



# **TOWN OF COLMA**

## **2018-19 Adopted Budget**

**Mayor Raquel “Rae” Gonzalez  
Vice Mayor Joanne F. del Rosario  
Council Member John Irish Goodwin  
Council Member Diana Colvin  
Council Member Helen Fiscaro**





# **Town of Colma**

## **Elected Officials, Appointed Officials & Contract Service Providers**

### **Elected City Officials**

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

### **Appointed City Officials**

City Manager	Brian Dossey
Chief of Police	Kirk Stratton
Administrative Services Director	Pak Lin
Recreation Manager	Cynthia Morquecho

### **City Services Provided Under Contract**

Legal Services (Contractor from Best, Best & Krieger)	Christopher Diaz
Planning Services (Contractor from CSG)	Michael Laughlin
Public Works Admin & Engineering Services (Contractor from CSG)	Brad Donohue





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Colma**

**California**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Colma, California for its annual budget for the fiscal period beginning July 1, 2017.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA for award consideration.



# California Society of Municipal Finance Officers

*Certificate of Award*

*Operating Budget Excellence Award  
Fiscal Year 2017-2018*

*Presented to the*

*Town of Colma*

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

*February 7, 2018*



A handwritten signature in blue ink, appearing to read "Drew Corbett".

*Drew Corbett  
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

## 2018-19 Adopted Budget

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### Reasonable Accommodation

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# Budget Message





## City Manager's Budget Message

TO: Mayor and Members of the City Council

FROM: Brian Dossey, City Manager

MEETING DATE: June 13, 2018

SUBJECT: 2018-19 Adopted Budget

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I am pleased to present the 2018-19 Adopted Budget for the Town of Colma. It continues the outstanding efforts by the Town to provide municipal services to our residents and businesses.

The 2018-19 Adopted Budget was prepared using the values below as a guide.

### Town of Colma's Values Statement

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

### EXECUTIVE SUMMARY

#### Adopted Budget - All Funds

In the Adopted Budget, total revenues in all funds are projected to be \$19.8 million. Total expenditures for all funds are projected at \$25.2 million, comprised of approximately \$16.8 million in Operating Expenditures, \$300,000 in Debt Service payments and approximately \$8.2 million in Capital Improvement Projects (CIP).

Total expenditures in the 2018-19 Adopted Budget from all funds exceed revenues due to a significant amount of Capital Project expenditures, with 90 percent funded with Capital Project Fund reserves carried over from prior years. A discussion of the CIP projects is included in the Capital Improvement Plan Section of the budget document on page 129.

The following table compares the 2017-18 Estimated Actual and the 2018-19 Adopted Budget.

All Funds	2017-18 Estimated	2018-19 Adopted	Difference
Operations	\$ 15,142,685	\$ 16,755,529	\$ 1,612,844
Debt Service	\$ 299,070	\$ 299,869	\$ 799
Capital Projects	\$ 8,793,778	\$ 8,172,651	\$ (621,127)
<b>TOTAL BUDGET</b>	<b>\$ 24,235,533</b>	<b>\$ 25,228,049</b>	<b>\$ 992,516</b>

The increase in Operations is driven by staffing changes (\$839,000), rise in pension and OPEB<sup>1</sup> cost (\$280,000), and increase in contract cost (\$234,000). Additional information can be found in Expenditures discussion on page 8, Staff Changes on pages 11 & 12, and within perspective departmental budgets beginning on page 47.

## **ECONOMIC OVERVIEW**

The Town of Colma is the smallest municipality in San Mateo County and one of the smallest in California (ranked 462 out of 482 cities in the state) with 1,501 residents. Sales Tax (63.3% of General Fund revenues) and Cardroom Tax (22.8% of General Fund revenues) are the primary revenue sources. Compared to its small population, the Town has a high per capita amount of sales tax revenue. This is largely due to the Serramonte Boulevard Auto Row and retail sales at its two shopping centers: 280 Metro and Serra Center.

While the reliance on sales tax revenues makes the Town vulnerable to changes in consumer spending, there are consistent signs that the economy continues to grow. In March 2018 the California unemployment rate was 4.2 percent. Comparatively, San Mateo County had a significantly lower rate of 2.2 percent.<sup>2</sup> The 2018 San Mateo County unemployment rate had dropped 0.4 percent since April 2017.<sup>3</sup> 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 growth in retail sales. Their current projection is 2.3 percent in sales tax growth in the 2018-19 fiscal year compared to the current fiscal year. HdL projects that the following fiscal year (2019-20) will only show a 1.4 percent year to year growth in Sales Tax unless additional new Sales Tax generating businesses open in Colma.

The two largest consumer sectors for Colma are Autos & Transportation and General Consumer Goods. The Auto & Transportation sector is forecast to increase by 1.9 percent in 2018-19 and General Consumer Goods will increase by just 0.5 percent in 2018-19. Colma's Sales Tax growth in the coming fiscal year is due to a full year of revenues from new businesses that opened during previous year.

Cardroom Tax revenue in 2018-19 is projected to be approximately \$4.2 million, which is 1.7 percent higher than last year. Projections for Cardroom Tax revenue reflect a slight increase since taxes dipped in the 2014-15 fiscal year. The total revenue for this source remains 12 percent below the amount collected in the 2012-13 fiscal year. The lower amount is partially attributable to increased gaming competition in the region.

The Town is uniquely challenged in its efforts to diversify its revenue base. Of the Town's 2 square miles of land, 76 percent is zoned for cemetery usage and the remaining lands are substantially developed.

Currently, the Town is considering two revenue diversification opportunities. The first is a Cost of Services Study which examines the Town's fee schedule and how much of the Town's expenses these fees cover. This study will be brought to the City Council for consideration by the end of September 2018. The second is a proposed Transient Occupancy Tax (Hotel Tax) that would raise revenues if a hotel is developed in Colma. The Hotel Tax will be on the November 2018 ballot for the voter's consideration.

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<sup>1</sup> OPEB. abbrev. Other Post Employment Benefit. For the Town of Colma, that's retiree medical and dental coverage.

<sup>2</sup> State EDD, March 1, 2018

<sup>3</sup> State EDD, April 1, 2017

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 costs under the State Public Employees Retirement System (CalPERS) due to longer life expectancies of retirees and a phased reduction in the system's discount rate.

Overall, the economy in California and the Bay Area are both projected to continue to strengthen. There will be challenges in some sectors including the high cost of housing in the region. However, as long as employment remains strong, inflation is under control and retail and auto sales are strong, the Town's economic forecast is bright.

## **STRATEGIC PLAN**

At the end of each calendar year, the City Council 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 on 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 will 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 City 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.

The focus for 2018-19 are on the preparation of a Master Plan for the Serramonte Boulevard Auto Row Improvements and the support of expansion or relocation of key revenue-generating businesses. This project has a total budget of \$400,000 with \$260,000 available for this project during the 2018-19 fiscal year.

### **Complete Town Hall Campus Renovation**

The Town is in the process of renovating its historic Town Hall facility. The project includes an addition of approximately 9,000 square feet. The project 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 is covered by a \$5.1 million Certificates of Participation (COPs) issue plus funding transferred from the General Fund. The Town Hall Campus Renovation project is scheduled to be completed in Fall 2018 within the budgeted amount.

### **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."

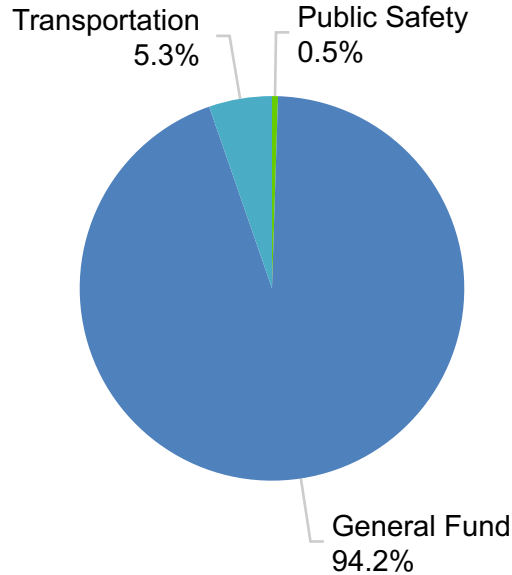
A city's failure to keep the General Plan or any of its elements current may subject it to a lawsuit over the validity of the document. Approximately \$400,000 has been budgeted in the 2018-19 Adopted Budget for this update. This project is expected to have activity during the 2018-19 fiscal year including contract work on the Environmental Impact Report (EIR).

## FINANCIAL INFORMATION

### Summary

The Budget Overview Section 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.

### Budget by Fund – \$19.8 Million



As shown above, the 2018-19 Adopted Budget primarily consists of the General Fund (94.2%). Total revenues are projected to be \$19.8 million with \$18.5 million in the General Fund. Total expenditures for all funds are at \$25.2 million, comprised of \$16.6 million in Operating Expenditures, \$299,869 in debt service and \$8.2 million in Capital Improvement Projects.

### General Fund - Revenues, Expenditures, Transfers & Reserves

General Fund revenues of \$18.5 million exceed General Fund expenditures of \$16.6 million by \$2.0 million during the 2018-19 fiscal year. Approximately half of the projected operating surplus in General Fund (\$2.0 million) will be transferred to fund Capital Projects (\$675,000) and Debt Service expenditures (\$299,869) during the 2018-19 Fiscal Year. After these transfers are made, the General Fund is projected to end the 2018-19 fiscal year with a surplus just over \$1.0 million.

After capital and debt transfers, the projected General Fund reserve will increase by \$1.0 million, bringing the total reserves to \$24.8 million at June 30, 2019. The General Fund reserve is designated towards various rainy day funds based on the Town's General Fund Reserve Policy (Municipal Code 4.01.150.c.3). The largest part of the reserve is for Budget Stabilization in an amount to ensure continuity of operations in the event of a severe economic downturn. That amount is calculated as 100%, rounded to the nearest \$100,000, of the General Fund expenditures for the prior fiscal year. This will increase the amount of that reserve by \$100,000 to \$15.0 million in the 2018-19 Adopted Budget. The Unassigned General Fund Reserve<sup>4</sup> is projected to be \$8.3 million at the end of the 2018-19 fiscal year.

<sup>4</sup> The Unassigned General Fund Reserve is the balance of all general funds not otherwise appropriated (budgeted) or accounted for. See Status of Fund Balances.

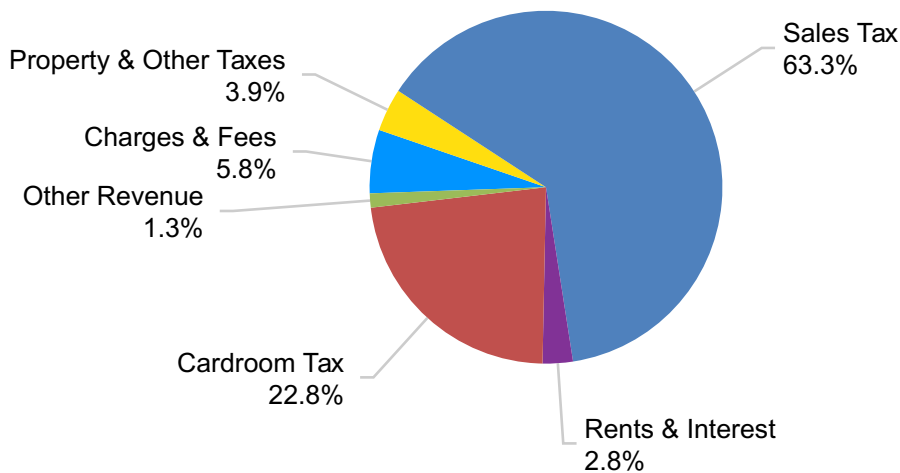


The assumptions used in preparing the 2018-19 Adopted Budget are discussed at the beginning of the Budget Overview Section on page 29.

### Revenues

Total revenues for all funds are projected to be \$19.8 million, with \$18.5 million in General Fund. The General Fund projection is \$130,000 more than the 2017-18 Estimated Actual. As a low property tax municipality, the Town is heavily reliant on Sales Tax and Cardroom Tax revenues as indicated by the chart below.

### General Fund Revenues – \$18.5 Million



The largest single General Fund revenue source is Sales Tax which represents 63.3 percent of total General Fund revenue in the 2018-19 Proposed Budget. Sales Tax in the 2018-19 fiscal year is expected to be \$11.8 million - an increase of \$300,000 (+2.6%) compared to 2017-18. These increases are due to the Town seeing a full year of Sales Tax revenue from the new businesses that opened during this year rather than only a partial year's receipts. HdL, the Town's Sales Tax Consultant, projects that the following fiscal year (2019-20) will only show an increase of 1.4 percent unless additional new Sales Tax generating businesses open in Colma.

Cardroom Taxes are the second largest source representing 22.8 percent of General Fund revenue. In terms of Cardroom Taxes, the budget assumes that these will increase to \$4.2 million - an increase of \$70,000 (+1.7%) in 2018-19 compared to the current year estimate.

Growth is also projected in Charges for Services (+0.3%) and Other Revenues (+21.7%). Offsetting these revenue increases are decreases in Licenses and Permits (-60.1%) and Use of Money & Property (-15.0%). Public Works is leading a project to review the Cost of Services and Fees Charged for Services. The results of this work are projected to be completed by September 30, 2018. Changes in service charges from this project may result in additional revenues in the General Fund during the 2018-19 and future fiscal years.

## Expenditures

The 2018-19 Adopted Budget appropriates \$16.8 million for departmental operations for all funds, \$299,869 for Debt Service and \$8.2 million for the Capital (CIP), with a total budget of \$25.3 million. These expenditures are approximately \$1.0 million more than the 2017-18 Estimated Actual and are primarily due to changes in personnel.

The largest category of expenditures in the General Fund is Salaries, Wages, and Benefits accounting for 61 percent of the Operating (non-capital) Budget. Increases in this category total approximately \$1.2 million compared to the 2017-18 Estimated Actual and are associated with negotiated salary increases, rise in pension and other retirement benefits, and recommended changes to Town Staffing.

Changes in Town Staffing include the addition of an Administrative Technician in the City Manager's Office, which is offset by reduction in consulting cost of \$130,000; addition of a Recreation Coordinator to offset the reduction in Administrative Services Director's time in the Recreation Operation; and addition of two part-time Reserve Officers and one part-time Community Services Officer in the Police Department. The Human Resources Manager position has been reduced from 0.80 FTE benefited to 0.45 FTE non-benefited.

Supplies & Services are projected to increase by \$200,000. Increase in Supplies & Services are attributable to purchase of security system for Sterling Park, Museum and Community Center (\$44,000) and additional planning services needed to meet potential development applications, such as Toys R Us site and the new housing legislation package currently being reviewed by the State. The budget continues to fund the water conservation incentive program sewer subsidy at \$56,000.

The following table shows a comparison of revenues and expenditures for all funds, including inter-fund transfers in the 2018-19 Adopted Budget.

	General Fund (11)	All Other Funds (21, 22, 23, 27, 29, 31, 33, 43, 61)	TOTAL ALL FUNDS
<b>TOTAL REVENUE</b>	<b>18,549,322</b>	<b>1,231,959</b>	<b>19,781,281</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>16,574,308</b>	<b>532,269</b>	<b>17,106,577</b>
<b>CAPITAL EXPENDITURES</b>			
Streets, Sidewalks, Bikeways	—	1,964,900	1,964,900
Sewers & Storm Drains	—	78,000	78,000
City Facilities / Long Range Plans	—	5,719,646	5,719,646
Major Equipment / Fleet	—	410,105	410,105
<b>TOTAL CAPITAL PROJECT EXPENDITURES</b>	<b>—</b>	<b>8,172,651</b>	<b>8,172,651</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>16,574,308</b>	<b>8,704,920</b>	<b>25,279,228</b>
<b>TRANSFERS BETWEEN FUNDS</b>			
<b>TRANSFERS IN</b>			
Transfer In (From General Fund)	—	974,869	974,869
<b>TRANSFERS OUT</b>			
Transfer Out (For Debt)	(299,869)	—	(299,869)
Transfer Out (For CIP)	(675,000)	—	(675,000)
<b>TOTAL TRANSFERS</b>	<b>(974,869)</b>	<b>974,869</b>	<b>—</b>

## Capital Improvement Program

The Capital Improvement Plan (CIP) covers the construction and maintenance of major projects and facilities as well as major studies. The CIP also serves as a budget that provides the means to pay for these projects. The Town of Colma has had a CIP in place since the 2013-14 fiscal year. The CIP has enabled the Town to deliver improvements and upgrades to the Town's facilities, infrastructure needs, information technologies, major studies and other projects.

The 2018-19 Adopted Capital Improvement Program includes 14 projects with a total cost of \$8.2 million. The most significant CIP project is the Town Hall Campus Renovation project. The \$17.5 million scheduled for completion in August 2018, leaving the parking lot rehabilitation and repair as the last phase of the project. No additional funding is required for this project in 2018-19. There is a \$4.8 million carryover of unspent funds in the project budget.

As was the case last year, a significant portion of the planned activity in the CIP during the 2018-19 fiscal year is associated with projects initiated in previous years. This includes \$7.1 million in project funding carried forward from the prior year and \$1.1 million in new funding (\$675,000 from the General Fund, \$136,600 in the Vehicle Replacement Fund, and \$233,500 from various grants) in 2018-19.

The new funding covers the additional budget requests of six existing CIP projects (Mission Road Improvements, Sanitary Sewer System Assessment, Sterling Park Playground Improvements, General Plan Update, Town IT Infrastructure Upgrades and Fleet Replacements) and three new proposed projects (Climate Action Plan, Dispatch Furniture Upgrades and Records Management System).

## Changes in the CIP Budget in 2018-19

The 2018-19 Adopted Budget adds status information to the Town's 24 existing projects and three proposed new CIP projects. Projects will be shown as **Budgeted**, **Closed** or **Unfunded**.

- **Budgeted** - existing or new CIP projects that have funding available in the 2018-19 fiscal year. Work on these projects will continue this year.
- **Closed** - CIP projects that have been completed or have been closed out. These projects will only appear in future CIP budgets if they have project expenditures during the prior three years.
- **Unfunded** - CIP projects that are Town priorities but are currently without budgeted funds. Unfunded projects will be reviewed annually during the Town Budget process to see if funds are available for their construction and if these projects are ready to move from the Unfunded to the Budgeted projects list.

This will provide more clarity in the Capital Improvement budget. It will also identify projects that are budgeted, projects that are ready to be closed (and dropped from future CIP budgets) and future projects that are currently unfunded today but are in the development stage awaiting design, plans and specifications, and additional funding from Town and outside sources.

### Retaining Funds in the CIP Fund

In past years, unexpended General Fund monies transferred to the Capital Improvement Fund are reported as part of the CIP Fund, until a formal action is taken by the City Council to close the project. Then the funds are returned to the General Fund. Starting in the 2018-19 CIP Budget, the City Council adopted the retention of unexpended project funds from closed projects in Fund 31 (Capital Improvement Fund).

The change in CIP budgeting will begin to transition Fund 31 into a separate source of funding for Capital Projects. It will also provide the City Council with more flexibility in future Capital Project budgets since these funds will be available to fund any proposed Capital Project without the need to close a project, return the reserves to the General Fund and then transfer the funds back to Fund 31.

Funding from Closed Projects that would be affected by this proposed new policy in the 2018-19 CIP Budget are:

No.	Project	Retain in Fund 31
934	Colma Creek Improvements	50,000
955	Town Wide Irrigation Enhancements	25,000
992	ADA Transition Plan Upgrades	<u>212,000</u>
<b>TOTAL - Funds Retained in Fund 31</b>		<b>\$287,000</b>

A fourth project, Hillside Boulevard Beautification (Project No. 901) is designated as an Unfunded CIP project. It has a reserve of \$1.1 million assigned to it. The City Council adopted to hold the funding in Fund 31 as a Restricted Reserve towards this project due to its large cost and the need for a local funding match if grant funds become available for the project in the future.

No.	Project	Fund 31 Reserve
901	Hillside Boulevard Beautification	<u>1,068,059</u>
<b>TOTAL - Funds Reserved in Fund 31</b>		<b>\$1,068,059</b>

### Additional Enhancements to the CIP

While the 2018-19 CIP has two new features (adding project status information and retaining unspent project funds in the CIP Fund), further enhancements to the Capital Improvement Plan are being developed.

These enhancements will include expanding the CIP to a full 5-Year Capital Projects program (to project and budget for projects that will occur in future years) and a review to determine if additional CIP funds need to be created for projects with restricted funds (such as Sewer and Gas Tax funds) and major maintenance and replacement funds (such as Vehicle Replacement, Building and Facility Replacement and Housing).

It is anticipated that a report and Council Study Session on these potential enhancements to the CIP will be presented to the City Council during the 2018-19 fiscal year for review and action.

## Staffing Changes

A key element in developing the Annual Town Budget is a review of the staffing level of each department. Once the staffing levels are established, the annual salary and benefit expenses can be calculated and set. The Town's staffing changes in the 2018-19 budget are as followed:

- **Administrative Technician (Convert from Contractor to Staff)**  
This change in staffing (converting a contract Administrative Technician to an Administrative Technician on the Town payroll) will enable the Town to have a Town employee greeting the public. It will also insure that a City employee is responsible for cash handling in the New Town Hall rather than using a contractor for that function. The cost of the Administrative Technician on the payroll will be offset by ending the contract front counter administrative support.
- **Administrative Services Director (Change Time Allocation)**  
The Administrative Services Director position will be fully allocated to Administration rather than shared between Administration (140) and Recreation Services (510). This will provide more resources in Finance and Human Resources for the Town.
- **Human Resources Manager [Part-Time] (Reduced from Full Time)**  
With the retirement of the Human Resources Manager and the conversion of the Administrative Services Director to 100% in Administration, the Town can reduce staffing expenses in Human Resources. The 2018-19 Adopted Budget will change the Human Resources Manager position to a Part-Time, Non-Benefited position.
- **Recreation Coordinator (Replaces 50% Admin Services Director)**  
A second Recreation Coordinator will be added to Recreation Services in the 2018-19 Adopted Budget. This position will offset the loss of staff resources when the Administrative Services Director is moved into Administration (140) full time.
- **Police Reserve Officers (Part-Time)**  
Police Patrol (220) will reflect the addition of two part-time Reserve Officers at 0.22 FTE with one-time training and on-boarding costs, totaling \$70,200.

During the review of departmental budgets, the Police Chief notified Finance that there may be two retirements in the coming fiscal year with a significant Sick Leave Cash Out payment. To ensure that this is funded, it will be included in the 2018-19 Adopted Budget.

- **Police - Potential Accrued Leave Cash Outs**  
Police Administration (210) will include \$89,000 and Police Patrol (220) will include \$67,000 for potential Accrued Leave Cash Outs during the 2018-19 fiscal year. The actual cost of these budget line items may be less if the employee(s) elect to take some of the sick leave time as service credit rather than as a cash out payment.

## Contract Services

The 2018-19 Adopted Budget will include changes in Contract Services after these services were reviewed.

- **Delete Administrative Support at Front Counter (Contract)**  
Front counter administrative support will be phased out as part of the New Town Hall transition. The budget includes three months of administrative support. (See Administrative Technician, above, for more information).

- **Phase Out Records Manager (Contract)**  
The contract Records Manager position will be phased out during the 2018-19 fiscal year. The work of this position will be absorbed by Town staff.
- **Convert Financial Services Advisor (Contract) to Senior Accountant (Contract)**  
With the hiring of an Administrative Services Director that will manage Finance and Human Resources full-time, the contracted Financial Services Advisor position can be converted to a contract Senior Accountant position. This will reduce expenses in the Finance department and strengthen the department's capabilities during the 2018-19 fiscal year.
- **Human Resources Manager (Contract)**  
During the balance of the 2017-18 fiscal year, the Town will obtain the services of a part-time Human Resources Manager during the transition from Human Resources Manager (contract) to Human Resources Manager (part-time Town employee) on the Town payroll (as described earlier).

### **Employee Salaries and Benefits**

The collective bargaining process with represented groups was completed during 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 a 6.5 percent increase in health care costs for active employees and retiree health insurance liabilities.

The Town participates in the CalPERS pension program. Employers (like the Town) and employees make contributions to this pension program at rates set by CalPERS.

On August 1, 2012, the Town established a second tier for all new hires which significantly reduced 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 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.

The Town also negotiated the reduction of retiree health premium payments for all new employees hired after January 1, 2017. This change in Other Post-Employment Benefits (OPEB) will provide a significant savings to the Town in the long term.

## Debt Service

In 2015, the Town of Colma issued a \$5.3 million Certificates of Participation (COPs) to fund the Town Hall Campus Renovation. As shown in the chart below, this is within the California Code debt limit as stipulated by Government Code 43605 (15%).

Legal Debt Margin	2015/16 Actual	2016/17 Actual	2017/18 Estimated	2018/19 Budget
Total Actual Taxable Valuation	622,380,847	635,893,284	650,518,830	665,480,763
State Mandated Debt Limit (15%)	93,357,127	95,383,993	97,577,825	99,822,114
Budget Stabilization & Debt Reserve	14,245,000	14,245,000	15,500,000	15,600,000
<b>Unreserved Debt Capacity</b>	<b>107,602,127</b>	<b>109,628,993</b>	<b>113,077,825</b>	<b>115,422,114</b>
Outstanding Debt (COP)	5,120,000	5,010,000	4,900,000	4,785,000
Proposed Debt Issuance: None	—	—	—	—
<b>Total Debt Subject to Limit</b>	<b>5,120,000</b>	<b>5,010,000</b>	<b>4,900,000</b>	<b>4,785,000</b>
<b>Total Legal Debt Margin<sup>5</sup></b>	<b>102,482,127</b>	<b>104,618,993</b>	<b>108,177,825</b>	<b>110,637,114</b>

The 2018-19 Adopted Budget includes a debt service payments and administrative costs of \$299,869.

## FUTURE CHALLENGES

### Retiree Medical Insurance Benefit Liabilities

The Town established an irrevocable trust in 2015 with an 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 2015-16 the Town made annual contributions to the OPEB Trust. These contributions are included in the Operating Budget as a charge in each departmental budget. 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 2016-17 Budget, the Town increased its contribution to be equal to the full Actuarial Determined Contribution (ADC). In 2017-18, the Town completed an updated actuarial study of its OPEB obligations and contributed an additional \$400,000 to the OPEB Trust reflecting the results of the review.

The 2018-19 Adopted Budget includes \$1.7 million to fund the OPEB Trust which will equal the 2018-19 ARC 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 employees hired under the earlier service benefit tiers, 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.

<sup>5</sup> Total Legal Debt Margin represents total debt the Town may have based on California Government Code 43605. It does not reflect the City Council's debt service policy, which leans toward conservatism.

PERS has also reduced the assumed discount rate which will also increase future contributions. Starting in 2017-18 CalPERS has also started phasing in a reduction in their discount rate from 7.5% to 7.375% in 2017-18, 7.25% in 2018-19 and 7.00% in 2019-20. This change in the discount rate will also increase the cost of pension expenditures to the Town.

The Town established a Pension Trust that can be used to reduce liabilities. The 2018-19 Adopted Budget includes funding for the full PERS obligation. 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 these retirement liabilities. This may include paying down or eliminating one or more side funds at CalPERS, making annual contributions to the Pension Trust Fund (as the Town now does with the OPEB Trust) and changing the Town Financial Policy to earmark a portion of annual surplus revenues in the General Fund towards further paying down the Town's pension liabilities.

### **Sick Leave Payout**

Upon resignation or retirement, Town employees are eligible for sick leave payout, as stipulated by the Town's Administrative Code 3.06.400(e) and Union Agreements. Based on the June 30, 2017 audited financial, the estimated long-term obligation is \$1.1 million. Expenditures are funded on a pay-as-you-go basis. The portion budgeted in 2018-19 is \$178,000, which includes payout for two employees scheduled to retire this year.

It is one of the Finance Department's goal this year to evaluate the ongoing cost of this obligation and establish a reserve policy and program in the General Fund to ensure future financial stability.

## **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 2018-19 Adopted Budget, the reserves established by City Council policy remain fully funded.

The Town's General Fund Reserve Policy (Municipal Code 4.01.150.c.3) is to have a Budget Stabilization Reserve in an amount to ensure continuity of operations in the event of a severe economic downturn. That amount is calculated as 100%, rounded to the nearest \$100,000 of the General Fund expenditures for the prior fiscal year. This will increase the amount of that reserve by \$100,000 to \$15 million in the 2018-19 Adopted Budget.

The 2018-19 Adopted Budget also provides for contributions to the Fleet Replacement Fund to provide resources that can be tapped for the orderly replacement of vehicles.

The 2018-19 Adopted Budget includes contributions to a Trust to reduce liabilities for its Other Post-Employment Benefits (OPEB) retiree health costs as noted earlier. It is expected that updated contribution calculations will be available shortly after the start of the new Fiscal Year.



The Town's estimated General Fund Reserves for 2018-19 are shown in the following table:

Estimated General Fund Reserves 2018-19		
Committed	Debt Reduction	600,000
	Budget Stabilization	15,000,000
Assigned	Litigation	100,000
	Insurance	100,000
	Disaster Response and Recovery	750,000
<b>Sub-Total Committed / Assigned</b>		<b>16,550,000</b>
Unassigned		8,253,939
<b>Total</b>		<b>24,803,939</b>

The City Council should consider whether it would be appropriate to allocate a portion of the unassigned reserves to funding future liabilities during 2018-19. This includes retirement liabilities as well as a need to retain resources to address future facility and infrastructure repairs that occur as improvements age. Staff anticipates bringing a complete analysis of this to the Council during the 2018-19 fiscal year for review and action.

## ORGANIZATION OF THE BUDGET DOCUMENT

The Budget document is organized to provide information on both Revenue and Expenditures in a summary format. The document also presents detailed line items and information on the Operating Budget, Capital Improvement Budget, Financial Policies, Staffing Schedule and a Glossary of Terms.

Financial comparison data is presented in tables that include seven 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 1<sup>st</sup>); 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); column 5 is the Adopted Budget (as adopted by the City Council) and columns 6 and 7 show the change from the Estimated Actual to the Adopted Budget in dollar and percentage amounts. The two columns of year to year change numbers is new with the 2018-19 Adopted Budget document.

## 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 Administrative Services Director Pak Lin and contract Financial Services Advisor Brian Moura, who ensure the budget document is precise, attractive, informative and award-winning!

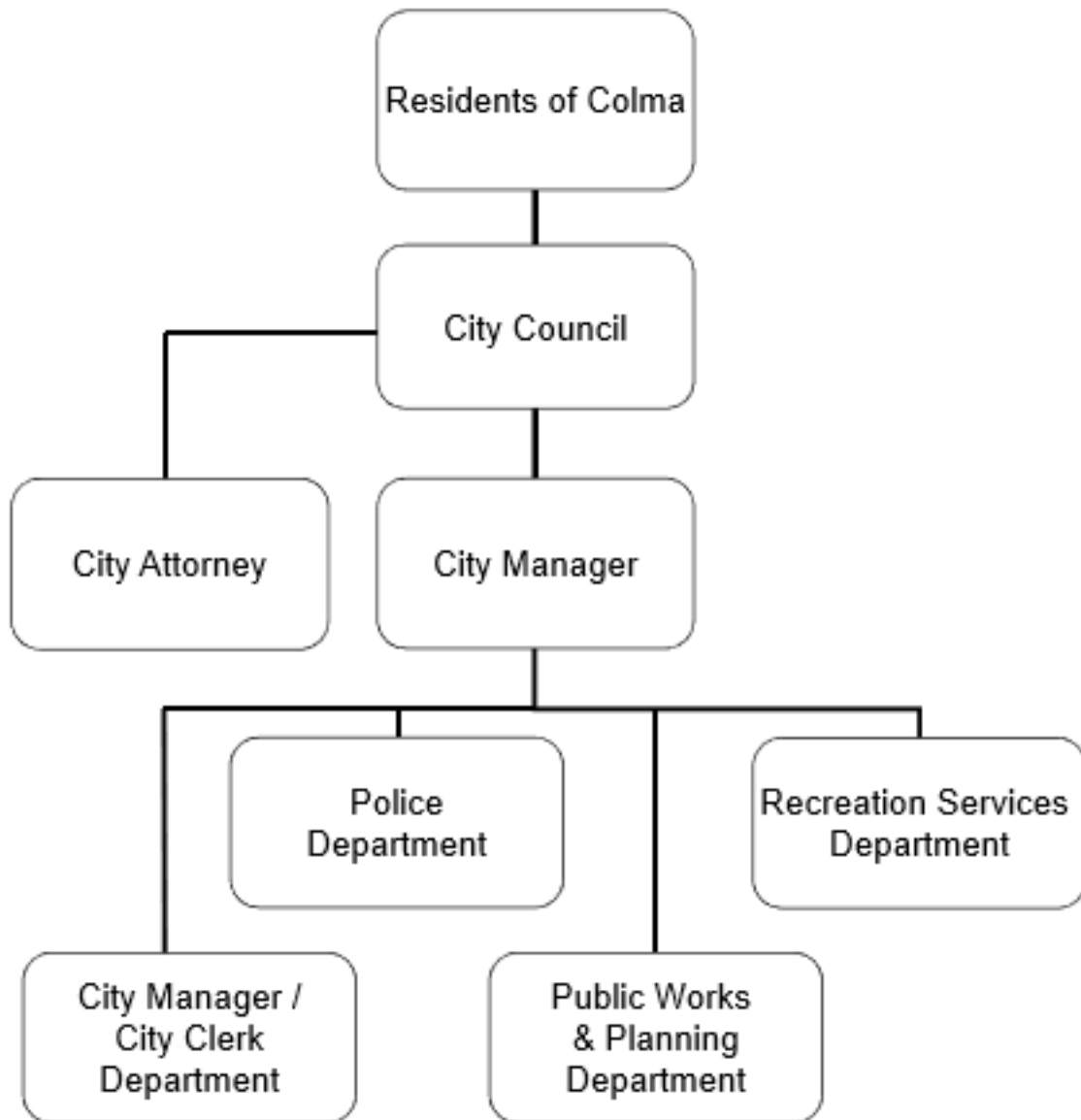


Brian Dossey  
City Manager



# Colma Profile

# Town of Colma



# Town of Colma

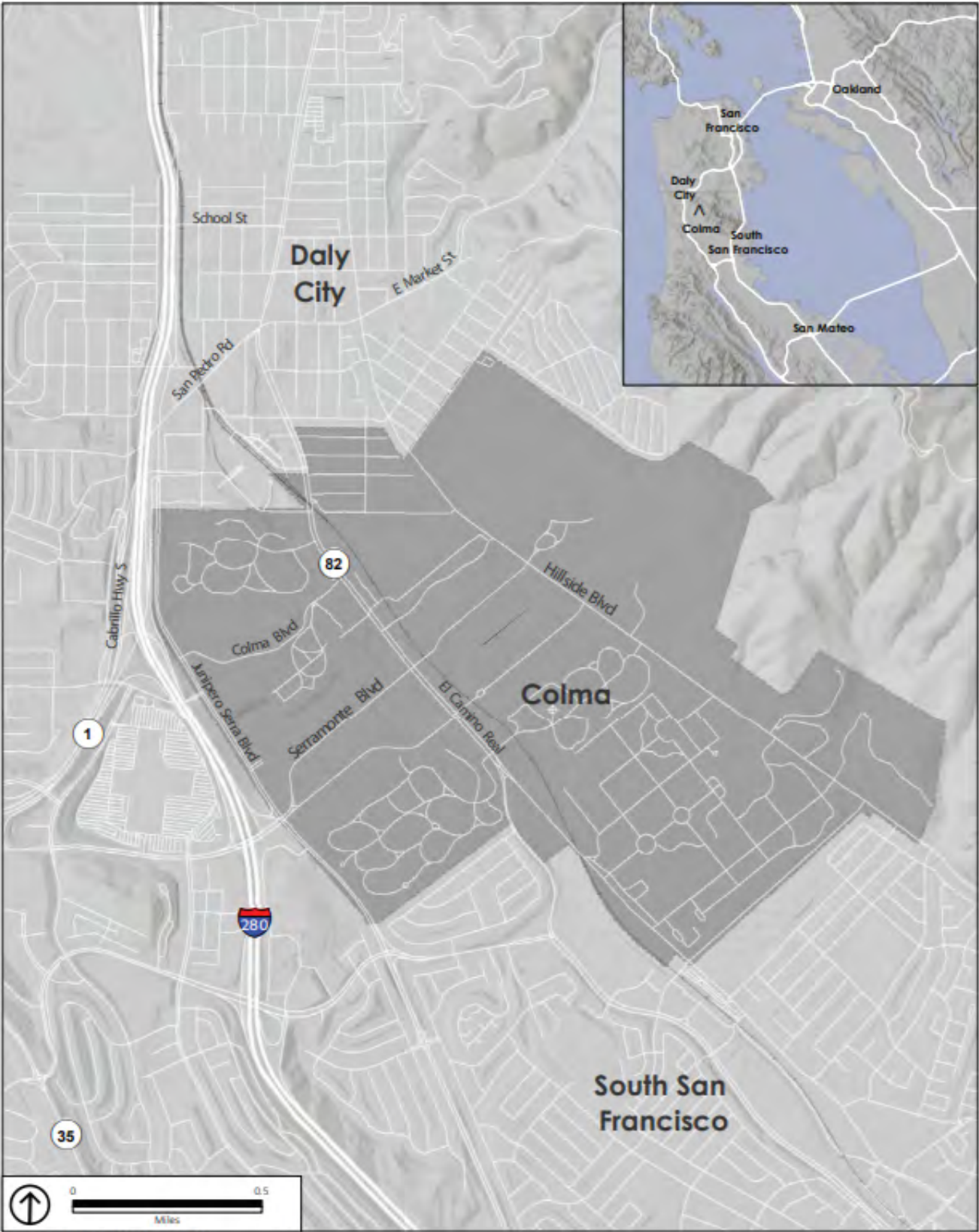
### UNIQUE SERVICES PROVIDED TO RESIDENTS:

- 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 1,501 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

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

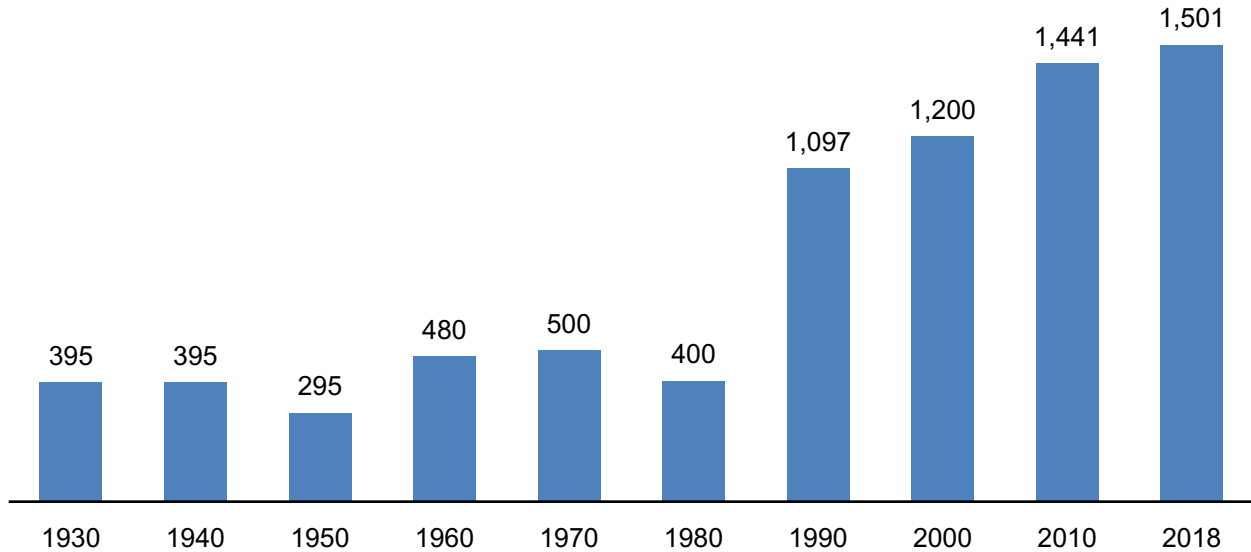
Neighboring San Francisco passed an ordinance in 1902 prohibiting all interments within its boundaries. The rapidly growing city looked south to San Mateo County for the land it needed, and in 1924 this search led to the incorporation of the cemeteries established a quarter of a century earlier, as the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

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

## POPULATION AND DEMOGRAPHICS

As shown in the chart below, the current population of Colma is 1,501 based on the 2018 population estimate from the State of California Department of Finance.

### 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	3,733,048

Source: 2007-2011 American Community Survey

\*Includes additional population in unincorporated San Mateo 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	1785*	720,143	37,330,448

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

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

Colma's median household income is \$87,000, below the countywide average of \$92,000.



<b>Household Income</b>			
	<b>Colma</b>	<b>County</b>	<b>State</b>
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 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.

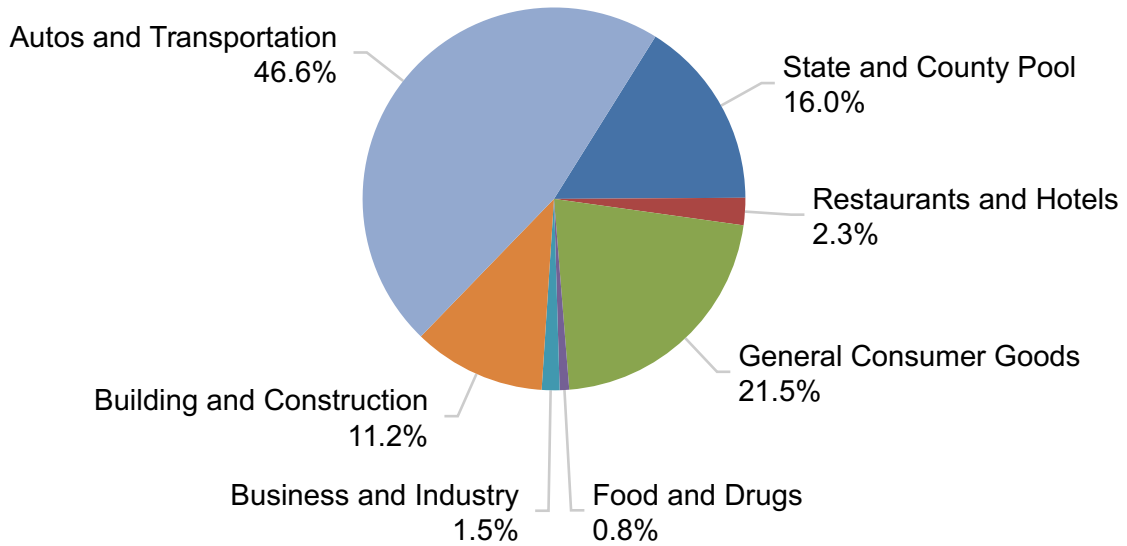
Residents receive the monthly newsletter "LiveWire" containing articles by staff on current topics and a calendar of events and council meetings for that month. Every four months, residents receive a Recreation Guide containing information on the events, trips, classes and other programs that are happening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

## **HISTORICAL MUSEUM**

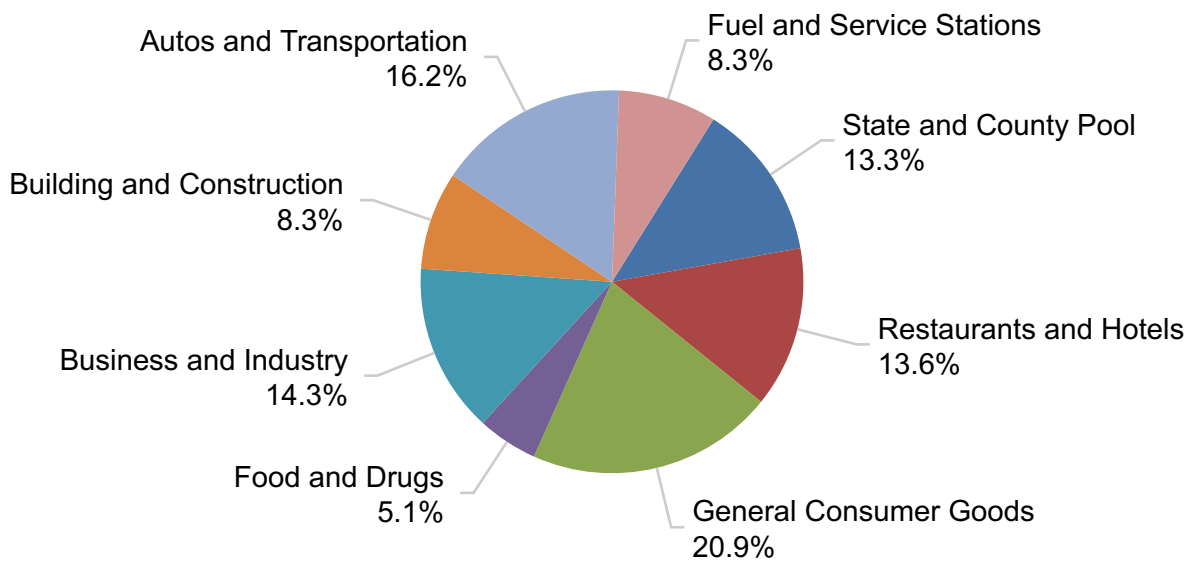
Since the Town of Colma was primarily incorporated to protect cemeteries, the Town has always been closely associated with the Town's cemeteries and their history. The Town supports the efforts of the Colma Historical Association, founded on July 26, 1993. As part of the construction of the Community 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.

# 2018 SALES TAX COMPARISON <sup>1</sup>

## Town of Colma



## HdL Client Database Statewide



<sup>1</sup> From the HdL Companies, May 2018.

## Where Does My Sales Tax Dollar Go?



In 2018-19, the Town will receive \$11.75 million in sales tax revenues.

## Where Does My Property Tax Dollar Go?



In 2018-19, the Town of Colma will receive \$462,300 in property tax revenues.

## Colma Major Employers

Business Name	Number of Employees*	Business Type
Lucky Chances	573	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	337	Retail
Home Depot	187	Retail
Home Depot Pro	177	Retail
Serramonte Ford	170	Automotive Dealership
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	102	Automobile Dealership
Black Bear Diner	75	Restaurant

\* Based on currently issued business licenses as of 5/1/2018

# Budget Overview

Budget Overview



## ECONOMIC ASSUMPTIONS FOR 2018-19

The 2018-19 Budget assumes the national, state and regional economies continue to improve slightly. It also assumes a smaller increase in the major sectors of auto sales and general consumer sales, compared to the growth recent years.

For 2018-19, the Town estimates General Fund revenues to be \$18.5 million, which is approximately \$198,000 more than General Fund revenues budgeted in the 2017-18 Estimated Actual. The 2017-18 estimated actual forecasts that the total revenue will exceed the amended budget by approximately \$365,000. The largest contributing factors are 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 expected to be relatively flat compared to 2017-18. 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 the 2018-19 budget:

### REVENUE

- 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 a full year of sales tax revenues from the newly added automobile dealer in 2016-17. This positive impact is partially offset by the closing of a general consumer retailer in the Town of Colma. The two largest categories for the Town of Colma are Autos and Transportation and General Consumer Goods. In 2018 these categories accounted for approximately 70.9 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 2017-18 estimate is approximately 2.6 percent.
- Cardroom tax revenue is estimated to be \$4.2 million which is \$70,000 more than the 2017-18 Estimated Actual. 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 2017-18 still remains below the amount collected in 2013-14.
- Sewer fee revenue, based on the continuation of the Town's Water Conservation Incentive Program, is consistent with the 2017-18 Estimate Actual but is \$79,000 more than the 2017-18 Amended Budget. If fewer customers qualify for the water conservation discount, the total revenue will be more than the budget. General Fund subsidizes 16 percent of the total Sewer operating cost and 100 percent of sewer infrastructure improvements.

## 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 6.5 percent beginning January 1, 2018, which is consistent with the 2017 Other Post-Employment Benefit (OPEB) actuarial calculation (Valuation). Other health benefit costs (Dental, Life, Optical) are assumed to increase at a rate of 5 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, 2018. 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 \$192,000 in 2018-19, which is a 15 percent increase in PERS costs.
- The Town has established a Retiree Medical Trust to offset liabilities for Other Post-Employment Benefits (OPEB). The OPEB Valuation was completed in 2017-18 and the City Council adopted to make a catchup payment of \$400,000, bringing total contribution in 2017-18 to \$1.6 million. The 2018-19 budgeted contribution is \$1.7 million, which will be allocated to each department based on the proportionate share of budgeted full-time salaries to Town-wide of \$4.6 million.
- All regular Full-Time positions are budgeted at the actual salary step and benefit plan for the incumbent.



# HISTORICAL REVENUE SUMMARY BY FUND

REVENUES	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>General Fund (11)</b>							
Sales, Cardroom, Property & Other Taxes	15,629,613	16,202,964	16,299,075	16,330,650	16,716,000	385,350	2.4%
Licenses & Permits	315,490	365,671	170,740	242,352	123,840	(118,512)	(48.9)%
Fines & Forfeitures	68,226	57,490	69,000	69,000	69,000	—	—%
Use of Money & Property	462,655	529,331	477,802	603,348	512,802	(90,546)	(15.0)%
Revenue from Other Agencies	37,602	23,230	67,010	67,010	67,010	—	—%
Charges for Current Services	984,239	872,472	876,370	952,246	955,370	3,124	0.3%
Other Revenues	221,372	74,453	26,200	86,498	105,300	18,802	21.7%
<b>Total General Fund Revenues</b>	<b>17,719,197</b>	<b>18,125,611</b>	<b>17,986,197</b>	<b>18,351,104</b>	<b>18,549,322</b>	<b>198,218</b>	<b>1.1%</b>
<b>Special Gas Tax Fund (21)</b>							
Use of Money & Property	114	248	200	160	300	140	87.5%
Revenue from Other Agencies	45,196	34,889	47,100	52,956	69,489	16,533	31.2%
<b>Total Special Gas Tax</b>	<b>45,310</b>	<b>35,137</b>	<b>47,300</b>	<b>53,116</b>	<b>69,789</b>	<b>16,673</b>	<b>31.4%</b>
<b>Measure A Transportation Fund (22)</b>							
Use of Money & Property	186	606	200	1,177	430	(747)	(63.5)%
Measure A Tax	50,105	52,099	50,500	50,500	50,500	—	—%
<b>Total Measure A</b>	<b>50,291</b>	<b>52,705</b>	<b>50,700</b>	<b>51,677</b>	<b>50,930</b>	<b>(747)</b>	<b>(1.4)%</b>
<b>Transportation Grant Fund (23)</b>							
Revenue from Other Agencies	—	—	875,000	150,000	925,000	775,000	516.7%
<b>Total Transportation Grant</b>	<b>—</b>	<b>—</b>	<b>875,000</b>	<b>150,000</b>	<b>925,000</b>	<b>775,000</b>	<b>516.7%</b>
<b>Public Safety Grant Fund (27)</b>							
Use of Money & Property	—	20	100	226	30	(196)	(86.7)%
Revenue from Other Agencies	—	30,175	30,175	—	—	—	n/a
<b>Total Public Safety Grant</b>	<b>—</b>	<b>30,195</b>	<b>30,275</b>	<b>226</b>	<b>30</b>	<b>(196)</b>	<b>(86.7)%</b>
<b>Police Grant Fund (29)</b>							
Use of Money & Property	362	1,023	500	1,479	400	(1,079)	(73.0)%
Revenue from Other Agencies	150,378	133,545	100,000	103,750	100,000	(3,750)	(3.6)%
<b>Total Police Grant</b>	<b>150,740</b>	<b>134,568</b>	<b>100,500</b>	<b>105,229</b>	<b>100,400</b>	<b>(4,829)</b>	<b>(4.6)%</b>
<b>Capital Improvement Fund (31)</b>							
Revenue from Other Agencies	—	169,204	—	—	—	—	n/a
Other Revenues	—	168,333	—	—	—	—	n/a
<b>Total Capital Impr. Fund</b>	<b>—</b>	<b>337,537</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>
<b>COPs Town Hall Fund (33)</b>							
Use of Money & Property	10,046	23,734	5,000	13,319	—	(13,319)	(100.0)%
Proceeds from Debt Issuance	5,102,497	—	—	—	—	—	n/a
<b>Total COPs Town Hall</b>	<b>5,112,543</b>	<b>23,734</b>	<b>5,000</b>	<b>13,319</b>	<b>—</b>	<b>(13,319)</b>	<b>(100.0)%</b>
<b>COPs Debt Service Fund (43)</b>							
Use of Money & Property	68	55	10	350	—	(350)	(100.0)%
Proceeds from Debt Issuance	150,000	—	—	—	—	—	n/a
<b>Total COPs Debt Service</b>	<b>150,068</b>	<b>55</b>	<b>10</b>	<b>350</b>	<b>—</b>	<b>(350)</b>	<b>(100.0)%</b>
<b>Fleet Replacement Fund (61)</b>							
Use of Money & Property	409	5,619	5,000	4,902	5,300	398	8.1%
Charges For Services	776,012	—	80,510	80,510	80,510	—	—%
Other Revenue	—	2,084	—	3,040	—	(3,040)	(100.0)%
<b>Total Fleet Replacement</b>	<b>776,421</b>	<b>7,703</b>	<b>85,510</b>	<b>88,452</b>	<b>85,810</b>	<b>(2,642)</b>	<b>(3.0)%</b>
<b>Total Revenue All Funds*</b>	<b>24,004,570</b>	<b>18,747,245</b>	<b>19,180,492</b>	<b>18,813,473</b>	<b>19,781,281</b>	<b>967,808</b>	<b>5.1%</b>

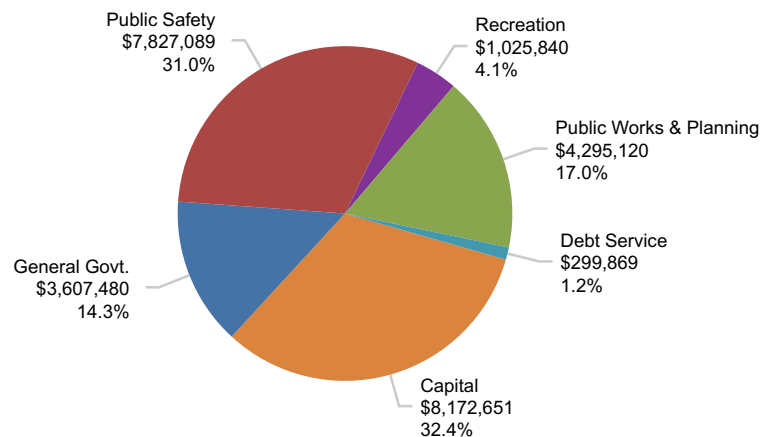
\*Excludes Transfers In

# HISTORICAL EXPENDITURE SUMMARY BY FUNCTION / DEPARTMENT (ALL FUNDS)

FUNCTION / DIVISION-DEPARTMENT	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>General Government</b>							
City Council (110)	229,842	246,988	273,682	266,562	272,610	6,048	2.3%
City Attorney (130)	214,130	216,816	337,500	305,000	337,500	32,500	10.7%
City Manager/Clerk (140)	1,191,010	783,939	928,704	881,523	1,274,720	393,197	44.6%
Human Resources (141)	233,098	227,145	258,061	222,612	117,400	(105,212)	(47.3)%
Finance (150)	377,259	438,500	498,820	523,109	504,550	(18,559)	(3.5)%
General Services (151)	949,201	908,078	1,087,450	993,850	1,100,700	106,850	10.8%
<b>Subtotal General Government</b>	<b>3,194,540</b>	<b>2,821,466</b>	<b>3,384,217</b>	<b>3,192,656</b>	<b>3,607,480</b>	<b>414,824</b>	<b>13.0%</b>
<b>Public Safety</b>							
Administration (210)	1,058,575	1,211,991	1,404,894	1,352,379	1,544,848	192,469	14.2%
Patrol (220)	3,704,422	3,945,115	4,692,256	4,514,128	5,043,091	528,963	11.7%
Communication/Dispatch (230)	759,184	880,709	1,001,694	986,923	1,030,350	43,427	4.4%
Community Services/CSO (240)	106,476	124,196	158,956	159,506	208,800	49,294	30.9%
<b>Subtotal Public Safety</b>	<b>5,628,657</b>	<b>6,162,011</b>	<b>7,257,800</b>	<b>7,012,936</b>	<b>7,827,089</b>	<b>814,153</b>	<b>11.6%</b>
<b>Public Works &amp; Planning</b>							
Admin, Engr, Bldg (310)	869,039	1,004,928	959,700	956,200	992,200	36,000	3.8%
Maintenance/Sewer (320)	1,988,786	1,616,846	1,954,320	2,024,695	2,087,170	62,475	3.1%
Facility Operations (800s)	463,397	463,013	597,580	588,991	699,800	110,809	18.8%
Planning (510)	512,091	470,800	346,710	405,692	515,950	110,258	27.2%
<b>Subtotal Public Works &amp; Planning</b>	<b>3,833,313</b>	<b>3,555,587</b>	<b>3,858,310</b>	<b>3,975,578</b>	<b>4,295,120</b>	<b>319,542</b>	<b>8.0%</b>
<b>Recreation</b>							
510 - RECREATION SERVICES	864,464	954,007	1,006,736	961,515	1,025,840	64,325	6.7%
<b>Subtotal Recreation</b>	<b>864,464</b>	<b>954,007</b>	<b>1,006,736</b>	<b>961,515</b>	<b>1,025,840</b>	<b>64,325</b>	<b>6.7%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>13,520,974</b>	<b>13,493,071</b>	<b>15,507,063</b>	<b>15,142,685</b>	<b>16,755,529</b>	<b>1,612,844</b>	<b>10.7%</b>
<b>COPs DEBT SERVICE</b>							
COPs Debt Service (620)	439,377	299,069	297,070	299,070	299,869	799	0.3%
<b>TOTAL OPERATING &amp; DEBT SERVICE</b>	<b>13,960,351</b>	<b>13,792,140</b>	<b>15,804,133</b>	<b>15,441,755</b>	<b>17,055,398</b>	<b>1,613,643</b>	<b>10.4%</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>							
Capital Projects (900s)	1,492,355	3,748,859	15,921,377	8,793,778	8,172,651	(621,127)	(7.1)%
<b>GRAND TOTAL ALL EXPENDITURES*</b>	<b>15,452,706</b>	<b>17,540,999</b>	<b>31,725,510</b>	<b>24,235,533</b>	<b>25,228,049</b>	<b>992,516</b>	<b>4.1%</b>

\* Excludes Transfers Out

## 2018-19 Budget by Function (All Funds)

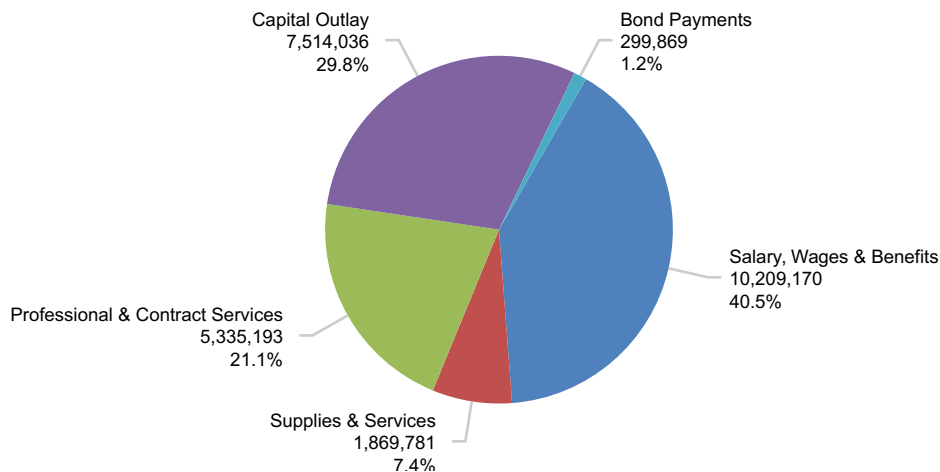


# HISTORICAL EXPENDITURE SUMMARY BY FUND / CATEGORY

FUND	EXPENDITURES	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
					2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>General Fund (11)</b>	Salary, Wages, & Benefits	7,131,854	8,025,661	9,207,663	8,894,017	10,036,370	1,142,353	12.8%
	Supplies & Services	2,071,190	1,337,349	1,732,720	1,660,322	1,864,760	204,438	12.3%
	Professional & Contract Services	4,078,750	3,938,581	4,332,570	4,361,590	4,594,878	233,288	5.3%
	Capital Outlay	128,082	21,437	50,700	42,800	56,700	13,900	32.5%
<b>TOTAL GENERAL FUND</b>		<b>13,409,876</b>	<b>13,323,028</b>	<b>15,323,653</b>	<b>14,958,729</b>	<b>16,552,708</b>	<b>1,593,979</b>	<b>10.7%</b>
<b>Special Gas Tax Fund (21)</b>	Professional & Contract Services	17,968	63,148	25,000	25,000	25,000	—	—%
	Capital Outlay	—	—	—	—	33,500	33,500	n/a
<b>TOTAL SPECIAL GAS TAX FUND</b>		<b>17,968</b>	<b>63,148</b>	<b>25,000</b>	<b>25,000</b>	<b>58,500</b>	<b>33,500</b>	<b>134.0%</b>
<b>Measure A Fund (22)</b>	Capital Outlay	—	—	160,000	—	160,000	160,000	n/a
<b>TOTAL TRANSPORTATION GRANTS FUND</b>		<b>—</b>	<b>—</b>	<b>160,000</b>	<b>—</b>	<b>160,000</b>	<b>160,000</b>	<b>n/a</b>
<b>Transportation Grant Fund (23)</b>	Professional & Contract Services	—	—	25,000	—	25,000	25,000	n/a
	Capital Outlay	—	—	850,000	150,000	900,000	750,000	500.0%
<b>TOTAL TRANSPORTATION GRANTS FUND</b>		<b>—</b>	<b>—</b>	<b>875,000</b>	<b>150,000</b>	<b>925,000</b>	<b>775,000</b>	<b>516.7%</b>
<b>Public Safety Grant Fund (27)</b>	Supplies & Services	—	—	30,000	30,000	421	(29,579)	(98.6)%
<b>TOTAL PUBLIC SAFETY GRANTS FUND</b>		<b>—</b>	<b>—</b>	<b>30,000</b>	<b>30,000</b>	<b>421</b>	<b>(29,579)</b>	<b>(98.6)%</b>
<b>Police Grants Fund (29)</b>	Salary, Wages, & Benefits	68,004	104,218	124,410	123,556	172,800	49,244	39.9%
	Supplies & Services	2,590	2,677	4,000	5,400	4,600	(800)	(14.8)%
	Capital Outlay	22,536	—	—	—	—	—	n/a
<b>TOTAL POLICE GRANTS FUND</b>		<b>93,130</b>	<b>106,895</b>	<b>128,410</b>	<b>128,956</b>	<b>177,400</b>	<b>48,444</b>	<b>37.6%</b>
<b>Capital Improvement Fund (31)</b>	Professional & Contract Services	55,222	234,627	537,325	169,335	690,315	520,980	307.7%
	Capital Outlay	667,783	845,912	12,532,222	6,618,968	6,218,836	(400,132)	(6.0)%
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>723,005</b>	<b>1,080,539</b>	<b>13,069,547</b>	<b>6,788,303</b>	<b>6,909,151</b>	<b>120,848</b>	<b>1.8%</b>
<b>COPs Town Hall Fund (33)</b>	Capital Outlay	769,350	2,637,356	1,695,795	1,742,888	—	(1,742,888)	(100.0)%
<b>TOTAL COPs TOWN HALL FUND</b>		<b>769,350</b>	<b>2,637,356</b>	<b>1,695,795</b>	<b>1,742,888</b>	<b>—</b>	<b>(1,742,888)</b>	<b>(100.0)%</b>
<b>COPs Debt Service Fund (43)</b>	Debt Service Payments	439,377	299,069	297,070	299,070	299,869	799	0.3%
<b>TOTAL COPs DEBT SERVICE FUND</b>		<b>439,377</b>	<b>299,069</b>	<b>297,070</b>	<b>299,070</b>	<b>299,869</b>	<b>799</b>	<b>0.3%</b>
<b>Fleet Replacement Fund (61)</b>	Capital Outlay	—	30,964	121,035	112,587	145,000	32,413	28.8%
<b>TOTAL FLEET REPLACEMENT FUND</b>		<b>—</b>	<b>30,964</b>	<b>121,035</b>	<b>112,587</b>	<b>145,000</b>	<b>32,413</b>	<b>28.8%</b>
<b>TOTAL EXPENDITURES ALL FUNDS*</b>		<b>15,452,706</b>	<b>17,540,999</b>	<b>31,725,510</b>	<b>24,235,533</b>	<b>25,228,049</b>	<b>992,516</b>	<b>4.1%</b>

\*Excludes Transfers Out

## 2018-19 Appropriations by Category (All Funds)



# SCHEDULE OF REVENUE, EXPENDITURES AND FUND BALANCE FOR FISCAL YEAR BEGINNING JULY 1, 2018

Fund Summary	General Fund (11)	Gas Tax (21)	Measure A (22)	Special Fund		
				Transp. Grant (23)	Public Safety Grant (27)	Police Grant (29)
<b>Revenue (by Category)</b>						
Sales Tax	11,750,000	—	—	—	—	—
Cardroom Tax	4,235,000	—	—	—	—	—
Property and Other Taxes	731,000	—	—	—	—	—
Licenses and Permits	123,840	—	—	—	—	—
Fines and Forfeitures	69,000	—	—	—	—	—
Intergovernmental	67,010	69,489	50,500	925,000	—	100,000
Use of Money & Property	512,802	300	430	—	30	400
Sewer Service Charges	819,500	—	—	—	—	—
Other Charges for Services	135,870	—	—	—	—	—
Other Revenues	105,300	—	—	—	—	—
<b>Total Revenues</b>	<b>18,549,322</b>	<b>69,789</b>	<b>50,930</b>	<b>925,000</b>	<b>30</b>	<b>100,400</b>
<b>Operating Expenditures (by Dept)</b>						
General Administration <i>City Council (110); City Attorney (130); City Manager/Clerk (140); Human Resources (141); Finance (150); General Services (151)</i>	3,607,480	—	—	—	—	—
Police <i>Police Admin (210); Police Patrol (220); Communication (230); Community Services (240)</i>	7,649,268	—	—	—	421	177,400
Public Works Admin, Engineering, and Building <i>Admin, Engineering and Building (310); Maintenance &amp; Sewer (320); Planning (410); Facility Operations (800's)</i>	4,270,120	25,000	—	—	—	—
Recreation Services (510)	1,025,840	—	—	—	—	—
Debt Service COP (620)	—	—	—	—	—	—
<b>Total Operating Expenditures</b>	<b>16,552,708</b>	<b>25,000</b>	<b>—</b>	<b>—</b>	<b>421</b>	<b>177,400</b>
<b>Operating Surplus (Deficit)</b>	<b>1,996,614</b>	<b>44,789</b>	<b>50,930</b>	<b>925,000</b>	<b>(391)</b>	<b>(77,000)</b>
<b>Non-Operating Activities</b>						
Capital Investment	—	(33,500)	(160,000)	(925,000)	—	—
Transfers In	—	—	—	—	—	—
Transfers Out	(974,869)	—	—	—	—	—
<b>Total Non-Operating Activities</b>	<b>(974,869)</b>	<b>(33,500)</b>	<b>(160,000)</b>	<b>(925,000)</b>	<b>—</b>	<b>—</b>
<b>Fund Balance</b>						
Change in Fund Balance	1,021,745	11,289	(109,070)	—	(391)	(77,000)
Beginning @ July 1 (Projected)	23,782,194	28,116	162,821	—	421	124,605
<b>Ending @ June 30</b>	<b>24,803,939</b>	<b>39,405</b>	<b>53,751</b>	<b>—</b>	<b>30</b>	<b>47,605</b>

Fund Summary	Capital Funds				Total
	Capital Improvement Fund (31)	COPS Town Hall Fund (33)	Debt Service Fund (43)	Fleet Replacement Fund (61)	
<b>Revenue (by Category)</b>					
Sales Tax	—	—	—	—	11,750,000
Cardroom Tax	—	—	—	—	4,235,000
Property and Other Taxes	—	—	—	—	731,000
Licenses and Permits	—	—	—	—	123,840
Fines and Forfeitures	—	—	—	—	69,000
Intergovernmental	—	—	—	—	1,211,999
Use of Money & Property	—	—	—	5,300	519,262
Sewer Service Charges	—	—	—	—	819,500
Other Charges for Services	—	—	—	80,510	216,380
Other Revenues	—	—	—	—	105,300
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>85,810</b>	<b>19,781,281</b>
<b>Operating Expenditures (by Dept)</b>					
General Administration <i>City Council (110); City Attorney (130); City Manager/Clerk (140); Human Resources (141); Finance (150); General Services (151)</i>	—	—	—	—	3,607,480
Police <i>Police Admin (210); Police Patrol (220); Communication (230); Community Services (240)</i>	—	—	—	—	7,827,089
Public Works Admin, Engineering, and Building <i>Admin, Engineering and Building (310); Maintenance &amp; Sewer (320); Planning (410); Facility Operations (600's)</i>	—	—	—	—	4,295,120
Recreation Services (510)	—	—	—	—	1,025,840
Debt Service COP (620)	—	—	299,869	—	299,869
<b>Total Operating Expenditures</b>	<b>—</b>	<b>—</b>	<b>299,869</b>	<b>—</b>	<b>17,055,398</b>
<b>Operating Surplus (Deficit)</b>	<b>—</b>	<b>—</b>	<b>(299,869)</b>	<b>85,810</b>	<b>2,725,883</b>
<b>Non-Operating Activities</b>					
Capital Investment	(6,909,151)	—	—	(145,000)	(8,172,651)
Transfers In	675,000	—	299,869	—	974,869
Transfers Out	—	—	—	—	(974,869)
<b>Total Non-Operating Activities</b>	<b>(6,234,151)</b>	<b>—</b>	<b>299,869</b>	<b>(145,000)</b>	<b>(8,172,651)</b>
<b>Fund Balance</b>					
Change in Fund Balance	(6,234,151)	—	—	(59,190)	(5,446,768)
Beginning @ July 1 (Projected)	7,650,977	1	(1)	729,025	32,478,159
<b>Ending @ June 30</b>	<b>1,416,826</b>	<b>1</b>	<b>(1)</b>	<b>669,835</b>	<b>27,031,391</b>

# STATUS OF FUND BALANCES

## PROJECTED FUND BALANCE 6/30/2019

FUNDS	Estimated	Proposed	Proposed	Proposed	Transfers	Projected	Change in Fund Balance	
	Fund Balance						Revenue	Operating
	7/1/2018		Expenditures	Expenditures		6/30/2019		
	[a]					[b]	[b] - [a]	[b] / [a] - 1
11 - General Fund	23,782,194	18,549,322	(16,552,708)	—	(974,869)	24,803,939	1,021,745	4.3%
21 - Gas Tax	28,116	69,789	(25,000)	(33,500)	—	39,405	11,289	40.2%
22 - Measure A	162,821	50,930	—	(160,000)	—	53,751	(109,070)	(67.0)%
23 - Transportation Grant	—	925,000	—	(925,000)	—	—	—	n/a
27 - Public Safety Grants	421	30	(421)	—	—	30	(391)	(92.9)%
29 - Police Grant	124,605	100,400	(177,400)	—	—	47,605	(77,000)	(61.8)%
31 - Capital Improvement	7,650,977	—	—	(6,909,151)	675,000	1,416,826	(6,234,151)	(81.5)%
33 - COPs Town Hall	1	—	—	—	—	1	—	—%
43 - COPs Debt Service	(1)	—	(299,869)	—	299,869	(1)	—	—%
61 - Fleet Replacement	729,025	85,810	—	(145,000)	—	669,835	(59,190)	(8.1)%
<b>TOTAL</b>	<b>32,478,159</b>	<b>19,781,281</b>	<b>(17,055,398)</b>	<b>(8,172,651)</b>	<b>—</b>	<b>27,031,391</b>	<b>(5,446,768)</b>	<b>(16.8)%</b>

### Major Changes in Fund Balance (change in excess of \$1.0 million or 10 percent)

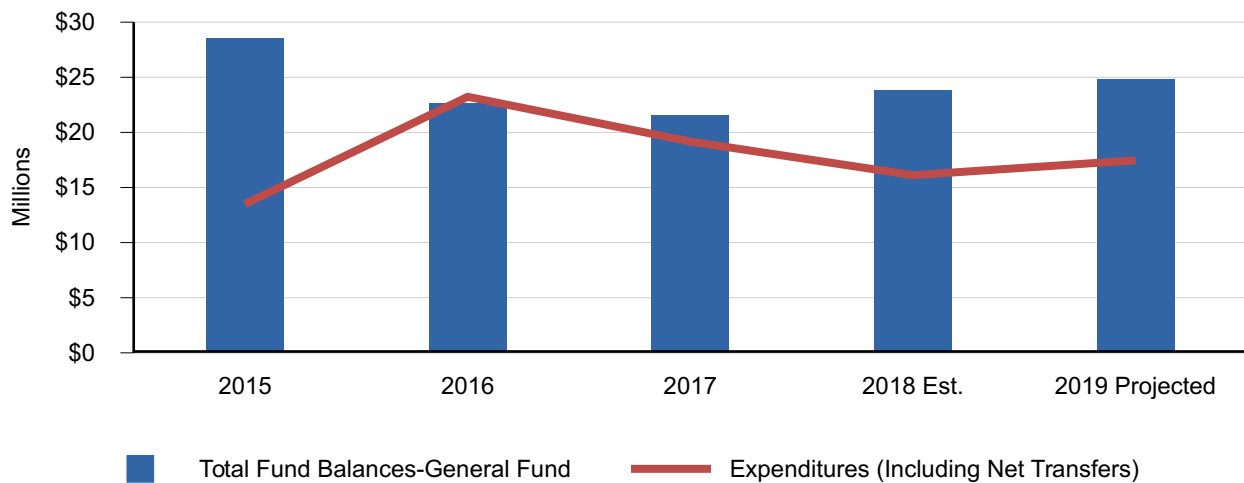
- **General Fund (11):** Increase in fund balance is primarily due to the revenues exceeding operating expenditure by close to \$2.0 million. The details of the analysis can be found in the City Manager's Budget Message.
- **Gas Tax (21):** Changes in Gas Tax is resulted from unspent capital project budget in 2017-18, which will be carried over to 2018-19. It will be to fund the Mission Road Bicycle and Pedestrian Improvement Project (Project No 903).
- **Measure A (22):** Projected fund balance reduced as more of Measure A funds are allocated to capital project in 2018-19 - Mission Road Bicycle and Pedestrian Improvement Project (Project No 903).
- **Public Safety Grants (27):** Projected fund balance reduced as the Police Department exhaust the one-time grant for youth outreach. The Department expects to complete the scope of the grant by June 30, 2019.
- **Police Grant (29):** is for the annual \$100,000 allocation of Citizens' Option for Public Safety grant designated for supplemental law enforcement. The reduction in Police Grant fund balance is resulted from additional CSO budgeted in 2018-19 for enforcement.
- **Capital Improvement (31):** Projected fund balance reduction of \$6.2 million is linked to projected completion of the Town Hall Campus Renovation (Project 947).

## PROJECTED RESERVE BALANCE AT 6/30/2019

FUNDS	Estimated Fund Balance 6/30/2018	Allocated Reserves 6/30/2018	General Reserves 6/30/2018	Projected Fund Balance 6/30/2019	Allocated Reserves 6/30/2019	General Reserves 6/30/2019
11 - General Fund	23,782,194	16,450,000	7,332,194	24,803,939	16,550,000	8,253,939
21 - Gas Tax	28,116	28,116	—	39,405	39,405	—
22 - Measure A	162,821	162,821	—	53,751	53,751	—
23 - Transportation Grant	—	—	—	—	—	—
27 - Public Safety Grants	421	421	—	30	30	—
29 - Police Grant	124,605	124,605	—	47,605	47,605	—
31 - Capital Improvement	7,650,977	7,650,977	—	1,416,826	1,416,826	—
33 - COPs Town Hall	1	1	—	1	1	—
43 - COPs Debt Service	(1)	(1)	—	(1)	(1)	—
61 - Fleet Replacement	729,025	729,025	—	669,835	669,835	—
<b>TOTAL</b>	<b>32,478,159</b>	<b>25,145,965</b>	<b>7,332,194</b>	<b>27,031,391</b>	<b>18,777,452</b>	<b>8,253,939</b>

<b>Estimated General Fund Reserves 2018-19</b>		
Committed	Debt Reduction	600,000
	Budget Stabilization	15,000,000
Assigned	Litigation	100,000
	Insurance	100,000
	Disaster Response and Recovery	750,000
<b>Sub-Total Committed / Assigned</b>		<b>16,550,000</b>
Unassigned		8,253,939
<b>Total</b>		<b>24,803,939</b>

### 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 (#11). 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 2018-19, the Transfer to the Debt Service Fund is \$299,869. A total of \$675,000 is to be transferred from the General Fund to the Capital Improvement Fund including:

- an allocation of \$30,000 for Information Technology Infrastructure;
- \$200,000 for General Plan Update;
- \$60,000 for Sanitary Sewer Project;
- \$35,000 for Climate Action Plan Update;
- \$50,000 for Dispatch Furniture Upgrade;
- \$250,000 for the Sterling Park Playground; and
- \$50,000 for Records Management System Purchase.

600 – NON-DEPARTMENTAL – TRANSFERS		2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted
<b>OTHER FINANCING SOURCES / (USES)</b>						
<b>Transfers In</b>						
29-39001	Transfer In - (From General Fund)	—	—	—	—	—
31-39001	Transfer In - (Capital Imprv. Fund)	9,543,165	5,550,000	888,840	859,341	675,000
43-39001	Transfer In - (Debt Service Fund)	289,370	298,997	297,070	298,674	299,869
<b>TOTAL TRANSFERS IN</b>		<b>9,832,535</b>	<b>5,848,997</b>	<b>1,185,910</b>	<b>1,158,015</b>	<b>974,869</b>
<b>Transfers Out</b>						
11-99001	Transfer Out - (To Other Funds)	—	—	—	—	—
11-99004	Transfer Out - (Capital Imprv. Fund)	9,543,165	5,550,000	888,840	888,840	675,000
11-99005	Transfer Out - (Debt Service Fund)	289,370	298,997	297,070	298,674	299,869
<b>TOTAL TRANSFERS OUT</b>		<b>9,832,535</b>	<b>5,848,997</b>	<b>1,185,910</b>	<b>1,187,514</b>	<b>974,869</b>



# Revenue

Revenue



## Revenue Detail

General Fund (11)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[(b)/[a)]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Sales, Cardroom, Property and Other Taxes and Fees</b>							
31001 Secured Taxes	403,551	412,783	450,000	415,000	420,000	5,000	1.2%
31002 Unsecured Taxes	21,305	20,856	23,800	22,700	22,900	200	0.9%
31003 Supplemental Property Taxes	14,795	15,150	15,000	14,000	15,000	1,000	7.1%
31006 Prop Tax in-Lieu of VLF	118,540	121,020	121,500	124,000	125,000	1,000	0.8%
31008 Unitary Tax	2,075	2,218	2,000	1,800	2,400	600	33.3%
31009 Home Owner Property Tax Refunds	2,111	1,968	1,000	950	2,000	1,050	110.5%
31111 Sales Taxes	8,750,350	11,191,459	11,450,000	11,450,000	11,750,000	300,000	2.6%
31112 Real Estate Transfer	54,795	4,565	3,500	8,200	11,700	3,500	42.7%
31113 Franchise Fees	115,585	136,895	106,000	122,000	125,000	3,000	2.5%
31114 Business Licenses Taxes	6,275	6,650	6,275	7,000	7,000	—	—%
31115 Cardroom Taxes	4,039,518	4,278,510	4,120,000	4,165,000	4,235,000	70,000	1.7%
31116 AB 1766 State Reimbursement (25% of Sales Tax Returned)	2,100,713	10,890	—	—	—	—	n/a
<b>Total Property and Other Taxes</b>	<b>15,629,613</b>	<b>16,202,964</b>	<b>16,299,075</b>	<b>16,330,650</b>	<b>16,716,000</b>	<b>385,350</b>	<b>2.4%</b>
<b>Licenses and Permits</b>							
32001 Building Permits	34,802	52,530	64,500	115,000	37,000	(78,000)	(67.8)%
32002 Building Plan Checking	18,933	76,688	45,000	30,000	15,000	(15,000)	(50.0)%
32003 Eng. Plan & Map Checking	—	492	5,000	13,133	5,000	(8,133)	(61.9)%
32004 Eng. Permits Inspections	21,145	11,357	10,000	13,275	10,000	(3,275)	(24.7)%
32011 Grading Permits	3,125	96,231	10,000	20,000	10,000	(10,000)	(50.0)%
32012 Lot Line Adjustments/ Subdivisions	3,000	—	—	—	5,000	5,000	n/a
32014 Use Permits	27,116	25,094	9,000	39,000	19,000	(20,000)	(51.3)%
32016 Sign Permits	814	2,522	2,540	2,700	3,140	440	16.3%
32017 Tree Removal Permits	2,370	2,370	1,400	2,844	1,400	(1,444)	(50.8)%
32018 CEQA Fees	174,282	90,748	15,200	1,900	8,200	6,300	331.6%
32019 Design Reviews-Minor	29,903	7,639	8,100	4,500	10,100	5,600	124.4%
<b>Total Licenses and Permits</b>	<b>315,490</b>	<b>365,671</b>	<b>170,740</b>	<b>242,352</b>	<b>123,840</b>	<b>(118,512)</b>	<b>(48.9)%</b>
<b>Fines and Forfeitures</b>							
33001 Vehicle Code*	24,799	19,893	26,000	26,000	26,000	—	—%
33003 Parking Penalties *	43,427	37,597	43,000	43,000	43,000	—	—%
<b>Total Fines and Forfeitures</b>	<b>68,226</b>	<b>57,490</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>—</b>	<b>—%</b>

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

## Revenue Detail

General Fund (11)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[(b)/[a)]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Use of Money and Property</b>							
34001 Interest on Investments	166,362	222,137	180,000	304,886	213,000	(91,886)	(30.1)%
34021 Senior Housing Rents	188,180	190,045	190,000	190,000	190,000	—	—%
34022 1500 Hillside Rents	1	1	1	1	1	—	—%
34023 City Hall Annex Rents	41,461	41,461	41,500	41,460	41,500	40	0.1%
34024 Recreation Center Rents	59,626	68,898	60,000	61,000	62,000	1,000	1.6%
34025 Corp Yard 601 F St Rent	1	1	1	1	1	—	—%
34026 Verano 1065 Mission Rd. Rent	6,144	5,888	5,500	5,400	5,500	100	1.9%
34028 A/V Equipment Rental	880	900	800	600	800	200	33.3%
<b>Total Use of Money and Property</b>	<b>462,655</b>	<b>529,331</b>	<b>477,802</b>	<b>603,348</b>	<b>512,802</b>	<b>(90,546)</b>	<b>(15.0)%</b>
<b>Revenues from Other Agencies</b>							
35111 State Police Programs	13	12	10	10	10	—	—%
35112 POST Reimbursements	4,057	361	1,000	1,000	1,000	—	—%
35113 Inner Perspectives Revenues	9,450	11,250	11,000	11,000	11,000	—	—%
35121 County Grants - Police	19,082	6,607	—	—	—	—	n/a
<i>Asset forfeiture / property room</i>						—	n/a
35123 State Grants	5,000	5,000	5,000	5,000	5,000	—	—%
35141 Reimbursement for Public Works Maintenance Services	—	—	50,000	50,000	50,000	—	—%
<b>Total Revenues from Other Agencies</b>	<b>37,602</b>	<b>23,230</b>	<b>67,010</b>	<b>67,010</b>	<b>67,010</b>	<b>—</b>	<b>—%</b>
<b>Charges for Current Services</b>							
36001 Cardroom Registration Fees	9,900	7,700	7,500	7,500	7,500	—	—%
36002 Cardroom Renewal Fees	13,730	12,150	10,000	10,000	10,000	—	—%
36211 Cal Water	14,137	16,739	14,000	16,740	14,000	(2,740)	(16.4)%
36221 Sewer Fees	836,480	741,229	740,000	815,000	819,500	4,500	0.6%
36321 Release Impound Vehicles	5,040	6,880	5,500	5,500	5,500	—	—%
36322 Citation Sign Off	820	370	800	800	800	—	—%
36323 Fingerprinting	15,645	8,090	15,500	15,500	15,500	—	—%
36324 Police Reports	975	1,615	800	800	800	—	—%
36331 Special Police Services	5,811	7,528	6,000	6,000	6,000	—	—%
36401 Recreation & Park Fees	48,697	41,664	43,000	43,656	44,000	344	0.8%
36403 Shows, Tickets, Trip Fees	9,151	5,254	7,500	5,000	6,000	1,000	20.0%
36404 Holiday Fees	3,232	3,788	3,700	3,397	3,700	303	8.9%
36406 Summer Camp Fees	20,512	19,394	22,000	22,000	22,000	—	—%
36410 Historical Association	109	71	70	353	70	(283)	(80.2)%
<b>Total Charges for Current Services</b>	<b>984,239</b>	<b>872,472</b>	<b>876,370</b>	<b>952,246</b>	<b>955,370</b>	<b>3,124</b>	<b>0.3%</b>

## Revenue Detail

General Fund (11)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[(b)/[a]]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Other Revenues</b>							
37001 Sale of Documents	360	89	200	300	300	—	—%
37011 Sale of Property	3,520	—	—	—	—	—	n/a
37021 Insurance Reimbursements	76,988	50,418	20,000	40,000	40,000	—	—%
37030 Other Reimbursements	—	—	—	—	50,000	50,000	n/a
37031 Other Operating Reimbursements	104,703	2,244	1,000	5,000	5,000	—	—%
37032 Cash over (Short)	1	(5)	—	—	—	—	n/a
37033 Recycle Rebates	—	—	—	31,198	—	(31,198)	(100.0)%
37041 Capital Improvement Reimbursements	—	—	—	—	—	—	n/a
37059 Other Miscellaneous Revenues	35,800	21,707	5,000	10,000	10,000	—	—%
<b>Total Other Revenues</b>	<b>221,372</b>	<b>74,453</b>	<b>26,200</b>	<b>86,498</b>	<b>105,300</b>	<b>18,802</b>	<b>21.7%</b>

<b>TOTAL GENERAL FUND REVENUES</b>	<b>17,719,197</b>	<b>18,125,611</b>	<b>17,986,197</b>	<b>18,351,104</b>	<b>18,549,322</b>	<b>198,218</b>	<b>1.1%</b>
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Special Gas Tax (21)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[(b)/[a]]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Use of Money and Property</b>							
34001 Interest on Investments	114	248	200	160	300	140	87.5%
<b>Total Use of Money and Property</b>	<b>114</b>	<b>248</b>	<b>200</b>	<b>160</b>	<b>300</b>	<b>140</b>	<b>87.5%</b>

<b>Revenues from Other Agencies</b>							
35201 Gas Tax - 2105	10,061	8,479	8,830	10,500	8,670	(1,830)	(17.4)%
35202 Gas Tax - 2106	11,829	10,632	10,950	11,200	10,795	(405)	(3.6)%
35203 Gas Tax - 2107	13,101	10,750	12,120	13,100	10,757	(2,343)	(17.9)%
35204 Gas Tax - 2107.5	1,000	1,000	1,000	1,000	1,000	—	—%
35205 Gas Tax - 2103	9,205	4,028	4,200	4,200	11,546	7,346	174.9%
35206 Gas Tax - 2031 Rd Maint. Rehabilitation (RMRA)	—	—	8,500	9,532	25,009	15,477	162.4%
35209 Gas Tax State Repayment	—	—	1,500	3,424	1,712	(1,712)	(50.0)%
<b>Total Revenues from Other Agencies</b>	<b>45,196</b>	<b>34,889</b>	<b>47,100</b>	<b>52,956</b>	<b>69,489</b>	<b>16,533</b>	<b>31.2%</b>

<b>Total Special Tax (Fund 21)</b>	<b>45,310</b>	<b>35,137</b>	<b>47,300</b>	<b>53,116</b>	<b>69,789</b>	<b>16,673</b>	<b>31.4%</b>
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## Revenue Detail

Measure A (22)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[(b)/[a]-1]
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Use of Money and Property</b>							
34001 Interest on Investment	186	606	200	1,177	430	(747)	(63.5)%
<b>Total Use of Money and Property</b>	<b>186</b>	<b>606</b>	<b>200</b>	<b>1,177</b>	<b>430</b>	<b>(747)</b>	<b>(63.5)%</b>

<b>Revenues from Other Agencies</b>							
35301 Measure A Taxes	50,105	52,099	50,500	50,500	50,500	—	—%
<b>Total Revenues from Other Agencies</b>	<b>50,105</b>	<b>52,099</b>	<b>50,500</b>	<b>50,500</b>	<b>50,500</b>	<b>—</b>	<b>—%</b>

<b>Total Measure A (Fund 22)</b>	<b>50,291</b>	<b>52,705</b>	<b>50,700</b>	<b>51,677</b>	<b>50,930</b>	<b>(747)</b>	<b>(1.4)%</b>
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Transportation Grants (23)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[(b)/[a]-1]
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Revenues from Other Agencies</b>							
35003 State Transportation Grant	—	—	250,000	150,000	100,000	(50,000)	(33.3)%
35005 Federal Transportation Livable Community (TLC)	—	—	525,000	—	525,000	525,000	n/a
35006 Federal Local Sts. Rds. (LSR)	—	—	100,000	—	100,000	100,000	n/a
35007 County Transportation Grant	—	—	—	—	200,000	200,000	n/a
<b>Total Revenues from Other Agencies</b>	<b>—</b>	<b>—</b>	<b>875,000</b>	<b>150,000</b>	<b>925,000</b>	<b>775,000</b>	<b>516.7%</b>

<b>Total Transportation Grants (Fund 23)</b>	<b>—</b>	<b>—</b>	<b>875,000</b>	<b>150,000</b>	<b>925,000</b>	<b>775,000</b>	<b>516.7%</b>
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Public Safety Grants (27)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[(b)/[a]-1]
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Use of Money and Property</b>							
34001 Interest on Investments	—	20	100	226	30	(196)	(86.7)%
<b>Total Use of Money and Property</b>	<b>—</b>	<b>20</b>	<b>100</b>	<b>226</b>	<b>30</b>	<b>(196)</b>	<b>(86.7)%</b>

<b>Revenues from Other Agencies</b>							
35111 State Police Programs	—	30,175	—	—	—	—	n/a
35123 State Grants	—	—	30,175	—	—	—	n/a
<b>Total Revenues from Other Agencies</b>	<b>—</b>	<b>30,175</b>	<b>30,175</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>

<b>Total Public Safety Grant (Fund 27)</b>	<b>—</b>	<b>30,195</b>	<b>30,275</b>	<b>226</b>	<b>30</b>	<b>(196)</b>	<b>(86.7)%</b>
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## Revenue Detail

				[a]	[b]	[b]-[a]	((b)/[a])-1
<b>Police Grant (29)</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Change in Budget</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
<b>Use of Money and Property</b>							
34001 Interest on Investments	362	1,023	500	1,479	400	(1,079)	(73.0)%
<b>Total Use of Money and Property</b>	<b>362</b>	<b>1,023</b>	<b>500</b>	<b>1,479</b>	<b>400</b>	<b>(1,079)</b>	<b>(73.0)%</b>

<b>Revenues from Other Agencies</b>							
35111 State Police Programs	124,300	130,086	100,000	100,000	100,000	—	—%
35122 Federal Grants	26,078	3,459	—	3,750	—	(3,750)	(100.0)%
<b>Total Revenues from Other Agencies</b>	<b>150,378</b>	<b>133,545</b>	<b>100,000</b>	<b>103,750</b>	<b>100,000</b>	<b>(3,750)</b>	<b>(3.6)%</b>

<b>Total Police Grant (Fund 29)</b>	<b>150,740</b>	<b>134,568</b>	<b>100,500</b>	<b>105,229</b>	<b>100,400</b>	<b>(4,829)</b>	<b>(4.6)%</b>
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				[a]	[b]	[b]-[a]	((b)/[a])-1
<b>Capital Improvement (31)</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Change in Budget</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
<b>Revenues from Other Agencies</b>							
35131 Measure M Grant	—	169,204	—	—	—	—	n/a
<b>Total Revenues from Other Agencies</b>	<b>—</b>	<b>169,204</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>

<b>Other Revenue</b>							
37038 Park in-Lieu Fees	—	163,664	—	—	—	—	n/a
37045 PEG Cable Fees	—	4,669	—	—	—	—	n/a
<b>Total Other Revenue</b>	<b>—</b>	<b>168,333</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>

<b>Total Capital Improvement (Fund 31)</b>	<b>—</b>	<b>337,537</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>
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				[a]	[b]	[b]-[a]	((b)/[a])-1
<b>COP's Town Hall (33)</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Change in Budget</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>	<b>\$</b>	<b>%</b>
<b>Use of Money and Property</b>							
34001 Interest on Investment	10,046	23,734	5,000	13,319	—	(13,319)	(100.0)%
<b>Total Use of Money and Property</b>	<b>10,046</b>	<b>23,734</b>	<b>5,000</b>	<b>13,319</b>	<b>—</b>	<b>(13,319)</b>	<b>(100.0)%</b>

<b>Other Revenue</b>							
37060 Proceeds from COP Issuance	5,102,497	—	—	—	—	—	n/a
<b>Total Other Revenue</b>	<b>5,102,497</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>

<b>Total COP's Town Hall Project (Fund 33)</b>	<b>5,112,543</b>	<b>23,734</b>	<b>5,000</b>	<b>13,319</b>	<b>—</b>	<b>(13,319)</b>	<b>(100.0)%</b>
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## Revenue Detail

				[a]	[b]	[b]-[a]	([b]/[a])-1
COP's Debt Service Fund (43)	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Use of Money and Property</b>							
34001 Interest on Investment	68	55	10	350	—	(350)	(100.0)%
<b>Total Use of Money and Property</b>	<b>68</b>	<b>55</b>	<b>10</b>	<b>350</b>	<b>—</b>	<b>(350)</b>	<b>(100.0)%</b>
<b>Other Revenue</b>							
37060 Proceeds from COP Issuance	150,000	—	—	—	—	—	n/a
<b>Total Other Revenue</b>	<b>150,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>
<b>Total COPs Debt Service (Fund 43)</b>	<b>150,068</b>	<b>55</b>	<b>10</b>	<b>350</b>	<b>—</b>	<b>(350)</b>	<b>(100.0)%</b>
				[a]	[b]	[b]-[a]	([b]/[a])-1
Fleet Replacement (61)	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Use of Money and Property</b>							
34001 Interest on Investment	409	5,619	5,000	4,902	5,300	398	8.1%
<b>Total Use of Money and Property</b>	<b>409</b>	<b>5,619</b>	<b>5,000</b>	<b>4,902</b>	<b>5,300</b>	<b>398</b>	<b>8.1%</b>
<b>Charges for Current Services</b>							
36901 Fleet Replacement Charges	776,012	—	80,510	80,510	80,510	—	—%
<b>Total Charges for Current Services</b>	<b>776,012</b>	<b>—</b>	<b>80,510</b>	<b>80,510</b>	<b>80,510</b>	<b>—</b>	<b>—%</b>
<b>Other Revenue</b>							
37011 Sale of Property	—	2,084	—	3,040	—	(3,040)	(100.0)%
<b>Total Other Revenue</b>	<b>—</b>	<b>2,084</b>	<b>—</b>	<b>3,040</b>	<b>—</b>	<b>(3,040)</b>	<b>(100.0)%</b>
<b>Total Fleet Replacement (Fund 61)</b>	<b>776,421</b>	<b>7,703</b>	<b>85,510</b>	<b>88,452</b>	<b>85,810</b>	<b>(2,642)</b>	<b>(3.0)%</b>
<b>Grand Total for All Funds</b>	<b>24,004,570</b>	<b>18,747,245</b>	<b>19,180,492</b>	<b>18,813,473</b>	<b>19,781,281</b>	<b>967,808</b>	<b>5.1%</b>



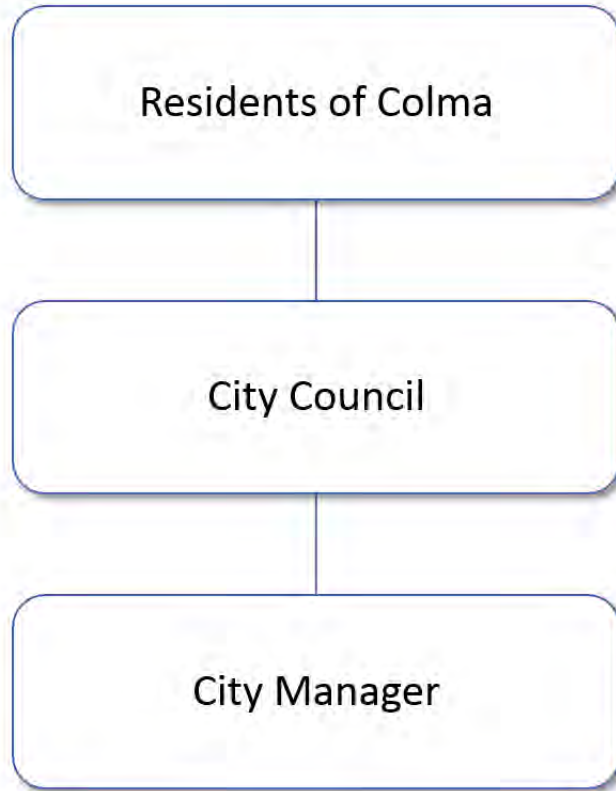
# Departmental Budgets

Dept. 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, Governing Body, 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.
- **Governing Body** - In its governing body 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 the Council-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. Members of the City Council represent 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

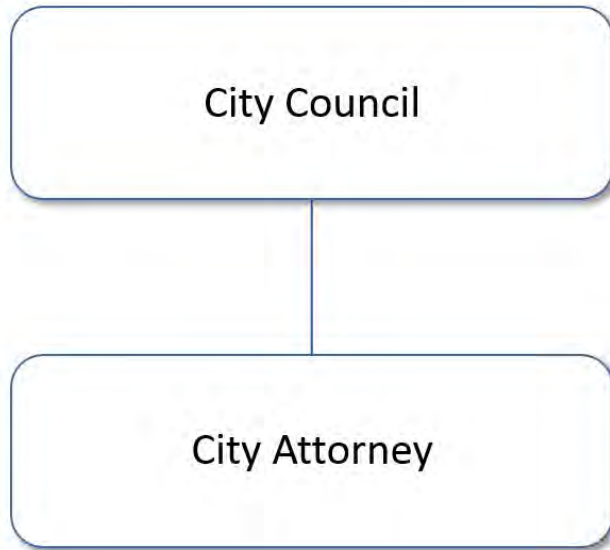
The 2018-19 Budget is \$6,000 (2.3%) more than the 2017-18 Estimated Actual. This is primarily due to increase in benefit cost and in Special Department Expense.

## EXPENDITURE DETAIL

CITY COUNCIL (11-110)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Salaries &amp; Wages</b>							
51001 Elected Officials	55,440	55,470	55,440	55,440	55,500	60	0.1%
51009 Deferred Compensation	4,800	4,900	4,800	4,800	4,800	—	0.0%
51020 Cash-in-lieu - Medical	3,000	4,750	6,000	6,000	6,000	—	0.0%
<b>Total Salaries &amp; Wages</b>	<b>63,240</b>	<b>65,120</b>	<b>66,240</b>	<b>66,240</b>	<b>66,300</b>	<b>60</b>	<b>0.1%</b>
<b>Benefits</b>							
52001 PERS Misc. Employees	8,787	9,284	9,650	9,462	11,600	2,138	22.6%
52007 Health	84,541	70,574	61,870	57,774	58,200	426	0.7%
52008 Dental	9,034	9,222	11,800	9,788	11,800	2,012	20.6%
52009 Life Insurance	330	330	380	383	380	(3)	(0.8)%
52001 Vision	1,471	1,531	1,630	1,656	1,630	(26)	(1.6)%
52014 Social Security Employer	3,921	4,038	4,110	4,107	4,100	(7)	(0.2)%
52015 Medicare Employer	917	944	970	960	1,000	40	4.2%
52017 Retirees Health	—	14,472	20,292	20,290	19,200	(1,090)	(5.4)%
52018 Retirees Dental	—	876	1,240	1,240	1,200	(40)	(3.2)%
52109 Retirement Health Savings	—	14	—	162	200	38	23.5%
<b>Total Benefits</b>	<b>109,001</b>	<b>111,285</b>	<b>111,942</b>	<b>105,822</b>	<b>109,310</b>	<b>3,488</b>	<b>3.3%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>172,241</b>	<b>176,405</b>	<b>178,182</b>	<b>172,062</b>	<b>175,610</b>	<b>3,548</b>	<b>2.1%</b>
<b>Supplies &amp; Services</b>							
60002 Office Supplies	—	187	500	500	500	—	0.0%
60005 Special Dept. Expenses <i>Council Reorganization, Community Outreach, Business Recognition, Cemetery and Auto Row Workgroup Meetings</i>	5,486	4,312	15,000	10,000	16,500	6,500	65.0%
60007 Donations	46,912	59,913	65,000	69,000	65,000	(4,000)	(5.8)%
60010 Conferences & Meetings	2,055	2,246	2,500	2,500	2,500	—	0.0%
60016 Council Member A	1,663	1,449	2,500	2,500	2,500	—	0.0%
60017 Council Member B	250	819	2,500	2,500	2,500	—	0.0%
60018 Council Member C	900	1,387	2,500	2,500	2,500	—	0.0%
60019 Council Member D	190	120	2,500	2,500	2,500	—	0.0%
60020 Council Member E	145	150	2,500	2,500	2,500	—	0.0%
<b>Total Supplies &amp; Services</b>	<b>57,601</b>	<b>70,583</b>	<b>95,500</b>	<b>94,500</b>	<b>97,000</b>	<b>2,500</b>	<b>2.6%</b>
<b>Total Supplies &amp; Services</b>	<b>57,601</b>	<b>70,583</b>	<b>95,500</b>	<b>94,500</b>	<b>97,000</b>	<b>2,500</b>	<b>2.6%</b>
<b>Total City Council</b>	<b>229,842</b>	<b>246,988</b>	<b>273,682</b>	<b>266,562</b>	<b>272,610</b>	<b>6,048</b>	<b>2.3%</b>

# 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 for consideration by the City Council and all contracts for the Town.
- 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 AND GOALS**

During 2017-18, the City Attorney's Office engaged in or accomplished the following projects:

- Provided on-going legal advice regarding the Town Hall Campus Renovation project.
- Assisted staff in addressing parking issues in the Sterling Park neighborhood through revisions to the preferential parking program and changes to the Parking Code.
- Drafted numerous grant agreement documents for the City Council's annual donations to non-profits serving the Town.
- Prepared a new personnel policy regarding the use of email on both public and private devices and accounts for both employees and public officials.
- Assisted staff in developing a Police Reserve officer program.
- Prepared employment contracts with the transition in the City Manager's office and advised on employee benefit issues.
- Assisted the City Council with the recruitment process in hiring a new City Manager.
- Prepared a transient occupancy tax ordinance for voter consideration and assisted staff in preparing the various resolutions to place the tax measure on the ballot.
- Assisted staff with the entitlement documents and other agreements for new pole signs in the Town's shopping centers.
- Prepared an ordinance to reauthorize the imposition of public, educational, and government video services use fees in the Town.

- Assisted the City Council in the discussion on whether to allow potential cannabis uses in the Town or maintain the Town’s existing cannabis prohibition.
- Provided legal advice to staff on analyzing short-term rental regulations.
- Drafted an update to the Town’s sewer ordinance to impose new rates and advised staff on the Proposition 218 process required by the California Constitution.
- Prepared an ordinance and advised staff on enforcing the California Vehicle Code on shopping center properties.
- Monitored pending or threatened litigation and provided various updates to the Council.
- Guided City Council members on various conflicts of interest issues.
- Assisted with various public records act requests.

For 2018-19, 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 2018-19 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 2017-18 Budget included the cost for online codification of the Town’s Municipal Code. This project will begin in 2018-19, as a result, estimated spending in 2017-18 is zero and the 2018-19 budget is set at \$25,000. This represents 77 percent of the total increase in 2018-19 Budget compared to 2017-18 Estimated Actual.

The cost of the Town’s Legal Services can fluctuate depending on the types and complexity of business undertaken by the City Council. In 2018-19 the workload did not require the complete use of the budgeted allowance for outside counsel services.

A minor amount of City Attorney Service expenses are expected to be offset with revenue collected from project review submitted by new development applications. This amount may change once the Cost of Services Study is completed and acted on by the City Council in September 2018.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Ordinances drafted or revised	16	9	5	9
Resolutions drafted or revised	50	63	46	50
Opinions written	20	13	16	15
Staff reports written	15	14	15	15
Staff reports reviewed for legal	40	45	40	40
Contracts drafted or revised	30	30	38	35

## EXPENDITURE DETAIL

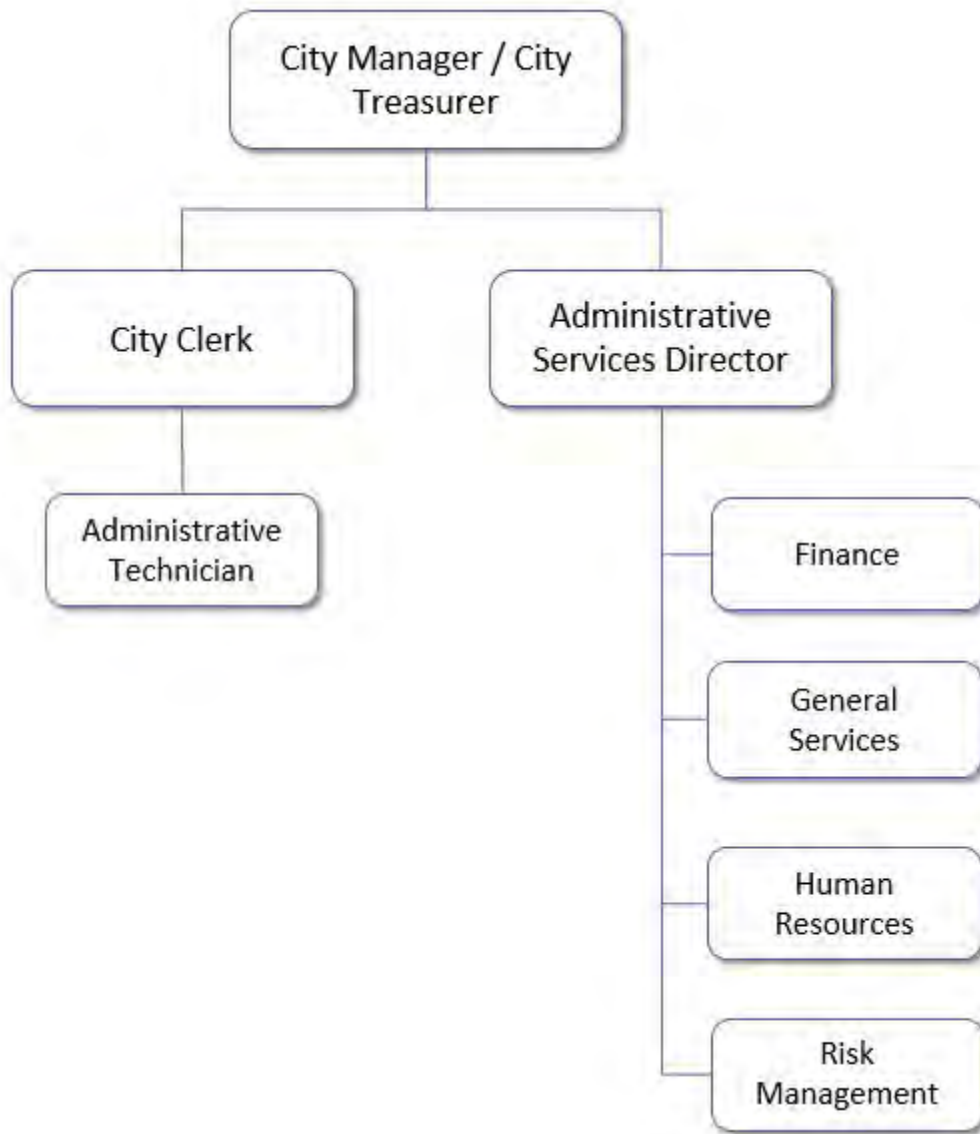
					[a]	[b]	[b]-[a]	[b]/[a]-1
CITY ATTORNEY (11-130)		2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
		Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Supplies &amp; Services</b>								
60004	Computer Expense/Services <i>Annual web Muni. Code maint. service</i>	—	—	2,500	—	2,500	2,500	n/a
<b>Total Supplies &amp; Services</b>		<b>—</b>	<b>—</b>	<b>2,500</b>	<b>—</b>	<b>2,500</b>	<b>2,500</b>	<b>n/a</b>
<b>Contractual Services</b>								
71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best &amp; Krieger</i>	214,130	216,816	300,000	300,000	300,000	—	0.0%
71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	—	—	10,000	5,000	10,000	5,000	100.0%
71010	Professional Consulting Services <i>Initial conversion of Muni Code to web</i>	—	—	25,000	—	25,000	25,000	n/a
<b>Total Contractual</b>		<b>214,130</b>	<b>216,816</b>	<b>335,000</b>	<b>305,000</b>	<b>335,000</b>	<b>30,000</b>	<b>9.8%</b>
<b>Total Supplies, Services, &amp; Contracts</b>		<b>214,130</b>	<b>216,816</b>	<b>337,500</b>	<b>305,000</b>	<b>337,500</b>	<b>32,500</b>	<b>10.7%</b>
<b>Total City Attorney</b>		<b>214,130</b>	<b>216,816</b>	<b>337,500</b>	<b>305,000</b>	<b>337,500</b>	<b>32,500</b>	<b>10.7%</b>



# City Manager

Includes:  
City Clerk,  
Human Resources,  
Finance,  
General Services and Debt

# City Manager 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 2015-16 with the appointment of a new City Clerk. In 2016-17, a new Administrative Services Director was appointed to oversee Human Resources and General Services, in addition to Recreation Services. For 2017-18, that employee's costs were allocated at 50 percent to the City Manager Department and 50 percent Recreation Services Department.

This was changed in 2018-19, where 100 percent of the Administrative Services Director duties are allocated to the City Manager Department. In 2018-19, the Administrative Services Director will oversee Human Resources, Finance, and General Services.

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.

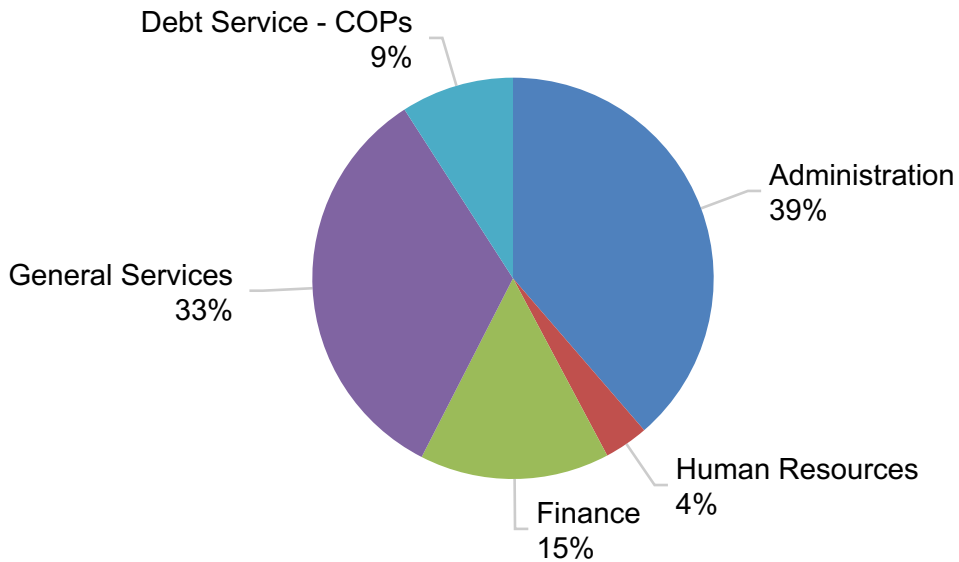
The Department consists of the following divisions:

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

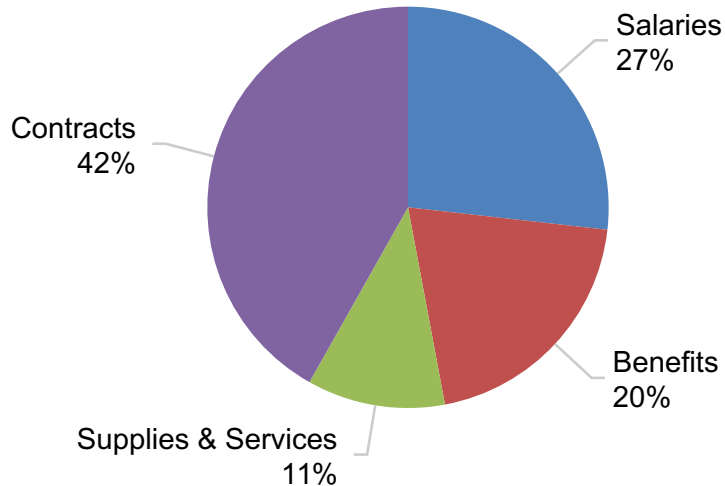
Positions include: City Manager, Administrative Services Director, Human Resources Manager (0.45 FTE), City Clerk, two Accounting Technicians (1.8 FTE) and two Administrative Technicians (2.0 FTE).

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION	644,000	530,670	67,050	33,000	—	1,274,720
141	HUMAN RESOURCES	70,000	5,500	11,900	30,000	—	117,400
150	FINANCE	169,200	131,900	51,550	151,900	—	504,550
151	GENERAL SERVICES	—	—	236,250	864,450	—	1,100,700
620	DEBT SERVICE - COPs	—	—	—	299,869	—	299,869
<b>TOTAL EXPENDITURES</b>		<b>883,200</b>	<b>668,070</b>	<b>366,750</b>	<b>1,379,219</b>	<b>—</b>	<b>3,297,239</b>

### 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, the City Clerk and two Administrative Technicians. 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. Other responsibilities include Risk Manager, chairing the Safety Committee and ensuring the implementation of risk management activities; and General Services function.



## **ACCOMPLISHMENTS/GOALS**

During 2017-18, the Administration Division:

- Provided coordination of oversight for phase IV (Infill), and phase V (Furniture, Fixtures and Equipment) of the Town Hall Renovation project.
- Presented the City Council with a balanced budget for 2017-18 and implemented new on-line budgeting tools for 2018-19.
- Continued to implement the Capital Improvement Plan program as approved by the City Council.
- Prepared ballot initiative for Transient Occupancy tax for November 2018 election.
- Assisted in the coordination of several key economic development opportunities.
- Updated the Strategic Plan for the period 2017-19.
- Received a clean audit for 2016-17.

For 2018-19, 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 2018-19 Budget is \$393,000 (44.6%) more than the 2017-18 Estimated Actual. The City Manager's Office had a vacancy for 9.5 months resulting in \$43,000 savings in salaries and benefits. The position was filled in April 2018 and the department is fully staffed. As a result, \$43,000 of the \$394,000 increase is attributed to having a fully staffed department in 2018-19. Additionally, the 2018-19 Budget includes three major changes:

1. Additional Administrative Technician for front counter coverage (\$126,000). This will eliminate the use of consultants to greet Town residents and visitors.
2. Reclassifying the job duties of the Administrative Services Director and charging 100% of the cost of the position to the City Manager's Office (\$96,000). Previous cost distribution was 50/50 between Recreation and City Manager. In 2017-18, this position managed Recreation operations. With the new Recreation Manager, the Recreation operation will be shifted to the City Manager and the Administrative Services Director will focus on Finance, Human Resources, Risk Management and Technology.
3. Phasing out Records Management contract services, reducing the budget by \$25,000.

Other factors contributing to the increase in 2018-19 Budget include rising pension and other retirement liabilities, totaling \$111,000, and the last two phases of Cost of Living Adjustments and normal step increases, totaling \$15,000.

Economic Development contract services has been eliminated from the City Manager's budget and will be included as part of the Planning Department Budget in 2018-19.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Community Recognition:				
• Proclamations prepared	18	18	16	16
• Certificates prepared	145	140	150	145
• Flower arrangements sent	10	10	12	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	18	18	25	25
Distribute ColmaWorks newsletter to businesses	3	3	2	3
Convene the Town’s website committee to ensure quality and timeliness of information	—	2	2	4

# EXPENDITURE DETAIL

			[a]	[b]	[b]-[a]	[b]/[a]-1			
ADMINISTRATION (11-140)			2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Salaries &amp; Wages</b>									
51002	Full-time Staff		333,558	403,559	460,930	427,420	634,300	206,880	48.4%
	<i>City Manager, City Clerk, two Administrative Technicians, Administrative Services Director</i>								
51003	Part-time Staff (Analyst)		32,037	—	—	—	—	—	n/a
51004	Comp Time		2,340	2,656	1,500	2,820	2,000	(820)	(29.1)%
51005	Overtime		12	—	200	1,220	200	(1,020)	(83.6)%
51008	Vacation/Sick/Comp Time Payoff		109	6,441	—	—	—	—	n/a
51009	Deferred Compensation		2,950	3,888	4,200	3,290	3,900	610	18.5%
51013	Auto Allowance		—	—	—	1,050	3,600	2,550	242.9%
<b>Total Salaries &amp; Wages</b>			<b>371,006</b>	<b>416,544</b>	<b>466,830</b>	<b>435,800</b>	<b>644,000</b>	<b>208,200</b>	<b>47.8%</b>
<b>Benefits</b>									
52001	PERS Misc. Employees		57,034	69,579	84,200	76,489	125,000	48,511	63.4%
52007	Health		36,808	46,252	54,630	49,432	115,400	65,968	133.5%
52008	Dental		6,587	7,340	8,260	7,528	10,700	3,172	42.1%
52009	Life Insurance		193	215	270	236	700	464	196.6%
52011	Vision		858	979	1,140	1,019	2,600	1,581	155.2%
52012	Health Club		70	310	570	—	570	570	n/a
52014	Social Security Employer		18,555	21,697	23,570	26,251	32,800	6,549	24.9%
52015	Medicare Employer		5,372	6,168	6,780	6,318	9,300	2,982	47.2%
52017	Retirees Health		521,520	105,552	160,366	160,370	219,300	58,930	36.7%
52018	Retirees Dental		56,272	6,384	10,238	10,240	14,000	3,760	36.7%
52019	Retirement Health Savings		—	—	—	465	300	(165)	(35.5)%
<b>Total Benefits</b>			<b>703,269</b>	<b>264,476</b>	<b>350,024</b>	<b>338,348</b>	<b>530,670</b>	<b>192,322</b>	<b>56.8%</b>
<b>Total Salaries, Wages &amp; Benefits</b>			<b>1,074,275</b>	<b>681,020</b>	<b>816,854</b>	<b>774,148</b>	<b>1,174,670</b>	<b>400,522</b>	<b>51.7%</b>
<b>Supplies &amp; Services</b>									
60001	Public Notices & Advertisements		711	69	700	700	700	—	0.0%
60002	Office Supplies		3,865	4,260	5,000	4,500	6,000	1,500	33.3%
60003	Postage		4,026	3,031	5,000	5,000	5,000	—	0.0%
60005	Special Dept. Expense		601	685	1,000	1,000	1,000	—	0.0%
60008	Dues & Publications		17,464	19,175	25,000	25,000	25,000	—	0.0%
	<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>								
60009	Bank/Credit Card Charges		—	16	—	—	—	—	n/a
60010	Conferences & Meetings		3,666	2,762	6,000	4,000	6,500	2,500	62.5%
	<i>ICMA Conference Economic Development Conference</i>								

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
ADMINISTRATION (11-140)	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Supplies &amp; Services (continue)</b>							
60013 Auto Expense <i>Administrative Vehicle</i>	227	311	400	400	600	200	50.0%
60025 Fleet Replacement	7,500	—	3,750	3,750	3,750	—	0.0%
60031 Election Expenses	—	2,118	—	—	12,500	12,500	n/a
61002 Training	2,790	4,251	4,000	4,000	5,000	1,000	25.0%
61003 Tuition Reimbursement	—	400	—	1,000	1,000	—	0.0%
61004 Employee Programs	—	26	—	25	—	(25)	(100.0)%
<b>Total Supplies &amp; Other Services</b>	<b>40,850</b>	<b>37,104</b>	<b>50,850</b>	<b>49,375</b>	<b>67,050</b>	<b>17,675</b>	<b>35.8%</b>
<b>Contractual</b>							
71010 Professional Consulting Services <i>Records Management Consultant, Sales Tax Forecasting, State Mandated Cost Recovery and Records Storage and Destruction</i>	45,619	65,815	60,000	58,000	33,000	(25,000)	(43.1)%
<b>Total Contractual</b>	<b>45,619</b>	<b>65,815</b>	<b>60,000</b>	<b>58,000</b>	<b>33,000</b>	<b>(25,000)</b>	<b>(43.1)%</b>
<b>Total Supplies, Services &amp; Contractual</b>	<b>86,469</b>	<b>102,919</b>	<b>110,850</b>	<b>107,375</b>	<b>100,050</b>	<b>(7,325)</b>	<b>(6.8)%</b>
<b>Capital Outlay</b>							
11-80002 Automobile Purchase	29,882	—	—	—	—	—	n/a
11-80200 Office Supplies	384	—	1,000	—	—	—	n/a
<b>Total Capital Outlay</b>	<b>30,266</b>	<b>—</b>	<b>1,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>
<b>Total Capital Outlay</b>	<b>30,266</b>	<b>—</b>	<b>1,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>n/a</b>
<b>Total City Manager/City Clerk</b>	<b>1,191,010</b>	<b>783,939</b>	<b>928,704</b>	<b>881,523</b>	<b>1,274,720</b>	<b>393,197</b>	<b>44.6%</b>

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

## **ACCOMPLISHMENTS**

During 2017-18, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Coordinated the 16<sup>th</sup> annual Employee Service Recognition awards with 14 individuals honored including four employees with 10 years of service and two with 5 years of service.
- Assisted individual managers and employees with employment-related issues.
- Ensured compliance with local, state and federal employment laws.

Goals for 2018-19 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.

## BUDGET HIGHLIGHTS

The 2018-19 Budget is \$105,000 (47.3%) less than the 2017-18 Estimated Actual. The Human Resources Manager (0.80 FTE) retired in early April 2018. This resulted in a salary savings of \$35,000. The budget is further reduced in 2018-19 by reclassifying the full-time benefited Human Resources Manager to a part-time un-benefited Human Resources Manager position, resulting in an additional reduction of \$104,000.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Circulate Colma Network (employee newsletter) 4x per year	4	4	4	4
Review all job descriptions annually	100%	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	6	9	7	8

## EXPENDITURE DETAIL

HUMAN RESOURCES (11-141)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Salaries &amp; Wages</b>							
51002 Full-time Staff	110,271	95,734	98,720	73,130	—	(73,130)	(100.0)%
51003 Part-time Staff <i>Human Resources Mgr (0.45 FTE)</i>	—	—	—	—	70,000	70,000	n/a
51008 Vacation/Sick/Comp Time Payoff	—	—	26,425	26,425	—	(26,425)	(100.0)%
51009 Deferred Compensation	1,200	1,200	1,200	1,200	—	(1,200)	(100.0)%
<b>Total Salaries &amp; Wages</b>	<b>111,471</b>	<b>96,934</b>	<b>126,345</b>	<b>100,755</b>	<b>70,000</b>	<b>(30,755)</b>	<b>(30.5)%</b>
<b>Benefits</b>							
52001 PERS Misc. Employees	21,215	19,877	19,880	18,288	—	(18,288)	(100.0)%
52007 Health	30,343	29,995	25,460	19,410	—	(19,410)	(100.0)%
52008 Dental	2,258	2,258	2,360	1,880	—	(1,880)	(100.0)%
52009 Life Insurance	66	66	80	77	—	(77)	(100.0)%
52011 Vision	294	301	330	327	—	(327)	(100.0)%
52014 Social Security Employer	6,880	5,994	6,200	5,767	4,500	(1,267)	(22.0)%
52015 Medicare Employer	1,609	1,402	1,450	1,350	1,000	(350)	(25.9)%
52017 Retirees Health	—	29,460	34,350	34,350	—	(34,350)	(100.0)%
52018 Retirees Dental	—	1,776	2,206	2,210	—	(2,210)	(100.0)%
<b>Total Benefits</b>	<b>62,665</b>	<b>91,129</b>	<b>92,316</b>	<b>83,659</b>	<b>5,500</b>	<b>(78,159)</b>	<b>(93.4)%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>174,136</b>	<b>188,063</b>	<b>218,661</b>	<b>184,414</b>	<b>75,500</b>	<b>(108,914)</b>	<b>(59.1)%</b>

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
HUMAN RESOURCES (11-141)	2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
	Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Supplies &amp; Services</b>							
60008 Dues & Publications <i>MMANC &amp; PELRA; Labor Posters</i>	461	—	600	198	600	402	203.0%
60010 Conferences & Meetings <i>HRA; NorCal HR; MMANC; PELRA</i>	1,925	2,310	2,500	2,100	2,000	(100)	(4.8)%
60013 Auto Expense	415	161	300	400	300	(100)	(25.0)%
61001 Personnel Recruitments	2,915	2,117	4,000	4,000	4,000	—	0.0%
61002 Training <i>Citywide and Safety Committee</i>	1,795	745	2,000	3,000	2,000	(1,000)	(33.3)%
61004 Employee Programs <i>Annual Recognition Event</i>	1,479	2,176	4,000	2,500	3,000	500	20.0%
<b>Total Supplies &amp; Services</b>	<b>8,990</b>	<b>7,509</b>	<b>13,400</b>	<b>12,198</b>	<b>11,900</b>	<b>(298)</b>	<b>(2.4)%</b>
<b>Contractual</b>							
71010 Professional Consulting Services	49,972	31,573	26,000	26,000	30,000	4,000	15.4%
<b>Total Contractual</b>	<b>49,972</b>	<b>31,573</b>	<b>26,000</b>	<b>26,000</b>	<b>30,000</b>	<b>4,000</b>	<b>15.4%</b>
<b>Total Supplies, Services &amp; Contractual</b>	<b>58,962</b>	<b>39,082</b>	<b>39,400</b>	<b>38,198</b>	<b>41,900</b>	<b>3,702</b>	<b>9.7%</b>
<b>Total Human Resources</b>	<b>233,098</b>	<b>227,145</b>	<b>258,061</b>	<b>222,612</b>	<b>117,400</b>	<b>(105,212)</b>	<b>(47.3)%</b>

**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 Administrative Services Director 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 Administrative Services Director.

## **ACCOMPLISHMENTS/GOALS**

During 2017-18, the Finance Division:

- Was instrumental in the Town receiving a clean audit for 2016-17.
- 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 seventh time, for the 2017-18 Adopted Budget.
- Implemented new budget software.
- Completion of an updated OPEB Actuarial Study (Retiree Medical & Dental).
- Expanded the use of OpenGov platform, implemented the use of Budget Book Builder module.

For 2018-19, the Finance Division goals include:

- Coordinating an updated Five Year Capital Improvement Plan.
- Coordinating a review of agency liabilities and long term financial impacts.
- Automating business license collection and administration.
- Evaluating audit services for the period ending June 30, 2019.
- Reviewing the Town's Reserve Policy and create additional reserves to ensure future financial stability.



## BUDGET HIGHLIGHTS

The 2018-19 Budget is \$19,000 (3.5%) less than the 2017-18 Estimated Actual. Major driver of the change is attributable to a \$44,000 reduction in consulting services. This is offset by an increase of \$15,000 in departmental salaries, wages and benefit costs. The increase resulted from salary increases from meritorious performance, the last two cost of living adjustments and from pension and other retirement costs.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Accounts Payable checks issued	1,976	2,095	2,200	2,275
Federal 1099s issued for vendor payments	51	53	55	55
Payroll checks / direct deposits processed and issued	1,419	1,460	1,487	1,480
Annual payroll W-2s issued	73	75	77	75

## EXPENDITURE DETAIL

FINANCE (150)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Salaries &amp; Wages</b>							
51002 Full-time Staff <i>Accounting Technician (1.8 FTE)</i>	72,906	146,149	157,850	155,147	166,500	11,353	7.3%
51003 Part-time Staff	63,551	593	—	—	—	—	n/a
51004 Comp Time	419	1,853	500	2,160	1,500	(660)	(30.6)%
51008 Vacation/Sick/Comp Time Payoff	626	1,396	—	—	—	—	n/a
51009 Deferred Compensation	1,150	1,200	1,200	1,200	1,200	—	0.0%
<b>Total Salaries &amp; Wages</b>	<b>138,652</b>	<b>151,191</b>	<b>159,550</b>	<b>158,507</b>	<b>169,200</b>	<b>10,693</b>	<b>6.7%</b>

## EXPENDITURE DETAIL

FINANCE (150)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Benefits</b>							
52001 PERS Misc. Employees	23,831	25,425	29,290	29,545	31,300	1,755	5.9%
52007 Health	20,436	21,125	21,840	22,227	20,700	(1,527)	(6.9)%
52008 Dental	4,517	4,517	4,720	4,889	4,300	(589)	(12.0)%
52009 Life Insurance	132	132	150	153	300	147	96.1%
52011 Vision	588	602	650	664	1,000	336	50.6%
52014 Social Security Employer	8,558	9,287	9,900	9,826	10,600	774	7.9%
52015 Medicare Employer	2,001	2,172	2,320	2,298	2,500	202	8.8%
52017 Retirees Health	—	36,708	54,914	54,910	57,500	2,590	4.7%
52108 Retirees Dental	—	2,220	3,506	3,510	3,700	190	5.4%
<b>Total Benefits</b>	<b>60,063</b>	<b>102,188</b>	<b>127,290</b>	<b>128,022</b>	<b>131,900</b>	<b>3,878</b>	<b>3.0%</b>
<b>Total Salaries, Wages, &amp; Benefits</b>	<b>198,715</b>	<b>253,379</b>	<b>286,840</b>	<b>286,529</b>	<b>301,100</b>	<b>14,571</b>	<b>5.1%</b>
<b>Supplies &amp; Services</b>							
60004 Computer Expenses & Services <i>Eden Finance; OpenGov Budget / Transparency Software; Stepford</i>	22,189	29,736	42,030	42,030	44,000	1,970	4.7%
60005 Special Dept. Expense <i>Budget award application fees; Disability access payments to the State</i>	451	480	750	750	750	—	0.0%
60008 Dues & Publications <i>CA Municipal Treasurers Assn; CA Society of Municipal Finance</i>	155	265	300	300	300	—	0.0%
60010 Conferences & Meetings <i>CA Municipal Treasurers Assn; CA Society of Municipal Finance</i>	173	1,045	2,000	2,000	4,000	2,000	100.0%
61002 Training	—	—	—	—	2,500	2,500	n/a
61003 Tuition Reimbursement	1,000	1,000	—	—	—	—	n/a
<b>Total Supplies &amp; Services</b>	<b>23,968</b>	<b>32,526</b>	<b>45,080</b>	<b>45,080</b>	<b>51,550</b>	<b>6,470</b>	<b>14.4%</b>
<b>Contractual</b>							
70010 Auditing Cardroom	42,571	42,864	46,500	46,500	46,500	—	0.0%
71001 Auditing - General	29,168	33,500	33,300	33,500	38,300	4,800	14.3%
71010 Professional Consulting Services	82,837	76,231	87,100	111,500	67,100	(44,400)	(39.8)%
<b>Total Contractual</b>	<b>154,576</b>	<b>152,595</b>	<b>166,900</b>	<b>191,500</b>	<b>151,900</b>	<b>(39,600)</b>	<b>(20.7)%</b>
<b>Total Supplies, Services &amp; Contractual</b>	<b>178,544</b>	<b>185,121</b>	<b>211,980</b>	<b>236,580</b>	<b>203,450</b>	<b>(33,130)</b>	<b>(14.0)%</b>
<b>Total Finance</b>	<b>377,259</b>	<b>438,500</b>	<b>498,820</b>	<b>523,109</b>	<b>504,550</b>	<b>(18,559)</b>	<b>(3.5)%</b>

**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 2018-19 Budget is \$107,000 (10.8%) greater than the 2017-18 Estimated Actual. The top three contributors are increases in workers' compensation insurance (\$56,000), utility cost (\$18,000) and computer support (\$11,000).

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1	
<b>GENERAL SERVICES (11-151)</b>				2017-18	2018-19	Change in Budget		
				Estimated	Adopted	\$	%	
				2015-16	2016-17	2017-18	2017-18	
				Actual	Actual	Amended	Estimated	
<b>Supplies &amp; Services</b>								
60004	Computer Expenses & Services	70,357	79,658	90,000	85,000	96,000	11,000	12.9%
	<i>New software purchases; Printer, ink cartridges, Stepford support services, Stepford additional services as required</i>							
60005	Special Dept. Expense	4,278	2,963	4,000	3,500	4,000	500	14.3%
	<i>Community Outreach; Interior Plant Maintenance; First Aid Supplies; Drought Mitigation</i>							
60011	Communications	30,055	28,519	30,000	30,000	35,000	5,000	16.7%
	<i>Cell Phone Charges; Internet; Emergency Satellite Phones</i>							
60012	Utilities	48,012	46,612	65,000	50,000	68,250	18,250	36.5%
	<i>PG&amp;E; Cal Water; Daly City Water</i>							
60014	Office Equipment Rental	18,292	19,711	25,000	25,000	25,000	—	0.0%
	<i>Postage and Folding Machines; Copier Admin</i>							
60033	Safety Grant Programs	7,869	5,943	13,000	7,000	8,000	1,000	14.3%
<b>Total Supplies &amp; Services</b>		<b>178,863</b>	<b>183,406</b>	<b>227,000</b>	<b>200,500</b>	<b>236,250</b>	<b>35,750</b>	<b>17.8%</b>

## EXPENDITURE DETAIL

					[a]	[b]	[b]-[a]	[b]/[a]-1
GENERAL SERVICES (11-151)		2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
		Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Contractual</b>								
70010	Professional Consulting Services <i>Managed Health Network (MHN); Section 125 Flex Plan</i>	3,283	2,690	3,350	3,350	3,350	—	0.0%
71031	Grants <i>Chamber of Commerce</i>	45,000	40,000	40,000	30,000	40,000	10,000	33.3%
71034	Citywide Communication Support <i>Bulk Cable Service</i>	144,687	160,813	165,000	161,000	168,600	7,600	4.7%
74001	Liability Insurance <i>PLAN JPA - Liability, Property, Public Official Bonds; (EIA) Workers' Comp Advance Pay; Driver Alliant- Earthquake and Flood</i>	504,006	513,235	602,100	547,000	602,500	55,500	10.1%
74004	Claims Litigation	73,362	7,934	50,000	52,000	50,000	(2,000)	(3.8)%
<b>Total Contractual</b>		<b>770,338</b>	<b>724,672</b>	<b>860,450</b>	<b>793,350</b>	<b>864,450</b>	<b>71,100</b>	<b>9.0%</b>
<b>Total Supplies, Services &amp; Contractual</b>		<b>949,201</b>	<b>908,078</b>	<b>1,087,450</b>	<b>993,850</b>	<b>1,100,700</b>	<b>106,850</b>	<b>10.8%</b>
<b>Total General Services</b>		<b>949,201</b>	<b>908,078</b>	<b>1,087,450</b>	<b>993,850</b>	<b>1,100,700</b>	<b>106,850</b>	<b>10.8%</b>

**DEPARTMENT:** CITY MANAGER / CITY CLERK

**DIVISION:** FINANCE

**ACTIVITY:** DEBT SERVICE  
CERTIFICATES OF PARTICIPATION

**FUNCTION:** GENERAL GOVERNMENT

**FUNDING SOURCE:** DEBT SERVICE FUND (#43)

## ACTIVITY DESCRIPTION

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

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

## BUDGET HIGHLIGHTS

In 2014-15, the City Council established a Town Hall Renovation project budget of \$13 million. In September, 2015 the Town completed the 2015 COP Financing, which will fund a portion of the project. The principal amount issued was \$5.3 million and the amount deposited into the project fund for construction was \$5,102,500 (principal net of the cost of issuance). The first payment was made in 2016 and the final scheduled payment will be made in April, 2045. In 2015-16, one-time costs of issuance were incurred. The 2018-19 costs reflect the scheduled debt service and Trustee administrative fees.

## EXPENDITURE DETAIL

DEBT SERVICE - COP (43-620)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Contractual</b>							
71010 Prof. Consulting Services - Trustee	145,290	3,400	3,600	3,400	3,600	200	5.9%
75001 Debt Principal	180,000	110,000	110,000	110,000	115,000	5,000	4.5%
75002 Debt Interest	114,087	185,669	183,470	185,670	181,269	(4,401)	(2.4)%
<b>Total Contractual</b>	<b>439,377</b>	<b>299,069</b>	<b>297,070</b>	<b>299,070</b>	<b>299,869</b>	<b>799</b>	<b>0.3%</b>
<b>Total Contractual</b>	<b>439,377</b>	<b>299,069</b>	<b>297,070</b>	<b>299,070</b>	<b>299,869</b>	<b>799</b>	<b>0.3%</b>
<b>Total COP Debt Service</b>	<b>439,377</b>	<b>299,069</b>	<b>297,070</b>	<b>299,070</b>	<b>299,869</b>	<b>799</b>	<b>0.3%</b>

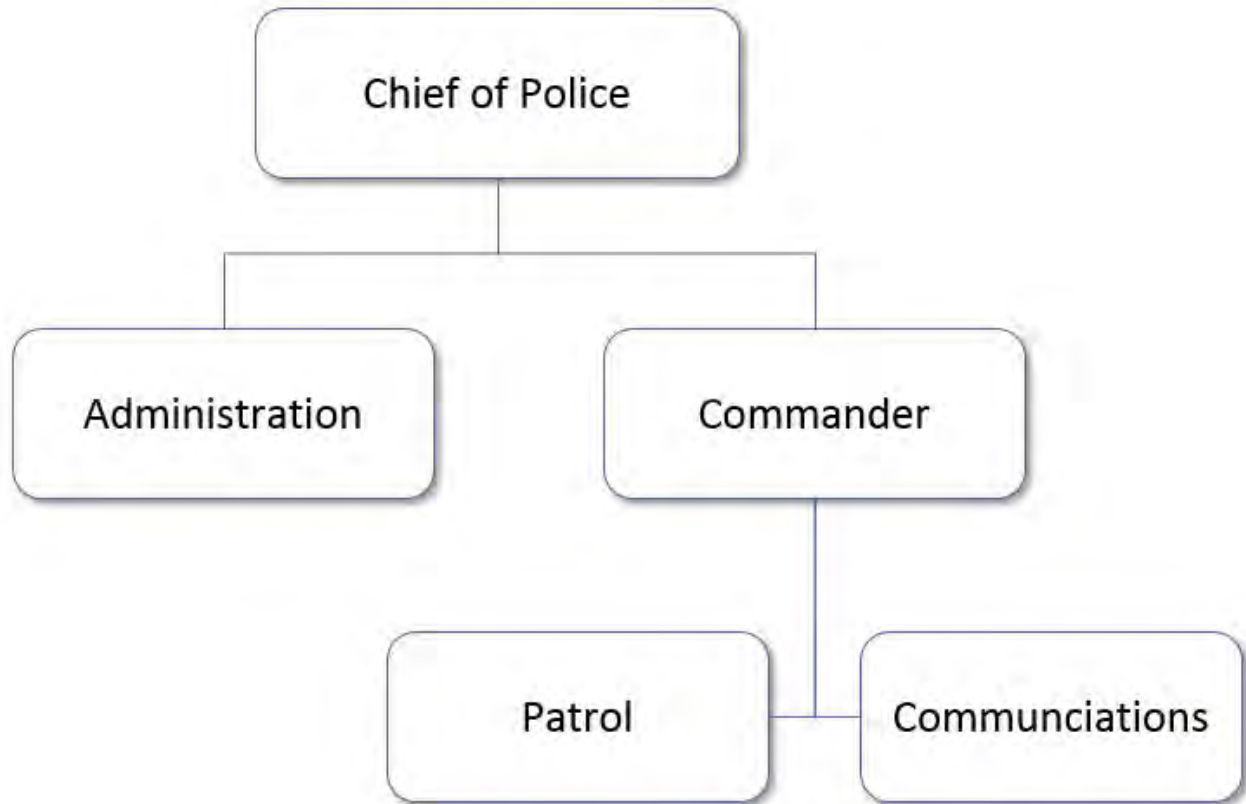


**Police**



Police

# Police Department





**DEPARTMENT**

**POLICE**

**DIVISION:**

**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:

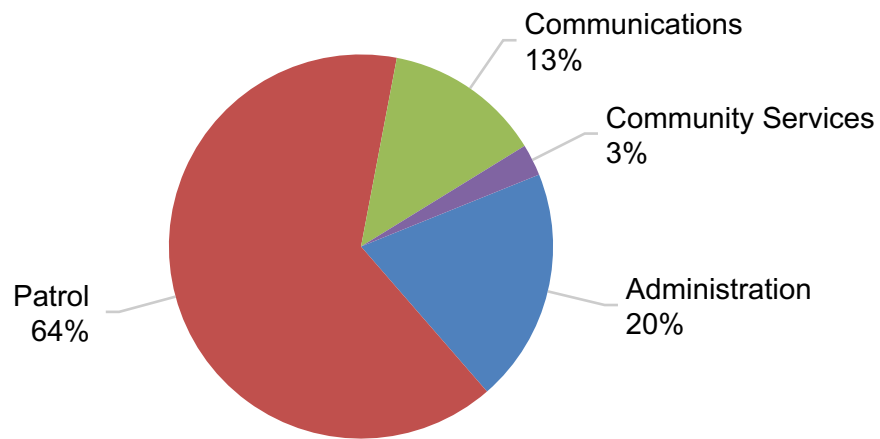
- Administration
- Communication
- Patrol
- Community Services

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.

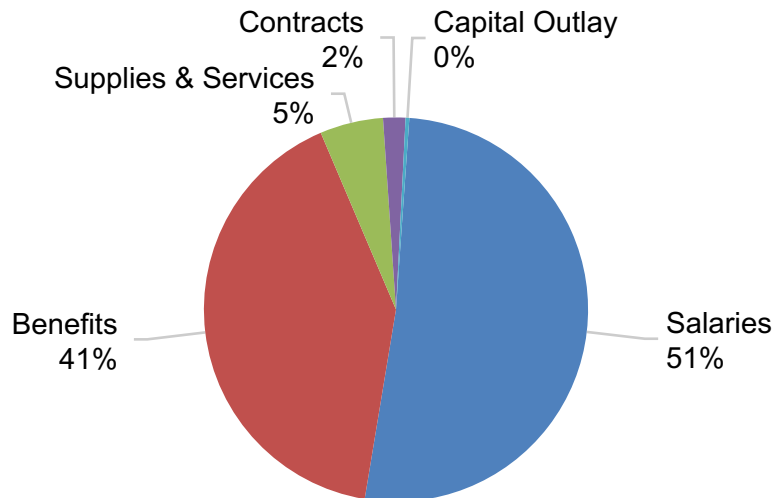
There are a total of 25.90 full-time equivalent positions in the Department, one Executive Assistant, 19.22 sworn, 4.2 dispatchers, and 1.48 Community Service Officers.

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	737,700	621,800	98,720	84,928	1,700	1,544,848
220	PATROL	2,687,300	2,169,290	164,501	—	22,000	5,043,091
230	COMMUNICATIONS	486,800	337,300	149,450	62,000	1,000	1,036,550
240	COMMUNITY SVCS	122,100	82,100	4,600			208,800
<b>TOTAL EXPENDITURES</b>		<b>4,033,900</b>	<b>3,210,490</b>	<b>417,271</b>	<b>146,928</b>	<b>24,700</b>	<b>7,833,289</b>

### 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 Executive Assistant.



**ACCOMPLISHMENTS/GOALS**

During 2017-18, the Division:

- Addressed parking issues in Sterling Park residential neighborhood and implemented new parking requirements.
- Presented the Chiefs Award to nominated employee.
- Hosted Inner Perspectives for eighth year
- Participated in several youth events such as Dr. Suess reading day and Pizza with our youth at the Recreation Center.
- Participated in Emergency Operation Center exercises for Town Staff in partnership with Office of Emergency Services.
- Posted safety tips and important information on social media platforms.
- Implemented Reserve Police Officer Program.
- Participated and hosted National Night Out in partnership with Target.

During 2018-19, the Division will:

- Continue to collaborate with Recreation Department for youth involvement.
- Continue to host Inner Perspectives, a countywide leadership course for front line law enforcement.
- Participate in Countywide Office of Emergency Services exercises.
- Continue community outreach and educate the public regarding SMC Alert.

## BUDGET HIGHLIGHTS

The 2018-19 Budget is \$192,000 (14.2%) more than the 2017-18 Estimated Actual. The primary factors are in the Salaries, Wages and Benefits categories.

- \$30,000 increase in salaries and benefits in accordance with the negotiated MOU;
- \$63,000 increase is related to pension and other retirement benefit costs;
- One-time accrued leave payout of \$89,000 as a result of retirement; and
- Overtime budget is \$10,000 more than 2017-18 Estimated Actual but \$5,000 less than 2017-18 Amended Budget. Historical spending and impact of retirement are taken in consideration.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Internal Commendations	15	12	15	15
Training Hours	1,949	1,725	1,600	1,600
Community Events (Entire Department)	74	96	80	80

## EXPENDITURE DETAIL

POLICE ADMINISTRATION (11-210)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Salaries &amp; Wages</b>							
51002 Full-time Staff <i>Chief of Police; Detective Sergeant; Detective Officer; Executive Assistance</i>	506,704	538,305	571,140	557,409	585,300	27,891	5.0%
51004 Comp Time	6,296	7,402	7,500	7,500	10,000	2,500	33.3%
51005 Overtime	18,355	8,606	30,000	15,000	25,000	10,000	66.7%
51007 Holiday	11,914	13,732	13,420	14,712	13,400	(1,312)	(8.9)%
51008 Vacation/ Sick/ Comp Time payoff	3,973	7,081	10,000	4,190	99,200	95,010	2,267.5%
51009 Deferred Compensation	4,825	4,800	4,800	4,800	4,800	—	0.0%
<b>Total Salaries &amp; Wages</b>	<b>552,067</b>	<b>579,926</b>	<b>636,860</b>	<b>603,611</b>	<b>737,700</b>	<b>134,089</b>	<b>22.2%</b>

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE ADMINISTRATION (11-210)		2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget
		Actual	Actual	Amended	Estimated	Adopted	\$ %
<b>Benefits</b>							
52001	PERS Misc. Employees	16,076	16,723	18,660	18,310	31,000	12,690 69.3%
52002	PERS Safety	149,908	165,853	184,030	180,374	226,500	46,126 25.6%
52007	Health	92,223	111,762	117,010	103,044	91,900	(11,144) (10.8)%
52008	Dental	6,775	9,034	10,120	9,788	9,600	(188) (1.9)%
52009	Life Insurance	198	264	310	306	600	294 96.1%
52011	Vision	882	1,205	1,410	1,319	2,100	781 59.2%
52012	Health Club	892	987	1,700	1,700	1,700	— 0.0%
52013	Uniform Allowance	2,640	1,499	3,080	4,254	3,100	(1,154) (27.1)%
52014	Social Security Employer	28,844	29,623	34,180	29,469	29,800	331 1.1%
52015	Medicare Employer	7,558	8,352	9,030	8,585	10,300	1,715 20.0%
52017	Retirees Health	—	134,424	198,700	198,700	202,300	3,600 1.8%
52018	Retirees Dental	—	8,124	12,684	12,680	12,900	220 1.7%
<b>Total Benefits</b>		<b>305,996</b>	<b>487,850</b>	<b>590,914</b>	<b>568,529</b>	<b>621,800</b>	<b>53,271 9.4%</b>
<b>Total Salaries, Wages &amp; Benefits</b>		<b>858,063</b>	<b>1,067,776</b>	<b>1,227,774</b>	<b>1,172,140</b>	<b>1,359,500</b>	<b>187,360 16.0%</b>
<b>SUPPLIES &amp; SERVICES</b>							
60003	Postage	1,590	1,518	2,000	1,600	2,000	400 25.0%
60004	Computer Supplies <i>IT expenses, maintenance fees, equipment purchases, Stepford extra hours, Sprint</i>	621	21,423	22,600	20,000	22,600	2,600 13.0%
60005	Special Dept. Expense <i>File process, Cintas First Aid, printing, associated services</i>	7,614	8,432	8,000	8,000	8,000	— 0.0%
60008	Dues & Publications <i>Local committees, professional publications, books and manuals</i>	5,585	3,596	5,000	5,000	5,000	— 0.0%
60010	Conferences & Meetings <i>State &amp; local meetings/ conference, seminars, etc</i>	1,855	2,304	3,000	2,600	3,000	400 15.4%
60011	Communications	6,243	6,247	6,500	6,500	6,500	— 0.0%
60013	Auto Expense	—	—	—	—	—	— n/a
60025	Fleet Replacement	80,000	—	15,120	15,120	15,120	— 0.0%
61002	Training <i>POST and non-POST training</i>	2,561	3,074	3,200	5,500	4,000	(1,500) (27.3)%
61003	Tuition Reimbursement	—	—	1,000	—	1,000	1,000 n/a
61005	Inner Perspectives	8,936	10,261	10,000	13,919	12,000	(1,919) (13.8)%
63002	Investigations <i>Sketches, backgrounds, detectives' travel, LC Print cards, new employee background checks</i>	23,572	13,126	17,500	17,500	17,500	— 0.0%
63005	Property and Evidence	2,810	1,271	2,000	5,000	2,000	(3,000) (60.0)%
<b>Total Supplies &amp; Services</b>		<b>141,387</b>	<b>71,252</b>	<b>95,920</b>	<b>100,739</b>	<b>98,720</b>	<b>(2,019) (2.0)%</b>

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE ADMINISTRATION (11-210)	2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
	Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Contractual</b>							
71011 Countywide Services Contracts	59,125	72,963	79,500	79,500	84,928	5,428	6.8%
<i>Narcotics Task Force; Crime Lab; First Chance; Animal Control; Office of Emergency Services</i>							
<b>Total Contractual</b>	<b>59,125</b>	<b>72,963</b>	<b>79,500</b>	<b>79,500</b>	<b>84,928</b>	<b>5,428</b>	<b>6.8%</b>
<b>Total Supplies, Services &amp; Contractual</b>	<b>200,512</b>	<b>144,215</b>	<b>175,420</b>	<b>180,239</b>	<b>183,648</b>	<b>3,409</b>	<b>1.9%</b>
<b>Capital Outlay</b>							
80001 Equipment Purchase	—	—	1,000	—	1,000	1,000	n/a
<i>Miscellaneous Detective Equipment/Safety Equipment</i>							
80200 Furniture	—	—	700	—	700	700	n/a
<b>Total Capital Outlay</b>	<b>—</b>	<b>—</b>	<b>1,700</b>	<b>—</b>	<b>1,700</b>	<b>1,700</b>	<b>n/a</b>
<b>Total Capital Outlay</b>	<b>—</b>	<b>—</b>	<b>1,700</b>	<b>—</b>	<b>1,700</b>	<b>1,700</b>	<b>n/a</b>
<b>Total Police Administration</b>	<b>1,058,575</b>	<b>1,211,991</b>	<b>1,404,894</b>	<b>1,352,379</b>	<b>1,544,848</b>	<b>192,469</b>	<b>14.2%</b>

**DEPARTMENT**                      **POLICE**

**DIVISION:**                      **POLICE PATROL**

**FUNCTION:**                      **PUBLIC SAFETY**

**FUNDING SOURCE:**              **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 2017-18, the Division:

- Trained four members in Crisis Intervention.
- Participated in a minimum of four community events per officer.
- Identified and trained one SWAT officer.
- Developed staff and prepared officers for upcoming sergeants test.
- Participated in monthly traffic safety STEP program.
- Conducted two Disaster Preparedness Trainings including "Are you Ready".
- One sergeant graduated from (SLI) Supervisory Leadership Institute.
- Hosted Active Shooter Training for community members.
- Hired two Reserve Police Officers to supplement patrol.

During 2018-19, the Division will:

- Continue to address quality-of- life issues related to Town's residential neighborhood and business communities.
- Participate in a minimum of four community events per officer.
- Prepare officers for promotional opportunities.
- Continue to train personnel in Crisis Intervention.
- Participate in monthly traffic safety STEP program.
- Continue to participate in Emergency Preparedness Training.

## BUDGET HIGHLIGHTS

The 2018-19 Budget is \$529,000 (11.7%) more than the 2017-18 Estimated Actual. The primary factors are in the Salaries, Wages and Benefits categories.

- \$301,000 increase in salaries and benefits in accordance with the negotiated MOU;
- \$133,000 increase is related to pension and other retirement benefit costs;
- \$43,900 increase in overtime in anticipation of retirement;
- Addition of two part-time Reserve Officers at 0.22 FTE with one-time training and on-boarding cost, totaling \$70,200; and
- One-time accrued leave payout of \$67,000 as a result of retirement.

The Police Patrol expenditures continue to include a \$30,000 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	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Residential Patrols	2,311	2,204	2,400	2,500
Business Checks	988	816	900	900
Gang Task Force Hours	510	528	540	550

## EXPENDITURE DETAIL

POLICE PATROL (11-220)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1	
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%	
<b>Salaries &amp; Wages</b>								
51002 Full-time Staff <i>Commander; Police Sergeants (4.0 FTE); Police Officers (11.0 FTE)</i>	1,644,842	1,780,696	2,029,510	1,897,868	2,167,900	270,032	14.2%	
51003 Part-time Staff	—	—	—	—	63,300	63,300	n/a	
51004 Comp Time	33,127	33,928	45,000	35,000	45,000	10,000	28.6%	
51005 Overtime	134,345	155,408	225,000	166,080	210,000	43,920	26.4%	
51005 Overtime (Fund 29)	3,542	3,459	—	—	—	—	n/a	
51006 Workers Compensation, Disability & 4850	77,084	36,885	—	40,000	—	(40,000)	(100.0)%	
51007 Holiday	93,394	100,677	92,750	106,006	103,500	(2,506)	(2.4)%	
51008 Vacation/ Sick/ Comp Time payoff	45,715	30,946	20,000	20,000	78,400	58,400	292.0%	
51009 Deferred Compensation	14,950	16,050	18,000	17,700	19,200	1,500	8.5%	
51020 Cash in-Lieu	1,500	—	—	—	—	—	n/a	
<b>Total Salaries &amp; Wages</b>	<b>2,048,499</b>	<b>2,158,049</b>	<b>2,430,260</b>	<b>2,282,654</b>	<b>2,687,300</b>	<b>404,646</b>	<b>17.7%</b>	



## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (11-220)	2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
	Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>BENEFITS</b>							
52005 PERS Safety	607,436	663,648	754,050	730,916	817,400	86,484	11.8%
52006 Unemployment	6,750	—	—	—	—	—	n/a
52007 Health	300,415	296,624	301,410	323,140	318,400	(4,740)	(1.5)%
52008 Dental	38,957	35,005	39,400	38,774	34,300	(4,474)	(11.5)%
52009 Life Insurance	1,100	1,018	1,160	1,214	2,400	1,186	97.7%
52011 Vision	4,978	4,669	5,440	5,245	8,300	3,055	58.2%
52012 Health Club	1,366	1,943	3,390	3,390	3,390	—	0.0%
52013 Uniform Allowance	13,127	7,431	16,400	22,451	18,500	(3,951)	(17.6)%
52014 Social Security Employer	111,633	119,964	139,810	121,250	129,400	8,150	6.7%
52015 Medicare Employer	29,009	30,689	35,220	32,738	38,800	6,062	18.5%
52017 Retirees Health	—	472,824	706,068	706,070	749,400	43,330	6.1%
52018 Retirees Dental	—	28,596	45,068	45,070	47,800	2,730	6.1%
52019 Retirement Savings Account	—	309	—	1,236	1,200	(36)	(2.9)%
<b>Total Benefits</b>	<b>1,114,771</b>	<b>1,662,720</b>	<b>2,047,416</b>	<b>2,031,494</b>	<b>2,169,290</b>	<b>137,796</b>	<b>6.8%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>3,163,270</b>	<b>3,820,769</b>	<b>4,477,676</b>	<b>4,314,148</b>	<b>4,856,590</b>	<b>542,442</b>	<b>12.6%</b>
<b>Supplies &amp; Services</b>							
60005 Special Dept. Expense <i>Cell phones; evidence; safety equipment; video equipment; film; range supplies; fire arms related supplies; miscellaneous supplies</i>	16,492	28,808	19,000	19,000	24,000	5,000	26.3%
60005 Special Dept. Expense <i>(Fund 27) New Police grant / realignment</i>	—	—	10,000	10,000	421	(9,579)	(95.8)%
60008 Dues & Publications <i>PESA; Juv Ofc; CPOA; TMA; Official magazines/books, business cards</i>	1,681	1,097	1,000	1,000	1,000	—	0.0%
60010 Conferences & Meetings <i>State &amp; local meetings/ conference, seminars, etc</i>	222	518	700	600	700	100	16.7%
60013 Auto Expense <i>Fuel, tires, vehicle repairs, vehicle equipment, car wash, towing</i>	54,691	64,289	64,000	64,000	65,000	1,000	1.6%
60025 Fleet replacement	333,885	—	37,380	37,380	37,380	—	0.0%
61002 Training <i>POST &amp; non-POST training, special enforcement, terrorism training</i>	13,359	11,938	25,000	15,000	25,000	10,000	66.7%
61002 Training <i>(Fund 27) New police grant / realignment</i>	—	—	20,000	20,000	—	(20,000)	(100.0)%
63001 Booking <i>Citation processing</i>	12,680	2,827	12,500	11,000	9,000	(2,000)	(18.2)%
63002 Investigations <i>Travel, sketches, equipment rental for patrol-related investigations, code enforcement</i>	1,096	211	2,000	1,000	2,000	1,000	100.0%
<b>Total Supplies &amp; Services</b>	<b>434,106</b>	<b>109,688</b>	<b>191,580</b>	<b>178,980</b>	<b>164,501</b>	<b>(14,479)</b>	<b>(8.1)%</b>
<b>Total Supplies &amp; Services</b>	<b>434,106</b>	<b>109,688</b>	<b>191,580</b>	<b>178,980</b>	<b>164,501</b>	<b>(14,479)</b>	<b>(8.1)%</b>

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (11-220)	2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
	Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Capital Outlay</b>							
80001 Equipment Purchase <i>Weapon replacement/purchase, large tools and patrol equipment</i>	33,544	14,658	23,000	21,000	22,000	1,000	4.8%
80001 Equipment Purchase (Fund 29) <i>Radar Trailer</i>	22,536	—	—	—	—	—	n/a
80002 Automobile Purchase	50,966	—	—	—	—	—	n/a
<b>Total Capital Outlay</b>	<b>107,046</b>	<b>14,658</b>	<b>23,000</b>	<b>21,000</b>	<b>22,000</b>	<b>1,000</b>	<b>4.8%</b>
<b>Total Capital Outlay</b>	<b>107,046</b>	<b>14,658</b>	<b>23,000</b>	<b>21,000</b>	<b>22,000</b>	<b>1,000</b>	<b>4.8%</b>
<b>Total Police Patrol</b>	<b>3,704,422</b>	<b>3,945,115</b>	<b>4,692,256</b>	<b>4,514,128</b>	<b>5,043,091</b>	<b>528,963</b>	<b>11.7%</b>

**DEPARTMENT** POLICE

**DIVISION:** POLICE COMMUNICATIONS

**FUNCTION:** PUBLIC SAFETY

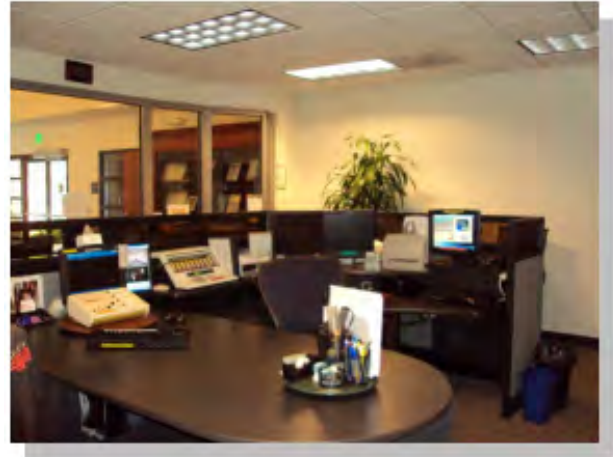
**FUNDING SOURCE:** GENERAL FUND (#11)

**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 2017-18, the Division:

- Honored one dispatcher for receiving Dispatcher of the Year award.
- Successfully completed Department of Justice audit.
- Each Dispatcher participated in at least four community events.
- Completed monthly DOJ validations.
- Attended Records Supervisor Seminar and RIMS Conference.

During 2018-19, the Division will:

- Identify backup Dispatcher to manage Evidence/Property room.
- Each Dispatcher will continue to participate in at least four community events.
- Cross train dispatchers for succession.

**BUDGET HIGHLIGHTS**

The 2018-19 is \$43,000 (4.4%) more than 2017-18 Estimated Actual. Estimated 80 percent of the change is attributed to the impact of one of its full-time dispatchers going on extended leave for four months (\$35,000). Additional \$10,000 from negotiated compensation increase and another \$10,000 from changes in health and other benefit cost.

In 2017-18, the Division experienced a staffing change resulting in a change in pension formula and reduced the pension and other retirement benefit costs by \$13,000.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Successful Audits Completed	3	1	2	2
Warrants Entered	356	551	350	350

## EXPENDITURE DETAIL

POLICE COMMUNICATIONS (11-230)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1	
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%	
<b>Salaries &amp; Wages</b>								
51002 Full-time Staff <i>Dispatch Supervisor; Full-time Dispatcher (3.0 FTE)</i>	325,160	367,116	387,900	387,900	396,900	9,000	2.3%	
51003 Part-time Staff <i>Per Diem Dispatcher (0.2 FTE)</i>	4,124	6,588	9,020	9,020	9,000	(20)	(0.2)%	
51004 Comp Time	8,619	4,581	6,500	6,500	6,500	—	0.0%	
51005 Overtime	17,769	19,047	24,000	24,460	32,000	7,540	30.8%	
51006 Workers Comp, Disability & 4850	—	—	—	—	27,000			
51008 Vacation/Sick/Comp Time Payoff	7,544	1,015	500	500	500	—	0.0%	
51009 Deferred Compensation	4,500	2,700	4,800	4,800	4,800	—	0.0%	
51019 CAD Administrator Incentive Pay	6,957	9,865	10,090	10,090	10,100	10	0.1%	
51020 Cash in-Lieu of Medical Insurance	—	250	—	—	—	—	n/a	
<b>Total Salaries &amp; Wages</b>	<b>374,673</b>	<b>411,162</b>	<b>442,810</b>	<b>443,270</b>	<b>486,800</b>	<b>43,530</b>	<b>9.8%</b>	
<b>Benefits</b>								
52001 PERS Misc. Employees	63,475	64,157	71,390	71,390	56,000	(15,390)	(21.6)%	
52007 Health	85,248	72,069	82,720	75,561	76,200	639	0.8%	
52008 Dental	8,469	9,034	9,440	9,598	15,000	5,402	56.3%	
52009 Life Insurance	242	259	300	300	1,000	700	233.3%	
52011 Vision	1,101	1,230	1,300	1,300	3,600	2,300	176.9%	
52013 Uniform Allowance	2,613	1,292	3,100	2,976	3,100	124	4.2%	
52014 Social Security Employer	22,100	25,523	28,050	28,050	28,900	850	3.0%	
52015 Medicare Employer	5,441	5,969	6,560	6,175	6,900	725	11.7%	
52017 Retirees Health	—	95,640	134,952	134,950	137,200	2,250	1.7%	
52018 Retirees Dental	—	5,784	8,622	8,620	8,800	180	2.1%	
52019 Retirement Health Savings	—	—	—	583	600	17	2.9%	
<b>Total Benefits</b>	<b>188,689</b>	<b>280,957</b>	<b>346,434</b>	<b>339,503</b>	<b>337,300</b>	<b>(2,203)</b>	<b>(0.6)%</b>	
<b>Total Salaries, Wages &amp; Benefits</b>	<b>563,362</b>	<b>692,119</b>	<b>789,244</b>	<b>782,773</b>	<b>824,100</b>	<b>41,327</b>	<b>5.3%</b>	

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE COMMUNICATIONS (11-230)	2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
	Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Supplies &amp; Services</b>							
60002 Office Supplies <i>Department wide account; document destruction</i>	7,820	8,304	8,300	8,000	8,300	300	3.8%
60004 Computer Supplies <i>CAD/RMS maintenance</i>	20,237	16,801	25,000	25,000	27,500	2,500	10.0%
60005 Special Dept. Expense <i>Records purge; special department needs; minor equipment repair/replacement</i>	2,954	795	1,200	1,200	2,000	800	66.7%
60008 Dues & Publications <i>Communication Managers, Official Manuals Books</i>	45	285	250	350	250	(100)	(28.6)%
60010 Conferences & Meetings <i>Sun Ridge conference, local meetings and conferences</i>	1,889	2,280	2,000	2,400	2,000	(400)	(16.7)%
60011 Communications <i>Contract cost for SSFPD dispatch services, radio repair/maintenance</i>	105,169	106,301	109,500	107,000	100,000	(7,000)	(6.5)%
61002 Training <i>POST and Non-POST trainings and updates</i>	1,033	5,025	3,200	3,400	3,200	(200)	(5.9)%
<b>Total Supplies &amp; Services</b>	<b>139,147</b>	<b>139,791</b>	<b>149,450</b>	<b>147,350</b>	<b>143,250</b>	<b>(4,100)</b>	<b>(2.8)%</b>
<b>Contractual Services</b>							
11-72003 Equipment Maintenance <i>Message switch; portable radios; copier; TEA (radio console, Lawnet)</i>	55,151	48,799	62,000	56,000	62,000	6,000	10.7%
<b>Total Contractual Services</b>	<b>55,151</b>	<b>48,799</b>	<b>62,000</b>	<b>56,000</b>	<b>62,000</b>	<b>6,000</b>	<b>10.7%</b>
<b>Total Supplies, Services &amp; Contractual</b>	<b>194,298</b>	<b>188,590</b>	<b>211,450</b>	<b>203,350</b>	<b>205,250</b>	<b>1,900</b>	<b>0.9%</b>
<b>Capital Outlay</b>							
11-80001 Equipment Purchase	—	—	500	800	500	(300)	(37.5)%
11-80200 Furniture	1,524	—	500	—	500	500	n/a
<b>Total Capital Outlay</b>	<b>1,524</b>	<b>—</b>	<b>1,000</b>	<b>800</b>	<b>1,000</b>	<b>200</b>	<b>25.0%</b>
<b>Total Capital Outlay</b>	<b>1,524</b>	<b>—</b>	<b>1,000</b>	<b>800</b>	<b>1,000</b>	<b>200</b>	<b>25.0%</b>
<b>Total Police Communication</b>	<b>759,184</b>	<b>880,709</b>	<b>1,001,694</b>	<b>986,923</b>	<b>1,030,350</b>	<b>43,427</b>	<b>4.4%</b>

**DEPARTMENT** POLICE

**DIVISION:** POLICE COMMUNITY SERVICES

**FUNCTION:** PUBLIC SAFETY

**FUNDING SOURCE:** 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 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 1.48 CSO.



## ACCOMPLISHMENTS/GOALS

During 2017-18, the Division:

- Addressed parking and other quality of life issues in the Town's residential neighborhoods.
- Participated in four community events including National Night Out.
- Hired one part-time CSO to help supplement parking enforcement.
- Received evidence and property management training.

During 2018-19, the Division will:

- Assist Planning Department with code enforcement.
- Manage Property/Evidence room.
- Participate in a minimum of four community events.
- Conduct Live Scan fingerprinting.
- Continue car seat safety inspections/installations.
- Manage radar/message board.

## BUDGET HIGHLIGHTS

The 2018-19 Budget is \$49,000 (30.9%) more than the 2017-18 Estimated Actual. The addition of one part-time Community Services Officer (CSO, 0.48 FTE) has a \$36,100 impact on the division budget. The rise in pension and other retirement benefit cost adds \$12,000 to the budget.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Live Scan Fingerprinting	310	406	310	310
Car Seats Installed	15	7	10	10

## EXPENDITURE DETAIL

POLICE COMMUNITY SERVICES (29-240)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Salaries &amp; Wages</b>							
51002 Full-time Staff	37,974	66,451	82,520	82,520	85,400	2,880	3.5%
51003 Part-time Staff	—	—	—	—	33,500	33,500	n/a
51004 Comp Time	—	57	500	500	500	—	0.0%
51005 Overtime	—	1,441	1,500	1,500	1,500	—	0.0%
51009 Deferred Compensation	850	1,000	1,200	1,100	1,200	100	9.1%
<b>Total Salaries &amp; Wages</b>	<b>38,824</b>	<b>68,949</b>	<b>85,720</b>	<b>85,620</b>	<b>122,100</b>	<b>36,480</b>	<b>42.6%</b>
<b>Benefits</b>							
52001 PERS Misc. Employees	11,545	13,372	16,620	16,620	27,400	10,780	64.9%
52007 Health	7,802	10,638	12,730	12,730	11,000	(1,730)	(13.6)%
52008 Dental	2,258	2,258	2,360	2,447	2,100	(347)	(14.2)%
52009 Life Insurance	66	66	80	77	100	23	29.9%
52011 Vision	294	301	330	331	500	169	51.1%
52014 Social Security Employer	2,977	4,194	5,320	4,645	7,800	3,155	67.9%
52015 Medicare Employer	696	981	1,250	1,086	1,800	714	65.7%
52017 Retirees Health (Fund 11)	—	19,572	28,708	28,710	29,500	790	2.8%
52018 Retirees Dental (Fund 11)	—	1,188	1,838	1,840	1,900	60	3.3%
<b>Total Benefits</b>	<b>25,638</b>	<b>52,570</b>	<b>69,236</b>	<b>68,486</b>	<b>82,100</b>	<b>13,614</b>	<b>19.9%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>64,462</b>	<b>121,519</b>	<b>154,956</b>	<b>154,106</b>	<b>204,200</b>	<b>50,094</b>	<b>32.5%</b>

## EXPENDITURE DETAIL

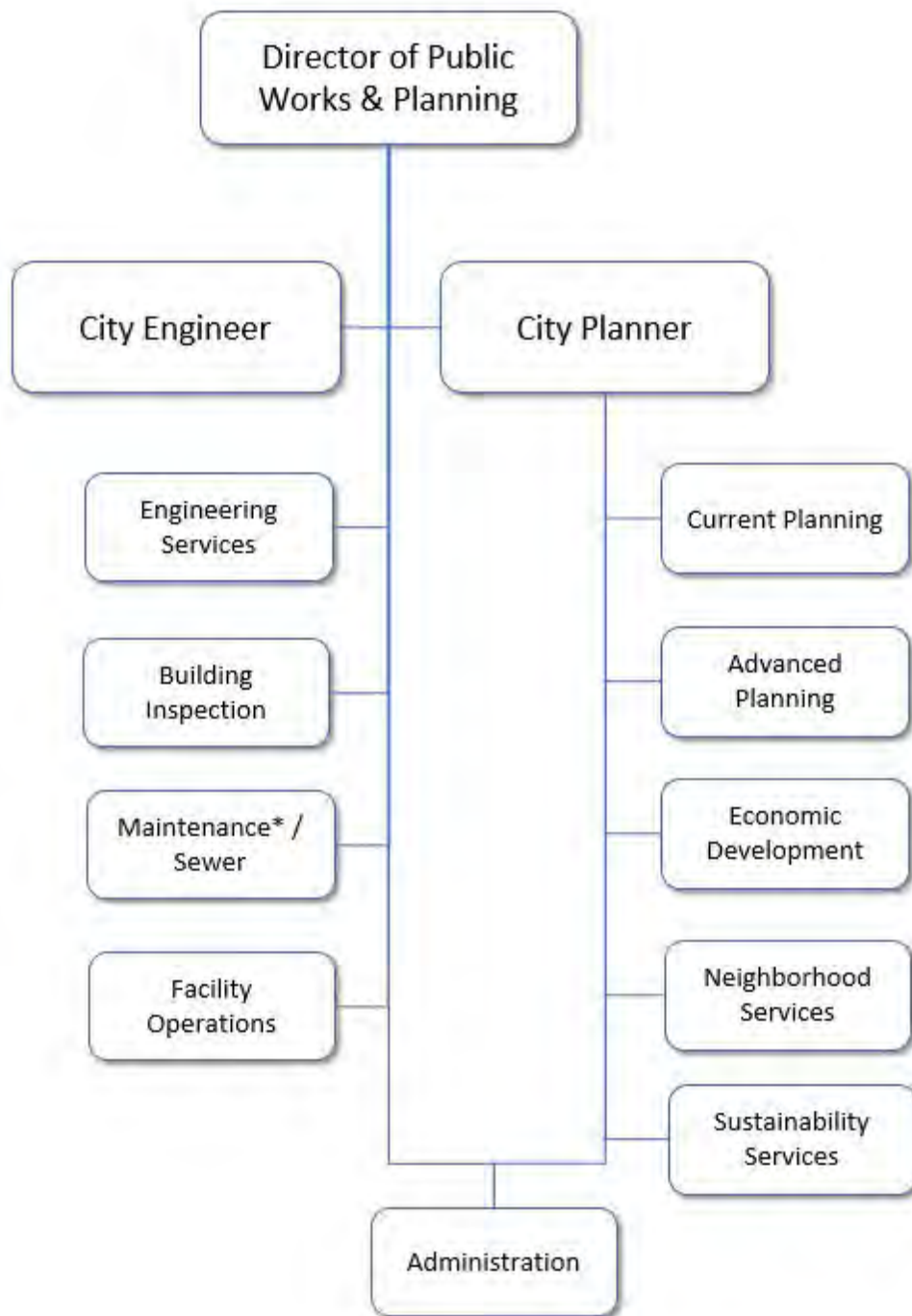
POLICE COMMUNITY SERVICES (29-240)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>SUPPLIES &amp; SERVICES</b>							
60005 Special Dept. Expense <i>CSO Supplies and equipment</i>	1,736	1,161	1,700	1,600	1,700	100	6.3%
60013 Auto Expense <i>Fuel; minor vehicle repair; vehicle equipment</i>	744	1,516	1,900	1,500	1,900	400	26.7%
61002 Training <i>CSO training</i>	110	—	400	2,300	1,000	(1,300)	(56.5)%
66025 Fleet Replacement	39,424	—	—	—	—	—	n/a
<b>Total Supplies &amp; Services</b>	<b>42,014</b>	<b>2,677</b>	<b>4,000</b>	<b>5,400</b>	<b>4,600</b>	<b>(800)</b>	<b>(14.8)%</b>
<b>Total Supplies &amp; Services</b>	<b>42,014</b>	<b>2,677</b>	<b>4,000</b>	<b>5,400</b>	<b>4,600</b>	<b>(800)</b>	<b>(14.8)%</b>
<b>Total Police Community Services</b>	<b>106,476</b>	<b>124,196</b>	<b>158,956</b>	<b>159,506</b>	<b>208,800</b>	<b>49,294</b>	<b>30.9%</b>



# Public Works & Planning

Pub Wrks/Plng

# Public Works & Planning Department



\* City Manager has oversight over Public Works Maintenance Division, which by nature is part of the Public Works Department.

**DEPARTMENT                      PUBLIC WORKS & PLANNING**

**DIVISION:                        PUBLIC WORKS & PLANNING**

**FUNDING SOURCE:            GENERAL FUND**

**DEPARTMENT DESCRIPTION**

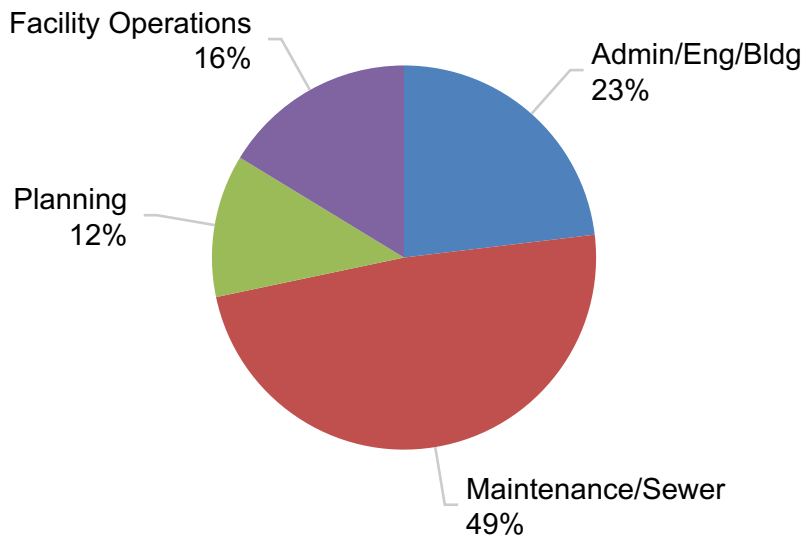
The Public Works & Planning Department consists of the following Divisions: Administration / Engineering / Building, Maintenance/Sewer (which includes contracts for landscape services) and Planning.

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.

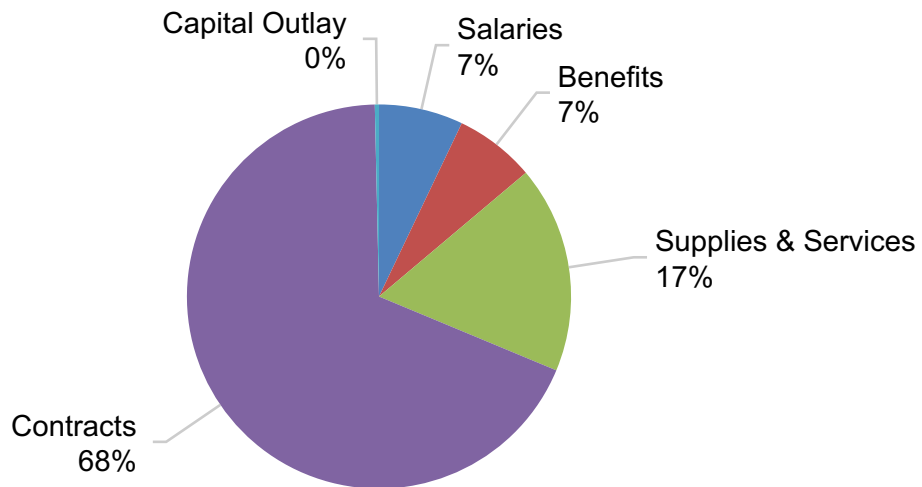
The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works and Planning; administer local, state, and federal regulations; administer grants and applications; and maintain the overall operation of the Department.

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARMENT
310	ADMIN/ENG/BLDG			12,200	980,000		992,200
320	MAINTENANCE/SEWER	304,700	290,400	36,420	1,440,650	15,000	2,087,170
410	PLANNING				515,950		515,950
800's	FACILITY OPERATIONS			699,800			699,800
<b>TOTAL EXPENDITURES</b>		<b>304,700</b>	<b>290,400</b>	<b>748,420</b>	<b>2,936,600</b>	<b>15,000</b>	<b>4,295,120</b>

### 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**

Public Works Administration, Engineering and Building Division services are provided under contract with CSG Consultants. The Division coordinates with the Public Works Maintenance Division but does not oversee operations.

## **ACCOMPLISHMENTS/GOALS**

During 2017-18, the Division:

- With \$250,000 in Grant Funding, Staff is continuing to oversee the development of the Town's Systemic Safety Analysis Report Program (SSARP).
- Re-Applied for and was awarded funding to install a fast charge and level 2 vehicle charging stations at the renovated Town Hall Facility.
- Interviewed and selected a HVAC maintenance contractor to service the various Town facilities.
- Continued to work with our franchise waste hauler to provide assistance to the residential and commercial communities on various sustainability endeavors such as water and energy conservation, recycling and solid waste.
- Continued work on the Geographical Information System (GIS) and mapping of the city trees town wide.

- Represented the Town at local and regional meetings regarding: County Storm Water committee meetings, Colma Creek Advisory and Technical Advisory Committee (TAC) meetings, Cal BIG - building inspector association, CALBO - building official association, Public Works local and national meetings and conferences (APWA), City and County Engineers and League of California Cities meetings and events.
- Continued work on the Trash Load Reduction Plan and Green Infrastructure plan per the Storm Water Municipal Regional Permit (MRP).
- Continued work on the Town Hall Renovation Project.
- Awarded Contract and provided assistance and oversight for the Serramonte/Collins Master Plan.
- Awarded contract to install new Access Control system for the New Town Hall and Police Station facilities.

For 2018-19, the Division will:

- Oversee design and public outreach for the Mission Road Pedestrian and Bicycle Improvement project (partially funded through the Transportation Livable Communities (TLC) grant).
- Oversee the completion of the Capital project for the Town's access control system and manage the new security systems for the Recreation, Community Center and Museum facilities.
- Establish new Five-Year Capital Improvement Program.
- 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 and the Towns diversion 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.
- Represent the Town at local and regional meetings regarding: County Storm Water committee meetings, Colma Creek Advisory and TAC meetings, Cal BIG, CALBO, APWA local and national meetings and conferences, City and County Engineers and League of California Cities meetings and events.
- Complete and move into the new Town Hall facility.
- Manage the Town wide Systemic Safety Study, funded through the SSARP grant funds.
- Strive to secure grant funding for the various Town transportation projects.
- Manage the Serramonte/Collins Master Plan study.
- Establish outreach events (2 to 3 times a year each) for the Auto retailers, Cemeteries, and retailers.
- Follow up on the residential sanitary sewer insurance program for residents.
- Review and consider the benefits of a Street light lighting District and taking over the Colma lighting District.
- Review the current Sanitary Sewer Contracts with City of South San Francisco (SSF) and North San Mateo County Sanitation District (NSMCSD), consider the benefits of establishing an enterprise fund for the Towns Sanitary Sewer Systems.
- Establish an equipment/appliance replacement fund.

## **BUDGET HIGHLIGHTS**

Overall, 2018-19 Budget is \$36,000 (3.8%) more than the 2017-18 Estimated Actual. The increases are primarily in General Engineering Services and are attributable to the following 4 reasons:

1. \$53,000 in increases due to anticipated development, including ongoing Mercy Housing building inspection;
2. \$38,000 from anticipated increases in contractor's fee to be negotiated in Fall of 2018;
3. \$13,000 from increased workload for storm water regulatory compliance; and
4. offset by reduction in front counter support (\$76,000). The 2018-19 Budget includes 3 months of administrative support (\$35,000) as the Town recruits, hires, and transitions front counter coverage to the Full-Time Administrative Technician budgeted in the City Manager's Department.

## PERFORMANCE MEASURES

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
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	15	15

## EXPENDITURE DETAIL

ADMIN./ ENGINEERING (11-310)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Supplies &amp; Services</b>							
60001 Public Notices	389	777	1,000	1,000	1,500	500	50.0%
60005 Special Dept. Expense	5,469	2,401	6,000	5,000	6,000	1,000	20.0%
60008 Dues & Publications <i>Purchase current building code; membership building Class A</i>	149	129	2,200	2,200	1,700	(500)	(22.7)%
60010 Conferences & Meetings <i>National Pollutant Discharge Elimination System; Countywide Engineers Meeting</i>	1,192	10	2,500	2,000	3,000	1,000	50.0%
<b>Total Supplies &amp; Services</b>	<b>7,199</b>	<b>3,317</b>	<b>11,700</b>	<b>10,200</b>	<b>12,200</b>	<b>2,000</b>	<b>19.6%</b>
<b>Contractual Services</b>							
71005 General Engineering Services <i>Engineering Staff Augmentation; Department Administration</i>	621,745	762,444	693,000	693,000	730,000	37,000	5.3%
71006 Building/Inspector Services <i>Building staff augmentation; Admin/permit counter services</i>	136,003	205,993	175,000	188,000	190,000	2,000	1.1%
71010 Consulting Services <i>Engineering design and plan review; records management consultant</i>	104,092	33,174	80,000	65,000	60,000	(5,000)	(7.7)%
<b>Total Contractual Services</b>	<b>861,840</b>	<b>1,001,611</b>	<b>948,000</b>	<b>946,000</b>	<b>980,000</b>	<b>34,000</b>	<b>3.6%</b>
<b>Total Supplies, Services &amp; Contractual</b>	<b>869,039</b>	<b>1,004,928</b>	<b>959,700</b>	<b>956,200</b>	<b>992,200</b>	<b>36,000</b>	<b>3.8%</b>
<b>Total Admin/Engineering</b>	<b>869,039</b>	<b>1,004,928</b>	<b>959,700</b>	<b>956,200</b>	<b>992,200</b>	<b>36,000</b>	<b>3.8%</b>

**DEPARTMENT** PUBLIC WORKS & PLANNING

**DIVISION:** ADMINISTRATION 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 National Pollutant Discharge Elimination System (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 City Manager.



## ACCOMPLISHMENTS/GOALS

During 2017-18, the Division:

- Annual survey and documenting the integrity of the Town's sidewalk and roadways.
- Inventoried the interior finishes and appliances at the various units at Creekside Villas.
- Continue upgrading the various street signs, meeting the State standards.
- Continue 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 start incorporating new green infrastructure into everyday practices.
- Continued participation in the various Countywide Storm Water Programs, inclusive of Integrated Pest Management (IPM), trash management and the Municipal Maintenance Sub-committee.
- Continue mentoring to elevate the roles and responsibilities of the Maintenance Technicians.
- Aggressively worked with landscape contractor to conserve water use.
- Inspection of commercial facilities regarding Operation and maintenance of storm water facilities and FOG (Fats, Oil and Grease) compliance, annual commercial storm water inspection.
- Inspected and certified all Town-owned backflow devices.
- Survey and tag Town owned trees with in the facilities and Right-of-Way (ROW).
- Street sweep all residential streets once a month and commercial streets along with El Camino Real (State route 82) twice a month.



For 2018-19, the Division goals include:

- Mentor and elevate the roles and responsibilities of the Maintenance Technicians.
- Continue incorporating new green infrastructure practices into day to day activities.
- Strive to meet the State Boards Municipal Regional Permit's goals by reducing trash and debris in the Right of ways and water ways, maintaining designated trash management areas throughout the various commercial districts.
- Incorporating new public works ticketing system to prioritize projects.
- Perform preventative maintenance of equipment and appliances in Town facilities.
- Inspect and certify all Town-owned backflow devices.
- Oversee enhancements and minor repairs at the various Town facilities. Continue work in maintaining tree programs. Continue work on upgrading all Town street signage to meet State standards.
- Complete tree tagging of the Town trees and log into Geographic Information System. Perform minor construction and painting projects, as needed.

## BUDGET HIGHLIGHTS

The 2018-19 Budget is \$62,000 (3.1%) higher than the 2017-18 Estimated Actual. The increase is primarily driven by higher pension and other retirement benefits costs (\$39,000) and an increase in sewer treatment costs. 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 2018-19 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	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
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	10	10	15	15

## EXPENDITURE DETAIL

MAINTENANCE / SEWER (11-320)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1	
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%	
<b>Salaries &amp; Wages</b>								
51002 Full-time Staff <i>Maintenance Supervisor; Maintenance Technician (2.0 FTE)</i>	249,278	268,805	274,940	289,886	290,500	614	0.2%	
51004 Comp Time	344	7	600	600	600	—	0.0%	
51005 Overtime	3,461	6,567	10,000	10,000	10,000	—	0.0%	
51008 Vacation/Sick/Comp Time Payoff	701	2,151	—	—	—	—	n/a	
51009 Deferred Compensation	3,600	3,600	3,600	3,750	3,600	(150)	(4.0)%	
<b>Total Salaries &amp; Wages</b>	<b>257,384</b>	<b>281,130</b>	<b>289,140</b>	<b>304,236</b>	<b>304,700</b>	<b>464</b>	<b>0.2%</b>	
<b>Benefits</b>								
52001 PERS Misc. Employees	45,658	49,107	55,360	55,360	91,400	36,040	65.1%	
52007 Health	69,451	72,559	75,300	75,300	63,400	(11,900)	(15.8)%	
52008 Dental	6,775	6,775	7,080	7,340	6,400	(940)	(12.8)%	
52009 Life Insurance	198	198	230	230	400	170	73.9%	
52011 Vision	882	904	980	980	1,600	620	63.3%	
52014 Social Security Employer	15,707	17,087	17,930	18,244	18,300	56	0.3%	
52015 Medicare Employer	3,673	3,996	4,200	4,267	4,300	33	0.8%	
52017 Retirees Health	—	64,932	95,658	95,660	98,300	2,640	2.8%	
52018 Retirees Dental	—	3,924	6,112	6,110	6,300	190	3.1%	
<b>Total Benefits</b>	<b>142,344</b>	<b>219,482</b>	<b>262,850</b>	<b>263,491</b>	<b>290,400</b>	<b>26,909</b>	<b>10.2%</b>	
<b>Total Salaries, Wages &amp; Benefits</b>	<b>399,728</b>	<b>500,612</b>	<b>551,990</b>	<b>567,727</b>	<b>595,100</b>	<b>27,373</b>	<b>4.8%</b>	
<b>Supplies &amp; Services</b>								
60005 Special Dept. Expense <i>Building and cleaning supplies; Safety material and attire; Uniform cleaning and upgrades; Building materials, flags, banners, signs.</i>	16,078	10,450	16,000	16,000	16,000	—	0.0%	
60010 Conferences & Meetings <i>S.F. Bay Area Maintenance Services Association Workshop; NPDES</i>	10	—	100	200	200	—	0.0%	
60025 Vehicle Replacement (ISF)	310,203	—	19,920	19,920	19,920	—	0.0%	
61002 Training <i>Required safety seminars</i>	—	425	300	300	300	—	0.0%	
<b>Total Supplies &amp; Services</b>	<b>326,291</b>	<b>10,875</b>	<b>36,320</b>	<b>36,420</b>	<b>36,420</b>	<b>—</b>	<b>0.0%</b>	

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
MAINTENANCE / SEWER (11-320)	2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
	Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Contractual</b>							
72003 Equipment Maintenance <i>Fleet maintenance - vehicles and equipment</i>	17,549	15,560	20,000	20,000	20,000	—	0.0%
73001 Landscape Maintenance <i>Roadway; Median islands; Tree trimming; Colma Creek annual cleaning</i>	147,635	121,619	163,000	171,000	171,000	—	0.0%
73002 Streets & Sidewalks <i>Building materials; Roadway; Maintenance/repair materials; Contractor services; ADA</i>	51,543	36,695	100,000	90,000	90,000	—	0.0%
73002 Streets & Sidewalks <i>(Fund 21)</i>	—	39,900	—	—	—	—	n/a
73003 Roadway, Weed & Litter Control <i>Weed abatement Town's right-of-way (ROW); Drain inlet/catch basin protection; Disposal fees; Chemicals; Sprayers</i>	—	1,168	10,000	10,500	10,500	—	0.0%
73004 Street Signs & Pavement Marking <i>Signs; Poles; Anti-Graffiti; Yearly maintenance/repairs; Annual Christmas decorations</i>	34,325	15,711	35,010	45,000	45,000	—	0.0%
73005 Traffic Signals & Street Lights <i>SSF Street Light/Signal Division</i>	25,126	8,735	10,000	10,000	10,000	—	0.0%
73005 Traffic Signals & Street Lights <i>(Fund 21)</i>	17,968	23,248	25,000	25,000	25,000	—	0.0%
73006 Drainage & Flood Control <i>Yearly maintenance; Sandbag supplies; Additional NPDES charges; Additional trash capture devices</i>	22,787	19,534	85,000	85,000	95,000	10,000	11.8%
73007 Sanitary Sewers <i>Sewer fees due NSMCSD &amp; SSF</i>	916,962	814,542	825,000	874,048	899,150	25,102	2.9%
73008 Sewer Operation and Maintenance	23,067	2,088	75,000	75,000	75,000	—	0.0%
<b>Total Contractual</b>	<b>1,256,962</b>	<b>1,098,800</b>	<b>1,348,010</b>	<b>1,405,548</b>	<b>1,440,650</b>	<b>35,102</b>	<b>2.5%</b>
<b>Total Supplies, Services &amp; Contractual</b>	<b>1,583,253</b>	<b>1,109,675</b>	<b>1,384,330</b>	<b>1,441,968</b>	<b>1,477,070</b>	<b>35,102</b>	<b>2.4%</b>
<b>Capital Outlay</b>							
80001 Equipment Purchase <i>Replace/acquire new equipment &amp; tools for ROW work; Building maintenance &amp; construction</i>	5,805	6,559	18,000	15,000	15,000	—	0.0%
<b>Total Capital Outlay</b>	<b>5,805</b>	<b>6,559</b>	<b>18,000</b>	<b>15,000</b>	<b>15,000</b>	<b>—</b>	<b>0.0%</b>
<b>Total Capital Outlay</b>	<b>5,805</b>	<b>6,559</b>	<b>18,000</b>	<b>15,000</b>	<b>15,000</b>	<b>—</b>	<b>—%</b>
<b>Total Maintenance &amp; Sewer</b>	<b>1,988,786</b>	<b>1,616,846</b>	<b>1,954,320</b>	<b>2,024,695</b>	<b>2,087,170</b>	<b>62,475</b>	<b>3.1%</b>

**DEPARTMENT** PUBLIC WORKS & PLANNING

**DIVISION:** ADMINISTRATION 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 2018-19 Budget for Facility Operations is \$111,000 (18.8%) higher than the 2017-18 Estimated Actual with a built in five percent (5%) inflationary adjustment and minor repairs budgeted in building maintenance accounts 90012 and 90013. Major changes are within Town Hall (801), Town Annex (802), Sterling Park (803), Museum (804) and Community Center (805) facility operations.

The new Town Hall construction is scheduled for completion July 2018 and the Town Hall and Town Annex facility operations will be consolidated thereafter. This results in the decrease of \$42,000 in Town Annex (802) and increase of \$57,000 in Town Hall (801). The new Town Hall will require additional services, previously not budgeted, including carpet cleaning (\$9,000) and security system (\$1,800).

Security system replacement is planned for Sterling Park (\$11,000), Museum (\$13,000), and Community Center (\$20,000) in 2018-19. The new security system will include new camera and other monitoring equipment. In addition to the new security system, the curtains at the Community Center will be replaced (\$15,000) and the exterior will be painted and the deck will be sealed (\$9,000).

FACILITIES SUMMARY (800)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
801 Town Hall	50,351	30,234	80,000	47,531	104,550	57,019	120.0%
802 Town Annex	36,668	36,267	24,950	45,150	3,150	(42,000)	(93.0)%
803 Sterling Park	43,975	57,057	69,200	56,100	78,000	21,900	39.0%
804 Museum	21,479	24,220	28,750	32,002	40,720	8,718	27.2%
805 Community Center	87,234	88,232	114,150	117,125	165,150	48,025	41.0%
806 Police Station	118,476	116,415	149,030	150,250	156,130	5,880	3.9%
807 Corporation Yard	17,477	16,292	30,200	30,818	34,340	3,522	11.4%
808 Creekside Villas	76,626	78,951	84,950	92,905	95,300	2,395	2.6%
809 Verano	5,539	5,457	4,750	5,710	5,710	—	0.0%
810 Bark Park	3,900	8,162	9,000	8,800	9,250	450	5.1%
812 Gun Range	1,672	1,726	2,600	2,600	7,500	4,900	188.5%
<b>Activity Total</b>	<b>463,397</b>	<b>463,013</b>	<b>597,580</b>	<b>588,991</b>	<b>699,800</b>	<b>110,809</b>	<b>18.8%</b>

## EXPENDITURE DETAIL



### 801 TOWN HALL

TOWN HALL (801)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90001 Telephone / Internet Service*	23,221	16,918	20,000	26,500	25,000	(1,500)	(5.7)%
11-90002 Gas and Electricity	4,634	24	15,000	100	15,000	14,900	14,900.0%
11-90003 Water	4,324	1,754	5,000	3,000	7,000	4,000	133.3%
11-90006 Supplies	1,217	1,107	4,800	1,581	14,500	12,919	817.1%
11-90007 Janitorial Services	11,641	10,003	18,500	12,000	21,000	9,000	75.0%
11-90008 Landscaping	4,203	—	7,200	2,000	14,400	12,400	620.0%
11-90009 Pest Control	400	—	600	—	1,350	1,350	n/a
11-90010 Security System	360	—	900	—	1,800	1,800	n/a
11-90011 Heat/Ventilation/Air Conditioning	—	346	500	350	500	150	42.9%
11-90012 Interior Building Repair & Maint.	342	45	3,000	1,000	2,000	1,000	100.0%
11-90013 Exterior Building Repair & Maint.	9	37	4,500	1,000	2,000	1,000	100.0%
<b>Activity Total</b>	<b>50,351</b>	<b>30,234</b>	<b>80,000</b>	<b>47,531</b>	<b>104,550</b>	<b>57,019</b>	<b>120.0%</b>

\* Does not include mobile phone services.



### 802 TOWN ANNEX

TOWN ANNEX (802)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90002 Gas and Electricity	7,237	6,812	6,000	11,000	1,000	(10,000)	(90.9)%
11-90003 Water	6,650	4,854	3,000	6,500	200	(6,300)	(96.9)%
11-90006 Supplies	1,103	1,056	1,350	1,100	350	(750)	(68.2)%
11-90007 Janitorial Services	8,906	9,376	5,000	10,500	800	(9,700)	(92.4)%
11-90008 Landscaping	9,180	9,354	5,000	9,400	800	(8,600)	(91.5)%
11-90009 Pest Control	2,826	2,936	1,500	2,950	—	(2,950)	(100.0)%
11-90010 Security System	240	490	600	1,000	—	(1,000)	(100.0)%
11-90011 Heat/Ventilation/Air Conditioning	—	346	500	700	—	(700)	(100.0)%
11-90012 Interior Building Repair & Maint.	109	1,043	1,000	1,000	—	(1,000)	(100.0)%
11-90013 Exterior Building Repair & Maint.	417	—	1,000	1,000	—	(1,000)	(100.0)%
<b>Activity Total</b>	<b>36,668</b>	<b>36,267</b>	<b>24,950</b>	<b>45,150</b>	<b>3,150</b>	<b>(42,000)</b>	<b>(93.0)%</b>

## EXPENDITURE DETAIL



### 803 STERLING PARK

STERLING PARK (803)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90002 Gas and Electricity	2,088	2,337	3,150	3,150	3,150	—	0.0%
11-90003 Water	4,377	5,421	5,500	5,500	5,800	300	5.5%
11-90006 Supplies	3,242	3,851	10,500	10,500	11,050	550	5.2%
11-90007 Janitorial Services	14,546	15,231	16,300	16,300	17,100	800	4.9%
11-90008 Landscaping	5,628	5,802	6,150	6,150	6,500	350	5.7%
11-90009 Pest Control	—	400	900	900	1,700	800	88.9%
11-90010 Security System	1,486	1,356	2,700	2,700	3,000	300	11.1%
11-90011 Heat/Ventilation/Air Conditioning	739	850	2,200	1,000	2,200	1,200	120.0%
11-90012 Interior Building Repair & Maint.	10,009	9,676	18,800	6,900	24,500	17,600	255.1%
11-90013 Exterior Building Repair & Maint.	1,860	12,133	3,000	3,000	3,000	—	0.0%
<b>Activity Total</b>	<b>43,975</b>	<b>57,057</b>	<b>69,200</b>	<b>56,100</b>	<b>78,000</b>	<b>21,900</b>	<b>39.0%</b>



### 804 MUSEUM

MUSEUM (804)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90002 Gas and Electricity	335	356	400	352	400	48	13.6%
11-90003 Water	6,987	7,819	3,500	6,000	4,000	(2,000)	(33.3)%
11-90006 Supplies	486	1,084	1,500	1,500	1,600	100	6.7%
11-90007 Janitorial Services	2,073	2,203	2,400	2,300	2,550	250	10.9%
11-90008 Landscaping	5,654	5,802	6,150	5,850	6,500	650	11.1%
11-90009 Pest Control	—	2,240	1,800	3,000	1,970	(1,030)	(34.3)%
11-90010 Security System	1,720	840	1,750	1,750	3,250	1,500	85.7%
11-90011 Heat/Ventilation/Air Conditioning	1,376	2,685	3,450	3,450	3,450	—	0.0%
11-90012 Interior Building Repair & Maint.	797	972	6,300	6,300	15,000	8,700	138.1%
11-90013 Exterior Building Repair & Maint.	2,051	219	1,500	1,500	2,000	500	33.3%
<b>Activity Total</b>	<b>21,479</b>	<b>24,220</b>	<b>28,750</b>	<b>32,002</b>	<b>40,720</b>	<b>8,718</b>	<b>27.2%</b>

## EXPENDITURE DETAIL



### 805 COMMUNITY CENTER

COMMUNITY CENTER (805)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90001 Telephone/Internet Services	—	—	500	500	500	—	0.0%
11-90002 Gas and Electricity	23,151	22,756	24,250	24,250	24,250	—	0.0%
11-90003 Water	3,354	2,746	4,400	4,525	4,650	125	2.8%
11-90006 Supplies	3,845	3,924	17,200	17,200	18,100	900	5.2%
11-90007 Janitorial Services	23,230	24,228	28,050	28,050	29,450	1,400	5.0%
11-90008 Landscaping	5,628	5,802	6,150	5,850	5,850	—	0.0%
11-90009 Pest Control	1,172	1,220	2,500	2,500	3,200	700	28.0%
11-90010 Security System	840	840	3,500	3,500	5,300	1,800	51.4%
11-90011 Heat/Ventilation/Air Conditioning	4,392	5,079	6,600	10,000	10,000	—	0.0%
11-90012 Interior Building Repair & Maint.	18,852	14,840	16,000	15,750	49,850	34,100	216.5%
11-90013 Exterior Building Repair & Maint.	2,770	6,797	5,000	5,000	14,000	9,000	180.0%
<b>Activity Total</b>	<b>87,234</b>	<b>88,232</b>	<b>114,150</b>	<b>117,125</b>	<b>165,150</b>	<b>48,025</b>	<b>41.0%</b>



### 806 POLICE STATION

POLICE STATION (806)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90001 Telephone/Internet Services	1,038	—	200	1,800	200	(1,600)	(88.9)%
11-90002 Gas and Electricity	32,076	32,705	38,330	38,300	38,330	30	0.1%
11-90003 Water	7,815	7,231	8,400	8,400	8,400	—	0.0%
11-90006 Supplies	3,291	3,577	6,500	6,500	7,500	1,000	15.4%
11-90007 Janitorial Services	25,695	28,289	27,800	27,800	29,200	1,400	5.0%
11-90008 Landscaping	9,486	9,431	11,000	11,000	11,000	—	0.0%
11-90009 Pest Control	1,017	1,053	1,450	1,450	1,450	—	0.0%
11-90010 Security System	855	1,168	2,000	2,000	2,000	—	0.0%
11-90011 Heat/Ventilation/Air Conditioning	17,689	6,334	10,850	10,500	10,500	—	0.0%
11-90012 Interior Building Repair & Maint.	10,464	19,421	19,500	19,500	29,050	9,550	49.0%
11-90013 Exterior Building Repair & Maint.	9,050	7,206	23,000	23,000	18,500	(4,500)	(19.6)%
11-90014 Miscellaneous Maintenance	2,051	219	1,500	1,500	2,000	500	33.3%
<b>Activity Total</b>	<b>120,527</b>	<b>116,634</b>	<b>150,530</b>	<b>151,750</b>	<b>158,130</b>	<b>6,380</b>	<b>4.2%</b>

## EXPENDITURE DETAIL



### 807 CORPORATION YARD

CORPORATION YARD (807)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1	
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%	
<b>FACILITY OPERATIONS</b>								
11-90001 Telephone/Internet Services	212	965	1,400	1,400	1,500	100	7.1%	
11-90002 Gas and Electricity	2,784	2,862	3,150	3,150	3,150	—	0.0%	
11-90003 Water	1,090	950	1,350	1,968	1,350	(618)	(31.4)%	
11-90006 Supplies	657	501	1,000	1,000	1,000	—	0.0%	
11-90007 Janitorial Services	8,002	6,253	6,800	6,800	7,150	350	5.1%	
11-90008 Landscaping	2,040	2,214	2,400	2,400	2,550	150	6.3%	
11-90009 Pest Control	708	787	800	800	840	40	5.0%	
11-90011 Heat/Ventilation/Air Conditioning	—	—	300	300	300	—	0.0%	
11-90012 Interior Building Repair & Maint.	1,840	907	10,500	10,500	11,500	1,000	9.5%	
11-90013 Exterior Building Repair & Maint.	144	853	2,500	2,500	5,000	2,500	100.0%	
<b>Activity Total</b>	<b>17,477</b>	<b>16,292</b>	<b>30,200</b>	<b>30,818</b>	<b>34,340</b>	<b>3,522</b>	<b>11.4%</b>	



### 808 TOWN OF COLMA CREEKSIDE VILLAS

CREEKSIDE VILLAS (808)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1	
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%	
<b>FACILITY OPERATIONS</b>								
11-90002 Gas and Electricity	3,363	3,116	4,200	4,000	4,200	200	5.0%	
11-90003 Water	6,240	8,164	6,500	12,405	8,000	(4,405)	(35.5)%	
11-90006 Supplies	—	—	200	200	200	—	0.0%	
11-90007 Janitorial Services	1,661	1,890	2,100	2,100	2,200	100	4.8%	
11-90008 Landscaping	9,180	9,354	10,150	10,150	10,650	500	4.9%	
11-90009 Pest Control	1,314	2,456	1,600	3,850	2,400	(1,450)	(37.7)%	
11-90010 Security System	1,448	1,529	2,300	2,300	2,400	100	4.3%	
11-90011 Heat/Ventilation/Air Conditioning	904	6,320	6,900	6,900	7,250	350	5.1%	
11-90012 Interior Building Repair & Maint.	28,080	21,802	20,000	20,000	25,000	5,000	25.0%	
11-90013 Exterior Building Repair & Maint.	4,027	5,639	10,000	10,000	15,000	5,000	50.0%	
11-90014 Miscellaneous Maintenance	—	—	—	—	—	—	n/a	
11-90015 Property Management HOA	20,409	18,681	21,000	21,000	18,000	(3,000)	(14.3)%	
<b>Activity Total</b>	<b>76,626</b>	<b>78,951</b>	<b>84,950</b>	<b>92,905</b>	<b>95,300</b>	<b>2,395</b>	<b>2.6%</b>	



## EXPENDITURE DETAIL



### 809 VERANO

				[a]	[b]	[b]-[a]	[b]/[a]-1
VERANO (809)	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90012 Interior Building Repair & Maint.	1,566	1,370	1,500	1,500	1,500	—	0.0%
11-90015 Property Management HOA	3,973	4,087	3,250	4,210	4,210	—	0.0%
<b>Activity Total</b>	<b>5,539</b>	<b>5,457</b>	<b>4,750</b>	<b>5,710</b>	<b>5,710</b>	<b>—</b>	<b>0.0%</b>



### 810 BARK PARK

				[a]	[b]	[b]-[a]	[b]/[a]-1
BARK PARK (810)	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>							
11-90003 Water	660	1,191	1,750	1,750	1,750	—	0.0%
11-90008 Landscaping	3,240	3,414	4,200	4,000	4,400	400	10.0%
11-90009 Pest Control	—	175	550	550	600	50	9.1%
11-90013 Exterior Building Repair & Maint.	—	3,382	2,500	2,500	2,500	—	0.0%
<b>Activity Total</b>	<b>3,900</b>	<b>8,162</b>	<b>9,000</b>	<b>8,800</b>	<b>9,250</b>	<b>450</b>	<b>5.1%</b>

## EXPENDITURE DETAIL



### 812 GUN RANGE

GUN RANGE (812)		2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
					2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>FACILITY OPERATIONS</b>								
11-90006	Supplies <i>Range improvements</i>	98	23	500	500	500	—	0.0%
11-90014	Miscellaneous Maintenance <i>Portosan rental</i>	1,574	1,703	2,100	2,100	7,000	4,900	233.3%
<b>Activity Total</b>		<b>1,672</b>	<b>1,726</b>	<b>2,600</b>	<b>2,600</b>	<b>7,500</b>	<b>4,900</b>	<b>188.5%</b>

**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 is contracted to CSG Consultants and are partially paid for by fees. 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 2017-18, the Division:

- Prepared policy documents and reports for City Council consideration (Car storage in Cemetery/ Open Space Zone (G-Zone), Paris Climate Resolution, Transient Occupancy Ballot Measure, Cannabis Study Session, Short-term rental study session, Smoking Ordinance Study Session) with the City Attorney.
- Continued work on sections of the General Plan.
- Continued participation in regional meetings (Grand Boulevard Initiative, RICAPS, County Stormwater Committees, Sea Level Rise, Bay Area Planning Directors Association, 21 Elements Housing, LHMP, etc.).
- Processed a record number of staff level and development applications including the 280 Metro Center pole sign, Serra Center facade improvements and Olivet Funeral Home.

- Wrote articles for the Colma Works newsletter.
- Continued work to further the goals of the Climate Action Plan and Local Hazard Mitigation Plan.
- Commented on City of Daly City development activities affecting Colma.
- Continued work with property owners to resolve property maintenance issues.
- Verified Town addresses and boundaries for the 2020 Census.

For 2018-19, the Division will:

- Coordinate and participate in the Serramonte Boulevard Beautification plan.
- Work with Public Works Staff on El Camino Real Plan.
- Continue the General Plan Update including drafts of Safety Element, Open Space and Conservation Element, and Land Use Element.
- Initiate preparation of the General Plan Environmental Impact Report (EIR).
- Update Consultant On-Call list.
- Consider Local Hazard Mitigation Plan implementation items.
- Continue to monitor legislation and propose ordinance amendments, if required.
- Continue to process development and administrative 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.
- Prepare a Climate Action Plan Assessment Report.
- Participate in staff committees for Tree USA, Business Recognition, Auto working group etc.
- Continue with 2020 Census preparation.

## **BUDGET HIGHLIGHTS**

The 2018-19 Budget is \$110,000 (27.2%) higher than the 2017-18 Estimated Actual. The Planning Division experienced an increase in planning activities in 2017-18, resulting in projected expenditures of \$210,000 in General Planning Services, which is \$53,000 higher than budget. Thirty-five percent (35%) of the activities in General Planning are offset by applicant fees. With the sale of Toys 'R Us site and other potential development applications, Current planning activities are projected to be higher than 2017-18, resulting in an increase of \$48,000 in the 2018-19 Budget.

Planning, working with the City Attorney, reviews and updates Town ordinances in accordance with changing State legislation. In 2017-18, the State passed a housing legislation package that required ordinance amendments, such as changes to accessory dwelling units. The Planning Division anticipates more legislative changes in the Fall 2018, which would be effective January 2019. Assuming planning related State mandates will be solely managed by the City Planner, the 2018-19 budget for Code Amendment and Legal Mandates is \$91,000, which is \$35,000 more than 2017-18 Estimated Actual. This budget also accounts for other special policy reviews including but not limited to cell tower site regulations and a smoking ordinance.

The Town receives \$85,000 franchise fees from Republic Services. A portion of the fee addresses recycling rebates from Republic Services and the Cal Recycling City/County Payment Program (CCPP). This revenue helps support the Town's Sustainability Services incentives.

PERFORMANCE MEASURES	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
Business registrations reviewed	267	255	252	255
Code compliance cases opened (does not include first and second notices)	10	8	5	5
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	15	22	46	35
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Recycler's Permit	4	8	5	5
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

## EXPENDITURE DETAIL

PLANNING (11-410)	2015-16 Actual	2016-17 Actual	2017-18 Amended	[a]	[b]	[b]-[a]	[b]/[a]-1
				2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Contractual</b>							
71007 General Planning Administrative Support <i>Department administration support; City Council meetings; Leadership Team &amp; other meetings; Budget management &amp; oversight</i>	31,290	34,648	30,000	27,000	39,000	12,000	44.4%
71008 General Planning Services <i>Providing public information; Mandatory commercial recycling; Zoning/Compliance for building permits; Discretionary permit processing; Environmental review - CEQA; Ensure compliance with Mitigation Measures; Business registration program</i>	308,830	251,189	156,740	210,000	258,000	48,000	22.9%
71009 Advance Planning Services <i>Strategic planning; Grand Boulevard Initiative; Assist with Economic Development Plan; Census 2020; 21 Elements Housing meetings; Monitoring Daly City and SSF Development; Serramonte Boulevard Beautification; Consultants and Fish &amp; Game posting fees; Newsletters/Articles; Chamber events; NPDES - New Development Meetings Community Relations; Attendance at regional meetings</i>	34,648	46,113	20,040	43,000	48,500	5,500	12.8%
71012 Neighborhood Services <i>Code enforcement; Neighborhood improvement; Permit compliance; Weed abatement</i>	13,031	26,246	17,860	23,692	24,860	1,168	4.9%

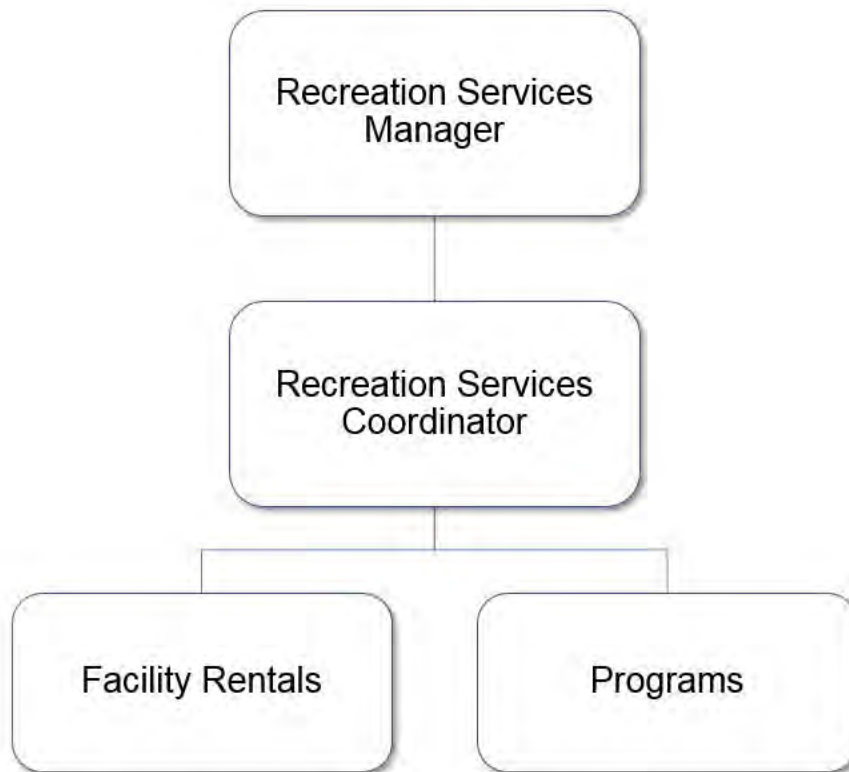
## EXPENDITURE DETAIL

					[a]	[b]	[b]-[a]	[b]/[a]-1
PLANNING (11-410)		2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
		Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Contractual (continue)</b>								
71013	Sustainability Services <i>Climate Action Plan implementation; Internal Staff coordination and outreach; Participation in Regionally Integrated Climate Action Planning Suite (RICAPS) program; Business outreach and education; Residential outreach</i>	49,331	50,931	51,780	46,000	55,000	9,000	19.6%
71022	Code Amendments and Legal Mandates <i>Ordinance amendments; Local Hazard Mitigation Plan implementation; General Plan and Housing Element annual report; Legal mandate implementation</i>	74,961	61,673	70,290	56,000	90,590	34,590	61.8%
<b>Total Contractual</b>		<b>512,091</b>	<b>470,800</b>	<b>346,710</b>	<b>405,692</b>	<b>515,950</b>	<b>110,258</b>	<b>27.2%</b>
<b>Total Contractual</b>		<b>512,091</b>	<b>470,800</b>	<b>346,710</b>	<b>405,692</b>	<b>515,950</b>	<b>110,258</b>	<b>27.2%</b>
<b>Total Planning</b>		<b>512,091</b>	<b>470,800</b>	<b>346,710</b>	<b>405,692</b>	<b>515,950</b>	<b>110,258</b>	<b>27.2%</b>

# Recreation Services

Rec Srvc

# 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 2017-18, 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 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, Colma Community Fair and Bike Rodeo, Annual Holiday Tree Lighting, and Dia De Los Muertos Altar.

## **STAFFING**

The staffing for this Department includes one Recreation Manager, two Recreation Coordinators, 3.5 FTE in part-time Facility Attendants and 4.0 FTE in part-time Recreation Leaders.



## ACCOMPLISHMENTS/GOALS

During 2017-18, the Recreation Services Department:

- Coordinated the annual Adult Holiday Event and Town Picnic.
- Developed more community-based and teen programming:
  - Colma Community Fair;
  - Annual Holiday Tree Lighting; and
  - Dia De Los Muertos Altar.
- Surpassed the service level (offered more programs and increased participation levels) from 2016-17.



For 2018-19, 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 2017-18.
- Using surveys and workshops, evaluate the interest in offering Citizenship classes.
- Continue to develop and offer more community-based and teen programming including:
  - Dia De Los Muertos Event;
  - Giant Lantern Festival;
  - Cinema in the Cemetery;
  - College Application Workspace;
  - Study Lounge; and
  - Citizenship Workshops.
- Increase overall customer service rating from 2017-18.



## BUDGET HIGHLIGHTS

The 2018-19 Budget is \$64,000 (6.7%) more than the 2017-18 Estimated Actual. Major changes are in the Salaries, Wages and Benefits (\$33,000) and Recreation Events (\$15,000) categories.

A Recreation Services Coordinator position was added to address the removal of Administrative Services Director's oversight in Recreation. This resulted in a net impact of \$18,000 increase. Another \$18,000 increase is associated with negotiated employee compensation, which includes the last two cost of living adjustment and natural pay progression (step increase). Part-time Staff budget also increased by \$10,000 to assist in the additional recreation programs and events.

The 2017 Holiday Event was over budget by \$3,000 due to increase in event cost and the departments plans to add more entertainment to the 2018 Holiday Event, resulting in an additional increase of \$3,000. Additional community events and teen events in 2018 increases the Community Services and Teen Events budgets by \$5,000 and \$4,000, respectively.

The Budget also includes \$17,000 for purchasing new desks, reconfiguration at the Community Center, new task chairs, and photo booth - resulting in an \$11,000 increase.

## PERFORMANCE MEASURES

Since 2013-14, the Recreation Services Department has offered approximately 120 programs with an average of 5,501 residents participating annually.

	Number of Programs Offered	Program Participation
2013-14 Actual	98	5,094
2014-15 Actual	131	5,356
2015-16 Actual	121	5,757
2016-17 Actual	125	5,600
2017-18 Estimated	125	5,700
2018-19 Projected	128	5,800

### Customer Service Overall Rating

In December 2017, the Recreation Services Department conducted its annual survey seeking resident feedback for programs, facilities and customer service. According to survey results, overall resident satisfaction decreased slightly in 2017-18.

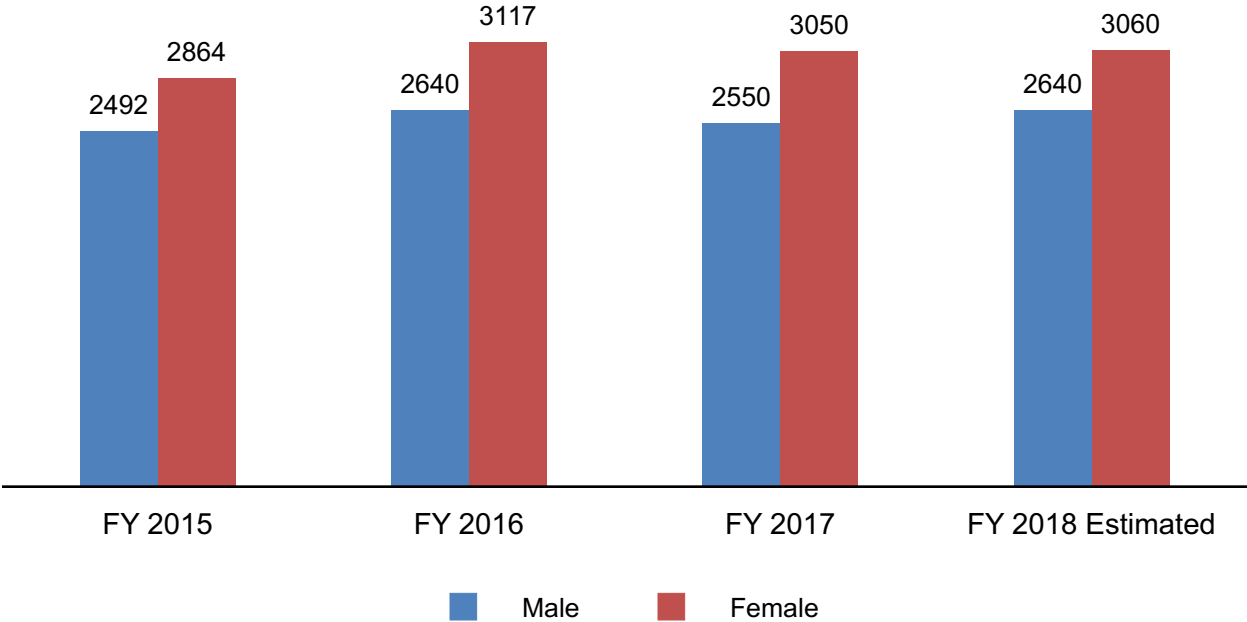
PERFORMANCE MEASURES	2015 -16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Projected
Maintain Annual Customer Service Survey Overall Rating of 9.0 <sup>1</sup> or better	8.6	9.4	9.0	9.5

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

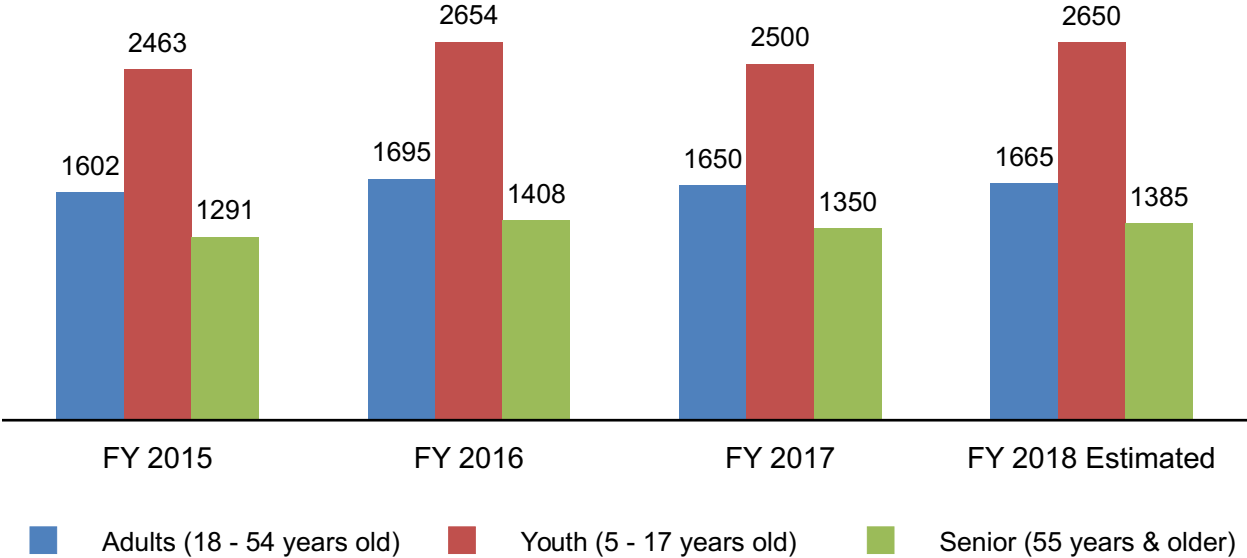
### Program Demographics

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

### Participation by Gender



### Participation by Age



## EXPENDITURE DETAIL

			[a]	[b]	[b]-[a]	[b]/[a]-1			
RECREATION (11-510)			2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Salaries &amp; Wages</b>									
51002	Full-time Staff		233,361	249,434	231,680	221,206	243,200	21,994	9.9%
	<i>Recreation Manager, Recreation Coordinator (2.0 FTE)</i>								
51003	Part-time Staff		150,986	178,192	180,000	180,000	190,000	10,000	5.6%
	<i>Recreation Leaders (4.0 FTE); Facility Attendants (3.5 FTE)</i>								
51004	Comp Time		311	1,683	200	687	2,200	1,513	220.2%
51005	Overtime		2,208	164	3,500	3,500	2,000	(1,500)	(42.9)%
51008	Vacation/Sick/Comp Time Payoff		6,806	1,481	—	1,136	—	(1,136)	(100.0)%
51009	Deferred Compensation		2,550	3,013	3,000	3,000	3,600	600	20.0%
<b>Total Salaries &amp; Wages</b>			<b>396,222</b>	<b>433,967</b>	<b>418,380</b>	<b>409,529</b>	<b>441,000</b>	<b>31,471</b>	<b>7.7%</b>
<b>Benefits</b>									
52001	PERS Misc. Employees		42,899	42,357	47,630	39,085	20,300	(18,785)	(48.1)%
52006	Unemployment		7,650	—	—	—	—	—	n/a
52007	Health		46,922	45,007	40,060	38,847	48,300	9,453	24.3%
52008	Dental		6,399	6,211	5,900	5,834	6,400	566	9.7%
52009	Life Insurance		182	181	190	187	400	213	113.9%
52011	Vision		835	828	820	762	1,600	838	110.0%
52014	Social Security Employer		24,716	26,255	25,090	23,590	28,200	4,610	19.5%
52015	Medicare Employer		5,781	6,271	6,070	5,697	6,600	903	15.9%
52017	Retirees Health		—	63,312	80,600	80,600	84,100	3,500	4.3%
52018	Retirees Dental		—	3,828	5,156	5,160	5,400	240	4.7%
52019	Retirement Health Savings		—	—	—	235	500	265	112.8%
<b>Total Benefits</b>			<b>135,384</b>	<b>194,250</b>	<b>211,516</b>	<b>199,997</b>	<b>201,800</b>	<b>1,803</b>	<b>0.9%</b>
<b>Total Salaries, Wages &amp; Benefits</b>			<b>531,606</b>	<b>628,217</b>	<b>629,896</b>	<b>609,526</b>	<b>642,800</b>	<b>33,274</b>	<b>5.5%</b>
<b>Supplies &amp; Services</b>									
60002	Office Supplies		3,117	2,825	3,500	3,300	3,500	200	6.1%
60003	Postage		4,999	5,500	5,700	4,500	5,500	1,000	22.2%
	<i>LiveWire &amp; Brochure</i>								
60004	Computer Expenses & Services		3,628	4,039	5,500	6,500	6,500	—	0.0%
	<i>Adobe In Design Annual Subscription, Sophos Upgrade, Public Workstation for Sterling Park (SP)</i>								
60005	Special Dept. Expense		4,788	6,305	5,000	4,400	5,000	600	13.6%
	<i>Uniforms, First Aid, Small Supplies and Tools for CCC &amp; SP</i>								
60006	Printing		5,489	5,896	6,000	5,500	6,000	500	9.1%
	<i>Brochures; Business cards; Program materials</i>								
60008	Dues & Publications		2,217	2,601	2,600	2,200	2,000	(200)	(9.1)%
	<i>CPRS, MMANC, ICMA, BMI, SEASAC, ASCAP</i>								

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
RECREATION (11-510)	2015-16	2016-17	2017-18	2017-18	2018-19	Change in Budget	
	Actual	Actual	Amended	Estimated	Adopted	\$	%
<b>Supplies &amp; Services (continued)</b>							
60009	Bank/Credit Card Charges	5,439	5,458	5,500	5,500	5,800	300 5.5%
60010	Conferences & Meetings <i>CPRS, MMANC, Meeting Supplies for CCC</i>	10,935	10,554	8,500	8,500	8,500	— 0.0%
60011	Communications <i>DSL lines to two Community Centers; Comcast HD at CCC</i>	6,374	6,391	6,400	6,400	6,500	100 1.6%
60013	Auto Expenses	706	1,019	1,500	800	1,500	700 87.5%
60014	Office Equipment Rental <i>Ikon copier lease</i>	7,551	7,886	7,400	7,400	7,400	— 0.0%
60025	Fleet Replacement	5,000	—	4,340	4,340	4,340	— 0.0%
61003	Tuition Reimbursement	—	—	1,000	748	1,000	252 33.7%
	<b>Total Supplies &amp; Services</b>	<b>60,243</b>	<b>58,474</b>	<b>62,940</b>	<b>60,088</b>	<b>63,540</b>	<b>3,452 5.7%</b>
<b>Recreation Expenses</b>							
62001	Community Services <i>Clean Up Day, Community Fair, Garage Sale, Holiday Craft Night</i>	8,893	9,961	22,000	15,000	20,000	5,000 33.3%
62002	Picnic <i>Food, Entertainment, Supplies</i>	18,120	16,675	17,000	18,478	18,000	(478) (2.6)%
62003	Holiday Events <i>Food, Entertainment, Centerpieces, Invites, Transportation, Supplies</i>	24,326	24,222	29,200	31,903	34,500	2,597 8.1%
62004	Day Camps <i>Summer, Thanksgiving, Winter, Ski Week, &amp; Spring</i>	25,587	23,683	26,000	24,000	25,000	1,000 4.2%
62006	Cultural Events <i>Cirque du Soleil or Theater Show</i>	4,833	3,910	4,000	4,520	4,000	(520) (11.5)%
62007	Sporting Events <i>Baseball tickets</i>	3,589	3,349	2,700	1,800	2,000	200 11.1%
62008	Teen Events <i>Teen Commission, Holiday Trip, Halloween Trip, Summer Trips</i>	7,151	7,698	12,000	6,000	10,000	4,000 66.7%
62009	Children Events <i>Breakfast with Santa, Halloween Events, Eggstravaganza, Summer Youth Trips</i>	3,829	4,100	6,000	5,500	6,000	500 9.1%
62010	Convalescent Holiday Program	295	—	—	—	—	— n/a
62011	Recreation Programs <i>Adult &amp; Senior in-house Programming, After school Program, Summer Concerts, Commercial Air time, Adult &amp; Senior Trips</i>	53,101	56,213	64,000	58,700	61,000	2,300 3.9%
	<b>Total Recreation Expenses</b>	<b>149,724</b>	<b>149,811</b>	<b>182,900</b>	<b>165,901</b>	<b>180,500</b>	<b>14,599 8.8%</b>

## EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
RECREATION (11-510)	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	Change in Budget \$	%
<b>Contractual</b>							
11-71010 Consulting/Contract Services <i>Instructors - Yoga, Zumba, Music Programs, Tae Kwon Do, Cooking Classes, Kumon, Lego Camp, Boot Camp Fitness</i>	116,914	117,285	125,000	120,000	122,000	2,000	1.7%
<b>Total Contractual</b>	<b>116,914</b>	<b>117,285</b>	<b>125,000</b>	<b>120,000</b>	<b>122,000</b>	<b>2,000</b>	<b>1.7%</b>
<b>Total Supplies, Services, Recreation Expenses &amp; Contractual</b>	<b>326,881</b>	<b>325,570</b>	<b>370,840</b>	<b>345,989</b>	<b>366,040</b>	<b>20,051</b>	<b>5.8%</b>
<b>Capital Outlay</b>							
11-80001 Equipment Purchase <i>New Desks and Office Configuration at Community Center, New Staff Task Chairs, Photobooth</i>	5,977	220	6,000	6,000	17,000	11,000	183.3%
<b>Total Capital Outlay</b>	<b>5,977</b>	<b>220</b>	<b>6,000</b>	<b>6,000</b>	<b>17,000</b>	<b>11,000</b>	<b>183.3%</b>
<b>Total Capital Outlay</b>	<b>5,977</b>	<b>220</b>	<b>6,000</b>	<b>6,000</b>	<b>17,000</b>	<b>11,000</b>	<b>183.3%</b>
<b>Total Recreation</b>	<b>864,464</b>	<b>954,007</b>	<b>1,006,736</b>	<b>961,515</b>	<b>1,025,840</b>	<b>64,325</b>	<b>6.7%</b>





# Capital Improvement Budget



## 2018-19 Capital Improvement Plan Overview

### The Capital Improvement Plan

The Capital Improvement Plan (CIP) is a planning document that covers the construction and maintenance of major projects and facilities as well as major studies. The CIP also serves as a budget that provides the means to pay for these projects.

The Town of Colma has had a CIP in place since the 2013-14 fiscal year. The CIP has enabled the Town to deliver improvements and upgrades to the Town's facilities, infrastructure needs, information technologies, major studies and other projects.

### 2018-19 Capital Improvement Plan Highlights

The 2018-19 Adopted CIP includes 14 projects with a total cost of almost \$8.2 million. This is roughly half the size of the prior year's CIP of \$15.9 million. The most significant CIP project is the Town Hall Campus Renovation project.

As was the case last year, a significant portion of the planned activity in the CIP during the 2018-19 fiscal year is associated with projects initiated in a previous year. This includes over \$7.1 million in project funding carried forward from the prior year and \$1.0 million in new funding (\$675,000 from the General Fund, \$234,000 from various Road and Transportation Grants and \$145,000 from the Vehicle Replacement Fund) in 2018-19.

Project	2018-19 Carryover	2018-19 New Funds	2018-19 Adopted
903 - Mission Road Improvements	1,361,400	233,500	1,594,900
913 - Serramonte Boulevard Beautification	260,000	—	260,000
944 - Sterling Park Playground Improvements	273,500	250,000	523,500
947 - Town Hall Campus Renovation	4,762,496	—	4,762,496
971 - Sanitary Sewer System Assessment	18,000	60,000	78,000
983 - Access Control at Town Facilities	85,000	—	85,000
985 - Geographic Information System	25,105	—	25,105
986 - Town's IT Infrastructure Upgrades	25,000	30,000	55,000
987 - Automobile Purchase - Fleet Replacement	8,448	136,552	145,000
988 - Project Management Furniture	—	50,000	50,000
989 - Records Management System	—	50,000	50,000
991 - General Plan Update	198,650	200,000	398,650
993 - Roadway Network Plan (SSARP)	110,000	—	110,000
994 - Climate Action Plan	—	35,000	35,000
<b>Subtotal \$</b>	<b>7,127,599 \$</b>	<b>1,045,052 \$</b>	<b>8,172,651</b>

The new funding covers the increased cost of six existing CIP projects (Mission Road Improvements, Sanitary Sewer System Assessment, Sterling Park Playground Improvements, General Plan Update, Town IT Infrastructure Upgrades and Fleet Replacements) and three new proposed projects (Climate Action Plan, Dispatch Furniture Upgrades and Records Management System).

## **CIP Project Categories**

Colma's Capital Improvement Plan (CIP) lists projects in four distinct categories:

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

## **Project Status (New in 2018-19)**

The CIP budget adds status information to the Town's 24 existing projects and three proposed new CIP projects. Projects will be shown as **Budgeted**, **Closed** or **Unfunded**.

- **Budgeted** - existing or new CIP projects that have funding available in the 2018-19 fiscal year. Work on these projects will continue this year.
- **Closed** - CIP projects that have been completed or have been closed out. These projects will only appear in future CIP budgets if they have project expenditures during the prior three years.
- **Unfunded** - CIP projects that are Town priorities but are currently without budgeted funds. Unfunded projects will be reviewed annually during the Town Budget process to see if funds are available for their construction and if these projects are ready to move from the Unfunded to the Budgeted projects list.

This will provide more clarity in the Capital Improvement budget. It will also identify projects that are budgeted, projects that are ready to be closed (and dropped from future CIP budgets) and future projects that are currently unfunded today but are in the development stage awaiting design, plans and specifications and additional funding from Town and outside sources.

## **Capital Project Funding Sources**

Capital projects can be paid for with unspent project funds carried over from the prior year's CIP budget, transfers (usually from the Town's General Fund), Grants, and Fleet Replacement Funds.

## **Retaining Funds in the CIP Fund (New in 2018-19)**

In past years, unexpended General Fund monies transferred to the Capital Improvement Fund are reported as part of the CIP Fund, until a formal action is taken by the City Council to close the project. Then they are returned to the General Fund. Starting in the 2018-19 CIP Budget, City Council adopted the retention of unexpended project funds from closed projects be retained in Fund 31 (Capital Improvement Fund).

The change in CIP budgeting will begin to transition Fund 31 into a separate source of funding for Capital Projects. It will also provide the City Council with more flexibility in future Capital Project budgets since these funds will be available to fund any proposed Capital Project without the need to close a project, return the reserves to the General Fund and then transfer the funds back to Fund 31.

Funding from Closed Projects that would be affected by this proposed new policy in the 2018-19 CIP Budget are:

<b>No.</b>	<b>Project</b>	<b>Retain in Fund 31</b>
934	Colma Creek Improvements	50,000
955	Town Wide Irrigation Enhancements	25,000
992	ADA Transition Plan Upgrades	<u>212,000</u>
<b>TOTAL - Funds Retained in Fund 31</b>		<b>\$287,000</b>

A fourth project, Hillside Boulevard Beautification (Project No. 901) is designated as an Unfunded CIP project. It has a reserve of \$1,068,059 assigned to it. The City Council adopted to hold the funding in Fund 31 as a Restricted Reserve towards this project due to its large cost and the need for a local funding match if grant funds become available for the project in the future.

<b>No.</b>	<b>Project</b>	<b>Fund 31 Reserve</b>
901	Hillside Boulevard Beautification	<u>1,068,059</u>
<b>TOTAL - Funds Reserved in Fund 31</b>		<b>\$1,068,059</b>

**Additional Enhancements to the CIP**

While the 2018-19 CIP has two new features (adding project status information and retaining unspent project funds in the CIP Fund), further enhancements to the Capital Improvement Plan are being developed.

These enhancements will include expanding the CIP to a full 5-Year Capital Projects program (to project and budget for projects that will occur in future years) and a review to determine if additional CIP funds need to be created for projects with restricted funds (such as Sewer and Gas Tax funds) and major maintenance and replacement funds (such as Vehicle Replacement, Building and Facility Replacement and Housing).

It is anticipated that a report and Council Study Session on these potential enhancements to the CIP will be presented to the City Council during the 2018-19 fiscal year for review and action.

# 2018-19 Capital Improvement Plan Budgeted Projects

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## Summary

The 2018-19 Capital Improvement Plan includes 14 projects that are budgeted this fiscal year. Here is a summary of each of these projects.

## Category 1 - Streets, Sidewalks, Bikeways

### **Project 903 - Mission Road Bicycle and Pedestrian Improvement Project** **2018-19 Budget: \$1,594,900**

#### **Description & Scope**

The Mission Road Bicycle and Pedestrian Improvements Project includes implementation of several 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 bulb-outs and high visibility crosswalks with rectangular rapid flashing beacons.
- Installation of energy efficient street lights.
- 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 the San Mateo County Comprehensive Bicycle and Pedestrian Plan. This project also adheres to the Town of Colma's Circulation Plan, which consists of the Complete Streets and Green Infrastructure program and policies.

#### **Cost & Funding**

The total project cost to complete the design, construction, and project management in the 2017-18 and 2018-19 fiscal years is estimated at \$1,608,500 and will be funded from a variety of sources.

#### **One Bay Area Grant (\$625,000)**

Prior to 2017-18 the Town was awarded a grant funding in the amount of \$625,000 as part of the One Bay Area Grant 2 (OBAG 2): \$525,000 is from the Transportation Livable Communities (TLC) program and the remaining \$100,000 is from the Federal Local Streets and Roads (LSR) program.

#### **Measure A (\$160,000)**

The Town is also proposing to allocate \$160,000 from local Measure A funds.

#### **Safe Route to School (\$200,000)**

In 2017-18 the Town was also awarded \$200,000 in Safe Route to School grant to contribute to the cost of the high visible crosswalks and expand work on green infrastructure elements.

#### **SB 1 (\$33,500)**

An additional \$33,500 from the Town's SB-1 funds is programmed to be used for this project.

### **General Fund Transfer (\$590,000)**

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 noted earlier and Measure a funds, an additional transfer of \$540,000 from the General Fund was included as part of the 2017-18 Budget.

For the 2018-19 fiscal year, \$1,361,400 will be carried over from the 2017-18 budget. An additional \$25,000 will be transferred from the General Fund (Fund 11) to complete the project funding.

### **Schedule**

The project approvals for this project from the Metropolitan Transportation Commission (MTC) came in later than expected. Design of the project is proposed to start in early summer of 2018. The project is scheduled to go out to bid in the later part of 2018. Project completion is estimated to occur during the 2019-20 fiscal year.

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### **Project 913 - Serramonte Boulevard/Collins Avenue Master Plan 2018-19 Budget: \$260,000**

#### **Description & Scope**

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.
- A Master Plan addressing vehicular traffic improvements, bicycle and pedestrian mobility, safety improvements and green infrastructure.
- 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.

#### **Cost & Funding**

The total cost of this project is \$400,000. This includes \$140,000 which was expended on the project during the 2017-18 fiscal year and \$260,000 during the 2018-19 fiscal year which was carried over from the prior year's CIP budget.

#### **Schedule**

Projected completion of the Serramonte/Collins Master Plan is anticipated to be in first quarter of 2019.

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### **Project 993 - Roadway Network Plan (SSARP) 2018-19 Budget: \$100,000**

#### **Description & Project Scope**

In 2016 the State Department of Transportation (Caltrans) established the Systemic Safety Analysis Report Program (SSARP). The Town of Colma was awarded a grant from the State 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.

### **Project Cost & Funding**

The estimated cost to prepare the SSARP Roadway Network Plan for the Town is \$300,000. The Town will fund this project as follows:

- State SSARP Grant Funds (\$250,000).
- General Fund Transfer - Local Match Funding (\$50,000).

### **Project Timing**

This project has been pushed out due to the delay in the State extending the application period for the HSIP Cycle 9 Grant. The study is now estimated to be completed the 1st quarter of the 2018-19 fiscal year. This completion date will enable the Town to apply for potential HSIP and other State and Federal grants that may become available in 2018 and 2019.

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## **Category 2 - Sewers & Storm Drains**

### **Project 971 - Sanitary Sewer System Assessment 2018-19 Budget: \$78,000**

#### **Description & Scope**

The Sanitary Sewer System Assessment will review the capacity of the Town's Sewer System to determine if more commercial and residential growth can be accommodated. The study is being done in two phases.

#### **Cost & Funding**

The total cost of this project is \$166,000. To date, the Town has spent \$88,000 on the project. An additional \$78,000 is proposed for the project during the 2018-19 fiscal year. The 2018-19 funding includes \$60,000 which is being carried over from the prior budget. The project is being funded by a General Fund transfer.

#### **Schedule**

The modeling and capacity study of the current (Phase I) of the current Sanitary Sewer System assessment is near completion.

In Phase II of the project, a capacity and analysis study of the sewer system that will model and study the system will be conducted. This will determine if the Town has the Sewer System capacity to enable more commercial and residential growth in the future. The Phase II study findings and future forecasting is critical for the Town's General Plan Update (Project 991).

Phase II of this project is estimated to start in late Spring/Early Summer of 2018

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## **Category 3 - City Facilities & Long-Range Plans**

### **Project 944 - Sterling Park Playground Improvements 2018-19 Budget: \$523,500**

#### **Description & Scope**

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 Sterling Park Playground Improvements project will:

- Install new rubberized play surface.
- Expand the playground area including the addition of new play structures.
- The improvements will also address accessibility and current safety requirements.
- 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).

### **Cost & Funding**

The cost of this renovation has been reevaluated and re-estimated. The extra grading, drainage, inclusion of the Par Course and increase costs in construction, the project budget has increased by \$250,000 bringing it to an estimated budget of \$537,500 for the 2018-19 CIP budget.

Approximately \$163,663 was recently collected through the Town's Park in-Lieu Fees and is part of the project funding. The remaining cost of the project in 2018-19 will be funded from money carried over from the prior year (\$273,500) and a transfer from the General Fund to the Capital Improvement Fund (\$250,000).

### **Schedule**

It is expected that the project will begin during the 2018-19 fiscal year.

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## **Project 947 - Town Hall Campus Renovation**

**2018-19 Budget: \$4,762,496**

### **Description & Scope**

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 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 remodeling of the historic 1941 building, the completion of the addition, site work and the purchase of the interior furniture.

### **Cost & Funding**

The funding for the project includes approximately \$5.1 million of financing issued as municipal lease purchase Certificates of Participation (COPs) and monies previously transferred from the General Fund to the Capital Improvement Fund.

It is estimated that \$12.8 million will be expended on the project during the current fiscal year (\$8 million) and the upcoming 2018-19 fiscal year (approximately \$4.8 million). This will fund work including construction, professional services, furnishings and equipment.

The 2018-19 budget for the project consists of funds carried over from the project's prior CIP budget. No additional transfers of General Fund monies are anticipated to be necessary in the 2018-19 Budget.

### **Schedule**

The project is estimated to be complete with all phases of work in September/October 2018.

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**Project 991 - General Plan Update**  
**2018-19 Budget: \$398,650**

**Description & Scope**

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.

**Cost & Funding**

Project spending in 2017-18 is estimated to be \$5,000. In the upcoming 2018-19 budget, the General Plan Update will be funded from a carryover of prior year funding (\$198,650) plus an additional \$200,000 transferred from the General Fund to the Capital Improvement Budget fund. The additional funding in 2018-19 is expected to be sufficient to complete the project.

**Schedule**

Work on the draft General Plan for the Town of Colma will resume during the upcoming year.

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**Project 994\* - Climate Action Plan Update**  
**\*(New Project in 2018-19)**  
**2018-19 Budget: \$35,000**

**Description & Scope**

The Climate Action Plan (CAP) guides the Town's actions for greenhouse gas (GHG) reduction targets established under State Law (Assembly Bill 32, signed into law in 2006). Colma has completed an updated Community-wide Greenhouse Gas Inventory Report which confirmed that the Town should meet reduction targets.

The Town completed its first 2013 Community Greenhouse Gas Inventory Report that detailed GHG reductions of 18.2% from the 2005 baseline to 2013. This significant reduction takes the Town close to its goal, which is 20% by 2020. Due to changes in the California Public Utilities Commission reporting rules, it has been more difficult to obtain energy use data after 2013.

The updating of the CAP is not only critical in meeting the Town's mandated 2020 goals, but it is also critical in the updating of the Town's General Plan.

**Cost & Funding**

The cost of the CAP update is estimated to be in the range of \$35,000. The plan is in large part to be funded through the recycling rebate money that is rebated to the Town through the Waste Hauler's selling of recycled commodities. (The recycling rebate for calendar year 2017 is approximately \$31,000).

**Schedule**

Work on the Climate Action Plan Update will begin during the upcoming year.

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## **Category 4 - Major Equipment, Technology & Fleet**

### **Project 983 - Access Control at Town Facilities**

**2018-19 Budget: \$85,000**

#### **Description & Scope**

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 is proposed to 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.

#### **Cost & Funding**

The total budget of the project is \$335,000. Most of these funds (\$250,000) will be spent in the 2016-17 and 2017-18 fiscal years. The remaining \$85,000 of project funds will be spent during the 2018-19 CIP program budget.

#### **Schedule**

The project is anticipated to be complete in the fall of 2018. It is expected that all funds that have been appropriated will be utilized on the project.

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### **Project 985 - Geographic Information System**

**2018-19 Budget: \$25,105**

#### **Description & Scope**

The Geographic Information System (GIS) 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.

#### **Cost & Funding**

A total of \$25,105 was previously appropriated in the Capital Improvement Fund for this project. It is being carried over into the 2018-19 CIP Budget to complete this work.

#### **Schedule**

The GIS project is estimated to be completed in 2018-19.

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**Project 986 - IT Infrastructure Upgrades**  
**2018-19 Budget: \$55,000**

**Description & Scope**

The on-going maintenance of computers as well as the Town's backbone network requires periodic upgrades to ensure that operations continue. The project includes:

- Replacement of desktop computers and other equipment.
- Technology needs in the new Town Hall facility and other Town-owned facilities.
- Update software.
- Updates and upgrades to servers, switches and routers.
- New switching to interconnect the Police Department and Town Hall sites.

**Cost & Funding**

In 2018-19, the project will be funded at \$55,000. This will include \$25,000 carried over from the current year plus an additional \$30,000 transferred from the General Fund to the Capital Improvement Fund for this project.

**Schedule**

This is an ongoing CIP project.

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**Project 987 - Fleet Replacements**  
**2018-19 Budget: \$145,000**

**Description & Scope**

This Capital Improvement Project covers the purchase of vehicles and major fleet items in the Public Works department.

In the 2018-19 fiscal year, the Police Department is requesting a new Commander Vehicle, and a new Community Services Officer truck. The cost of these two vehicles is estimated at \$100,000.

Public Works is requesting a new Litter Vac (the current Litter Vac is 17 years old). The cost of the Litter Vac is estimated at \$51,000. This cost will be offset by trading in the old Tenant Street Sweeper dropping the net cost to an estimated \$35,000. A \$10,000 contingency will be included in the project in case the offset amount is not reached.

**Cost & Funding**

Starting in the 2017-18 fiscal year, the cost of Fleet Replacements will be funded in Fund 61 (Vehicle Replacement Fund) rather than in Fund 31 (Capital Improvement Fund).

In 2018-19, Fleet Replacements will be budgeted at \$145,000. These purchases will be expended in Fund 61 (Vehicle Replacement Fund).

**Schedule**

This is an ongoing CIP project.

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## **Project 988\* - Dispatch Furniture Upgrades**

**\*(New Project in 2018-19)**

**2018-19 Budget: \$50,000**

### **Description & Scope**

The Police Department Dispatch Center opened in 2005 and has received significant wear and tear over the years. The Department is requesting that the current dispatch layout and configuration be upgraded to:

- Meet today's ergonomics standards.
- Rotating large display features.
- Comfort controls (force air heater and filtered air).
- Ample data ports for current and future uses.
- Dispatch work station will also include chairs that will adapt to the work station uses.

### **Cost & Funding**

The cost of the new Dispatch workstations is estimated to be in the range of \$50,000 for the purchase and installation of the various pieces of furniture.

### **Schedule**

This is a new CIP project.

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## **Project 989\* - Records Management System**

**\*(New Project in 2018-19)**

**2018-19 Budget: \$50,000**

### **Description & Scope**

Town records include documents including agendas, minutes, reports, maps and vital records. A Records Management System automates the storage of current documents and important permanent records of the Town to facilitate quick and easy access to these records using software and other technologies.

The activities in this management include the systematic and efficient control of the creation, maintenance, and destruction of the records. It also includes the business transactions associated with them.

### **Cost & Funding**

The estimated cost of the Records Management System software, tutoring and install is estimated to be in the range of \$50,000. Annual licensing fees are to be budgeted in with the Town's annual operation budget and forecast in future budgets once a Records Management System has been selected, installed and implemented.

### **Schedule**

This is a new CIP project.

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# 2018-19 Capital Improvement Plan

## Closed Projects

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### Summary

The 2018-19 Capital Improvement Plan lists 9 CIP projects that have been closed and are no longer active as of the 2018-19 fiscal year. Here is a list of these projects.

### Category 1 - Streets, Sidewalks, Bikeways

#### **Project 905 - Collins Avenue Improvements**

Status: Closed (combined with Project 913, Serramonte/Collins Master Plan)

### Category 2 - Sewers & Storm Drains

#### **Project 934 - Colma Creek Channel Repairs**

Status: Closed

### Category 3 - City Facilities & Long-Range Plans

#### **Project 950 - Police Facility Painting**

Status: Closed (completed in 2016-17)

#### **Project 954 - Corporation Yard Improvements**

Status: Closed (completed in 2016-17)

#### **Project 955 - Townwide Irrigation Enhancements**

Status: Closed (completed in 2016-17)

#### **Project 992 - ADA Transition Plan Upgrades**

Status: Closed

### Category 4 - Major Equipment, Technology & Fleet

#### **Project 981 - RIMS (Police Records)**

Status: Closed (completed in 2015-16)

#### **Project 982 - Townwide Telephone System Upgrade**

Status: Closed (completed in 2015-16)

#### **Project 984 - Recreation Software Upgrade**

Status: Closed (completed in 2015-16)

# 2018-19 Capital Improvement Plan

## Unfunded Projects

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### Summary

The 2018-19 Capital Improvement Plan lists 4 CIP projects that are potential future CIP projects but are currently unfunded. Here is a list of these projects.

### **Project 901 - Hillside Boulevard Beautification**

**Estimated Cost: \$9,100,000**

Phase I of the three-phase Hillside Beautification Project (Hoffman Street to 600 feet south of Serramonte Boulevard) was completed in the 2014-15 fiscal year. The remaining work in this 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 of \$1,068,059 is being held in the Capital Improvement Fund towards the cost of this \$9,100,000 million project.

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### **Project 904 - El Camino & Mission Traffic Signal**

**Estimated Cost: \$700,000**

Traffic Flow at the intersection of El Camino Real and Mission Road is not controlled by a traffic signal. This project will improve traffic safety and streamline traffic flow between Mission Road and El Camino Real. The controlled intersection will provide pedestrians and bicyclists with an improved element of safety to cross El Camino Real. The scope of work includes, plans & specifications, potential signal interconnect and various landscaping and monument features.

The project is currently being studied in the Town's Roadway Network Plan (SSARP) - Project No. 993 - and the Town is also perusing funding options to offset the cost of the project. The project is estimated to be in the range of \$700,000 to design and construct.

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### **Project 912 - Colma Boulevard Improvements**

**Estimated Cost: \$500,000**

Planned improvements include accessibility enhancements, roadway improvements, street light upgrades and bike lanes. Colma Boulevard Improvements are currently being studied in the Town's Roadway Network Plan (SSARP) - Project No. 993.

Staff will peruse funding options to help offset costs with the associated upgrades. The cost of the project is currently estimated to be in the range of \$500,000.

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### **Project 956 - Lawndale Boulevard Landscape Improvements**

**Estimated Cost: \$250,000**

The Lawndale Boulevard Landscape Improvements Project was put on hold because of the drought. An early estimate for the shoulder landscaping and irrigations costs included in this proposed project is in the range of \$250,000.

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# HISTORICAL CAPITAL IMPROVEMENT PROJECTS

CURRENT PROJECTS		2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Carryover	2018-19 Request	2018-19 Adopted
<b>Streets, Sidewalks &amp; Bikeways</b>								
903	Mission Road Improvements	—	—	1,375,000	13,600	1,361,400	233,500	1,594,900
913	Serramonte Boulevard Beautification	—	—	400,000	140,000	260,000	—	260,000
993	Roadway Network Plan (SSARP)	—	—	300,000	190,000	110,000	—	110,000
<b>Sewers &amp; Storm Drains</b>								
971	Sanitary Sewer System Assessment	—	43,882	62,118	44,118	18,000	60,000	78,000
<b>City Facilities &amp; Long Range Plans</b>								
944	Sterling Park Playground Improvements	—	—	287,500	14,000	273,500	250,000	523,500
947	Town Hall Campus Renovation	1,490,414	3,288,781	12,762,496	8,000,000	4,762,496	—	4,762,496
991	General Plan Update	—	—	203,650	5,000	198,650	200,000	398,650
994	Climate Action Plan	—	—	—	—	—	35,000	35,000
<b>Major Equipment, Technology &amp; Fleet</b>								
983	Access Control at Town Facilities	—	527	334,473	249,473	85,000	—	85,000
985	Geographic Information System	—	—	25,105	—	25,105	—	25,105
986	Town's IT Infrastructure Upgrades	—	29,985	50,000	25,000	25,000	30,000	55,000
987	Automobile Purchase - Fleet Replacement	—	275,284	121,035	112,587	8,448	136,552	145,000
988	Project Management Furniture	—	—	—	—	—	50,000	50,000
989	Records Management System	—	—	—	—	—	50,000	50,000
<b>TOTAL BUDGETED PROJECTS</b>		<b>1,490,414</b>	<b>3,638,459</b>	<b>15,921,377</b>	<b>8,793,778</b>	<b>7,127,599</b>	<b>1,045,052</b>	<b>8,172,651</b>

CLOSED PROJECTS		2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Carryover	2018-19 Request	2018-19 Adopted
<b>Streets, Sidewalks &amp; Bikeways</b>								
905	Collins Avenue Improvements	—	—	—	—	—	—	—
<b>Sewers &amp; Storm Drains</b>								
934	Colma Creek Channel Repairs	—	—	—	—	—	—	—
<b>City Facilities &amp; Long Range Plans</b>								
950	Police Facility Planning	—	42,500	—	—	—	—	—
954	Corporation Yard Improvements	—	67,900	—	—	—	—	—
955	Townwide Irrigation Enhancement	—	—	—	—	—	—	—
992	ADA Transition Plan Upgrades	—	—	—	—	—	—	—
<b>Major Equipment, Technology &amp; Fleet</b>								
981	RIMS (Police Records System)	—	—	—	—	—	—	—
982	Townwide Telephone System Upgrade	—	—	—	—	—	—	—
984	Recreation Software Upgrade	—	—	—	—	—	—	—
<b>TOTAL CLOSED PROJECTS</b>		<b>—</b>	<b>110,400</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>



UNFUNDED PROJECTS		2015-16 Actual	ESTIMATED COST
<b>Streets, Sidewalks &amp; Bikeways</b>			
901	Hillside Boulevard Beautification	1,941	9,100,000
904	El Camino Real & Mission Signal	—	700,000
912	Colma Boulevard Improvements	—	500,000
956	Lawndale Boulevard Landscape Improvement	—	250,000
<b>TOTAL - UNFUNDED PROJECTS</b>		<b>1,941</b>	<b>10,550,000</b>

## HISTORICAL DISTRIBUTION OF CAPITAL PROJECTS BY PROJECT CATEGORY

PROJECT CATEGORY	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Carryover	2018-19 Request	2018-19 Adopted
1 Streets, Sidewalks, Bikeways	1,941	—	2,075,000	343,600	1,731,400	233,500	1,964,900
2 Sewers & Storm Drains	—	43,882	62,118	44,118	18,000	60,000	78,000
3 City Facilities & Long Range Plans	1,490,414	3,399,181	13,253,646	8,019,000	5,234,646	485,000	5,719,646
4 Major Equipment, Technology & Fleet	—	305,796	530,613	387,060	143,553	266,552	410,105
<b>TOTAL - CIP PLAN PROJECTS</b>	<b>1,492,355</b>	<b>3,748,859</b>	<b>15,921,377</b>	<b>8,793,778</b>	<b>7,127,599</b>	<b>1,045,052</b>	<b>8,172,651</b>

## CAPITAL PROJECTS BY SOURCE OF FUNDING

PROJECT CATEGORY	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Carryover	2018-19 Request	2018-19 Adopted
21 Gas Tax	—	—	—	—	—	33,500	33,500
22 Measure A Fund	—	—	160,000	—	160,000	—	160,000
23 Transportation Grants Fund	—	—	875,000	150,000	725,000	200,000	925,000
31 Capital Improvement Fund	723,005	1,080,539	13,069,547	6,788,303	6,281,244	627,907	6,909,151
33 COPs Town Hall Fund	769,350	2,637,356	1,695,795	1,742,888	(47,093)	47,093	—
61 Fleet Replacement Fund	—	30,964	121,035	112,587	8,448	136,552	145,000
<b>TOTAL - CIP PLAN PROJECTS</b>	<b>1,492,355</b>	<b>3,748,859</b>	<b>15,921,377</b>	<b>8,793,778</b>	<b>7,127,599</b>	<b>1,045,052</b>	<b>8,172,651</b>

## 2018-19 CAPITAL IMPROVEMENT PLAN

ACCOUNT	PROJECT	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	AVAILABLE FUTURE CIP RESERVE
<b>TYPE 1 - Streets, Sidewalks, Bikeways</b>					
<b>Project 901 Hillside Boulevard Beautification</b>					
31-81002	Planning and Design	—	—	—	48,059
31-81003	Construction	—	—	—	1,020,000
<b>PROJECT TOTAL</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>1,068,059</b>
<b>Project 903 Mission Road Improvements</b>					
21-81003	Construction	—	—	33,500	—
22-81003	Construction	160,000	—	160,000	—
23-71010	Consulting/Contract Services	25,000	—	25,000	—
23-81003	Construction	600,000	—	800,000	—
31-71010	Consulting/Contract Services	50,000	8,335	41,665	—
31-81002	Planning and Design	200,000	5,265	194,735	—
31-81003	Construction	340,000	—	340,000	—
<b>PROJECT TOTAL</b>		<b>1,375,000</b>	<b>13,600</b>	<b>1,594,900</b>	<b>—</b>
<b>Project 913 Serramonte Boulevard Beautification</b>					
31-81002	Planning and Design	400,000	140,000	260,000	—
<b>PROJECT TOTAL</b>		<b>400,000</b>	<b>140,000</b>	<b>260,000</b>	<b>—</b>
<b>Project 993 Roadway Network Plan (SSARP)</b>					
23-81002	Planning and Design	250,000	150,000	100,000	—
31-81002	Planning and Design	50,000	40,000	10,000	—
<b>PROJECT TOTAL</b>		<b>300,000</b>	<b>190,000</b>	<b>110,000</b>	<b>—</b>
<b>SUBTOTAL TYPE 1 CIP PROJECTS</b>		<b>2,075,000</b>	<b>343,600</b>	<b>1,964,900</b>	<b>1,068,059</b>
<b>TYPE 2 - Sewers &amp; Storm Drains</b>					
<b>Project 971 Sanitary Sewer System Assessment</b>					
31-81002	Planning and Design	62,118	44,118	78,000	—
<b>PROJECT TOTAL</b>		<b>62,118</b>	<b>44,118</b>	<b>78,000</b>	<b>—</b>
<b>SUBTOTAL TYPE 2 CIP PROJECTS</b>		<b>62,118</b>	<b>44,118</b>	<b>78,000</b>	<b>—</b>

ACCOUNT	PROJECT	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	AVAILABLE FUTURE CIP RESERVE
<b>TYPE 3 - City Facilities / Long Range Plans</b>					
<b>Project 944 Sterling Park Playground Improvements</b>					
31-71010	Consulting/Contract Services	10,000	1,000	8,000	—
31-81002	Planning and Design	25,000	13,000	13,000	—
31-81003	Construction	252,500	—	502,500	—
<b>PROJECT TOTAL</b>		<b>287,500</b>	<b>14,000</b>	<b>523,500</b>	<b>—</b>
<b>Project 947 Town Hall Campus Renovation</b>					
31-60005	Special Department Expense	45,000	5,000	40,000	—
31-60014	Equipment Rental	28,675	20,000	12,000	—
31-71010	Consulting/Contract Services	50,000	15,000	25,000	—
31-71014	Project Management	150,000	100,000	60,000	—
31-80005	Equipment Purchases - Technology	125,000	—	125,000	—
31-80011	Improvements Other than Buildings	168,311	2,000	165,000	—
31-80200	Furniture	200,000	—	250,000	—
31-81002	Planning and Design	588,987	445,000	250,000	—
31-81003	Construction	9,710,728	5,670,112	3,835,496	—
31-90014	Miscellaneous Maintenance	—	—	—	—
33-81003	Construction	1,695,795	1,742,888	—	—
<b>PROJECT TOTAL</b>		<b>12,762,496</b>	<b>8,000,000</b>	<b>4,762,496</b>	<b>—</b>
<b>Project 991 General Plan Update</b>					
31-71009	Professional Planning Services - ADV	203,650	5,000	398,650	—
<b>PROJECT TOTAL</b>		<b>203,650</b>	<b>5,000</b>	<b>398,650</b>	<b>—</b>
<b>Project 994 Climate Action Plan</b>					
31-71010	Consulting/Contract Services	—	—	35,000	—
<b>PROJECT TOTAL</b>		<b>—</b>	<b>—</b>	<b>35,000</b>	<b>—</b>
<b>SUBTOTAL TYPE 3 CIP PROJECTS</b>		<b>13,253,646</b>	<b>8,019,000</b>	<b>5,719,646</b>	<b>—</b>

ACCOUNT	PROJECT	2017-18 Amended	2017-18 Estimated	2018-19 Adopted	AVAILABLE FUTURE CIP RESERVE
TYPE 4 - Major Equipment / Fleet					
<b>Project 983 Access Control at Town Facilities</b>					
31-71014	Project Management	—	15,000	15,000	—
31-81002	Planning and Design	34,500	5,000	5,000	—
31-81003	Construction	299,973	229,473	65,000	—
<b>PROJECT TOTAL</b>		<b>334,473</b>	<b>249,473</b>	<b>85,000</b>	<b>—</b>
<b>Project 985 Geographic Information System</b>					
31-81002	Planning and Design	25,105	—	25,105	—
<b>PROJECT TOTAL</b>		<b>25,105</b>	<b>—</b>	<b>25,105</b>	<b>—</b>
<b>Project 986 Town's IT Infrastructure Upgrades</b>					
31-81005	Software & Network Services	50,000	25,000	55,000	—
<b>PROJECT TOTAL</b>		<b>50,000</b>	<b>25,000</b>	<b>55,000</b>	<b>—</b>
<b>Project 987 Automobile Purchase - Fleet Replacement</b>					
61-80002	Automobile Purchases	121,035	112,587	145,000	—
<b>PROJECT TOTAL</b>		<b>121,035</b>	<b>112,587</b>	<b>145,000</b>	<b>—</b>
<b>Project 988 Project Management Furniture</b>					
31-71014	Project Management	—	—	5,000	—
31-80200	Furniture	—	—	45,000	—
<b>PROJECT TOTAL</b>		<b>—</b>	<b>—</b>	<b>50,000</b>	<b>—</b>
<b>Project 989 Records Management System</b>					
31-60004	Computer Expenses & Services	—	—	50,000	—
<b>PROJECT TOTAL</b>		<b>—</b>	<b>—</b>	<b>50,000</b>	<b>—</b>
<b>SUBTOTAL TYPE 4 CIP PROJECTS</b>		<b>530,613</b>	<b>387,060</b>	<b>410,105</b>	<b>—</b>
<b>GRAND TOTAL CIP PROJECTS</b>		<b>15,921,377</b>	<b>8,793,778</b>	<b>8,172,651</b>	<b>1,068,059</b>

# Financial Summaries



## Financial Trends and Projection

This section of the Budget provides additional analysis based on historical trends and a projection of 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 Town's 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.

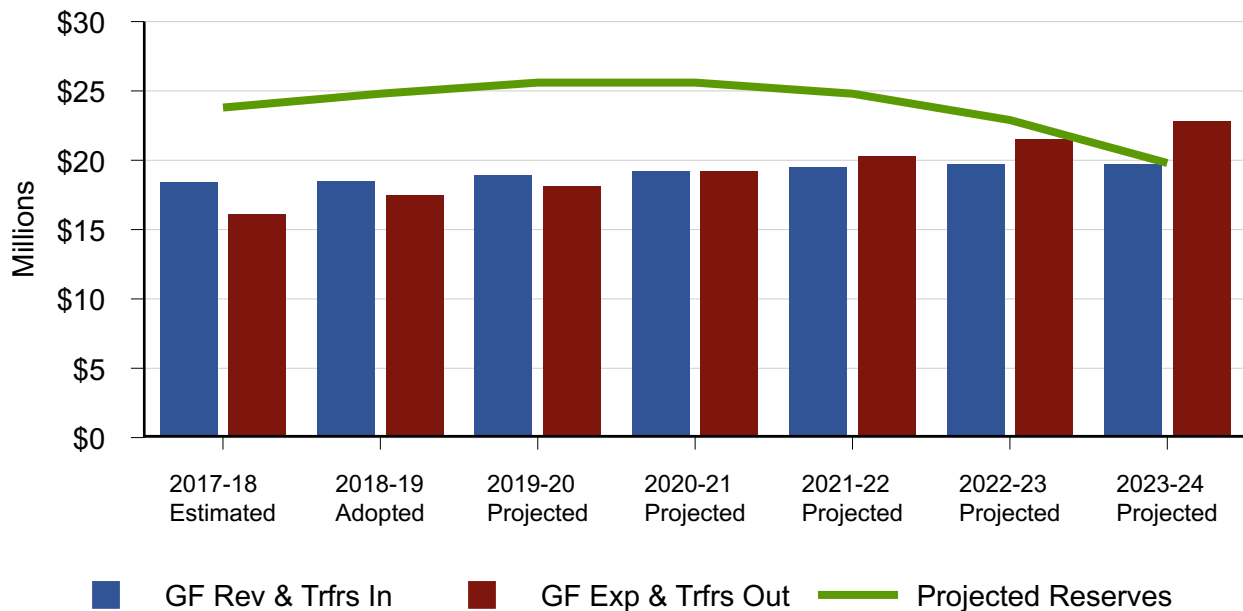
As shown in the table below, the Town has managed over the years to accumulate reserves that can then be applied to one time major expenditures. Overall, the revenue sources have been increasing from year to year. The use of reserves for large one-time situations can be observed in the Total Expenditures line. In 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 2015-16 includes approximately \$5.1 million in proceeds from a financing to fund the Town Hall Renovation Project. In 2017-18 and 2018-19 the significant increase in expenditures is for the construction of the Town Hall Renovation Project which requires \$18 million expended over four years.

### HISTORICAL REVENUE AND EXPENDITURES (ALL FUNDS)

ALL FUNDS	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
TOTAL REVENUES	15,510,394	15,945,240	16,893,885	24,004,570	18,747,245	18,813,473	19,781,281
TOTAL EXPENDITURES	13,470,974	25,667,643	15,253,002	15,452,706	17,540,999	24,235,533	25,228,049
NET IMPACT ON RESERVES	2,039,420	(9,722,403)	1,640,883	8,551,864	1,206,246	(5,422,060)	(5,446,768)

In 2018-19, General Fund Revenue represents 94 percent of the Total Revenue and General Fund Expenditures are 97 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 be on solid footing. This analysis combines Transfers of \$800,000 per year to other funds with projected General Fund Expenditures. These transfers include discretionary funding of capital projects and payment to debt service. The trend shows that beginning in 2021-22 expenditures exceed revenue, reducing annual projected reserves and dipping close to \$2.5 million into designated reserves by 2023-24.

### Revenue Assumptions

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

- **Sales Tax** is projected to increase by 2 percent for three years and 1 percent for two years. Sales Tax revenue began to flatten in 2018-19 and is anticipated to continue to flatten over the next five years.
- **Cardroom Taxes** are estimated to grow by approximately 1 percent per year. This projection is based on historical trend.
- **Other tax** revenues are projected to increase approximately 1.7 percent per year. Property tax revenues represent 80 percent of total other taxes and it is capped at 2 percent per annum as stipulated by Proposition 13.
- **Other revenues** are projected to remain the same as the budget for 2019-20. This includes licenses, permits, rental revenues, and charges for services. The Town is in the process of evaluating its license & permit fees.

Overall, total revenues increase by 2 percent the first three years and flatten to less than 1 percent by 2023-24.

### Expenditure Assumptions

Total expenditures, overall, increases by 6 percent. Expenditure projections are based on the following assumptions:

- **Salary & Wages** assume a 5 percent per annum increase, while Comp-Time and Overtime remains the same as the 2019-20 Projection.
- **Benefits** are shown with a 10 percent increase in pension contribution to Miscellaneous group and 15 percent to Safety group, and 5 percent increase to all other benefits.
- **Sewer treatment** cost are projected to increase by 10 percent.
- **Insurance premium** projects a 7 percent increase.
- **All other expenses** are assumed to increase by approximately 3 percent per year.

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.

Beginning with the 2016-17 Adopted Budget, the Town contributed the full Actuarial Determined Contribution (ADC) towards to a Retiree Medical Trust. In 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 eliminated a defined benefit and makes a fixed contribution to a Retirement Health Savings account. The 2018-19 Budget and 2019-20 through 2023-24 Projections assumes that the Town continues to contribute the full ADC.

Fiscal year 2018-19 marks the second year in the three year gradual reduction in CalPERS discount rate. CalPERS also changed it's amortization schedule from 30 years to 20 years for all new assumption and valuation changes. These result in the 10 percent and 15 percent increases to pension contribution, as stated in Benefits assumption, above. The Town is considering pre-funding options to lower future liability costs and will revisit this issue in 2018-19.



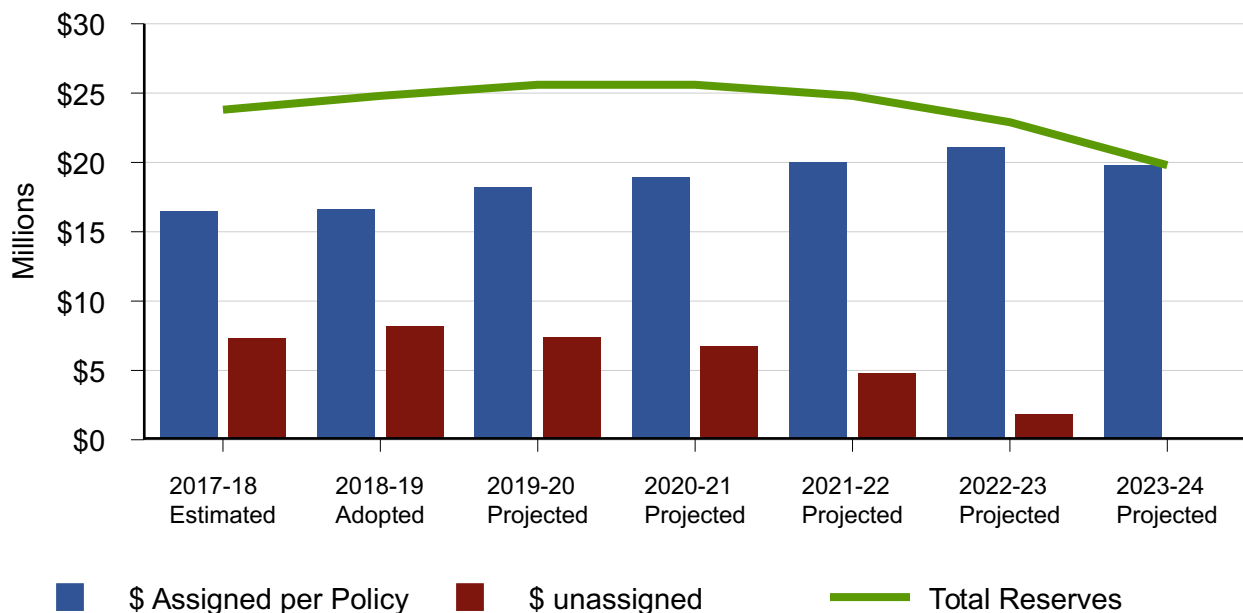
## Fund Reserve Policy

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, Total Reserve will be \$19.8 million. There will be no unassigned reserves as a result of increasing expenditure budget. One option to reduce expenditures include contributing to the Town's OPEB and Pension trust funds with unassigned fund balances in 2018-19 to be used to offset rising OPEB and pension costs in 2021-22 through 2023-24. Increasing cost recovery on license and permit fees can offset increases in planning, building and engineering costs.

### 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	Revenue by Category & Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
<b>General Fund (11)</b>								
	Sales, Cardroom, Property & Other Taxes	13,556,769	13,916,743	14,799,168	15,629,613	16,202,964	16,330,650	16,716,000
	Licenses & Permits	107,972	93,633	138,877	315,490	365,671	242,352	123,840
	Fines & Forfeitures	67,536	66,611	65,785	68,226	57,490	69,000	69,000
	Use of Money & Property	503,140	615,754	425,686	462,655	529,331	603,348	512,802
	Revenues from Other Agencies	226,994	87,913	29,501	37,602	23,230	67,010	67,010
	Charges for Current Services	810,404	837,191	910,943	984,239	872,472	952,246	955,370
	Other Revenues	41,408	122,328	148,351	221,372	74,453	86,498	105,300
	<b>Total General Fund</b>	<b>15,314,223</b>	<b>15,740,173</b>	<b>16,518,311</b>	<b>17,719,197</b>	<b>18,125,611</b>	<b>18,351,104</b>	<b>18,549,322</b>
<b>Special Gas Tax Fund (21)</b>								
	Interest Income	—	—	669	114	248	160	300
	Gas Tax	48,710	60,803	58,016	45,196	34,889	52,956	69,489
	<b>Total Special Gas Tax Fund</b>	<b>48,710</b>	<b>60,803</b>	<b>58,685</b>	<b>45,310</b>	<b>35,137</b>	<b>53,116</b>	<b>69,789</b>
<b>Measure A Transportation Fund (22)</b>								
	Interest Income	—	—	453	186	606	1,177	430
	Measure A Tax	56,156	53,298	211,135	50,105	52,099	50,500	50,500
	<b>Total Measure A Transp. Fund</b>	<b>56,156</b>	<b>53,298</b>	<b>211,588</b>	<b>50,291</b>	<b>52,705</b>	<b>51,677</b>	<b>50,930</b>
<b>Transportation Grant Fund (23)</b>								
	Revenues from Other Agencies	—	—	—	—	—	150,000	925,000
	<b>Total Transportation Grant Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>150,000</b>	<b>925,000</b>
<b>Public Safety Grant Fund (27)</b>								
	Interest Income	—	—	—	—	20	226	30
	Revenues from Other Agencies	—	—	—	—	30,175	—	—
	<b>Total Public Safety Grant Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,195</b>	<b>226</b>	<b>30</b>
<b>Police Grant Fund (29)</b>								
	Interest Income	—	—	995	362	1,023	1,479	400
	Revenues from Other Agencies	91,305	90,966	104,306	150,378	133,545	103,750	100,000
	<b>Total Police Grant Fund</b>	<b>91,305</b>	<b>90,966</b>	<b>105,301</b>	<b>150,740</b>	<b>134,568</b>	<b>105,229</b>	<b>100,400</b>
<b>Capital Improvement Fund (31)</b>								
	Revenues from Other Agencies	—	—	—	—	169,204	—	—
	Other Revenues	—	—	—	—	168,333	—	—
	<b>Total Capital Impr. Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>337,537</b>	<b>—</b>	<b>—</b>
<b>COPs Town Hall Fund (33)</b>								
	Interest Income	—	—	—	10,046	23,734	13,319	—
	Proceeds from Debt Issuance	—	—	—	5,102,497	—	—	—
	<b>Total COPs Town Hall Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,112,543</b>	<b>23,734</b>	<b>13,319</b>	<b>—</b>
<b>COPs Debt Service Fund (43)</b>								
	Interest Income	—	—	—	68	55	350	—
	Proceeds from Debt Issuance	—	—	—	150,000	—	—	—
	<b>Total COPs Debt Service Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>150,068</b>	<b>55</b>	<b>350</b>	<b>—</b>
<b>Fleet Replacement Fund (61)</b>								
	Interest Income	—	—	—	409	5,619	4,902	5,300
	Charges for Current Services	—	—	—	776,012	—	80,510	80,510
	Other Revenues	—	—	—	—	2,084	3,040	—
	<b>Total Fleet Replacement Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>776,421</b>	<b>7,703</b>	<b>88,452</b>	<b>85,810</b>
<b>Total Revenues All Funds (excl Trfrs In)</b>		<b>15,510,394</b>	<b>15,945,240</b>	<b>16,893,885</b>	<b>24,004,570</b>	<b>18,747,245</b>	<b>18,813,473</b>	<b>19,781,281</b>

## 5 YEAR EXPENDITURE HISTORY (by Fund / Department)

Expenditure by Dept & Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
<b>General Fund (11)</b>							
City Council (110)	209,123	220,645	219,830	229,842	246,988	266,562	272,610
City Treasurer (120)	6,608	7,964	—	—	—	—	—
City Attorney (130)	359,957	388,159	257,606	214,130	216,816	305,000	337,500
City Manager/Clerk (140)	948,377	972,972	1,878,487	1,191,010	783,939	881,523	1,274,720
Human Resources (141)	188,970	195,791	190,958	233,098	227,145	222,612	117,400
Finance (150)	317,503	257,819	251,722	377,259	438,500	523,109	504,550
General Services (151)	890,540	930,774	969,975	949,201	908,078	993,850	1,100,700
Police Administration (210)	941,558	840,123	888,227	1,058,575	1,211,991	1,352,379	1,544,848
Police Patrol (220)	3,360,711	3,555,974	3,084,242	3,678,344	3,941,656	4,484,128	5,042,670
Police Communication (230)	927,725	769,021	721,377	759,184	880,709	986,923	1,030,350
Police Community Services (240)	—	—	—	39,424	20,760	30,550	31,400
Public Works Admin/Engr/Bldg (310)	787,407	736,639	845,874	869,039	1,004,928	956,200	992,200
Public Works Maintenance/Sewer (320)	1,803,436	1,762,511	1,569,078	1,970,818	1,553,698	1,999,695	2,062,170
Public Works Planning (410)	395,809	417,626	410,941	512,091	470,800	405,692	515,950
Recreation (510)	757,639	797,260	820,523	864,464	954,007	961,515	1,025,840
Facility Operations Maint (800's)	507,422	510,995	521,651	463,397	463,013	588,991	699,800
<b>Total General Fund</b>	<b>12,402,785</b>	<b>12,364,273</b>	<b>12,630,491</b>	<b>13,409,876</b>	<b>13,323,028</b>	<b>14,958,729</b>	<b>16,552,708</b>
<b>Special Gas Tax Fund (21)</b>							
Public Works Maintenance/Sewer (320)	—	—	17,766	17,968	63,148	25,000	25,000
Capital Improvement Proj (900's)	—	—	—	—	—	—	33,500
<b>Total Special Gas Tax Fund</b>	<b>—</b>	<b>—</b>	<b>17,766</b>	<b>17,968</b>	<b>63,148</b>	<b>25,000</b>	<b>58,500</b>
<b>Measure A Transportation Fund (22)</b>							
Capital Improvement Proj (900's)	—	—	—	—	—	—	160,000
<b>Total Measure A Transp. Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>160,000</b>
<b>Transportation Grant Fund (23)</b>							
Capital Improvement Proj (900's)	—	—	—	—	—	150,000	925,000
<b>Total Transportation Grant Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>150,000</b>	<b>925,000</b>
<b>Public Safety Grant Fund (27)</b>							
Police Patrol (220)	—	—	—	—	—	30,000	421
<b>Total Public Safety Grant Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,000</b>	<b>421</b>
<b>Police Grant Fund (29)</b>							
Police Patrol (220)	—	—	—	26,078	3,459	—	—
Police Community Services (240)	108,605	114,109	114,114	67,052	103,436	128,956	177,400
<b>Total Police Grant Fund</b>	<b>108,605</b>	<b>114,109</b>	<b>114,114</b>	<b>93,130</b>	<b>106,895</b>	<b>128,956</b>	<b>177,400</b>
<b>Capital Improvement Fund (31)</b>							
Capital Improvement Proj (900's)	—	512,052	2,490,631	723,005	1,080,539	6,788,303	6,909,151
<b>Total Capital Impr. Fund</b>	<b>—</b>	<b>512,052</b>	<b>2,490,631</b>	<b>723,005</b>	<b>1,080,539</b>	<b>6,788,303</b>	<b>6,909,151</b>
<b>COPs Town Hall Fund (33)</b>							
Capital Improvement Proj (900's)	—	—	—	769,350	2,637,356	1,742,888	—
<b>Total COPs Town Hall Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>769,350</b>	<b>2,637,356</b>	<b>1,742,888</b>	<b>—</b>
<b>COPs Debt Service Fund (43)</b>							
Debt Service (600)	959,584	12,677,209	—	439,377	299,069	299,070	299,869
<b>Total COPs Debt Service Fund</b>	<b>959,584</b>	<b>12,677,209</b>	<b>—</b>	<b>439,377</b>	<b>299,069</b>	<b>299,070</b>	<b>299,869</b>
<b>Fleet Replacement Fund (61)</b>							
Capital Improvement Proj (900's)	—	—	—	—	30,964	112,587	145,000
<b>Total Fleet Replacement Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,964</b>	<b>112,587</b>	<b>145,000</b>
<b>Total Expenditure All Funds (excl Trfers Out)</b>	<b>13,470,974</b>	<b>25,667,643</b>	<b>15,253,002</b>	<b>15,452,706</b>	<b>17,540,999</b>	<b>24,235,533</b>	<b>25,228,049</b>

## 5 YEAR EXPENDITURE HISTORY

(by Fund / Category)

Expenditure by Dept & Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted
<b>General Fund (11)</b>							
Salary & Wages	4,024,596	4,087,373	3,813,936	4,309,672	4,590,564	4,804,602	5,607,000
Benefits	2,736,494	2,569,915	3,546,512	2,822,182	3,435,097	4,089,415	4,429,370
Supplies & Services	1,345,456	1,333,962	1,345,871	2,071,190	1,337,349	1,660,322	1,864,760
Professional & Contract Services	4,200,237	4,235,667	3,875,297	4,078,750	3,938,581	4,361,590	4,594,878
Capital Outlay	96,002	137,356	48,875	128,082	21,437	42,800	56,700
<b>Total General Fund</b>	<b>12,402,785</b>	<b>12,364,273</b>	<b>12,630,491</b>	<b>13,409,876</b>	<b>13,323,028</b>	<b>14,958,729</b>	<b>16,552,708</b>
<b>Special Gas Tax Fund (21)</b>							
Professional & Contract Services	—	—	17,766	17,968	63,148	25,000	25,000
Capital Outlay	—	—	—	—	—	—	33,500
<b>Total Special Gas Tax Fund</b>	<b>—</b>	<b>—</b>	<b>17,766</b>	<b>17,968</b>	<b>63,148</b>	<b>25,000</b>	<b>58,500</b>
<b>Measure A Transportation Fund (22)</b>							
Capital Outlay	—	—	—	—	—	—	160,000
<b>Total Measure A Transp. Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>160,000</b>
<b>Transportation Grant Fund (23)</b>							
Professional & Contract Services	—	—	—	—	—	—	25,000
Capital Outlay	—	—	—	—	—	150,000	900,000
<b>Total Transportation Grant Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>150,000</b>	<b>925,000</b>
<b>Public Safety Grant Fund (27)</b>							
Supplies & Services	—	—	—	—	—	30,000	421
<b>Total Public Safety Grant Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,000</b>	<b>421</b>
<b>Police Grant Fund (29)</b>							
Salary & Wages	74,515	78,317	76,552	42,366	72,408	85,620	122,100
Benefits	29,576	31,616	33,164	25,638	31,810	37,936	50,700
Supplies & Services	4,514	4,176	4,398	2,590	2,677	5,400	4,600
Capital Outlay	—	—	—	22,536	—	—	—
<b>Total Police Grant Fund</b>	<b>108,605</b>	<b>114,109</b>	<b>114,114</b>	<b>93,130</b>	<b>106,895</b>	<b>128,956</b>	<b>177,400</b>
<b>Capital Improvement Fund (31)</b>							
Supplies & Services	—	292,456	—	48,854	125,198	25,000	102,000
Professional & Contract Services	—	—	—	6,368	109,429	144,335	588,315
Capital Outlay	—	219,596	2,490,631	667,783	845,912	6,618,968	6,218,836
<b>Total Capital Impr. Fund</b>	<b>—</b>	<b>512,052</b>	<b>2,490,631</b>	<b>723,005</b>	<b>1,080,539</b>	<b>6,788,303</b>	<b>6,909,151</b>
<b>COPs Town Hall Fund (33)</b>							
Capital Outlay	—	—	—	769,350	2,637,356	1,742,888	—
<b>Total COPs Town Hall Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>769,350</b>	<b>2,637,356</b>	<b>1,742,888</b>	<b>—</b>
<b>COPs Debt Service Fund (43)</b>							
Bond Payments	959,584	12,677,209	—	439,377	299,069	299,070	299,869
<b>Total COPs Debt Service Fund</b>	<b>959,584</b>	<b>12,677,209</b>	<b>—</b>	<b>439,377</b>	<b>299,069</b>	<b>299,070</b>	<b>299,869</b>
<b>Fleet Replacement Fund (61)</b>							
Capital Outlay	—	—	—	—	30,964	112,587	145,000
<b>Total Fleet Replacement Fund</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,964</b>	<b>112,587</b>	<b>145,000</b>
<b>Total Expenditure All Funds (excl Trfrs Out)</b>	<b>13,470,974</b>	<b>25,667,643</b>	<b>15,253,002</b>	<b>15,452,706</b>	<b>17,540,999</b>	<b>24,235,533</b>	<b>25,228,049</b>

## 5 YEAR PROJECTION OF GENERAL FUND REVENUE AND EXPENDITURES

Fund Summary (by Category)	2017-18 Estimated	2018-19 Adopted	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
<b>Revenue</b>							
Sales, Cardroom, Property & Other Taxes	16,330,650	16,716,000	17,005,760	17,300,857	17,601,395	17,782,781	17,840,141
Licenses & Permits	242,352	123,840	124,880	125,941	127,023	128,126	129,252
Fines & Forfeitures	69,000	69,000	69,000	69,000	69,000	69,000	69,000
Use of Money & Property	603,348	512,802	509,174	478,323	457,710	448,718	408,728
Revenues from Other Agencies	67,010	67,010	67,000	67,000	67,000	67,000	67,000
Charges for Current Services	952,246	955,370	975,205	995,504	1,016,276	1,037,535	1,059,291
Other Revenues	86,498	105,300	120,500	120,500	120,500	120,500	120,500
<b>Total Revenues</b>	<b>18,351,104</b>	<b>18,549,322</b>	<b>18,871,519</b>	<b>19,157,125</b>	<b>19,458,904</b>	<b>19,653,660</b>	<b>19,693,912</b>
<b>Expenditure</b>							
Salary & Wages	4,804,602	5,607,000	5,703,541	5,961,193	6,231,669	6,515,600	6,813,662
Benefits	4,089,415	4,429,370	4,861,472	5,350,752	5,906,672	6,540,468	7,265,433
Supplies & Services	1,660,322	1,864,760	1,905,186	1,972,788	2,016,812	2,090,561	2,139,699
Professional & Contract Services	4,361,590	4,594,878	4,796,380	5,011,960	5,242,794	5,490,169	5,755,487
Capital Outlay	42,800	56,700	56,700	56,700	56,700	56,700	56,700
<b>Total Operating Expenditures</b>	<b>14,958,729</b>	<b>16,552,708</b>	<b>17,323,279</b>	<b>18,353,393</b>	<b>19,454,647</b>	<b>20,693,498</b>	<b>22,030,981</b>
<b>Operating Surplus (Deficit)</b>	<b>3,392,375</b>	<b>1,996,614</b>	<b>1,548,240</b>	<b>803,732</b>	<b>4,257</b>	<b>(1,039,838)</b>	<b>(2,337,069)</b>
<b>Non-Operating Activities</b>							
Transfers In	29,499	—	—	—	—	—	—
Transfers Out							
Transfer for Annual Debt Srvc	(298,674)	(299,869)	(300,049)	(300,049)	(300,049)	(300,049)	(300,049)
Transfer to Fund Capital	(888,840)	(675,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
<b>Total Non-Operating Activities</b>	<b>(1,158,015)</b>	<b>(974,869)</b>	<b>(800,049)</b>	<b>(800,049)</b>	<b>(800,049)</b>	<b>(800,049)</b>	<b>(800,049)</b>
<b>Fund Balance</b>							
Change in Fund Balance	2,234,360	1,021,745	748,191	3,683	(795,792)	(1,839,887)	(3,137,118)
Beginning @ July 1 (Projected)	21,547,834	23,782,194	24,803,939	25,552,130	25,555,813	24,760,021	22,920,134
<b>Ending @ June 30</b>	<b>23,782,194</b>	<b>24,803,939</b>	<b>25,552,130</b>	<b>25,555,813</b>	<b>24,760,021</b>	<b>22,920,134</b>	<b>19,783,016</b>



# Appendix

Appendix





## 2018-19 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 requirement imposes a restriction on the amount of governmental revenue which may be appropriated in any fiscal year. The Appropriations Limit was first based on actual appropriations during the base year (1986-87), and it can be increased each year based on a specific formula and specified growth factors. The Appropriations Limit does not apply to all funds. It only applies to funds that are "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 1/1/2017	Population 1/1/2018	% Increase
a. Town of Colma	1,516	1,501	(1.0)%
b. County of San Mateo	770,116	773,994	<b>0.5%</b>

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

Options	% Increase
a. Change in State Per Capita Personal Income	<b>3.67%</b>
b. Change in Colma Non-Residential Assessed Valuation	N/A*

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

For the Fiscal Year 2018-2019 calculation, the Town selected the County population growth rate of 0.50% and the change in the State Per Capita Income of 3.67%.

### Appropriation Limit Calculation 2018-19

Population Change (San Mateo Co.)	0.50%	$((0.0050+100)/100 = 1.000050)$
State Per Capita Personal Income	3.67%	$((0.0367+100)/100 = 1.000367)$
Calculation of Factor for 2018-19	1.0004170184	$1.000050 \times 1.000367 = 1.0004170184$
Prior Year Appropriation Limit (2018)	\$ 40,614,129.26	
Appropriation Limit 2018-19	\$ 40,631,066.10	$40,614,129.26 \times 1.000417 = 40,631,066.10$

The 2018-19 Appropriations subject to the limit ("Proceeds of Taxes") total \$16,716,000, which means the Town is \$23,915,066 below the authorized limit.

## STAFFING

POSITION TITLE	2015-16 Actual	2016-17 Actual	2017-18 Amended	2017-18 Estimated	2018-19 Adopted
<b>GENERAL GOVERNMENT</b>					
Administrative Services Dir. (also see Recreation)	—	0.25	0.50	0.50	1.00
Accounting Technician	0.75	0.75	1.80	1.80	1.80
Administrative Technician I	—	—	1.00	1.00	2.00
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	0.45
Special Projects Management Analyst	—	0.25	—	—	—
General Government Total	4.25	4.75	6.30	6.10	7.25
<b>PUBLIC WORKS</b>					
Maintenance Supervisor	—	—	—	1.00	1.00
Maintenance Technician I/II	2.00	2.00	2.00	2.00	2.00
Maintenance Technician III	1.00	1.00	1.00	—	—
Public Works Department Total	3.00	3.00	3.00	3.00	3.00
<b>RECREATION</b>					
Administrative Services Dir. (also see Gen'l Govt.)	—	0.75	0.50	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	1.00	1.00	2.00
Recreation Manager	—	—	1.00	1.00	1.00
Recreation Services Director	1.00	1.00	—	—	—
Recreation Department Total	10.50	11.25	10.00	10.00	10.50
<b>POLICE</b>					
Administrative Technician III	1.00	1.00	1.00	1.00	—
Executive Assistant to the Chief of Police	—	—	—	—	1.00
Community Services Officer	1.00	1.00	1.00	1.00	1.48
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	11.22
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	25.90
<b>Total Budgeted Staffing</b>					
	<b>42.95</b>	<b>44.20</b>	<b>44.50</b>	<b>44.30</b>	<b>46.65</b>

Shading = Adopted changes for 2018-19

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

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The Town budgets for revenues and expenses and 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 supported by tax or charges for services revenues and are generally unique to town government. Within this category, the Town uses the following fund types:

- **General** - This is the Town's primary operating fund and accounts for all financial resources of the Town except those that involve restricted funding or are required to be accounted for in another fund. The expenditure and use of General Funds are discretionary after appropriation by the City Council 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. It funds the majority of Town's day to day operations, including key Town services (such as Police, Recreation, Planning, Building Inspection and General Administration). After covering the cost of Town services, General Fund resources are also transferred to the Capital Improvement and Debt Service Funds to help fund these areas as well.

- **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 is collected by the State of California. It 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 maintenance and construction of streets and roads.

The Gas Tax Fund is designated by the Town as Fund #21. Traffic Signal and Street Lighting contract services are also funded with this revenue source.

**Measure A** - Measure A is administered by the San Mateo County Transportation Authority. This is a county-wide voter-approved sales tax measure designed to improve transit and relieve traffic congestion. A portion of the Measure A funds are distributed directly to cities on a per-capita basis. The Measure A Fund is designated by the Town as Fund #22.

**Transportation Grants** - The Town pursues competitive grants as a source of funding major bikeway, pedestrian, and roadway capital improvement 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. The Mission Road Bicycle and Pedestrian Improvement 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 Roadway Network Plan (CIP #993) is partially funded with a State Systemic Safety Analysis Report Program (SSARP) grant.

**Public Safety Grants** - Public Safety Grants account for revenue associated with one-time or limited term Police grants that have restricted uses. This includes a distribution 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 including a Community Services Officer (CSO) position.

- **Capital Projects** - These funds are used to fund and account for capital improvement projects that involve streets, sidewalks and bikeways (category 1), sewers and storm drains (category 2), city facilities and long range plans (category 3) and major equipment, technology and fleet replacement (category 4).

**Capital Improvement** - The Capital Improvement Fund funds and accounts for projects in the four categories listed earlier. Capital Improvement Projects are assigned for non-operating projects in excess of \$10,000. Due to the nature of capital projects, funding and expenditures for a single project may span more than one Fiscal Year. The Capital Project Fund is designated by the Town as Fund #31.

**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 Campus Renovation Project (\$5.1 million) with funds borrowed with this financing approach. The remainder of the Town Hall project is funded by the Capital Improvement Fund. During 2017-18, COPs Town Hall funding was completely spent. 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 Campus Renovation COP and related administrative expenses. This is the only debt the Town currently has outstanding. The source of funding the annual cost of this debt issue is a transfer of funds 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 Police, Public Works, Recreation and Administration. Annual charges based on the usable life and cost of vehicles and the public works fleet are recorded as expenses within the operating departments. The future replacement of these vehicles and the fleet is financed from reserves accumulated in this fund. The Fleet Replacement Fund is designated by the Town as Fund #61.

# Budget Process

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

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

During the year, the Finance Department works with the Department Directors to address funding issues and monitor expenditures. Charges are posted to the department incurring the expense. The Town has one Internal Service Fund (Vehicle Replacement Fund) which is used to replace vehicles and fleet. The Town's funds are governmental in nature.

<b>BUDGET CALENDAR</b>	
<b>July 1</b>	<ul style="list-style-type: none"> <li>Start of new Fiscal Year</li> <li>Budget monitoring starts and continues throughout the year. The Finance Department works with Department Directors to address funding issues and monitor expenditures.</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>Mid-Year Budget Review is presented to the City Council</li> <li>Budget instructions are prepared and issued to Department Directors</li> </ul>
<b>March</b>	City Manager meets with Department Directors to review their Operating and Capital Improvement Budget proposals and make changes as needed.
<b>April &amp; May</b>	City Manager's Proposed Budget is made available to the public and presented to the City Council at two study sessions.
<b>June</b>	<p>The Proposed Budget is revised based on comments received at the study sessions in April and May. A public hearing is held and at the conclusion the Council takes action on the proposed budget.</p> <p>Letters to non-profits are distributed per revised non-profit funding process (as approved by City Council in December 2014) to begin the process of considering funding requests from these organizations.</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

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

### **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

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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

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**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.

**ADC** - Actuarially Determined Contribution.

**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. An example of an amended budget is when the City Council adopts changes in expenses and revenues of a specific item or project or a series items and projects during the Mid-Year Budget process. (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. Term changed to Actuarially Determined Contribution, per GASB 75.

**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.

**Balanced Budget** - A balanced budget exists when total projected inflow of resources are equal to, or greater than, total projected outflow of resources. Inflow of resources include current year revenues, future grant receivable, and use of reserves as approved by City Council.

**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 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.

**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.

**Budgeted Capital Project** - Existing or new Capital Projects that have funding available in the current fiscal year. Work on these projects will continue during this year's budget.

**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.

**CAFR** - Comprehensive Annual Financial Report.

**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)** - A method of raising funds collateralized by leases between a lessor and a government agency. Payments are funded with annual appropriations made by the government agency (in this case the Town) to the lessor. COPs are typically used for capital leases for large projects where the financing amount exceeds several million dollars.

**Charges for Service** - See Fees.

**CIP** - See Capital Improvement Program.

**Climate Action Plan** - A Climate Action Plan or a CAP is a detailed and strategic framework for measuring, planning, and reducing Greenhouse Gas (GHG) emissions and related climatic impacts. Climate Action Plans include an inventory of existing GHG emissions, reduction goals or targets, and prioritized measures and programs to reduce GHG emissions and climate impacts to target levels set by the City Council.

**Closed Capital Project** - Capital Projects that have been completed or closed out. These projects will only appear in future Capital Improvement Budgets if they have project expenditures during the prior three years.

**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.

**Cost of Services** - Payments made by customers for publicly provided services that benefit specific individuals and exhibit "public good" characteristics. They include fees such as recreation fees, building permit fees and planning fees.

**CPI** - Consumer Price Index.

**CPOA** - California Peace Officers' Association.

**CPR** - Cardiopulmonary Resuscitation.

**CPRS** - California Park and Recreation Society.

**CPUC** - California Public Utilities Commission.

**CSMFO** - California Society of Municipal Financial Officers.

**CSO** - Community Service Officer.

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

**Debt Service Fund** - A fund established for the payment of principal and interest on debt other than payable exclusively from special assessments.

**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.

**EOC** - Emergency Operations Center.

**ERAF** - Educational Revenue Augmentation Fund. A shift of property tax revenue from local agencies (cities, counties, special districts) to the State.

**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.

**FEMA** - Federal Emergency Management Agency.

**FF&E** - Furniture, Fixtures and Equipment.

**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.

**FLSA** - Fair Labor Standards Act.

**FMLA** - Family Medical Leave Act.

**FPPC** - Fair Political Practices Commission.

**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.

**GASB Statement No. 68** - Improves accounting and financial reporting by state and local governments for pensions. It establishes standards for measuring and recognizing liabilities and expenditures and identifies the methods and assumptions that should be used to calculate those liabilities and expenditures.

**GASB Statement No. 75** - Improves accounting and financial reporting by state and local governments for post-employment benefits other than pensions (other post-employment benefits or OPEB) such as retiree medical and retiree dental benefits. It also improves information provided by state and local governmental employers about financial support for OPEB.

**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.

**GHG** - Greenhouse Gas emissions.

**GIS** - Geographic Information System. A Geographic Information System (GIS) is designed to capture, store, manipulate, analyze, manage, and present all types of geographical data. It analyzes spatial location and organizes layers of information into visualizations using maps. With this unique capability, GIS reveals deeper insights into data, such as patterns, relationships, and situations — helping city departments make better decisions and more effective use of resources.

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

**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.

**Infrastructure** - All Town-owned facilities supporting the operation of the government agency. It includes streets, roads, bridges, curbs and gutters, parks, water and sewer lines, storm drains, water pump stations and reservoirs, water wells, sewer lift stations, all government buildings and related facilities.

**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 Powers 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.

**Long Term Debt** - Debt with a maturity of more than one year after the date of the issue.

**LTD** - Long Term Disability.

**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.

**Maturities** - The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**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 31<sup>st</sup> (mid-point of the fiscal year).

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

**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.

**MRP** - Municipal Regional Stormwater Permit.

**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.

**OES** - Office of Emergency Services.

**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.

**PCJPB** - Peninsula Corridor Joint Powers Board (Also known as Caltrain Board)

**PELRA** - Public Employers Labor Relations Association.

**PEMCHA** - Public Employees Medical and Hospital Care Act.

**PERS** - Public Employees Retirement System. A pension plan administered by the State of California for government agencies. (Also known as CalPERS).

**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.

**Records Management System (RMS)** - A system that automates the storage of current documents and important records of the Town (documents, agendas, minutes, reports, maps and vital records) to facilitate quick and easy access to these records using software and other technologies.

**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.

**RHNA** - Regional Housing Needs Assessment.

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

**RMS** - See Records Management System.

**ROW** - Right-Of-Way.

**RWQCB** - Regional Water Quality Control Board.

**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. A grant program established by the State Department of Transportation (Caltrans) in 2016. The purpose of this grant is to study deficiencies in a government agency's roadway network including sidewalks, bike paths, crosswalks, accessibility barriers and street lights and recommend corrective measures to correct the problems.

**SSF** - South San Francisco.

**SSO** - Sanitary Sewer Overflow.

**STEP** - Saturation Traffic Enforcement Program.

**STOPP** - Stormwater Pollution Prevention 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 1<sup>st</sup> of each year as a result of new construction or a change in ownership. The San Mateo County Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the value set on January 1<sup>st</sup>.

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

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

**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.

**TDM** - Transportation Demand Management.

**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.

**UBC** - Uniform Building Code.

**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 Capital Project** - Capital Projects that are Town priorities but are currently without budgeted funds. Unfunded Capital Projects will be reviewed annually during the Town Budget process to see if funds are available for their design and construction and if these projects are ready to move from the Unfunded Capital Projects list to the Budgeted Capital Projects list.

**Unfunded Position** - 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.

**Way-finding** - Information systems and signage that guide people through a physical environment and enhance their understanding and experience of the area or space.

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

**RESOLUTION NO. 2018-27  
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND ADOPTING THE ANNUAL BUDGET FOR  
FISCAL YEAR 2018-2019**

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 preliminary budget report on April 25, 2018, on May 18, 2018 the complete 2018-19 Proposed Budget document was distributed and available on the Town website, and on May 23, 2018 the City Council conducted a study session and public meeting on the 2018-19 Proposed Budget;
- (c) A public hearing was held on June 13, 2018 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 2018-19 budget proposed by the City Manager, dated July 1, 2018, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2018-19.
- (b) *Summary of Appropriations.* A summary (Exhibit A) is attached hereto and by reference made part of this Resolution, reflects the Fiscal Year 2018-19 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, 2018, 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 adjust the Fiscal Year 2018-19 Operating Budget appropriations to account for the carryover of unspent 2017-18 appropriations for contracts entered into before June 30, 2018, 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 2018-19 quarterly financial report.

(v) Administratively adjust the Fiscal Year 2018-19 Capital Project appropriations to account for the carryover of unspent appropriations from Fiscal Year 2017-18. 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, 2018.

### **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, 2019. 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, 2019 is established at \$15,000,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 100% (rounded to the nearest \$100,000)

of the General Fund expenditures for the prior fiscal year. The exact amount of this reserve shall be determined based on the final audit and financial statements. (Committed Fund Balance – Designated by City Council)

(c) 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.

(d) 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.

(e) General Fund 2018-19 – Increased Reserve: The proposed budget estimates \$900,000 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, 2018, which is not designated for a specific reserve category shall be recorded in the Unassigned Reserve.

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**Certification of Adoption**

I certify that the foregoing Resolution No. 2018-27 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 13, 2018, by the following vote:

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

Dated 6/21/18

Raquel P. Gonzalez  
Raquel Gonzalez, Mayor

Attest: Caitlin Corley  
Caitlin Corley, City Clerk

"EXHIBIT A": SUMMARY OF APPROPRIATIONS FY 2018-19

"EXHIBIT A": SUMMARY OF APPROPRIATIONS 2018-19

Fund Summary	General Fund (11)	All Other Funds (21, 22, 23, 27, 29, 31, 33, 43, 61)	Total
<b>Revenue (by Category)</b>			
Sales Tax	11,750,000	-	11,750,000
Cardroom Tax	4,235,000	-	4,235,000
Property and Other Taxes	731,000	-	731,000
Licenses and Permits	123,840	-	123,840
Fines and Forfeitures	69,000	-	69,000
Revenues from Other Agencies	67,010	1,144,989	1,211,999
Use of Money and Property	512,802	6,460	519,262
Sewer Charges & Fees	819,500	-	819,500
Other Charges for Services	135,870	80,510	216,380
Other Revenues	105,300	-	105,300
<b>Total Revenues</b>	<b>18,549,322</b>	<b>1,231,959</b>	<b>19,781,281</b>
<b>Operating Expenditures (by Dept)</b>			
City Council (110)	272,610	-	272,610
City Attorney (130)	337,500	-	337,500
City Manager/Clerk (140)	1,274,720	-	1,274,720
Human Resources (141)	117,400	-	117,400
Finance (150)	504,550	-	504,550
General Services (151)	1,100,700	-	1,100,700
Police Admin (210)	1,544,848	-	1,544,848
Police Patrol (220)	5,042,670	421	5,043,091
Police Communication (230)	1,030,350	-	1,030,350
Police Community Services (240)	31,400	177,400	208,800
Public Works Admin/Engr/Bldg (310)	992,200	-	992,200
Public Works Maintenance/Sewer (320)	2,062,170	25,000	2,087,170
Public Works Planning (410)	515,950	-	515,950
Recreation Services (510)	1,025,840	-	1,025,840
Facility Operations (800)	699,800	-	699,800
Debt Service/COPs (620)	-	299,869	299,869
<b>Total Operating Expenditures</b>	<b>16,552,708</b>	<b>502,690</b>	<b>17,055,398</b>
<b>Operating Surplus (Deficit)</b>	<b>1,996,614</b>	<b>729,269</b>	<b>2,725,883</b>
<b>Non-Operating Activities</b>			
Capital Investment	-	(8,172,651)	(8,172,651)
Transfers In	-	974,869	974,869
Transfers Out	(974,869)	-	(974,869)
<b>Total Non-Operating Activities</b>	<b>(974,869)</b>	<b>(7,197,782)</b>	<b>(8,172,651)</b>
<b>Fund Balance</b>			
Change in Fund Balance	1,021,745	(6,468,513)	(5,446,768)
Beginning @ July 1	23,782,194	8,695,965	32,478,159
Ending @ June 30	24,803,939	2,227,452	27,031,391

— End of Adopted Budget —