include:

- Coordinating an updated Five Year Capital Improvement Plan.
- Completion of an updated OPEB Actuarial Study (Retiree Medical).
- Coordinating a review of agency liabilities and long term financial impacts.
- Automating business license collection and administration.
- Evaluation of audit services for the period ending June 30, 2018.
- Expand the use of the OpenGov platform for internal reporting.

- Obtain professional services and a web portal for the processing and administration of Business Licenses which should free up staff time to work on other high priority assignments.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$18,010 (3.9%) more than the FY 2016-17 Amended Budget due primarily to higher salary and benefit costs. The Adopted Budget reorganizes the expense of computer related services in a single line item that were previously reported on contract services line item.

PERFORMANCE MEASURES	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Estimated	FY 2017-18 Projected
Accounts Payable checks issued	2,182	1,976	2,095	2,100
Federal 1099s issued for vendor payments	55	51	53	53
Payroll checks / direct deposits processed and issued	1,404	1,419	1,460	1,460
Annual payroll W-2s issued	66	73	75	75

EXPENDITURE DETAIL

150 - FINANCE		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>Accounting Technician (1.8 FTE)</i>	127,302	136,457	149,660	149,180	157,850
11-51004	Comp Time	-	419	500	500	500
11-51008	Vacation/Sick/Comp Time Payoff	2,258	626	-	-	-
11-51009	Deferred Compensation	-	1,150	1,200	1,200	1,200
	Total Salaries & Wages	129,560	138,652	151,360	150,880	159,550
	BENEFITS					
11-52001	PERS Misc. Employees	17,385	23,831	26,170	25,440	29,290
11-52007	Health	18,499	20,436	21,950	21,945	21,840
11-52008	Dental	4,328	4,517	4,720	4,720	4,720
11-52009	Life Insurance	127	132	150	150	150
11-52011	Vision	550	588	650	650	650
11-52014	Social Security Employer	7,893	8,558	9,800	9,445	9,900
11-52015	Medicare Employer	1,846	2,001	2,060	2,060	2,320
11-52017	Retirees Health	-	-	36,710	36,710	41,390
11-52018	Retirees Dental	-	-	2,220	2,220	2,510
	Total Benefits	50,628	60,063	104,430	103,340	112,770
TOTAL SALARY WAGES & BENEFITS		180,188	198,715	255,790	254,220	272,320

EXPENDITURE DETAIL

150 - FINANCE		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60004	Computer Expense/Services <i>Eden Finance; OpenGov Budget / Transparency Software; Stepford</i>	18,653	22,189	30,000	27,125	42,030
11-60005	Special Dept. Expense <i>Budget award application fees Disability access payments to the State</i>	430	451	1,000	750	750
11-60008	Dues & Publications <i>CA Municipal Treasurers Assn. CA Society of Municipal Finance</i>	980	155	500	300	300
11-60010	Conferences & Meetings <i>CA Municipal Treasurers Assn CA Society Municipal Finance Offcra</i>	1,000	173	3,000	1,050	2,000
11-61003	Tuition Reimbursement	-	1,000	1,000	1,000	-
	Total Supplies & Services	21,063	23,968	35,500	30,230	45,080
	<u>CONTRACTUAL</u>					
11-70010	Auditing Cardroom	39,838	42,571	45,000	45,000	46,500
11-71001	Auditing - General	27,058	29,168	30,000	33,500	33,300
11-71010	Professional Consulting Services	46,827	82,837	100,000	97,000	87,100
	Total Contractual	113,723	154,576	175,000	175,500	166,900
TOTAL SUPPLIES SERVICES & CONTRACTUAL		134,786	178,544	210,500	205,730	211,980
DIVISION TOTAL		314,974	377,259	466,290	459,950	484,300

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 2017-18 Adopted Budget is \$68,600 (6.7%) greater than the FY 2016-17 Amended Budget due to increase in Computer Expenses & Services (Office 365 software subscription & upgrade to Public Works Maintenance workstations and software), and an increase in workers' compensation insurance rates (\$79,214).

EXPENDITURE DETAIL

151 - GENERAL SERVICES		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 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>	65,293	70,357	75,000	85,000	90,000
11-60005	Special Dept. Expense <i>Community Outreach Interior Plant Maintenance First Aid Supplies, Drought Mitig.</i>	4,231	4,278	3,500	3,500	4,000
11-60011	Communications <i>Cell Phone Charges Internet Emergency Satellite Phones</i>	24,866	30,055	30,000	30,000	30,000
11-60012	Utilities <i>PG&E Cal Water, Daly City Water</i>	61,943	48,012	65,000	50,000	65,000
11-60014	Office Equipment Rental <i>Postage and Folding Machines Copier Admin</i>	20,608	18,291	25,000	25,000	25,000
11-60033	Safety Grant Programs	1,771	7,869	15,000	12,000	13,000
	Total Supplies & Services	178,712	178,862	213,500	205,500	227,000
	CONTRACTUAL					
11-71010	Professional Consulting Services <i>Managed Health Network (MHN) Section 125-Flex Plan</i>	5,587	3,283	3,350	3,350	3,350
11-71031	Grants <i>Chamber of Commerce</i>	45,000	45,000	45,000	40,000	40,000
11-71034	Citywide Communication Support <i>Bulk Cable Service</i>	270,616	144,687	162,000	161,000	165,000
11-74001	Liability Insurance <i>ABAG - Liability, Property, Public Official Bonds (EIA) Workers' Comp Advance Pay Driver Alliant - Earthquake, Flood</i>	460,236	504,006	545,000	545,000	602,100
11-74004	Claims Litigation	9,986	73,362	50,000	18,000	50,000
	Total Contractual	791,425	770,338	805,350	767,350	860,450
TOTAL SUPPLIES SERVICES & CONTRACTUAL		970,137	949,200	1,018,850	972,850	1,087,450
ACTIVITY TOTAL		970,137	949,200	1,018,850	972,850	1,087,450

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

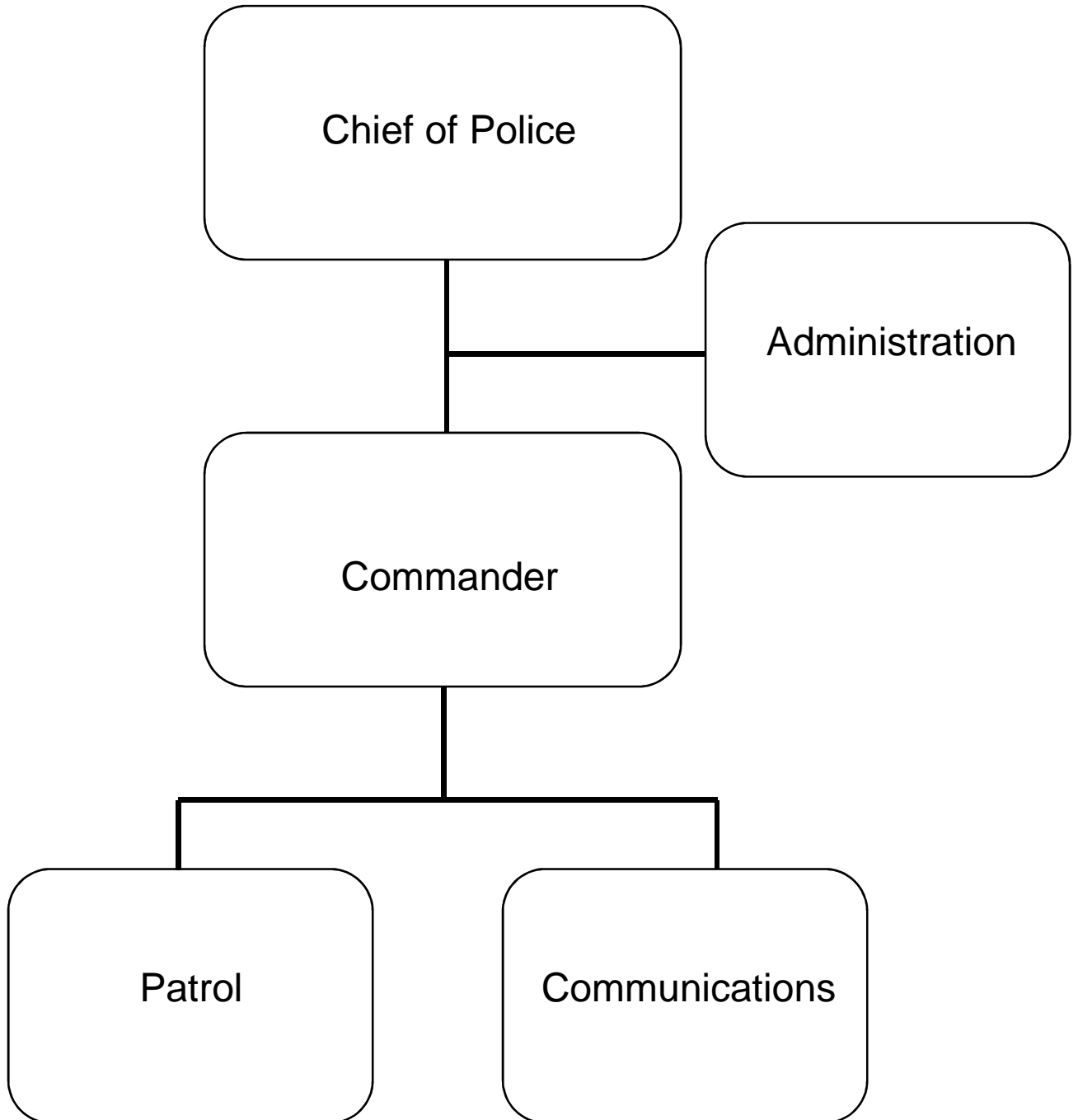
In FY 2014-15, the City Council established a Town Hall Renovation project budget of \$13 million. In September, 2015 the Town completed the 2015 COP Financing, which will fund a portion of the project. The principal amount issued was \$5.3 million and the amount deposited into the project fund for construction 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 FY 2015-16, one-time costs of issuance were incurred. FY 2017-18 costs reflect the scheduled debt service and Trustee administrative fees.

The FY 2017-18 Adopted Budget is \$6,100 (2.0%) less than the FY 2016-17 Amended Budget. This reflects the approved debt repayment schedule and a reduction in the amount allocated for administrative costs.

620 – DEBT SERVICE – COPs		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	CONTRACTUAL					
43-71010	Prof. Consulting Services - Trustee	-	145,290	7,500	3,400	3,600
43-75001	Debt Principal	-	180,000	110,000	110,000	110,000
43-75002	Debt Interest	-	114,087	185,670	184,210	183,470
TOTAL CONTRACTUAL		-	439,377	303,170	297,610	297,070
ACTIVITY TOTAL		-	439,377	303,170	297,610	297,070

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:

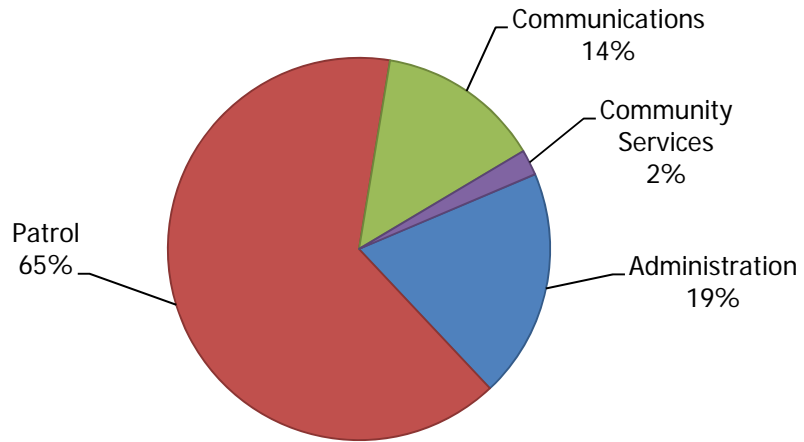
- Administration
- Communication
- Patrol
- Community Services

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.

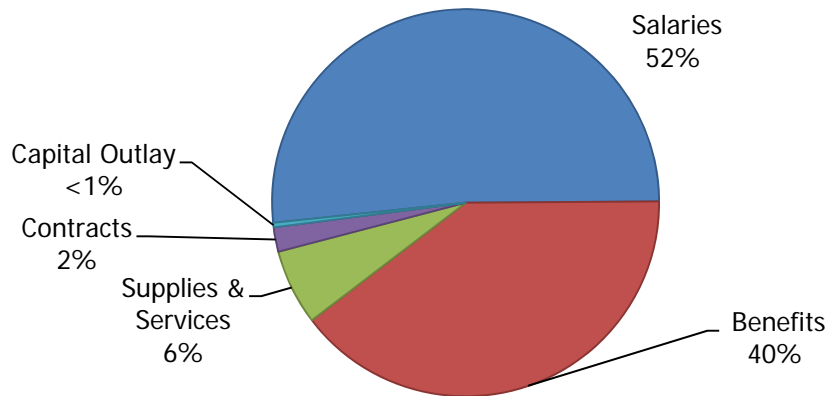
There are a total of 26 positions in the Department, 19 sworn and seven non-sworn (6.2 FTE).

NO.	DIVISION	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	636,860	538,330	95,920	79,500	1,700	1,352,310
220	PATROL	2,430,260	1,860,540	191,580	-	23,000	4,505,380
230	COMMUNICATIONS	442,810	310,710	149,450	62,000	1,000	965,970
240	COMMUNITY SVCS	85,720	61,640	4,000	-	-	151,360
TOTAL EXPENDITURES		3,595,650	2,771,220	440,950	141,500	25,700	6,975,020

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 2016-17, the Division:

- Hosted Inner Perspectives, a countywide leadership course for front line law enforcement.
- Hired one Police Officer.
- Hosted National Night Out in partnership with Target.
- Hosted Are You Ready Disaster Preparedness Training.
- Presented the Chief's award to nominated employee.

During FY 2017-18, the Division will:

- 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 2017-18 Adopted Budget is \$92,970 (7.4%) more than the FY 2016-17 Amended Budget due to increases in salaries and benefits including Public Safety PERS benefit charges. The FY 2017-18 Adopted Budget also includes Fleet Replacement charges and a \$4,500 increase in contracted services.

DEPARTMENT-WIDE PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Projected
Internal Commendations	17	15	15
Training Hours	1,409	1,949	1,600
Community Events	75	74	74

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff	436,904	506,704	543,070	541,695	571,140
	<i>Chief of Police</i>					
	<i>Detective Sergeant</i>					
	<i>Detective Officer</i>					
	<i>Administrative Technician III</i>					
11-51004	Comp Time	3,610	6,296	7,500	7,500	7,500
11-51005	Overtime	27,759	18,355	30,000	15,000	30,000
11-51007	Holiday	12,259	11,914	12,120	12,120	13,420
11-51008	Vacation/Sick/Comp Time Payoff	24,149	3,973	10,000	-	10,000
11-51009	Deferred Compensation	4,097	4,825	4,800	4,800	4,800
	Total Salaries & Wages	508,778	552,067	607,490	581,120	636,860
	BENEFITS					
11-52001	PERS Misc. Employees	15,882	16,076	17,480	16,725	18,660
11-52002	PERS Safety	128,706	149,908	166,730	164,780	184,030
11-52007	Health	69,934	92,223	114,630	114,630	117,010
11-52008	Dental	6,963	6,775	10,110	10,110	10,120
11-52009	Life Insurance	193	198	300	300	310
11-52011	Vision	885	882	1,400	1,400	1,410
11-52012	Health Club	912	892	1,130	1,130	1,700
11-52013	Uniform Allowance	2,640	2,640	2,640	2,640	3,080
11-52014	Social Security Employer	24,430	28,844	30,410	29,445	34,180
11-52015	Medicare Employer	7,196	7,558	7,770	7,770	9,030
11-52017	Retirees Health	-	-	134,420	134,420	149,740
11-52018	Retirees Dental	-	-	8,130	8,130	9,060
	Total Benefits	257,741	305,996	495,150	491,480	538,330
TOTAL SALARY WAGES & BENEFITS		766,519	858,063	1,102,640	1,072,600	1,175,190

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60003	Postage	1,431	1,590	2,000	2,000	2,000
11-60004	Computer Supplies <i>IT Expenses, Maintenance Fees, Equip Purchase, Stepford Extra Hours, Sprint</i>	10,761	621	21,000	21,000	22,600
11-60005	Special Dept. Expense <i>Film Process, Cintas First Aid, Printing, Associated Services</i>	9,303	7,614	8,000	8,000	8,000
11-60008	Dues & Publications <i>Local Committees, Professional Publications, Books and Manuals</i>	5,406	5,585	5,200	5,200	5,000
11-60010	Conferences & Meetings <i>Local Meetings and Conferences for Admin Personnel</i>	2,560	1,855	2,500	2,500	3,000
11-60011	Communications	2,671	6,243	6,500	6,500	6,500
11-60013	Auto Expense	1,520	-	-	-	-
11-60025	Fleet Replacement	-	80,000	-	-	15,120
11-61002	Training <i>POST and non-POST Training</i>	3,370	2,561	3,500	3,000	3,200
11-61003	Tuition Reimbursement	-	-	2,000	-	1,000
11-61005	Inner Perspectives	8,789	8,936	10,000	10,000	10,000
11-63002	Investigations <i>Sketches, Backgrounds, Detectives' Travel, LC Print Cards, New Employee Background Checks</i>	13,814	23,572	17,000	16,000	17,500
11-63005	Property and Evidence	1,451	2,810	2,000	14,500	2,000
	Total Supplies & Services	61,076	141,387	79,700	88,700	95,920
	<u>CONTRACTUAL</u>					
11-71011	Countywide Services Contracts <i>Narcotics Task Force Crime Lab First Chance Animal Control Office of Emergency Services</i>	62,152	59,125	75,000	75,000	79,500
	Total Contractual	62,152	59,125	75,000	75,000	79,500
TOTAL SUPPLIES SERVICES & CONTRACTUAL		123,228	200,512	154,700	163,700	175,420
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchases <i>Misc. Detective Equipment/Safety Equipment</i>	-	-	1,000	-	1,000
11-80200	Furniture	-	-	1,000	-	700
TOTAL CAPITAL OUTLAY		-	-	2,000	-	1,700
DIVISION TOTAL		889,747	1,058,575	1,259,340	1,236,300	1,352,310

DEPARTMENT: POLICE
DIVISION: POLICE PATROL
FUNCTION: PUBLIC SAFETY
FUNDING SOURCES: GENERAL FUND (#11) AND PUBLIC SAFETY GRANT (#27)

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 2016-17, 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 1,500 hours of training.
- Participated in monthly STEP deployments.
- Added one Officer to the Bicycle Patrol Unit.
- Sent three Officers to Crisis Intervention Training.
- Participated in Emergency Preparedness Training.

During FY 2017-18, the Division will:

- Train personnel in Crisis Intervention.
- Participate in a minimum of four community events per officer.
- Identify and train personnel for specialty positions.
- Continue to develop staff for promotional opportunities.
- Participate in traffic safety enforcement.
- Conduct Disaster Preparedness Training.
- Send one Sergeant to Supervisory Leadership Institute.
- Send one Sergeant to Los Angeles Police Department's Leadership program.
- Continue to address quality-of-life-related issues in the Town's residential neighborhood and business communities.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$298,120 (7.1%) more than the FY 2016-17 Amended Budget. The primary factors contributing to the increase include: increases in salaries and benefits in accordance with the negotiated MOU, including increases in Public Safety PERS costs; and the inclusion of Fleet Replacement charges.

The FY 2017-18 Adopted Budget includes an appropriation for overtime based on historical trends plus an additional contingency. The contingency provides an assurance that adequate funds are available in the event of complex investigations and/or staff turnover that would impact the amount of overtime.

Expenditures also include a total of \$30,000 from a new Public Safety Grant which will be used for specialized intervention training and homeless outreach services. The remainder of this Division is funded by the General Fund.

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Projected
Residential Patrols	3,398	2,311	2,500
Business Checks	1,595	988	1,000
Gang Task Force Hours	540	510	550

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>Commander</i> <i>Police Sergeants (4 FTE)</i> <i>Police Officers (11 FTE)</i>	1,494,575	1,644,842	1,942,690	1,886,000	2,029,510
11-51004	Comp Time	20,297	33,127	45,000	35,000	45,000
11-51005	Overtime	115,840	134,345	225,000	140,000	225,000
29-51005	Overtime	-	3,542	3,750	3,460	-
11-51006	Workers Compensation, Disability & 4850	34,215	77,084	-	50,000	-
11-51007	Holiday	90,059	93,394	83,150	80,350	92,750
11-51008	Vacation/Sick/Comp Time Payoff	58,429	45,715	20,000	20,000	20,000
11-51009	Deferred Compensation	14,553	14,950	18,000	19,200	18,000
11-51020	Cash In Lieu	2,925	1,500	-	-	-
	Total Salaries & Wages	1,830,893	2,048,499	2,337,590	2,234,010	2,430,260
	BENEFITS					
11-52002	PERS Safety	544,885	607,436	691,030	667,000	754,050
11-52006	Unemployment	9,000	6,750	-	-	-
11-52007	Health	372,924	300,415	310,950	317,000	301,410
11-52008	Dental	36,699	38,957	41,330	41,980	39,400
11-52009	Life Insurance	1,073	1,100	1,220	1,235	1,160
11-52011	Vision	4,617	4,978	5,710	5,800	5,440
11-52012	Health Club	2,170	1,366	1,690	2,000	3,390
11-52013	Uniform Allowance	11,604	13,127	14,010	15,000	16,400
11-52014	Social Security Employer	100,290	111,633	122,660	119,125	139,810
11-52015	Medicare Employer	26,897	29,009	27,960	27,150	35,220
11-52017	Retirees Health	-	-	477,820	472,820	532,080
11-52018	Retirees Dental	-	-	28,590	28,590	32,180
	Total Benefits	1,110,159	1,114,771	1,722,970	1,697,700	1,860,540
TOTAL SALARY WAGES & BENEFITS		2,941,052	3,163,270	4,060,560	3,931,710	4,290,800

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 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>	17,925	16,492	15,000	19,000	19,000
27-60005	Special Dept. Expense <i>New Police Grant / Realignment</i>	-	-	-	-	10,000
11-60008	Dues & Publications <i>PESA, Juv Ofc, CPOA, TMA, Official Magazines/Books, Business Cards</i>	1,089	1,681	1,000	1,000	1,000
11-60010	Conferences & Meetings <i>State & Local Meetings/Conference, Seminars, etc.</i>	633	222	700	600	700
11-60013	Auto Expense <i>Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing</i>	57,812	54,691	62,000	62,000	64,000
11-60025	Fleet Replacement	-	333,885	-	-	37,380
11-61002	Training <i>POST & Non POST Training, Special Enforcement, Terrorism Training</i>	18,246	13,359	25,000	15,000	25,000
27-61002	Training <i>New Police Grant / Realignment</i>	-	-	-	-	20,000
11-63001	Booking Fees <i>Booking Fees, Citation Processing</i>	12,263	12,680	11,000	11,000	12,500
11-63002	Investigations <i>Travel, Sketches, Equipment Rental for Patrol-Related Investigations, Code Enf.</i>	6,533	1,096	2,000	1,000	2,000
	Total Supplies & Services	114,501	434,106	116,700	109,600	191,580
	<u>CONTRACTUAL</u>					
11-72001	Auto Repair Services (See 60013)	21,237	-	-	-	-
	Total Contractual	21,237	-	-	-	-
TOTAL SUPPLIES SERVICES & CONTRACTUAL		135,738	434,106	116,700	109,600	191,580
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchase <i>Weapon Replacement/Purchase, Large Tools and Patrol Equipment</i>	40,614	33,544	30,000	21,000	23,000
29-80001	Equipment Purchase - Radar Trailer	-	22,536	-	-	-
11-80002	Automobile Purchase*	-	50,966	-	-	-
TOTAL CAPITAL OUTLAY		40,614	107,046	30,000	21,000	23,000
DIVISION TOTAL		3,117,404	3,704,422	4,207,260	4,062,310	4,505,380

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 Per Diem Dispatchers (equivalent to 0.2 FTE).

ACCOMPLISHMENTS/GOALS

During FY 2016-17, the Division:

- Honored a dispatcher for receiving Dispatcher of the Year award.
- Attended the RIMS conference.
- Cross trained one Dispatcher to manage the Property/Evidence room.
- Completed Department of Justice audit.

During FY 2017-18, the Division will:

- Continue to manage and purge cases in the Property/Evidence room.
- Participate in a minimum of four community events.
- Cross train dispatchers for succession.
- Identify back up Dispatcher for managing the Property/Evidence room.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$12,490 (1.3%) more than the FY 2016-17 Amended Budget. The increases in salary and benefit costs were offset by turnover in the staffing resulting in fewer employees at the top step.

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Projected
Successful Audits Completed	4	3	3
Warrants Entered		356	325

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>Dispatch Supervisor Dispatchers (3 FTE)</i>	317,913	325,160	378,470	377,910	387,900
11-51003	Part-time Staff <i>Per Diem Dispatcher (0.2 FTE)</i>	2,949	4,124	8,040	8,040	9,020
11-51004	Comp Time	5,889	8,619	6,500	5,000	6,500
11-51005	Overtime	21,428	17,769	25,000	20,000	24,000
11-51008	Vacation/Sick/Comp Time Payoff	6,443	7,544	-	500	500
11-51009	Deferred Compensation	4,260	4,500	4,800	4,800	4,800
11-51019	CAD Administrator Incentive Pay	7,318	6,957	7,310	7,310	10,090
11-51020	Cash In-Lieu of Medical Insurance	-	-	-	250	-
	Total Salaries & Wages	366,200	374,673	430,120	423,810	442,810
	BENEFITS					
11-52001	PERS Misc. Employees	54,585	63,475	71,120	69,300	71,390
11-52007	Health	87,150	85,248	98,940	73,000	82,720
11-52008	Dental	9,034	8,469	9,440	9,440	9,440
11-52009	Life Insurance	264	242	300	300	300
11-52011	Vision	1,148	1,101	1,300	1,300	1,300
11-52013	Uniform Allowance	2,660	2,613	2,660	2,660	3,100
11-52014	Social Security Employer	21,989	22,100	24,970	24,850	28,050
11-52015	Medicare Employer	5,255	5,441	5,610	5,600	6,560
11-52017	Retirees Health	-	-	95,640	71,730	101,700
11-52018	Retirees Dental	-	-	5,780	5,780	6,150
	Total Benefits	182,085	188,689	315,760	263,960	310,710
TOTAL SALARY WAGES & BENEFITS		548,285	563,362	745,880	687,770	753,520

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60002	Office Supplies <i>Department Wide Account Document Distruction</i>	9,150	7,820	8,000	8,000	8,300
11-60004	Computer Supplies <i>CAD/RMS Maintenance</i>	3,742	20,237	25,000	25,000	25,000
11-60005	Special Dept. Expense <i>Records Purge, Special Dept. Needs, Minor Equipment Repair/Replacement</i>	930	2,954	1,200	1,200	1,200
11-60008	Dues & Publications <i>Comm Managers, Official Manuals Books</i>	170	45	200	350	250
11-60010	Conferences & Meetings <i>Sun Ridge Conference, Local Meetings and Conferences</i>	1,397	1,889	2,000	2,400	2,000
11-60011	Communications <i>Contract Cost for SSFPD Dispatch Services, Radio Repair/Maintenance</i>	102,527	105,169	107,000	107,000	109,500
11-61002	Training <i>POST and Non-POST Training, Updates</i>	2,076	1,033	3,000	3,400	3,200
	Total Supplies & Services	119,992	139,147	146,400	147,350	149,450
	<u>CONTRACTUAL</u>					
11-72003	Equipment Maintenance <i>Message Switch; Portable Radios Copier; TEA (Radio Console, Lawnet)</i>	53,100	55,151	60,000	56,000	62,000
	Total Contractual	53,100	55,151	60,000	56,000	62,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		173,092	194,298	206,400	203,350	211,450
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchases	-	-	500	800	500
11-80200	Furniture	-	1,524	700	-	500
TOTAL CAPITAL OUTLAY		-	1,524	1,200	800	1,000
DIVISION TOTAL		721,377	759,184	953,480	891,920	965,970

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 to 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 2016-17, the Division:

- Provided dispatch relief for extended period of time.
- Participated in Avoid the 23 DUI campaign.
- Attended four community events.
- Participated in National Night Out community event.
- Attended Community Service Officer training.
- Conducted 16 child car seat installations and inspections.

During FY 2017-18, 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.
- Conduct Livescan/fingerprinting.
- Continue to address quality-of-life-related issues in the Town's residential neighborhoods.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$4,060 (2.8%) more than the FY 2016-17 Amended Budget. This increase reflects increased salary and benefit costs offset by a minor decrease in operating items.

The funding of this Division includes \$128,410 from the State Supplemental Law Enforcement Services Fund and \$22,950 from the General Fund. The General Fund costs are the entire contribution to the 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.

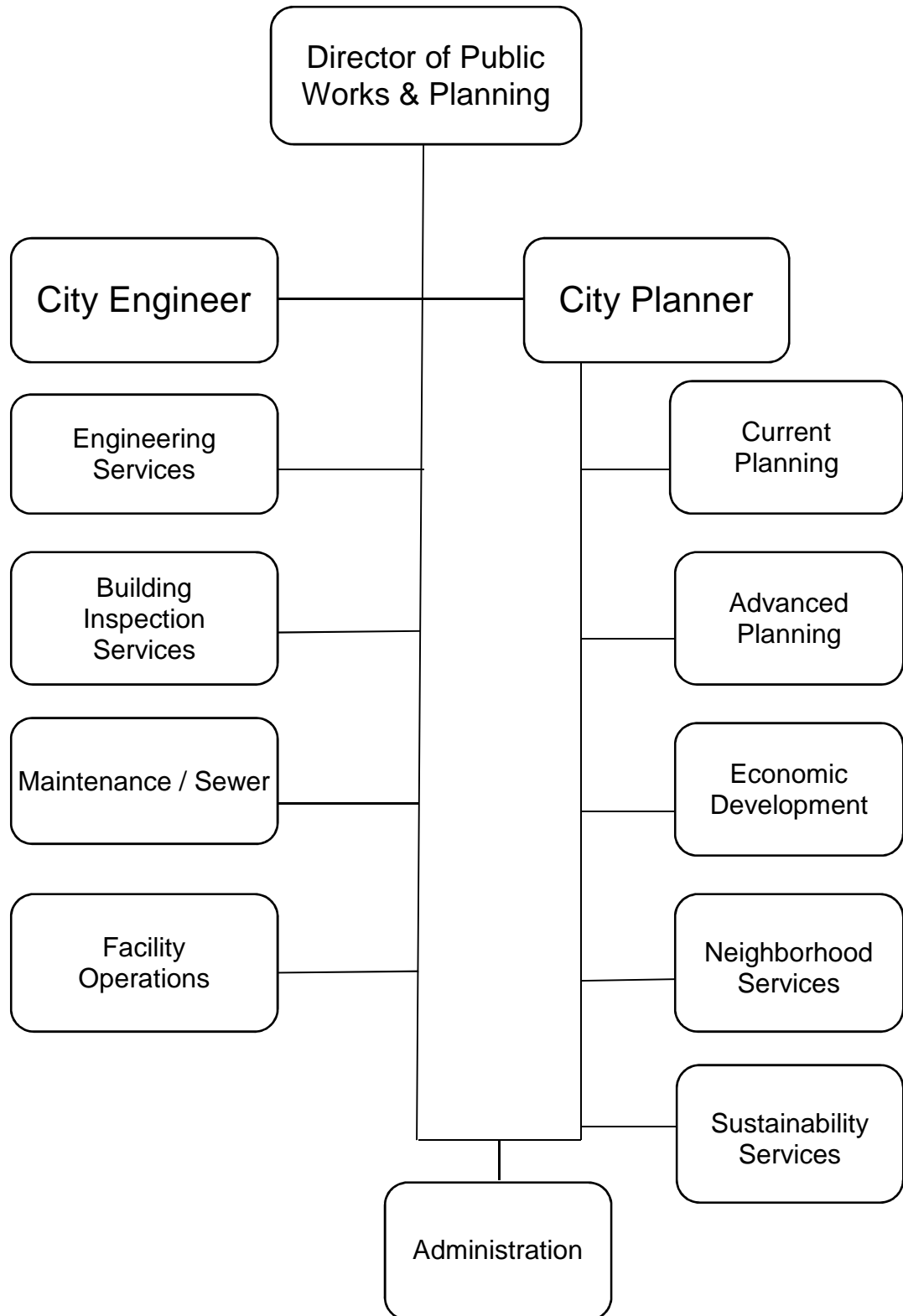
PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Projected
Live Scan Fingerprinting	394	310	300
Car Seats Installed	34	15	15

EXPENDITURE DETAIL

240 - POLICE COMMUNITY SERVICES		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
29-51002	Full-time Staff <i>Community Service Officer</i>	73,726	37,974	80,010	79,570	82,520
29-51004	Comp Time	487	-	500	500	500
29-51005	Overtime	1,169	-	1,500	1,500	1,500
29-51009	Deferred Compensation	1,170	850	1,200	1,200	1,200
	Total Salaries & Wages	76,552	38,824	83,210	82,770	85,720
	<u>BENEFITS</u>					
29-52001	PERS Misc. Employees	14,231	11,545	15,580	14,800	16,620
29-52007	Health	10,593	7,802	12,650	12,650	12,730
29-52008	Dental	2,258	2,258	2,360	2,360	2,360
29-52009	Life Insurance	66	66	80	80	80
29-52011	Vision	287	294	320	320	330
29-52014	Social Security Employer	4,643	2,977	6,730	5,100	5,320
29-52015	Medicare Employer	1,086	696	1,110	1,100	1,250
11-52017	Retirees Health	-	-	19,580	19,580	21,640
11-52018	Retirees Dental	-	-	1,180	1,180	1,310
	Total Benefits	33,164	25,638	59,590	57,170	61,640
TOTAL SALARY WAGES & BENEFITS		109,716	64,462	142,800	139,940	147,360
	<u>SUPPLIES & SERVICES</u>					
29-60005	Special Dept. Expense <i>CSO Supplies/Equipment</i>	1,860	1,736	2,000	1,600	1,700
11-60013	Auto Expense	86	-	-	-	-
29-60013	Auto Expense <i>Fuel, Minor Vehicle Repair, Vehicle Equipment</i>	2,234	744	2,000	1,500	1,900
29-61002	Training CSO Training	304	110	500	400	400
11-60025	Fleet Replacement	-	39,424	-	-	-
	Total Supplies & Services	4,484	42,014	4,500	3,500	4,000
TOTAL SUPPLIES SERVICES		4,484	42,014	4,500	3,500	4,000
DIVISION TOTAL		114,200	106,476	147,300	143,440	151,360

Public Works & Planning

Public Works & Planning Department



DEPARTMENT: PUBLIC WORKS & PLANNING

FUNCTION: PUBLIC WORKS & PLANNING

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

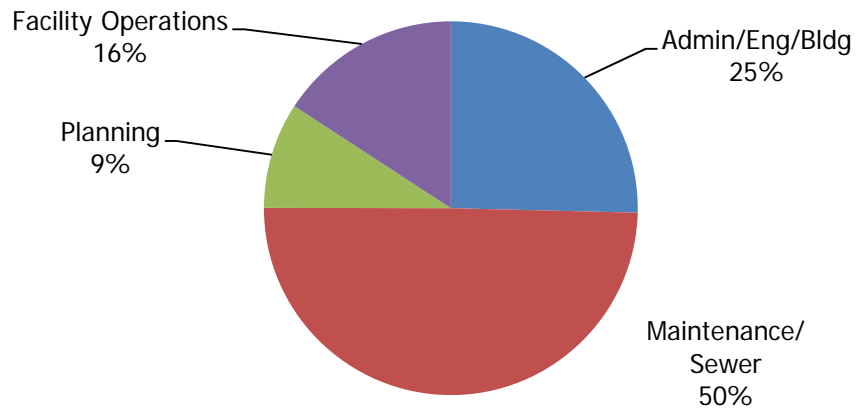
The Public Works & Planning Department consists of the following Divisions: Administration / Engineering / Building, Maintenance / Sewer (which includes contracts for landscape services) and Planning.

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.

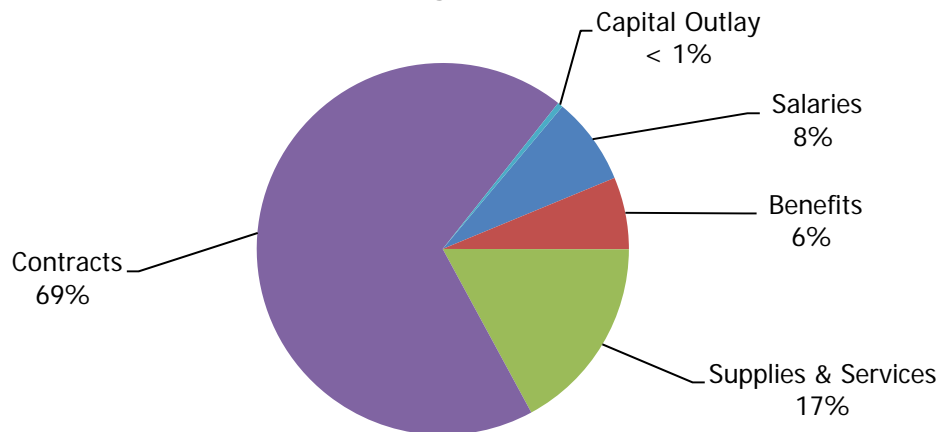
The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works and Planning; administer local, state, and federal 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	-	-	11,700	948,000	-	959,700
320	MAINTENANCE/SEWER	289,140	237,530	36,320	1,298,010	18,000	1,879,000
410	PLANNING	-	-	-	346,710	-	346,710
800	FACILITY OPERATIONS	-	-	597,580	-	-	597,580
TOTAL EXPENDITURES		289,140	237,530	645,600	2,592,720	18,000	3,782,990

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 the following functions: 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 and sustainability programs; sanitary sewer system maintenance and reporting requirements; right of way infrastructure, Geographical Information System (GIS) upkeep and other daily and annual service activities. The Division assists the Public Works Maintenance and Planning Divisions and the Town's Police and Recreation Departments in their current and future infrastructure and facility needs. The Division provides comprehensive engineering, building inspection and CASp (Certified Access Specialist) inspection and consulting 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 is comprised of contracted staff.

ACCOMPLISHMENTS/GOALS

During FY 2016-17, the Division:

- Applied for Systemic Safety Analysis Report Program (SSARP) funding and was awarded \$250,000.
- Applied for and was awarded funding to install vehicle charging stations for the Town Hall project.
- Interviewed and selected a HVAC maintenance contractor to service the various Town facilities.
- Continued outreach to our residential and commercial communities on water and energy conservation, recycling and solid waste.
- Applied for and was awarded \$525,000 in Transportation for Livable Communities (TLC) grant funds to improve bicycle and pedestrian access on Mission Road.
- Continued work on the Geographical Information System (GIS).

- Partnered with the Town's new franchise waste hauler regarding mandatory recycling efforts, and outreach to commercial businesses and residents.
- 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 California Cities events.
- Continued work on the Trash Load Reduction Plan and Green Infrastructure per the Storm Water Municipal Regional Permit (MRP).
- Continued work on the Town Hall Renovation Project.
- Applied for and was awarded several Beacon Awards for our sustainability efforts and results.
- Was awarded MTC's Regional Pavement Management award for Best Bay Area Roads, in the Best Year after Year PCI category.
- Composed an RFP for the Serramonte/Collins Master Plan.

For FY 2017-18, the Division will:

- Design, construct and upgrade the Town's access control system and security features.
- Reassess and update the Five Year Capital Improvement Plan.
- Continue work in sustainable programs, including the introduction of the Municipal Regional Permit Green Infrastructure goals and mandates to meet the States 2019 program goals.
- 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.
- Complete the construction of Town Hall.
- Manage the Town wide Systemic Safety Study, funded through the SSARP grant funds.
- Start the design work for the Mission Road Improvement project (partially funded through the TLC grant).
- Manage the Serramonte/Collins Master Plan study.
- Study the benefits of a residential sanitary sewer insurance program for residents.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is estimated to be \$49,700 (5.5%) more than the FY 2016-17 Amended Budget. The major part of the increase is due to the increase in NPDES storm water mandates and programs, increased development inspection and CPI adjustment.

PERFORMANCE MEASURES	FY 2014 -15 Actual	FY 2015-16 Actual	FY 2016-17 Estimated	FY 2017-18 Projected
Processing permit applications and first review of plans within fifteen working days	100%	100%	100%	100%
Average number of working days to process a permit Plan Check	10	10	10	15

EXPENDITURE DETAIL

310 - ADMIN. / ENGINEERING		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
11-60001	Public Notices	422	389	1,000	500	1,000
11-60005	Special Dept. Expense	1,394	5,469	6,000	6,000	6,000
11-60008	Dues & Publications	397	149	1,500	1,500	2,200
	<i>Purchase Current Building Code</i>					
	<i>Membership Building Class A</i>					
11-60010	Conferences & Meetings	593	1,192	1,500	1,000	2,500
	<i>National Pollutant Discharge Elimination System, Countywide Engineers Meeting</i>					
	Total Supplies & Services	2,806	7,199	10,000	9,000	11,700
	CONTRACTUAL					
11-71005	Prof. Engineering Services - General	624,884	621,745	630,000	630,000	693,000
	<i>Engineering Staff Augmentation</i>					
	<i>Department Administration</i>					
11-71006	Prof. Bldg/Inspection Svcs.	154,456	136,003	200,000	200,000	175,000
	<i>Building Staff Augmentation</i>					
	<i>Admin./Permit Counter Services</i>					
11-71010	Professional Consulting Services	63,727	104,092	70,000	70,000	80,000
	<i>Engineering Design and Plan Review</i>					
	<i>Records Management Consultant</i>					
	Total Contractual	843,067	861,840	900,000	900,000	948,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		845,873	869,039	910,000	909,000	959,700
DIVISION TOTAL		845,873	869,039	910,000	909,000	959,700

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 Public Works Maintenance/Sewer Division is responsible for the upkeep and maintenance of public streets, sidewalks, traffic signals, street lights, storm water systems and public facilities. The Division also manages roadway weed and litter control and graffiti abatement; participates in the NPDES Storm Water Program; and are the first responders to sanitary sewer overflows. The Division also manages the landscape, facility janitorial and HVAC 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 2016-17, the Division:

- Continued the prevention program to eliminate sidewalk tripping hazards townwide.
- Worked in tandem with the property manager at Creekside Villas to create a uniform way of auditing the various units regarding useful life span of interior finishes, appliances and fixtures.
- Continued upgrades to street signs meeting the 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 and subcommittees.
- Continued mentoring to elevate the roles and responsibilities of the Maintenance Technicians.
- Aggressively worked with staff and landscape contractor to conserve water use.
- Inspected commercial facilities regarding operation and maintenance of storm water facilities and FOG (Fats, Oil and Grease) compliance.
- Inspected and certified all Town-owned backflow devices.

- Completed several minor construction projects at the various Town-owned facilities, such as repairing rotted exterior trim at Colma Community Center and repairing the copulas at Sterling Park Rec Center.
- Provided oversight of the painting of the police station and improvements at the Corp Yard.
- Installed Bike Fix It station at the Colma Community Center.

For FY 2017-18, the Division goals include:

- Continuing to elevate the roles and responsibilities of the Maintenance Technicians.
- Continuing to 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 incorporating new green infrastructure into everyday practices.
- Incorporating new public works ticketing system to prioritize projects.
- Performing preventative maintenance of equipment and appliances in Town facilities.
- Inspecting and certifying all Town-owned backflow devices.
- Overseeing contractors’ enhancements and minor repairs at the various Town facilities.
- Continuing work on upgrading all Town street signage to meet State standards.
- Establishing a town wide tree program and create inventory.
- Performing minor construction and painting projects, as needed.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$70,470 (3.9%) higher than the FY 2016-17 Amended Budget. The increase is due to several reasons: increases in salaries and benefits; a contribution to the Fleet Replacement Fund; increases to annual maintenance contracts, minor increases to infrastructure maintenance, and a cost increase for Sanitary Sewer services. Fees for sewer services are collected through the property tax rolls offsetting a portion of the increase.

The funding for the Public Works Maintenance Division in FY 2017-18 comes from the General Fund with the exception of \$25,000 budgeted from the Gas Tax Fund for Traffic Signal and Street Lights maintenance.

PERFORMANCE MEASURES	FY 2014 -15 Actual	FY 2015-16 Actual	FY 2016-17 Estimated	FY 2017-18 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 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
11-51002	Full-time Staff <i>Maintenance Supervisor Maintenance Technicians (2 FTE)</i>	235,334	249,278	264,790	263,915	274,940
11-51004	Comp Time	126	344	600	200	600
11-51005	Overtime	4,479	3,461	10,000	7,500	10,000
11-51008	Vacation/Sick/Comp Time Payoff	(7,847)	701	-	-	-
11-51009	Deferred Compensation	3,510	3,600	3,600	3,600	3,600
	Total Salaries & Wages	235,602	257,384	278,990	275,220	289,140
	<u>BENEFITS</u>					
11-52001	PERS Misc. Employees	44,461	45,658	50,360	49,085	55,360
11-52007	Health	63,825	69,451	75,080	75,080	75,300
11-52008	Dental	6,775	6,775	7,080	7,080	7,080
11-52009	Life Insurance	198	198	230	225	230
11-52011	Vision	861	882	970	970	980
11-52014	Social Security Employer	14,898	15,707	15,650	16,800	17,930
11-52015	Medicare Employer	3,484	3,673	3,660	3,660	4,200
11-52017	Retirees Health	-	-	64,930	64,930	72,090
11-52018	Retirees Dental	-	-	3,930	3,930	4,360
	Total Benefits	134,502	142,344	221,890	221,760	237,530
TOTAL SALARY WAGES & BENEFITS		370,104	399,728	500,880	496,980	526,670
	<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>	15,371	16,078	16,000	16,000	16,000
11-60010	Conferences & Meetings <i>S.F. Bay Area Maintenance Services Association Workshop, NPDES</i>	-	10	150	100	100
11-60025	Fleet Replacement	-	310,203	-	-	19,920
11-61002	Training <i>Required Safety Seminars</i>	750	-	500	300	300
	Total Supplies & Services	16,121	326,291	16,650	16,400	36,320

EXPENDITURE DETAIL

320 - MAINTENANCE / SEWER		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>CONTRACTUAL</u>					
11-71005	Prof. Engineering Svcs. - General <i>Maintenance Supervisor Staff</i>	150,936	-	-	-	-
11-72003	Equipment Maintenance <i>Fleet Maintenance - Vehicles and Equipment</i>	16,767	17,549	20,000	20,000	20,000
11-73001	Landscape Maintenance <i>Roadway, Median Islands, Tree Trimming, Colma Creek Annual Cleaning</i>	145,074	147,635	156,000	156,000	163,000
11-73002	Streets & Sidewalks <i>Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA</i>	6,884	51,543	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>	3,850	-	10,000	10,000	10,000
11-73004	Street Signs & Pavement Marking <i>Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations</i>	19,737	34,325	35,000	35,000	35,010
11-73005	Traffic Signals & Street Lights <i>SSF Street Light/Signal Division</i>	18,720	25,126	5,000	7,985	10,000
21-73005	Traffic Signals & Street Lights	17,766	17,968	25,000	25,000	25,000
11-73006	Drainage & Flood Control <i>Yearly Maint., Sandbag Supplies Additional NPDES charges Additional Trash Capture Devices</i>	23,739	22,787	30,000	30,000	35,000
11-73007	Sanitary Sewers <i>Sewer Fees Due NSMCSD & SSF</i>	907,909	916,962	815,000	814,545	825,000
11-73008	Sewer Operation and Maintenance	30,217	23,067	75,000	75,000	75,000
	Total Contractual	1,381,849	1,256,962	1,271,000	1,273,530	1,298,010
TOTAL SUPPLIES SERVICES & CONTRACTUAL		1,397,970	1,583,253	1,287,650	1,289,930	1,334,330
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchases <i>Replace/Acquire New Equipment & Tools for Right-of-Way Work, Building Maintenance & Construction</i>	2,109	5,805	20,000	20,000	18,000
TOTAL CAPITAL OUTLAY		2,109	5,805	20,000	20,000	18,000
DIVISION TOTAL		1,770,183	1,988,786	1,808,530	1,806,910	1,879,000

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 for facilities, water, electricity and pest control.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget for Facility Operations is \$17,130 (3%) higher than the FY 2016-17 Amended Budget. Increases in various line items costs throughout the facilities are mostly due to utility costs, CPI increases to the annual contractor maintenance contracts, and minor maintenance projects at the various facilities.

800 - FACILITIES SUMMARY	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
<u>FACILITY OPERATIONS</u>					
801 Town Hall	85,723	50,351	79,200	41,750	80,000
802 Town Annex	31,672	36,668	36,400	45,150	24,950
803 Sterling Park	54,018	43,975	60,350	61,730	69,200
804 Museum	16,605	21,479	23,050	25,350	28,750
805 Community Center	106,014	87,234	113,150	98,400	114,150
806 Police Station	116,896	118,476	148,950	141,100	149,030
807 Corporation Yard	16,490	17,477	20,550	19,200	30,200
808 Creekside Villas	86,074	76,757	82,000	80,500	84,950
809 Verano	3,969	5,539	7,200	4,370	4,750
810 Bark Park	3,678	3,900	7,100	9,000	9,000
812 Gun Range	1,547	1,672	2,500	2,500	2,600
ACTIVITY TOTAL	522,686	463,528	580,450	529,050	597,580

EXPENDITURE DETAIL



801 TOWN HALL

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone / Internet Service*	44,652	23,221	40,000	20,000	20,000
11-90002	Gas and Electricity	11,553	4,634	7,000	100	15,000
11-90003	Water	2,022	4,324	3,000	3,000	5,000
11-90006	Supplies	2,362	1,217	2,300	2,300	4,800
11-90007	Janitorial Services	14,689	11,641	17,400	12,000	18,500
11-90008	Landscaping	5,478	4,203	5,000	2,000	7,200
11-90009	Pest Control	150	400	500	-	600
11-90010	Security System	1,087	360	1,000	-	900
11-90011	Heat/Ventilation/Air Conditioning	525	-	-	350	500
11-90012	Bldg. Interior Maintenance & Repair	2,513	342	2,000	1,000	3,000
11-90013	Bldg. Exterior Maintenance & Repair	692	9	1,000	1,000	4,500
TOTAL FACILITY OPERATIONS		85,723	50,351	79,200	41,750	80,000

* Does not include mobile phone services.



802 TOWN ANNEX

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	3,334	7,237	5,000	11,000	6,000
11-90003	Water	4,443	6,650	4,800	6,500	3,000
11-90006	Supplies	685	1,103	1,100	1,100	1,350
11-90007	Janitorial Services	8,825	8,906	10,500	10,500	5,000
11-90008	Landscaping	9,636	9,180	9,400	9,400	5,000
11-90009	Pest Control	2,718	2,826	2,700	2,950	1,500
11-90010	Security System	420	240	400	1,000	600
11-90011	Heat/Ventilation/Air Conditioning	525	-	500	700	500
11-90012	Bldg. Interior Maintenance & Repair	1,040	109	1,000	1,000	1,000
11-90013	Bldg. Exterior Maintenance & Repair	46	417	1,000	1,000	1,000
TOTAL FACILITY OPERATIONS		31,672	36,668	36,400	45,150	24,950

EXPENDITURE DETAIL



803 STERLING PARK

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	2,881	2,088	3,000	3,000	3,150
11-90003	Water	3,504	4,377	4,500	5,380	5,500
11-90006	Supplies	1,422	3,242	6,500	5,500	10,500
11-90007	Janitorial Services	14,414	14,546	16,500	15,500	16,300
11-90008	Landscaping	5,478	5,628	5,850	5,850	6,150
11-90009	Pest Control	-	-	500	1,000	900
11-90010	Security System	1,426	1,486	1,500	1,600	2,700
11-90011	Heat/Ventilation/Air Conditioning	269	739	1,000	1,000	2,200
11-90012	Bldg. Interior Maintenance & Repair	19,705	10,009	5,000	6,900	18,800
11-90013	Bldg. Exterior Maintenance & Repair	4,919	1,860	16,000	16,000	3,000
TOTAL FACILITY OPERATIONS		54,018	43,975	60,350	61,730	69,200



804 MUSEUM

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	328	335	400	400	400
11-90003	Water	2,903	6,987	2,500	7,300	3,500
11-90006	Supplies	467	486	1,300	1,300	1,500
11-90007	Janitorial Services	2,060	2,073	2,300	2,300	2,400
11-90008	Landscaping	5,478	5,654	5,850	5,850	6,150
11-90009	Pest Control	-	-	500	3,000	1,800
11-90010	Security System	1,140	1,720	1,200	1,200	1,750
11-90011	Heat/Ventilation/Air Conditioning	980	1,376	5,000	1,000	3,450
11-90012	Bldg. Interior Maintenance & Repair	3,042	797	2,000	1,500	6,300
11-90013	Bldg. Exterior Maintenance & Repair	207	2,051	2,000	1,500	1,500
TOTAL FACILITY OPERATIONS		16,605	21,479	23,050	25,350	28,750

EXPENDITURE DETAIL



805 COMMUNITY CENTER

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone and Internet Services	647	-	1,500	500	500
11-90002	Gas and Electricity	18,058	23,151	23,100	23,100	24,250
11-90003	Water	9,512	3,354	6,000	4,200	4,400
11-90006	Supplies	4,228	3,845	15,600	6,300	17,200
11-90007	Janitorial Services	23,006	23,230	26,700	26,700	28,050
11-90008	Landscaping	5,478	5,628	5,850	5,850	6,150
11-90009	Pest Control	971	1,172	1,200	1,550	2,500
11-90010	Security System	12,155	840	1,200	1,200	3,500
11-90011	Heat/Ventilation/Air Conditioning	3,627	4,392	5,000	5,000	6,600
11-90012	Bldg. Interior Maintenance & Repair	24,890	18,852	15,000	15,000	16,000
11-90013	Bldg. Exterior Maintenance & Repair	3,442	2,770	12,000	9,000	5,000
TOTAL FACILITY OPERATIONS		106,014	87,234	113,150	98,400	114,150



806 POLICE STATION

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone	687	1,038	900	200	200
11-90002	Gas and Electricity	34,814	32,076	36,750	36,750	38,330
11-90003	Water	7,511	7,815	8,000	8,000	8,400
11-90006	Supplies	3,897	3,291	7,000	6,000	6,500
11-90007	Janitorial Services	24,711	25,695	26,700	26,700	27,800
11-90008	Landscaping	11,856	9,486	11,800	10,500	11,000
11-90009	Pest Control	1,256	1,017	1,200	1,350	1,450
11-90010	Security System	1,679	855	1,600	1,600	2,000
11-90011	Heat/Ventilation/Air Conditioning	1,000	17,689	10,000	5,000	10,850
11-90012	Bldg. Interior Maintenance & Repair	25,008	10,464	20,000	20,000	19,500
11-90013	Bldg. Exterior Maintenance & Repair	3,443	9,050	25,000	25,000	23,000
11-90014	Miscellaneous Maintenance	1,034	-	-	-	-
TOTAL FACILITY OPERATIONS		116,896	118,476	148,950	141,100	149,030

EXPENDITURE DETAIL



807 CORPORATION YARD

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90001	Telephone/ Internet services	3,007	212	1,500	1,300	1,400
11-90002	Gas and Electricity	1,120	2,784	3,000	3,000	3,150
11-90003	Water	100	1,090	1,200	1,200	1,350
11-90006	Supplies	5,884	657	500	500	1,000
11-90007	Janitorial Services	1,944	8,002	7,750	6,500	6,800
11-90008	Landscaping	581	2,040	2,150	2,250	2,400
11-90009	Pest Control	-	708	750	750	800
11-90011	Heat/Ventilation/Air Conditioning	-	-	200	200	300
11-90012	Bldg. Interior Maintenance & Repair	2,808	1,840	1,000	1,000	10,500
11-90013	Bldg. Exterior Maintenance & Repair	1,046	144	2,500	2,500	2,500
TOTAL FACILITY OPERATIONS		16,490	17,477	20,550	19,200	30,200



808 TOWN OF COLMA CREEKSIDE VILLAS

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90002	Gas and Electricity	3,650	3,363	4,000	4,000	4,200
11-90003	Water	5,124	6,240	6,200	6,200	6,500
11-90006	Supplies	232	-	200	200	200
11-90007	Janitorial Services	1,800	1,661	2,000	2,000	2,100
11-90008	Landscaping	8,976	9,180	9,700	9,700	10,150
11-90009	Pest Control	1,650	1,314	1,200	1,200	1,600
11-90010	Security System	1,732	1,448	2,200	2,200	2,300
11-90011	Heat/Ventilation/Air Conditioning	132	904	2,000	5,000	6,900
11-90012	Bldg. Interior Maintenance & Repair	29,371	28,080	20,000	20,000	20,000
11-90013	Bldg. Exterior Maintenance & Repair	15,393	4,027	10,000	10,000	10,000
11-90014	Miscellaneous Maintenance	-	131	-	-	-
11-90015	Property Management	18,014	20,409	24,500	20,000	21,000
TOTAL FACILITY OPERATIONS		86,074	76,757	82,000	80,500	84,950

EXPENDITURE DETAIL



809 VERANO

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90012	Bldg. Interior Maintenance & Repair	260	1,566	1,200	1,300	1,500
11-90015	Property Management HOA Dues	3,709	3,973	6,000	3,065	3,250
TOTAL FACILITY OPERATIONS		3,969	5,539	7,200	4,365	4,750



810 BARK PARK

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90003	Water	508	660	1,100	1,620	1,750
11-90008	Landscaping	3,120	3,240	4,000	4,000	4,200
11-90013	Bldg. Exterior Maintenance & Repair	50	-	2,000	350	550
11-90013	Exterior Maintenance	-	-	-	3,030	2,500
TOTAL FACILITY OPERATIONS		3,678	3,900	7,100	9,000	9,000

EXPENDITURE DETAIL



812 GUN RANGE

		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	FACILITY OPERATIONS					
11-90006	Supplies	-	98	500	500	500
	<i>Range Improvements</i>					
11-90014	Miscellaneous Maintenance	1,547	1,574	2,000	2,000	2,100
	<i>Portosan Rental</i>					
TOTAL FACILITY OPERATIONS		1,547	1,672	2,500	2,500	2,600

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 contract staff, including the City Planner, an Assistant Planner, a Sustainability Manager, a Code Enforcement Officer and a Planning Technician, are available to assist the Town on an as-needed basis.

ACCOMPLISHMENTS/GOALS

During FY 2016-17, the Division:

- Completed an update to the Town's Local Hazard Mitigation Plan (LHMP).
- Prepared Ordinance Amendments and Policy Resolutions (Sign Programs, Housing Impact Fees, Surplus Land, Accessory Dwelling Units) with the City Attorney.
- Continued work on sections of the General Plan.
- Continued participation in regional meetings (Grand Boulevard Initiative, RICAPS, County Stormwater Committees, Bay Area Planning Directors Association, 21 Elements Housing, LHMP, etc.).
- Processed major development applications including Veteran's Village, the Tealdi Subdivision, the Serramonte Ford remodel, 280 Metro Center improvements and Serra Center improvements.
- 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 2017-18, the Division will:

- Coordinate and participate in the Serramonte Boulevard Beautification plan.
- Continue the General Plan Update including drafts of Safety Element, Open Space and Conservation Element, and Land Use Element.
- Prepare a Cemetery Zoning Ordinance Amendment for car storage.
- Consider Local Hazard Mitigation Plan implementation items.
- Continue to monitor legislation and propose ordinance amendments, if required.
- Continue to process development applications.
- 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.
- Continue to implement programs in the Climate Action Plan.
- Participate in 2020 Census meetings.

BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$150,290 (30.2%) lower than the FY 2016-17 Amended Budget due to reduced use of environmental consultants and a reduction in the expected number of large development applications processed. Approximately \$60,000 of Planning's costs are estimated to be offset by revenue from applicant fees.

PERFORMANCE MEASURES	FY 2014 -15 Actual	FY 2015-16 Actual	FY 2016-17 Estimated	FY 2017-18 Projected
Business registrations reviewed	249	267	279	280
Code compliance cases opened (does not include first and second notices)	12	10	8	8
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	12	15	22	20
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Recycler's Permit	4	4	8	6
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

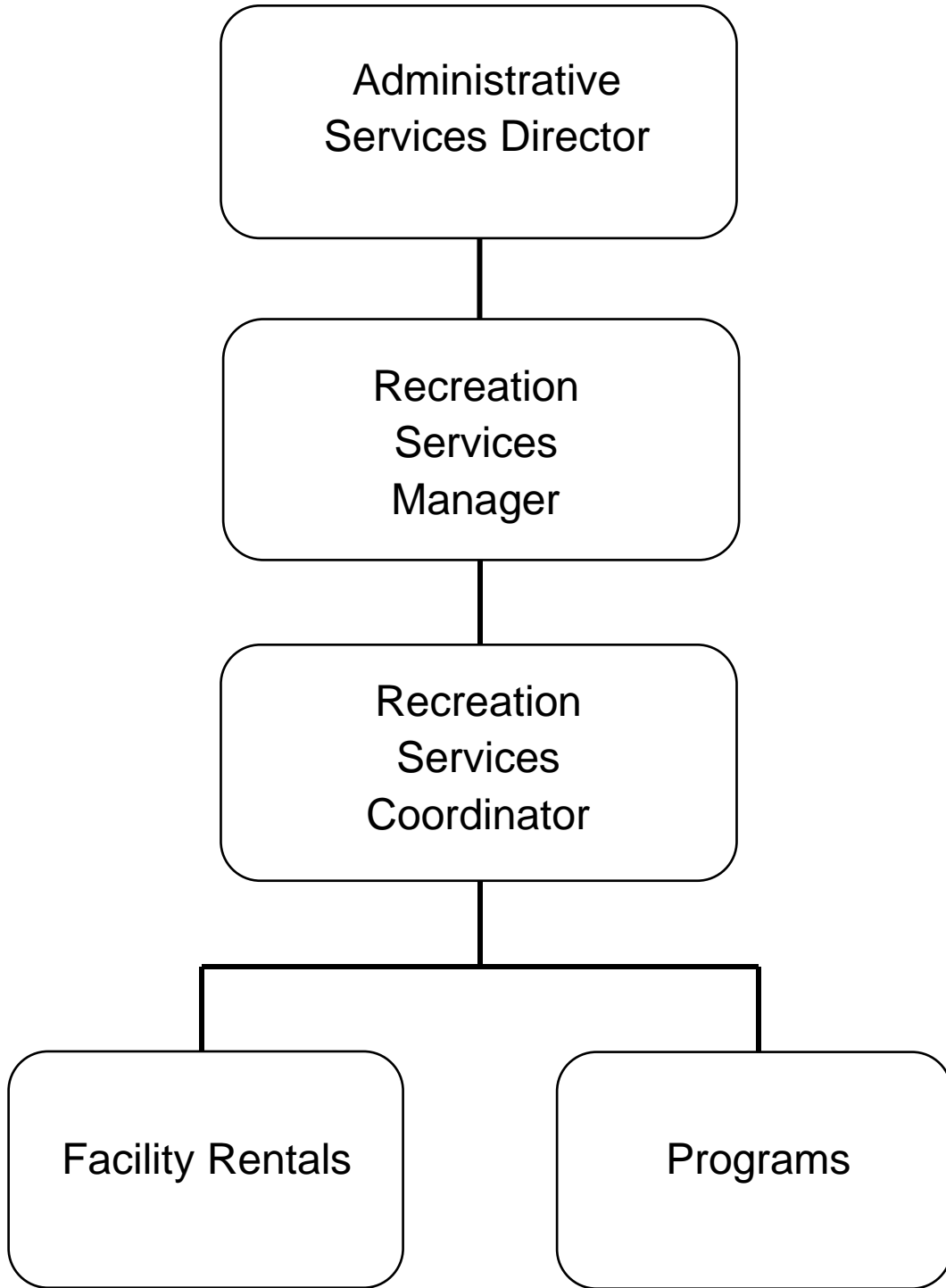
EXPENDITURE DETAIL

410 - PLANNING		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	CONTRACTUAL					
11-71007	Gen. Services, Public Information, Admin <i>Office Coverage M-F 8am - 5pm Department Administration Support City Council Meetings Leadership Team & Other Meetings Budget Manangement & Oversight NPDES - New Development Meetings Community Relations</i>	44,569	31,290	30,000	27,000	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>	152,517	308,830	285,000	195,740	156,740
11-71009	Prof. Planning Services - Advanced <i>Strategic Planning Grand Boulevard Initiative Assist with Economic Development Plan Census 2020 Countywide Nexus Study Monitoring Daly City and SSF Developmt Serramonte Boulevard Beautification Consultants & Fish & Game Posting Fees Newsletters/Articles; Chamber Events</i>	50,443	34,648	22,000	17,040	20,040
11-71012	Neighborhood Services <i>Code Enforcement, Neighborhood Improvement, Permit Compliance; Weed Abatement</i>	12,924	13,031	12,000	13,860	17,860
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	49,331	40,000	47,780	51,780
11-71022	Code Amendments and Legal Mandates <i>Ordinance Amendments, Local Hazard Mitigation Plan Implementation, General Plan Update, General Plan and Housing Element Annual Report, Legal Mandates</i>	95,459	74,961	108,000	50,290	70,290
	Total Contractual	410,941	512,091	497,000	351,710	346,710
TOTAL SUPPLIES SERVICES & CONTRACTUAL		410,941	512,091	497,000	351,710	346,710
DIVISION TOTAL		410,941	512,091	497,000	351,710	346,710



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.



Recreation program fees are subsidized using a system that provides a greater discount for programs that serve the community versus programs that serve the individual. The policy based system was approved by the City Council in 2011 and the Department has typically recovered 12%-14% of department costs, including the recreation facilities maintenance budgets. In FY2016-17, the Department is projected to recover 12% of department costs, including the recreation facilities maintenance budgets.

The Department has experienced an increase in program participation every year beginning in FY 2012-13. The increase is attributed to more in-house activities and community-based programming, ensuring opportunities for all populations.

The 2014-2016 and 2017-2019 Strategic Plans call for the coordination and implementation of more community-based programming and additional recreation opportunities for the Teen population. Since 2014, the Department has developed the following community-based programs and Teen activities: Halloween House Decorating Contest, HOWL-O-WEEN Pet Parade, Holiday House Decorating Contest, Super Bowl Party, Summer Concert Series, Friday Night Lights, Teen Center hours at Sterling Park, Teen Activities Group (TAG), and the TAG Hungry Helpers (Volunteer & Lunch group).

STAFFING

The staffing for this Department includes an Administrative Services Director (0.5 FTE) position, one Recreation Manager, one Recreation Coordinator, eight part-time Facility Attendants (equivalent to 3.5 FTE) and ten part-time Recreation Leaders (equivalent to 4.0 FTE).



FY 2017-18 staffing changes include decreasing the Administrative Services Director allocation from 0.75 FTE to 0.5 FTE, vacating a Recreation Coordinator position and replacing it with a new Recreation Services Manager position. This position will provide the Administrative Services Director with more flexibility in overseeing Recreation operations, and will allow for more time to assist the City Manager on various projects and assignments. The Director of Recreation Services position was vacated and replaced with the Administrative Services Director in FY 2016-17.

ACCOMPLISHMENTS/GOALS

During FY 2016-17, the Recreation Services Department:

- Coordinated the annual Adult Holiday Event and Town Picnic.
- Developed more community-based and teen programming:
 - Teen Activities Group
 - Teen Activities Group Hungry Helpers
 - Open Teen Center hours at Sterling Park
 - Summer Concert Series
- Surpassed the service level (offered more programs and increased participation levels) from FY 2015-16.



For FY 2017-18, 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 2016-17.
- Through the use of surveys and workshops, evaluate the interest in offering Citizenship classes.
- Continue to develop and offer more community-based and teen programming including:
 - Community Fair & Bike Rodeo
 - Teen Commission
 - Pet Holiday Photos with Santa
- Increase overall customer service rating from FY 2016-17.



BUDGET HIGHLIGHTS

The FY 2017-18 Adopted Budget is \$12,660 (1.3%) more than the FY 2016-17 Amended Budget. Increases include higher salaries and benefits including a conversion of a Coordinator position to a Recreation Services Manager position; a contribution to the Fleet Replacement Fund; a \$28,300 increase in programs and activities due to new community-based and teen programs, and a general increase in program costs. The Department attributes the increase in program costs to greater participation in recreation programs and a rise in costs for services. Staff is also planning to replace some tables and chairs at the recreation facilities. Most of the

increases are offset by the reduction in allocation of the Administrative Services Director position from 0.75 FTE to 0.5 FTE.

PERFORMANCE MEASURES

Since FY 2012-13, the Recreation Services Department has offered approximately 115 programs with an average of 5,274 residents participating annually.

	Number of Programs Offered	Program Participation
FY 2012-13 Actual	102	4,566
FY 2013-14 Actual	98	5,094
FY 2014-15 Actual	131	5,356
FY 2015-16 Actual	121	5,757
FY 2016-17 Estimated	125	5,600
FY 2017-18 Projected	125	5,600

Customer Service Overall Rating

In December 2016, the Recreation Services Department conducted its annual survey seeking resident feedback for programs, facilities and customer service. According to survey results, overall resident satisfaction increased slightly in 2016-17.

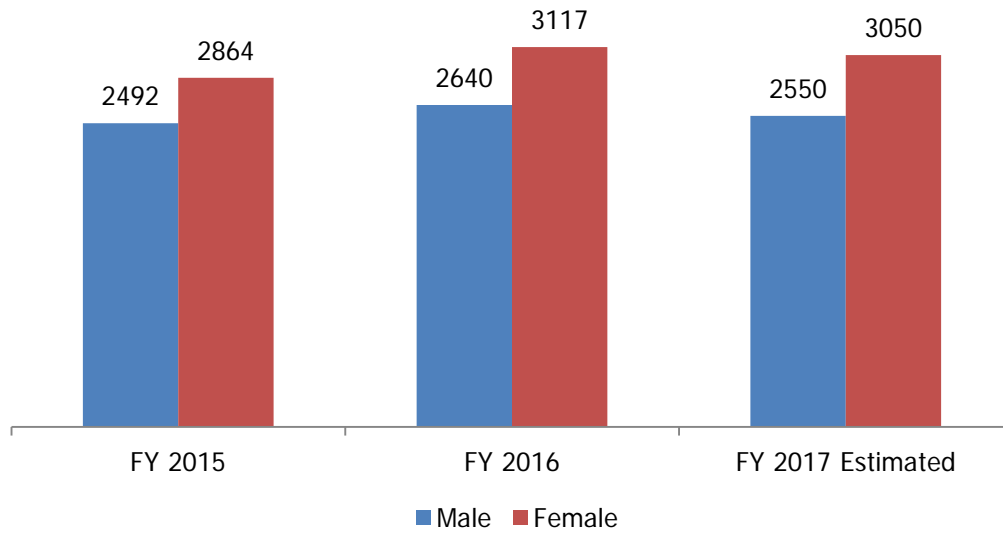
PERFORMANCE MEASURE	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Projected
Maintain Annual Customer Service Survey Overall Rating of 9.0 ¹ or better	9.0	8.6	9.4	9.0

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

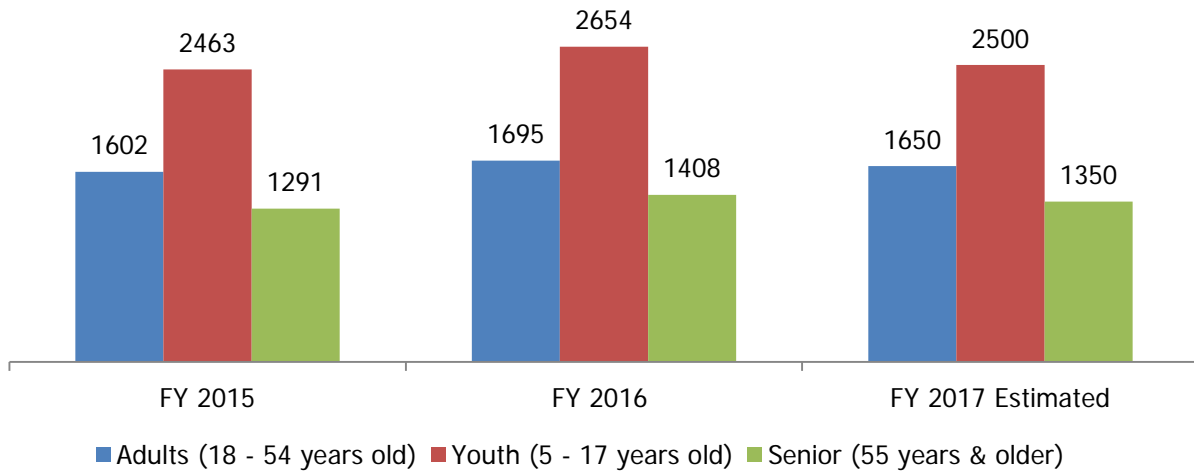
Program Demographics

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 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
ACCOUNT	SALARIES & WAGES					
11-51002	Full-time Staff <i>Administrative Services Director (0.5 FTE) Recreation Manager (1.0 FTE), Recreation Coordinator (1.0 FTE)</i>	244,714	233,361	251,600	251,430	231,680
11-51003	Part-time Staff <i>Recreation Leaders (4.0 FTE) Facility Attendants (3.5 FTE)</i>	120,491	150,986	179,590	175,300	180,000
11-51004	Comp Time	-	311	200	750	200
11-51005	Overtime	1,721	2,208	3,500	2,000	3,500
11-51008	Vacation/Sick/Comp Time Payoff	2,858	6,806	-	-	-
11-51009	Deferred Compensation	2,590	2,550	3,000	3,000	3,000
	Total Salaries & Wages	372,374	396,222	437,890	432,480	418,380
	BENEFITS					
11-52001	PERS Misc. Employees	38,996	42,899	43,480	36,820	47,630
11-52006	Unemployment	-	7,650	-	-	-
11-52007	Health	52,660	46,922	46,860	46,860	40,060
11-52008	Dental	6,775	6,398	6,490	6,490	5,900
11-52009	Life Insurance	198	182	210	210	190
11-52011	Vision	861	835	890	890	820
11-52014	Social Security Employer	22,910	24,716	26,010	25,700	25,090
11-52015	Medicare Employer	5,358	5,781	6,170	6,170	6,070
11-52017	Retirees Health	-	-	63,310	63,310	60,740
11-52018	Retirees Dental	-	-	3,830	3,830	3,680
	Total Benefits	127,758	135,383	197,250	190,280	190,180
TOTAL SALARY WAGES & BENEFITS		500,132	531,605	635,140	622,760	608,560

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
11-60002	Office Supplies	3,846	3,117	4,500	3,000	3,500
11-60003	Postage	4,654	4,999	5,500	5,500	5,700
	<i>Rec Brochures, Fliers, Correspondence</i>					
11-60004	Computer Expenses & Services	6,502	3,628	5,000	2,700	5,500
	<i>Colma ID Cards, In Design Subscription Agreement, Ink Cartridges, System Memory, Additional Stepford Services & Software, Firewall Upgrade</i>					
11-60005	Special Dept. Expense	7,080	4,788	5,000	4,400	5,000
	<i>First Aid Kits, small tools, supplies</i>					
11-60006	Printing	4,860	5,490	5,800	5,600	6,000
	<i>Brochure, Business Cards, Program Mat's</i>					
11-60008	Dues & Publications	1,400	2,217	2,500	2,600	2,600
	<i>ICMA, MMANC, CPRS, Music Licensing</i>					
11-60009	Banking/Credit Card Charges	3,684	5,439	5,000	5,500	5,500
11-60010	Conferences & Meetings	10,274	10,935	7,000	12,200	8,500
	<i>Conferences (CPRS, MMANC), Meeting & Training Supplies for Community Center</i>					
11-60011	Communications	6,468	6,374	6,800	6,400	6,400
	<i>DSL Lines to Two Community Centers</i>					
11-60013	Auto Expense	366	706	600	1,000	1,500
11-60014	Office Equipment Rental	7,285	7,551	7,300	7,400	7,400
	<i>Ikon Copier Lease</i>					
11-60025	Fleet Replacement	-	5,000	-	-	4,340
11-61003	Tuition Reimbursement	-	-	-	-	1,000
	Total Supplies and Services	56,419	60,244	55,000	56,300	62,940
	<u>RECREATION EXPENSES</u>					
11-62001	Community Services	14,709	8,893	15,000	13,000	22,000
	<i>Project Read Literacy Program, Holiday Craft Night, Garage Sale, Town Clean Up Day, Community Fair</i>					
11-62002	Picnic	21,021	18,120	16,000	16,675	17,000
	<i>One Picnic-Music, Food, Decorations, Children's Entertainment, Prizes</i>					
11-62003	Holiday Events	-	24,326	25,100	24,225	29,200
11-62004	Day Camps	34,074	25,587	28,000	26,000	26,000
	<i>Colma Day Camp (Spring Camp - 5 days, Winter Camp - 7 days, Summer Camp - 50 days; Thanksgiving- 3 Days; President's Week - 4 days)</i>					
	<i>Summer Field Trips/Outings</i>					
	<i>Alternative Camps</i>					
11-62006	Cultural Events	4,021	4,833	4,000	3,910	4,000
	<i>Ballet, Theater Shows, Musicals</i>					
11-62007	Sporting Events	3,759	3,588	3,500	3,350	2,700
	<i>Baseball Tickets</i>					
11-62008	Teen Events	10,724	7,151	10,000	9,700	12,000
	<i>Teen Commission, Holiday Outing, Spring Outing, 4 Summer Trips, Halloween Outing, Tickets, Transportation, Food</i>					

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
	<u>RECREATION EXPENSES (continued)</u>					
11-62009	Children Events <i>Egg Hunt, Halloween & Holiday Events 4 Summer Field Trips/Outings</i>	5,052	3,829	8,000	5,200	6,000
11-62010	Convalescent Holiday Program <i>Home Sweet Home Entertainment</i>	-	295	-	-	-
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, Creekside Villas Activities) Adult Outings, Senior Outings Summer Concert Series, Holiday Commercial Air Time, Colma Game Night, Livewire, Volunteer Lunch, Ladies Social</i>	56,957	53,101	55,000	58,700	64,000
	Total Recreation Expenses	150,317	149,723	164,600	160,760	182,900
TOTAL SUPPLIES/SERVICES/RECREATION EXPENSES		206,736	209,967	219,600	217,060	245,840
	<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, Basketball Camp, Golf Lessons, Music Programs, Polango, Zumba, Cellphone Photography, Senior Yoga</i>	111,226	116,914	115,000	120,000	125,000
	Total Contractual	111,226	116,914	115,000	120,000	125,000
TOTAL SUPPLIES SERVICES AND CONTRACTUAL		317,962	326,881	334,600	337,060	370,840
	<u>CAPITAL OUTLAY</u>					
11-80001	Equipment Purchases <i>Table and Chairs for CCC & SP; New Chairs Conference Room CCC</i>	6,152	5,977	3,000	250	6,000
TOTAL CAPITAL OUTLAY		6,152	5,977	3,000	250	6,000
DEPARTMENT TOTAL		824,246	864,463	972,740	960,070	985,400





Capital Improvement Plan



Capital Improvement Plan FY 2017-18

Overview

The Capital Improvement Plan (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

The CIP for FY 2017-18 totals \$15.8 million. A significant portion of the planned activity is associated with projects initiated in a previous year. The most significant project is the Town Hall Renovation project.

Capital projects are funded from various resources including; General Funds transferred to the Capital Improvement Fund (#31) in a previous year; new transfers from the General Fund; Grants; and Fleet Replacement Funds. Unexpended general fund monies transferred to the Capital Improvement Fund are reported as part of the fund, until a formal action is taken by the City Council to close the project and return the funds. In the coming year, a multi-year CIP will be developed and certain projects may be closed with the funds either transferred back to the General Fund or used to fund new projects. These projects are described on the following pages with a status of "ON-HOLD."

New appropriations total \$2,087,000 allocated among three projects including Mission Road Improvements, Roadway Network Plan and Sterling Park Playground Improvements. An additional \$1,055,000 is funded by two grants and Park in-Lieu fees. A grant of \$625,000 from the One Bay Area Grant 2 (OBAG 2) will offset costs for the Mission Road Pedestrian/Bicycle Improvement project; a grant of \$250,000 from the State of California will compensate the consultants' costs for preparing the Systemic Safety Analysis Report; and \$180,000 from the Town's Park in-Lieu fees will offset the Sterling Park Playground Improvements.

FY 2017-18 CIP projects are described below.

TYPE 1 PROJECTS – Streets, Sidewalks, Bikeways

CIP #901 HILLSIDE BOULEVARD BEAUTIFICATION (STATUS: ON HOLD)

No activity will occur for this project in FY 2017-18. Phase I of the three-phase Hillside Beautification Project (Hoffman Street to 600 feet south of Serramonte Boulevard) was completed in FY 2014-15. The project will be evaluated to determine phasing and potential opportunities for grant funding. The costs and estimates will also need to be updated to incorporate green infrastructure mandates. A reserve in the Capital Improvement Fund of \$1,068,059 remains and will be evaluated as part of future CIP planning.

CIP # 903 MISSION ROAD BICYCLE AND PEDESTRIAN IMPROVEMENT PROJECT (STATUS: NEW FY 2017-18)

The Mission Road Bicycle and Pedestrian Improvements Project includes implementation of a number of safety related improvements for pedestrians, bicyclists and vehicles along Mission Road between El Camino Real and Lawndale Boulevard. The project scope includes: relocation and reconstruction of the existing curb, gutter, sidewalk, driveway approaches and non-ADA compliant ramps; addition of new continuous sidewalk; extension of Class II bicycle lanes in the northbound direction; construction of bulbouts and high visibility crosswalks with rectangular rapid flashing beacons; installation of energy efficient street lights; and construction of landscape planters for drainage and storm water treatment purposes. These improvements will address the safety concerns expressed by the community and improve the accessibility of the pedestrian and bicycle facilities in compliance with San Mateo County Comprehensive Bicycle and Pedestrian Plan. This project also adheres to the Town of Colma's Circulation Plan, which consists of Complete Streets and Green Infrastructure program and policies.

The total project cost to complete the design, construction, and project management is estimated at \$1,375,000 and will be funded from a variety of sources. The Town has been awarded a total grant funding in the amount of \$625,000 as part of the One Bay Area Grant 2 (OBAG 2): \$525,000 is from the Total Livable Communities (TLC) program and the remaining \$100,000 is from the Federal Local Streets and Roads (LSR) program. The Town is also allocating \$160,000 from local Measure A funds. This project had an original appropriation of \$50,000 made in a prior Fiscal Year through a transfer from the General Fund. After accounting for the grants and Measure A funds, an additional transfer of \$540,000 from the General Fund is included as part of the FY 2017-18 Budget.

Design of the project is scheduled to begin in early 2018, with anticipated bidding in the later part of 2018. Project completion is estimated to in FY 2018-19.

CIP #905 COLLINS AVENUE IMPROVEMENT STUDY (STATUS: ON-HOLD)

No activity will occur for this project in FY 2017-18. Significant elements of the Collins Avenue Improvement Study will be examined as part of the Serramonte Boulevard / Collins Avenue Master Plan Study. (Please see CIP #913 for details.)

A reserve in the Capital Improvement Fund of \$50,000 remains and will be evaluated as part of future CIP planning.

**CIP #913 SERRAMONTE BOULEVARD BEAUTIFICATION
(STATUS: ACTIVITY PLANNED IN FY 2017-18)**

This project will provide a comprehensive review and Master Plan for Serramonte Boulevard as well as Collins Avenue. The project includes design of beautification elements as well as a Master Plan addressing vehicular traffic improvements, bicycle and pedestrian mobility, safety improvements and green infrastructure. The plan will provide an economic development outlook that analyzes the cost of the improvements and the incremental rate of return from increased business activities in the study area. The economic development component in the plan should also suggest funding and implementation strategies.

This project has a current reserve of \$250,000, which was transferred from the General Fund in a previous year.

The project is currently out for Requests for Proposal. Staff anticipates having an agreement for urban designer services in place by July 2017. The project is estimated to take approximately one year to complete.

**CIP #956 LAWDALE BOULEVARD LANDSCAPE IMPROVEMENTS
(STATUS: ON-HOLD)**

The Lawndale Boulevard Landscape Improvements Project was put on hold because of the drought. A reserve in the Capital Improvement Fund of \$100,000 remains and will be evaluated as part of future CIP planning.

CIP #993 ROADWAY NETWORK PLAN (STATUS: NEW FY 2017-18)

The Town of Colma was awarded a grant from the State of California to prepare a Systemic Safety Analysis Report (SSARP). The purpose of this grant is to study and identify safety deficiencies in the Town's roadway network including pedestrian sidewalks, bike paths, crosswalks, accessibility barriers and street lights. The study will review and recommend the proper counter measures to correct potential safety issues. State grants awarded under the Highway Safety Improvement Program (HSIP) require that the agency demonstrate that any grant application includes the correct counter measures. Once completed, the SSARP will allow to the Town to be competitive when HSIP or other grant-funding opportunities are made available.

The FY 2017-18 Adopted Budget for CIP #993 is for \$300,000, consisting of \$250,000 funded through the State of California's SSARP Grant funds and a General Fund transfer of \$50,000 to the Capital Improvement Fund to satisfy the requirement for a local match.

This project will be completed by March 2018, in time to apply for potential HSIP and other grants that may become available in May 2018.

TYPE 2 PROJECTS – Sewers & Storm Drains

CIP #934 COLMA CREEK CHANNEL REPAIRS (STATUS: ON-HOLD)

Further definition of this project requires discussions with the Colma Creek Flood Control District. The potential scope of repairs will require additional funding sources and may be a grant opportunity.

A reserve in the Capital Improvement Fund of \$50,000 remains and will be evaluated as part of future CIP planning.

CIP #971 SANITARY SEWER SYSTEM ASSESSMENT (STATUS: NEAR COMPLETION)

The FY 2016-17 Amended Budget included a \$106,000 appropriation for assessing the Town's sanitary sewer system's regarding compliance with the State's permit and the need to evaluate the sanitary sewer system and its capacity for future growth. The work includes a system wide flow monitoring study including an in-depth data analysis. This report will identify potential compliance issues regarding inflow and infiltration by storm water in the sanitary sewer system; identify areas in need of repair and assess system-wide capacity.

Approximately \$106,000 was previously allocated to the Capital Improvement Fund for this work. Until the work is complete, any unspent funds will remain in the Capital Improvement Fund.

It is expected that the work will be completed by Fall 2017. Needed improvements and upgrades as well as funding options will need to be considered for future years once the analysis has been completed.

TYPE 3 PROJECTS – City Facilities / Long Range Plans

CIP #944 STERLING PARK PLAYGROUND IMPROVEMENTS (STATUS: NEW FY 2017-18)

The Sterling Park Recreation Center was remodeled in 2002. The improvements consisted of a play structure area with a rubberized play surface, a picnic area and bocce ball court. The renovation includes installation of a new rubberized play surface and expansion of the playground area including the addition of new play structures. The improvements will also address accessibility and current safety requirements. In order to accommodate the expanded play area, the bocce ball court will be removed. Over the years, the court has not had the level of demand or intensity of use as is observed in the play areas.

The cost of this renovation is estimated to be \$287,500. Approximately \$163,663 was recently collected through the Town's Park in-Lieu Fees, and is part of the reserved balance in the Capital Improvement Fund. The remaining \$123,837 will be funded from a transfer from the General Fund to the Capital Improvement Fund.

It is expected that the project will begin in FY 2017-18.

CIP #947 TOWN HALL RENOVATION PROJECT (STATUS: UNDERWAY)

This multi-year project involves remodeling Colma's Town Hall to function as a state-of-the-art public facility while respecting its historical elements. The improvements will address deficiencies with accessibility as well as energy efficiency.

Several major components of the project have been completed: excavation and grading work, installation of retaining walls and foundations, and the erection of the structural steel frame. The remainder of the project includes the remodel of the historic 1941 building the completion of the addition, site work and purchase of the interior furniture.

The funding for the project includes approximately \$5.1M of financing issued as a municipal lease purchase Certificates of Participation (COPs) and monies previously transferred from the General Fund to the Capital Improvement Fund. It is estimated that a total of \$12.9 million of work remains including professional services, furnishings and equipment. Of this amount, approximately \$1.7 million is from the COP financing and the remainder from the Capital Improvement Fund. No new transfers of General Fund monies are anticipated to be necessary as part of the FY 2017-18 Budget.

The project is estimated to be complete with all phases of work in early 2018.

CIP #950 – PAINTING OF THE POLICE STATION (STATUS: NEARLY COMPLETE)

Painting of the Colma Police Station was undertaken in FY 2016-17. It is expected that nearly all of the funds appropriated will be utilized on the project. Any residual funds upon formal close-out will be evaluated as part of future CIP planning.

CIP #954 CORPORATION YARD IMPROVEMENTS (STATUS: NEARLY COMPLETE)

The FY 2016-17 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.

It is expected that all funds appropriated will be utilized on the project. Any residual funds upon formal close-out will be evaluated as part of future CIP planning.

CIP #955 TOWN WIDE IRRIGATION SYSTEM ENHANCEMENTS (STATUS: ON HOLD)

This project involved a comprehensive review of irrigation system enhancements city-wide. Given the need to review both landscape and irrigation improvements in light of water reduction and drought response planning, the plans for this project will need to be re-evaluated. A reserve in the Capital Improvement Fund of \$25,000 remains and will be evaluated as part of future CIP planning.

CIP #991 GENERAL PLAN UPDATE (STATUS: ACTIVITY PLANNED IN FY 2017-18)

Work on the draft General Plan will resume during the upcoming year. It is expected that the activities will include obtaining consultant services to complete the remaining elements in the plan, including beginning the Environmental Impact Report (EIR) process.

A reserve in the Capital Improvement Fund of \$203,650 remains from prior year transfers to the Capital Improvement Fund. No new funding is expected to be required as part of the FY 2017-18 Budget.

CIP #992 AMERICAN DISABILITY ACT (ADA) TRANSITION PLAN UPGRADES (STATUS: ON-HOLD)

The Town has identified various improvements as part of an ADA transition plan. In a previous year, funds were transferred from the General Fund to the Capital Improvement Fund for identified improvements. Some of the required needs have been addressed as part of the Town's facilities budgets or through large-scale projects such as the Town Hall Renovation.

A reserve in the Capital Improvement Fund of \$212,000 remains and will be evaluated as part of future CIP planning.

TYPE 4 PROJECTS – Major Equipment / Fleet

CIP #983 ACCESS CONTROL (STATUS: UNDERWAY)

This project includes the design, purchase and installation of equipment to upgrade the current access control system that serves the Police Department and a future system in the renovated Town Hall. The upgrades to the system include access control hardware, video monitoring and access systems. This project will be coordinated and installed during the Town Hall Renovation Project. The installation of an access control system at Sterling Park and the Colma Community Center and networking it into the main access control system was determined to be cost prohibitive. Alternative commercial services are being evaluated for those locations.

The total cost of the project is \$335,000, with prior appropriations to a Project Reserve in the Capital Improvement Fund of \$210,000. An additional \$125,000 transfer from the General Fund to the Capital Improvement Fund is part of the FY 2017-18 Adopted Budget.

CIP #985 GEOGRAPHIC INFORMATION SYSTEM (GIS) (STATUS: UNDERWAY)

This project includes costs associated with developing and deploying mapping and other geographic data for use in providing public services. Remaining work involves developing key base layer maps and obtaining any additional computer hardware and software to use the system.

A total of \$25,105 was previously appropriated in the Capital Improvement Fund. It is expected that work will continue in FY 2017-18 and any residual funds upon formal close-out will be evaluated as part of future CIP planning.

**CIP #986 TOWN'S INFORMATION TECHNOLOGY UPGRADES
(STATUS: UNDERWAY / CONTINUING)**

In FY 2016-17, \$30,000 was allocated for computer server, software and hardware upgrades to the Town's system. It is expected that the appropriated funds will be fully utilized by year-end. The on-going maintenance of computers as well as the backbone network requires periodic upgrades in order to insure that operations continue. Efforts to be undertaken in FY 2017-18 include assessing potential efficiency opportunities including the use of hand held tablets, replacement of desktop computers and other equipment and technology needs in the new Town Hall facility and other Town-owned facilities.

In FY 2017-18, a transfer of \$50,000 will be made from the General Fund to the Capital Improvement Fund for this project.

CIP #987 – FLEET AND EQUIPMENT PURCHASES (STATUS: ON-GOING)

The FY 2016-17 Amended Budget for fleet and equipment replacement was \$259,205. The Town purchased a van for the Recreation Department, a new street sweeper and a Police Patrol vehicle.

The FY 2017-18 Adopted Budget includes the replacement of a Public Works vehicle, which is more than 15 years old, and a Police vehicle. The total budgeted is \$102,000 which will come from reserves in the Fleet Replacement Fund. The replacement vehicles are expected to be in service by June 2018.

HISTORICAL CAPITAL IMPROVEMENT PROJECTS

CAPITAL IMPROVEMENT PROJECTS		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
901	Hillside Boulevard Beautification	2,049,378	1,941	-	-	-
903	Mission Road Improvements	146,003	-	-	-	1,375,000
905	Collins Avenue Improvements	-	-	-	-	-
913	Serramonte Boulevard Beautification	-	-	250,000	-	250,000
956	Lawndale Blvd Landscape Imp	-	-	-	-	-
993	Roadway Network Plan (SSARP)	-	-	-	-	300,000
934	Colma Creek Channel Repairs	-	-	50,000	-	-
971	Sanitary Sewer System Assessment	10,531	-	106,000	106,000	-
947	Town Hall Campus Renovation	458,309	1,490,414	16,051,277	3,127,000	12,924,277
954	Corporation Yard Improvements	-	-	75,000	60,000	-
955	Townwide Irrigation System Enhancements	-	-	25,000	-	-
991	General Plan Update	3,920	-	-	-	203,650
992	ADA Transition Plan Upgrades	-	-	75,000	-	-
950	Police Facility Painting	-	-	50,000	42,500	-
944	Sterling Park Playground Impvts	-	-	-	-	287,500
981	RIMS (Police Records)	294,129	-	-	-	-
982	Townwide Telephone Sys Upgrade	159,304	-	-	-	-
983	Access Control at Town Facilities	-	-	210,000	20,000	315,000
984	Recreation Software Upgrade	12,848	-	-	-	-
985	Geographic Information System	3,686	-	25,105	25,105	-
986	Town's IT Infrastructure Upgrades	48,076	-	30,000	30,000	50,000
987	Fleet Replacements	-	-	309,205	294,355	102,000
TOTAL CAPITAL OUTLAY		3,186,184	1,492,355	17,256,587	3,704,960	15,807,427

HISTORICAL DISTRIBUTION OF CAPITAL PROJECTS BY PROJECT CATEGORY

PROJECT TYPES		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
1	Streets, Sidewalks, Bikeways	2,195,381	1,941	250,000	-	1,925,000
2	Sewers & Storm Drains	10,531	-	156,000	106,000	-
3	City Facilities / Long Range Plans	462,229	1,490,414	16,276,277	3,229,500	13,415,427
4	Major Equipment / Fleet	518,043	-	574,310	369,460	467,000
TOTAL FUNDS		3,186,184	1,492,355	17,256,587	3,704,960	15,807,427

CAPITAL PROJECTS BY SOURCE OF FUNDING

CIP FUNDING SOURCES		FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
22	Measure A Transportation Fund	211,135	-	-	-	160,000
23	Transportation Grants Fund	-	-	-	-	875,000
31	Capital Improvement Fund	2,975,049	723,004	12,873,437	1,019,960	12,972,277
33	COPs Town Hall Fund	-	769,350	4,333,150	2,635,000	1,698,150
61	Fleet Replacement Fund	-	-	50,000	50,000	102,000
TOTAL FUNDS		3,186,184	1,492,354	17,256,587	3,704,960	15,807,427

CAPITAL IMPROVEMENT PLAN FY 2017-18

ACCOUNT	PROJECT	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED	AVAILABLE FUTURE CIP RESERVE
TYPE 1 - Streets, Sidewalks, Bikeways					
Project 901	Hillside Boulevard Beautification				
31-81002	Planning and Design	-	-	-	48,059
31-81003	Construction	-	-	-	1,020,000
PROJECT TOTAL		-	-	-	1,068,059
Project 903	Mission Road Improvements				
31-81002	Planning and Design	-	-	200,000	-
31-71010	Contract Services - Const Support	-	-	50,000	-
23-71010	Contract Services - Const Support	-	-	25,000	-
22-81003	Construction	-	-	160,000	-
23-81003	Construction	-	-	600,000	-
31-81003	Construction	-	-	340,000	-
PROJECT TOTAL		-	-	1,375,000	-
Project 905	Collins Avenue Improvements				
31-81002	Planning and Design	-	-	-	50,000
PROJECT TOTAL		-	-	-	50,000
Project 913	Serramonte Blvd. Beautification				
31-81002	Planning and Design	250,000	-	250,000	-
PROJECT TOTAL		250,000	-	250,000	-
Project 956	Lawndale Blvd Landscape Imp				
31-81002	Planning and Design	-	-	-	15,000
31-81003	Construction	-	-	-	85,000
PROJECT TOTAL		-	-	-	100,000
Project 993	Roadway Network Plan (SSARP)				
23-81002	Planning and Design	-	-	250,000	-
31-81002	Planning and Design	-	-	50,000	-
PROJECT TOTAL		-	-	300,000	-
SUBTOTAL TYPE 1 CIP PROJECTS		250,000	-	1,925,000	1,218,059
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	106,000	-	50,000

CAPITAL IMPROVEMENT PLAN FY 2017-18

ACCOUNT	PROJECT	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED	AVAILABLE FUTURE CIP RESERVE
TYPE 3 - City Facilities / Long Range Plans					
Project 944	Sterling Park Playground Impvts.				
31-71010	Contract Services -Const Support	-	-	10,000	-
31-81002	Planning and Design	-	-	25,000	-
31-81003	Construction	-	-	252,500	-
PROJECT TOTAL		-	-	287,500	-
Project 947	Town Hall Campus Renovation				
31-60014	Equipment Rental	46,846	5,000	39,846	-
31-71010	Professional Consulting	27,268	-	27,268	-
31-80005	Equipment	125,000	-	125,000	-
31-80011	Impvts Other Than Bldgs	470,000	-	470,000	-
31-90014	Misc. Maintenance	-	2,000	-	-
31-80200	Furniture	200,000	-	200,000	-
31-81002	Planning & Design	1,138,285	450,000	688,285	-
31-81003	Construction	9,710,728	35,000	9,675,728	-
33-81003	Construction	4,333,150	2,635,000	1,698,150	-
PROJECT TOTAL		16,051,277	3,127,000	12,924,277	-
Project 950	Police Facility Painting				
31-90014	Misc. Maintenance	50,000	42,500	-	7,500
PROJECT TOTAL		50,000	42,500	-	7,500
Project 954	Corporation Yard Improvements				
31-81003	Construction	75,000	60,000	-	-
PROJECT TOTAL		75,000	60,000	-	-
Project 955	Townwide Irrigation System Enhancements				
31-81003	Construction	25,000	-	-	25,000
PROJECT TOTAL		25,000	-	-	25,000
Project 991	General Plan Update				
31-81002	Planning and Design	-	-	203,650	-
PROJECT TOTAL		-	-	203,650	-
Project 992	ADA Transition Plan Upgrades				
31-81003	Construction	75,000	-	-	212,000
PROJECT TOTAL		75,000	-	-	212,000
SUBTOTAL TYPE 3 CIP PROJECTS		16,276,277	3,229,500	13,415,427	244,500
TYPE 4 - Major Equipment / Fleet					
Project 983	Access Control at Town Facilities				
31-81002	Planning and Design	10,000	20,000	15,000	-
31-81003	Construction	200,000	-	300,000	-
PROJECT TOTAL		210,000	20,000	315,000	-
Project 985	Geographic Information System				
31-81002	Planning And Design	25,105	25,105	-	-
PROJECT TOTAL		25,105	25,105	-	-
Project 986	Town's IT Infrastructure Upgrades				
31-81005	Equipment	30,000	30,000	50,000	-
PROJECT TOTAL		30,000	30,000	50,000	-

CAPITAL IMPROVEMENT PLAN FY 2017-18

ACCOUNT	PROJECT	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED	AVAILABLE FUTURE CIP RESERVE
Project 987	Fleet Replacements				
31-80002	Automobile Purchase	259,205	244,355	-	-
61-80002	Automobile Purchase - Fleet Replacement	50,000	50,000	102,000	-
PROJECT TOTAL		309,205	294,355	102,000	-
SUBTOTAL TYPE 4 CIP PROJECTS		574,310	369,460	467,000	-
GRAND TOTAL CIP PROJECTS		17,256,587	3,704,960	15,807,427	1,512,559





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.

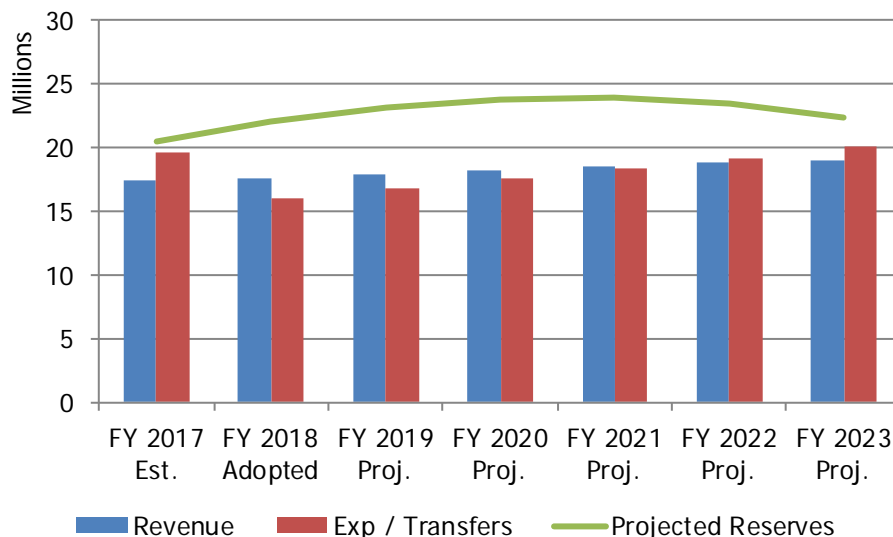
As shown in the table below, the Town has managed over the years to accumulate reserves that can then be applied to one time major expenditures. Overall, the revenue sources have been increasing from year to year. The use of reserves for large one-time situations can be observed in the Total Expenditures line. In FY 2013-14 the Town retired nearly \$12 million in debt issued for the construction of a Police Facility. The large change in surplus revenue in FY 2015-16 includes approximately \$5.1 million in proceeds from a financing to fund the Town Hall Renovation Project. In FY 2017-18 the significant increase in expenditures is for the completion of the Town Hall Renovation Project which requires \$18 million expended over four years.

HISTORICAL REVENUE AND EXPENDITURES (ALL FUNDS)

ALL FUNDS	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
TOTAL REVENUES	14,426,234	15,510,394	16,132,051	16,901,801	24,003,160	18,007,145	18,830,492
TOTAL EXPENDITURES	12,705,840	13,470,974	25,667,643	16,306,778	15,452,845	17,865,290	31,134,527
NET IMPACT ON RESERVES	1,720,394	2,039,420	(9,535,592)	595,023	8,550,315	141,855	(12,304,035)

In FY 2017-18, General Fund Revenue represents 94 percent of the Total Revenue and General Fund Expenditures are 98 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)



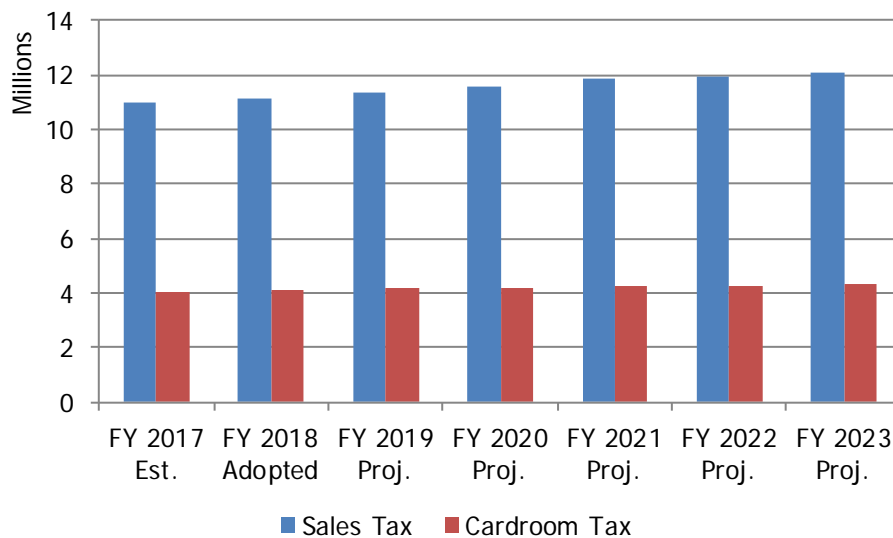
The General Fund projection demonstrates that the Town's finances continue to maintain a solid base. This analysis combines Transfers to other funds averaging \$1.3 million per year with the projected General Fund Expenditures. These transfers include discretionary funding of capital projects and potential contributions to reduce retirement liabilities. The trend shows that beginning in FY 2021-22 expenditures begin to exceed revenue, although the designated reserves remain at the target levels.

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

- The base sales tax revenue accounts for expected changes in major retailers located in Colma beginning in FY 2017-18.
- Sales Tax is projected to increase by 2 percent for three years and 1 percent for two years.
- Cardroom Taxes are estimated to grow by approximately 1 percent per year.
- Other revenues are projected to increase approximately 2 percent per year.

Sales Tax and Cardroom Taxes represent approximately 86 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

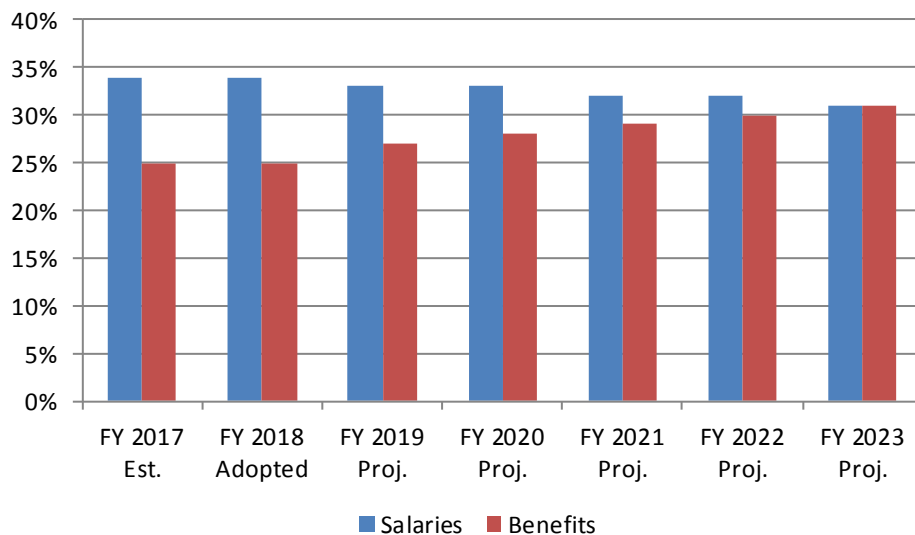


The following are some of the key expenditure assumptions used in the five-year projection:

- Salaries are shown with a 3 percent increase per year.
- Benefits are shown with a 10 percent increase in each of the first two years, then by 9 percent for the next year and by 8 percent for the final two years.
- All other expenses are assumed to increase by approximately 3 percent per year.

Salaries and Benefit costs in Fiscal Year 2017-18 are projected to account for approximately 59 percent of the direct 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 would potentially escalate at a rate to nearly equal wages in five years and will be approaching two-thirds of General Fund spending.

General Fund Salaries and Benefits as Percentage 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. In FY 2016-17 the Town completed formal collective bargaining with labor groups that resulted in a change in retiree medical benefits for future new employees. The change eliminates a defined benefit and makes a fixed contribution to a Retirement Health Savings account.

CalPERS has recently announced plans to lower the discount rate assumptions in the coming years. This action will have a direct impact on the employer contributions required. Due to the complexity of these calculations and the recent completion of collective bargaining agreements additional analysis is required. For this reason no appropriation of the FY 2017-18 surplus is included until further analysis is completed.

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. The Town should undertake a more

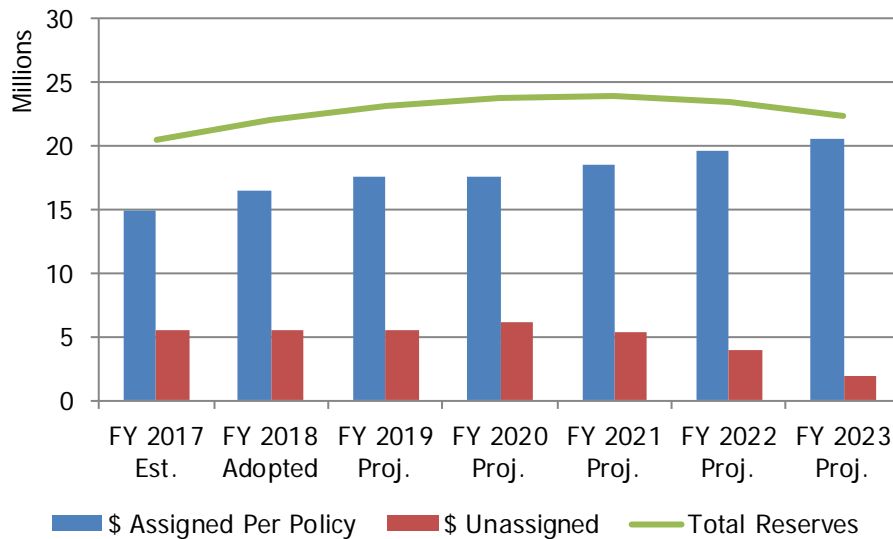
in-depth review of both items in FY 2017-18. This includes preparation of an updated Capital Improvement Plan and a review of retirement related liabilities.

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: continued 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. The Unassigned portion is estimated to be \$1.9 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 REVENUE HISTORY
(Excludes Transfers In)**

FUND #	REVENUES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
11	GENERAL FUND							
	Sales, Cardroom, Property & Other Taxes	12,580,412	13,556,769	14,025,617	14,801,930	15,629,613	15,701,415	15,999,075
	Licenses & Permits	77,432	107,972	93,633	138,877	315,490	249,570	170,740
	Fines & Forfeitures	83,732	67,536	66,611	65,785	68,225	69,000	69,000
	Use of Money & Property	496,197	503,140	615,754	425,686	462,655	475,660	477,802
	Revenue from Other Agencies	148,310	226,994	165,850	34,501	37,602	17,010	17,010
	Charges for Current Services	742,089	810,404	837,191	911,097	983,239	877,840	876,370
	Other Revenues	78,179	41,408	122,328	148,351	221,372	56,400	26,200
	TOTAL GENERAL FUND	14,206,351	15,314,223	15,926,984	16,526,227	17,718,196	17,446,895	17,636,197
21	SPECIAL GAS TAX FUND							
	Interest Income	-	-	-	669	114	250	200
	Revenue from Other Agencies	59,378	48,710	60,803	58,016	45,196	40,000	47,100
	TOTAL GAS TAX	59,378	48,710	60,803	58,685	45,310	40,250	47,300
22	MEASURE A FUND							
	Interest Income	-	-	-	453	186	300	200
	Measure A Taxes	50,722	56,156	53,298	211,135	50,105	50,500	50,500
	TOTAL MEASURE A	50,722	56,156	53,298	211,588	50,291	50,800	50,700
23	TRANSPORTATION GRANTS FUND							
	Revenue from Other Agencies	-	-	-	-	-	-	875,000
	TOTAL TRANSPORTATION GRANTS	-	-	-	-	-	-	875,000
27	PUBLIC SAFETY GRANTS FUND							
	Interest Income	-	-	-	-	-	-	100
	Revenue from Other Agencies	-	-	-	-	-	-	30,175
	TOTAL PUBLIC SAFETY GRANTS FUND	-	-	-	-	-	-	30,275
29	POLICE GRANTS FUND							
	Interest Income	-	-	-	995	362	500	500
	Revenue from Other Agencies	109,783	91,305	90,966	104,306	150,378	103,750	100,000
	TOTAL POLICE GRANTS FUND	109,783	91,305	90,966	105,301	150,740	104,250	100,500
31	CAPITAL IMPROVEMENT FUND							
	Revenue from Other Agencies	-	-	-	-	-	169,200	-
	Other Revenues	-	-	-	-	-	163,660	-
	TOTAL CAPITAL IMPROVEMENT FUND	-	-	-	-	-	332,860	-
33	COPs TOWN HALL FUND							
	Interest Income	-	-	-	-	10,046	25,000	5,000
	Proceeds from Debt Issuance	-	-	-	-	5,102,497	-	-
	TOTAL COPs TOWN HALL FUND	-	-	-	-	5,112,543	25,000	5,000
43	COPs DEBT SERVICE FUND							
	Interest Income	-	-	-	-	68	10	10
	Proceeds from Debt Issuance	-	-	-	-	150,000	-	-
	TOTAL COPs DEBT SERVICE FUND	-	-	-	-	150,068	10	10
61	FLEET REPLACEMENT FUND							
	Interest Income	-	-	-	-	-	5,000	5,000
	Charges For Services	-	-	-	-	776,012	-	80,510
	Other Revenue	-	-	-	-	-	2,080	-
	TOTAL FLEET REPLACEMENT FUND	-	-	-	-	776,012	7,080	85,510
TOTAL REVENUES OF ALL FUNDS		14,426,234	15,510,394	16,132,051	16,901,801	24,003,160	18,007,145	18,830,492

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

FUND #	EXPENDITURES BY DEPARTMENT TRANSFERS OUT - BY FUND	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
11	GENERAL FUND							
	110 - CITY COUNCIL	212,228	209,123	220,645	219,830	229,843	252,540	268,570
	120 - CITY TREASURER	7,483	6,608	7,964	3,475	-	-	-
	130 - CITY ATTORNEY	372,735	359,957	388,159	257,606	214,130	275,000	337,500
	140 - CITY MANAGER/CITY CLERK ADMIN	901,658	948,377	972,972	1,946,766	1,191,013	786,520	886,260
	141 - HUMAN RESOURCES	203,639	188,970	195,791	191,147	233,098	225,150	222,540
	150 - FINANCE	307,871	317,503	257,819	314,975	377,258	459,950	484,300
	151 - GENERAL SERVICES	930,749	890,540	930,774	970,137	949,201	972,850	1,087,450
	210 - POLICE ADMINISTRATION	929,244	941,558	840,123	889,747	1,058,577	1,236,300	1,352,310
	220 - POLICE PATROL	2,856,373	3,360,711	3,555,974	3,117,403	3,678,344	4,058,850	4,475,380
	230 - POLICE COMMUNICATIONS	837,911	927,725	769,021	721,377	759,185	891,920	965,970
	240 - POLICE - COMMUNITY SERVICES	-	-	-	86	39,424	20,760	22,950
	310 - PW ADMIN/ENGINEERING/BUILDING	798,880	787,407	736,639	845,873	869,039	909,000	959,700
	320 - PW MAINTENANCE / SEWER	1,712,223	1,803,436	1,762,511	1,712,167	1,970,819	1,781,910	1,854,000
	410 - PLANNING	287,288	395,809	417,626	410,942	512,090	351,710	346,710
	510 - RECREATION SERVICES	768,400	757,639	797,260	824,248	864,463	960,070	985,400
	800's - FACILITY OPERATIONS MAINTENANCE	526,886	507,422	510,995	522,686	463,531	529,050	597,580
	TOTAL GENERAL FUND	11,653,569	12,402,785	12,364,273	12,948,465	13,410,015	13,711,580	14,846,620
21	SPECIAL GAS TAX FUND							
	320 - PW MAINTENANCE	-	-	-	58,016	17,968	25,000	25,000
	TOTAL SPECIAL GAS TAX FUND	-	-	-	58,016	17,968	25,000	25,000
22	MEASURE A - TRANSPORTATION FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	211,135	-	-	160,000
	TOTAL MEASURE A FUND	-	-	-	211,135	-	-	160,000
23	TRANSPORTATION GRANTS FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-	-	875,000
	TOTAL TRANSPORTATION GRANTS FUND	-	-	-	-	-	-	875,000
27	PUBLIC SAFETY GRANTS FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-	-	30,000
	TOTAL PUBLIC SAFETY GRANT FUND	-	-	-	-	-	-	30,000
29	POLICE GRANTS FUND							
	220 - POLICE PATROL	-	-	-	-	26,078	3,460	-
	240 - POLICE - COMMUNITY SERVICES	91,062	108,605	114,109	114,114	67,052	122,680	128,410
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-	-	-
	TOTAL POLICE GRANTS FUND	91,062	108,605	114,109	114,114	93,130	126,140	128,410
31	CAPITAL IMPROVEMENT FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	512,052	2,975,048	723,005	1,019,960	12,972,277
	TOTAL CAPITAL IMPROVEMENT FUND	-	-	512,052	2,975,048	723,005	1,019,960	12,972,277
33	COPs TOWN HALL FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	769,350	2,635,000	1,698,150
	TOTAL COPs TOWN HALL FUND	-	-	-	-	769,350	2,635,000	1,698,150
43	COPs DEBT SERVICE FUND							
	DEBT SERVICE	961,209	959,584	12,677,209	-	439,377	297,610	297,070
	TOTAL COPs DEBT SERVICE FUND	961,209	959,584	12,677,209	-	439,377	297,610	297,070
61	FLEET REPLACEMENT FUND							
	900's - CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-	50,000	102,000
	TOTAL FLEET REPLACEMENT FUND	-	-	-	-	-	50,000	102,000
TOTAL EXPENDITURES OF ALL FUNDS		12,705,840	13,470,974	25,667,643	16,306,778	15,452,845	17,865,290	31,134,527

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

FUND #	EXPENDITURES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
11	GENERAL FUND							
	Salary & Wages	3,864,108	4,024,596	4,087,373	3,947,361	4,309,672	4,675,640	5,009,990
	Benefits	2,288,075	2,736,494	2,569,915	3,555,930	2,822,184	3,465,660	3,770,640
	Supplies & Services	1,292,359	1,345,456	1,333,962	1,348,581	2,071,328	1,473,640	1,732,720
	Professional & Contract Services	4,168,733	4,200,237	4,235,667	4,047,718	4,080,273	4,053,590	4,282,570
	Capital Outlay	40,294	96,002	137,356	48,875	126,558	43,050	50,700
	TOTAL GENERAL FUND	11,653,569	12,402,785	12,364,273	12,948,465	13,410,015	13,711,580	14,846,620
21	SPECIAL GAS TAX FUND							
	Professional & Contract Services	-	-	-	58,016	17,968	25,000	25,000
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL SPECIAL GAS TAX FUND	-	-	-	58,016	17,968	25,000	25,000
22	MEASURE A FUND (TRANSPORTATION TAX)							
	Capital Outlay	-	-	-	211,135	-	-	160,000
	TOTAL MEASURE A FUND	-	-	-	211,135	-	-	160,000
23	TRANSPORTATION GRANTS FUND							
	Professional & Contract Services	-	-	-	-	-	-	275,000
	Capital Outlay	-	-	-	-	-	-	600,000
	TOTAL TRANSPORTATION GRANTS FUND	-	-	-	-	-	-	875,000
27	PUBLIC SAFETY GRANTS FUND							
	Supplies & Services	-	-	-	-	-	-	30,000
	TOTAL PUBLIC SAFETY GRANTS FUND	-	-	-	-	-	-	30,000
29	POLICE GRANTS FUND							
	Salary & Wages	55,967	74,515	78,317	76,552	42,366	86,230	85,720
	Benefits	24,091	29,576	31,616	33,164	25,638	36,410	38,690
	Supplies & Services	11,004	4,514	4,176	4,398	2,590	3,500	4,000
	Capital Outlay	-	-	-	-	22,536	-	-
	TOTAL POLICE GRANTS FUND	91,062	108,605	114,109	114,114	93,130	126,140	128,410
31	CAPITAL IMPROVEMENT FUND							
	Professional & Contract Services	-	-	292,456	476,445	490,325	608,105	1,884,049
	Capital Outlay	-	-	219,596	2,498,603	232,680	411,855	11,088,228
	TOTAL CAPITAL IMPROVEMENT FUND	-	-	512,052	2,975,048	723,005	1,019,960	12,972,277
33	COPs TOWN HALL FUND							
	Professional & Contract Services	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	769,350	2,635,000	1,698,150
	TOTAL COPs TOWN HALL FUND	-	-	-	-	769,350	2,635,000	1,698,150
43	COPs DEBT SERVICE FUND							
	Bond Payments	961,209	959,584	12,677,209	-	439,377	297,610	297,070
	TOTAL COPs DEBT SERVICE FUND	961,209	959,584	12,677,209	-	439,377	297,610	297,070
61	FLEET REPLACEMENT FUND							
	Capital Outlay	-	-	-	-	-	50,000	102,000
	TOTAL FLEET REPLACEMENT FUND	-	-	-	-	-	50,000	102,000
TOTAL EXPENDITURES ALL FUNDS*		12,705,840	13,470,974	25,667,643	16,306,778	15,452,845	17,865,290	31,134,527

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

REVENUES	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED	FY 2021-22 PROJECTED	FY 2022-23 PROJECTED
GENERAL FUND							
Sales, Cardroom, Property & Other Taxes	15,701,415	15,999,075	16,265,726	16,536,821	16,812,435	17,036,601	17,263,756
Licenses & Permits	249,570	170,740	174,155	177,638	181,191	184,815	188,511
Fines & Forfeitures	69,000	69,000	70,380	71,788	73,224	74,688	76,182
Use of Money & Property	475,660	477,802	482,580	492,232	502,077	512,119	522,361
Revenue from Other Agencies	17,010	17,010	17,350	17,697	18,051	18,412	18,780
Charges for Current Services	877,840	876,370	885,134	893,985	902,925	911,954	921,074
Other Revenues	56,400	26,200	26,724	27,258	27,803	28,359	28,926
TOTAL GENERAL FUND REVENUES	17,446,895	17,636,197	17,922,049	18,217,419	18,517,706	18,766,948	19,019,590
Transfers In	-	-	-	-	-	-	-
TOTAL REVENUES AND TRANSFERS IN	17,446,895	17,636,197	17,922,049	18,217,419	18,517,706	18,766,948	19,019,590
EXPENDITURES	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED	FY 2021-22 PROJECTED	FY 2022-23 PROJECTED
GENERAL FUND							
Salaries	4,675,640	5,009,990	5,160,290	5,315,099	5,474,552	5,638,789	5,807,953
Benefits	3,465,660	3,770,640	4,147,704	4,562,474	4,973,097	5,370,945	5,800,621
Supplies & Services	1,473,640	1,732,720	1,784,702	1,838,243	1,893,390	1,950,192	2,008,698
Professional & Contract Services	4,053,590	4,282,570	4,411,047	4,543,378	4,679,679	4,820,069	4,964,671
Capital Outlay	43,050	50,700	51,714	52,748	53,803	54,879	55,977
TOTAL GENERAL FUND EXPENDITURES	13,711,580	14,846,620	15,555,457	16,311,942	17,074,521	17,834,874	18,637,920
Transfers Out							
Transfer for Annual Debt Service Payment	297,610	297,070	300,000	297,700	298,100	298,300	298,300
Transfer to Fund Capital Projects	5,550,000	888,840	-	-	-	-	-
Transfer to Police - Community Services	-	-	-	6,000	35,000	61,000	91,000
Planned Future Capital / Liability Reduction	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Transfers Out	5,847,610	1,185,910	1,300,000	1,303,700	1,333,100	1,359,300	1,389,300
TOTAL EXPENSE AND TRANSFERS	19,559,190	16,032,530	16,855,457	17,615,642	18,407,621	19,194,174	20,027,220
Net Revenues - Expenditures	(2,112,295)	1,603,667	1,066,592	601,777	110,085	(427,226)	(1,007,630)
Total Amount in Reserve - Beginning Balance	22,594,248	20,481,953	22,085,620	23,152,212	23,753,989	23,864,074	23,436,848
Projected Reserve - Ending Balance	20,481,953	22,085,620	23,152,212	23,753,989	23,864,074	23,436,848	22,429,218
Town of Colma Reserve Policy	14,950,000	16,550,000	17,550,000	17,550,000	18,550,000	19,550,000	20,550,000
Projected Unassigned Reserve	5,531,953	5,535,620	5,602,212	6,203,989	5,314,074	3,886,848	1,879,218
TOTAL PROJECTED GENERAL FUND RESERVE	20,481,953	22,085,620	23,152,212	23,753,989	23,864,074	23,436,848	22,429,218



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 1/1/2016	Population 1/1/2017	% Increase
a. Town of Colma	1,505	1,506	0.07%
b. County of San Mateo	765,755	770,063	0.56%

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

Options	% Increase
a. Change in State Per Capita Personal Income	3.69%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

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

For the Fiscal Year 2017-2018 calculation, the Town selected the County population growth rate of 0.56% and the change in the State Per Capita Income of 3.69%.

Appropriation Limit Calculation FY 2017-18

Population Change (San Mateo Co.)	0.56%	$((0.0056+100)/100 = 1.000056)$
State Per Capita Personal Income	0.0369	$((0.0369+100)/100 = 1.000369)$
Calculation of Factor for FY 2017-18	1.000425021	$1.000056 \times 1.000369 = 1.0004250$
Prior Year Appropriation Limit (2017)	\$40,596,874.75	
Appropriation Limit FY 2017-18	\$40,614,129.26	$40596874.75 \times 1.000425 = 40622371.57$

The FY 2017-18 Appropriations subject to the limit ("Proceeds of Taxes") total \$16,204,013, which means the Town is \$24,410,116 below the authorized limit.

STAFFING

POSITION TITLE	FY 2014-15 ACTUAL	FY 2015-16 ACTUAL	FY 2016-17 AMENDED	FY 2016-17 ESTIMATED	FY 2017-18 ADOPTED
GENERAL GOVERNMENT					
Administrative Services Dir. (also see Recreation)	-	-	0.25	0.25	0.50
Accounting Technician	0.75	0.75	1.80	1.80	1.80
Administrative Technician I	-	-	1.00	1.00	1.00
Administrative Technician II/III	1.50	1.50	1.00	-	-
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	0.80	0.80
Special Projects Management Analyst	-	0.25	-	-	-
General Government Total	4.25	4.50	6.05	5.85	6.10
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	0.75	0.50
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	1.00
Recreation Manager	-	-	-	-	1.00
Recreation Services Director	1.00	1.00	-	-	-
Recreation Department Total	10.50	10.50	10.25	10.25	10.00
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	43.20	44.50	44.30	44.30

Shading = Adopted changes for FY 2017-18

Contract Services:

In addition to the Town Staff positions noted above, the Town contracts for services such as: City Attorney, Finance, Information Technology, 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 2017-18

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

The majority 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 no local policies or laws that impose any special conditions.

The General Fund is designated by the Town as Fund #11. In addition to accounting for the most significant portion of the Town operations, General Fund resources are also transferred to the Capital Improvement and Debt Service 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. The Traffic Signal and Street Lighting contract services will be funded with this source.

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. The current year revenue in this fund, as well as accumulated unspent funds from prior years, are to be allocated to the Mission Road Capital Improvement Project.

Transportation Grants – The Town pursues competitive grants as a source of funding major bikeway, pedestrian, and roadway capital projects. Due to the restricted nature of these grants they are accounted for in a separate fund.

The Transportation Grants Fund is designated as Fund #23. In FY 2017-18 the Town is expected to receive two Federal grants and one State grant. The Mission Road Project (#903) has been selected for a Transportation Livable Community (TLC) and

a Federal Local Streets and Roads grant. The two grants fund approximately 45% of the estimated project cost. The new Roadway Network Plan (CIP #993) is partially funded with a State Systemic Safety Analysis Report Program (SSARP) grant.

Public Safety Grants – Public Safety Grants accounts for revenue associated with one-time or limited term Police grants that have restricted uses. This includes a new distribution in FY 2017-2018 associated with State criminal justice realignment funds. Other one-time Police-related grants are also accounted for in this fund.

The Public Safety Grants Fund is designated by the Town as Fund #27. Expenditures from this fund will finance the majority of costs associated with specialized Police training and homeless outreach services.

Police Grants – Police Grants accounts for revenue associated with Police grants that have restricted uses and may be on-going. This includes an annual State distribution from the Supplemental Law Enforcement Services Fund (SLESF), which must be used for front-line law enforcement activities.

The Police Grants Fund is designated by the Town as Fund #29. Expenditures from this fund will finance the majority of costs associated with Police – Community Services Division.

- **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 Improvement – The Capital Improvement 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. When a project is complete, the City Council will authorize the transfer back to the General Fund of any unspent appropriations.

COPs Town Hall – The COP Town Hall capital fund accounts for project expenses which were financed by Certificates of Participation (COPs) debt financing. The Town financed a portion of the Town Hall Renovation Project with borrowed funds and the remainder is funded by the Capital Improvement Fund. The COPs 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. The Debt Service Fund is designated by the Town as Fund #43.

Internal Service Fund – In addition to Governmental Funds the Town has one Internal Service Fund (ISF). An Internal Service Fund accounts for the provision of goods and services to departments on a cost reimbursement basis.

- **Fleet Replacement Fund** – This fund is used to accumulate funds over time to provide for the replacement of the Town fleet used by Administration, Police, Public Works and Recreation. Annual charges are recorded as expenses within the operating departments. The future replacement is financed from reserves accumulated in this fund. The Fleet Replacement Fund is designated by the Town as Fund #61.

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]

Investment Policy

In November 2016, the City Council adopted an updated Investment Policy. The policy is subject to an annual review and, if amendments are recommended, they will be adopted by an action of the City Council. The Town of Colma policy is modeled after State Guidelines, adjusted to reflect the typical types of investments regularly used by the Town.

The policy establishes the objectives for the Town investment portfolio including the delegation of authority and types of authorized investments. The City Manager has been delegated as the public official to fulfill the requirements in the Government Code delegated to the City Treasurer.

The authorized list of investments largely follows the types of instruments allowed under State Law. Consistent with the current policy these are organized in two tiers. Certain investments can be initiated by the Treasurer without further review by the City Council. These include bank deposits, term certificates of deposit, U. S. Treasury Bills and Notes, deposits in the San Mateo County Investment Pool (SMIP), and the State Treasurer Local Agency Investment Fund (LAIF). If, in the future, the City Treasurer recommends placing investments in other types of securities including U.S. Government Agency Notes, Commercial Paper, and other authorized notes, the Treasurer would need to first obtain the approval of the City Council. State law limits all term investments to no more than five years without a separate approval process.

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.

APWA – American Public Works Association.

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.

Cal BIG – California Building Inspection Group.

CALBO – California Building Officials.

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.

Capital Project Fund – Resources transferred from the General Fund to complete a capital 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.

CASp – Certified Access Specialist.

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.

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.

COP Town Hall Fund – Project expenses which were financed by Certificate of Participation (COP) debt financing..

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) – A scheduled percentage adjustment to wages, which is based upon the terms of labor agreements as approved by an action of the City Council.

CPI – Consumer Price Index.

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)

Fleet Replacement Fund – An internal service fund used to accumulate funds over

time to provide for the replacement of the Town fleet.

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.

GFOA – Government Finance Officers Association.

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.

HVAC – Heating, Ventilation and Air Conditioning.

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.

LAIF – Local Agency Investment Fund.

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.

PCI – Pavement Condition Index.

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.

Police Grants Fund – Revenue associated with Police grants that have restricted uses and may be ongoing, for example, SLESF.

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.

Public Safety Grants Fund – Revenue associated with one-time or limited term Police Grants that have restricted uses.

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) – Part of a procurement process which is frequently associated with obtaining professional or specialized services or goods. Vendors are invited to respond with a description of services and associated costs. The agency evaluates responses to determine the response which most closely meets the stated needs in a cost effective manner.

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.

SamTrans – San Mateo County Transit District.

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.

SMIP – San Mateo County Investment Pool.

Special Revenue Fund – A fund that accounts for the use of revenues that are legally restricted to expenditures for specific purposes.

SSARP – Systemic Safety Analysis Report Program.

SSF – South San Francisco.

STEP – Saturation Traffic Enforcement Program.

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.

TLC – Transportation for Livable Communities.

TMA – Training Managers Association.

Transportation Grants Fund – Fund used to account for one-time transportation grants awarded by Federal, State and Regional agencies, and the associated expenditures.

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. 2017-31
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND ADOPTING THE ANNUAL BUDGET FOR
FISCAL YEAR 2017-2018**

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 26, 2017 and on May 30, 2017 the complete Budget document was distributed and available on the Town website;
- (c) A public hearing was held on June 14, 2017 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 2017-2018 budget proposed by the City Manager, dated July 1, 2017, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2017-2018.
- (b) *Summary of Appropriations.* A summary (Exhibit A) is attached hereto and by reference made part of this Resolution, reflects the Fiscal Year 2017-18 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, 2017, 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 financial records. 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 2017-18 Operating Budget appropriations to account for the carryover of unspent 2016-17 appropriations for contracts entered into before June 30, 2017, where funds are encumbered. The City Manager shall use discretion in approving carryovers and all such adjustments shall be clearly recorded in the Town financial records. These amendments shall be identified and included in the Fiscal Year 2017-18 quarterly financial report.

(v) Administratively make adjustments to the Fiscal Year 2017-18 Capital Project appropriations to account for the carryover of unspent appropriations from Fiscal Year 2016-17. 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, 2017.

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, 2018. This amount represents a minimum of two years of COP Debt Service. (Committed Fund Balance – Designated by City Council)

(b) The Budget Stabilization Reserve as of June 30, 2018 is established at \$14,900,000, 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 2017-18 – Increased Reserve: The proposed budget estimates \$1.6 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, 2017, which is not designated for a specific reserve category shall be recorded in the Unassigned Reserve.

///
///
///
///
///
///
///
///
///
///
///
///
///
///
///

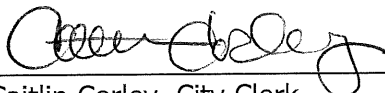
Certification of Adoption

I certify that the foregoing Resolution No. 2017-31 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 14, 2017, by the following vote:

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

Dated 6/28/17


 Helen Fisicaro, Mayor

Attest: 
 Caitlin Corley, City Clerk

"EXHIBIT A": SUMMARY OF APPROPRIATIONS FY 2017-18

	General Fund (11)	All Other Funds (21, 22, 23, 27, 29, 31, 33, 43, 61)	TOTAL ALL FUNDS
REVENUE			
Property Tax	613,300	-	613,300
Sales Tax	11,150,000	-	11,150,000
Cardroom Tax	4,120,000	-	4,120,000
Other Taxes	115,775	47,100	162,875
Licenses and Permits	170,740	-	170,740
Fines and Forfeitures	69,000	-	69,000
Intergovernmental	17,010	1,055,675	1,072,685
Use of Money & Property	477,802	11,010	488,812
Sewer Service Charges	740,000	-	740,000
Other Charges For Services	136,370	80,510	216,880
Other Revenue	26,200	-	26,200
TOTAL REVENUE	17,636,197	1,194,295	18,830,492
OPERATING EXPENDITURES			
110 - City Council	268,570	-	268,570
130 - City Attorney	337,500	-	337,500
140 - City Mgr / City Clerk	886,260	-	886,260
141 - Human Resources	222,540	-	222,540
150 - Finance	484,300	-	484,300
151 - General Services	1,087,450	-	1,087,450
210-240 - Police	6,846,610	128,410	6,975,020
310 - PW Admin / Engineering / Building	959,700	-	959,700
320 - PW Maintenance / Sewer	1,854,000	25,000	1,879,000
410 - Planning	346,710	-	346,710
510 - Recreation Services	985,400	-	985,400
800's - Facility Operations	597,580	-	597,580
620 - Debt Service (COP)		297,070	297,070
TOTAL OPERATING EXPENDITURES	14,876,620	450,480	15,327,100
CAPITAL EXPENDITURES			
Streets, Sidewalks, Bikeways	-	1,925,000	1,925,000
Sewers & Storm Drains	-	-	-
City Facilities / Long Range Plans	-	13,517,427	13,517,427
Major Equipment / Fleet	-	365,000	365,000
TOTAL CAPITAL PROJECT EXPENDITURES	-	15,807,427	15,807,427
GRAND TOTAL EXPENDITURES	14,876,620	16,257,907	31,134,527
TRANSFERS BETWEEN FUNDS			
TRANSFERS IN			
Transfer In (From General Fund)	-	1,185,910	1,185,910
TRANSFERS OUT			
Transfer Out (For Debt)	(297,070)	-	(297,070)
Transfer Out (For CIP)	(888,840)	-	(888,840)
TOTAL TRANSFERS	(1,185,910)	1,185,910	-
IMPACT ON RESERVES	1,573,667	(13,877,702)	(12,304,035)