



*Fiscal Year 2019-20 Operating
and Capital Budget
Town of Colma*



Town of Colma

Elected Officials, Appointed Officials & Contract Service Providers

Elected City Officials

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

Appointed City Officials

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

City Services Provided Under Contract

Legal Services	Best, Best & Krieger
Planning, Engineering & Building Services	CSG Consultants

Budget Cover Pictures:

Community Event	Dia De Los Muertos	Youth Outreach Program
Movie at the Cemetery	Sterling Park Grand Opening	CAPE
	Veteran Housing	Town Logo and Motto
Document Title		New Town Hall

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Reasonable Accommodation

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Colma
California**

For the Fiscal Year Beginning

July 1, 2018

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, 2018.

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

*Excellence Award for
Fiscal Year 2018-2019 Operating Budget*

Presented to the

Town of Colma

For meeting the criteria established to achieve the CSMFO Excellence Award for Budgeting.

December 19, 2018



Margaret Moggia

*Margaret Moggia
CSMFO President*

Sara J. Roush

*Sara Roush, Chair
Recognition Committee*

Dedicated Excellence in Municipal Financial Reporting

Budget Message



City Manager's Budget Message

TO: Mayor and Members of the City Council

FROM: Brian Dossey, City Manager

MEETING DATE: June 12, 2019

SUBJECT: FY 2019-20 Adopted Budget



I am pleased to present the FY 2019-20 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 FY 2019-20 Adopted Budget was prepared using the values below as a guide.

Town of Colma's Value Statement

1. Treat all persons, claims and transactions in a fair and equitable manner.
2. Make responsible decisions by taking 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.

The Town of Colma prides itself on being transparent and fiscally responsible. The Town strives to maintain the quality of life and essential services residents rely on, including maintaining aging infrastructure, repairing potholes, streets & roadways, and maintaining public safety services, such as police patrols and emergency response services.

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 \$20.1 million, comprised of approximately \$18.4 million in Operating Expenditures, \$0.3 million in Debt Service payments and approximately \$1.4 million in Capital Improvement Projects (CIP).

Total expenditures in the FY 2019-20 Adopted Budget from all funds exceed revenues due to debt payment and capital investment, which are funded through General Fund transfers. A project description for each Adopted capital project is included in the Capital Improvement Plan section of the budget document on Page 149.

The main priority of FY 2019-20 is to prepare for the impending economic uncertainties while maintaining and improving the current service levels. This includes changing the Town's investment strategy, continue to implement the 2018 Unfunded Liabilities Funding Strategy, and minimizing staff turnover through COLA adjustment, increased HR support, and staff training opportunities.

The following table compares the FY 2018-19 Estimated Actual and the FY 2019-20 Adopted Budget.

ALL FUNDS	2018-19 ESTIMATED		2019-20 ADOPTED		DIFFERENCE
Operations	\$	16,276,986	\$	18,405,007	\$ 2,128,021
Debt Service	\$	301,669	\$	297,369	\$ (4,300)
Capital Projects	\$	6,428,368	\$	1,433,624	\$ (4,994,744)
Total	\$	23,007,023	\$	20,136,000	\$ (2,871,023)

The FY 2019-20 Adopted Operating budget increased by \$2,128,021. The top six contributors of the increase are supplemental contributions to Pension Trust, OPEB Trust and Accrued Leave Payout Reserves as part of the 2018 Unfunded Liabilities Funding Strategy (\$333,500); rise in pension contribution to CalPERS (\$261,700); City Council approved cost of living adjustment and other compensation (\$393,000); restoration of personnel budget to assume all departments are fully staffed (\$208,400) – roughly 1.5 vacancies in FY 2018-19; contingency budgeting for permit review activities in Planning, Building, and Engineering Division (\$149,500); and additional contributions to the vehicle replacement fund based on the vehicle replacement schedule presented as part of the 2019-2024 Capital Improvement Plan.

Additional information can be found in the General Fund Expenditures discussion on Page 15, Major Changes to the Operating Budget beginning on Page 17, and within perspective departmental budgets beginning on Page 53.

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 (64.5% of General Fund revenues) and Cardroom Tax (24.0% 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.

Economic Factors Impacting Revenues

Based on the most recent assessment by the Town's tax consultant HdL, auto sales statewide have flattened out in FY 2018-19 and are projected to dip in FY 2019-20. The story is similar for fuel and service stations. State and County Pools continue to grow while general consumer goods flatten. This signifies that more consumers are switching to online purchases and away from the traditional in-store purchase. The growth in Building/Construction and Restaurants/Hotels are starting to slow down, as well. Overall, statewide sales tax is expected to grow by 1.2 percent in FY 2019-20.

For the Town of Colma, due to the significant reliance on auto sales, the FY 2019-20 sales tax projection is expected to decline by 2.2 percent from the FY 2018-19 Estimated Actual. A chart of the Town of Colma's sales tax revenues by industry can be found on page 30.

Cardroom Tax revenue in FY 2019-20 is projected to be approximately \$4.3 million, which is the same as 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 land is substantially developed.

The reliance on sales tax revenues makes the Town vulnerable to changes in consumer spending. In FY 2018-19, the Town completed a number of projects to diversify its revenue source. Through voter's approval, the Town may charge Transient Occupancy Tax (Hotel Tax) of 12 percent. In February 2019, the City Council approved new fees and charges for planning, building and engineering services. Currently, Town Staff is working on new revenue strategies.

Economic Factors Impacting Expenditures

The rising pension cost continues to be the Town's largest challenge. FY 2019-20 is the final year of the CalPERS discount rate adjustment from 7.5 percent in FY 2017-18 to 7.0 percent in FY 2019-20. There are indicators from CalPERS and industry experts that the true discount rate should be 6.0 percent. In addressing these concerns, the City Council approved the first-ever 2018 Unfunded Liabilities Funding Strategy, where each year each department will make an additional contribution to the Town's PARS Pension Trust, which can be used for budget stabilization during the next economic downturn or adjustment.

Overall, the economy in California and the Bay Area are both projected to continue to be strong. 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 early 2020. 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 FY 2018-19 was 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. The project included conceptual design, traffic study, business outreach, numerous study sessions, economic assessment, and projected construction and design cost. The project is currently scheduled to be completed in Fall 2019.

Complete Town Hall Campus Renovation

The Town has completed the final phase in renovation of its historic Town Hall facility. The project includes an addition of approximately 9,000 square feet. The project addressed both Americans with Disability Act access issues and brought the Town's administrative functions under one roof. The funding to undertake the work is covered by a \$5.1 million Certificates of Participation (COP) issue plus funding transferred from the General Fund. The Town Hall Campus Renovation project was completed in FY 2019-20 and ribbon-cutting ceremony was held in December 2019. There are minor finishing touches but the project should be fully completed by August.

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 be subject to a lawsuit over the validity of the document. Approximately \$400,000 has been budgeted in the FY 2018-19 Adopted Budget for this update. This project is expected to have activity during the FY 2018-19 fiscal year including contract work on the Environmental Impact Report (EIR). The project will continue into FY 2019-20.

Financial Planning – Prepare Plan to Address Unfunded Liabilities

The Town's unfunded liabilities have grown in recent years due to poor investment returns, longer benefit payment period, rising medical premium costs, and faster salary escalations. To curb unfunded liabilities, the Town reduced pension benefits for new hires in 2012, established designated reserves in 2014, participated in an Internal Revenue Service (IRS) recognized Section 115 Trusts in 2015, and negotiated a reduced sick leave payout on retirement for all new hires starting July 1, 2019. The Town also conducted two study sessions to discuss the funding strategies to address the three primary unfunded liabilities: pension costs, Other Post-Employment Benefit (OPEB) costs, and accrued leave payouts when an employee retires from the Town.

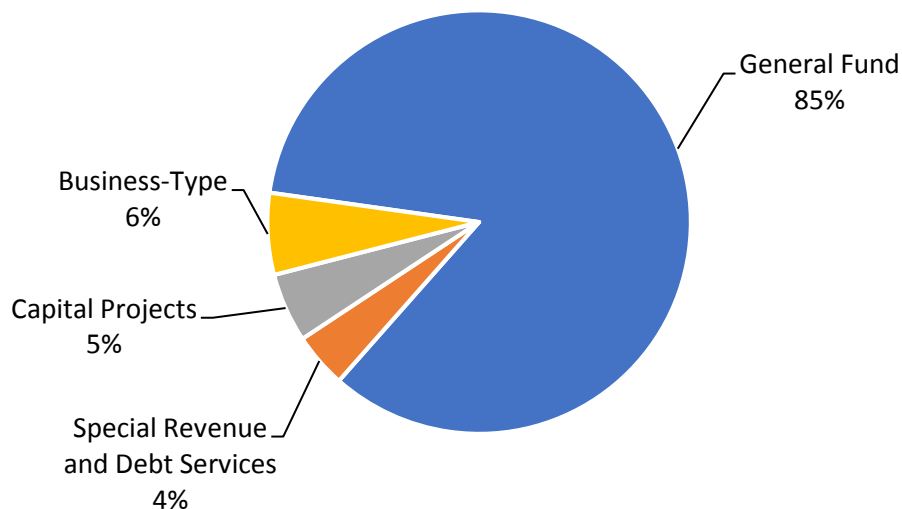
In February 2019, the Town made a \$1.05 million supplemental contribution to CalPERS and a \$1.0 million to PARS Pension Trust in March 2019. The Accrued Leave Payout Reserve was set up in Fund 12 (General Fund Reserves) with an initial allocation of \$650,000. The Budget Stabilization Reserve was reduced from \$15.0 million to \$12.0 million. Lastly, the FY 2019-20 Budget includes a \$65,000 contribution into the Accrued Leave Payout Reserve, \$343,900 contribution into the PARS Pension Trust, and \$1,609,400 contribution into the PARS OPEB Trust.

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 expenditure by fund type. Special Revenue and Debt Services include Gas Tax, Measure A, Transportation Grant, Housing Impact Fund, various police grants and the Town's only debt (COP). The Business-Type includes Vehicle Replacement, Sewer Operation, Sewer Capital, and City Property Funds.

Expenditure Budget by Fund Type – \$20.1 Million



As shown above, the FY 2019-20 Adopted Budget primarily consists of the General Fund (85%). Total revenues are projected to be \$19.8 million with \$17.8 million in the General Fund. Total expenditures for all funds are at \$20.1 million, comprised of \$18.4 million in Operating Expenditures, \$297,369 in debt service and \$1.4 million in Capital Improvement Projects.

General Fund - Revenues, Expenditures, Transfers & Reserves

General Fund revenues of \$17.8 million exceed General Fund expenditures of \$17.0 million by \$0.8 million during the 2019-20 fiscal year. Transfers to fund Capital Projects (\$590,000), Debt Service expenditures (\$297,369), and Sewer Fund (\$160,700) depletes any projected operating surplus in FY 2019-20, reducing the General Fund (11) reserve by \$225,024. Additionally, the transfer of 25 percent of FY 2017-18 audited General Fund surplus (\$727,000) further reduces the General Fund Ending Reserve Balance to \$9,521,011.

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 percent, rounded to the nearest \$100,000, of the General Fund

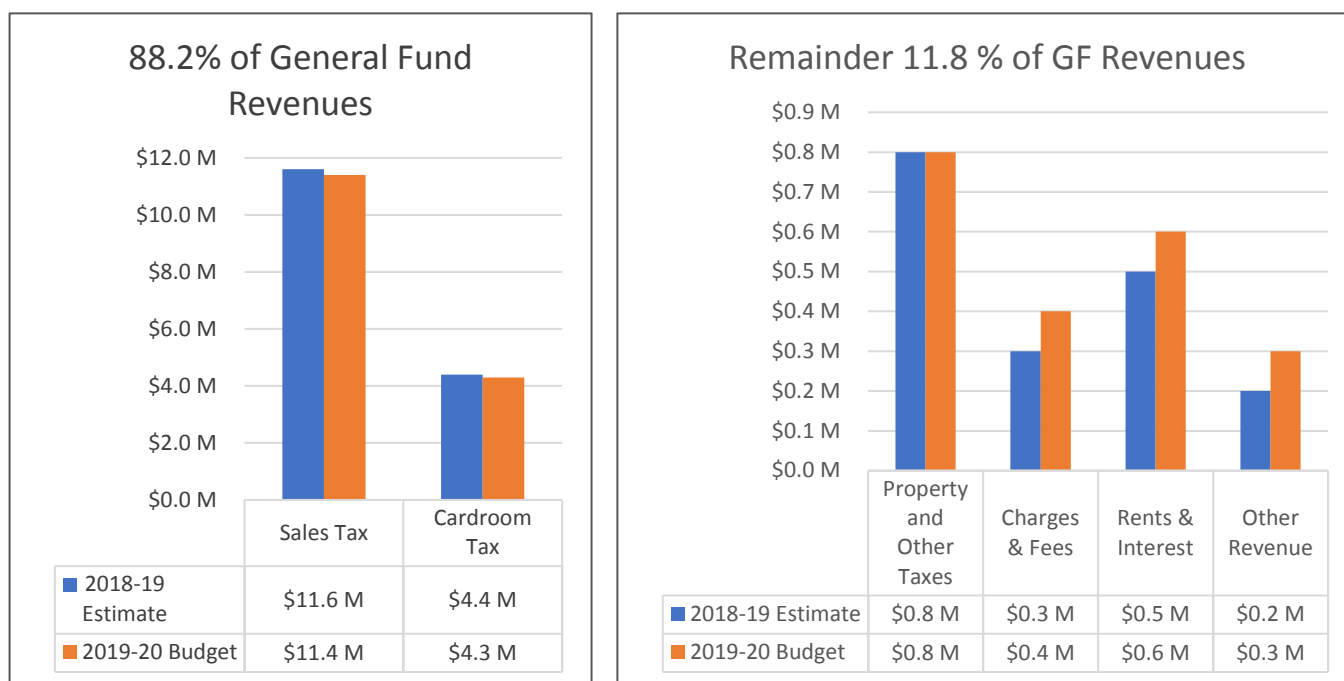
expenditures for the prior fiscal year, net of contribution into pension, OPEB and Accrued Leave, or \$12.0 million. Since the current Budget Stabilization balance is \$12.0 million, there is no transfer needed for FY 2019-20. The Unassigned General Fund Reserve¹ is projected to be \$9.5 million at the end of FY 2019-20.

The assumptions used in preparing the FY 2019-20 Adopted Budget are discussed at the beginning of the Budget Overview Section on page 33.

General Fund Revenues

Total revenues for all funds are projected to be \$19.8 million, with \$17.8 million in General Fund. The General Fund projection is \$21,690 more than the FY 2018-19 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 Revenue – \$ 17.7 Million



The FY 2019-20 General Fund revenues are projected to increase by \$21,690 from the FY 2018-19 Estimated Actuals. The main drivers for these increases are in sales and cardroom taxes, licenses and permits, and use of money & property.

SALES AND CARDROOM TAXES

As shown above, sales tax revenue is projected to be \$11,600,000 in FY 2018-19 and \$11,400,000 in FY 2019-20. This is driven by two elements. Roughly \$300,000 of the sales tax received in FY 2018-19 should have been received in FY 2017-18. Due to a system change, the California Department of Tax and Fee Administration (CDTFA) could not distribute sales tax timely to all California agencies. The second

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

driver is from auto sales, where HdL indicated that auto purchases and transfers have plateaued in FY 2018-19 and has assumed auto sales will decline in FY 2019-20.

Cardroom taxes have consistently hovered over \$4.2 million and \$4.4 million and are projected conservatively at \$4,300,000 in FY 2018-19 and \$4,250,000 in FY 2019-20.

LICENSES & PERMITS

The FY 2018-19 License & Permit budget accounts for the development of two specific commercial lots, which did not occur in FY 2018-19. As a result, the FY 2018-19 License & Permit revenue is \$20,939 less than the FY 2018-19 Budget. Assuming the projects will begin in FY 2019-20 plus the new City Council approved fees and related charges for Planning, Building, and Engineering Divisions, the FY 2019-20 License & Permit revenue is expected to be \$160,154 more than FY 2018-19 Estimated Actual. The Planning, Building and Engineering Divisions have also begun noticing a decline in permit activities in FY 2018-19. This is an early indicator of an economic slowdown and will require continued monitoring to assert whether this is a trend or a blip.

USE OF MONEY & PROPERTY

The Town invests all its excess funds into State and County Pools, LAIF and SMC Pool respectively. The goal of these investment pools is to secure public funds by investing in the short-term, more security, and liquid assets. The types of assets are also governed by California Government Code Section 53600, et seq. As a result, investment returns are usually 3 percent to 4 percent lower than the market. The average return has been between 1.0 percent to 1.7 percent. FY 2018-19 has been a strange year in investment earnings.

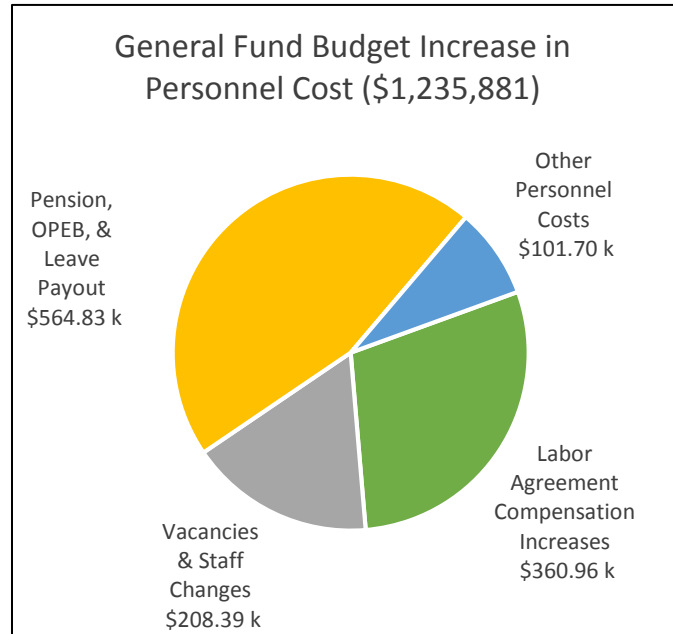
Because Wall Street has been extremely reactive to the suggested changes to federal and international policies, investment earnings have experienced unusual growth, regardless of types. As a result, the Town's investment earnings are projected to be \$400,904 in FY 2018-19, or \$187,904 more than budget. To ensure the Town will weather the upcoming economic adjustment, Town Staff has met with an investment company to diversify the Town's portfolio. One viable option is to invest \$5,000,000 into Bank Certificate of Deposits (CD) where a million dollars will be invested in 1-Year CDs, 2-Year CDs, 3-Year CDs, 4-Year CDs, and 5-Year CDs. There will be a \$250,000 limit for each CD so that it can be FDIC/NCUA insured. The FY 2019-20 Investment Earnings assume that the Town will embark on this rolling CDs investment strategy and thereby setting the budget at \$500,904 in FY 2019-20. Staff is anticipating that the new investment strategy may push the operating deficit from FY 2021/22 to FY 2022/23.

General Fund Expenditures

The FY 2019-20 Adopted Budget in General Fund is \$16,977,197 and is \$1,974,166, or 13 percent, more than the FY 2018-19 Estimated Actual.

Sixty-three percent (63%) of the increase is in Personnel. The drivers for the increases in personnel cost can be classified into four explanations:

- *Labor agreement compensation* increases (\$360,962), which includes City Council approved COLA and retention pay and step increases based on employee's evaluation;
- *Vacancies and staff changes* (\$208,392), which includes budgeting for 1.5 full-time equivalent vacancies in FY 2018-19 but anticipated to be filled in FY 2019-20 and two of the new programs discussed in Major Changes to the Operating Budget on Page 17 (offering benefits to part-time HR Manager and the new Internship/Student Aide Program);
- *Pension, OPEB & Leave Payout* increase of \$564,826 is due to supplemental contribution to Pension Trust (\$343,000) and rise in annual CalPERS pension contribution (\$221,826). The FY 2019-20 Budget includes continued contributions to the OPEB Trust of \$1.6 million and \$65,000 transfer to Accrued Leave Liability Payout Reserve; and



- *Other Personnel Cost* (\$101,702) as it is related to the increase in medical cost due to changes in medical insurance options offered by CalPERS. In order to stay with their current medical physicians, employees selected the more expensive medical insurance plan when CalPERS terminated its agreement with Blue Shields and other insurance carriers.

The remaining 37 percent of the budget increase is in non-personnel cost.

- \$306,153 is in *Contractual & Debt* services with \$149,490 to restore permit review contingency budget; \$52,000 for supplemental coverage for finance as discussed in Major Changes to the Operating Budget on Page 17, \$30,000 for the codification of Colma Municipal Code; \$78,400 for town-wide cable services, public right-of-way maintenance contract, and other service contracts.
- \$125,776 is in *Supplies and Services* category, with \$10,000 in computer expenses, \$15,000 in budget restoration for staff development, \$88,800 due to increase in insurance premium cost, and \$11,600 in community outreach and other services.
- \$125,597 is in *Facility Operation*. More than half of the increase is in Town Hall and is related to the EVGo Station, which generates roughly \$5,000 of additional monthly electricity charges. The Town is currently in negotiations with EVGo and will be fully reimbursed once the contract is signed. Facility Operation increase includes \$7,000 in contingency budgeting for various maintenance supplies and routine maintenance services, such as landscaping, janitorial, security monitoring, and pest contract services. Lastly, \$33,950 of the increase is related to interior and exterior maintenance at all facilities. Interior and exterior maintenance line items record minor repairs and improvements to Town facilities. As FY 2018-19 improvements are completed and removed from the budget plan, four main FY 2019-20 improvements are added – new kitchen cabinets, sink and appliances at Sterling Park (\$20,000), repairs to cupola (roof) at Sterling Park (\$15,000), new drapes and fabric for partition wall at Community Center (\$33,000), and secondary entryway for the Dispatch area at the Police Station (\$18,000).

- \$174,490 increase in *Fleet Allocation & Equipment Purchase*. The budget for the Equipment Purchase stays the same as FY 2018-19. The main change in the Fleet Replacement Allocation. Previously, the allocation was \$86,000 per year. Based on the increase in vehicle replacement costs and the cost to outfit each vehicle, the average replacement cost per vehicle is close to \$100,000. The annual allocation is increased to \$250,000 to ensure the Town is reserving adequately for vehicle replacement.

The following table shows a comparison of revenues and expenditures for all funds, including inter-fund transfers in the FY 2019-20 Adopted Budget.

Town-wide Financial	All Other Funds (21, 22, 23, 24, 25, General Funds 27, 29, 31, 32, 33, 43, (11, 12) 61, 81, 82, 83)		Total All Funds
Total Revenues	17,800,830	1,950,793	19,751,623
Total Spending			
Operating Expenditures	16,971,516	1,724,591	18,696,107
Capital Expenditures			
Streets, Sidewalks, Bikeways	0	481,754	481,754
Sewers & Storm Drains	0	95,000	95,000
City Facilities / Long Range Plans	0	384,230	384,230
Major Equipment / Fleet	0	472,640	472,640
Total Spending	16,971,516	3,158,215	20,129,731
Transfers Between Funds			
Transfers In			
Transfer In (From General Fund)		1,775,269	1,775,269
Transfers (Out)			
Transfer Out (For Debt)	(297,569)		(297,569)
Transfer Out (For CIP)	(1,317,000)		(1,317,000)
Transfer Out (For Sewer)	(160,700)		(160,700)
Net Transfers In/(Out)	(1,775,269)	1,775,269	0

MAJOR CHANGES TO THE OPERATING BUDGET

A key element in developing the Annual Town Budget is a review of the staffing level of each department, as well as unexpected new fees or contract costs. The City Manager reviewed the proposed increases and is recommending the following changes in FY 2019-20 Budget, the net impact of \$128,194:

- **Internship/Student Aide Program.** The proposed increase includes a budget for one intern and one student aide. The positions include a Public Information Officer Intern, and an Office Management Student Aide. The Interns are budgeted based on \$20/hr. The Student Aide is budgeted based on \$13/hr. Total program cost is \$19,500.
- **Offer Prorated Benefits to HR Manager position.** The number of recruitments in FY 2018-19 has been unprecedented and turnover from retirement is expected to continue to rise in the next five years. The part-time HR Manager does not have enough hours in the office to manage recruitments, benefits, training, and other HR matters. To minimize cost, Staff is recommending to

change the part-time HR Manager position to a prorated benefit position, which will increase total hours from 19 hours per week to 30 hours per week. The net increase is \$56,817.

- **Supplemental Coverage for Finance.** A member of the Finance Team will be going on extended leave of absence for personal matters. To ensure sufficient coverage for finance functions, Staff is recommending a net increase of \$26,877. It will be split between consulting services and part-time personnel.
- **Sea Level Rise contribution.** As discussed in the February 27, 2019 City Council meeting, Resilient San Mateo asked the Town for a \$25,000 initial contribution to fund and address Bay Area sea level rise.

Other Changes to the Budget

- **Consultant for New Revenues Strategy.** During the February 6, 2019 Strategic Planning meeting, Staff presented the concept of engaging with a subject matter expert in finding out whether the Town residents and businesses have an appetite for new fees or revenues. The idea of looking for new revenues was to address the projected operating deficit in FY 2021/22. Staff reached out to a consultant well known in the industry and requested a proposal. The proposal included a Town-wide survey and analysis for \$36,000, which is recorded in the City Manager's Office FY 2018-19 Estimated Actual. Result of the survey will be presented to the City Council in late-Summer 2019 and unspent project budget will be carried over to FY 2019-20.
- **New Investment Policy.** To address the projected operating deficit in FY 2021-22, Staff connected with a broker/dealer in March. The typical investment firm will charge an administrative fee plus a percent on investment earnings. Because this is a broker/dealer, the Town is buying the investment from the source, rather than through a third-party. This particular broker/dealer recommended the Town to start with CDs as they are FDIC/NCUA insured as long as each investment is less than \$250,000. The broker/dealer also recommended a rolling CD strategy to diversify and get the best overall return. Current average returns on CDs are 2.0 percent to 2.5 percent depending on the length of the CD. If the City Council is in favor of this investment strategy, Staff will come back in the July/August City Council meeting for authorization to enter into an agreement with the broker/dealer and amend the Investment Policy to add a clause for Brokerage Certificate of Deposit
- **Supplemental Pension Contribution.** The FY 2019-20 Budget accounts for the supplemental contributions of \$343,815 based on a 6.0 percent discount rate.
- **OPEB Contribution.** Based on the 2017 OPEB Valuation report and discussion with the Actuary, the Town's FY 2018-19 contribution included a medical premium for active employees –it's called implicit subsidy in the report. The FY 2018-19 OPEB contribution was \$1,698,715. The FY 2019-20 Proposed OPEB contribution is \$1,609,375. Since the Town's OPEB is currently 14 percent funded, Staff recommends keeping the FY 2018-19 OPEB Contribution at \$1,698,715 but reduce the FY 2019-20 OPEB Contribution to \$1,609,375.
- **Building Capital Reserve Fund.** During the adoption of the 2019-2024 Capital Improvement Plan, the City Council authorized the transfer of audited excess General Fund monies to build up the Capital Reserve Fund. This is a way to begin building a balance to address unfunded infrastructure needs and improvements. The premise of using the audited excess General Fund monies is to reallocate the unassigned reserve to more pressing needs. For FY 2017-18, the audited excess revenues for the General Fund is \$2,908,377. The Council agreed to move 25 percent of the excess to fund Capital Reserve. This equates to a \$727,000 additional transfer from the General Fund (11) to Capital Reserve Fund (31).

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 adopted a new five-year capital program in FY 2018-19. The CIP enables the Town to deliver improvements and upgrades to the Town's facilities, infrastructure needs, information technologies, major studies and other projects.

The FY 2019-20 Adopted Capital Improvement Program includes 17 projects with a total project budget of \$3,008,524. The project budget is made up of \$1,895,884 of the unspent budget carried over from FY 2018-19 and \$1,112,640 of new funding requests. The anticipated total spending in FY 2019-20 is projected to be \$1,433,624, with \$1,574,900 to be carried over to the following fiscal years.

The complete 5-Year Capital Improvement Plan is available on the Town's Website at:

www.colma.ca.gov/documents/2019-2024-capital-improvement-program/

Building the Capital Fund (31) Reserve

Beginning in FY 2018-19, the General Fund portion of the unspent capital project funds are released from the completed projects to replenish the Capital Reserve Fund (31). As summarized in the FY 2019-20 Capital Program Description for Closed Projects on page 171, the estimated unspent General Fund monies total \$59,144. Additionally, beginning in FY 2019-20, the Town will transfer \$727,000 of the General Fund monies to the Capital Reserve Fund to begin building the Capital Fund (31) reserve balance.

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%). The FY 2019-20 Adopted Budget includes debt service payments and administrative cost of \$297,369. Additionally, the Town has no intention in pursuing additional debt in the foreseeable future.

Legal Debt Margin	2016/17 Actual	2017/18 Actual	2018/19 Estimated	2019-20 Proposed
Total Actual Taxable Valuation	635,893,284	651,833,411	666,825,579	682,162,568
State Mandated Debt Limit (15%)	95,383,993	97,775,012	100,023,837	102,324,385
Budget Stabilization & Debt Reserve	13,627,000	14,900,000	12,000,000	12,000,000
Unreserved Debt Capacity	109,010,993	112,675,012	112,023,837	114,324,385
Outstanding Debt (COP)	5,010,000	5,010,000	4,900,000	4,785,000
Proposed Debt Issuance: None	-	-	-	-
Total Debt Subject to Limit	5,010,000	5,010,000	4,900,000	4,785,000
Total Legal Debt Margin[^]	104,000,993	107,665,012	107,123,837	109,539,385

[^] 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.

FUTURE CHALLENGES

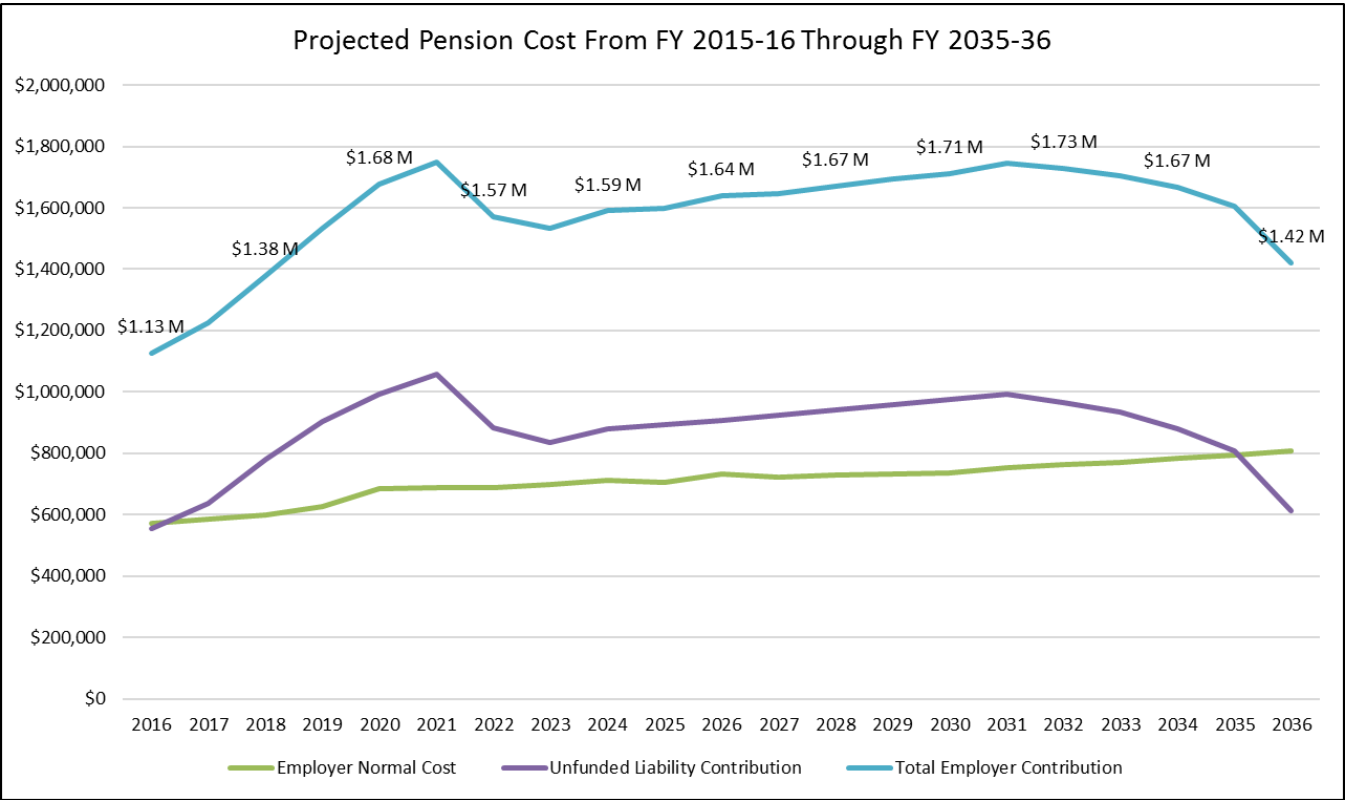
Like many agencies in the State of California, the Town will need to keep unfunded liabilities and aging public infrastructure in our forefront. In addition, the Town’s reliance on sales tax revenues makes it vital for the Town to diversify its revenue sources and to promote local businesses by attracting more visitors.

Unfunded Capital Needs

The FY 2019-20 Adopted Budget shows a total unfunded project budget of \$14,820,000. Based on a recent Serramonte Boulevard/Collins Avenue Master Plan study session, the cost to complete all the suggested improvements to this major corridor will cost the Town an additional \$11.8 million to \$17.9 million. Improvements to this corridor will improve safety, aesthetics, and can improve the Long-Term Economic Benefits to the Town. Staff will continue to look for ways to prioritize and phase the unfunded projects. Searching for other funding sources, including grants, will also be critical.

Unfunded Liabilities

In FY 2018-19, the City Council approved a plan to begin funding its Pension Trust using a 6.0 percent or 6.5 percent discount rate. The chart below shows the continued contribution of \$500,000 to the Pension Trust through FY 2035-36. Even with this addition, the Town’s annually required pension contribution will be in the range of \$1.5 million to \$1.7 million. With the economy beginning to slow down, Staff’s current projection is that the General Fund will have an operating deficit beginning FY 2021-22. Cost containment and reduction and the search for new revenue streams are the only way to bridge the operating deficit gap.



Revenue Diversification

The Town has made progress in recent years in diversifying its revenue sources, including voter-approved 12 percent TOT Tax, newly adopted planning, building, and engineering permit review fees and charges, and changing the Town's investment strategy to include Bank Certificate of Deposits. With 64.5 percent of the Town's General Fund revenues from Sales Tax, it is essential that the Town continue to explore new revenue sources.

ORGANIZATION OF THE BUDGET DOCUMENT

The FY 2019-20 Adopted Budget is similar to the FY 2018-19 Adopted Budget. Changes made were intended to show the full picture. The most prominent changes are within the Budget Overview section, where the financial tables reflect a typical financial summary. The table on the Projected Reserve Balance for All Funds reflects what was presented as part of the Mid-Year Financial Update and the Inter-Fund Transfers shows all transfers made in FY 2018-19. The number of transfers in FY 2018-19 increase as a result of the new funds the City Council approved in October 2018.

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 Department Heads for collaborating and putting together a budget document that is precise, attractive, informative and award-winning!

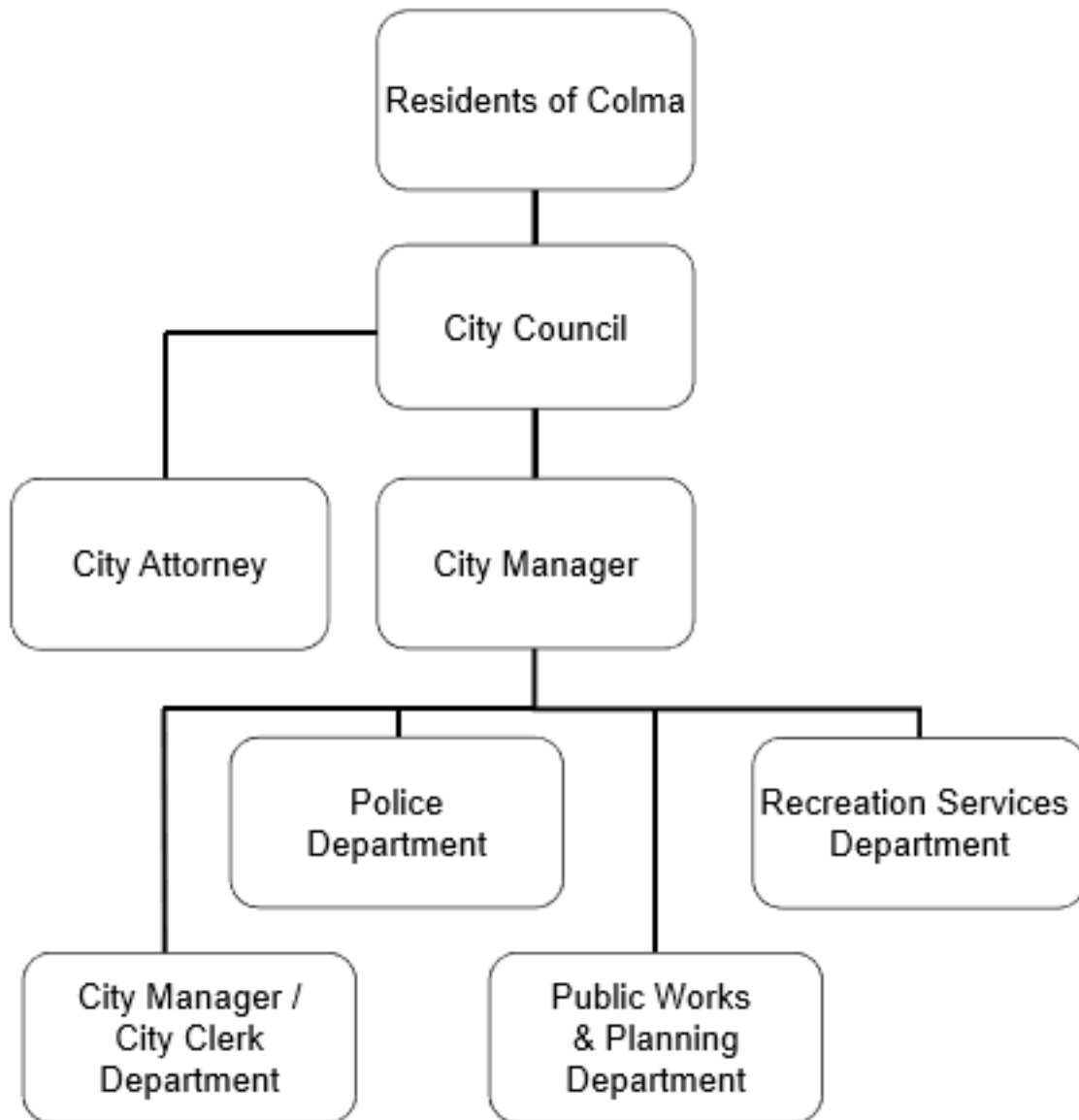


Brian Dossey
City Manager



Colma Profile

Town of Colma



Community Profile

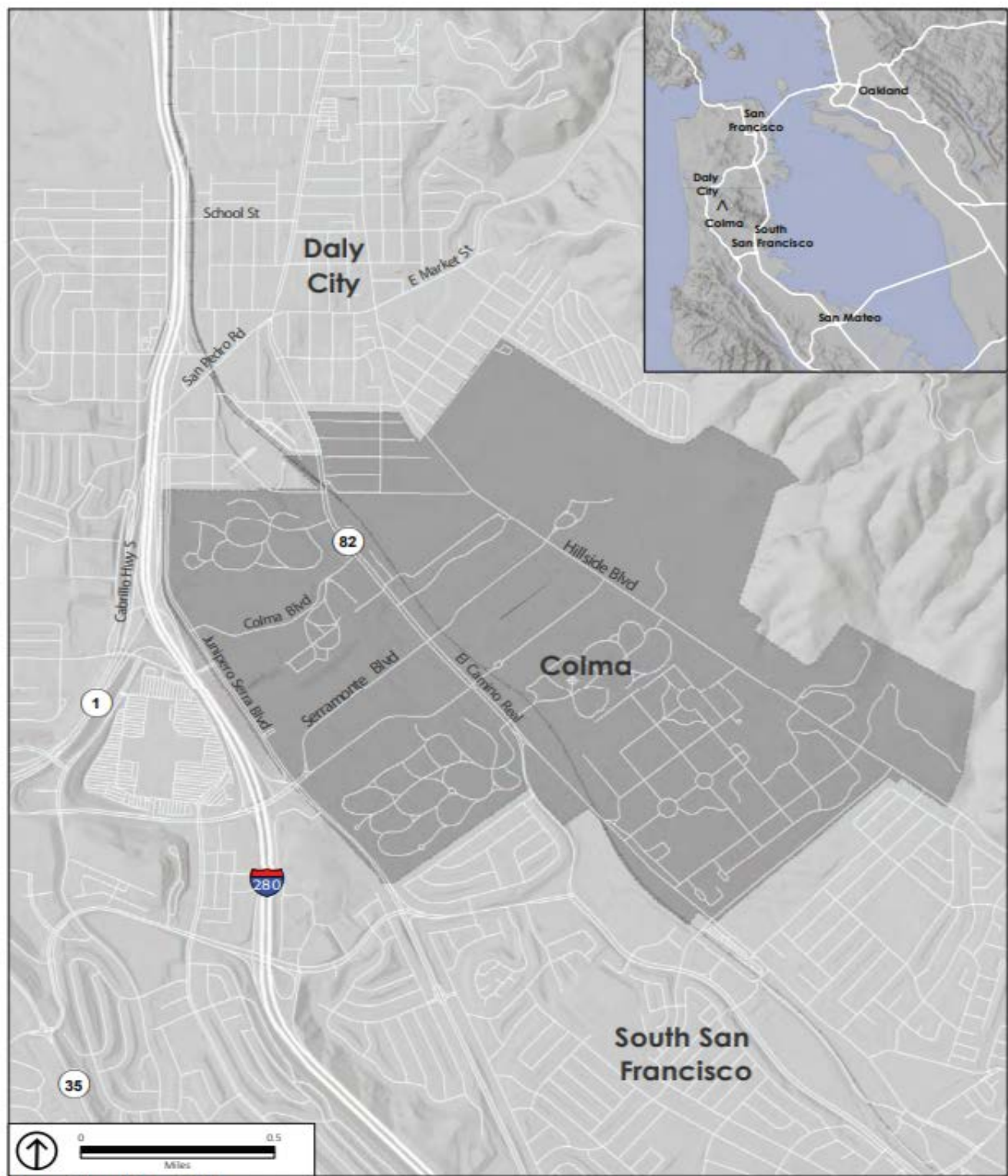
UNIQUE SERVICES PROVIDED TO RESIDENTS:

- 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

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.

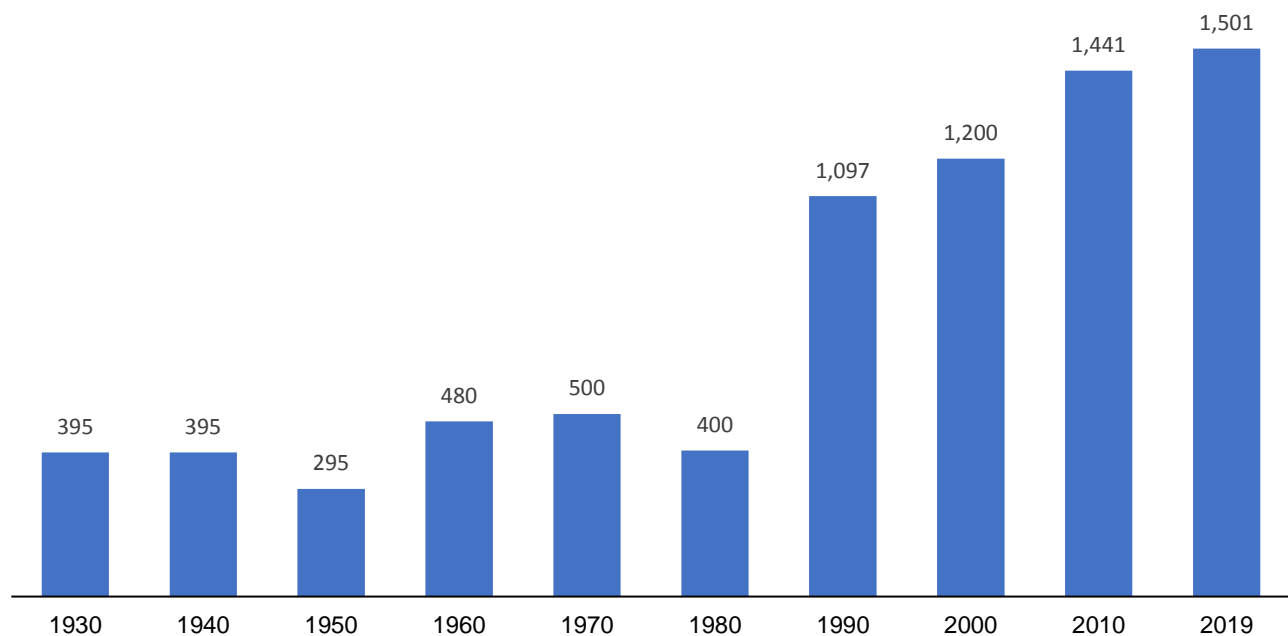
Over the years, businesses and a small residential district grew around the cemeteries. In

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	48%	52%	61%
Black	4%	2%	6%
Asian	29%	28%	14%
Other	7%	12%	14%
More than one Race	12%	6%	5%
Hispanic	45%	25%	39%
Not Hispanic	55%	75%	61%
Total Population	1,410	763,450	38,982,847

Source: 2013-2017 American Community Survey 5-year estimates

The average age in Colma has decreased over the past decade. In 2000, the median age was 37, but in 2017 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	2017		
	Colma	Colma	County	State
Under 5 years	5%	8%	6%	6%
5 to 19 years	21%	11%	17%	20%
20 to 34 years	21%	29%	20%	22%
35 to 44 years	18%	9%	14%	13%
45 to 59 years	15%	24%	21%	20%
60 to 74 years	10%	12%	15%	13%
75 years and over	9%	6%	7%	6%
Median age	37	37	40	36
Total Population	1,191	1,410	763,450	38,982,847

Source: 2000 US Census SF1, 2013-2017 American Community Survey 5-year estimates

Colma's median household income is \$97,500, below the countywide average of \$105,667.

Household Income			
	Colma	County	State
Under \$25,000	13%	10%	19%
\$25,000 to \$34,999	4%	5%	8%
\$35,000 to \$49,999	6%	8%	11%
\$50,000 to \$74,999	11%	13%	16%
\$75,000 to \$99,999	17%	12%	12%
\$100,000+	48%	53%	33%
Poverty Rate	7.5%	7.3%	15.1%
Total	464	261,796	12,888,128
Median income 2000	\$79,313	\$95,606	\$64,116
Median income 2010	\$83,750	\$85,648	\$60,883
Median income 2017	\$97,500	\$105,667	\$67,169

Source: 2000 US Census SF1, 2013-2017 American Community Survey 5-year estimates

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. Programs for children includes 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 in October, 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.

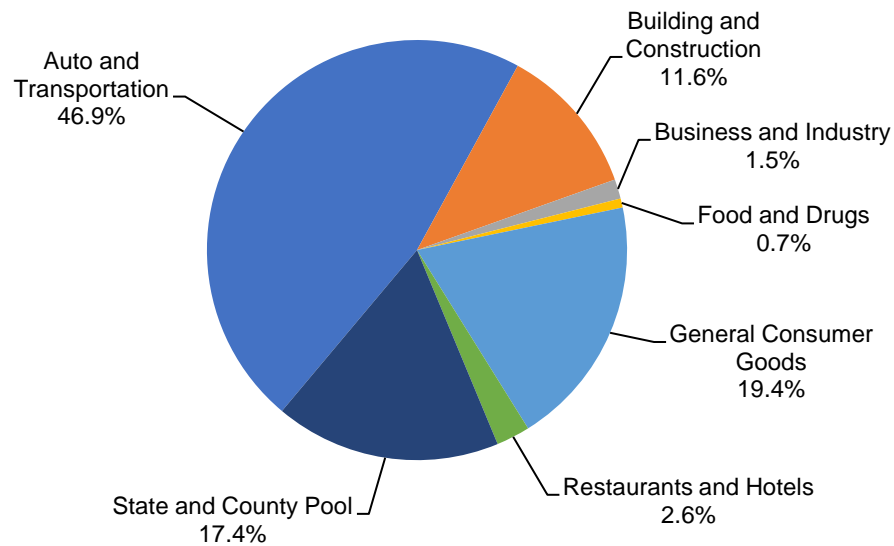
HISTORICAL MUSEUM

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.

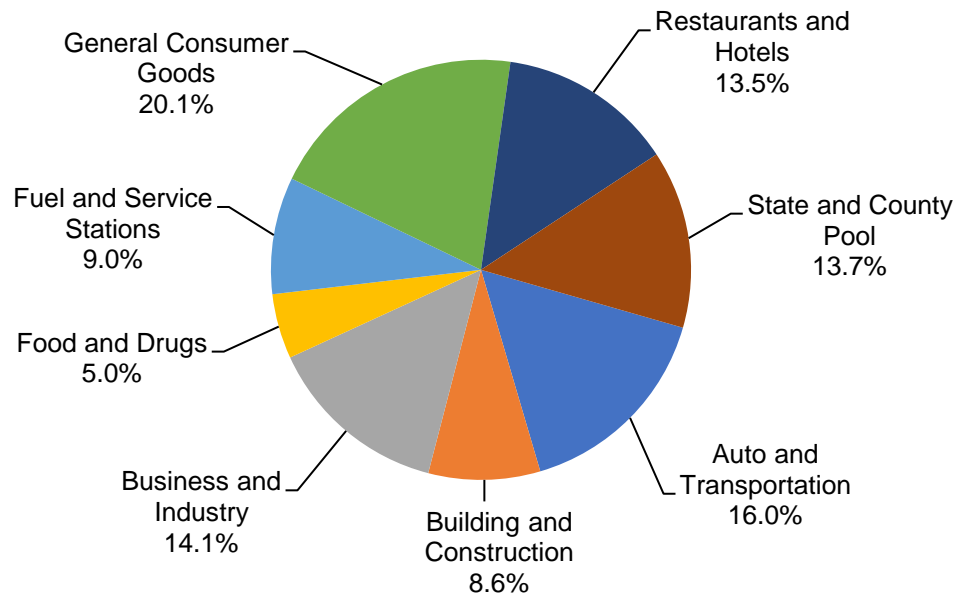
Town Revenues

2019 SALES TAX COMPARISON ¹

Town of Colma

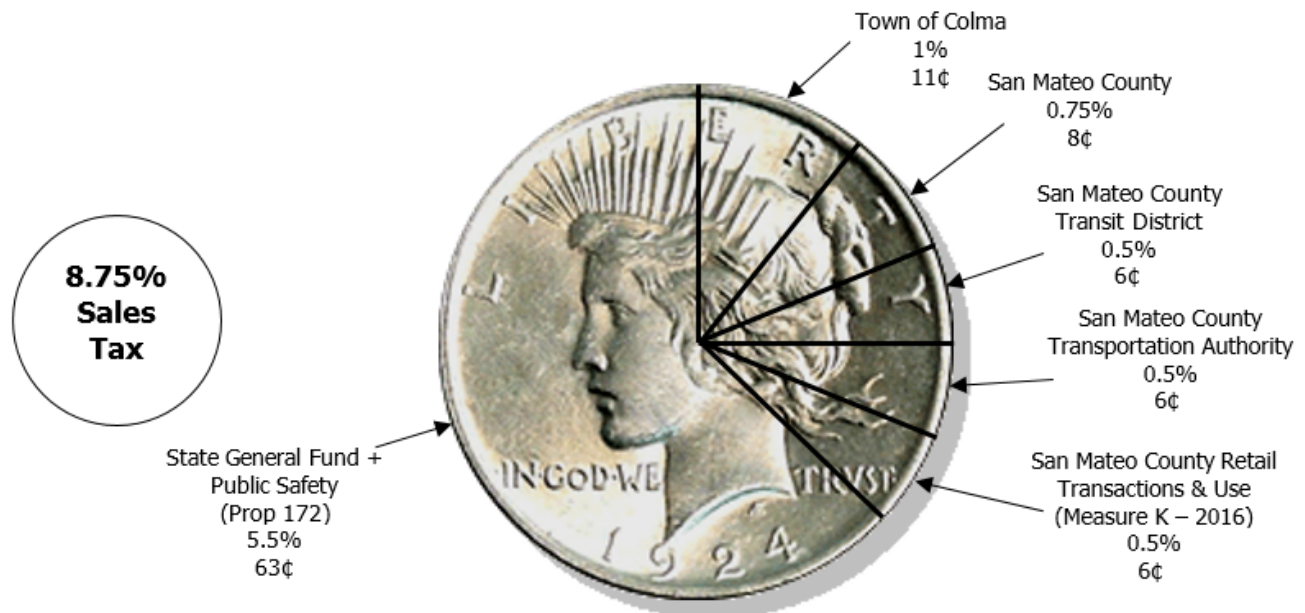


HdL Client Database Statewide Totals



¹ From the HdL Companies, April 2019.

Where Does My Sales Tax Dollar Go?



In FY 2019-20, the Town will receive \$11.40 million in sales tax revenues.

Where Does My Property Tax Dollar Go?



In FY 2019-20, the Town of Colma will receive \$608,700 in property tax revenues.

Colma Major Employers

Business Name	Number of Employees*	Business Type
Lucky Chances	588	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	392	Retail
Home Depot	193	Retail
Home Depot Pro	186	Retail
Serramonte Ford	150	Automotive Dealership
Cypress Lawn	121	Cemetery
Kohl's	112	Retail
Lexus of Serramonte	105	Automobile Dealership
Stewart Chevrolet & Cadillac	104	Automobile Dealership
Honda of Serramonte	103	Automobile Dealership
Best Buy	91	Retail
Car Max	75	Automobile Dealership
Black Bear Diner	62	Restaurant

* Based on currently issued business licenses as of 4/1/2019

Budget Overview



Economic Assumptions for FY 2019-20

The FY 2019-20 Budget assumes the national, state and regional economies continue to improve slightly. It also assumes a smaller increase in the major sectors of state and county pools and general consumer sales and a small decline in auto sales, compared to the growth in recent years.

For FY 2018-19, the Town estimates General Fund revenues to be \$17.7 million, which is approximately \$141,500 less than General Fund revenues projected in the FY 2018-19 Estimated Actual. The FY 2018-19 Estimated Actual forecasts that the total revenue would exceed the amended budget by approximately \$180,000. The largest contributing factor is interest earnings.

The majority of the other operating revenues are expected to be relatively flat compared to FY 2018-19. 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 FY 2019-20 Budget:

REVENUE

- The sales tax revenue estimate is based on the analysis provided by The HdL Companies, the Town's sales tax consultants. The projection factors in growth in State & County Pools and Building & Construction, the decline in Auto & Transportation, and removal of \$300,000 – FY 2017-18 sales tax distributed in FY 2018-19 to due system change at the tax collection agency. The overall percentage decrease compared to the FY 2018-19 estimate is approximately 2.2 percent.
- Cardroom tax revenue is estimated to be \$4.3 million, which is \$100,000 less than the FY 2018-19 Estimated Actual. The projection is based on the 5-year average.
- Licenses and permit revenues projection is broken out between base service level and new major projects. The projected revenues for base service levels are increased by 68 percent as a result of the FY 2018-19 Comprehensive Cost of Service Study for Planning, Engineering, and Building activities. The revenue projection for major projects is based on the historical cost of a similar project.
- Sewer fee revenue has been moved to the Sewer Fund (81) as part of the new funds that were created in FY 2018-19. Sewer Fee revenue is projected to increase in conjunction with the sewer charges billed to the Town by the City of Daly City and South San Francisco.
- Interest Earnings projection is based on continued conservative returns from LAIF and County Pool and 2.5 percent investment earnings on investing \$5.0 million into Certificate of Deposits, up to \$250,000 each.

EXPENDITURES

- Cost of living adjustments has 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, 2019, which is consistent with the 2017 Other Post-Employment Benefit (OPEB) actuarial calculation (Valuation). Other health benefit costs (Dental, Life, Vision) 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 (CalPERS) costs are based upon the rates effective July 1, 2019. CalPERS is phasing in significant cost increases over the next five years. The rate varies based on the employee tenure and assigned tier. The costs have a variable rate and a lump sum payment reflecting reductions in accrued liabilities. Total CalPERS costs based upon budgeted salaries are estimated to increase by \$231,305 in FY 2019-20 for all funds, which is a 17 percent increase in CalPERS costs.
- The Town has established a Retiree Medical Trust to offset liabilities for Other Post-Employment Benefits (OPEB) and a Pension Trust to offset CalPERS annual pension cost.
 - The FY 2018-19 contribution of \$1.7 million is based on the 2017 OPEB Valuation. The contribution included an implicit subsidy. The FY 2019-20 budgeted contribution is \$1.6 million, which will be allocated to each department based on the proportionate share of budgeted full-time salaries to Town-wide of \$5.2 million.
 - The City Council approved the 2018 Unfunded Liabilities Funding Strategy reported the additional pension contribution based on a 6.0 percent discount rate would be \$343,000. As part of the Budget Stabilization plan, the amount will be transferred to the PARS Pension Trust to offset future CalPERS pension cost.
- The 2018 Unfunded Liabilities Funding Strategy included an annual transfer of \$65,000 to Accrued Leave Payout Reserve. The reserve is for sick and vacation leave payout for employees who retire from the Town. To combat the rising cost of the leave payout, the strategy included an initial contribution of \$650,000 from the Budget Stabilization reserve and an annual contribution from all departments totaling \$65,000.
- All regular Full-Time positions are budgeted at the actual salary step and benefit plan for the incumbent.

CHANGE TO BUDGET OVERVIEW SECTION

The financial summaries in this section of the budget have been modified to show the complete picture. The table below is a cheat sheet on where to find the same information.

FY 2018-19 BUDGET	FY 2019-20 BUDGET
Historical Revenue Summary by Fund	Town-Wide Financial Summary for the FY 2019-20 Historical Revenue & Expenditure Summary (Category) Historical Revenue & Expenditure Summary (Function)
Historical Expenditure Summary by Function/Department	Historical Revenue & Expenditure Summary (Category)
Historical Expenditure Summary by Fund/Category	Historical Revenue & Expenditure Summary (Function)
Schedule of Revenue, Expenditures, and Fund Balance	Town-Wide Financial Summary for the FY 2019-20
Status of Fund Balances	Projected Reserve Balance for All Funds
Projected Reserve Balance	Projected Reserve Balance for All Funds
Inter-fund Transfers	Inter-fund Transfers.

Town-Wide Financial Summary For the Fiscal Year 2019-20

Town-wide Financial	General Funds	Special Revenues and Debt Funds	Capital Funds	Vehicle Replacement Fund	Enterprise Funds	Total
Revenues by Categories						
Sales tax	11,400,000	0	0	0	0	11,400,000
Cardroom tax	4,250,000	0	0	0	0	4,250,000
Property and other taxes	751,700	0	0	0	0	751,700
Licenses and permits	277,034	0	0	0	0	277,034
Fines and forfeitures	92,846	0	0	0	0	92,846
Use of money and property	609,998	1,730	0	7,300	193,700	812,728
Revenues from other agencies	67,010	250,871	349,192	0	0	667,073
Charges for current services	159,942	0	0	0	894,000	1,053,942
Allocations	65,000	0	0	250,000	0	315,000
Other revenues	127,300	0	4,000	0	0	131,300
Total Revenues	17,800,830	252,601	353,192	257,300	1,087,700	19,751,623
Expenditures by Category						
Salaries, Wages, & Benefits	11,044,245	228,639	0	0	0	11,272,884
Supplies & Services	2,585,430	9,433	0	0	1,159,150	3,754,013
Professional & Contract Services	3,048,639	30,000	0	0	0	3,078,639
Capital Outlay	293,202	0	0	0	0	293,202
Capital Projects	0	0	1,060,984	277,640	95,000	1,433,624
Debt Service	0	297,369	0	0	0	297,369
Total Expenditure by Category	16,971,516	565,441	1,060,984	277,640	1,254,150	20,129,731
Operating Surplus/ (Deficit)	829,314	(312,840)	(707,792)	(20,340)	(166,450)	(378,108)
Other Activities						
Transfers In	0	297,369	1,317,000	0	160,700	1,775,069
Transfers (Out)	(1,775,069)	0	0	0	0	(1,775,069)
Net Transfers In/(Out)	(1,775,069)	297,369	1,317,000	0	160,700	0
Fund Balance						
Change in Fund Balance	(945,755)	(15,471)	609,208	(20,340)	(5,750)	(378,108)
Beginning Fund Balance @ 7/1/19	23,788,035	447,384	2,605,350	592,701	91,518	27,524,988
Ending Fund Balance	22,842,280	431,913	3,214,558	572,361	85,768	27,146,880
Trust Funds Balance						
OPEB Trust (71)						4,822,340
Pension Trust (72)						1,369,675
Ending Fund Balance - All Funds						33,338,896

Historical Revenue and Expenditure Summary (Categories)

(For All Funds)

				[a]	[b]	[b]-[a]	[b]/[a]-1
Town-wide Financial	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues by Categories							
Sales tax	11,191,459	11,397,118	11,750,000	11,600,000	11,400,000	(200,000)	-2%
Cardroom tax	4,278,510	4,339,128	4,235,000	4,352,865	4,250,000	(102,865)	-2%
Property and other taxes	726,345	728,905	724,000	753,299	751,700	(1,599)	0%
Licenses and permits	372,321	278,046	130,840	116,880	277,034	160,154	137%
Fines and forfeitures	57,490	65,127	69,000	92,846	92,846	-	0%
Use of money and property	560,636	723,307	519,262	710,158	812,728	102,570	14%
Revenues from other agencies	443,142	432,282	1,511,191	344,258	667,073	322,815	94%
Charges for current services	872,472	880,037	955,370	974,442	1,053,942	79,500	8%
Allocations	-	-	80,510	80,510	315,000	234,490	291%
Other revenues	244,870	395,947	105,300	60,300	131,300	71,000	118%
Total Revenues	18,747,245	19,239,897	20,080,473	19,085,558	19,751,623	666,065	3%
Expenditures by Category							
Salaries, Wages, & Benefits	8,129,879	9,230,511	10,209,170	9,971,238	11,272,884	1,301,646	13%
Supplies & Services	2,677,825	2,906,523	3,430,921	3,419,550	3,754,013	334,463	10%
Professional & Contract Services	2,663,930	2,660,662	2,978,228	2,767,486	3,078,639	311,153	11%
Capital Outlay	21,437	42,963	137,210	118,712	293,202	174,490	147%
Capital Projects	3,748,859	8,507,936	8,681,679	6,428,368	1,433,624	(4,994,744)	-78%
Debt Service	299,069	295,069	299,869	301,669	297,369	(4,300)	-1%
Total Expenditure by Category	17,540,999	23,643,664	25,737,077	23,007,023	20,129,731	(2,877,292)	-13%
Operating Surplus/ (Deficit)	1,206,246	(4,403,767)	(5,656,604)	(3,921,465)	(378,108)	3,543,358	-90%
Other Activities							
Transfers In	5,848,997	1,215,894	19,319,528	19,508,148	1,775,069	(17,733,079)	-91%
Transfers (Out)	(5,848,997)	(1,215,894)	(19,206,348)	(21,558,148)	(1,775,069)	19,783,079	-92%
Net Transfers In/(Out)	0	0	113,180	(2,050,000)	0	2,050,000	-100%
Fund Balance							
Change in Fund Balance	1,206,246	(4,403,767)	(5,543,424)	(5,971,465)	(378,108)	5,593,358	-94%
Beginning Fund Balance	36,693,974	37,900,220	33,496,453	33,496,453	27,524,988	(5,971,465)	-18%
Ending Fund Balance	37,900,220	33,496,453	27,953,029	27,524,988	27,146,880	(378,108)	-1%
Trust Funds Balance							
OPEB Trust (71)	1,686,742	2,792,836	3,734,655	3,734,655	4,822,340	1,087,686	29%
Pension Trust (72)	20,064	20,731	1,025,860	1,025,860	1,369,675	343,815	34%
Ending Fund Balance - All Funds	39,607,026	36,310,020	32,713,544	32,285,503	33,338,896	1,053,393	3%

Historical Expenditure Summary (Function)

(For All Funds)

				[a]	[b]	[b]-[a]	[b]/[a]-1
Town-wide Financial	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Expenditures by Function							
General Government							
City Council (110)	246,988	249,459	287,610	312,454	333,490	21,036	7%
City Attorney (130)	216,816	234,402	337,500	265,000	312,500	47,500	18%
City Manager (140)	783,939	907,671	1,274,720	1,250,206	1,364,030	113,824	9%
Human Resources (141)	227,145	243,946	117,400	113,839	218,482	104,643	92%
Finance (150)	438,500	516,357	504,550	509,271	561,407	52,136	10%
General Services (151)	908,078	1,004,608	1,085,700	1,084,750	1,209,650	124,900	12%
COP Debt (620)	299,069	295,069	299,869	301,669	297,369	(4,300)	-1%
Public Safety							
Administration (210)	1,211,991	1,344,896	1,544,848	1,382,385	1,716,548	334,163	24%
Patrol (220)	3,945,115	4,635,394	5,043,091	5,026,088	5,576,390	550,302	11%
Communication/Dispatch (230)	880,709	956,379	1,030,350	1,006,165	1,121,777	115,612	11%
Community Services CSO (240)	124,196	146,409	208,800	195,505	264,228	68,723	35%
Public Works & Planning							
Admin/Engr/Building (310)	1,004,928	851,234	992,200	956,200	982,400	26,200	3%
Maintenance/Sewer (320)	1,616,846	1,839,601	2,087,170	2,086,959	2,298,733	211,774	10%
Facility Operations (800s)	463,013	485,174	699,800	698,120	825,775	127,655	18%
Planning (410)	470,800	443,698	515,950	354,900	497,420	142,520	40%
Recreation	954,007	981,431	1,025,840	1,035,144	1,115,908	80,764	8%
Capital Projects	3,748,859	8,507,936	8,681,679	6,428,368	1,433,624	(4,994,744)	-78%
Total Expenditure by Category	17,540,999	23,643,664	25,737,077	23,007,023	20,129,731	(2,877,292)	-13%

Projected Reserve Balance for All Funds

		Projected Fund Balance @ 7/1/19	2019-20 Revenues Proposed	2019-20 Expenditures Proposed	2018-19 Net Transfers In / (Out)	Net Change in Fund Balance	Projected Fund Balance @ 6/30/20	Change in Fund Balance \$ %		
FUND TITLE		Fund	[a]				[b]	[b] - [a]	[b] / [a] - 1	
GENERAL FUND	GENERAL FUND	11								
	LITIGATION RESERVE		100,000	0	0	0	100,000	0	0.0%	
	INSURANCE RESERVE		100,000	0	0	0	100,000	0	0.0%	
	DISASTER RESERVE		750,000	0	0	0	750,000	0	0.0%	
	UNASSIGNED		9,588,035	17,735,830	(16,971,516)	(1,775,069)	(1,010,755)	8,577,280	(1,010,755)	-10.5%
	GENERAL FUND RESERVE	12	0			0		0	n/a	
	BUDGET STABILIZATION		12,000,000	0	0	0	12,000,000	0	0.0%	
	DEBT REDUCTION		600,000	0	0	0	600,000	0	0.0%	
	ACCRUED LEAVE PAYOUT RESERVE		650,000	65,000	0	0	65,000	715,000	65,000	10.0%
GENERAL FUND TOTAL			23,788,035	17,800,830	(16,971,516)	(1,775,069)	(945,755)	22,842,280	(945,755)	-4.0%
SPECIAL FUNDS	GAS TAX	21	19,208	70,871	(30,000)	0	40,871	60,079	40,871	212.8%
	MEASURE A	22	77,802	51,130	0	0	51,130	128,932	51,130	65.7%
	TRANSPORTATION GRANT	23	0	0	0	0	0	0	0	0.0%
	PARK IN-LIEU	24	0	0	0	0	0	0	0	n/a
	HOUSING IMPACT FEES	25	197,176	0	0	0	0	197,176	0	0.0%
	PUBLIC SAFETY GRANTS	27	10,427	0	(10,033)	0	(10,033)	394	(10,033)	-96.2%
	COPS GRANT	29	140,229	130,600	(228,039)	0	(97,439)	42,790	(97,439)	-69.5%
	SPECIAL FUNDS TOTAL			444,843	252,601	(268,072)	0	(15,471)	429,372	(15,471)
CAPITAL	CAPITAL IMPROVEMENT	31	916,304	4,000	(579,230)	1,272,000	696,770	1,613,074	696,770	76.0%
	STREET CAPITAL	32	1,689,046	349,192	(481,754)	45,000	(87,562)	1,601,484	(87,562)	-5.2%
	CAPITAL FUNDS TOTAL			2,605,350	353,192	(1,060,984)	1,317,000	609,208	3,214,558	609,208
DEBT	COP DEBT SERVICE	43	2,541	0	(297,369)	297,369	0	2,541	0	0.0%
	DEBT FUND TOTAL			2,541	0	(297,369)	297,369	0	2,541	0
ISF	VEHICLE / FLEET REPLACEMENT	61	592,701	257,300	(277,640)	0	(20,340)	572,361	(20,340)	-3.4%
	INTERNAL SERVICE FUND (ISF) TOTAL			592,701	257,300	(277,640)	0	(20,340)	572,361	(20,340)
ENTERPRISE	SEWER OPERATING	81	0	894,000	(1,054,700)	160,700	0	0	0	n/a
	SEWER CAPITAL	82	0	0	0	0	0	0	0	n/a
	CITY PROPERTIES	83	91,518	193,700	(199,450)	0	(5,750)	85,768	(5,750)	-6.3%
	ENTERPRISE FUND TOTAL			91,518	1,087,700	(1,254,150)	160,700	(5,750)	85,768	(5,750)
TOTAL FOR ALL FUNDS (Exclude Trust)			27,524,988	19,751,623	(20,129,731)	0	(378,108)	27,146,880	(378,108)	-1.4%
TRUST	OPEB TRUST	71	3,734,655	1,609,375	648,465	0	2,257,840	5,992,494	2,257,840	60.5%
	RETIREMENT TRUST	72	1,025,860	343,815	0	0	343,815	1,369,675	343,815	33.5%
	TRUST FUNDS TOTAL			4,760,515	1,953,190	648,465	0	2,601,655	7,362,170	2,601,655
TOTAL FOR ALL FUNDS			32,285,503	21,704,813	(19,481,266)	0	2,223,547	34,509,050	2,223,547	6.9%

MAJOR CHANGES IN FUND BALANCE (CHANGE IN EXCESS OF \$0.5 MILLION AND 10 PERCENT)

Changes to the **General Fund (11)** unassigned reserve is primarily due to additional transfers to fund capital and PARS Trust per the 2018 Unfunded Liabilities Funding Strategy. The details of the analysis can be found in the City Manager's Budget Message. Capital Improvement Fund (31) increased by \$696,770 are all earmarked for project spending in future years. Trust Funds (71 and 72) increases are as planned per the 2018 Unfunded Liabilities Funding Strategy.

Inter-fund Transfers

With the creation of seven new funds in FY 2018-19, the number of transfers required increased. These include transferring \$15.6 million for General Fund (11) to General Fund Reserve (12), transfer of \$2.0 million for Capital Fund (31) to Street Capital Fund (32) and Sewer Capital Fund (82).

Non-Departmental Transfers (600)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed
Transfers In						
11-39004	From Capital Fund (31)	-	29,499	-	-	-
12-39001	From General Fund (11)	-	-	15,600,000	15,600,000	-
25-39001	From General Fund (11)	-	-	197,176	197,176	-
31-39001	From General Fund (11)	5,550,000	888,840	675,000	675,000	1,272,000
32-39001	From General Fund (11)	-	-	-	-	45,000
32-39002	From Gas Tax Fund (21)	-	-	33,500	33,500	-
32-39003	From Measure A Fund (22)	-	-	160,000	160,000	-
32-39004	From Capital Fund (31)	-	-	2,008,726	2,008,726	-
33-39005	From Debt Service Fund (43)	-	194	-	-	-
43-39001	From General Fund (11)	298,997	297,361	299,869	301,669	297,369
81-39001	From General Fund (11)	-	-	154,650	154,650	160,700
82-39004	From Capital Fund (31)	-	-	77,217	77,217	-
83-39001	From General Fund (11)	-	-	210	210	-
Total Transfers In		5,848,997	1,215,894	19,206,348	19,208,148	1,775,069
Transfers Out						
11-99004	To Capital Fund (31)	5,550,000	888,840	675,000	675,000	1,272,000
11-99005	To Debt Service Fund (43)	298,997	294,979	299,869	301,669	297,369
11-99006	To General Fund Reserve (12)	-	-	15,600,000	15,600,000	-
11-99008	To Housing Fund (25)	-	-	197,176	197,176	-
11-99009	To Street Capital Fund (32)	-	-	-	-	45,000
11-99011	To Sewer Ops Fund (81)	-	-	154,650	154,650	160,700
11-99012	To City Properties Fund (83)	-	-	210	210	-
21-99009	To Street Capital Fund (32)	-	-	33,500	33,500	-
22-99009	To Street Capital Fund (32)	-	-	160,000	160,000	-
31-99001	To General Fund (11)	-	29,499	-	-	-
31-99009	To Street Capital Fund (32)	-	-	2,008,726	2,008,726	-
31-99010	To Sewer Capital Fund (82)	-	-	77,217	77,217	-
33-99005	To Debt Service Fund (43)	-	2,382	-	-	-
43-99004	To Capital Fund (31)	-	194	-	-	-
Total Transfers Out		5,848,997	1,215,894	19,206,348	19,208,148	1,775,069



Revenues



REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
General Fund (11)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Sales, Cardroom and Other Taxes							
31001	Secured Taxes - Current	412,783	424,418	420,000	439,326	445,916	6,590 2%
31002	Unsecured Taxes - Current	20,856	22,739	22,900	22,784	22,784	0 0%
31003	Taxes - Supplemental Property Taxes	15,150	13,904	15,000	19,768	15,000	(4,768) -24%
31006	Property Tax In-Lieu Vehicle Fees	121,020	124,154	125,000	128,503	125,000	(3,503) -3%
31008	Unitary Tax	2,218	2,423	2,400	2,500	2,500	0 0%
31009	Home Owner Property Tax Refund	1,968	1,845	2,000	2,000	2,000	0 0%
31111	Sales Taxes	11,191,459	11,397,118	11,750,000	11,600,000	11,400,000	(200,000) -2%
31112	Real Estate Transfer Tax	4,565	11,633	11,700	11,918	12,000	82 1%
31113	Franchise Taxes	136,895	127,789	125,000	126,500	126,500	0 0%
31115	Cardroom Taxes	4,278,510	4,339,128	4,235,000	4,352,865	4,250,000	(102,865) -2%
31116	AB1766 State Reimbursement	10,890	0	0	0	0	0 n/a
Total Sales, Cardroom and Other		16,196,314	16,465,151	16,709,000	16,706,164	16,401,700	(304,464) -2%
Licenses and Permits							
31114	Business License Fee	6,650	7,000	7,000	13,979	13,979	0 0%
32001	Building Permits	52,530	115,616	37,000	35,000	33,000	(2,000) -6%
32002	Building Plan Checking	76,688	23,697	15,000	25,000	42,000	17,000 68%
32003	Engineering Plan & Map Checking	492	14,474	5,000	2,000	3,400	1,400 70%
32004	Engineering Permits Inspections	11,357	37,184	10,000	8,000	15,000	7,000 88%
32011	Grading Permits	96,231	12,829	10,000	16,000	27,000	11,000 69%
32012	Lot Line Adjustment	0	0	5,000	0	5,000	5,000 n/a
32014	Use Permits	25,094	56,722	19,000	8,000	13,400	5,400 68%
32015	Variance Permits	0	0	0	3,000	6,255	3,255 109%
32016	Sign Permits	2,522	2,650	3,140	1,700	4,000	2,300 135%
32017	Tree Removal Permits	2,370	2,844	1,400	1,255	4,000	2,745 219%
32018	CEQA Fees	90,748	2,105	8,200	1,003	100,000	98,997 9870%
32019	Design Reviews	7,639	2,925	10,100	1,943	10,000	8,057 415%
Total Licenses and Permits		372,321	278,046	130,840	116,880	277,034	160,154 137%
Fines and Forfeitures							
33001	Vehicle Code Fines*	19,893	20,230	26,000	38,441	38,441	0 0%
33003	Vehicle Penalties*	37,597	44,897	43,000	54,405	54,405	0 0%
Total Fines and Forfeitures		57,490	65,127	69,000	92,846	92,846	0 0%

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

REVENUE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
General Fund (11)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Use of Money and Property							
34001	Interest On Investments	222,137	396,109	213,000	400,904	500,904	100,000 25%
34021	Creekside Villas Rents†	190,045	189,823	0	0	0	0 n/a
34022	1500 Hillside Rents	1	1	1	1	1	0 0%
34023	Town Hall Rents	41,461	41,461	41,500	41,500	41,500	0 0%
34024	Recreation Facility Rents	68,898	62,878	62,000	66,793	66,793	0 0%
34025	Corp Yard 601 F St. Rent	1	1	1	1	1	0 0%
34026	Verano Rents†	5,888	4,276	0	0	0	0 n/a
34028	A/V Equipment Rental	900	670	800	800	800	0 0%
Total Use of Money and Property		529,331	695,219	317,302	509,998	609,998	100,000 20%

† Beginning FY 2018-19, Creekside Villas and Verano operations, include rental income, are moved to Fund 83.

Revenues from Other Agencies							
35111	State Police Programs	12	15	10	10	10	0 0%
35112	P.O.S.T. Reimbursements	361	7,568	1,000	1,000	1,000	0 0%
35113	Inner Perspectives Revenues	11,250	11,700	11,000	11,000	11,000	0 0%
35121	County Grants <i>Asset forfeiture / property room</i>	6,607	1,854	0	11,000	0	(11,000) -100%
35123	State Grants	5,000	5,000	5,000	5,000	5,000	0 0%
35141	Reimb for Public Works Maint	0	28,500	0	50,000	50,000	0 0%
Total Revenues from Other		23,230	54,637	17,010	78,010	67,010	(11,000) -14%

Charges for Current Services							
36001	Cardroom Registration Fees	7,700	10,500	7,500	9,151	9,151	0 0%
36002	Cardroom Renewal Fees	12,150	13,615	10,000	14,405	14,405	0 0%
36211	Cal Water	16,739	14,137	14,000	14,137	14,137	0 0%
36221	Sewer Fees	741,229	741,035	0	0	0	0 n/a
36321	Release Impound Vehicles	6,880	8,720	5,500	9,520	9,520	0 0%
36322	Citation Sign Off	370	60	800	800	800	0 0%
36323	Fingerprinting	8,090	7,350	15,500	15,500	15,500	0 0%
36324	Police Reports	1,615	1,310	800	800	800	0 0%
36331	Special Police Services	7,528	4,780	6,000	6,000	6,000	0 0%
36401	Recreation & Park Fees	41,664	39,744	44,000	44,000	44,000	0 0%
36403	Shows, Tickets, Trip Fees	5,254	4,508	6,000	6,000	6,000	0 0%
36404	Holiday Fees	3,788	3,477	3,700	3,700	3,700	0 0%
36406	Summer Camp Fees	19,394	30,448	22,000	30,860	35,860	5,000 16%
36410	Historical Association	71	353	70	70	70	0 0%
Total Charges for Current Services		872,472	880,037	135,870	154,942	159,942	5,000 3%

REVENUE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
General Fund (11)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Other Revenues							
37001	Sale Of Documents	89	300	300	300	300	0 0%
37011	Sale Of Property	0	1,173	0	0	0	0 n/a
37021	Insurance Reimbursements	50,418	55,860	40,000	40,000	40,000	0 0%
37030	Other Reimbursements	0	0	50,000	0	12,000	12,000 n/a
37031	Other Operating Reimbursements	2,244	14,739	5,000	5,000	5,000	0 0%
37032	Cash Over (Short)	(5)	0	0	0	0	0 n/a
37033	Recycle Rebate	0	31,198	0	0	0	0 n/a
37034	Other Reimb - Electric Car Charger	0	0	0	0	60,000	60,000 n/a
37038	Other Contributions	0	197,176	0	0	0	0 n/a
37059	Other Miscellaneous Revenues	21,707	6,891	10,000	10,000	10,000	0 0%
Total Other Revenues		74,453	307,337	105,300	55,300	127,300	72,000 130%

Total General Fund		18,125,611	18,745,554	17,484,322	17,714,141	17,735,830	21,690 0%
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				[a]	[b]	[b]-[a]	[b]/[a]-1
General Fund Reserves (12)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Charges for Current Services							
36902	Accrued Leave Payout Allocation	0	0	0	0	65,000	65,000 n/a
Total Charges for Current Services		0	0	0	0	65,000	65,000 n/a

Total General Fund Reserves		0	0	0	0	65,000	65,000 n/a
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				[a]	[b]	[b]-[a]	[b]/[a]-1
Special Gas Tax (21)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Use of Money and Property							
34001	Interest On Investments	248	132	300	300	500	200 67%
Total Use of Money and Property		248	132	300	300	500	200 67%

Revenues from Other Agencies							
35201	Gas Tax - 2105	8,479	8,173	8,670	8,401	8,350	(51) -1%
35202	Gas Tax - 2106	10,632	10,626	10,795	10,753	10,717	(36) 0%
35203	Gas Tax - 2107	10,750	10,636	10,757	11,033	10,965	(68) -1%
35204	Gas Tax - 2107.5	1,000	1,000	1,000	1,000	1,000	0 0%
35205	Gas Tax - 2103	4,028	5,865	11,546	5,324	12,802	7,478 140%
35206	Gas Tax 2031 - Rd Maint Rehab (RMRA)	0	6,942	25,009	23,801	24,844	1,043 4%
35209	Gas Tax - State Loan Repayment	0	1,712	1,712	1,693	1,693	0 0%
Total Revenues from Other		34,889	44,954	69,489	62,005	70,371	8,366 13%

Total Special Gas Tax		35,137	45,086	69,789	62,305	70,871	8,566 14%
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REVENUE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
Measure A (22)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Use of Money and Property							
34001	Interest On Investments	606	1,646	430	430	630	200 47%
Total Use of Money and Property		606	1,646	430	430	630	200 47%
Revenues from Other Agencies							
35301	Measure A Taxes	52,099	61,609	50,500	62,973	50,500	(12,473) -20%
Total Revenues from Other		52,099	61,609	50,500	62,973	50,500	(12,473) -20%
Total Measure A		52,705	63,255	50,930	63,403	51,130	(12,273) -19%

				[a]	[b]	[b]-[a]	[b]/[a]-1
Transportation Grant (23)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Revenues from Other Agencies							
35003	State Transportation Grant	0	131,666	0	11,269	0	(11,269) -100%
35005	Federal Transp (Transp Livable Comm)	0	0	0	0	0	0 n/a
35006	Federal Transp - Local Street Rd (Lsr)	0	0	0	0	0	0 n/a
35007	County Transp Grant	0	0	0	0	0	0 n/a
Total Revenues from Other		0	131,666	0	11,269	0	(11,269) -100%
Total Transportation Grant		0	131,666	0	11,269	0	(11,269) -100%

				[a]	[b]	[b]-[a]	[b]/[a]-1
Public Safety Grant (27)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Use of Money and Property							
34001	Interest On Investments	20	252	30	30	0	(30) -100%
Total Use of Money and Property		20	252	30	30	0	(30) -100%
Revenues from Other Agencies							
35111	State Police Programs	30,175	0	0	0	0	0 n/a
Total Revenues from Other		30,175	0	0	0	0	0 n/a
Total Public Safety Grant		30,195	252	30	30	0	(30) -100%

REVENUE DETAIL

(CONT)

					[a]	[b]	[b]-[a]	[b]/[a]-1
Citizens Option for Public Safety (29)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
		Actual	Actual	Budget	Estimated	Proposed	\$	%
Use of Money and Property								
34001	Interest On Investments	1,023	1,983	400	400	600	200	50%
Total Use of Money and Property		1,023	1,983	400	400	600	200	50%
Revenues from Other Agencies								
35111	State Police Programs	130,086	139,416	100,000	130,000	130,000	0	0%
35122	Federal Grants	3,459	0	0	0	0	0	n/a
Total Revenues from Other		133,545	139,416	100,000	130,000	130,000	0	0%
Total Citizens Option for Public Safety		134,568	141,399	100,400	130,400	130,600	200	0%

					[a]	[b]	[b]-[a]	[b]/[a]-1
Capital Improvement (31)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
		Actual	Actual	Budget	Estimated	Proposed	\$	%
Revenues from Other Agencies								
35131	Measure "M"	169,204	0	0	0	0	0	n/a
Total Revenues from Other		169,204	0	0	0	0	0	n/a
Revenues from Other Agencies								
37038	Other Contributions	163,664	81,705	0	0	0	0	n/a
37045	Peg Cable Fees	4,669	3,760	0	5,000	4,000	(1,000)	-20%
Total Revenues from Other		168,333	85,465	0	5,000	4,000	(1,000)	-20%
Total Capital Improvement		337,537	85,465	0	5,000	4,000	(1,000)	-20%

					[a]	[b]	[b]-[a]	[b]/[a]-1
Street Capital Improvement (32)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
		Actual	Actual	Budget	Estimated	Proposed	\$	%
Revenues from Other Agencies								
35003	State Transportation Grant†	0	0	250,000	0	0	0	n/a
35005	Federal Transp (Transp Livable Comm)†	0	0	525,000	0	0	0	n/a
35006	Federal Transp - Local Street Rd (Lsr)†	0	0	100,000	0	0	0	n/a
35007	County Transp Grant†	0	0	200,000	0	150,000	150,000	n/a
35206	Gax Tax SB1 Grant	0	0	199,192	0	199,192	199,192	n/a
Total Revenues from Other		0	0	1,274,192	0	349,192	349,192	n/a
Total Street Capital Improvement		0	0	1,274,192	0	349,192	349,192	n/a

† The grants are designated for the construction phase of the Mission Road Bicycle and Pedestrian Improvement Project (903). The construction phase is projected to begin in FY 2020-21. The grant revenue will not be distributed until FY 2020-21.

REVENUE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
Town Hall Renovation - Debt Funding (33)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Use of Money & Property							
34001	Interest On Investments	23,734	15,505	0	0	0	0 n/a
Total Use of Money & Property		23,734	15,505	0	0	0	0 n/a
Other Revenue							
37060	Proceeds From Cop Issuance	0	0	0	0	0	0 n/a
Total Other Revenue		0	0	0	0	0	0 n/a
Total Town Hall Renovation - Debt		23,734	15,505	0	0	0	0 n/a

				[a]	[b]	[b]-[a]	[b]/[a]-1
Debt Service - Cert of Participation (43)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Use of Money & Property							
34001	Interest On Investments	55	397	0	0	0	0 n/a
Total Use of Money & Property		55	397	0	0	0	0 n/a
Total Debt Service - Cert of Participation		55	397	0	0	0	0 n/a

				[a]	[b]	[b]-[a]	[b]/[a]-1
Vehicle Replacement (61)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Use of Money & Property							
34001	Interest On Investments	5,619	8,173	5,300	5,300	7,300	2,000 38%
Total Use of Money & Property		5,619	8,173	5,300	5,300	7,300	2,000 38%
Charges for Current Services							
36901	Fleet Replacement Charges	0	0	80,510	80,510	250,000	169,490 211%
Total Charges for Current Services		0	0	80,510	80,510	250,000	169,490 211%
Other Revenue							
37011	Sale Of Property	2,084	3,145	0	0	0	0 n/a
Total Other Revenue		2,084	3,145	0	0	0	0 n/a
Total Vehicle Replacement		7,703	11,318	85,810	85,810	257,300	171,490 200%

REVENUE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
Sewer Fund (81)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Charges for Current Services							
36221 Sewer Fees	0	0	819,500	819,500	894,000	74,500	9%
Total Charges for Current Services	0	0	819,500	819,500	894,000	74,500	9%
Total Sewer Fund	0	0	819,500	819,500	894,000	74,500	9%
				[a]	[b]	[b]-[a]	[b]/[a]-1
City Property (83)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Use of Money & Property							
34021 Senior Housing Rents	0	0	190,000	190,000	190,000	0	0%
34026 Verano 1065 Mission Rd. Rent	0	0	5,500	3,700	3,700	0	0%
Total Use of Money & Property	0	0	190,000	190,000	190,000	0	0%
Total City Property	0	0	195,500	193,700	193,700	0	0%
Grand Total for All Funds	18,747,245	19,239,897	20,080,473	19,085,558	19,751,623	666,065	3%



Departmental Budgets

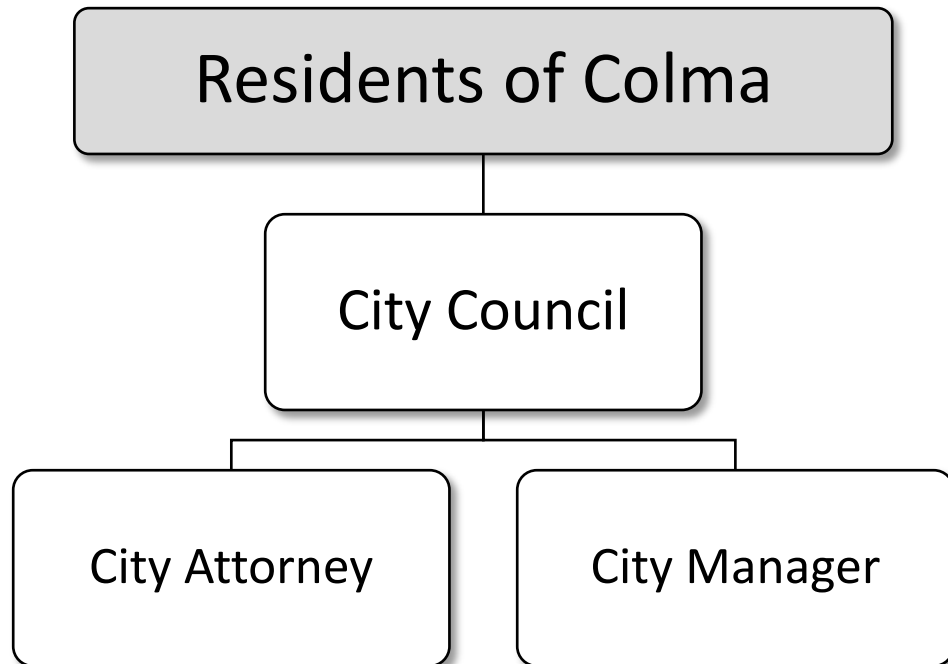
Departmental/Fund Relationship

A majority of the Town's operation is within the General Fund.

Funds	General Government	Public Safety	Public Works and Planning	Recreation
General Fund (11)	110: City Council 130: City Attorney 140: City Manager & Clerk 141: Human Resources 150: Finance 151: General Services	210: Police Admin 220: Patrol 230: Dispatch/Communication	310: Admin, Engineering, and Building 320: Public Works Maintenance 800s: Facility Operations 410: Planning	510: Recreation
Gas Tax (21)			320: Public Works Maintenance – a portion of street maintenance contract cost	
Public Safety Grant (27)		220: Patrol		
COPS Grant (29)		240: Community Services		
Sewer (81)			320: Public Works Maintenance – Sewer portion	
City Properties (83)			800: Facility Operations – Creekside Villas and Verano operations	

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 – 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 a 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

				[a]	[b]	[b]-[a]	[b]/[a]-1
CITY COUNCIL (11-110)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	246,988	249,459	302,610	312,454	333,490	21,036	7%
Department Revenues	-	-	-	-	-	-	n/a
General Fund Subsidy / (Tax)	246,988	249,459	302,610	312,454	333,490	21,036	7%

The City Council Department is part of the General Government function and is fully supported by general taxes and fees. The FY 2019-20 City Council Adopted Budget of \$333,490 is \$21,036 or 7% more than

the FY 2018-19 Estimated Actual. The increase is primarily in healthcare costs, as it is related to the change in medical coverage offered by CalPERS.

Beginning FY 2018-19, Donations line item (11-110-60007) was increased by \$30,000 while Grants line item (11-151-71031) was reduced by the same amount.

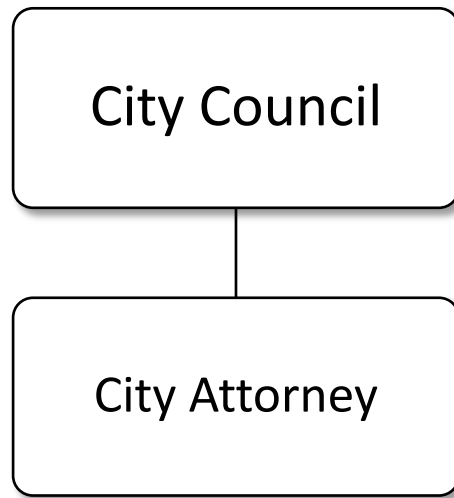
EXPENDITURE DETAIL

			[a]	[b]	[b]-[a]	[b]/[a]-1			
CITY COUNCIL (11-110)			2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Salaries & Wages									
51001	Elected Officials		55,470	55,440	55,500	56,550	57,660	1,110	2%
51009	Deferred Compensation		4,900	4,800	4,800	4,800	4,800	-	0%
51020	In Lieu - Medical		4,750	6,000	6,000	4,500	3,000	(1,500)	-33%
Total Salaries & Wages			65,120	66,240	66,300	65,850	65,460	(390)	-1%
Benefits									
52001	Pers Misc. Employees		9,284	9,461	11,600	11,300	15,453	4,153	37%
	Annual pension contribution to CalPERS and Pension Trust								
52007	Health		70,574	57,770	58,200	74,915	90,391	15,476	21%
52008	Dental		9,222	9,034	11,800	11,340	11,340	-	0%
52009	Life Insurance		330	330	380	330	330	-	0%
52011	Vision		1,531	1,525	1,630	2,528	1,560	(968)	-38%
52014	Social Security - Employer		4,038	4,107	4,100	4,083	4,000	(83)	-2%
52015	Medicare - Employer		944	960	1,000	638	1,000	362	57%
52017	Retirees Health		14,472	19,284	19,200	19,200	16,076	(3,124)	-16%
52018	Retiree Dental		876	1,233	1,200	1,200	1,707	507	42%
52019	Retirement Health Savings		14	166	200	170	173	3	2%
Total Benefits			111,285	103,870	109,310	125,704	142,030	16,326	13%
Total Personnel Cost			176,405	170,110	175,610	191,554	207,490	15,936	8%
Supplies & Services									
60002	Office Supplies		187	-	500	500	500	-	0%
60005	Special Department Expense		4,312	5,312	16,500	21,500	16,500	(5,000)	-23%
	Council reorganization; Community outreach; Business recognition; Cemetery and auto row workgroup meetings; and CAPE								
60007	Donations		59,913	68,813	95,000	95,000	95,000	-	0%
60008	Dues & Publications		-	-	-	-	-	-	n/a
60010	Conferences & Meetings		2,246	2,145	2,500	2,500	1,500	(1,000)	-40%
60016	Council Member A		1,449	1,353	2,500	200	2,500	2,300	1150%
60017	Council Member B		819	419	2,500	500	2,500	2,000	400%
60018	Council Member C		1,387	1,197	2,500	300	2,500	2,200	733%
60019	Council Member D		120	45	2,500	200	2,500	2,300	1150%
60020	Council Member E		150	65	2,500	200	2,500	2,300	1150%
Total Supplies & Services			70,583	79,349	127,000	120,900	126,000	5,100	4%
Total Non-Personnel Cost			70,583	79,349	127,000	120,900	126,000	5,100	4%
Total City Council			246,988	249,459	302,610	312,454	333,490	21,036	7%

* CAPE – Community Action Plan for Emergencies (Colma's CERT Program)

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 all relevant 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 FY 2018-19, the City Attorney's Office engaged in or accomplished the following projects:

- Continued to assist staff in addressing parking issues through revisions to the preferential parking program and changes to the Parking Code.
- Drafted numerous grant agreements for the City Council's annual donations to non-profits serving the Town.
- Assisted Town management and the Town's labor negotiator with completion of successful negotiations and drafting of various MOU language and personnel policy changes in compliance with various state employment and labor laws.



- Assisted the Town and City Council in addressing various independent contractor issues.
- Prepared various approval documents and assisted the City Council in addressing Council salaries.
- Provided assistance to Town staff in updating the Town's Fee Schedule and drafted numerous fee documents for same.
- Assisted staff with the entitlement documents and other agreements for projects in the Town.
- Drafted various agreements for Recreation events, including Movie in the Cemetery, the Town's summer picnic, and other ongoing events.
- Assisted Police staff in responding to various Public Records Act for police personnel information under new state law requirements under SB 1421.
- Provided new quarterly training to Council on emerging legal issues involving ethics and Brown Act compliance.
- Updated the Town's vendor regulations consistent with state law.
- Continued to work on updating the Town's wireless regulations with regards to small cells.
- 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 FY 2019-20, 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.

PERFORMANCE MEASURE

Department Duties	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted
Ordinances drafted or revised	9	5	15	7
Resolutions drafted or revised	63	46	60	49
Opinions written	13	16	15	14
Staff reports written	14	15	15	13
Staff reports reviewed for legal	45	40	40	45
Contracts drafted or revised	30	38	35	40

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
CITY ATTORNEY (11-130)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	216,816	234,402	337,500	265,000	312,500	47,500	18%
Department Revenues	-	-	-	-	-	-	n/a
General Fund Subsidy / (Tax)	216,816	234,402	337,500	265,000	312,500	47,500	18%

The FY 2019-20 City Attorney's Adopted Budget of \$312,500 includes \$30,000 for the online codification of the Colma Municipal Code and \$285,000 for general legal services from the City Attorney and the outside counsel. The online codification project was budgeted in FY 2018-19 but was postponed to FY 2019-20. This project will enhance transparency and simplify the maintenance of the Town's codes and regulations.

The \$285,000 budget for general legal services is based on historical trends plus contingency. The Town's Legal Services fluctuate depending on the types and complexity of the businesses undertaken by the City Council. A small contingency is built into the general legal service budgets to ensure adequate appropriation.

The department is part of the General Government function and the department expenditures are fully supported by general taxes and fees. Legal services linked to a specific permit issue are billed directly to the permit and the corresponding revenues and expenditures are recorded in the Planning Division (410).

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
CITY ATTORNEY (11-130)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Supplies & Services							
60004 Computer Expenses & Services <i>Annual maintenance cost for the codification of the Colma Municipal Code</i>	-	-	2,500	-	2,500	2,500	n/a
Total Supplies & Services	-	-	2,500	-	2,500	2,500	n/a
Contractual							
71002 Professional Services - City Attorney <i>Legal services provided by Best, Best & Krieger</i>	216,816	234,402	300,000	260,000	275,000	15,000	6%
71004 Professional Services - Outside Counsel <i>Legal services provided by special counsel for employment, code enforcement, litigation, etc</i>	-	-	10,000	5,000	10,000	5,000	100%
71010 Professional Consulting Services <i>Codification of the Colma Municipal Code - initial conversion cost</i>	-	-	25,000	-	25,000	25,000	n/a
Total Contractual	216,816	234,402	335,000	265,000	310,000	45,000	17%
Total Non-Personnel Cost	216,816	234,402	337,500	265,000	312,500	47,500	18%
Total City Attorney	216,816	234,402	337,500	265,000	312,500	47,500	18%

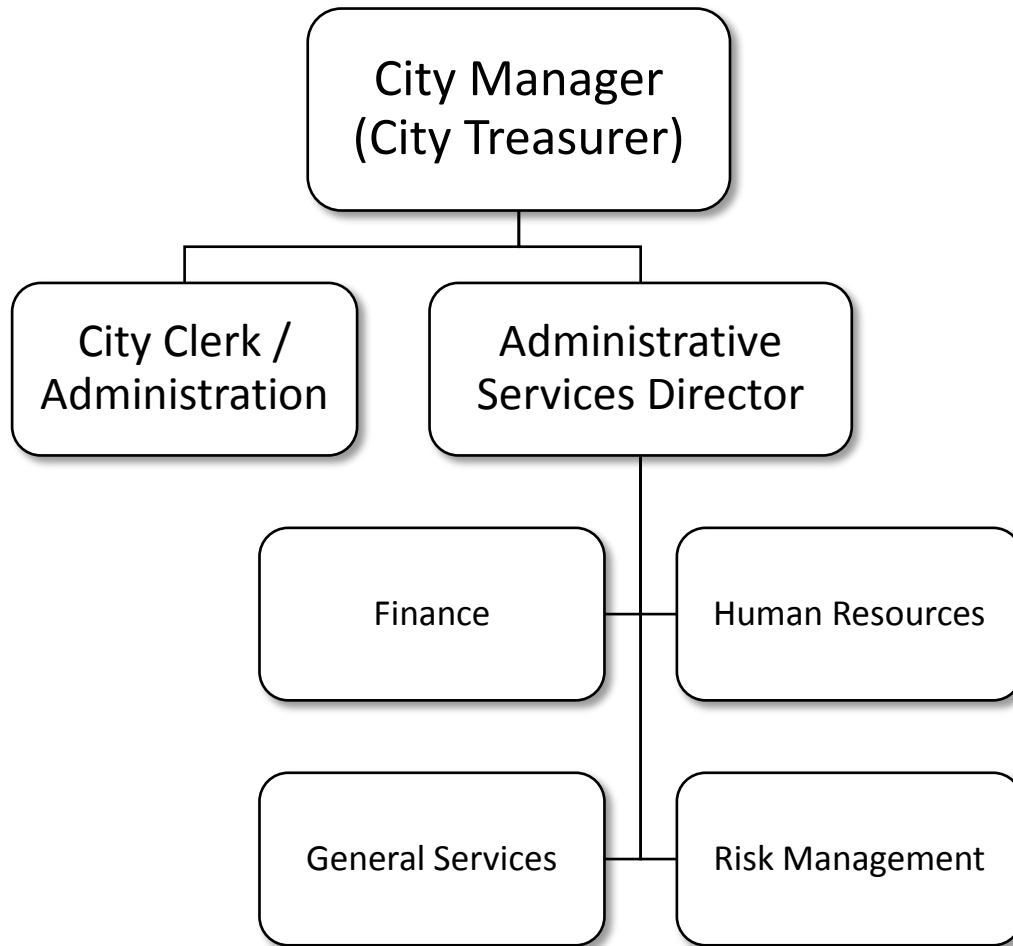


City Manager

Includes:

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

City Manager



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

DEPARTMENT DESCRIPTION

The City Manager/City Clerk Department contains the central administrative services for the Town. The joint City Manager/City Clerk role was split in FY 2015-16 with the appointment of a new City Clerk. In FY 2016-17, a new Administrative Services Director was appointed to oversee Human Resources and General Services, in addition to Recreation Services. The Administrative Services Directors cost was allocated 50 percent in the City Manager's Office and 50 percent in the Recreation Services Department.

Beginning April 2018, the Administrative Services Director was appointed to oversee Human Resources, Finance, and General Services, thereby changing the labor distribution to be 100 percent in the City Manager's Office.

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.

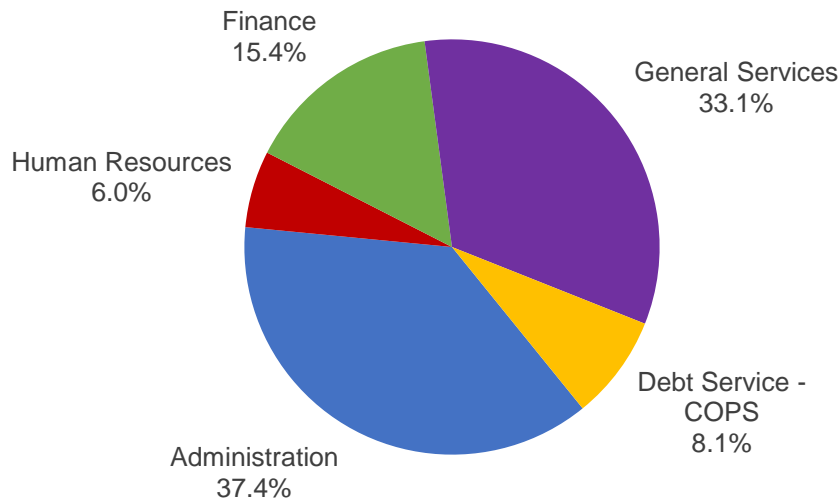
The Department consists of the following divisions:

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

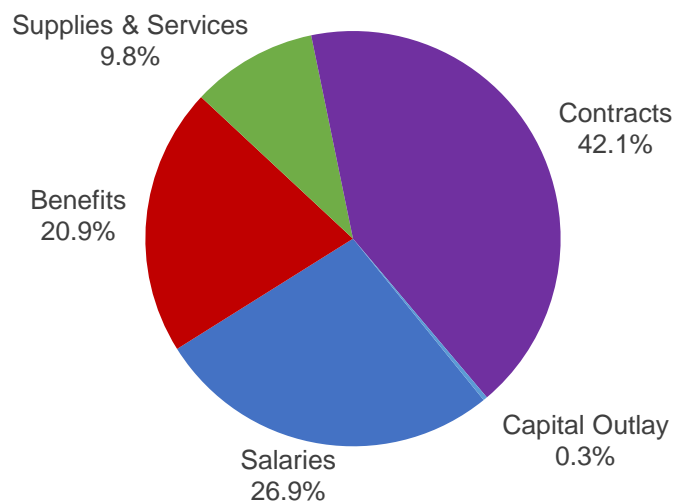
Positions include City Manager, City Clerk, Administrative Services Director, Human Resources Manager (0.75 FTE), two Accounting Technicians (1.8 FTE) and two Administrative Technicians (2.0 FTE).

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION	717,530	553,055	51,800	30,000	11,645	1,364,030
141	HUMAN RESOURCES	103,860	64,152	17,470	33,000	0	218,482
150	FINANCE	161,558	144,164	53,485	202,200	0	561,407
151	GENERAL SERVICES	0	0	236,000	973,650	0	1,209,650
620	DEBT SERVICE - COPS	0	0	0	297,369	0	297,369
TOTAL EXPENDITURES		982,948	761,371	358,755	1,536,219	11,645	3,650,938

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 FY 2018-19, the Administration Division:

- Provided coordination for the completion of the Town Hall Renovation project.
- Presented the City Council with a balanced budget for 2018-19.
- Completed the 2019-2024 Five-Year Capital Improvement Plan.
- Completed and implemented the 2018 Unfunded Liabilities Funding Strategy.
- Prepared ballot initiative for Transient Occupancy Tax for November 2018 election.
- Updated the Strategic Plan for the period 2017-19.
- Received a clean audit for 2017-18.
- Negotiated with the Town's labor unions on a three-year contract.
- Engaged consultants for Town-wide customer satisfaction survey and public outreach for potential new revenue strategies.
- Conducted Cemetery and Business Outreach programs
- Developed C.A.P.E – resident based Disaster Preparedness program

For FY 2019-20, the Administration Division goals include:

- Continue assessment of issues compromising the Town's long-term fiscal health, including coordinating with consultant on potential new revenue strategies.
- Increase business outreach efforts and economic development.
- Implement City Council priorities as directed.
- Complete Town-wide customer satisfaction survey.
- Begin development of the 2020-22 Strategic Plan.

PERFORMANCE MEASURES

Department Duties	2016-17 Actual	2017-18 Actual	2018-19 Estimate	2019-20 Adopted
Community Recognition:				
• Proclamations prepared	18	16	18	16
• Certificates prepared	140	150	150	145
• Flower arrangements sent	10	12	18	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	25	25	25
Distribute ColmaWorks newsletter to businesses	3	2	2	3
Convene the Town's website committee to ensure quality and timeliness of information	2	2	2	4

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
CITY MANAGER (11-140)	Actual	Actual	Budget	Estimated	Proposed	\$	%
Department Expenditures	783,939	907,671	1,274,720	1,250,206	1,364,030	113,824	9%
Department Revenues	-	-	-	-	-	-	n/a
General Fund Subsidy / (Tax)	783,939	907,671	1,274,720	1,250,206	1,364,030	113,824	9%

The City Manager/Clerk Department is part of the General Government function and is fully supported by general taxes and fees.

The FY 2019-20 Adopted Budget of \$1,364,030 is \$113,824 (or 9%) more than the FY 2018-19 Estimated Actual. The main drivers include:

- Kick start annual internship program with recruitment for a Public Information Officer Intern in FY 2019-20, (\$15,680).
- City Council approved Cost of Living Adjustment for all regular employees, (\$48,832).
- Implementation of 2018 Unfunded Liabilities Funding Strategy through annual contribution to Accrued Leave Payout Reserve (\$8,476) and Pension Trust (\$44,340).

- Reduction of \$31,000 in Professional Consulting Services with the removal of the Records Management contract services.

The FY 2018-19 Estimate includes \$36,000 for the Town-wide customer satisfaction survey and the first phase of the new revenue research. Unspent project budget will be carried over into FY 2019-20.

EXPENDITURE DETAIL

		[a]	[b]	[b]-[a]	[b]/[a]-1			
CITY MANAGER (11-140)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Salaries & Wages								
51002	Full-time Staff <i>City Manager; City Clerk; two Administrative Technicians; Administrative Services Director</i>	403,559	444,885	634,300	624,142	672,974	48,832	8%
51003	Part-time Staff <i>Public Information Officer Intern (Internship/Student Aide Program)</i>	-	-	-	-	15,680	15,680	n/a
51004	Comp Time	2,656	3,037	2,000	8,254	4,000	(4,254)	-52%
51005	Overtime	-	1,217	200	-	2,000	2,000	n/a
51008	Vacation/Sick/Comp Time Payoff <i>Annual vacation buyback and contribution to Accrued Leave Payout Reserve</i>	6,441	6,162	-	3,837	14,476	10,639	277%
51009	Deferred Compensation	3,888	3,438	3,900	3,750	4,800	1,050	28%
51013	Auto Allowance	-	2,250	3,600	3,600	3,600	-	0%
Total Salaries & Wages		416,544	460,989	644,000	643,583	717,530	73,947	11%
Benefits								
52001	Pers Misc. Employees <i>Annual pension contribution to CalPERS and Pension Trust.</i>	69,579	78,155	125,000	121,383	175,932	54,549	45%
52007	Health	46,252	47,431	115,400	84,883	95,434	10,551	12%
52008	Dental	7,340	6,587	10,700	11,340	11,340	-	0%
52009	Life Insurance	215	193	700	330	330	-	0%
52011	Vision	979	890	2,600	2,528	1,560	(968)	-38%
52012	Health Club	310	-	570	-	-	-	n/a
52014	Social Security - Employer	21,697	27,405	32,800	34,219	46,712	12,493	37%
52015	Medicare - Employer	6,168	6,589	9,300	9,084	10,486	1,402	15%
52017	Retirees Health	105,552	160,356	219,300	219,300	187,635	(31,665)	-14%
52018	Retirees Dental	6,384	10,236	14,000	-	19,919	19,919	n/a
52019	Retirement Health Savings	-	512	300	3,207	3,707	500	16%
Total Benefits		264,476	338,354	530,670	486,273	553,055	66,782	14%
Total Personnel Cost		681,020	799,343	1,174,670	1,129,856	1,270,585	140,729	12%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
CITY MANAGER (11-140)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Supplies & Services							
60001	Public Notices & Advertisements	69	345	700	400	500	100 25%
60002	Office Supplies	4,260	4,007	6,000	6,500	6,500	- 0%
60003	Postage	3,031	1,075	5,000	4,000	5,000	1,000 25%
60005	Special Department Expense	685	1,438	1,000	1,500	2,000	500 33%
60008	Dues & Publications <i>C/CAG - Member Assessment; Congestion Relief; LAFCO; SAMCAT; ICMA; ABAG; League of Calif. Cities; City Clerk Association; San Mateo Co. City Mgr Association; HEART JPA Joint Venture Silicon Valley</i>	19,175	18,977	25,000	22,000	25,000	3,000 14%
60009	Bank/Credit Card Charges	16	-	-	-	-	- n/a
60010	Conferences & Meetings <i>ICMA Conference Economic Development Conference</i>	2,762	3,671	6,500	3,500	6,500	3,000 86%
60013	Auto Expense <i>Auto reimbursement</i>	311	218	600	200	300	100 50%
60031	Election Expense	2,118	-	12,500	12,500	-	(12,500) -100%
61002	Training	4,251	155	5,000	3,000	5,000	2,000 67%
61003	Tuition Reimbursement	400	2,000	1,000	2,000	1,000	(1,000) -50%
61004	Employee Programs	26	-	-	-	-	- n/a
Total Supplies & Services		37,104	31,886	63,300	55,600	51,800	(3,800) -7%
Contractual							
71010	Professional Consulting Services <i>Sales Tax Forecasting; State Mandated Cost Recovery and Records Storage and Destruction</i>	65,815	76,442	33,000	61,000	30,000	(31,000) -51%
Total Contractual		65,815	76,442	33,000	61,000	30,000	(31,000) -51%
Capital Outlay							
60025	Vehicle Replacement (ISF) <i>Annual vehicle replacement allocation</i>	-	-	3,750	3,750	11,645	7,895 211%
Total Capital Outlay		-	-	3,750	3,750	11,645	7,895 211%
Total Non-Personnel Cost		102,919	108,328	100,050	120,350	93,445	(26,905) -22%
Total City Manager		783,939	907,671	1,274,720	1,250,206	1,364,030	113,824 9%

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 Human Resources Manager (0.75 FTE) and is also supported by the Administrative Services Director position.

ACCOMPLISHMENTS

During FY 2018-19, the Division accomplished the following:

- Retained and developed the Town's workforce, including promotion of two police officers to police sergeants.
- Recruited, tested and hired 10 employees into the Colma family.
- Transitioned two employees into retirement.
- Coordinated the 17th annual Employee Service Recognition awards with 12 individuals honored including employees with 20, 15, 10, 5, and 1 years of service.
- Assisted individual managers and employees with employment-related issues.
- Ensured compliance with local, state and federal employment laws.
- Implemented the use of CalOpps for Town recruitments.
- Participated in the award-winning San Mateo County Consortium program for staff development.



Goals for FY 2019-20 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 Retiree Health Savings arrangement.
- Recruit for new benefited Part-Time HR Manager.

PERFORMANCE MEASURES

Department Duties	2016-17 Actual	2017-18 Actual	2018-19 Estimate	2019-20 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%	90%	100%
Provide cost-effective employee training sessions 4x per year	9	7	6	8

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
HUMAN RESOURCES (11-141)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	227,145	243,946	117,400	113,839	218,482	104,643	92%
Department Revenues	-	-	-	-	-	-	n/a
General Fund Subsidy / (Tax)	227,145	243,946	117,400	113,839	218,482	104,643	92%

The Human Resources Division is part of the General Government function and is fully supported by general taxes and fees. The FY 2019-20 Human Resources Adopted Budget is \$218,482, or \$104,643 more than the FY 2018-19 Estimated Actual. The main driver is the change in Part-Time HR Manager position, where prorated benefits will be offered beginning in FY 2019-20.

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
HUMAN RESOURCES (11-141)		Actual	Actual	Budget	Estimated	Proposed	\$ %
Salaries & Wages							
51002	Full-time Staff <i>Human Resources Manager (0.75 FTE in 2019-20); Human Resources Manager (2016-17 & 2017-18)</i>	95,734	78,885	-	-	102,500	102,500 n/a
51003	Part-time Staff <i>Human Resources Manager (2018-19); Student Aide (Internship/Student Aide Program)</i>	-	1,153	70,000	62,647	-	(62,647) -100%
51008	Vacation/Sick/Comp Time Payoff <i>Annual contribution to Accrued Leave Payout Reserve</i>	-	28,300	-	-	1,360	1,360 n/a
51009	Deferred Compensation	1,200	1,050	-	-	-	- n/a
Total Salaries & Wages		96,934	109,388	70,000	62,647	103,860	41,213 66%
Benefits							
52001	Pers Misc. Employees <i>Annual pension contribution to CalPERS and Pension Trust</i>	19,877	16,931	-	-	14,404	14,404 n/a
52007	Health	29,995	21,188	-	-	4,800	4,800 n/a
52008	Dental	2,258	2,070	-	-	1,740	1,740 n/a
52009	Life Insurance	66	55	-	-	66	66 n/a
52011	Vision	301	279	-	-	360	360 n/a
52014	Social Security - Employer	5,994	6,752	4,500	3,884	6,355	2,471 64%
52015	Medicare - Employer	1,402	1,579	1,000	908	1,486	578 64%
52017	Retirees Health	29,460	34,344	-	-	30,112	30,112 n/a
52018	Retiree Dental	1,776	2,196	-	-	3,197	3,197 n/a
52019	Retirement Health Savings	-	-	-	-	1,632	1,632 n/a
Total Benefits		91,129	85,394	5,500	4,792	64,152	59,360 1239%
Total Personnel Cost		188,063	194,782	75,500	67,439	168,012	100,573 149%
Supplies & Services							
60008	Dues & Publications <i>Labor poster/ Membership to CalPELRA, NCCIPMA-HR, and SHRM</i>	-	198	600	600	1,170	570 95%
60010	Conferences & Meetings <i>CalPELRA annual conference</i>	2,310	1,243	2,000	2,000	2,000	- 0%
60013	Auto Expense	161	359	300	300	300	- 0%
61001	Personnel Recruitments <i>Recruitment cost and CalOpps annual maintenance cost</i>	2,117	6,171	4,000	9,000	9,000	- 0%
61002	Training <i>San Mateo County Consortium and other Town-Wide training</i>	745	3,037	2,000	2,000	2,000	- 0%
61004	Employee Programs <i>Annual recognition event</i>	2,176	989	3,000	2,500	3,000	500 20%
Total Supplies & Services		7,509	11,997	11,900	16,400	17,470	1,070 7%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
HUMAN RESOURCES (11-141)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Contractual							
71010	Professional Consulting Services <i>Labor relation services, San Mateo County salary and benefits survey (BAERS), Contract coaching services</i>	31,573	37,167	30,000	30,000	33,000	3,000 10%
Total Contractual		31,573	37,167	30,000	30,000	33,000	3,000 10%
Total Non-Personnel Cost		39,082	49,164	41,900	46,400	50,470	4,070 9%
Total Human Resources		227,145	243,946	117,400	113,839	218,482	104,643 92%

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; and Debt Service for the 2015 Certificates of Participation Town Hall Renovation Project. Each of these activities has detailed budget pages.

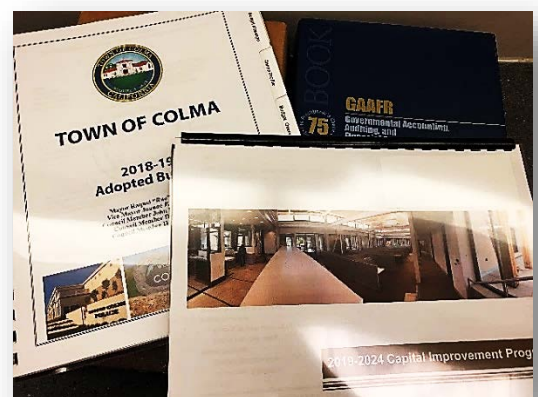
STAFFING

The Finance Division is staffed by two Accounting Technicians (1.8 FTE). The Division reports to the Administrative Services Director.

ACCOMPLISHMENTS/GOALS

During FY 2018-19, the Finance Division:

- Was instrumental in the Town receiving a clean audit for FY 2017-18.
- Received the Excellence in Budgeting Award from the California Society of Municipal Finance Officers (CSMFO) for the eighth time and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the eighth time, for the FY 2018-19 Adopted Budget.
- Completed a Five-Year Capital Improvement Plan.
- Completed review of Town's Unfunded Liability Strategy and implemented the 2018 Unfunded Liabilities Funding Strategy.
- Completion of an updated OPEB Actuarial Study (Retiree Medical & Dental).
- Created new funds for better transparency and future financial stability strategies.



For FY 2019-20, the Finance Division goals include:

- Continue to ensure the Town receives a clean audit for FY 2018-19.
- Coordinate with consultants in new revenue strategy.
- Evaluate new financial system upgrade.
- Review the Town's Reserve Policy and create additional reserves to ensure future financial stability, including the vehicle replacement funding goal and allocation strategy.
- Implement a new investment strategy.

PERFORMANCE MEASURES

Department Duties	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted
Accounts Payable checks issued	2,112	2,205	2,255	2,255
Federal 1099s issued for vendor payments	53	55	66	60
Payroll checks / direct deposits processed and issued	1,460	1,487	1,563	1,560
Annual payroll W-2s issued	75	77	77	77

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
FINANCE (11-150)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	438,500	516,357	504,550	509,271	561,407	52,136	10%
Department Revenues	-	-	-	-	-	-	n/a
General Fund Subsidy / (Tax)	438,500	516,357	504,550	509,271	561,407	52,136	10%

The Finance Department is part of the General Administration and is fully supported by general taxes and fees. The FY 2019-20 Finance Adopted Budget of \$561,407 is \$52,136 (or 10%) more than FY 2018-19 Estimated Actual. The increase of \$48,300 in Professional Consulting Services is primarily to augment staff during approved extended family leave. The \$52,200 budget for Supplemental Finance Support is offset by salary savings during the extended family leave. The Finance budget also includes contributions to pension trust and Accrued Leave Payout Reserve, as directed in the 2018 Unfunded Liabilities Funding Strategy.

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
FINANCE (11-150)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Salaries & Wages							
51002	Full-time Staff <i>Accounting Technician (1.8 FTE)</i>	146,149	161,279	166,500	168,922	154,098	(14,824) -9%
51003	Part-time Staff	593	-	-	-	-	- n/a
51004	Comp Time	1,853	2,164	1,500	3,236	2,000	(1,236) -38%
51008	Vacation/Sick/Comp Time Payoff <i>Annual vacation buyback and contribution to Accrued Leave Payout</i>	1,396	1,659	-	-	4,260	4,260 n/a
51009	Deferred Compensation	1,200	1,250	1,200	950	1,200	250 26%
Total Salaries & Wages		151,191	166,352	169,200	173,108	161,558	(11,550) -7%
Benefits							
52001	Pers Misc. Employees <i>Annual pension contribution to CalPERS and Pension Trust.</i>	25,425	30,064	31,300	31,684	45,420	13,736 43%
52007	Health	21,125	22,232	20,700	21,500	23,116	1,616 8%
52008	Dental	4,517	4,517	4,300	4,536	4,536	- 0%
52009	Life Insurance	132	132	300	132	132	- 0%
52011	Vision	602	610	1,000	624	624	- 0%
52014	Social Security - Employer	9,287	10,211	10,600	10,566	12,000	1,434 14%
52015	Medicare - Employer	2,172	2,388	2,500	2,471	3,000	529 21%
52017	Retirees Health	36,708	54,912	57,500	57,500	50,025	(7,475) -13%
52018	Retiree Dental	2,220	3,504	3,700	3,700	5,311	1,611 44%
Total Benefits		102,188	128,570	131,900	132,713	144,164	11,451 9%
Total Personnel Cost		253,379	294,922	301,100	305,821	305,722	(99) 0%
Supplies & Services							
60004	Computer Expenses & Services <i>Eden Finance; OpenGov Budget / Transparency Software</i>	29,736	49,248	44,000	44,000	45,700	1,700 4%
60005	Special Department Expense <i>Budget award application fees; Disability access payments to the State</i>	480	480	750	750	750	- 0%
60008	Dues & Publications <i>CA Municipal Treasurers Assn; Ca Society of Municipal Finance; Government Finance Officer Association</i>	265	110	300	300	535	235 78%
60010	Conferences & Meetings <i>CA Municipal Treasurers Assn; Ca Society of Municipal Finance</i>	1,045	1,682	4,000	4,000	4,000	- 0%
61002	Training	-	-	2,500	2,500	2,500	- 0%
61003	Tuition Reimbursement	1,000	-	-	-	-	- n/a
Total Supplies & Services		32,526	51,520	51,550	51,550	53,485	1,935 4%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
FINANCE (11-150)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Contractual							
70010	Auditing - Cardroom	42,864	44,670	46,500	46,500	46,500	- 0%
71001	Auditing - General	33,500	30,830	38,300	38,300	40,300	2,000 5%
71010	Professional Consulting Services <i>Accounting services; finance supplemental support.</i>	76,231	94,415	67,100	67,100	115,400	48,300 72%
Total Contractual		152,595	169,915	151,900	151,900	202,200	50,300 33%
Total Non-Personnel Cost		185,121	221,435	203,450	203,450	255,685	52,235 26%
Total Finance		438,500	516,357	504,550	509,271	561,407	52,136 10%

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 Town-wide communications support (basic cable television) for residents.

STAFFING

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

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
GENERAL SERVICES (11-151)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	908,078	1,004,608	1,085,700	1,084,750	1,209,650	124,900	12%
Department Revenues	(50,418)	(55,860)	(40,000)	(40,000)	(40,000)	-	0%
General Fund Subsidy / (Tax)	857,660	948,748	1,045,700	1,044,750	1,169,650	124,900	12%

The General Services expenditures are primarily subsidized by general taxes and fees. A small portion is offset by property claim reimbursements. The FY 2019-20 Adopted Budget of \$1,209,650 is \$124,900 (12%) greater than the 2018-19 Estimated Actual. The top three contributors are increases in insurance premium (\$88,800), cable cost to residents (\$29,000) and computer support (\$5,000).

REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
GENERAL SERVICES (11-151)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues							
37021 Insurance Reimbursements	50,418	55,860	40,000	40,000	40,000	-	0%
Property claim reimbursements							
Total Revenues	50,418	55,860	40,000	40,000	40,000	-	0%

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
GENERAL SERVICES (11-151)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Supplies & Services							
60004	Computer Expenses & Services <i>New software purchases; Printer ink cartridges; Stepform base and additional support (as required); Software license renewal</i>	79,658	91,234	96,000	90,000	95,000	5,000 6%
60005	Special Department Expense <i>Community outreach; Interior plant maintenance; First aid supplies; Drought mitigation</i>	2,963	3,099	4,000	6,000	5,000	(1,000) -17%
60011	Communications <i>Cell phone charges; Internet; Emergency Satellite Phones</i>	28,519	32,876	35,000	37,000	40,000	3,000 8%
60012	Utilities <i>PG&E; Cal Water; Daly City Water</i>	46,612	57,541	68,250	68,250	70,000	1,750 3%
60014	Equipment Rental <i>Postage and folidng machines; Town Hall copier</i>	19,711	17,129	25,000	20,000	20,000	- 0%
60033	Safety Grant Programs	5,943	8,868	8,000	8,000	6,000	(2,000) -25%
Total Supplies & Services		183,406	210,747	236,250	229,250	236,000	6,750 3%
Contractual							
71010	Professional Consulting Services <i>Managed Health Network (MHN); Section 125 Flex Plan Admin Cost</i>	2,690	2,690	3,350	3,000	3,350	350 12%
71031	Grants <i>Chamber Of Commerce</i>	40,000	30,000	25,000	25,000	25,000	- 0%
71034	Citywide Communication Support <i>Bulk Cable Services</i>	160,813	162,401	168,600	175,000	204,000	29,000 17%
74001	Liability Insurance <i>PLAN JPA - Liability, Property, Public Official Bonds; EIA - Workers' Comp; Driver Alliant - Earthquake and flood</i>	513,235	546,967	602,500	602,500	691,300	88,800 15%
74004	Claims Litigations	7,934	51,803	50,000	50,000	50,000	- 0%
Total Contractual		724,672	793,861	849,450	855,500	973,650	118,150 14%
Total Non-Personnel Cost		908,078	1,004,608	1,085,700	1,084,750	1,209,650	124,900 12%
Total General Services		908,078	1,004,608	1,085,700	1,084,750	1,209,650	124,900 12%

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

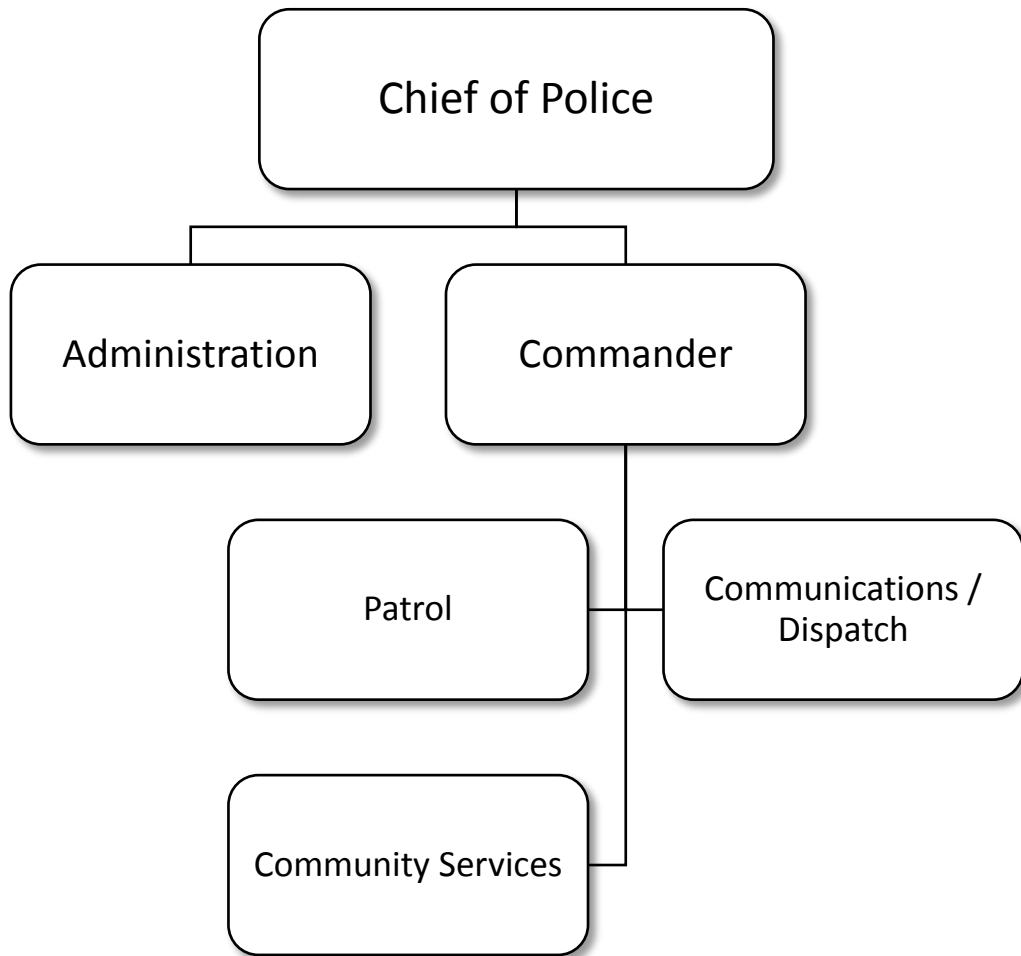
In 2014-15, the City Council established a Town Hall Renovation project budget of \$13 million. In September 2015, the Town completed the 2015 COP Financing to fund the \$18.0 million Town Hall Campus Renovation Project. The principal amount of the COP issuance was \$5.3 million and the amount deposited 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. The FY 2019-20 budget reflects the scheduled debt service and administrative fees.

				[a]	[b]	[b]-[a]	[b]/[a]-1
DEBT SERVICE - COP (43-620)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Contractual							
71010 Professional Consulting Services	3,400	1,600	3,600	5,400	3,400	(2,000)	-37%
75001 Principal	110,000	110,000	115,000	115,000	115,000	-	0%
75002 Interest	185,669	183,469	181,269	181,269	178,969	(2,300)	-1%
Total Contractual	299,069	295,069	299,869	301,669	297,369	(4,300)	-1%
Total Non-Personnel Cost	299,069	295,069	299,869	301,669	297,369	(4,300)	-1%
Total Debt Service - COP	299,069	295,069	299,869	301,669	297,369	(4,300)	-1%



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

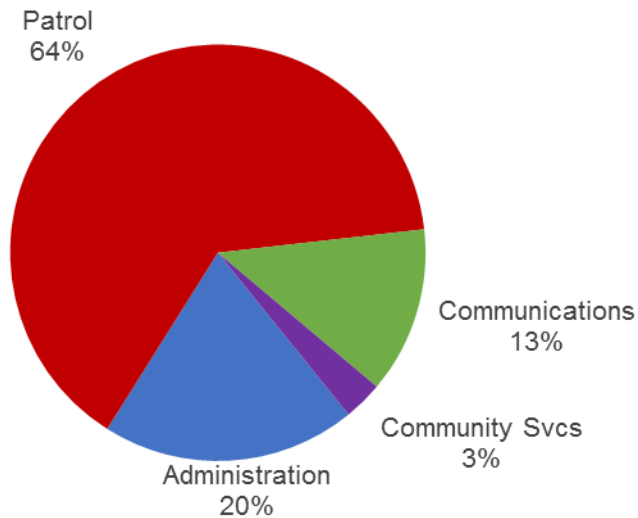
The Department is primarily supported by the General Fund, with the exception of the Community Services Officer (CSO) position which is funded by a SLESF grant from the State of California.

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.

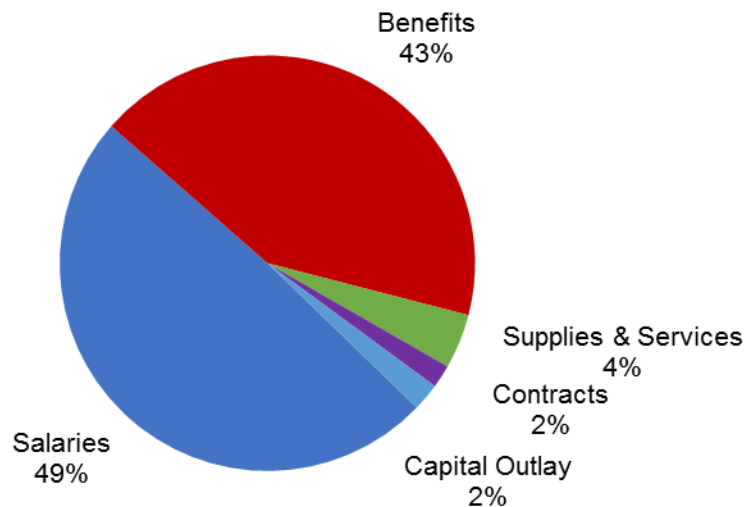


NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	744,814	746,314	83,700	93,569	48,151	1,716,548
220	PATROL	2,847,711	2,454,373	137,233	0	137,073	5,576,390
230	COMMUNICATIONS	512,589	402,938	143,250	62,000	1,000	1,121,777
240	COMMUNITY SVCS	168,029	90,799	5,400	0	0	264,228
TOTAL EXPENDITURES		4,273,143	3,694,424	369,583	155,569	186,224	8,678,943

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 2018-19, the Division:

- Participated in monthly youth outreach events in collaboration with the Recreation Department.
- Hosted Inner Perspectives for the ninth straight year.
- Participated in two Office of Emergency Services exercises to include an earthquake scenario.
- Engaged in community outreach and encouraged residents to sign up for SMC Alert.
- Participated in National Night Out in partnership with Target.
- Posted crime tips and important information on social media platforms.
- Presented the Chief's Award to the nominated employee.
- Hired two part-time Community Service Officers to supplement parking enforcement throughout the Town.



During 2019-20, The Division will:

- Continue to collaborate with the Recreation Department for youth outreach involvement.
- Continue to host Inner Perspectives, a countywide leadership course.
- Participate in the Office of Emergency Operations Center exercises for Town Staff in partnership with Office of Emergency Service.
- Host National Night Out.

PERFORMANCE MEASURES

Department Duties / Programs	2016-17 Actual	2017-18 Actual	2018-19 Estimates	2019-20 Adopted
Internal Commendations	15	12	11	15
Training Hours	1,949	1,725	1,661	1,400
Community Events (Entire Department)	74	96	119	100

BUDGET HIGHLIGHTS

	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	[a] 2018-19 Estimated	[b] 2019-20 Proposed	[b]-[a] Change in Budget \$	[b]/[a]-1 %
POLICE ADMIN (11-210)							
Department Expenditures	1,211,991	1,344,896	1,544,848	1,382,385	1,716,548	334,163	24%
Department Revenues	(125,053)	(137,599)	(132,110)	(177,032)	(166,032)	11,000	-6%
General Fund Subsidy / (Tax)	1,086,938	1,207,297	1,412,738	1,205,354	1,550,516	345,163	29%

The FY 2019-20 Police Adopted Budget of \$1,550,516 is \$345,163 (29%) more than the FY 2018-19 Estimated Actual. Of the \$345,163 difference, \$138,826 is in salaries and wages and \$159,123 is in benefits.

The \$138,826 increase in salaries and wages compared to FY 2018-19 Estimated Actuals accounts for the following:

- \$81,000 – The negotiated cost of living adjustment and retention pay effective April 7, 2019.
- \$82,000 – A full year's budget of the Detective Sergeant position. The FY 2018-19 Budget included a full-year of Detective Sergeant position in Department Code 11-210. The individual retired in January 2019. The replacement was an internal candidate, who was budgeted in Department Code 11-220. For administrative purposes, the promoted Detective Sergeant stayed in Department Code 11-220 during FY 2018-19. For FY 2019-20, the position will be recorded in Department Code 11-210.
- \$(29,000) – The FY 2018-19 budgeted the maximum vacation and sick leave payout for the retired Detective Sergeant. The employee elected to deplete most of his leave balances from the months of November through January, resulting in a \$44,000 budget savings in FY 2018-19. For FY 2019-20, the Town budgeted \$8,000 for employee entitled vacation buyback program and \$9,800 to be transferred to Accrued Leave Payout Reserve, which is part of the 2018 Unfunded Liabilities Funding Strategy.

The \$159,123 increase in benefits, when compared to FY 2018-19 Estimates Actuals, is primarily driven by rising CalPERS pension cost (\$347,400 contribution for FY 2019-20, \$108,000 more than FY 2018-19) and supplemental contribution to PARS Pension Trust as part of the 2018 Unfunded Liabilities Funding Strategy (\$44,000).

Collected fines, fees, and program/grant reimbursements offset operating expenditures in all functions within the Police Department. The FY 2018-19 Estimate of \$177,032 is \$44,922 more than the FY 2018-19 Budget because there were more activities and collection in vehicle code fines and penalties. The FY 2019-20 Budget of \$166,032 assumes the same level of enforcement activities.

REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE ADMIN (11-210)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues							
33001 Vehicle Code Fines	19,893	20,230	26,000	38,441	38,441	-	0%
33003 Vehicle Penalties	37,597	44,897	43,000	54,405	54,405	-	0%
35111 State Police Programs	12	15	10	10	10	-	0%
35112 P.O.S.T. Reimbursements	361	7,568	1,000	1,000	1,000	-	0%
35113 Inner Perspectives Revenues	11,250	11,700	11,000	11,000	11,000	-	0%
35121 County Grants	6,607	1,854	-	11,000	-	(11,000)	-100%
35123 State Grants	5,000	5,000	5,000	5,000	5,000	-	0%
36001 Cardroom Registration Fees	7,700	10,500	7,500	9,151	9,151	-	0%
36002 Cardroom Renewal Fees	12,150	13,615	10,000	14,405	14,405	-	0%
36321 Release Impound Vehicles	6,880	8,720	5,500	9,520	9,520	-	0%
36322 Citation Sign Off	370	60	800	800	800	-	0%
36323 Fingerprinting	8,090	7,350	15,500	15,500	15,500	-	0%
36324 Police Reports	1,615	1,310	800	800	800	-	0%
36331 Special Police Services	7,528	4,780	6,000	6,000	6,000	-	0%
Total Department Revenues	125,053	137,599	132,110	177,032	166,032	(11,000)	-6%

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE ADMIN (11-210)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Salaries & Wages							
51002 Full-time Staff <i>Chief of Police; Detective Sergeant; Detective Officer; Executive Assistance</i>	538,305	579,285	585,300	508,421	670,955	162,534	32%
51004 Comp Time	7,402	6,361	10,000	14,764	10,000	(4,764)	-32%
51005 Overtime	8,606	3,778	25,000	20,000	25,000	5,000	25%
51007 Holiday Pay	13,732	15,224	13,400	11,589	16,331	4,742	41%
51008 Vacation/Sick/Comp Time Payoff <i>Annual vacation buyback and contribution to Accrued Leave Payout Reserve</i>	7,081	3,540	99,200	46,814	17,728	(29,086)	-62%
51009 Deferred Compensation	4,800	5,000	4,800	4,400	4,800	400	9%
Total Salaries & Wages	579,926	613,188	737,700	605,988	744,814	138,826	23%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE ADMIN (11-210)				2018-19 Final	2019-20	Change in Budget	
				2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2019-20 Proposed
				Estimated	Proposed	\$	%
Benefits							
52001	Pers Misc. Employees	16,723	18,675	31,000	30,281	40,631	10,350 34%
	<i>Annual pension contribution to CalPERS and Pension Trust</i>						
52002	Pers Safety Employees	165,853	183,952	226,500	208,341	350,960	142,619 68%
	<i>Annual pension contribution to CalPERS and Pension Trust</i>						
52007	Health	111,762	109,927	91,900	82,534	80,641	(1,893) -2%
52008	Dental	9,034	9,034	9,600	9,072	9,072	- 0%
52009	Life Insurance	264	264	600	237	264	28 12%
52011	Vision	1,205	1,220	2,100	1,111	1,248	137 12%
52012	Health Club	987	1,128	1,700	1,081	1,692	611 57%
52013	Uniform	1,499	3,193	3,100	2,129	3,075	946 44%
52014	Social Security - Employer	29,623	30,793	29,800	28,837	42,000	13,163 46%
52015	Medicare - Employer	8,352	8,891	10,300	8,369	9,800	1,431 17%
52017	Retirees Health	134,424	198,696	202,300	202,300	187,072	(15,228) -8%
52018	Retiree Dental	8,124	12,684	12,900	12,900	19,859	6,959 54%
Total Benefits		487,850	578,457	621,800	587,191	746,314	159,123 27%
Total Personnel Cost		1,067,776	1,191,645	1,359,500	1,193,179	1,491,128	297,949 25%
Supplies & Services							
60003	Postage	1,518	1,261	2,000	1,700	1,700	- 0%
60004	Computer Expenses & Services	21,423	10,826	22,600	22,600	21,500	(1,100) -5%
	<i>IT expenses, maintenance fees, equipment purchases; Stepford extra hours; Sprint</i>						
60005	Special Department Expense	8,432	6,556	8,000	9,000	9,000	- 0%
	<i>File process; Cintas First Aid; Printing; Associated services</i>						
60008	Dues & Publications	3,596	4,720	5,000	5,000	5,000	- 0%
	<i>Local committees; Professional publications; Books and manuals</i>						
60010	Conferences & Meetings	2,304	2,108	3,000	3,000	3,000	- 0%
	<i>State & Local meetings/ conference, seminars, etc</i>						
60011	Communications	6,247	6,472	6,500	6,500	6,500	- 0%
61002	Training	3,074	5,269	4,000	4,000	4,000	- 0%
	<i>POST and non-POST training</i>						
61003	Tuition Reimbursement	-	-	1,000	2,000	2,000	- 0%
61005	Inner Perspectives Expenses	10,261	12,188	12,000	12,000	12,000	- 0%
63002	Investigations	13,126	22,553	17,500	16,400	17,000	600 4%
	<i>Sketches, backgrounds, detectives' travel, LC print cards, new employee background checks</i>						
63005	Property and Evidence	1,271	5,564	2,000	2,000	2,000	- 0%
Total Supplies & Services		71,252	77,517	83,600	84,200	83,700	(500) -1%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE ADMIN (11-210)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Contractual							
71011 Countywide Services Contracts <i>Narcotics Task Force; Crime Lab; First Chance; Animal Control; Office of Emergency Services</i>	72,963	75,734	84,928	89,186	93,569	4,383	5%
Total Contractual	72,963	75,734	84,928	89,186	93,569	4,383	5%
Capital Outlay							
60025 Vehicle Replacement (ISF)	-	-	15,120	15,120	46,951	31,831	211%
80001 Equipment Purchases <i>Miscellaneous Detective Equipments; Safety Equipments</i>	-	-	1,000	700	700	-	0%
80200 Furniture	-	-	700	-	500	500	n/a
Total Capital Outlay	-	-	16,820	15,820	48,151	32,331	204%
Total Non-Personnel Cost	144,215	153,251	185,348	189,206	225,420	36,214	19%
Total Police Admin	1,211,991	1,344,896	1,544,848	1,382,385	1,716,548	334,163	24%

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

DIVISION DESCRIPTION

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

STAFFING



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

ACCOMPLISHMENTS/GOALS

During FY 2018-19, the Division:

- Trained six members in Crisis Intervention bringing the department closer to 100%.
- Participated in a minimum of four community events per officer.
- Promoted two police officers to the rank of sergeant.
- Participated in the monthly countywide STEP program.

- Promoted one reserve police officer to a full-time police officer.

During FY 2019-20, the Division will:

- Continue to address quality-of-life issues related to the Town's residential neighborhoods 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.

PERFORMANCE MEASURES

Department Duties / Programs	2016-17 Actual	2017-18 Actual	2018-19 Estimates	2019-20 Adopted
Residential Patrols	2,204	2,313	2,350	2,350
Business Checks	988	818	713	725
Gang Task Force Hours	510	528	357	540

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (11-220)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	3,945,115	4,635,394	5,043,091	5,026,078	5,576,390	550,312	11%
Grant Revenues & Interest	(33,654)	(252)	(30)	(30)	-	30	-100%
(Use)/Add to Grant Reserve	30,195	(12,004)	(391)	(7,681)	(10,033)	(2,352)	31%
General Fund Subsidy / (Tax)	3,941,656	4,623,138	5,042,670	5,018,367	5,566,357	547,990	11%

In FY 2016-17, the Police Department received a \$30,000 grant from the Board of State and Community Corrections. The grant is intended for programs that would increase positive outcomes between law enforcement and the community. The programs include a contribution of \$10,000 to LifeMoves Homeless Outreach, \$10,000 dedicated towards Crisis Intervention Training; and \$10,000 dedicated towards youth outreach programs. The Department is projected to spend \$20,076 of the \$30,000 grant funding and will have \$10,033 left to utilize in FY 2019-20.

The FY 2019-20 Police Patrol Division Budget is \$5,576,390, a \$550,312 increase from the FY 2018-19 Estimated Actuals. The changes are primarily in the Personnel Cost categories.

- Increase of \$233,316 in salaries and other compensation in accordance with the negotiated MOU;
- Reduction of \$(26,369) in Vacation/Sick/Comp Time Payoff as a result of retirement budgeted in FY 2018-19 but not in FY 2019-20. For FY 2019-20, the Town budgeted \$20,000 for the employee vacation buyback program and \$29,470 to be transferred to Accrued Leave Payout Reserve, which is part of the 2018 Unfunded Liabilities Funding Strategy;

- Increase of \$239,060 in pension contribution to CalPERS and to PARS Pension Trust; and
- Increase of \$61,391 in healthcare costs as it is related to the change in medical coverage offered by CalPERS.

The Vehicle Replacement allocation (Account 60025) increased by \$78,693 to ensure there is adequate funding set aside for future vehicle replacement. Overall contributions to the Vehicle Replacement Fund (Fund 61) has increased to \$250,000 in FY 2019-20. This is based on the replacement projection completed as part of the 2019-2024 Five-Year Capital Improvement Plan. The funding strategy of the Vehicle Replacement Fund will be reviewed in FY 2019-20, as part of the Finance Department's goals.

REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (11-220)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Special Grants							
35111	State Police Programs <i>Board of State and Community Correction (BSCC) Grant.</i>	30,175	-	-	-	-	- n/a
35123	State Grants	-	-	-	-	-	- n/a
34001	Interest On Investments	20	252	30	30	-	(30) -100%
35122	Federal Grants	3,459	-	-	-	-	- n/a
Total Special Grants		33,654	252	30	30	-	(30) -100%

EXPENDITURE DETAIL

					[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (11-220)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %	
Salaries & Wages								
51002	Full-time Staff <i>Commander; Police Sergeants (4.0 FTE); Police Officer (11.0 FTE)</i>	1,780,696	1,976,175	2,167,900	2,130,037	2,339,730	209,693	10%
51003	Part-time Staff	-	6,214	63,300	71,432	72,574	1,142	2%
51004	Comp Time	33,928	38,014	45,000	38,000	45,000	7,000	18%
51005	Overtime	155,408	178,552	210,000	203,603	210,000	6,397	3%
51006	Workers Comp, Disability & 4850	36,885	33,104	-	839	-	(839)	-100%
51007	Holiday	100,677	109,402	103,500	101,114	112,137	11,023	11%
51008	Vacation/Sick/Comp Time Payoff <i>Annual vacation buyback and contribution to Accrued Leave Payout Reserve</i>	30,946	30,927	78,400	75,839	49,470	(26,369)	-35%
51009	Deferred Compensation	16,050	18,450	19,200	17,900	16,800	(1,100)	-6%
Total Salaries & Wages		2,154,590	2,390,838	2,687,300	2,638,764	2,845,711	206,947	8%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
POLICE PATROL (11-220)		Actual	Actual	Budget	Estimated	Proposed	\$ %
Benefits							
52002	Pers Safety Employees <i>Annual pension contribution to CalPERS and Pension Trust</i>	663,648	754,103	817,400	832,739	1,071,799	239,060 29%
52007	Health	296,624	326,551	318,400	329,382	390,773	61,391 19%
52008	Dental	35,005	35,758	34,300	36,288	36,288	- 0%
52009	Life Insurance	1,018	1,040	2,400	1,056	1,056	- 0%
52011	Vision	4,669	4,829	8,300	4,992	4,992	- 0%
52012	Health Club	1,943	3,120	3,390	2,565	2,256	(309) -12%
52013	Uniform	7,431	16,777	18,500	16,320	17,428	1,108 7%
52014	Social Security - Employer	119,964	127,857	129,400	135,766	164,339	28,573 21%
52015	Medicare - Employer	30,689	34,285	38,800	37,439	38,434	995 3%
52017	Retirees Health	472,824	706,056	749,400	749,400	652,349	(97,051) -13%
52018	Retiree Dental	28,596	45,060	47,800	47,800	69,252	21,452 45%
52019	Retirement Health Savings	309	1,249	1,200	1,777	5,407	3,630 204%
Total Benefits		1,662,720	2,056,685	2,169,290	2,195,523	2,454,373	258,850 12%
Total Personnel Cost		3,817,310	4,447,523	4,856,590	4,834,287	5,300,084	465,797 10%
Supplies & Services							
60005	Special Department Expense <i>Cell phones; Evidence; Safety equipment; Video equipment; Film; Range supplies; Fire arms related supplies; Miscellaneous supplies</i>	28,808	23,747	24,000	24,000	27,500	3,500 15%
60008	Dues & Publications <i>PESA; Juv Ofc; CPOA; TMA; Official magazines / books, business cards</i>	1,097	1,009	1,000	1,000	1,000	- 0%
60010	Conferences & Meetings <i>State & local meetings; conference, seminars, etc</i>	518	658	700	700	700	- 0%
60013	Auto Expense <i>Fuel, tires, vehicle repairs, vehicle equipment, car wash, towing</i>	64,289	93,379	65,000	65,000	65,000	- 0%
61002	Training <i>POST & non-POST training, special enforcement, terrorism training</i>	11,938	31,154	25,000	25,000	25,000	- 0%
63001	Booking <i>Citation processing</i>	2,827	2,966	9,000	8,000	8,000	- 0%
63002	Investigations <i>Travel, sketches, equipment rental for patrol-related investigations, code enforcement</i>	211	-	2,000	2,000	2,000	- 0%
Total Supplies & Services		109,688	152,913	126,700	125,700	129,200	3,500 3%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (11-220)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Capital Outlay							
60025 Vehicle Replacement (ISF)	-	-	37,380	37,380	116,073	78,693	211%
80001 Equipment Purchases <i>Weapon replacement/purchase, large tools and patrol equipment</i>	14,658	22,702	22,000	21,000	21,000	-	0%
Total Capital Outlay	14,658	22,702	59,380	58,380	137,073	78,693	135%
Total Non-Personnel Cost	124,346	175,615	186,080	184,080	266,273	82,193	45%

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (27-220)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Board of State and Community Corrections (BSCC) Grant							
51005 Overtime <i>Patrol support in youth outreach program</i>	-	358	-	3,300	6,000	2,700	82%
52002 Pers Safety Employees	-	55	-	500	-	(500)	-100%
52007 Health	-	116	-	600	-	(600)	-100%
52014 Social Security - Employer	-	22	-	200	-	(200)	-100%
52015 Medicare - Employer	-	5	-	60	-	(60)	-100%
60005 Special Department Expense <i>LifeMoves Homeless Outreach (\$10,000 in 2017/18), Youth Outreach</i>	-	10,000	421	421	1,308	887	211%
61002 Training <i>Crisis Intervention Training</i>	-	1,700	-	2,630	2,725	95	4%
Total BSCC Grant Expenditures	-	12,256	421	7,711	10,033	2,322	30%

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE PATROL (29-220)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
State of California Office of Traffic Safety Grant							
51005 Overtime <i>Patrol support to provide awareness to public on preventative traffic related deaths and injuries</i>	3,459	-	-	-	-	-	n/a
Total State OTS Grant	3,459	-	-	-	-	-	n/a

Total Grant Spending	3,459	12,256	421	7,711	10,033	2,322	30%
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Total Police Patrol	3,945,115	4,635,394	5,043,091	5,026,078	5,576,390	550,312	11%
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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, including 9-1-1.

STAFFING

The positions in this Division are one Dispatch Records Supervisor, three Dispatchers and Per Diem Dispatchers (equivalent to 0.2 FTE).

ACCOMPLISHMENTS/GOALS

During FY 2018-19, the Division:

- Attended RIMS Conference.
- Participated in four community events per dispatcher.
- Completed monthly Department of Justice (DOJ) audits.
- Honored entire Dispatch team for receiving Dispatcher of The Year Award.
- Completed department-wide California Law Enforcement Telecommunication System (CLETS) re-certification.

During FY 2019-20, the Division will:

- Attend the Records Supervisor Seminar.
- Attend the Public Safety Records Management (RIMS) conference.
- Participate in four community events.
- Complete all DOJ audits.
- Manage parking permit program.



PERFORMANCE MEASURES

Department Duties / Programs	2016-17 Actual	2017-18 Actual	2018-19 Estimates	2019-20 Adopted
Successful Audits Completed	3	1	1	2
Warrants Entered	356	551	465	400
Calls for Services	4,326	4,870	5,491	5,000

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
PD DISPATCH (11-230)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	880,709	956,379	1,030,350	987,376	1,121,777	134,401	14%
Department Revenues	-	-	-	-	-	-	n/a
General Fund Subsidy / (Tax)	880,709	956,379	1,030,350	987,376	1,121,777	134,401	14%

The FY 2019-20 Adopted Budget for Police Communication Division is \$1,121,777, which is \$134,401 more than the FY 2018-19 Estimated Actual. The entire increase is within the Personnel Cost categories. The Department held the line for all non-personnel expenditures.

- \$60,132 – salaries and other compensation in accordance with the negotiated MOU;
- \$10,578 – vacation/sick/comp time payout includes \$4,000 for employee entitled vacation buyback program and \$6,578 to be transferred to Accrued Leave Payout Reserve, which is part of the 2018 Unfunded Liabilities Funding Strategy;
- \$39,014 – rising pension contributions to CalPERS and \$34,400 into the PARS Pension Trust, as part of the 2018 Unfunded Liabilities Funding Strategy; and
- \$13,901 – healthcare cost increase as a result of changes to the medical insurance plans offered by CalPERS.

EXPENDITURE DETAIL

					[a]	[b]	[b]-[a]	[b]/[a]-1
PD DISPATCH (11-230)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
		Actual	Actual	Budget	Estimated	Proposed	\$	%
Salaries & Wages								
51002	Full-time Staff <i>Dispatch Supervisor; Full-Time Dispatcher (3.0 FTE)</i>	367,116	383,448	396,900	368,881	429,013	60,132	16%
51003	Part-time Staff <i>Per Diem Dispatcher (0.2 FTE)</i>	6,588	9,204	9,000	31,000	18,530	(12,470)	-40%
51004	Comp Time	4,581	7,773	6,500	8,955	6,500	(2,455)	-27%
51005	Overtime	19,047	29,524	32,000	47,072	32,000	(15,072)	-32%
51006	Workers Comp, Disability & 4850	-	-	27,000	-	-	-	n/a
51008	Vacation/Sick/Comp Time Payoff <i>Annual vacation buyback and contribution to Accrued Leave Payout Reserve</i>	1,015	3,056	500	-	10,578	10,578	n/a
51009	Deferred Compensation	2,700	2,900	4,800	1,700	4,800	3,100	182%
51019	Cad Admin. Incentive Pay	9,865	9,581	10,100	8,830	11,168	2,338	26%
51020	Cash In Lieu - Medical	250	-	-	-	-	-	n/a
Total Salaries & Wages		411,162	445,486	486,800	466,438	512,589	46,151	10%
Benefits								
52001	Pers Misc. Employees <i>Annual pension contribution to CalPERS and Pension Trust</i>	64,157	70,489	56,000	54,490	93,504	39,014	72%
52007	Health	72,069	75,613	76,200	82,985	96,886	13,901	17%
52008	Dental	9,034	8,845	15,000	11,340	9,072	(2,268)	-20%
52009	Life Insurance	259	253	1,000	330	264	(66)	-20%
52011	Vision	1,230	1,194	3,600	1,560	1,248	(312)	-20%
52013	Uniform	1,292	3,099	3,100	2,086	3,099	1,013	49%
52014	Social Security - Employer	25,523	27,726	28,900	27,136	29,442	2,306	8%
52015	Medicare - Employer	5,969	6,485	6,900	6,508	6,886	378	6%
52017	Retirees Health	95,640	134,952	137,200	137,200	145,602	8,402	6%
52018	Retiree Dental	5,784	8,616	8,800	8,800	15,457	6,657	76%
52019	Retirement Health Savings	-	632	600	1,042	1,478	436	42%
Total Benefits		280,957	337,904	337,300	333,477	402,938	69,461	21%
Total Personnel Cost		692,119	783,390	824,100	799,915	915,527	115,612	14%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
PD DISPATCH (11-230)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Supplies & Services							
60002	Office Supplies <i>Department wide account; Document destruction</i>	8,304	7,622	8,300	8,300	8,300	- 0%
60004	Computer Expenses & Services <i>CAD/RMS Maintenance</i>	16,801	19,463	27,500	27,500	27,500	- 0%
60005	Special Department Expense <i>Records purge; Special department needs; Minor equipment repair/ replacement</i>	795	1,925	2,000	2,000	2,000	- 0%
60008	Dues & Publications <i>Communication Managers, Official Manuals Books</i>	285	185	250	250	250	- 0%
60010	Conferences & Meetings <i>Sun Ridge Conference, local meetings and conferences</i>	2,280	320	2,000	2,000	2,000	- 0%
60011	Communications <i>Contract cost for SSFPD dispatch services, radio repair/maintenance</i>	106,301	91,800	100,000	100,000	100,000	- 0%
61002	Training <i>POST and Non-POST trainings and updates</i>	5,025	3,871	3,200	3,200	3,200	- 0%
Total Supplies & Services		139,791	125,186	143,250	143,250	143,250	- 0%
Contractual							
72003	Equipment Maintenance <i>Message switch; Portable radios; Copier; TEA (radio console, Lawnet)</i>	48,799	47,803	62,000	62,000	62,000	- 0%
Total Contractual		48,799	47,803	62,000	62,000	62,000	- 0%
Capital Outlay							
80001	Equipment Purchases	-	-	500	500	500	- 0%
80200	Furniture	-	-	500	500	500	- 0%
Total Capital Outlay		-	-	1,000	1,000	1,000	- 0%
Total Non-Personnel Cost		188,590	172,989	206,250	206,250	206,250	- 0%
Total PD Dispatch		880,709	956,379	1,030,350	987,376	1,121,777	134,401 14%

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 FTE CSO.

ACCOMPLISHMENTS/GOALS

During FY 2018-19, the Division:

- Hired a second part-time CSO to help supplement parking enforcement.
- Participated in a minimum of four community events.
- Addressed parking and other quality of life issues in the Town's residential neighborhoods.
- Managed Property/Evidence room.
- Participated in restricted parking ordinance meetings in collaboration with Public Works.
- Attended California Association for Property & Evidence (CAPE) Seminar.
- Attended International Association for Property & Evidence (IAPE) Training.

During FY 2019-20, the Division will:

- Manage the Property/Evidence room.
- Continue evidence purging.
- Participate in four community events.
- Continue Live Scan fingerprinting.
- Manage radar/message board.



PERFORMANCE MEASURES

Department Duties / Programs	2016-17 Actual	2017-18 Actual	2018-19 Estimates	2019-20 Adopted
Live Scan Fingerprinting	310	406	310	320
Car Seats Installed	15	7	5	10
Evidence Received and Logged	2,343	2,858	3,618	3,700
Evidence Purged	452	1,058	1,987	1,500

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
PD CSO (29-240)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	124,196	146,338	208,800	207,187	264,228	57,041	28%
Department Revenues	(131,109)	(141,399)	(100,400)	(130,400)	(130,600)	(200)	0%
(Use)/Add to Grant Reserve	27,673	25,601	(77,000)	(45,387)	(97,439)	(52,052)	115%
General Fund Subsidy / (Tax)	20,760	30,540	31,400	31,400	36,189	4,789	15%

Operating expenditures in the Colma Community Services Division is fully funded by the Citizens Option for Public Safety (COPS) grant. The unfunded liability portion is funded by general fund taxes and fees. For FY 2019-20 Adopted Budget, the contribution to address unfunded liabilities includes \$1,174 towards Accrued Leave Payout Reserve, \$6,269 towards PARS Pension Trust, and \$28,746 towards PARS OPEB Trust.

The projected annual allocation, as calculated by the California State Controller's Office is \$100,000 for basic COPS grant and a supplemental \$30,000 for Multi-Agency Juvenile Justice Program.

The FY 2019-20 Adopted Budget for Police Community Services Division is \$264,228, a \$68,723 increase from FY 2018-19 Estimated Actual. This increase is primarily in the projected pension contribution to CalPERS (\$30,859). The FY 2019-20 Adopted Budget also includes wage increases per City Council approved Cost of Living Adjustment and General Fund contribution towards unfunded liabilities,

REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
PD CSO (29-240)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues							
35111 State Police Programs <i>Citizens Option for Public Safety (COPS)</i>	130,086	139,416	100,000	130,000	130,000	-	0%
34001 Interest On Investments	1,023	1,983	400	400	600	200	50%
Total Revenues	131,109	141,399	100,400	130,400	130,600	200	0%

EXPENDITURE DETAIL

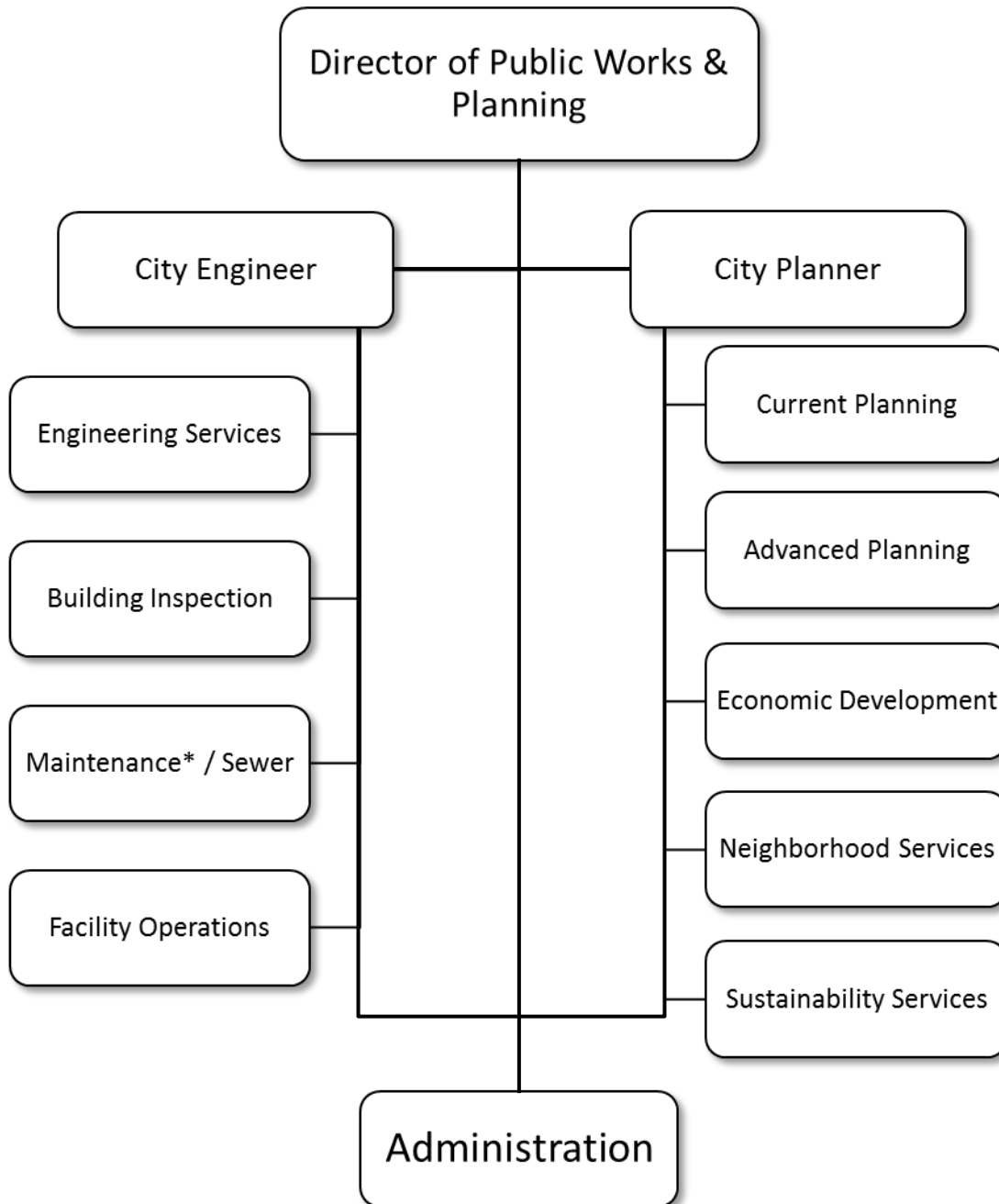
				[a]	[b]	[b]-[a]	[b]/[a]-1
PD CSO (29-240)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Salaries & Wages							
51002 Full-time Staff	66,451	74,620	85,400	84,870	93,204	8,334	10%
51003 Part-time Staff	-	5,692	33,500	31,000	35,936	4,936	16%
51004 Comp Time	57	-	500	500	-	(500)	-100%
51005 Overtime	1,441	949	1,500	1,204	1,500	296	25%
51009 Deferred Compensation	1,000	1,100	1,200	1,250	1,200	(50)	-4%
Total Salaries & Wages	68,949	82,361	122,100	118,824	131,840	13,016	11%
Benefits							
52001 Pers Misc. Employees <i>Annual pension contribution to CalPERS</i>	13,372	6,677	27,400	26,618	57,477	30,859	116%
52007 Health	10,638	10,786	11,000	12,179	13,667	1,488	12%
52008 Dental	2,258	2,258	2,100	2,268	2,268	-	0%
52009 Life Insurance	66	66	100	67	66	(1)	-1%
52011 Vision	301	305	500	312	312	-	0%
52014 Social Security - Employer	4,194	5,027	7,800	7,796	13,785	5,989	77%
52015 Medicare - Employer	981	1,176	1,800	1,823	3,224	1,401	77%
Total Benefits	31,810	26,295	50,700	51,063	90,799	39,736	78%
Total Personnel Cost	100,759	108,656	172,800	169,887	222,639	52,752	31%
Supplies & Services							
60005 Special Department Expense <i>CSO Supplies and equipment</i>	1,161	2,858	1,700	3,000	2,500	(500)	-17%
60013 Auto Expense <i>Fuel; minor vehicle repair; vehicle</i>	1,516	1,746	1,900	1,900	1,900	-	0%
61002 Training <i>CSO Training</i>	-	2,538	1,000	1,000	1,000	-	0%
Total Supplies & Services	2,677	7,142	4,600	5,900	5,400	(500)	-8%
Total Non-Personnel Cost	2,677	7,142	4,600	5,900	5,400	(500)	-8%

				[a]	[b]	[b]-[a]	[b]/[a]-1
PD CSO (11-240)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
General Fund Portion							
51008 Vacation/Sick/Comp Time Payoff <i>Annual contribution to Accrued Leave Payout Reserve</i>	-	-	-	-	1,174	1,174	n/a
52001 Pers Misc. Employees <i>Annual pension contribution to Pension Trust</i>	-	-	-	-	6,269	6,269	n/a
52017 Retirees Health	19,572	28,704	29,500	29,500	25,987	(3,513)	-12%
52018 Retiree Dental	1,188	1,836	1,900	1,900	2,759	859	45%
Total General Fund Portion	20,760	30,540	31,400	31,400	36,189	4,789	15%
Total PD CSO	124,196	146,338	208,800	207,187	264,228	57,041	28%



Public Works & Planning

Public Works & Planning Department



* City Manager has oversight over the 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

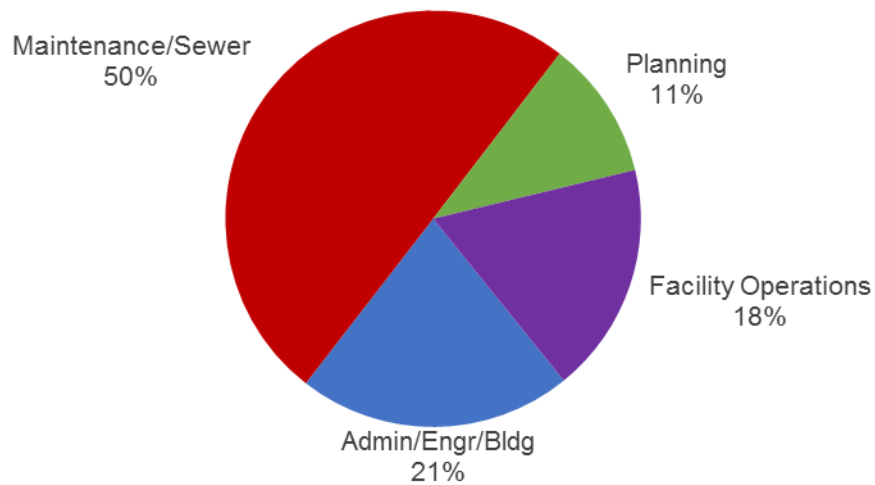
The Public Works & Planning Department consists of the following Divisions: Administration / Engineering / Building, Maintenance/Sewer (which includes contracts for landscape and custodial services) and Planning.

Contract technical professionals and three Town employees provide Public Works and Planning services. Department responsibilities include the development and implementation of the Town's Five-Year Capital Improvement Program (CIP); administration and implementation of solid waste recycling and National Pollutant Discharge Elimination System (NPDES) regulations; administration of private land development and building permits; maintenance of all Town-owned facilities and infrastructure; current and advanced planning; and neighborhood and sustainability services.

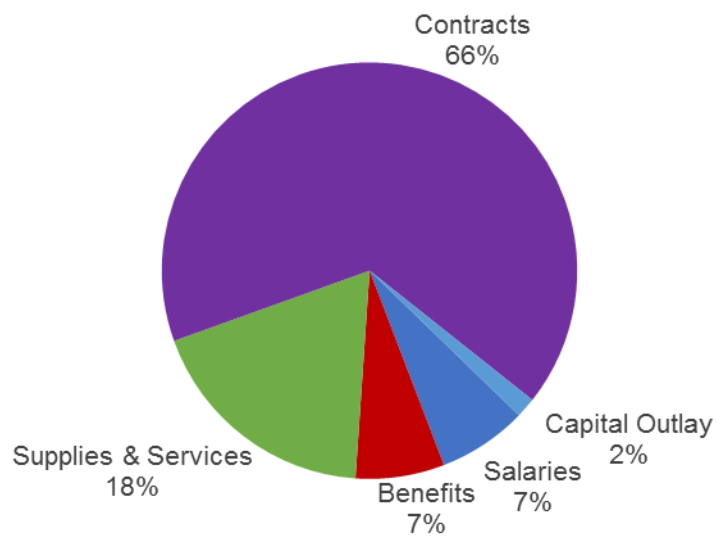
The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works and Planning; administer local, state, and federal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

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
310	ADMIN/ENGR/BLDG	0	0	10,500	971,900	0	982,400
320	MAINTENANCE/SEWER	319,709	318,768	12,500	1,575,900	71,856	2,298,733
410	PLANNING	0	0	0	497,420	0	497,420
800'S	FACILITY OPERATIONS	0	0	825,775	0	0	825,775
TOTAL EXPENDITURES		319,709	318,768	848,775	3,045,220	71,856	4,604,328

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 supported by fees.



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 FY 2018-19, the Division:

- Completed the Systemic Safety Analysis Report, (SSAR).
- Applied for and was granted at no charge two Electric Vehicle Fast Charge stations at the new Town Hall.
- 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).
- Completed the Town Hall Campus Renovation project.
- Continued work on the Serramonte Boulevard and Collins Avenue Master Plan.
- Installed new Access Control and video monitoring systems at Town Hall and the Colma Police Station.
- Continued work and public outreach for the design of the Mission Road Pedestrian and Bicycle Improvement project. A portion of the project is funded through the Transportation Livable Communities (TLC), Green Infrastructure and Safe Routes to School grants.
- Partnered with the Finance Department and the City Manager's Office in the development of the new 2019-2024 Five-Year Capital Improvement Plan.
- Participated in establishing and the approval of new cost of service fees for Public Works, Building and Planning Departments.
- Participated in outreach events (2 to 3 times a year each) for the Auto retailers, Cemeteries, and retailers.
- Provided inspection duties for the B Street development, Veterans Housing Project, Woodlawn Mausoleum project, Olivet Funeral Home, Golden Hill Funeral Home, etc.
- Completed the construction and installation of the Sterling Park Playground.
- Selected consulting firm for the El Camino Real Bicycle and Pedestrian Enhancement Master Plan.
- Continued work on Parking improvement strategies throughout the Town.
- Sent out RFP for landscaping services.
- Continued work and completing of the Sanitary Sewer plan analyzing existing conditions and modeling the system for future expansion.
- 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 and participation on the viability of a recycled water system for the Town and its cemeteries.

For FY 2019-20, the Division will:

- Complete road rehabilitation as part of the annual rehabilitation and preventative Roadway Maintenance Program, 300 Block of F Street.
- Continue work and community outreach for the El Camino Real Bicycle and Pedestrian Master Plan.
- Start the study for the Lawndale Avenue and El Camino Real Landscaping CIP project.
- Continue work and completion of the plans and specification for the Mission Road Bicycle and Pedestrian Improvement Project.
- Continue work in sustainable programs, including the introduction of the Municipal Regional Permit Green Infrastructure goals and mandates.

- Continue the residential and commercial solid waste and recycle outreach program, regarding best management 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.
- Manage the Town-wide Systemic Safety Study, funded through the SSARP grant funds.
- Continue work in securing grant funding for the various Town transportation and roadway improvement projects.
- Manage and complete the Serramonte/Collins Master Plan study.
- Participate in community 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.
- Continue work considering the benefits of a Street light lighting District and taking over the Colma lighting District.
- Review and establish steps in revising the current Sanitary Sewer Contracts with City of South San Francisco (SSF) and North San Mateo County Sanitation District (NSMCSD).
- Establish an equipment/appliance replacement fund.
- Start study on the Sterling Park Residential Street Light Replacement CIP Plan.
- Upgrades to Creekside Villas, exterior paint, minor exterior repairs, new landscaping features.

PERFORMANCE MEASURE

Department Duties / Program	2016-17 Actual	2017-18 Actual	2018-19 Estimates	2019-20 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	15	15	15
Capital Projects (Annual Cost / Number of projects)	\$1.81 M / 7	\$ 6.5 M / 8	\$ 8.4 M / 11	\$ 1.24 M / 11

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
ENGINEERING & BUILDING (11-310)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	1,004,928	851,234	992,200	956,200	982,400	26,200	3%
Department Revenues	(237,298)	(203,800)	(77,000)	(86,000)	(120,400)	(34,400)	40%
General Fund Subsidy / (Tax)	767,630	647,434	915,200	870,200	862,000	(8,200)	-1%

The Public Works Engineering and Building Division collects permit revenues for plan review and building inspection services. The Department completed a comprehensive cost of service study for planning, building and engineering services, which resulted in new permit and inspection fees and charges. The increased permit fees, charges and hourly rates are the reason for the increase in projected FY 2019-20 departmental revenues of \$34,400 to \$120,400.

For operating expenditures, the Division's FY 2019-20 Adopted Budget is \$982,400, which is \$26,200 more than FY 2018-19 Estimated Actual. Although the Town's contract with CSG Consultants has a built-in 3% annual escalation, The Division's budget is lesser than the FY 2018-19 Final Budget. In essence, the Division held the line in the overall operation.

REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
ENGINEERING & BUILDING (11-310)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues							
32001 Building Permits	52,530	115,616	37,000	35,000	33,000	(2,000)	-6%
32002 Building Plan Checking	76,688	23,697	15,000	25,000	42,000	17,000	68%
32003 Engineering Plan & Map Checking	492	14,474	5,000	2,000	3,400	1,400	70%
32004 Engineering Permits Inspections	11,357	37,184	10,000	8,000	15,000	7,000	88%
32011 Grading Permits	96,231	12,829	10,000	16,000	27,000	11,000	69%
Total Department Revenues	237,298	203,800	77,000	86,000	120,400	34,400	40%

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
ENGINEERING & BUILDING (11-310)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Supplies & Services							
60001	Public Notices & Advertisements	777	497	1,500	500	500	- 0%
60005	Special Department Expense	2,401	1,492	6,000	4,000	4,000	- 0%
60008	Dues & Publications <i>International Code Council building code publication; dues for various engineering and building associations</i>	129	129	1,700	200	3,000	2,800 1400%
60010	Conferences & Meetings <i>San Mateo County engineering officers meeting, Storm water program (NPDES) meetings, League of California Cities, and other local Engineering/Building conferences</i>	10	564	3,000	1,500	3,000	1,500 100%
Total Supplies & Services		3,317	2,682	12,200	6,200	10,500	4,300 69%
Contractual							
71005	Professional Engineering Svc - General <i>Engineering Staff Augmentation; Department Administration</i>	762,444	612,448	730,000	730,000	751,900	21,900 3%
71006	Professional Bldg/Inspection Services <i>Building staff augmentation; Admin/permit counter services</i>	205,993	188,073	190,000	160,000	170,000	10,000 6%
71010	Professional Consulting Services <i>Engineering design and plan review</i>	33,174	48,031	60,000	60,000	50,000	(10,000) -17%
Total Contractual		1,001,611	848,552	980,000	950,000	971,900	21,900 2%
Total Non-Personnel Cost		1,004,928	851,234	992,200	956,200	982,400	26,200 3%
Total Engineering & Building		1,004,928	851,234	992,200	956,200	982,400	26,200 3%

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 FY 2018-19, the Division:

- Reviewed permits and monitored Right-of-Way encroachments permit activity.
- Completed annual survey and documentation of the integrity of the Town's sidewalk and roadways.
- Work with Property Manager at Creekside Villas inventorying and programing repairs and upgrades to the interior finishes and appliances.
- Continued upgrading the various street signs and pavement markings.
- Continued to meet the State Boards Municipal Regional Permit's goals by reducing trash and debris in the waterways, 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.
- Continued mentoring and elevating the roles and responsibilities of the Maintenance Technicians.
- Aggressively worked with the Town's landscape contractor to conserve water use.
- Helped create the request for proposal for a new Town Landscape Maintenance firm.
- Inspected commercial facilities regarding operation and maintenance of stormwater facilities and FOG (Fats, Oil and Grease) compliance, annual commercial stormwater inspection.
- Inspected and certified all Town-owned backflow devices.
- Surveyed and tagged Town-owned trees within the facilities and Right-of-Way (ROW).



- Swept all residential streets once a month and commercial streets along with El Camino Real (State route 82) twice a month.
- Established a new Street Sweeping Schedule and no parking zones on various streets.

For FY 2019-20, the Division goals include:

- Make needed repairs and upgrades at the various Town-owned facilities.
- Perform preventative maintenance of equipment and appliances in Town facilities.
- Mentor and elevate the roles and responsibilities of the Maintenance Technicians.
- Oversee maintenance and repairs in Town street projects.
- Continue incorporating new green infrastructure practices into day to day activities.
- Meet the State Boards Municipal Regional Permit's (MRP) goals by reducing trash and debris in the right-of-ways and waterways, maintaining designated trash management areas throughout the various commercial districts.
- Provide stormwater inspection services for commercial business throughout the Town.
- Continue to process day to day work and prioritize projects through the Public Works ticketing system.
- Annually inspect and certify all Town-owned backflow devices.
- Oversee enhancements and minor repairs at the various Town facilities. Continue work in maintaining tree programs.
- Send out a Request for Proposal for Tree maintenance services, Town-wide.
- Manage Town trees and log into Geographic Information System.
- Continue work on upgrading all Town street signage to meet State standards.
- Perform minor construction and painting projects, as needed.

PERFORMANCE MEASURE

Department Duties / Program	2016-17 Actual	2017-18 Actual	2018-19 Estimates	2019-20 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	100%	100%	100%	100%

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
PUBLIC WORKS MAINTENANCE (11-320)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	1,576,946	1,839,601	2,087,170	2,086,959	2,298,733	211,774	10%
General Fund Dept Revenues	(741,229)	(769,535)	(50,000)	(50,000)	(50,000)	-	0%
Sewer Fund Dept Revenues	-	-	(819,500)	(819,500)	(894,000)	(74,500)	9%
(Use)/Add to Gas Tax Reserve	(23,248)	(29,684)	(25,000)	(25,000)	(30,000)	(5,000)	20%
General Fund Subsidy / (Tax)	812,469	1,040,382	1,192,670	1,192,459	1,324,733	132,274	11%

The Public Works Maintenance operations are supported by four sources of revenues:

- \$50,000 per year from San Mateo County Flood Control District to reimburse the Town for maintenance of the creek near the South San Francisco BART Station. This is a multi-year reimbursement agreement.
- \$30,000 from Gas Tax to pay for Traffic Signals & Street Light maintenance, as allowed by the grant.
- \$894,400 from sewer fees collected from Town residents and businesses. The fees collected are passed along to the City of Daly City and South San Francisco. Prior to FY 2018-19, sewer fees were collected and recorded in the General Fund. The City Council approved the separation of the sewer operations from the General Fund and created a Sewer Operating Fund (81) and Sewer Capital Fund (82). Since the sewer fees are pass through, the Town's General Fund pays for sewer maintenance and capital programs.
- \$1,324,733 from General Fund taxes and other revenues.

The FY 2019-20 Adopted Budget for the Public Works Maintenance Division is \$2,298,733, which is 10% or \$211,774 more than the FY 2018-19 Estimated Actuals.

- \$43,688 increase in Personnel Cost as it's related to City Council approved Cost of Living Adjustment and contributions to PARS Pension Trust, Accrued Leave Payout Reserve and PARS OPEB Trust per the 2018 Unfunded Liabilities Funding Strategy.
- \$30,900 increase in Streets & Sidewalks (73002) based on 5-year average spending.
- \$41,936 increase in Vehicle Replacement (60025) to provide adequate funding for future vehicle replacements.
- \$79,550 increase in the annual Sanitary Sewer (73007) charges by the City of Daly City and South San Francisco for the conveyance and treatment of wastewater.

REVENUE DETAIL

					[a]	[b]	[b]-[a]	[b]/[a]-1
PUBLIC WORKS MAINTENANCE (11-320)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
		Actual	Actual	Budget	Estimated	Proposed	\$	%
Revenues (Fund 11: General Fund)								
35141	Reimb For Public Works Maintenance Svcs <i>Reimbursement agreement with the County of San Mateo Flood Control District</i>	-	28,500	50,000	50,000	50,000	-	0%
36221	Sewer Fees	741,229	741,035	-	-	-	-	n/a
Total General Fund Dept Revenue		741,229	769,535	50,000	50,000	50,000	-	0%
Revenues (Fund 81: Sewer Fund)								
36221	Sewer Fees	-	-	819,500	819,500	894,000	74,500	9%
Total Sewer Fund Dept Revenue		-	-	819,500	819,500	894,000	74,500	9%
Total Department Revenues		741,229	769,535	869,500	869,500	944,000	74,500	9%

EXPENDITURE DETAIL

					[a]	[b]	[b]-[a]	[b]/[a]-1
PUBLIC WORKS MAINTENANCE (11-320)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
		Actual	Actual	Budget	Estimated	Proposed	\$	%
Salaries & Wages								
51002	Full-time Staff <i>Maintenance Supervisor; two Maintenance Technician</i>	268,805	289,835	290,500	289,762	303,388	13,626	5%
51004	Comp Time	7	51	600	600	400	(200)	-33%
51005	Overtime	6,567	5,714	10,000	3,094	7,000	3,906	126%
51008	Vacation/Sick/Comp Time Payoff <i>Annual vacation buyback and contribution to Accrued Leave Payout Reserve</i>	2,151	358	-	-	5,321	5,321	n/a
51009	Deferred Compensation	3,600	3,750	3,600	3,750	3,600	(150)	-4%
Total Salaries & Wages		281,130	299,708	304,700	297,206	319,709	22,503	8%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
PUBLIC WORKS MAINTENANCE (11-320)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Benefits							
52001	Pers Misc. Employees <i>Annual pension contribution to CalPERS and Pension Trust.</i>	49,107	55,982	91,400	89,716	113,535	23,819 27%
52007	Health	72,559	74,195	63,400	72,837	80,517	7,680 11%
52008	Dental	6,775	6,775	6,400	6,804	6,804	- 0%
52009	Life Insurance	198	198	400	198	198	- 0%
52011	Vision	904	915	1,600	936	936	- 0%
52014	Social Security - Employer	17,087	18,339	18,300	18,229	18,810	581 3%
52015	Medicare - Employer	3,996	4,289	4,300	4,263	4,399	136 3%
52017	Retirees Health	64,932	95,652	98,300	98,300	84,589	(13,711) -14%
52018	Retiree Dental	3,924	6,108	6,300	6,300	8,980	2,680 43%
Total Benefits		219,482	262,453	290,400	297,583	318,768	21,185 7%
Total Personnel Cost							
		500,612	562,161	595,100	594,789	638,477	43,688 7%
Supplies & Services							
60005	Special Department Expense <i>Building and cleaning supplies; Safety material and attire; Uniform cleaning and upgrades; Building materials, flags, banners, signs</i>	10,450	13,935	16,000	10,000	12,000	2,000 20%
60010	Conferences & Meetings <i>S.F. Bay Area Maintenance Services Association Workshop; NPDES</i>	-	-	200	200	200	- 0%
61002	Training <i>Required safety seminars</i>	425	-	300	400	300	(100) -25%
Total Supplies & Services		10,875	13,935	16,500	10,600	12,500	1,900 18%
Contractual							
72003	Equipment Maintenance - Vehicles <i>Fleet maintenance - vehicles and equipment</i>	15,560	18,836	20,000	14,000	16,000	2,000 14%
73001	Landscape Maintenance <i>Roadway; Median islands; Tree trimming; Colma Creek annual cleaning</i>	121,619	172,867	171,000	171,000	176,200	5,200 3%
73002	Streets & Sidewalks <i>Building materials; Roadway; Maintenance/repair materials; Contractor services; ADA</i>	36,695	103,669	90,000	65,000	95,900	30,900 48%
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	12,815	10,500	9,000	9,500	500 6%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
PUBLIC WORKS MAINTENANCE (11-320)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Contractual							(Cont.)
73004	Street Signs & Pavement Markings <i>Signs; Poles; Anti-Graffiti; Yearly maintenance/repairs; Annual Christmas decorations; Street striping</i>	15,711	30,850	45,000	47,500	50,000	2,500 5%
73005	Traffic Signals & Street Lights <i>SSF Street Light/Signal Division</i>	8,735	300	10,000	10,000	10,000	- 0%
73006	Drainage & Flood Control <i>Yearly maintenance; Sandbag supplies; Additional NPDES charges; Additional trash capture devices; Creek maintenance and inspection</i>	19,534	55,755	95,000	140,000	133,600	(6,400) -5%
Total Contractual		219,022	395,092	441,500	456,500	491,200	34,700 8%
Capital Outlay							
60025	Vehicle Replacement (ISF)	-	-	19,920	19,920	61,856	41,936 211%
80001	Equipment Purchases <i>Replace/acquire new equipment & tools for ROW work; Building maintenance & construction</i>	6,559	14,393	15,000	6,000	10,000	4,000 67%
Total Capital Outlay		6,559	14,393	34,920	25,920	71,856	45,936 177%
				[a]	[b]	[b]-[a]	[b]/[a]-1
PUBLIC WORKS MAINTENANCE (21-320)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Gas Tax Fund (Fund 21)							
73005	Traffic Signals & Street Lights	23,248	29,684	25,000	25,000	30,000	5,000 20%
Total Gas Tax Expenditure		23,248	29,684	25,000	25,000	30,000	5,000 20%
				[a]	[b]	[b]-[a]	[b]/[a]-1
PUBLIC WORKS SEWER OPS (XX-320)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Sewer Operations							
73007	Sanitary Sewers <i>Sewer fees due NSMCSD & SSF</i>	814,542	815,248	-	-	-	- n/a
73008	Sewer Operation and Maintenance	2,088	9,088	-	-	-	- n/a
73007	Sanitary Sewers <i>Sewer fees due NSMCSD & SSF</i>	-	-	899,150	899,150	978,700	79,550 9%
73008	Sewer Operation and Maintenance	-	-	75,000	75,000	76,000	1,000 1%
Total Sewer Operations		816,630	824,336	974,150	974,150	1,054,700	80,550 8%
Total Non-Personnel Cost		1,076,334	1,277,440	1,492,070	1,492,170	1,660,256	168,086 11%
Total Public Works Maintenance		1,576,946	1,839,601	2,087,170	2,086,959	2,298,733	211,774 10%

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

				[a]	[b]	[b]-[a]	[b]/[a]-1
FACILITIES SUMMARY (800)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	463,013	485,174	699,800	698,120	825,775	127,655	18%
Department Revenues	(237,394)	(235,560)	(237,000)	(235,200)	(235,200)	-	0%
(Use)/Add to Facility Reserve	-	-	94,490	91,308	89,250	(2,058)	-2%
General Fund Subsidy / (Tax)	225,619	249,614	557,290	554,228	679,825	125,597	23%

The Town-wide Facility Operation has four main sources of revenues:

- \$41,500 of projected rental income from Town Hall rental. Previously, this is used to offset the Town Hall Annex facility cost. Upon completion of the Town Hall Campus Renovation, the Town Hall Annex and Town Hall facility operations were merged into Town Hall.
- \$60,000 of projected reimbursement for the electric car charging program. The Town Hall Campus Renovation included the installation of electric car charging stations. The stations are connected to the Town's electrical panel. The charging station company and the Town are in the middle of completing a reimbursement agreement for the electricity costs.
- \$190,000 of projected rental income from Creekside Villas and \$3,700 for Verano. In FY 2018-19, the City Council approved the creation of Fund 83 to record all Creekside Villas and Verano activities. The goal of this fund is to build up a reserve for facility maintenance.

The FY 2019-20 Adopted Budget for Town-wide Facility Operations is \$825,775, a \$127,655 increase from the FY 2018-19 Estimated Actual.

- \$64,000 increase in Town Hall & Annex operations is linked to the increase in electricity cost as a result of the newly installed electric car charging stations.
- \$21,500 increase in Sterling Park operations to repair the Coppola near entrance and various interior repairs and renovations.
- \$11,000 increase in Community Center operations to replace interior finishings, such as the drapers, fabric on wall partition, and wainscot and lighting in the conference room.
- \$17,550 increase in Police Station for the design and construction of a secondary exit from the dispatch center.

REVENUE DETAILS

				[a]	[b]	[b]-[a]	[b]/[a]-1
FACILITIES SUMMARY (800)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues							
34023 Town Hall Rents	41,461	41,461	41,500	41,500	41,500	-	0%
37034 Other Reimb - Electric Car Charger	-	-	-	28,000	60,000	32,000	114%
34021 Creekside Villa Rents	190,045	189,823	190,000	190,000	190,000	-	0%
34026 Verano Rents	5,888	4,276	5,500	3,700	3,700	-	0%
Total Department Revenues	237,394	235,560	237,000	263,200	295,200	32,000	12%

EXPENDITURE SUMMARY BY FACILITIES

				[a]	[b]	[b]-[a]	[b]/[a]-1
FACILITIES SUMMARY (800)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
FACILITY OPERATIONS							
801 Town Hall	30,234	36,507	104,550	145,500	210,200	64,700	44%
802 Town Annex	36,267	36,137	3,150	3,150	-	(3,150)	-100%
803 Sterling Park	57,057	44,655	78,000	77,300	100,660	23,360	30%
804 Museum	24,220	23,465	40,720	46,788	37,790	(8,998)	-19%
805 Community Center	88,232	104,029	165,150	136,800	160,850	24,050	18%
806 Police Station	116,415	129,892	156,130	134,800	164,300	29,500	22%
807 Corporation Yard	16,292	22,320	34,340	34,640	32,375	(2,265)	-7%
808 Creekside Villas	78,951	77,773	95,300	97,682	98,550	868	1%
809 Verano	5,457	4,061	5,710	4,710	5,900	1,190	25%
810 Bark Park	8,162	4,494	9,250	9,250	9,650	400	4%
812 Gun Range	1,726	1,841	7,500	7,500	5,500	(2,000)	-27%
Total Facility Operations	463,013	485,174	699,800	698,120	825,775	127,655	18%

EXPENDITURE DETAIL



801 TOWN HALL (AND TOWN HALL ANNEX 802)

With the completion of the Town Hall Campus Renovation, Town Hall and Town Hall Annex facility operations have been merged into Town Hall 801. For historical comparison, the detail below combines the two operations together.

				[a]	[b]	[b]-[a]	[b]/[a]-1
TOWN HALL & ANNEX (11-801, 11-802))	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Facility Revenues							
34023 Town Hall Rents	41,461	41,461	41,500	41,500	41,500	-	0%
37034 Other Reimb - Electric Car Charger	-	-	-	-	-	-	n/a
Total Town Hall & Annex Revenues	41,461	41,461	41,500	41,500	41,500	-	0%
Facility Operations							
90001 Telephone/Internet Services *	16,918	22,189	25,000	25,000	25,000	-	0%
90002 Gas and Electricity <i>Electricity for EVGo charge station</i>	6,836	10,600	16,000	44,000	108,000	64,000	145%
90003 Water	6,608	2,653	7,200	3,700	4,000	300	8%
90006 Supplies	2,163	1,802	14,850	14,850	11,550	(3,300)	-22%
90007 Janitorial Services	19,379	20,324	21,800	47,000	34,550	(12,450)	-26%
90008 Landscaping	9,354	9,456	15,200	5,800	12,000	6,200	107%
90009 Pest Control	2,936	3,056	1,350	500	500	-	0%
90010 Security System	490	240	1,800	1,800	1,600	(200)	-11%
90011 Heat/Ventilation/Air Conditioning	692	301	500	1,000	3,000	2,000	200%
90012 Interior Building Repair & Maint. <i>Miscellaneous minor interior repairs and maintenance</i>	1,088	1,801	2,000	1,000	5,000	4,000	400%
90013 Exterior Building Repair & Maint. <i>Miscellaneous minor exterior repairs and maintenance</i>	37	222	2,000	4,000	5,000	1,000	25%
Total Town Hall & Annex Operations	66,501	72,644	107,700	148,650	210,200	61,550	41%
Total General Fund Subsidy	25,040	31,183	66,200	107,150	168,700	61,550	57%

* Does not include mobile phone services.

EXPENDITURE DETAIL

(CONT)



803 STERLING PARK

				[a]	[b]	[b]-[a]	[b]/[a]-1
STERLING PARK (11-803)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Operations							
90002 Gas and Electricity	2,337	1,908	3,150	2,500	3,150	650	26%
90003 Water	5,421	5,408	5,800	5,000	5,800	800	16%
90006 Supplies	3,851	10,363	11,050	11,050	11,000	(50)	0%
90007 Janitorial Services	15,231	15,985	17,100	21,000	19,560	(1,440)	-7%
90008 Landscaping	5,802	5,904	6,500	6,000	6,500	500	8%
90009 Pest Control	400	-	1,700	500	750	250	50%
90010 Security System	1,356	1,356	3,000	3,000	3,400	400	13%
90011 Heat/Ventilation/Air Conditioning	850	792	2,200	750	1,500	750	100%
90012 Interior Building Repair & Maint. <i>Replace high pressure sodium lights in skylight well; Repair window blinds; Interior painting; Kitchen improvements</i>	9,676	2,750	24,500	24,500	31,500	7,000	29%
90013 Exterior Building Repair & Maint. <i>Repair Coppola</i>	12,133	189	3,000	3,000	17,500	14,500	483%
Total Sterling Park Operation	57,057	44,655	78,000	77,300	100,660	23,360	30%



804 MUSEUM

				[a]	[b]	[b]-[a]	[b]/[a]-1
MUSEUM (11-804)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Operations							
90002 Gas and Electricity	356	296	400	500	500	-	0%
90003 Water	7,819	7,192	4,000	5,200	5,400	200	4%
90006 Supplies	1,084	1,315	1,600	1,600	1,700	100	6%
90007 Janitorial Services	2,203	2,279	2,550	3,250	2,790	(460)	-14%
90008 Landscaping	5,802	5,904	6,500	6,888	7,250	362	5%
90009 Pest Control	2,240	349	1,970	1,000	1,800	800	80%
90010 Security System	840	1,938	3,250	3,250	4,400	1,150	35%
90011 Heat/Ventilation/Air Conditioning	2,685	1,615	3,450	2,000	3,450	1,450	73%
90012 Interior Building Repair & Maint. <i>Miscellaneous minor interior repairs and maintenance</i>	972	2,421	15,000	21,100	2,000	(19,100)	-91%
90013 Exterior Building Repair & Maint. <i>Repair dry rot at facility deck; Paint exterior railing</i>	219	156	2,000	2,000	8,500	6,500	325%
Total Museum Operation	24,220	23,465	40,720	46,788	37,790	(8,998)	-19%

EXPENDITURE DETAIL

(CONT)



805 COMMUNITY CENTER

				[a]	[b]	[b]-[a]	[b]/[a]-1
COMMUNITY CENTER (11-805)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Operations							
90001 Telephone/Internet Services	-	-	500	500	500	-	0%
90002 Gas and Electricity	22,756	23,508	24,250	22,000	24,500	2,500	11%
90003 Water	2,746	5,964	4,650	9,700	6,000	(3,700)	-38%
90006 Supplies	3,924	15,171	18,100	10,000	19,000	9,000	90%
90007 Janitorial Services	24,228	27,722	29,450	33,500	33,500	-	0%
90008 Landscaping	5,802	5,904	5,850	5,900	6,200	300	5%
90009 Pest Control	1,220	1,205	3,200	1,500	2,850	1,350	90%
90010 Security System	840	1,730	5,300	4,500	5,300	800	18%
90011 Heat/Ventilation/Air Conditioning	5,079	11,033	10,000	5,200	10,000	4,800	92%
90012 Interior Building Repair & Maint. <i>Replace drapes, Replace fabric on wall partition; Refinish wainscot and upgrade lighting at Conference Room; Miscellaneous trim work and facility repairs/cleaning</i>	15,883	10,468	49,850	40,000	51,000	11,000	28%
90013 Exterior Building Repair & Maint. <i>Miscellaneous minor exterior repairs and maintenance</i>	6,797	2,241	14,000	4,000	2,000	(2,000)	-50%
Total Community Center Operation	89,275	104,946	165,150	136,800	160,850	24,050	18%

EXPENDITURE DETAIL

(CONT)



806 POLICE STATION

				[a]	[b]	[b]-[a]	[b]/[a]-1
POLICE STATION (11-806)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Operations							
90001 Telephone/Internet Services	-	1,152	200	-	-	-	n/a
90002 Gas and Electricity	32,705	35,877	38,330	30,000	36,400	6,400	21%
90003 Water	7,231	8,698	8,400	9,800	10,300	500	5%
90006 Supplies	3,577	3,958	7,500	6,000	7,050	1,050	18%
90007 Janitorial Services	28,289	27,762	29,200	33,500	33,500	-	0%
90008 Landscaping	9,431	9,473	11,000	9,500	11,000	1,500	16%
90009 Pest Control	1,053	1,002	1,450	1,000	1,500	500	50%
90010 Security System	1,168	1,671	2,000	2,000	2,000	-	0%
90011 Heat/Ventilation/Air Conditioning	6,334	7,059	10,500	13,000	15,000	2,000	15%
90012 Interior Building Repair & Maint. <i>Design and construct secondary exit from dispatch center; Annual backup power supply (UPS) and elevator maintenance</i>	20,464	23,564	29,050	20,000	37,550	17,550	88%
90013 Exterior Building Repair & Maint. <i>Maintenance for mechanical gates, drainage upgrades, exterior lighting</i>	7,206	10,593	18,500	10,000	10,000	-	0%
Total Police Station Operation	117,458	130,809	156,130	134,800	164,300	29,500	22%



807 CORPORATION YARD

				[a]	[b]	[b]-[a]	[b]/[a]-1
CORPORATION YARD (11-807)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Operations							
90001 Telephone/Internet Services	965	1,284	1,500	1,500	1,575	75	5%
90002 Gas and Electricity	2,862	2,492	3,150	3,150	3,300	150	5%
90003 Water	950	1,129	1,350	2,200	2,300	100	5%
90006 Supplies	501	795	1,000	1,150	1,200	50	4%
90007 Janitorial Services	6,253	6,524	7,150	9,300	8,000	(1,300)	-14%
90008 Landscaping	2,214	2,316	2,550	2,700	2,850	150	6%
90009 Pest Control	787	779	840	840	850	10	1%
90011 Heat/Ventilation/Air Conditioning	-	-	300	300	300	-	0%
90012 Interior Building Repair & Maint. <i>Replace electrical subpanels</i>	907	5,739	11,500	10,000	8,000	(2,000)	-20%
90013 Exterior Building Repair & Maint. <i>Replace six exterior doors</i>	853	1,262	5,000	3,500	4,000	500	14%
Total Corporation Yard Operation	16,292	22,320	34,340	34,640	32,375	(2,265)	-7%

EXPENDITURE DETAIL

(CONT)



808 TOWN OF COLMA CREEKSIDE VILLAS

				[a]	[b]	[b]-[a]	[b]/[a]-1
CREEKSIDE VILLAS (11-808, 83-808)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Revenues							
34021 Creekside Villa Rents	190,045	189,823	-	-	-	-	n/a
34021 Senior Housing Rents	-	-	190,000	190,000	190,000	-	0%
Total Creekside Villas Revenues	190,045	189,823	190,000	190,000	190,000	-	0%
Facility Operations							
90002 Gas and Electricity	3,116	3,819	4,200	3,300	3,300	-	0%
90003 Water	8,164	13,154	8,000	12,350	8,000	(4,350)	-35%
90006 Supplies	-	162	200	200	200	-	0%
90007 Janitorial Services	1,890	1,991	2,200	2,200	2,450	250	11%
90008 Landscaping	9,354	9,456	10,650	11,032	11,500	468	4%
90009 Pest Control	2,456	4,129	2,400	4,000	2,600	(1,400)	-35%
90010 Security System	1,529	1,621	2,400	2,600	2,600	-	0%
90011 Heat/Ventilation/Air Conditioning	6,320	2,129	7,250	4,000	4,000	-	0%
90012 Interior Building Repair & Maint. <i>Property manager recommended repairs and replacement of interior carpet, appliance, window coverings, plumbing fixtures</i>	21,802	18,721	25,000	25,000	30,000	5,000	20%
90013 Exterior Building Repair & Maint. <i>Property manager recommended improvements to hardscape, painting, fountain, exterior furnishings</i>	5,639	4,130	15,000	15,000	15,000	-	0%
90015 Property Management	18,681	18,461	18,000	18,000	18,900	900	5%
Total Creekside Villas Operation	78,951	77,773	95,300	97,682	98,550	868	1%
Total General Fund Subsidy	-	-	-	-	-	-	n/a

EXPENDITURE DETAIL

(CONT)



809 VERANO

				[a]	[b]	[b]-[a]	[b]/[a]-1
VERANO (11-809, 83-809)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Revenues							
34026 Verano Rents	5,888	4,276	-	-	-	-	n/a
34026 Verano 1065 Mission Rd. Rent	-	-	5,500	3,700	3,700	-	0%
Total Verano Revenues	5,888	4,276	5,500	3,700	3,700	-	0%
Facility Operations							
90012 Interior Building Repair & Maint. <i>Miscellaneous minor interior repairs and maintenance</i>	1,370	-	1,500	500	1,500	1,000	200%
90015 Property Management	4,087	4,061	4,210	4,210	4,400	190	5%
Total Verano Operation	5,457	4,061	5,710	4,710	5,900	1,190	25%
Total General Fund Subsidy	-	-	210	1,010	2,200	1,190	118%



810 BARK PARK

				[a]	[b]	[b]-[a]	[b]/[a]-1
BARK PARK (11-810)	2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget	
	Actual	Actual	Budget	Estimated	Proposed	\$	%
Facility Operations							
90003 Water	1,191	978	1,750	1,750	1,750	-	0%
90008 Landscaping	3,414	3,516	4,400	4,400	4,650	250	6%
90009 Pest Control	175	-	600	600	750	150	25%
90013 Exterior Building Repair & Maint. <i>Miscellaneous minor exterior repairs and maintenance</i>	3,382	-	2,500	2,500	2,500	-	0%
Total Bark Park Operation	8,162	4,494	9,250	9,250	9,650	400	4%

EXPENDITURE DETAIL

(CONT)



812 GUN RANGE

				[a]	[b]	[b]-[a]	[b]/[a]-1	
GUN RANGE (11-812)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Facility Operations								
90006	Supplies	23	-	500	500	500	-	0%
	Range improvements							
90014	Miscellaneous Maintenance	1,703	1,841	7,000	7,000	5,000	(2,000)	-29%
	Portosan rental							
Total Gun Range Operation		1,726	1,841	7,500	7,500	5,500	(2,000)	-27%

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

The Town contracts with CSG Consultants for planning services – partially offset by fees. Professional contract staff, including the City Planner, an Assistant Planner, an Associate Planner, a Sustainability Manager, a Code Enforcement Officer and additional planning staff are available to assist the Town on an as-needed basis. Administrative support is provided by the Town's Administrative Technician.

ACCOMPLISHMENTS/GOALS

During 2018-19, the Division:

- Prepared policy documents and reports for City Council consideration including: Smoking Ordinance Study Sessions and residential and commercial ordinances; designation of the Town as a Tree City USA; General Plan Amendment to add the Local Hazard Mitigation Plan (LHMP) to the Safety Element; housing fund use ordinance and Housing Endowment and Regional Trust (HEART) loan; and participation in the cost of services study.
- Continued work on sections of the General Plan.
- Selected environmental and General Plan on-call consultants.
- Continued participation in regional meetings: Grand Boulevard Initiative, Regionally Integrated Climate Action Planning Suite (RICAPS), County Stormwater Committees, Sea Level Rise, Bay Area Planning Directors Association, 21 Elements Housing, etc.

- Processed staff level and development applications including the Medical Office at 1055 El Camino Real.
- Wrote articles for the Colma Works newsletter.
- Continued work to update the Climate Action Plan.
- Commented on City of Daly City development activities affecting Colma.
- Continued work with property owners to resolve property maintenance issues.
- Coordinated and participated in the Serramonte Boulevard/Collins Avenue streetscape plan.
- Began work with Public Works Staff on El Camino Real Plan.
- Helped coordinate an auto dealer's working group meeting, two cemetery manager's work group meetings, and a business recognition lunch.
- Worked with City Attorney on new sidewalk vending ordinance.

For 2019-20, the Division will:

- Participate in activities related to the 2020 Census.
- Work with Public Works Staff on El Camino Real Plan.
- Continue the General Plan Update (991).
- Initiate preparation of the General Plan Environmental Impact Report (EIR).
- Consider Local Hazard Mitigation Plan implementation items.
- Continue to monitor legislation and propose ordinance amendments, if required.
- Work with City Attorney on small cellular ordinance.
- 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.
- Present the revised Climate Action Plan.
- Participate in staff committees for Business Recognition, Cemetery working group, Auto working group etc.
- Complete the Green Infrastructure Plan.
- Continue coordination with BART on the SSF BART access study.

PERFORMANCE MEASURES

Department Duties / Programs	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted
Business registrations reviewed	255	252	205	215
Code compliance cases opened (does not include first and second notices)	8	5	3	5
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	22	46	24	22
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Recycler's Permit	8	5	1	4
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
PLANNING (11-410)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	470,800	443,698	515,950	354,900	497,420	142,520	40%
Department Revenues	(135,023)	(74,246)	(103,840)	(30,880)	(168,634)	(137,754)	446%
General Fund Subsidy / (Tax)	335,777	369,452	412,110	324,020	328,786	4,766	1%

Similar to the Public Works Engineering and Building Division, the Planning Division collects permit revenues for plan review and building inspection services. The Department completed a comprehensive cost of service study for planning, building and engineering services, which resulted in new permit and inspection fees and charges. The increased permit fees, charges and hourly rates plus anticipated major commercial projects seeking planning services in FY 2019-20 are the reason for the increase in the projected FY 2019-20 departmental revenues of \$137,754 to \$168,634.

For operating expenditures, the Division's FY 2019-20 Adopted Budget is \$497,420, which is \$142,520 more than FY 2018-19 Estimated Actual. The main increase is in General Planning Services (71008), an increase of \$99,000 from \$150,000 in FY 2018-19 Estimated Actuals to \$249,000 for FY 2019-20 Adopted Budget. The General Planning Services budget and actuals depend on the number and magnitude of planning review and application process. For FY 2018-19, one of the anticipated commercial projects was delayed. For FY 2019-20, the Division projects the delayed project plus a new major commercial project to begin.

Other increases are in Sustainability Services (71013) and Code Amendments and Legal Mandates (71022). The cost increases are associated with more demand for services to amend the Town's General Plan and comply with changes in State and Federal housing and environmental regulations.

REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
PLANNING (11-410)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Revenues							
31114	Business License Taxes	6,650	7,000	7,000	13,979	13,979	- 0%
32012	Lot Line Adjustment	-	-	5,000	-	5,000	5,000 n/a
32014	Use Permits	25,094	56,722	19,000	8,000	13,400	5,400 68%
32015	Variance Permits	-	-	-	3,000	6,255	3,255 109%
32016	Sign Permits	2,522	2,650	3,140	1,700	4,000	2,300 135%
32017	Tree Removal Permits	2,370	2,844	1,400	1,255	4,000	2,745 219%
32018	CEQA Fees	90,748	2,105	8,200	1,003	100,000	98,997 9870%
32019	Design Reviews	7,639	2,925	10,100	1,943	10,000	8,057 415%
37030	Other Reimbursements	-	-	50,000	-	12,000	12,000 n/a
Total Department Revenues		135,023	74,246	103,840	30,880	168,634	137,754 446%

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
PLANNING (11-410)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Contractual							
71007	General Planning Administrative Support <i>Department administration support; City Council meetings; Leadership Team & other meetings; Budget management & oversight</i>	34,648	36,741	39,000	34,000	41,020	7,020 21%
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>	251,189	219,398	258,000	150,000	249,000	99,000 66%
71009	Advanced 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 & Game posting fees; Newsletters/Articles; Chamber events; NPDES - New Development Meetings Community Relations; Attendance at regional meetings</i>	46,113	54,298	48,500	75,400	75,400	- 0%

EXPENDITURE DETAIL

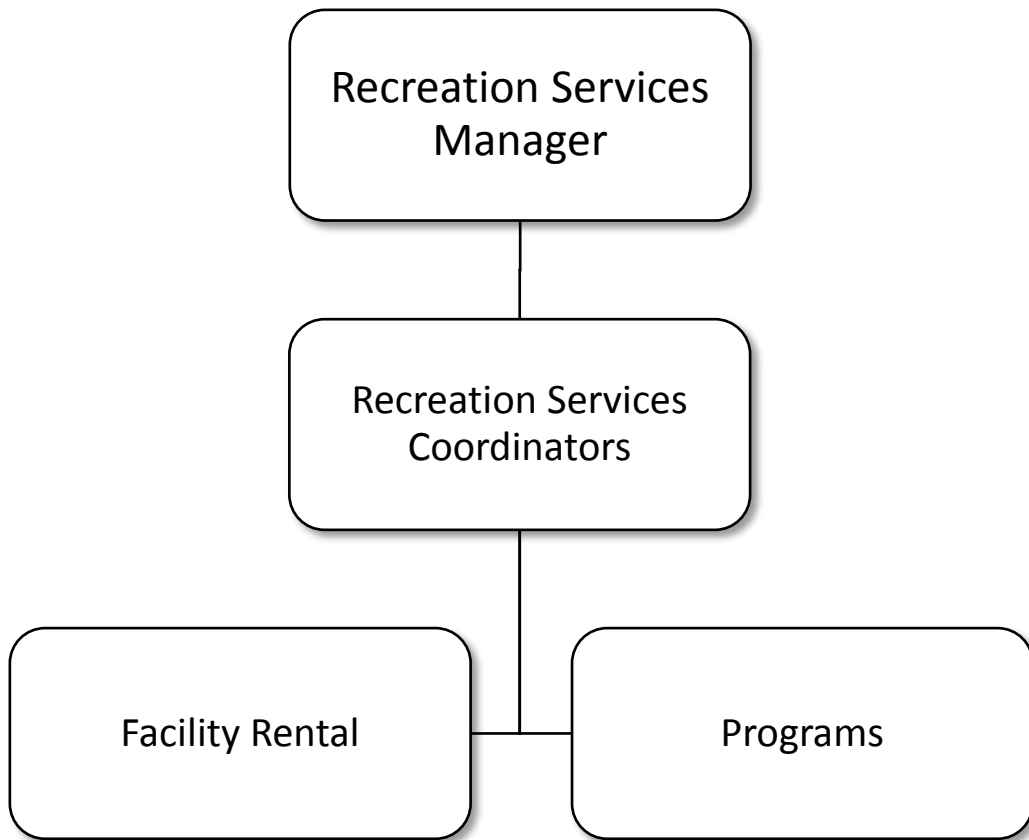
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				[a]	[b]	[b]-[a]	[b]/[a]-1
PERMITS (11-Use)		2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$ %
Contractual							(Cont.)
71012	Neighborhood Services <i>Code enforcement; Neighborhood improvement; Permit compliance; Weed abatement</i>	26,246	26,295	24,860	14,500	20,000	5,500 38%
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>	50,931	58,523	55,000	35,000	52,000	17,000 49%
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>	61,673	48,443	90,590	46,000	60,000	14,000 30%
Total Contractual		470,800	443,698	515,950	354,900	497,420	142,520 40%
Total Non-Personnel Cost		470,800	443,698	515,950	354,900	497,420	142,520 40%
Total Planning		470,800	443,698	515,950	354,900	497,420	142,520 40%



Recreation

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 2018-19, the Department is projected to recover 14% 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, Holiday House Decorating Contest, Super Bowl Party, Summer Concert Series, Friday Night Lights, Teen Center hours at Sterling Park, Teen L.E.Y.P program, Colma Community Fair and Bike Rodeo, Cinema at the Cemetery, Parol Lantern Workshop, Annual Holiday Tree Lighting, and Día De Los Muertos Festival.

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 2018-19, 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;
 - Dia De Los Muertos Festival;
 - Cinema at the Cemetery;
 - Citizenship Workshops;
 - College Application Workspace; and
 - Study Lounge.
- Surpassed the service level (offered more programs and increased participation levels) from 2017-18.



For 2019-20, 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 the same number of programs and meet participation levels) as 2018-19.
- Continue to develop and offer more community-based and teen programming including:
 - Dia De Los Muertos festival in collaboration with a local cemetery;
 - Cinema in the Cemetery Movie Series;
 - Ghost Run 5K Walk/Run;
 - Continue collaboration with Colma PD L.E.Y.P;
 - Collaborate with Supervisor Canepa on becoming and Age Friend City in Mateo County;
 - And increase overall customer service rating from 2018-19.



PERFORMANCE MEASURES

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

Fiscal Year	Number of Programs Offered	Program Participation
2014-15 Actual	131	5,356
2015-16 Actual	121	5,757
2016-17 Actual	125	5,600
2017-18 Actual	130	5,874
2018-19 Estimated	134	5,900
2019-20 Adopted	137	6,000

Customer Service Overall Rating

In December 2018, the Recreation Services Department conducted its annual survey seeking resident feedback for programs, facilities and customer service. According to survey results, overall resident satisfaction was maintained in 2018-19.

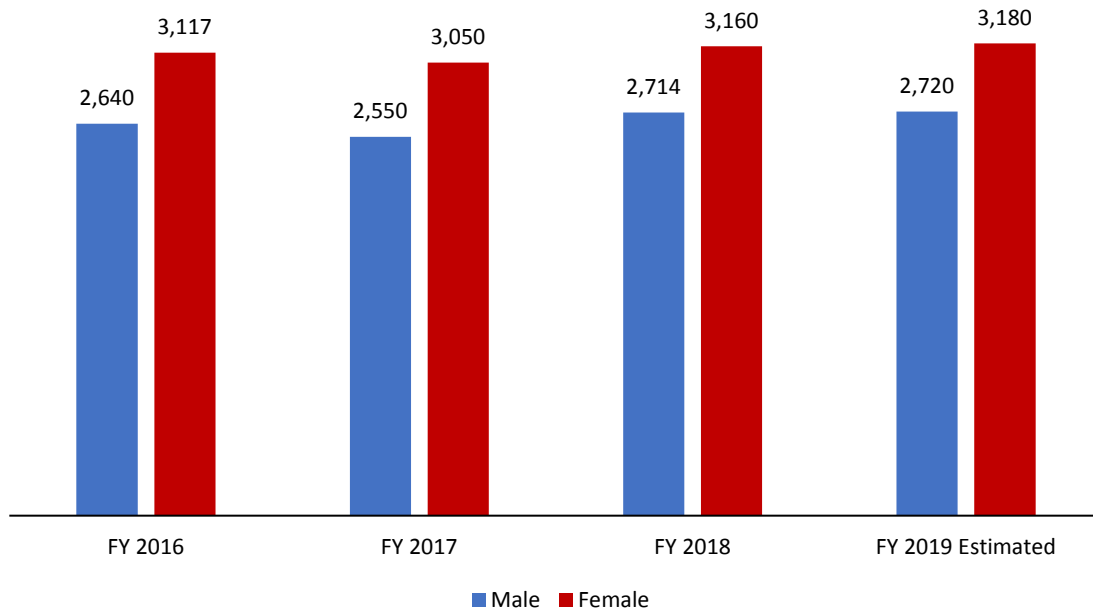
Department Goals	2016-17 Actual	2017-18 Actual	2018-19 Estimates	2019-20 Adopted
Maintain Annual Customer Service Survey Overall Rating of 9.0 ¹ or better	9.4	9.0	9.0	9.5

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

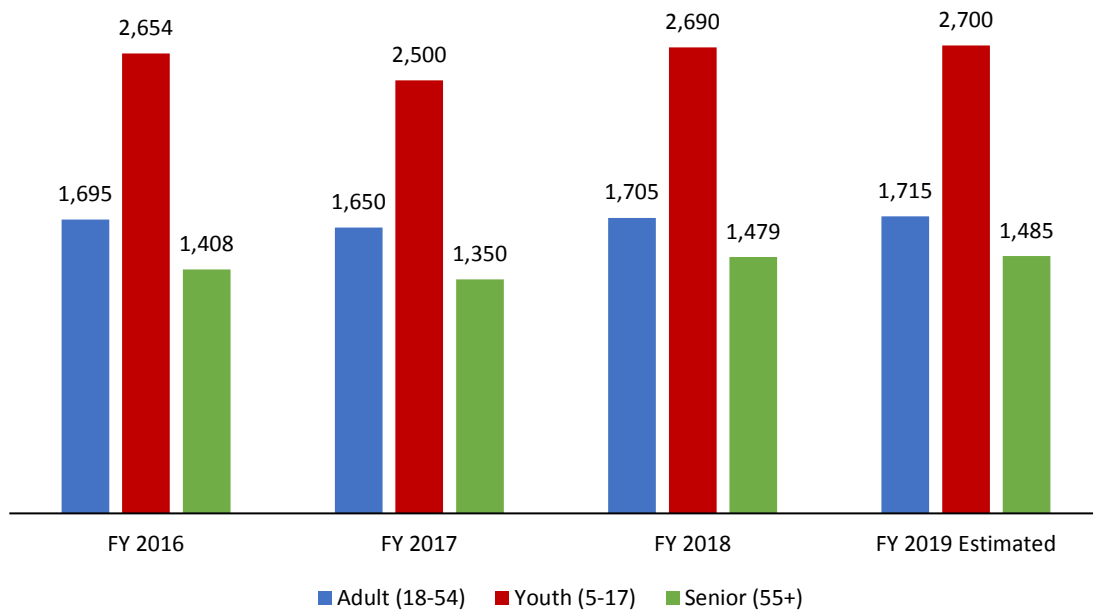
Program Demographics

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

Participation by Gender



Participation by Age



BUDGET HIGHLIGHTS

				[a]	[b]	[b]-[a]	[b]/[a]-1
RECREATION (11-510)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Department Expenditures	954,007	981,110	1,025,840	1,035,144	1,115,908	80,764	8%
Department Revenues	(139,969)	(142,078)	(138,570)	(152,223)	(157,223)	(5,000)	3%
General Fund Subsidy / (Tax)	814,038	839,032	887,270	882,921	958,685	75,764	9%

The Recreation Department collects fees to offset a portion of rental and program costs. For FY 2018-19, the recreation program and rental revenues of \$152,223 exceeded the original projection of \$138,570 and it is a result of increased demand in summer camp and facility rentals. The FY 2019-20 revenues are projected to be the same as FY 2018-19.

As for expenditures, the FY 2019-20 Adopted Budget of \$1,115,908 for Recreation Department is \$80,764 or 8% more than the FY 2018-19 Estimated Actuals. The main contributors are as follows:

- \$25,048 increase in Salaries & Wages as its related to City Council approved Cost of Living Adjustments, new part-time wages, and other compensations.
- \$25,860 increase in Benefits is related to rising pension cost and supplemental contribution to the PARS Pension Trust, per the 2018 Unfunded Liabilities Funding Strategy.
- \$11,721 increase in Recreation Expenses is to provide additional programs and special events to enhance community comradery.
- \$6,000 increase in Contractual Services is linked to additional wellness and enhancement classes to youth, adults and seniors.
- \$9,137 increase in Vehicle Replacement (Account 60025) is to ensure adequate funding for future vehicle replacement.

REVENUE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
RECREATION (11-510)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues							
34024 Recreation Facility Rents	68,898	62,878	62,000	66,793	66,793	-	0%
34028 A/V Equipment Rental	900	670	800	800	800	-	0%
36401 Recreation & Park Fees	41,664	39,744	44,000	44,000	44,000	-	0%
36403 Shows, Tickets, Trip Fees	5,254	4,508	6,000	6,000	6,000	-	0%
36404 Holiday Fees	3,788	3,477	3,700	3,700	3,700	-	0%
36406 Summer Camp Fees	19,394	30,448	22,000	30,860	35,860	5,000	16%
36410 Historical Association	71	353	70	70	70	-	0%
Total Department Revenues	139,969	142,078	138,570	152,223	157,223	5,000	3%

EXPENDITURE DETAIL

				[a]	[b]	[b]-[a]	[b]/[a]-1
RECREATION (11-510)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Salaries & Wages							
51002	Full-time Staff <i>Recreation Services Manager; two Recreation Services Coordinators</i>	249,434	232,499	243,200	247,387	270,711	23,324 9%
51003	Part-time Staff <i>Recreation Leaders (4.0 FTE); Facility Attendants (3.5 FTE)</i>	178,192	195,638	190,000	196,901	210,000	13,099 7%
51004	Comp Time	1,683	939	2,200	7,497	2,000	(5,497) -73%
51005	Overtime	164	611	2,000	5,000	2,000	(3,000) -60%
51006	Workers Comp, Disability & 4850	-	-	-	61	-	(61) -100%
51008	Vacation/Sick/Comp Time Payoff <i>Annual vacation buyback and contribution to Accrued Leave Payout Reserve</i>	1,481	5,647	-	5,500	2,133	(3,367) -61%
51009	Deferred Compensation	3,013	2,813	3,600	3,050	3,600	550 18%
Total Salaries & Wages		433,967	438,147	441,000	465,396	490,444	25,048 5%
Benefits							
52001	Pers Misc. Employees <i>Annual pension contribution to CalPERS and Pension Trust.</i>	42,357	39,829	20,300	19,681	40,877	21,196 108%
52007	Health	45,007	43,526	48,300	46,385	47,247	862 2%
52008	Dental	6,211	5,834	6,400	6,804	6,804	- 0%
52009	Life Insurance	181	171	400	198	198	- 0%
52011	Vision	828	762	1,600	936	936	- 0%
52012	Health Club	-	-	-	235	564	329 140%
52014	Social Security - Employer	26,255	26,098	28,200	24,240	31,817	7,577 31%
52015	Medicare - Employer	6,271	6,284	6,600	5,669	7,445	1,776 31%
52017	Retirees Health	63,312	80,604	84,100	84,100	75,478	(8,622) -10%
52018	Retiree Dental	3,828	5,148	5,400	5,400	8,013	2,613 48%
52019	Retirement Health Savings	-	409	500	1,079	1,208	129 12%
Total Benefits		194,250	208,665	201,800	194,727	220,587	25,860 13%
Total Personnel Cost		628,217	646,812	642,800	660,123	711,031	50,908 8%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
RECREATION (11-510)		2016-17	2017-18	2018-19 Final	2018-19	2019-20	Change in Budget
		Actual	Actual	Budget	Estimated	Proposed	\$ %
Supplies & Services							
60002	Office Supplies	2,825	2,648	3,500	3,500	3,500	- 0%
60003	Postage <i>LiveWire & Borchure</i>	5,500	5,225	5,500	5,500	5,500	- 0%
60004	Computer Expenses & Services <i>Adobe In-Design Annual Subscription; Sophos Upgrade; Public workstation at Sterling Park</i>	4,039	7,715	6,500	6,500	6,500	- 0%
60005	Special Department Expense <i>Uniforms; First aid; Small supplies and tools for both facilities</i>	6,305	2,748	5,000	5,000	5,000	- 0%
60006	Printing <i>Brochures; Business cards; Program materials</i>	5,896	5,754	6,000	6,000	6,000	- 0%
60008	Dues & Publications <i>CPRS, MMANC, ICMA, BMI, SEASAC, ASCAP</i>	2,601	1,734	2,000	2,000	2,500	500 25%
60009	Bank/Credit Card Charges	5,458	5,472	5,800	5,800	5,800	- 0%
60010	Conferences & Meetings <i>CPRS, MMANC, Meeting supplies for Community Center</i>	10,554	7,795	8,500	9,000	11,000	2,000 22%
60011	Communications <i>DSL Lines to both facilities; Comcast HD for Community Center</i>	6,391	6,849	6,500	6,500	6,500	- 0%
60013	Auto Expense	1,019	629	1,500	1,500	1,500	- 0%
60014	Equipment Rental <i>Copier lease</i>	7,886	7,336	7,400	8,400	8,400	- 0%
61003	Tuition Reimbursement	-	248	1,000	1,000	1,000	- 0%
Total Supplies & Services		58,474	54,153	59,200	60,700	63,200	2,500 4%
Recreation Expenses							
62001	Community Services <i>Clean Up Day; Community Fair; Garage Sale; Holiday Craft Night</i>	9,961	15,830	20,000	20,000	22,500	2,500 13%
62002	Picnic <i>Food, Entertainment, Supplies</i>	16,675	18,478	18,000	19,479	19,000	(479) -2%
62003	Holiday Events <i>Food, Entertainment, Centerpieces, Invitations, Transportation, Supplies</i>	24,222	31,903	34,500	33,400	34,500	1,100 3%
62004	Day Camp <i>Summer; Thanksgiving; Winter; Ski week; & Spring</i>	23,683	24,389	25,000	24,500	28,000	3,500 14%
62006	Cultural Events <i>Cirque du Soleil or Theater Show</i>	3,910	4,520	4,000	3,200	3,200	- 0%
62007	Sporting Events <i>Baseball tickets</i>	3,349	1,774	2,000	2,400	2,000	(400) -17%

EXPENDITURE DETAIL

(CONT)

				[a]	[b]	[b]-[a]	[b]/[a]-1
RECREATION (11-510)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Recreation Expenses							(Cont)
62008 Teen Events <i>Teen Commission; Holiday Trip; Halloween Trip; Summer Trips</i>	7,698	3,377	10,000	6,500	10,000	3,500	54%
62009 Children Events <i>Breakfast with Santa; Halloween Events; Eggstravaganza; Summer Youth Trips</i>	4,100	2,942	6,000	6,000	5,000	(1,000)	-17%
62010 Convalescent Holiday Program	-	431	-	-	-	-	n/a
62011 Recreation Programs <i>Adult & Senior in-house programming; After school programs; Summer concerts; Commercial air time and development; Adult & Senior trips</i>	56,213	63,551	61,000	66,000	69,000	3,000	5%
Total Recreation Expenses	149,811	167,195	180,500	181,479	193,200	11,721	6%
Contractual							
71010 Consulting/Contract Services <i>Instructors - Yoga, Zumba, Music programs; Tae Kwon Do; Cooking classes; Kumon; Lego camp; Boot camp fitness</i>	117,285	107,082	122,000	119,000	125,000	6,000	5%
Total Contractual	117,285	107,082	122,000	119,000	125,000	6,000	5%
Capital Outlay							
60025 Vehicle Replacement (ISF)	-	-	4,340	4,340	13,477	9,137	211%
80001 Equipment Purchases <i>New Office Desk Configuration; Organizational Office Shelving; Staff Refrigerator</i>	220	5,868	17,000	9,502	10,000	498	5%
Total Capital Outlay	220	5,868	21,340	13,842	23,477	9,635	70%
Total Non-Personnel Cost	325,790	334,298	383,040	375,021	404,877	29,856	8%
Total Recreation	1,582,224	1,627,922	1,668,640	1,695,267	1,826,939	131,672	8%

Capital Improvement Plan



FY 2019-20 Capital Improvement Plan Overview

COLMA 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 adopted a new Five-Year Capital Improvement Plan for FY 2019-20 through FY 2023-24. The projects listed in this section came from that adopted plan. For brevity, only projects with activities in FY 2019-20 are listed in this section. A full list of projects is available on page 151 and the adopted 5-Year Capital Plan is available on the Town's Website under the Finance page:

www.colma.ca.gov/documents/2019-2024-capital-improvement-program/

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

The project status is shown on each capital project. The statuses are **Active**, **Closed** or **Unfunded**.

- **Active** - existing or new CIP projects that have available funding and activities (spending) in FY 2019-20.
- **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 construction and if the proposed 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 developmental stage awaiting conceptual design approval, plans and specifications and additional funding from the Town and/or outside sources.

FY 2019-20 Capital Improvement Plan Highlights

The FY 2019-20 Adopted CIP includes 17 projects with a total budget of a little \$3.0 million, with \$1.4 million expected to be spent in FY 2019-20 and \$1.6 million to be carried over to following fiscal years. The FY 2019-20 Total Project Budget is roughly half the size of the prior year's CIP of \$8.2 million. The most significant of the past CIP projects being the Town Hall Campus Renovation project.

As shown below, the Total FY 2019-20 Project Budget is \$3,008,524 and is made up of \$1,895,884 of the unspent budget carried over to FY 2019-20 and \$1,112,640 of new funding requests. Of the 17 Active Projects, Mission Road Bicycle and Pedestrian Improvement Program (903), Financial Software Replacement (965) and Equipment Purchase and Replacement (984) are expected to have carryover project budget into FY 2020-21. All other projects are expected to be completed within FY 2019-20.

Unlike the operating budget, the unspent capital budget will be carried over from year to year until the project is complete. Since the Spring and Summer of each year is when capital improvement activities increase, the FY 2019-20 Carryover is an estimation. Actual carryover will vary based on actual spending through June 30, 2019.

Active Projects	Project Category	2019-20 Carryover	2019-20 New Funding	2019-20 Project Budget	2019-20 Budgeted Expenditure
Annual Roadway Rehabilitation and Preventative Maintenance Program (906)	1	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000
El Camino Real Bicycle and Pedestrian Improvement Plan (914)	1	150,000	0	150,000	150,000
Lawndale and El Camino Real Landscape and Median (956)	1	0	30,000	30,000	30,000
Mission Road Bicycle and Pedestrian Improvement Program (903)	1	1,454,900	0	1,454,900	115,000
Serramonte Blvd/Collins Ave Master Plan (913)	1	21,754	0	21,754	21,754
Sterling Park Residential Streetlight Replacement Plan (926)	1	0	15,000	15,000	15,000
Colma Creek Channel Repairs (934)	2	0	25,000	25,000	25,000
Storm Drain System Assessment and Mapping (972)	2	0	70,000	70,000	70,000
Creekside Villa Repair and Painting (952)	3	0	95,000	95,000	95,000
General Plan Update (991)	3	239,230	0	239,230	239,230
Recreation Operation and Facility Master Plan (995)	3	0	50,000	50,000	50,000
Financial Software Replacement (965)	4	0	50,000	50,000	15,000
IT Infrastructure Upgrades (986)	4	0	50,000	50,000	50,000
Parking Permit Software (981)	4	0	50,000	50,000	50,000
Records Management System (989)	4	30,000	0	30,000	30,000
Vehicle Replacement Schedule (987)	4	0	277,640	277,640	277,640
Equipment Purchase and Replacement (984)	4	0	250,000	250,000	50,000
Total Active Projects (17)		\$ 1,895,884	\$ 1,112,640	\$ 3,008,524	\$ 1,433,624

Project Spending Plan

Active Projects	Total Project Cost	2018/19 and Prior	2019/20 Budget	2020-2024 Projected	Future/ Unfunded
Streets, Sidewalks, and Bikeways					
Annual Roadway Rehabilitation and Preventative Maintenance Program (906)	\$ 917,900	\$ 0	\$ 150,000	\$ 767,900	\$ 0
El Camino Real Bicycle and Pedestrian Improvement Plan (914)	225,000	75,000	150,000	0	0
Lawndale and El Camino Real Landscape and Median (956)	2,830,000	0	30,000	200,000	2,600,000
Mission Road Bicycle and Pedestrian Improvement Program (903)	1,608,500	153,600	115,000	1,339,900	0
Serramonte Blvd/Collins Ave Master Plan (913)	400,000	378,246	21,754	0	0
Sterling Park Residential Streetlight Replacement Plan (926)	15,000	0	15,000	0	0
Sewers & Storm Drains					
Colma Creek Channel Repairs (934)	25,000	0	25,000	0	0
Storm Drain System Assessment and Mapping (972)	210,000	0	70,000	140,000	0
City Facilities & Long-Range Plans					
Bark Park Upgrades (962)	95,000	0	0	95,000	0
Colma Museum Facility Repair and Painting (951)	75,000	0	0	75,000	0
Creekside Villa Repair and Painting (952)	95,000	0	95,000	0	0
Facility Parking Lot Upgrades and Repairs (955)	198,050	0	0	198,050	0
General Plan Update (991)	403,650	164,420	239,230	0	0
Recreation Operation and Facility Master Plan (995)	50,000	0	50,000	0	0
Town-Wide Branding (996)	200,000	0	0	200,000	0
Major Equipment, Technology & Fleet					
Financial Software Replacement (965)	350,000	0	15,000	335,000	0
IT Infrastructure Upgrades (986)	305,000	55,000	50,000	200,000	0
Parking Permit Software (981)	50,000	0	50,000	0	0
Records Management System (989)	50,000	20,000	30,000	0	0
Vehicle Replacement Schedule (987)	1,231,100	145,000	277,640	808,460	0
Equipment Purchase and Replacement (984)	550,000	0	50,000	500,000	0
Total Active Projects (17 in FY 2019-20, 21 over 5 years)	\$ 9,884,200	\$ 991,266	\$ 1,433,624	\$ 4,859,310	\$ 2,600,000

Future/Unfunded Projects	Total Project Cost	2018/19 and Prior	2019/20 Budget	2020-2024 Projected	Future/ Unfunded
Streets, Sidewalks, and Bikeways					
Colma Blvd Improvement (912)	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 1,500,000
El Camino Real & Mission Rd Traffic Signal (904)	700,000	0	0	0	700,000
Hillside Blvd Beautification (901)	9,101,941	1,941	0	0	9,100,000
Serramonte Blvd/Collins Ave Roadway Improvement (New)	0	0	0	0	0
Sewers & Storm Drains					
Sanitary Sewer System Improvement (New)	0	0	0	0	0
City Facilities & Long-Range Plans					
Colma Community Center Office Space Expansion (New)	0	0	0	0	0
Corporation Yard Car Wash Upgrade (New)	170,000	0	0	0	170,000
HVAC System Replacement @ Police Station (New)	750,000	0	0	0	750,000
Sterling Park Office and Storage Space Expansion (New)	0	0	0	0	0
Total Future/Unfunded Projects (9)	\$ 12,221,941	\$ 1,941	\$ 0	\$ 0	\$ 12,220,000
Closed Projects (By June 30, 2019)					
Streets, Sidewalks, and Bikeways					
Roadway Network Plan (SSAR) (993)	\$ 300,000	\$ 300,000	\$ 0	\$ 0	\$ 0
Sewers & Storm Drains					
Sanitary Sewer System Assessment (971)	166,000	166,000	0	0	0
City Facilities & Long-Range Plans					
Climate Action Plan Update (994)	35,000	35,000	0	0	0
Sterling Park Playground Improvement (944)	537,500	537,500	0	0	0
Town Hall Campus Renovation (947)	18,075,348	18,075,348	0	0	0
City Facilities & Long-Range Plans					
Access Control at Town Facilities (983)	335,000	335,000	0	0	0
Dispatch Furniture Upgrade (988)	56,371	56,371	0	0	0
Geographic Information System (985)	25,105	25,105	0	0	0
Total Closed Projects (8)	\$ 19,530,324	\$ 19,530,324	\$ 0	\$ 0	\$ 0
Total Project Cost – All (38)	\$ 41,636,465	\$ 20,523,531	\$ 1,433,624	\$ 4,859,310	\$ 14,820,000

FY 2019-20 Capital Project Description – Active Projects

SUMMARY

The FY 2019-20 Capital Improvement Plan includes 17 projects that are budgeted this fiscal year. Here is a summary of each of these projects.

Category 1 - Streets, Sidewalks, Bikeways

ANNUAL ROADWAY REHABILITATION AND PREVENTATIVE MAINTENANCE PROGRAM (906) FY 2019-20 BUDGET: \$150,000

Description & Scope

The Annual Roadway Rehabilitation and Preventative Maintenance Program includes minor repairs, such as crack sealing, and major rehabilitation, such as slurry seal and mill and fill. The goal of the program is to maintain the Town's Pavement Condition Index at 80 or above. For FY 2019-20, the Public Works Department identified the 300 Block of F Street is in need of a mill and fill.

Cost & Funding

This project is eligible to use Gas Tax, Measure A and Measure M as its funding source. For FY 2019-20, the Town has sufficient Measure M funding to offset the cost of the mill and fill.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
Gas Tax (Fund 21)	\$ 203,000	\$ 0	\$ 0	\$ 0	\$ 203,000	\$ 0
Measure A (Fund 22)	268,000	0	0	0	268,000	0
Measure M (Fund 32)	166,000	0	0	150,000	16,000	0
General Fund (Fund 11)	280,900	0	0	0	280,900	0
Total Funding	\$ 917,900	\$ 0	\$ 0	\$ 150,000	\$ 767,900	\$ 0
Project Cost						
Mill & Fill @ 300 Block of F St (Constr: 32-81003)	\$ 150,000	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 0
Slurry @ Colma Blvd and 400 Block of Serramonte Blvd (Constr: 32-81003)	225,000	0	0	0	225,000	0
Slurry @ Collins Ave and Junipero Serra Blvd (Constr: 32-81003)	250,000	0	0	0	250,000	0
Slurry/Striping @ Hillside Blvd & Lawndale Blvd (Constr: 32-81003)	292,900	0	0	0	292,900	0
Total Project Cost	\$ 917,900	\$ 0	\$ 0	\$ 150,000	\$ 767,900	\$ 0

Schedule

The roadway selected for rehabilitation from 2019-2024 is based on the last PMP completed in 2016-17. The project budget includes design, construction management and construction costs. Design and construction phases for 300 Block of F Street, is scheduled for 2019/20; Colma Boulevard and 400 Block of Serramonte Boulevard are scheduled to begin in 2020/21; Collins Avenue and Junipero Serra Boulevard in 2021/22; and, Hillside Boulevard in 2022/23. Total project cost for 2019-2024 is \$917,900.

Impact on Operation

An effective roadway maintenance program includes minor repairs as part of the operating budget and major rehabilitation as part of the Annual Roadway Rehabilitation and Preventative Program. By rehabilitating the roadway when needed, the Town is able to maintain the annual roadway repairs budget to \$95,900.

EL CAMINO REAL BICYCLE AND PEDESTRIAN IMPROVEMENT PLAN (914) FY 2019-20 BUDGET: \$150,000

Description & Scope

The El Camino Real Bicycle and Pedestrian Improvement Plan will provide guidelines and directives for a comprehensive bicycle and pedestrian safety program along a portion of the El Camino Real corridor, (State Route 82) in the Town of Colma, from Daly City to South San Francisco. The project will strive to improve community mobility along this portion of the roadway by creating a vision to increase and enhance various modes of transportation, including walking and bicycling, while providing opportunities to increase ridership on public transportation. The study will review and implement the standards and goals that are stated in the California Transportation Plan 2040, California State Bicycle and Pedestrian Plan, Caltrans District 4 Bicycle Plan, San Mateo County Comprehensive Bicycle and Pedestrian Master Plan, and Grand Boulevard Initiatives' Goals. Community outreach is included in the study from residents and businesses.

Cost & Funding

In 2018, the Town was awarded a Road Maintenance Rehabilitation Account (RMRA) Grant by Caltrans to complete the study for the El Camino Real Corridor within the Town of Colma. The study cost is \$225,000, with \$199,192 from the grant and \$25,808 as a local match.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
RMRA Grant (Fund 32)	\$ 199,192	\$ 0	\$ 0	\$ 199,192	\$ 0	\$ 0
Street Capital Reserve (Fund 32)	25,808	0	25,808	0	0	0
Total Funding	\$ 225,000	\$ 0	\$ 25,808	\$ 199,192	\$ 0	\$ 0
Project Cost						
Planning & Design (32-81002)	\$ 225,000	\$ 0	\$ 75,000	\$ 150,000	\$ 0	\$ 0
Total Project Cost	\$ 225,000	\$ 0	\$ 75,000	\$ 150,000	\$ 0	\$ 0

Schedule

The project started in December 2018 and scheduled to be completed in FY 2019-20.

Impact on Operation

The completed plan will assist the Town in the design and construction of a safer bicycle and pedestrian path, which will mitigate the risk of accident and control the Town's costs in annual insurance premiums and claims.

LAWDALE AND EL CAMINO REAL LANDSCAPE AND MEDIAN (956) FY 2019-20 BUDGET: \$30,000

Description & Scope

Median landscapes along Lawndale Boulevard and El Camino Real are in need of rehabilitation. As a result of the severe drought in recent years, the State of California has levied irrigation restrictions that prevent cities from irrigating its street medians with turf. This resulted in many of the vegetation in Town's medians along Lawndale Boulevard and El Camino Real will need significant maintenance efforts in order to avoid the area being overtaken by intrusive vegetation. Additionally, the landscape along the backside of the sidewalk along the Northside of Lawndale Boulevard will be addressed in all phases of this project. Phase 1 is the conceptual review of the landscaping and public use and enhancement on Lawndale Boulevard and El Camino Real. Phase 2 will provide "Shovel Ready" project plans, specifications and estimates (PS&E) and preparing a bid package. Phase 3 is the construction phase, which includes awarding the contract, and building and inspection services, and construction.

The study will also focus on green infrastructure possibilities, stormwater enhancements, and recreational features. Grant opportunities may be available for Phase 3 of this project

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 230,000	\$ 0	\$ 0	\$ 30,000	\$ 200,000	\$ 0
Total Funding	\$ 230,000	\$ 0	\$ 0	\$ 30,000	\$ 200,000	\$ 0
Project Cost						
Phase 1: Study (32-71009)	\$ 30,000	\$ 0	\$ 0	\$ 30,000	\$ 0	\$ 0
Phase 2: Design (32-81002)	200,000	0	0	0	200,000	0
Phase 3: Construction (32-81003)	2,600,000	0	0	0	0	2,600,000
Total Project Cost	\$ 2,830,000	\$ 0	\$ 0	\$ 30,000	\$ 200,000	\$ 2,600,000

Schedule

This project is a restoration of the Existing Lawndale Boulevard Landscape Improvement Project (956). The construction phase of the project (Phase 3) is currently unfunded. Staff will be looking for funding opportunities to help assist with the construction costs. The feasibility/conceptual study (Phase 1) is programmed to take place in 2019/20. The development of the PS&E (Phase 2) will begin in 2020 into 2022. The construction Phase will be evaluated after the completion of PS&E and will depend on available funding and Town's priorities.

Impact on Operation

The rehabilitation of the landscape and median along Lawndale Boulevard and El Camino Real with drought-resistant vegetation will increase the aesthetic of the roadway, provide safe crossing, and reduce the cost of landscape maintenance.

MISSION ROAD BICYCLE AND PEDESTRIAN IMPROVEMENT PROJECT (903) **FY 2019-20 BUDGET: \$115,000**

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 stormwater 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 Town was awarded two separate grants as supplemental funding for this project. The Transportation Livable Communities (\$525,000), Local Street and Roads (\$100,000), and Safe Route to School (\$200,000) are reimbursement grants and are restricted to the construction phase of the project. The project is also eligible for Gas Tax and Measure A funding.

The project is fully funded as of FY 2018-19 and the projected carryover project budget is \$1,454,900, which is sufficient through the completion of this project.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
One Bay Area Grant (OBAG)						
Transportation Livable Communities (TLC)	\$ 525,000	\$ 0	\$ 0	0	525,000	0
Local Street and Roads (LSR)	100,000	0	0	0	100,000	0
Measure A	160,000	0	160,000	0	0	0
Safe Route to School	200,000	0	0	0	200,000	0
SB1-Gas Tax	33,500	0	33,500	0	0	0
Street Capital Reserve (Fund 32)	590,000	50,000	540,000	0	0	0
Total Funding	\$ 1,608,500	\$ 50,000	\$ 1,608,500	\$ 0	\$ 825,000	\$ 0
Project Cost						
Consult/Contr.Srv (32-71010)	\$ 69,735	\$ 8,335	\$ 15,000	\$ 15,000	\$ 31,400	\$ 0
Planning & Design (32-81002)	255,265	5,265	125,000	100,000	25,000	0
Construction (32-81003)	1,283,500	0	0	0	1,283,500	0
Total Project Cost	\$ 1,608,500	\$ 13,600	\$ 140,000	\$ 115,000	\$ 1,339,900	\$ 0

Schedule

The approvals for this project from the Metropolitan Transportation Commission (MTC) came in later than expected. Project Design will be completed in late Summer/Fall of 2019. The project is scheduled to go out to bid in of early 2020. Construction is estimated to be completed by late Fall of 2020.

Impact on Operation

The project will provide a safer bicycle and pedestrian path and will mitigate the risk of accident and control the Town's cost in annual insurance premium and claim.

SERRAMONTE BOULEVARD/COLLINS AVENUE MASTER PLAN (913) FY 2019-20 BUDGET: \$22,065

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

This project is fully funded through the General Fund. The project is fully funded as of FY 2018-19 and the projected carryover project budget is \$21,754, which is sufficient through the completion of this project.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 400,000	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
Total Funding	\$ 400,000	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
Project Cost						
Planning and Design (32-81002)	\$ 400,000	\$ 193,246	\$ 185,000	\$ 21,754	\$ 0	\$ 0
Total Project Cost	\$ 400,000	\$ 193,246	\$ 185,000	\$ 21,754	\$ 0	\$ 0

Schedule

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

Impact on Operation

The Master Plan will provide the estimated cost for design and construction for Serramonte Boulevard and Collins Avenue. The project also includes an Economic Assessment to project the cost/benefit for these improvements. The goal of the project is to showcase the Town's businesses along Serramonte Boulevard and Collins Avenue. The Town anticipates the improvements will reduce traffic accidents in the area, increase safety for pedestrians, and promote business activities in the area.

STERLING PARK RESIDENTIAL STREETLIGHT REPLACEMENT PLAN (926) FY 2019-20 BUDGET: \$15,000

Description & Scope

The antique street lights in the Sterling Park Residential Neighborhood have shown signs of deteriorating, some of the street lights have deteriorated to the point where the rust/decay has rotted through the pole. It is estimated that approximately 10 to 25 percent of the street lights have different levels of decay from minor to severe. It is projected that the decay process is taking place on the remaining lights, to what extent it is not determined. It is recommended that the existing street lights be replaced with lights that are more conducive to the weather conditions and salt air. It is also recommended that the lights be energy efficient such as single luminaire LED lighting. Currently, the Town owns the street lights and the Colma Lighting District provides maintenance support and pays for the annual electrical charges. The first phase of the project will provide a conceptual plan for the replacement of the streetlights within the Sterling Park residential area. The study will also evaluate responsible parties for the replacement of the lights. The estimated replacement cost is \$800,000.

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 15,000	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0
Total Funding	\$ 15,000	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0
Project Cost						
Advanced Prof Plng (32-71009)	\$ 15,000	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0
Total Project Cost	\$ 15,000	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0

Schedule

The project will begin in FY 2020-21. Installation of replacement lights should be completed shortly thereafter. Staff will be researching other funding opportunities, including a cost-sharing agreement with the Colma Lighting District.

Impact on Operation

Currently, minor repairs and maintenance of the streetlights are the responsibility of the San Mateo County's Colma Lighting District. Through this study, the Town may inherit the lighting district or may replace all the lights in the area. This will result in an additional cost to the Town but may reduce crime in the area.

Category 2 - Sewers & Storm Drains

COLMA CREEK CHANNEL REPAIRS (934) FY 2019-20 BUDGET: \$25,000

Description & Scope

Sections of the Colma Creek concrete channel has deteriorated over the years. Because there are different levels of deterioration, a study will need to be performed as phase 1 of the project. This study will identify, categorize and map the deteriorated areas, estimate costs to repair and identify what outside permits are to be required to enter and repair the creek walls and floor. Phase 2 of the project will be to prepare plans and specifications for the project along with applying for and obtaining all necessary permits to perform the work. Phase 3 will be the preparation of the bid documents, project and construction management and the repair work.

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 25,000	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0
Total Funding	\$ 25,000	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0
Project Cost						
Planning and Design (31-81002)	\$ 25,000	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0
Total Project Cost	\$ 25,000	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0

Schedule

The Colma Creek Channel Repair Phase 1 is programmed to take place in FY 2022/23. Phase 2 & 3 will depend on the results of Phase 1 and the availability of funds. Staff will pursue outside funding to assist within offsetting the repair costs.

Impact on Operation

The Study will unveil a more precise annual maintenance cost. After repairs are complete the annual creek maintenance is estimated to cost \$12,000-\$15,000.

STORM DRAIN SYSTEM ASSESSMENT AND MAPPING FY 2019-20 BUDGET: \$70,000

Description & Scope

The project will review and analyze the Town's 11 miles of the Storm Drain System. The process will be to start assessing the current Storm Drainage system by way of internally videoing the system as is. The video would provide several insights; it will unveil any needed repairs and unrecorded blind or illegal connections. The videoing equipment used to view the interior of the storm drain lines will also have the capabilities of recording the data and allowing the data to be mapped in the Town's Geographical Information System (GIS). The findings that come through the videoing process will allow staff to budget for repairs or enhancements to the storm drain system. Only portions of the system will be addressed each year. The project is expected to be a 3-year effort; funding will be requested on an annual basis for that specific scope of work.

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 210,000	\$ 0	\$ 0	\$ 70,000	\$ 140,000	\$ 0
Total Funding	\$ 210,000	\$ 0	\$ 0	\$ 70,000	\$ 140,000	\$ 0
Project Cost						
Planning and Design (31-81002)	\$ 210,000	\$ 0	\$ 0	\$ 70,000	\$ 140,000	\$ 0
Total Project Cost	\$ 210,000	\$ 0	\$ 0	\$ 70,000	\$ 140,000	\$ 0

Schedule

The Storm Water Drainage Assessment Project will need to be funded through the Capital Reserves on an annual basis. This project is anticipated to start FY 2019-20.

Impact on Operation

Future costs for repairs or enhancements will be evaluated as part of the assessment and will be budgeted in future operating or capital projects.

Category 3 - City Facilities & Long-Range Plans

CREEKSIDE VILLAS REPAIR AND PAINTING (952) **FY 2019-20 BUDGET: \$95,000**

Description & Scope

The Creekside Villas Facility is currently in need of painting and minor trim repair. The work will include:

- minor exterior repairs.
- window and exterior wood trim repair and or replacement.
- stair and deck resurfacing.
- exterior preparation and painting of main building & axillary structures.
- replacement of awnings.

Cost & Funding

This project is fully funded through the City Property rental income (Fund 83).

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
City Property Reserve (Fund 83)	\$ 95,000	\$ 0	\$ 0	\$ 95,000	\$ 0	\$ 0
Total Funding	\$ 95,000	\$ 0	\$ 0	\$ 95,000	\$ 0	\$ 0
Project Cost						
Construction (83-81002)	\$ 95,000	\$ 0	\$ 0	\$ 95,000	\$ 0	\$ 0
Total Project Cost	\$ 95,000	\$ 0	\$ 0	\$ 95,000	\$ 0	\$ 0

Schedule

The Creekside Villas Painting project is scheduled to start in the Spring of 2019 and be completed in the Summer of 2019.

Impact on Operation

Exterior painting is part of the ongoing preventative maintenance effort. Routine painting and resurfacing extends the life of the property and prevents more costly repairs. It also prevents an increase in operating maintenance cost.

GENERAL PLAN UPDATE (991)
FY 2019-20 BUDGET: \$239,230

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. The last comprehensive General Plan update was in 1998. This project will incorporate new legal mandates as well as completing the following:

- Historic Resources Element – drafted and completed in 2015
- Land Use, Safety, and Conservation Elements
- Circulation Element
- Environmental studies, including traffic and greenhouse gas analyses

Cost & Funding

This project is fully funded through the General Fund. The project is fully funded as of FY 2018-19 and the projected carryover project budget is \$239,230, which is sufficient through the completion of this project.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 403,650	\$ 203,650	\$ 200,000	\$ 0	\$ 0	\$ 0
Total Funding	\$ 403,650	\$ 203,650	\$ 200,000	\$ 0	\$ 0	\$ 0
Project Cost						
Advanced Prof Plng (31-71009)	\$ 403,650	\$ 4,420	\$ 160,000	\$ 239,230	\$ 0	\$ 0
Total Project Cost	\$ 403,650	\$ 4,420	\$ 160,000	\$ 239,230	\$ 0	\$ 0

Schedule

The project is scheduled to be completed in FY 2019-20.

Impact on Operation

The General Plan guides the Town's residential and commercial developments. It also ensures compliance with State and Federal housing regulations.

RECREATION OPERATION AND FACILITY MASTER PLAN (995) FY 2019-20 BUDGET: \$50,000

Description & Scope

The Recreation Department has grown over the last several years. The department has added additional community events, in-house programs and contract programs. The department plans to continue to grow in all areas of service; more specifically in teen and senior programming. The department seeks to develop solutions to facilities' needs that will better serve our current and future residents. The department is requesting that the facility master plan study provides:

- Options for areas of possible future expansion.
- Help to identify a designated space for teens (Teen Center).
- Clarify design information to make a more informed decision on future facility additions or remodels.
- Evaluation of present facility conditions and future requirements to identify needs.
- Feasibility study and program plan to identify all viable options and their costs.

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0
Total Funding	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0
Project Cost						
Planning and Design (31-81002)	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0
Total Project Cost	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0

Schedule

The Request for Proposal is scheduled to be published in the spring of 2020 and the study is scheduled to be completed by late 2020.

Impact on Operation

The demand for recreation programs and community events have placed a strain on the Community Center and Sterling Park office spaces. This master plan will provide cost-effective recommendations for facilities improvements and expansion and potential limitations.

Category 4 - Major Equipment, Technology & Fleet

FINANCIAL SOFTWARE REPLACEMENT (965) FY 2019-20 BUDGET: \$15,000

Description & Scope

The Town of Colma currently uses Eden Software provided by Tyler Technologies to record, manage and track all of the City's revenues, expenditures and financial transactions. The Eden Software product is being phased out by the vendor. It will need to be replaced with another Financial Software System prior to the end of life of the Eden Software product. Staff anticipates that this will be necessary towards the middle of the 5-Year Capital Project budget cycle.

The proposed project will include the use of an Enterprise Resource Planning (ERP) Consultant (\$50,000) to assist with software needs assessment, preparation of the Request for Proposal (RFP) for the software system, conducting the RFP process and the software evaluation process. The balance of the project budget will cover the cost of the new ERP Financial System Software (\$300,000).

Features to be requested from the software vendors include the full range of City Financial System capabilities including General Ledger (GL), Accounts Receivable, Accounts Payable, Budget, Payroll, Purchasing, Accounting and Cash Management. Optional features may include Point of Sale Cash Receipts and Business License Tax management. As part of the RFP and selection process, software

vendors will be asked to provide a response to the RFP that offers both an on-site server-based system and a hosted/cloud-based system.

During the software implementation phase of the project, training will be provided to Town Staff on the operation of the software. Additional training will be provided during the first year at key milestones including fiscal year close, yearend close, 1099 production, budget preparation and budget roll over to GL to ensure the success of the implementation of the new ERP Financial Software System.

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 350,000	\$ 0	\$ 0	\$ 50,000	\$ 300,000	\$ 0
Total Funding	\$ 350,000	\$ 0	\$ 0	\$ 50,000	\$ 300,000	\$ 0
Project Cost						
Planning and Design (31-81002)	\$ 50,000	\$ 0	\$ 0	\$ 15,000	\$ 35,000	\$ 0
Software & Network Svc (31-81005)	300,000	0	0	0	300,000	0
Total Project Cost	\$ 350,000	\$ 0	\$ 0	\$ 15,000	\$ 335,000	\$ 0

Schedule

This is a new project. It is scheduled to start July 1, 2019 and is projected to be completed by June 30, 2023. Key project milestones will include; 1. Software System Needs Assessment and RFP Development, 2. Issue RFP to Software Vendors, 3. Respond to Questions from Vendors, 4. Feature Demonstrations From Most Qualified Vendors, 5. Award of Contract by City Council, 6. Installation of Software, 7. Running New Software In Parallel With Existing Eden Software System, 8. Training Staff on Use of New Software, 9. Follow Up Training, Consulting and Software Modifications to Implement New Software System.

Impact on Operation

During the software implementation, the workload will increase for the Finance Department. The Department may consider the use of an intern to assist in the process. Once the system is in, there may be cost-saving measures available.

IT INFRASTRUCTURE UPGRADES (986)

FY 2019-20 BUDGET: \$50,000

Description & Scope

The ongoing 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 Town Hall facility and other Town-owned facilities.
- Update software.
- Update and upgrade to servers, switches and routers.
- New switch to interconnect the Police Department and Town Hall sites.

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 405,000	\$ 25,000	\$ 30,000	\$ 50,000	\$ 300,000	\$ 0
Total Funding	\$ 405,000	\$ 25,000	\$ 30,000	\$ 50,000	\$ 300,000	\$ 0
Project Cost						
Software & Network Svc (31-81005)	\$ 140,000	\$ 0	\$ 55,000	\$ 50,000	\$ 35,000	\$ 0
Total Project Cost	\$ 140,000	\$ 0	\$ 55,000	\$ 50,000	\$ 35,000	\$ 0

Schedule

IT and Infrastructure upgrades is an ongoing capital investment.

Impact on Operation

This ongoing program provides timely replacement of essential technology hardware to ensure minimal impact on Town daily operation.

PARKING PERMIT SOFTWARE (981)

FY 2019-20 BUDGET: \$50,000

Description & Scope

This project will include the hiring of a consultant and deployment of a software solution that will manage the Town's parking permit program. Features will include:

- Parking permit database management system.
- Parking permit record keeping.
- Online user capabilities.
- Online distribution of guest parking permits.
- Mobile parking enforcement solutions.

Cost & Funding

This project is fully funded through the General Fund.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0
Total Funding	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0
Project Cost						
Planning and Design (31-81002)	\$ 15,000	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0
Software & Network Srvs (31-81005)	35,000	0	0	35,000	0	0
Total Project Cost	\$ 50,000	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 0

Schedule

This is a new project and is scheduled to begin in 2019-20.

Impact on Operation

The project will reduce labor hours in maintaining and issuing parking permits and will add an annual licensing cost to the Police Department budget.

RECORDS MANAGEMENT SYSTEM (989)

FY 2019-20 BUDGET: \$30,000

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 system 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

This project is fully funded through the General Fund. The project is fully funded as of FY 2018-19 and the projected carryover project budget is \$30,000, which is sufficient through the completion of this project.

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 50,000	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0
Total Funding	\$ 50,000	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0
Project Cost						
Software & Network Srvs (31-81005)	\$ 50,000	\$ 0	\$ 20,000	\$ 30,000	\$ 0	\$ 0
Total Project Cost	\$ 50,000	\$ 0	\$ 20,000	\$ 30,000	\$ 0	\$ 0

Schedule

This project is scheduled to begin in the summer of 2019.

Impact on Operation

The project will reduce labor hours in maintaining and research and will add an annual licensing cost to the City Manager's budget.

VEHICLE REPLACEMENTS (987)

2018-19 BUDGET: \$145,000

Description & Scope

This Capital Improvement Project covers the purchase of vehicles and major fleet items Town-wide. In the FY 2019-20, the Police Department is requesting a new Patrol Vehicle, a Detective Vehicle and a new Motorcycle. The cost of these three vehicles is estimated at \$207,640, including outfitting with public safety equipment.

Public Works is requesting a new service dump truck. The current dump truck was purchased in 2000. The cost of the truck is estimated at \$70,000, including the installation of hydraulic dump, tool box, and other safety gear.

Cost & Funding

Starting in FY 2017-18, the cost of vehicle replacement is funded in Fund 61 (Vehicle Replacement Fund) rather than in Fund 31 (Capital Improvement Fund).

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
Vehicle Replacement Fund (Fund 61)	\$ 1,198,474	\$ n/a	\$ 145,000	\$ 277,640	\$ 808,460	\$ 0
Total Funding	\$ 1,198,474	\$ n/a	\$ 145,000	\$ 277,640	\$ 808,460	\$ 0
Project Cost						
Vehicle Replacement (61-80002)	\$ 1,198,474	\$ n/a	\$ 145,000	\$ 277,640	\$ 808,460	\$ 0
Total Project Cost	\$ 1,198,474	\$ n/a	\$ 145,000	\$ 277,640	\$ 808,460	\$ 0

Schedule

This is an ongoing CIP project.

Impact on Operation

The goal of this ongoing program is to keep operating maintenance costs low.

EQUIPMENT PURCHASE AND REPLACEMENTS (984)

2018-19 BUDGET: \$250,000

Description & Scope

This Capital Improvement Project covers the purchase of major equipment Town-wide. In the FY 2019-20, the Police Department is requesting to update the dispatch center radio and equipment. The Police base station radio and dispatch console equipment are nearing its useful life. The dispatch center will be upgraded to digital in preparation for future radio updates. The radio itself will remain an analog system to be consistent with other Police Departments in San Mateo County and to communicate with Town Officers. The minimum life expectancy is 10 years. The project funding of \$250,000 is required in FY 2019/20.

Cost & Funding

Project Summary	Total Project Cost	2017/18 and Prior	2018/19 Estimated Actual	2019/20 Budget	2020-2024 Projected	Unfunded
Funding						
General Fund (Fund 11)	\$ 250,000	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0
Total Funding	\$ 250,000	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0
Project Cost						
Equipment Purchase (31-80005)	\$ 250,000	\$ 0	\$ 0	\$ 50,000	\$ 200,000	\$ 0
Total Project Cost	\$ 250,000	\$ 0	\$ 0	\$ 50,000	\$ 200,000	\$ 0

Schedule

This is an ongoing CIP program. The current project is projected to start in FY 2019-20 and be completed in FY 2020-21.

Impact on Operation

The goal of this ongoing program is to keep operating maintenance cost low.

FY 2019-20 Capital Project Description – Closed Projects

SUMMARY

The FY 2019-20 Capital Improvement Plan lists eight CIP projects that are scheduled to be completed by June 30, 2019. Below is a list of the projects and the estimated available project funding to be released to the Capital Fund (31) Reserve Balance. Projects that are incomplete by June 30, 2019, the corresponding unspent project budget will be carried over to FY 2019-20, until project completion. Based on staff's assessment, the Town Hall Campus Renovation may extend to FY 2019-20, depending on completion of outstanding adjustments and replacement of Town Hall fixtures.

Project Listing	Project Budget	Project Spending Inception through 6/30/19	Added to Capital Fund Reserve
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Category 1 – Streets, Sidewalks, & Bikeways

Roadway Network Plan (SSAR) (993) †	\$ 300,000	\$ 292,905	\$ 872
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Category 2 – Sewers & Storm Drains

Sanitary Sewer System Assessment (971)	166,000	139,728	26,272
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Category 3 – City Facilities & Long-Range Plans

Climate Action Plan Update (994)	35,000	30,000	5,000
Sterling Park Playground Improvement (944)	537,500	520,300	17,200
Town Hall Campus Renovation (947)	18,075,348	18,075,348	0

Category 4 – Major Equipment, Technology & Fleet

Access Control at Town Facilities (983)	335,000	325,676	9,324
Dispatch Furniture Upgrade (988)	56,371	56,000	371
Geographic Information System (985)	25,105	25,000	105
Total	\$ 19,530,324	\$ 19,464,957	\$ 59,144

† Roadway Network Plan (SSAR) included a \$250,000 grant funding. Based on the scope of the grant, the Town is entitled to \$243,778 of the grant. The \$872 is the portion of the Town's matching that can be released and added to the Capital Fund (31) Reserve.

FY 2019-20 Capital Project Description – Unfunded Projects

SUMMARY

The FY 2019-20 Capital Improvement Plan lists nine CIP projects that are potential future CIP projects but are currently unfunded. Here is a list of these projects

Category 1 – Streets, Sidewalks, & Bikeways

COLMA BLVD IMPROVEMENT (912)

ESTIMATED COST: \$1,500,000

Improvements to be considered include accessibility enhancements, mobility improvements, safety features, landscape improvements, roadway improvements, street light upgrades, and bike lanes. Colma Boulevard Improvements have been studied in the Town's Roadway Network Plan (SSAR) - Project No. 993. The result of the SSAR study pursues funding options to help offset costs with the associated upgrades. Project phases will include the development of a master plan, PS&E, and construction cost.

EL CAMINO REAL & MISSION ROAD TRAFFIC SIGNAL (904)

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 interconnects and various landscaping and monument features. The project was studied in the Town's Roadway Network Plan (SSAR) - Project No. 993 - and the Town is also pursuing 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.

HILLSIDE BOULEVARD BEAUTIFICATION (901)

ESTIMATED COST: \$9,100,000

Phase 1 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 project.

SERRAMONTE BOULEVARD/COLLINS AVENUE ROADWAY IMPROVEMENT (TBD)

ESTIMATED COST: TBD

Dependent on the result of the Serramonte Boulevard/Collins Avenue Master Plan (913), this project may be phased. Phasing will include roadway and safety improvements, along with beautification components, at the following locations:

- Serramonte Boulevard East.
- Serramonte Boulevard West.
- Collins Avenue.
- Parking on Junipero Serra Boulevard .
- Signalization on El Camino Real & Collins Avenue.

The Serramonte Boulevard/Collins Avenue Master Plan (Project 913) is projected to be completed by December 2020.

Category 2 – Sewers & Storm Drains

SANITARY SEWER SYSTEM IMPROVEMENT (TBD)

ESTIMATED COST: TBD

The project includes sanitary sewer system improvements and repairs and upgrades to address potential capacity issues related to future growth and storm events. The scope of the project will be governed by the result of the Sanitary Sewer System Assessment project, currently taking place.

Category 3 – City Facilities & Long-Range Plans

COLMA COMMUNITY CENTER OFFICE SPACE EXPANSION PROJECT (TBD)

ESTIMATED COST: TBD

The Colma Community Center was built in 2005, with an office configuration set up for one Recreation Director, one Recreation coordinator and one front desk Administrative Technician. In 2014, the Recreation Department removed the Administrative Technician position and created an additional Recreation Coordinator position. With the addition of the new Recreation Coordinator, there is a need for additional workspace at the Colma Community Center. The department is requesting that the current Community Center front desk area configuration be upgraded to:

- Meet today's ergonomic standards.
- New front desk configuration that can better serve the community.
- Create a functional space for the additional Recreation Coordinator position.
- Add digital display TV for promotion of programs and eliminate the need for paper flyers.
- The workstation will also include chairs that will adapt to the work station uses.

CORPORATION YARD CAR WASH UPGRADE (TBD)
ESTIMATED COST: \$170,000

Under the Town of Colma's Municipal Regional Permit (a State permit to discharge Storm Water), it is required that municipalities provide washdown facilities for various pieces of equipment. Currently, the Public Works Department follows the State Stormwater mandates but the effort to stay in compliance is a tedious and time-consuming effort. A washdown station would be constructed on site in the Corporation yard, the drive-in wash area would have a roof over the washdown area and floor drains that are connected to a clarifier (prevents oil and grease from flowing into the sanitary system), allowing the gray water from the washdown area to enter the sanitary sewer system.

HVAC SYSTEM REPLACEMENT @ POLICE STATION (TBD)
ESTIMATED COST: \$750,000

The HVAC system at the Colma Police Station is showing signs of failure due to exposure to the weather, quality of the equipment and normal everyday use, (because the Department is open 24 hours, some of the units are used continuously). The other issue the Department faces is the uses of R-22 refrigerant. Production of R-22 refrigerant will not be manufactured after 2020 due to its harmful effects on the environment. After 2020 the only R-22 that will be available will be from recycled stock, as the stock becomes depleted the cost of R-22 will increase to the point where it is cost prohibited to service the current HVAC equipment.

This project is slated to be in the CIP long-range plan, consideration for replacing the HVAC equipment is estimated to be 5 years out, funding for replacement will be pursued through State and Local grant programs that assist in energy equipment upgrades.

STERLING PARK OFFICE & STORAGE SPACE EXPANSION (TBD)
ESTIMATED COST: TBD

The Sterling Park Recreation Center's current office configuration will require modification. The current layout will need to be updated to meet today's need of the Town. In addition, space is not structured to efficiently serve the community. The department is requesting that the current Sterling Park office area configuration be upgraded to:

- Meet today's ergonomic standards.
- A new area configuration that can better serve the community, including a working/pass-through window, exterior door entrance/exit.
- Install functional furniture/workspaces for employees.
- Remove office closet and bookshelf; will open space for an additional employee work station.
- Expand outside storage in order to accommodate the loss of storage space in the employee office.
- The workstation will also include chairs that will adapt to the work station uses.

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.

HISTORICAL REVENUE AND EXPENDITURES (ALL FUNDS)

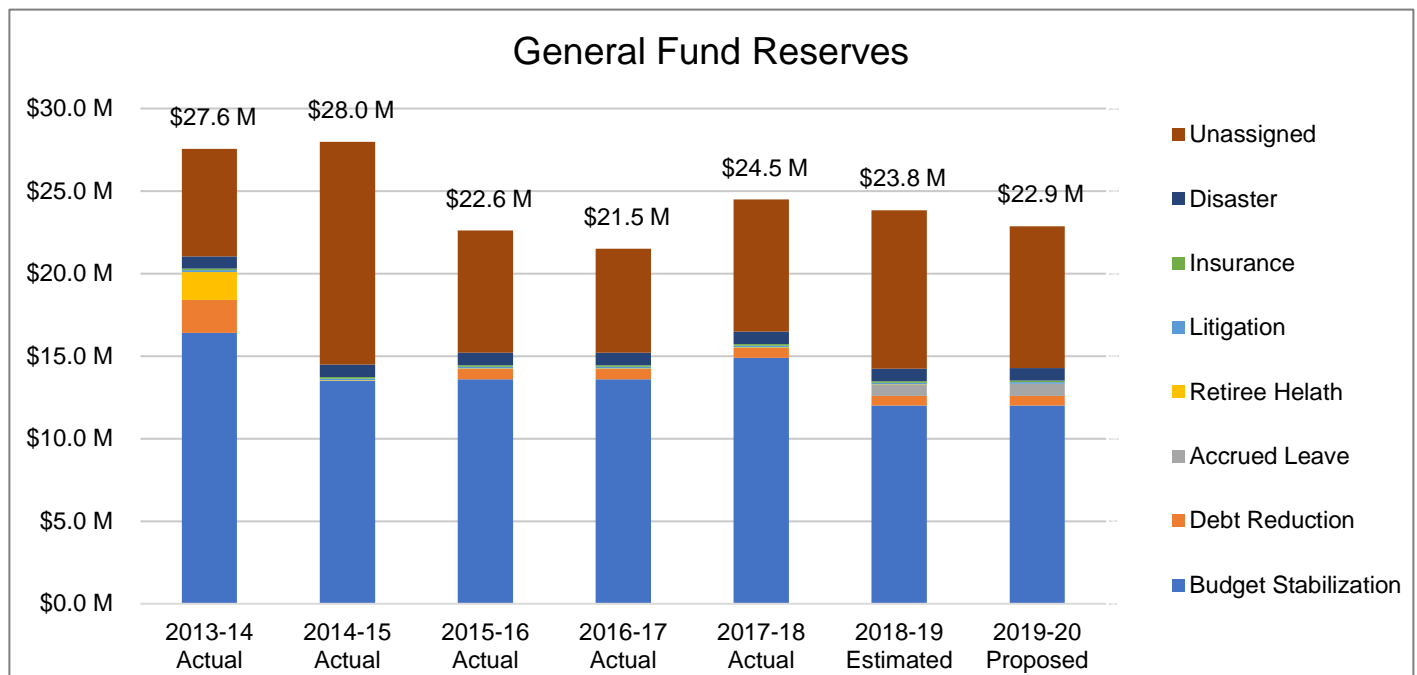
The Town-wide total revenues and expenditures since FY 2013-14 are as followed:

ALL FUNDS	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ESTIMATED	2019-20 ADOPTED
TOTAL REVENUES	16,132,051	16,901,801	24,004,570	18,747,245	19,239,897	19,085,558	19,751,623
TOTAL EXPENDITURES							
OPERATING	10,233,787	9,846,332	11,162,338	13,496,471	14,842,259	16,264,966	18,381,819
DEBT SERVICE	12,660,371	0	294,087	295,669	293,469	296,269	293,969
CAPITAL PROJECTS	512,053	3,186,184	1,492,355	3,748,859	8,507,936	6,428,368	1,433,624
NET IMPACT ON RESERVES	(7,274,160)	3,869,285	11,055,790	1,206,246	(4,403,767)	(3,904,045)	(357,789)

Overall, the Town has successfully maintained its operating expenditures, plus debt service, below the annual revenues. This operating surplus allows the Town to build up its reserve balances and achieve the following major accomplishments:

- Retired Certificate of Participation of \$12.1 million for the construction of the Colma Police Station, in FY 2013-14.
- Secure \$5.1 million of Certificate of Participation in FY 2015-16 for the construction of a new Town Hall.
- Contribute \$12.9 million of General Fund reserves for the design and construction of the new Town Hall – total project cost of \$18.0 million.
- Begin allocating a portion of the Town's 2018-19 General Fund reserves towards unfunded pension and OPEB liabilities (Trusts total \$6.2 million), vehicle replacement fund (\$0.6 million), capital improvement fund (\$0.8 million) and Accrued Leave Payout reserve (\$0.7 million).

Below is a chart of the General Fund Reserves for the same period.



The dramatic reduction in General Fund Reserves in FY 2015-16 and FY 2016-17 are the result of transferring close to \$12.9 million from General Fund reserves to fund the Town Hall renovation project. FY 2018-19 includes the transfer of \$1.0 million to the Town's Pension Trust and supplemental pension contribution to CalPERS of \$1.05 million. The FY 2019-20 Adopted Budget includes the transfers of \$727,000 of unassigned fund balance to Capital Improvement Fund (31) and \$343,000 to the Town's Pension Trust.

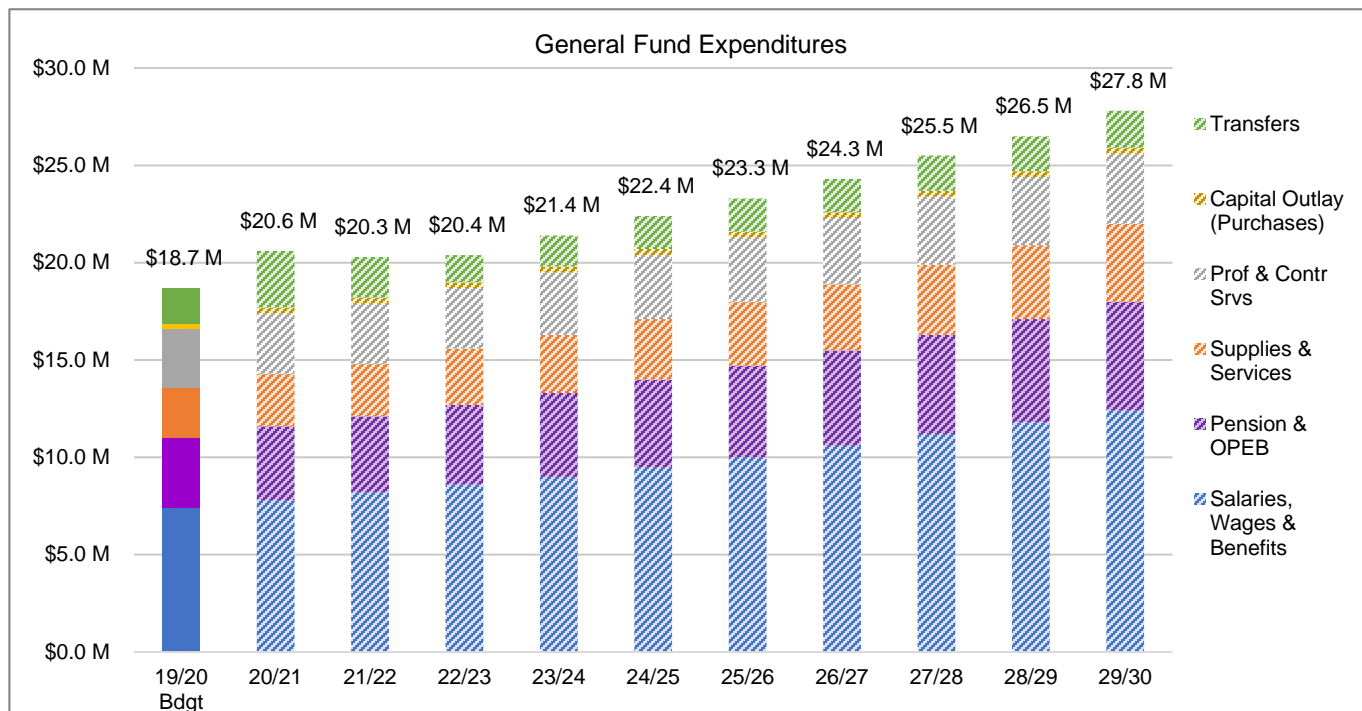
GENERAL FUND FORECAST AND ASSUMPTIONS

To understand the potential financial challenges to the Town in the next ten years, this section of the budget will focus on the General Fund. General Fund represents 85 percent of total Town operations and subsidizes the Sewer Funds and Capital Improvement Funds. Additionally, this section is organized to show the status quo, the financial impact of a recession in 2020, and potential solutions. These solutions will require further analysis and City Council authorization.

All scenarios have the following base assumptions to General Fund Expenditures.

General Fund Expenditure – Base Assumptions

The average increase in total expenditures from FY 2020-21 through FY 2024-25 is 4.1 percent and 3.7 percent through FY 2029-30.

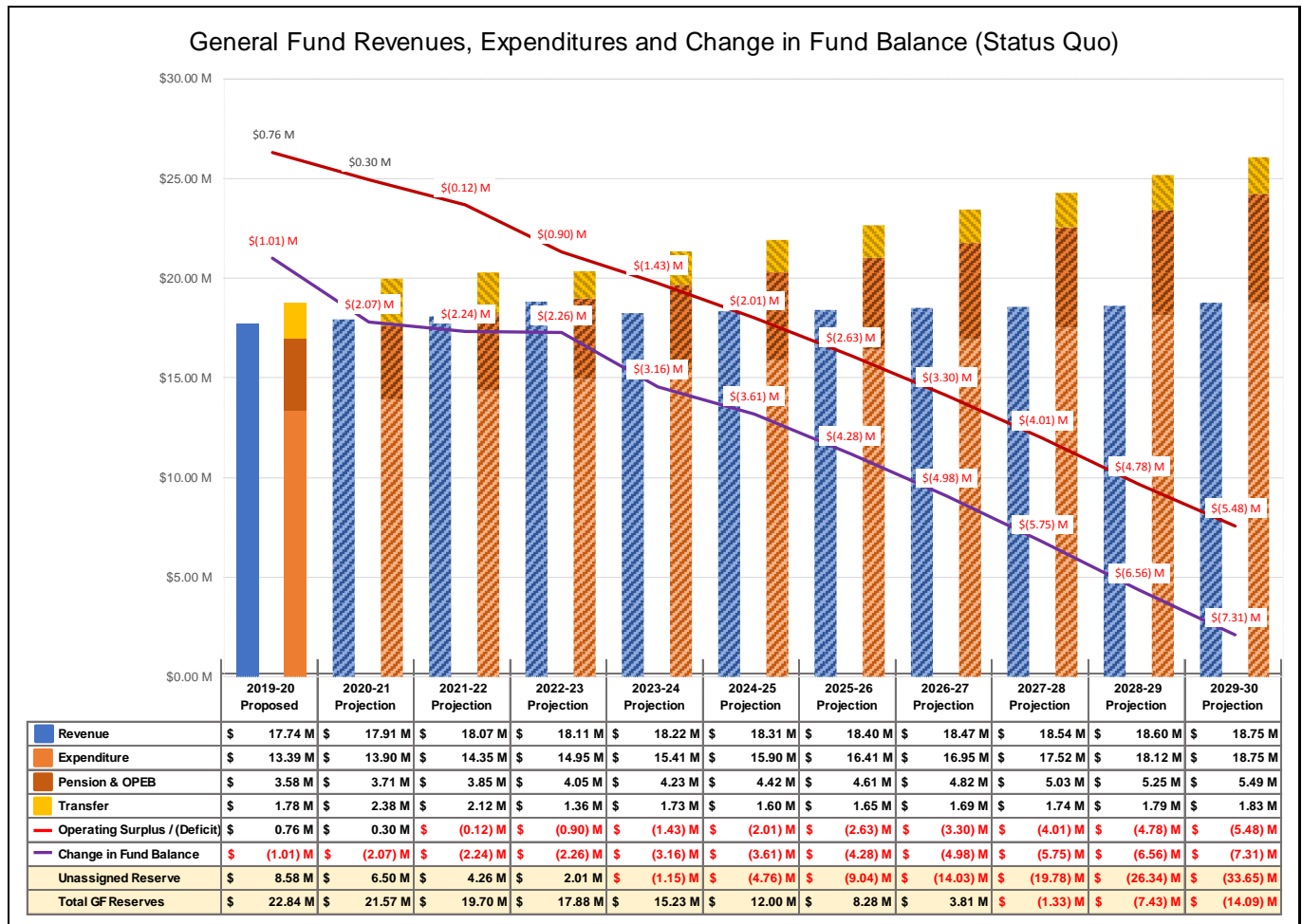


Expenditure projections are based on the following assumptions:

- **Salary & Wages** are assumed to increase 5.5 percent in FY 2020-21 and FY 2021-22 due to the City Council approved COLA adjustments and 4 percent thereafter to account for pay increases based on performance (step increases).
- **Benefits** are projected by categories. Pension costs projection assumes 12 percent of payroll for the Miscellaneous employee and 40 percent for the Safety employee groups plus an average annual contribution to Pension Trust of \$500,000. Health and Welfare and OPEB Trust contribution projections assume a 5 percent per year increase. Other Benefits assumes a 1 percent per year increase.
- **Supplies & Services** projection includes 11 percent assumed increase for insurance cost and a 1 percent increase for all other supplies & services.
- **Professional & Contractual Services** projection assumes a 2 percent annual increase.
- **Capital Outlay**, which is primarily vehicle replacement allocation, stays the same.
- **Transfers** include fixed annual debt payment of \$300,000, capital project contribution of \$500,000, transfer to Budget Stabilization Reserve of \$500,000 average per year, and General Fund Subsidy towards COPS Grant Fund (29) and Sewer Operations (81) at roughly \$300,000 per year. Beginning, FY 2020-21, the CSO program will require General Fund subsidy of \$63,000 to \$250,000 to maintain the current service level for the next ten years.

Status Quo Assumptions and Projections

The Status Quo scenario assumes slow to no growth in General Fund Revenues and no significant changes to the Town's operation (See General Fund Expenditure – Base Assumptions for more information). Under this scenario, the Town is expected to experience its first operating deficit (red line) in a decade. The rising cost in pension, OPEB, and insurance and the flattening of General Fund revenues are the main drivers of the operating deficit and the reduction in fund balance.



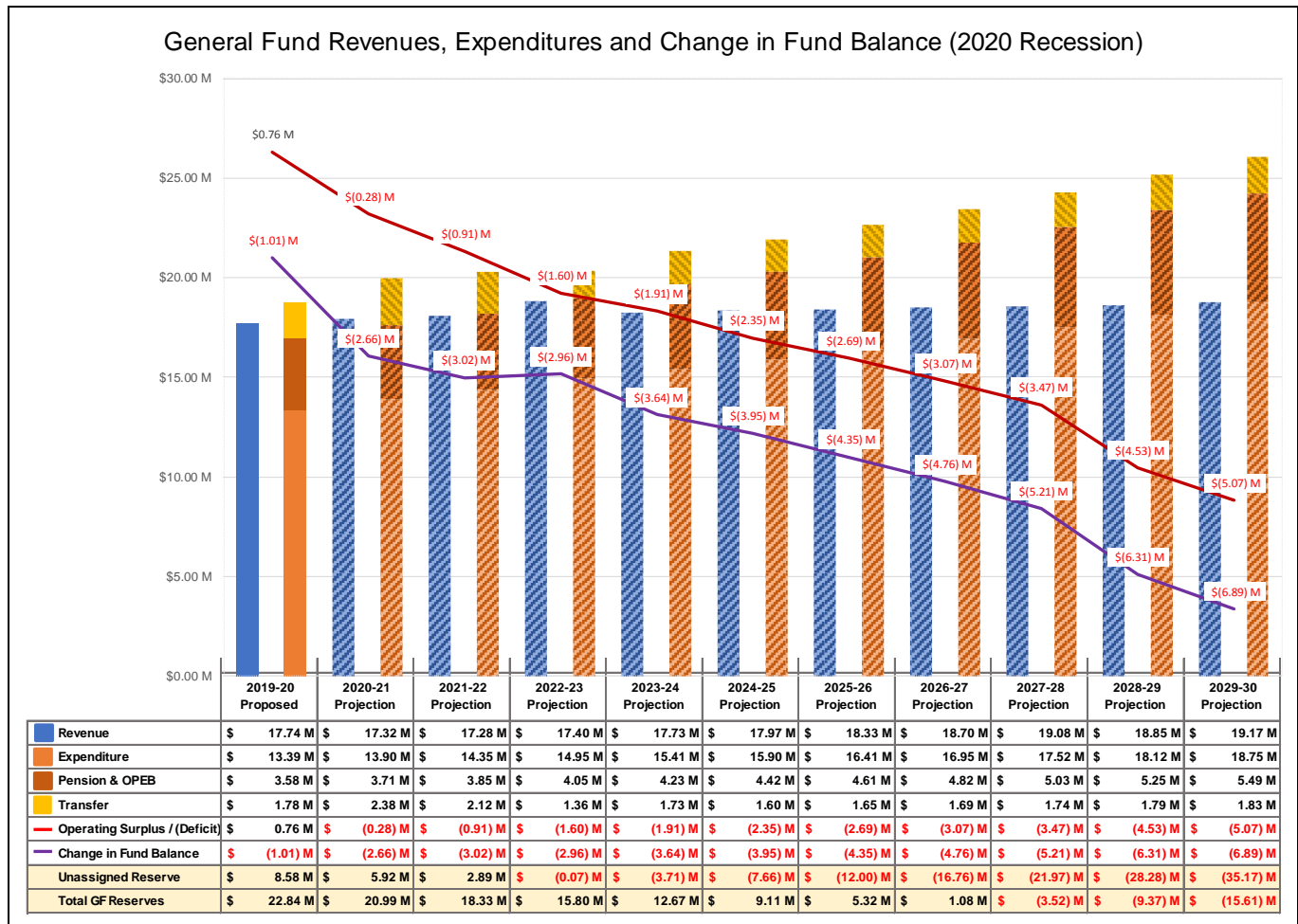
Based on the chart above, the Town is expected to have operating surplus in FY 2019-20 and FY 2020-21. After transfers to debt service, capital, sewer operation and Community Services Program, the General Fund reserves for FY 2019-20 and FY 2020-21 will reduce by \$1.01 million and \$2.07 million, respectively.

Lastly, the negative \$14.09 million of Total GF Reserve for FY 2029-30 signifies that the Town would have depleted all its General Fund Reserves and would need an additional \$14.09 million in new funding, including debt, to remain solvent.

Projected Recession in FY 2020-21

In March 2019, economist began discussing the inverted yield curve and the signal of the next recession. Many believe this recession will be less severe when compared to the 2007 Housing Crisis but most likely to occur in Mid-2020.

The following scenario assumes the recession begins at the start of FY 2020-21 with a three year recovery period. This equates to a 2.3 percent reduction in General Fund Revenues in FY 2020-21, slow return to 2 percent growth in FY 2025-26, and Town operations stay the same. This scenario moves up the operating deficit by one year and results in a financing need of \$15.61 million by FY 2029-30.



Potential Options to Mitigate Insolvency

The Town has been vigilant in the last few years in preparing for the next economic downturn. Changes made include funding of OPEB and pension trust above the pay-as-you-go level, setting aside funds for capital improvements to avoid rising construction costs from deferred maintenance and improvements, working closely with local businesses to promote economic development, completing a user fee study which raised permit fees, and successfully passed a voter-approved Transient Occupancy Tax (TOT). Contributions to the trust funds and capital improvement funds can be used as part of the budget stabilization strategy to free up General Fund revenues for other essential Town services and operations. The new permit fees are accounted for in the projections, above. The TOT was established in preparation for when a hotel/motel is developed in Town.

Due to the projections above, the Town should consider cost containment/reduction strategies to remain financially healthy in the next ten years. To aggressively address the projected depletion of the Town's reserve, the following cost containment/reduction and new revenue measures can be considered. Staff intends to review cost containment/reduction and new revenue measures as part of the 2020-22 Strategic Plan and future study sessions with the City Council.

COST CONTAINMENT AND REDUCTION

Generally, before new revenue measures are considered, cost containment and reduction measures are considered. Below is a list of potential cost reduction measures:

- **Salary & Wages.** In April 2019, the City Council approved six semi-annual COLA increases through FY 2021-22, if the Town continues to experience operating surplus through all three years. With the City Council's foresight, the agreement included a "reopener" clause in the event the Town faces an operating deficit in FY 2020-21. At which point, the Town may forego on COLAs.
In addition to potentially eliminating COLAs for FY 2021-22, the Town may consider hiring freezes. This may increase employee turnover and may reduce Town programs and services.
- **Pension & OPEB.** The Town may decide to "pay as you go" for both Pension and OPEB. However, this measure will handicap the Town in meeting its future unfunded liabilities.
- **Supplies and Contractual Services.** Colma contracts out permit processing services, facilities and landscape maintenance, and insurance. For the most part, there is a minimal contingency budget in this category. The Town may reduce the annual budget to be \$100,000 less than previously projected under the Status Quo and 2020 Recession, above. Permit processing time may need to be lengthened, as a result, and facility maintenance and minor repair may be deferred.
- **Capital Improvement Fund Contribution.** The Town may limit the maximum General Fund transfer of \$500,000 per year to Capital Improvement Fund (31) through FY 2024-25 and zero transfers thereafter.
- **Parking Enforcement Program.** Once Grant Reserve fund is depleted, projected for FY 2020-21, the Town's parking enforcement program may need to be altered to avoid General Fund Subsidy.
- **Sewer Operation and Capital Funds.** The above projections assume General Fund subsidy of \$150,000 to \$200,000 per year to subsidize for sewer operation, including capital improvements. To eliminate General Fund subsidy, the Sewer Funds should be fully self-funded and an increase in sewer fees will be required. The fees will have to be established as part of a Sewer Fee Study and complete the Proposition 218 process.

- **Vehicle Purchase (Capital Outlay).** The FY 2019-20 Adopted Budget includes an annual Departmental Budget transfer of \$250,000 to the Fleet Replacement Fund (61) to meet vehicle replacement schedule. In future years, we may have to delay vehicle replacement and reduce annual contribution.
- **Budget Stabilization Reserve.** To keep Unassigned General Fund in the black, Budget Stabilization needs to remain at \$12.0 million, despite the Town's reserve policy to set aside 100 percent of the prior year's operating budget as Budget Stabilization.

Next Step

Preparing for the impending structural deficit and reduction in General Fund reserve is a complicated issue that requires more in-depth study and continued monitoring. It requires a combination of increases in revenues and cost containment/reduction. The cost containment/reduction measures proposed in this section are preliminary suggestions identified by Staff and will be studied and presented to the City Council as part of the 2020-22 Strategic Plan.

Other measures to consider include making supplemental contributions to CalPERS directly during the next economic downturn to reduce the overall pension liability, looking at the benefit of leasing Town fleet, rather than purchase, negotiating shared medical premium cost with employees, considering new revenue measures, increasing rental income, changing the Town's investment portfolio, and investing in the Town's businesses and business corridors to enhance or prolong economic viability within Town.

Financial Summaries

The tables include financial summaries for all Town funds by Fund Categories: General Funds, Special Revenues and Debt Service Funds, Capital Improvement Funds, Internal Service Fund, and Enterprise Funds.

General Funds (11&12)

				[a]	[b]	[b]-[a]	[b]/[a]-1
General Fund (11 & 12)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues by Categories							
Sales tax	11,191,459	11,397,118	11,750,000	11,600,000	11,400,000	(200,000)	-1.7%
Cardroom tax	4,278,510	4,339,128	4,235,000	4,352,865	4,250,000	(102,865)	-2.4%
Property and other taxes	726,345	728,905	724,000	753,299	751,700	(1,599)	-0.2%
Licenses and permits	372,321	278,046	130,840	116,880	277,034	160,154	137.0%
Fines and forfeitures	57,490	65,127	69,000	92,846	92,846	-	0.0%
Use of money and property	529,331	695,219	317,302	509,998	609,998	100,000	19.6%
Revenues from other agencies	23,230	54,637	17,010	78,010	67,010	(11,000)	-14.1%
Charges for current services	872,472	880,037	135,870	154,942	159,942	5,000	3.2%
Other revenues	74,453	307,337	105,300	55,300	127,300	72,000	130.2%
Total Revenues	18,125,611	18,745,554	17,484,322	17,714,141	17,735,830	21,690	0.1%
Expenditures by Category							
Salaries, Wages, & Benefits	8,025,661	9,121,228	10,036,370	9,808,364	11,044,245	1,235,881	12.6%
Supplies & Services	2,675,148	2,887,681	2,350,740	2,334,057	2,585,430	251,373	10.8%
Professional & Contract Services	2,600,782	2,630,978	2,953,228	2,742,486	3,048,639	306,153	11.2%
Capital Outlay	21,437	42,963	137,210	118,712	293,202	174,490	147.0%
Total Expenditure by Category	13,323,028	14,682,850	15,477,548	15,003,619	16,971,516	1,967,897	13.1%
Operating Surplus/ (Deficit)	4,802,583	4,062,704	2,006,774	2,710,522	764,314	(1,946,208)	-71.8%
Other Activities							
Transfers In	-	29,499	-	300,000	-	(300,000)	-100.0%
Transfers (Out)	(5,848,997)	(1,183,819)	(16,926,905)	(16,928,705)	(1,775,069)	15,153,636	-89.5%
Net Transfers In/(Out)	(5,848,997)	(1,154,320)	(16,926,905)	(16,628,705)	(1,775,069)	14,853,636	-89.3%
Fund Balance (Fund 11)							
Change in Fund Balance	(1,046,414)	2,908,384	(14,920,131)	(13,918,183)	(1,010,755)	12,907,428	-92.7%
Beginning Fund Balance	22,594,248	21,547,834	24,456,218	24,456,218	10,538,035	(13,918,183)	-56.9%
Ending Fund Balance	21,547,834	24,456,218	9,536,087	10,538,035	9,527,280	(1,010,755)	-9.6%
Fund 12 Reserve Balances							
Budget Stabilization			12,000,000	12,000,000	12,000,000	0	0.0%
Debt Reduction			600,000	600,000	600,000	0	0.0%
Accrued Leave Payout Reserve			650,000	650,000	715,000	65,000	10.0%
Total Reserves (Fund 11 & 12)	21,547,834	24,456,218	22,786,087	23,788,035	22,842,280	(945,755)	-4.0%

General Funds (11&12) – Projection

FY 2019-20 through FY 2024-25

General Fund (11&12)	2019-20 Proposed	2020-21 Projection	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
Revenues by Categories						
Sales tax	11,400,000	11,525,400	11,640,654	11,693,037	11,774,888	11,857,312
Cardroom tax	4,250,000	4,274,623	4,317,369	4,317,369	4,360,543	4,404,148
Property and other taxes	751,700	766,734	782,068	789,889	797,788	805,766
Licenses and permits	277,034	278,419	286,771	295,375	304,236	313,363
Fines and forfeitures	92,846	123,775	126,250	128,775	131,351	133,978
Use of money and property	609,998	757,577	546,186	509,514	473,837	421,763
Revenues from other agencies	67,010	67,010	67,010	67,010	67,010	67,010
Charges for current services	159,942	160,742	161,546	162,353	163,165	164,797
Other revenues	127,300	127,300	127,300	127,300	127,300	127,300
Total Revenues	17,735,830	18,081,579	18,055,155	18,090,622	18,200,118	18,295,437
Expenditures by Category						
Salaries, Wages, & Benefits	11,044,245	11,555,942	12,069,673	12,677,786	13,136,764	13,613,575
Supplies & Services	2,585,430	2,678,935	2,751,397	2,889,576	3,010,367	3,143,067
Professional & Contract Services	3,048,639	3,079,125	3,079,125	3,140,708	3,203,522	3,267,592
Capital Outlay	293,202	293,634	293,634	294,507	295,397	296,305
Total Expenditure by Category	16,971,516	17,607,637	18,193,829	19,002,577	19,646,049	20,320,538
Operating Surplus/ (Deficit)	764,314	473,943	(138,674)	(911,955)	(1,445,931)	(2,025,102)
Other Activities						
Transfers In	0	0	0	0	0	0
Transfers (Out)	(1,775,069)	(2,376,326)	(2,115,570)	(1,359,059)	(1,727,573)	(1,603,818)
Net Transfers In/(Out)	(1,775,069)	(2,376,326)	(2,115,570)	(1,359,059)	(1,727,573)	(1,603,818)
Fund Balance (Fund 11)						
Change in Fund Balance	(1,010,755)	(1,902,383)	(2,254,244)	(2,271,013)	(3,173,504)	(3,628,920)
Beginning Fund Balance	10,538,035	9,527,280	7,624,897	5,370,653	3,099,640	(73,864)
Ending Fund Balance	9,527,280	7,624,897	5,370,653	3,099,640	(73,864)	(3,702,784)
Fund 12 Reserve Balance						
Budget Stabilization	12,000,000	13,040,000	13,540,000	13,990,000	14,590,000	15,050,000
Debt Reduction	600,000	600,000	600,000	600,000	600,000	600,000
Accrued Leave Payout Reserve	715,000	480,000	345,000	326,000	239,000	164,000
Total Reserves (Fund 11 & 12)	22,842,280	14,120,000	14,485,000	14,916,000	15,429,000	15,814,000

Special Revenue and Debt Funds

Funds include Gas Tax (21), Measure A (22), Transportation Grant (23), Park in-Lieu (24), Housing Impact (25), Police Grants (27), Citizens' Option for Public Safety (29), and Certificate of Participation – Debt (43).

				[a]	[b]	[b]-[a]	[b]/[a]-1
Special Revenues & Debt Service Funds	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues by Categories							
Use of money and property	1,952	4,410	1,160	1,160	1,730	570	49%
Revenues from other agencies							
Gas Tax (21)	34,889	44,954	69,489	62,005	70,371	8,366	13%
Measure A (22)	52,099	61,609	50,500	62,973	50,500	(12,473)	-20%
Transportation Grant (23)	-	131,666	-	11,269	-	(11,269)	-100%
Police Grants (27)	30,175	-	-	-	-	0	n/a
Citizens' Option for Public Safety (29)	133,545	139,416	100,000	130,000	130,000	0	0%
Total Revenues	252,660	382,055	221,149	267,408	252,601	(14,807)	-6%
Expenditures by Category							
Salaries, Wages, & Benefits	104,218	109,283	172,800	162,875	228,639	65,764	40%
Supplies & Services	2,677	18,842	5,021	8,951	9,433	482	5%
Professional & Contract Services	66,548	31,284	28,600	30,400	33,400	3,000	10%
Capital Projects	-	142,935	-	-	-	-	n/a
Debt Service	295,669	293,469	296,269	296,269	293,969	(2,300)	-1%
Total Expenditure by Category	469,112	595,813	502,690	498,495	565,441	66,946	13%
Operating Surplus/ (Deficit)	(216,452)	(213,758)	(281,541)	(231,087)	(312,840)	(81,753)	35%
Other Activities							
Transfers In	298,997	297,361	497,045	498,845	297,369	(201,476)	-40%
Transfers (Out)	0	(194)	(193,500)	(193,500)	0	193,500	-100%
Net Transfers In/(Out)	298,997	297,167	303,545	305,345	297,369	(7,976)	-3%
Fund Balance							
Change in Fund Balance	82,545	83,409	22,004	74,258	(15,471)	(89,729)	-121%
Beginning Fund Balance	207,172	289,717	373,126	373,126	447,384	74,258	20%
Ending Fund Balance	289,717	373,126	395,130	447,384	431,913	(15,471)	-3%

Capital Improvement Funds

Funds include Capital Improvement Fund (31), Street Capital Fund (32). Fund 31 also reserves as the general Capital Reserve fund. The total Budgeted Expenditure of \$1,433,624 as stated in the Capital Improvement Plan section of the budget includes capital projects in Vehicle Replacement Fund (61), Sewer Capital Fund (82) and City Property Fund (83), which are not included in the table below.

				[a]	[b]	[b]-[a]	[b]/[a]-1
Capital Improvement Funds	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues by Categories							
Use of money and property	23,734	15,505	0	0	0	0	n/a
Revenues from other agencies	169,204	0	1,274,192	0	349,192	349,192	n/a
Other revenues	168,333	85,465	0	5,000	4,000	(1,000)	-20%
Total Revenues	361,271	100,970	1,274,192	5,000	353,192	348,192	6964%
Expenditures by Category							
Capital Projects	3,717,895	8,252,414	8,459,462	6,206,151	1,060,984	(5,145,167)	-83%
Total Expenditure by Category	3,717,895	8,252,414	8,459,462	6,206,151	1,060,984	(5,145,167)	-83%
Operating Surplus/ (Deficit)	(3,356,624)	(8,151,444)	(7,185,270)	(6,201,151)	(707,792)	5,493,359	-89%
Other Activities							
Transfers In	5,550,000	889,034	2,990,406	2,877,226	1,317,000	(1,560,226)	-54%
Transfers (Out)	0	(31,881)	(2,085,943)	(2,085,943)	0	2,085,943	-100%
Net Transfers In/(Out)	5,550,000	857,153	904,463	791,283	1,317,000	525,717	66%
Fund Balance							
Change in Fund Balance	2,193,376	(7,294,291)	(6,280,807)	(5,409,868)	609,208	6,019,076	-111%
Beginning Fund Balance	13,116,133	15,309,509	8,015,218	8,015,218	2,605,350	(5,409,868)	-67%
Ending Fund Balance	15,309,509	8,015,218	1,734,411	2,605,350	3,214,558	609,208	23%
Emcumbered for Projects					2,364,984		
Unemcumbered Fund Balance					849,574		

Internal Service Fund

For the Town of Colma, Vehicle Replacement Fund (61) is the only Internal Service Fund.

				[a]	[b]	[b]-[a]	[b]/[a]-1
Vehicle Replacement Fund	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues by Categories							
Use of money and property	5,619	8,173	5,300	5,300	7,300	2,000	38%
Charges for current services	0	0	80,510	80,510	250,000	169,490	211%
Other revenues	2,084	3,145	0	0	0	0	n/a
Total Revenues	7,703	11,318	85,810	85,810	257,300	171,490	200%
Expenditures by Category							
Capital Projects	30,964	112,587	145,000	145,000	277,640	132,640	91%
Total Expenditure by Category	30,964	112,587	145,000	145,000	277,640	132,640	91%
Operating Surplus/ (Deficit)	(23,261)	(101,269)	(59,190)	(59,190)	(20,340)	38,850	-66%
Other Activities							
Transfers In	0	0	0	0	0	0	n/a
Transfers (Out)	0	0	0	0	0	0	n/a
Net Transfers In/(Out)	0	0	0	0	0	0	n/a
Fund Balance							
Change in Fund Balance	(23,261)	(101,269)	(59,190)	(59,190)	(20,340)	38,850	-66%
Beginning Fund Balance	776,421	753,160	651,891	651,891	592,701	(59,190)	-9%
Ending Fund Balance	753,160	651,891	592,701	592,701	572,361	(20,340)	-3%

Enterprise Funds

Funds include Sewer Operation (81) and Capital (82) and City Property (83).

				[a]	[b]	[b]-[a]	[b]/[a]-1
Sewer (81,82) & City Property (83)	2016-17 Actual	2017-18 Actual	2018-19 Final Budget	2018-19 Estimated	2019-20 Proposed	Change in Budget \$	%
Revenues by Categories							
Use of money and property	0	0	195,500	193,700	193,700	0	0%
Sewer Charges	0	0	819,500	819,500	894,000	74,500	9%
Total Revenues	0	0	1,015,000	1,013,200	1,087,700	74,500	7%
Expenditures by Category							
Supplies & Services							
Sewer Services	0	0	974,150	974,150	1,054,700	80,550	8%
Facility Operations	0	0	101,010	102,392	104,450	2,058	2%
Capital Outlay	0	0	0	0	0	0	n/a
Capital Projects	0	0	77,217	77,217	95,000	17,783	23%
Total Expenditure by Category	0	0	1,152,377	1,153,759	1,254,150	100,391	9%
Operating Surplus/ (Deficit)	0	0	(137,377)	(140,559)	(166,450)	(25,891)	18%
Other Activities							
Transfers In	0	0	232,077	232,077	160,700	(71,377)	-31%
Transfers (Out)	0	0	0	0	0	0	n/a
Net Transfers In/(Out)	0	0	232,077	232,077	160,700	(71,377)	-31%
Fund Balance							
Change in Fund Balance	0	0	94,700	91,518	(5,750)	(97,268)	-106%
Beginning Fund Balance	0	0	0	0	91,518	91,518	n/a
Ending Fund Balance	0	0	94,700	91,518	85,768	(5,750)	-6%



Appendix



2019-20 Appropriation Limit

California voters approved propositions, amending the State Constitution, which requires 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 1/1/2018	Population 1/1/2019	% Increase
a. Town of Colma	1,501	1,512	0.7%
b. County of San Mateo	773,994	774,485	0.1%

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

Options	% Increase
a. Change in State Per Capita Personal Income	3.85%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

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

For the Fiscal Year 2019-20 calculation, the Town selected the Town’s population growth rate of 0.70% and the change in the State Per Capita Income of 3.67%.

APPROPRIATION LIMIT CALCULATION 2019-20

Population Change (San Mateo Co.)	0.70%	$((0.0070+100)/100 = 1.0070)$
State Per Capita Personal Income	3.85%	$((0.0385+100)/100 = 1.0385)$
Calculation of Factor for 2019-20	1.046	$1.0070 \times 1.0385 = 1.046$
Prior Year Appropriation Limit (2018-19)	\$ 44,103,586	
Appropriation Limit 2019-20	\$ 46,137,229	$44,103,586 \times 1.046 = 46,137,229$

The 2019-20 Appropriations subject to the limit (“Proceeds of Taxes”) total \$16,720,279, which means the Town is \$29,416,950 below the authorized limit.

Staffing

Position Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Proposed
General Government					
Administrative Services Director	0.00	0.25	0.50	1.00	1.00
Accounting Technician	0.75	0.75	1.80	1.80	1.80
Administrative Technician I/II/III	1.50	1.50	1.00	2.00	2.00
City Clerk	0.00	0.00	1.00	1.00	1.00
City Manager	0.00	0.00	1.00	1.00	1.00
City Manager/City Clerk	1.00	1.00	0.00	0.00	0.00
Human Resources Manager	1.00	1.00	0.80	0.45	0.75
Interns - Public Information Officer	0.00	0.00	0.00	0.00	0.25
Student Aide - Office Assistant	0.00	0.00	0.00	0.00	0.15
Special Projects Management Analyst	0.00	0.25	0.00	0.00	0.00
General Government Total	4.25	4.75	6.10	7.25	7.95
Public Works					
Maintenance Supervisor	0.00	0.00	1.00	1.00	1.00
Maintenance Technician I/II/III	3.00	3.00	2.00	2.00	2.00
Public Works Total	3.00	3.00	3.00	3.00	3.00
Recreation					
Administrative Services Director	0.00	0.75	0.50	0.00	0.00
Administrative Technician I/II/III	1.00	1.00	0.00	0.00	0.00
Facility Attendant (7 x 0.5 FTE)	3.50	3.50	3.50	3.50	3.50
Recreation Coordinator	1.00	1.00	1.00	2.00	2.00
Recreation Leader (8 x 0.5 FTE)	4.00	4.00	4.00	4.00	4.00
Recreation Manager	0.00	0.00	1.00	1.00	1.00
Recreation Services Director	1.00	1.00	0.00	0.00	0.00
Recreation Total	10.50	11.25	10.00	10.50	10.50
Police					
Administrative Technician III	1.00	1.00	1.00	0.00	0.00
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	1.00	1.00	1.00	1.00	1.00
Community Services Officer	1.00	1.00	1.00	1.48	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
Executive Assistant to the Chief of Police	0.00	0.00	0.00	1.00	1.00
Officer	11.00	11.00	11.00	11.22	11.22
Sergeant	4.00	4.00	4.00	4.00	4.00
Police Total	25.20	25.20	25.20	25.90	25.90
Total Staff	42.95	44.20	44.30	46.65	47.35

shading = Proposed changes for FY 2019-20

Contract Services:

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

Description of Funds FY 2019-20

Funds	General Government	Public Safety	Public Works and Planning	Recreation
General Fund (11)	110: City Council 130: City Attorney 140: City Manager & Clerk 141: Human Resources 150: Finance 151: General Services	210: Police Admin 220: Patrol 230: Dispatch/Communication	310: Admin, Engineering, and Building 320: Public Works Maintenance 800s: Facility Operations 410: Planning	510: Recreation
Gas Tax (21)			320: Public Works Maintenance – a portion of street maintenance contract cost	
Public Safety Grant (27)		220: Patrol		
COPS Grant (29)		240: Community Services		
Sewer (81)			320: Public Works Maintenance – Sewer portion	
City Properties (83)			800: Facility Operations – Creekside Villas and Verano operations	

FUND NAME	FUND TYPE	PURPOSE OF FUND
General Fund (11)	General	For the purpose of tracking funding and cost of ongoing operation and unrestricted revenues. 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.
General Fund Reserves (12)	General	For the purpose of segregating committed reserve funds approved by the City Council in the Town Budget.
Gas Tax (21)	Special Revenue	For the purpose of receiving gas tax collected and distributed by the State of California. Gas Tax Fund is designated for ongoing traffic signal and street lighting contract services as well as street capital projects as authorized by the gas tax requirement.

FUND NAME	FUND TYPE	PURPOSE OF FUND
Measure A (22)	Special Revenue	For the purpose of receiving Measure A collected and distributed 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 and the use is limited to eligible street capital improvements.
Transportation Grant (23)	Special Revenue	For the purpose of recording various Federal, State and county grants for major bikeway, pedestrian, and roadway capital improvement projects. Grants are generally reimbursable in nature and require the Town to pay the contract cost, first.
Parks in Lieu (24)	Special Revenue	For the purpose of receiving Parks in Lieu fees and disbursing funds for Town parks and recreational facilities.
Housing Impact Fees (25)	Special Revenue	For the purpose of receiving Housing Impact fees paid by developers and disbursing funds for affordable housing purposes.
Public Safety Grants (27)	Special Revenue	For the purpose of 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.
COPS Grant (29)	Special Revenue	For the purpose of 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. Expenditures from this fund will finance the majority of costs associated with the Police - Community Services Division including a Community Services Officer (CSO) position.
Capital Improvement (31)	Capital	For the purpose of tracking the funding and cost of capital improvement projects that are not related to improvements to streets (Fund 32), sewer (Fund 82), Verano property (Fund 83), and Creekside Villas property (Fund 83).
Street Capital (32)	Capital	For the purpose of tracking the funding and cost of Street Capital Improvement Projects
COPS Debt Services (43)	Debt	For the purpose of tracking 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.
Vehicle/Fleet Replacement (61)	Internal Service	For the purpose of accumulated 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.

FUND NAME	FUND TYPE	PURPOSE OF FUND
OPEB Trust (71)	Trust	For the purpose of tracking funding designated to pay retiree medical and dental cost and related investment returns.
Pension Trust (72)	Trust	For the purpose of tracking funding designated to pay retiree pension cost and related investment returns.
Sewer Operating (81)	Enterprise	For the purpose of tracking the operating and maintenance cost of the Town's Sewer System and to streamline quarterly and annual compliance reporting
Sewer Capital (82)	Enterprise	For the purpose of tracking the funding and cost of Sewer Capital Improvement project, and to establish the sewer system needs of the Town.
City Properties (83)	Enterprise	For the purpose of tracking the lease and rental of City properties, expenses for the maintenance of City properties, and depreciation.

Budgeting Process and Overview

BASIS OF BUDGETING

The Budget is prepared using Generally Accepted Accounting Principles. The budget for government funds has been prepared on a modified accrual basis. The modified accrual method recognizes expenditures when the related liability is incurred. Revenues are recognized when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The annual budget contains the revenues, appropriations, and other financial information pertaining to all Town operating and capital budgets. This is consistent with the Town’s basis of accounting reported in its Annual Audited Financial Report.

Governmental Fund Types include General, Special Revenues, Debt Service, and Capital Project Funds. Government Funds are reported using current financial resources measurement focus and the modified accrual basis of accounting.

Proprietary Fund Types include the Enterprise and Internal Service Funds and are used to account for the Town’s business-type activities. Proprietary funds are reported using the economic resources measurement focus and full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Fiduciary Funds account for assets held by the Town in trust or as an agent of various assessment and community districts.

Agency Funds are custodial in nature and do not involve measurement of results of operations. The Town budget process does not include agency funds.

Key Difference Between Basis of Budgeting and Basis of Accounting

There are two main differences between the basis of budgeting and the basis of accounting

1. Often the budget reflects the Town's goals and plans while accounting reflects actual events. For example, the Town may intend to fill a vacant position in a future fiscal year and contract with a consultant in the current fiscal year. Under such circumstances, the Town would budget for the vacant position as if it will be filled in the current fiscal year but record consultant cost as contractual or professional services when the bill comes.
2. Within the same fund, allocations in and allocations out must be offset in accounting reports. For budgets, they are presented separately. Budgeting best practice allows the agency to show both as long as the methodology is consistent and the budget document indicates the area of duplication.

BUDGET PROCESS

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

The Town's budget is prepared, recorded, and controlled using a modified accrual basis for all funds. Under this basis of budgeting, capital outlay 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.

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

BUDGET CALENDAR	
July 1	<ul style="list-style-type: none"> • Start of new Fiscal Year • Budget monitoring starts and continues throughout the year. The Finance Department works with Department Directors to address funding issues and monitor expenditures.
February	<ul style="list-style-type: none"> • Mid-Year Budget Review is presented to the City Council • Budget instructions are prepared and issued to Department Directors
March	City Manager meets with Department Directors to review their Operating and Capital Improvement Budget proposals and make changes as needed.
April & May	City Manager's Proposed Budget is made available to the public and presented to the City Council at two study sessions.
June	<p>The Proposed Budget is revised based on comments received at the study 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 2019) 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

CHAPTER FOUR. FINANCIAL MANAGEMENT

SUBCHAPTER 4.01: Budget Procedures and Reserve Policies

Division 1: General

4.01.010 Purposes

The purposes of this subchapter are to adopt rules governing the proceedings for administering the financial affairs of the City, to establish a standard procedure for the preparation and administration of budgets, to place responsibility for the tasks related to budget preparation and administration, and to establish policies for maintaining reserves. The provisions of this subchapter are intended to enable the City Council to make financial plans for both current and long-term expenditures, to insure that the executive staff administers its respective functions in accordance with the plans set forth in this chapter, and to permit taxpayers and investors to form intelligent opinions based on sufficient information as to the financial policies and administration of the City. For the accomplishment of these purposes, the provisions of this chapter shall be broadly construed.

[History: Formerly § 1.09.010; Ord. 503, 12/11/96; Ord. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.020 Definitions

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

Appropriation means an authorization granted by the City Council to make expenditures and to incur obligations for specific purposes.

Assigned Reserve means the spendable amounts set aside for Litigation, Insurance, Disaster Response and Recovery, and any other specific purposes or contingencies authorized by resolution of the City Council;

Budget means a plan of financial operation setting forth estimated revenues, authorized operating expenditures, authorized capital expenditures and reserves for the applicable fiscal year, and shall include all proper adjustments or amendments thereto.

Capital outlay means an expenditure for an asset having a value of at least ten thousand and no/100 dollars (\$10,000) and a useful life of more than two (2) years, and which is required by generally accepted accounting principles to be capitalized.

Capital project means all related expenditures, including design, inspection, financing, acquisition of real property, and the like, for a public improvement, such as a public building, utility installation, street or bridge construction, or other public works.

Committed Reserve means the spendable amounts set aside to meet the Town's long-term obligations in the areas of Debt Reduction, Retiree Healthcare and Budget Stabilization.

Encumbrance means an obligation in the form of a purchase order or contract.

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Expenditure means any charge incurred.

Fiscal year means the year beginning on July 1 each year and shall end on June 30 of the subsequent year.

Full Time Equivalent means the decimal equivalent of a full-time employment position; i.e., one full time position is 1.00 FTE and one quarter-time position is .25 FTE.

Nonspendable Fund Balance means the amounts associated with inventories, prepaid expenses, and other items legally or contractually required to be maintained intact, such as cash with the fiscal agent.

Reserve means an amount set aside for future projects, contingencies, and unforeseen events.

Restricted Fund Balance means the amount that are subject to externally enforceable legal restrictions imposed by outside parties (i.e. creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation

Unassigned Reserve means the amount of the spendable fund balance that is not otherwise appropriated, or accounted for in the Assigned Reserve or the Committed Reserve.

Unencumbered appropriation means that portion of an appropriation not yet expended or encumbered.

Total Reserve means the sum of the Unassigned, Assigned and Committed Reserves.

[History: Formerly § 1.09.020; 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 2: Budget Procedures

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:

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- (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

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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

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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: Governmental 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 Governmental Fund Reserve Policy

(a) The Town's Governmental Fund shall contain reserves, which shall be classified as Nonspendable Fund Balance, Restricted 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) Restricted Fund Balance shall be maintained as follows:

- (1) The Other Post-Employment Benefit (OPEB) Trust must comply with IRC Code Section 115. The Trust Balance shall be restricted to pay or reimburse the Town for retiree medical and dental cost. The Trust shall be part of the budget stabilization strategy and may be utilized to offset rising OPEB costs as directed by the City Council. Trust Fund Balance must be maintained in a separate fund account from General Fund.
- (2) The Budget Stabilization Pension Trust, separate from the CalPERS pension trust, must comply with IRC Code Section 115. The Trust Balance shall be restricted to pay or reimburse the Town for pension contribution to CalPERS. Eligible pension payment/reimbursement shall include normal cost, unfunded liabilities, and supplemental contribution. Trust Fund Balance must be maintained in a separate fund account from General Fund.
- (3) The Town may have other restricted funds as required by law, contract, and GAAP.

(d) 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;

(Explanation: The Town, currently uses PARS OPEB Trust and make contribution based on most recent valuation report. This reserve is no longer in use.)

- (2) 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, excluding appropriation towards Accrued Leave Liability Reserve, OPEB contribution, and pension contribution.

- (3) There shall be an Accrued Leave Reserve committed for vacation payout (and sick leave when related to retirement) when an employee separates from the Town. Amount committed will be determined as part of the budget process.
 - (4) There may be other committed fund balances, as approved by the City Council, and shall be maintained in accordance to Council's direction.
- (e) 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.
 - (4) There may be other assigned fund balances, as approved by the City Council, and shall be maintained in accordance to Council's direction.
- (f) 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; Res 2018-xx, 10/26/18]

4.01.160 Use, Transfer and Replenishment of Restricted Reserves

- (a) The use of all restricted funds must comply with legal stipulations applicable to the fund. Balances must be maintained separately and are not transferable.
- (b) Pension and OPEB Trusts shall be replenished as documented in the Unfunded Liabilities Funding Strategies Report and as approved by the City Council as part of the budget process. Annual contributions to Pension and OPEB shall be net of payout during the year.

[History: Res 2018-xx, 10/26/18]

4.01.170 Use, Transfer and Replenishment of Committed Reserves

- (a) The use, transfer, and replenishment of committed reserves and fund balances require City Council approval as part of an open and public meeting.
- (b) Debt Reduction Reserve and Budget Stabilization Reserve shall not be replenished without express approval of the City Council given at an open and public meeting.

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(c) Accrued Leave Liability Reserve shall be replenished as documented in the Unfunded Liabilities Funding Strategies Report and as approved by the City Council as part of the budget process.

[History: Formerly § 1.09.160; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14; Res 2018-xx, 10/26/18]

4.01.180 Use, Transfer and Replenishment of Assigned Reserve

(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.

(a) 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]

4.01.190 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

4.01.200 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]

4.01.201 Mid-year Review

Budget Procedures and Reserve Policies
October 2018

Administrative Code
4.01-9

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

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

4.01.210 Report on Reserve Levels

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

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

Investment Policy

In October 2018, 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 Terms

AB - Assembly Bill.

ABAG - Association of Bay Area Governments.

ABC - Alcoholic Beverage Control.

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

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

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

ADA - See Americans with Disabilities Act.

ADC - Actuarially Determined Contribution. Minimum annual contribution, as determined based on actuarial assumptions, to pay off OPEB or Pension liabilities.

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 of 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. The 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 the total projected inflow of resources is equal to, or greater than, the total projected outflow of resources. The inflow of resources includes 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.

CAPE (General Government) – Community Action Plan for Emergencies (Colma's CERT Program).

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 - (debt) Certificates Of Participation.

COPS - (grant) Citizens Option for Public Safety. See Supplemental Law Enforcement Services Fund.

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

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

MMANC - Municipal Management Association of Northern California.

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

MOU - Memorandum Of Understanding.

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 higher legal standing than a resolution. Adopted ordinances form the Municipal Code. (See Municipal Code)

PCI - Pavement Condition Index.

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

PELRA - Public Employers Labor Relations Association.

PEMHCA - 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.

PMP - Pavement Management Plan.

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 \$0.275 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.

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

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

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

SWAT - Special Weapons And Tactics.

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

Tax Equity Allocation - The amount of property taxes payable to the Town under a special law to assist cities that otherwise would receive low or no property taxes.

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 30th (end of fiscal year).

**RESOLUTION NO. 2019-33
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND ADOPTING THE ANNUAL BUDGET FOR
FISCAL YEAR 2019-2020**

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 10, 2019, on May 3, 2019 the complete 2019-20 Proposed Budget document was distributed and available on the Town website, and on May 8, 2019 the City Council conducted a study session and public meeting on the 2019-20 Proposed Budget;
- (c) A public hearing was held on June 12, 2019 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 and Order.

- (a) *Budget Approval.* The 2019-20 budget proposed by the City Manager, dated July 1, 2019, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2019-20.
- (b) *Summary of Appropriations.* A summary (Exhibit A) is attached hereto and by reference made part of this Resolution, reflects the Fiscal Year 2019-20 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 4.01.070 of the Colma Administrative Code and, no later than August 31, 2019, 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". The FY 2019-20 Budget document (Page 41). All fund transfers shall be recorded in the financial records.

(iv) Administratively adjust the Fiscal Year 2019-20 Operating Budget appropriations to account for the carryover of unspent 2018-19 appropriations for contracts entered into before June 30, 2019, 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 2019-20 quarterly financial report.

(v) Administratively adjust the Fiscal Year 2019-20 Capital Project appropriations to account for the carryover of unspent appropriations from Fiscal Year 2018-19. 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, 2019.

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, 2020. 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, 2020 is established at \$12,000,000, 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) Accrued Leave Payout Reserve shall be recorded in the General Fund in the amount of \$715,000 as of June 30, 2020. (Committed Fund Balance – Designated by City Council)

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

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

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

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

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

(f) General Fund 2019-20 – Decrease Reserve: The proposed budget estimates \$1,010,755 reduction in unassigned reserves.

4. Transfer to Unassigned Reserve

All General Fund net income on hand on June 30, 2019, 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. 2019-33 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 12, 2019, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne F. del Rosario, Mayor	X				
John Irish Goodwin	X				
Raquel "Rae" Gonzalez					X
Diana Colvin	X				
Helen Fisicaro	X				
Voting Tally	4	0			

Dated 6/26/19

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

Attest: Caitlin Corley
Caitlin Corley, City Clerk

"EXHIBIT A": SUMMARY OF APPROPRIATIONS FY 2019-20

Town-wide Financial	General	Special Revenues and Debt	Capital	Vehicle	Enterprise	Total
	Funds (11, 12)	Funds (21, 23, 24, 25, 27, 29, 43)	Funds (31, 32, 33)	Replacement Fund (61)	Funds (81, 82, 83)	
Revenues by Categories						
Sales tax	11,400,000	0	0	0	0	11,400,000
Cardroom tax	4,250,000	0	0	0	0	4,250,000
Property and other taxes	751,700	0	0	0	0	751,700
Licenses and permits	277,034	0	0	0	0	277,034
Fines and forfeitures	92,846	0	0	0	0	92,846
Use of money and property	609,998	1,730	0	7,300	193,700	812,728
Revenues from other agencies	67,010	250,871	349,192	0	0	667,073
Charges for current services	159,942	0	0	0	894,000	1,053,942
Allocations	65,000	0	0	250,000	0	315,000
Other revenues	127,300	0	4,000	0	0	131,300
Total Revenues	17,800,830	252,601	353,192	257,300	1,087,700	19,751,623
Expenditures by Function						
General Government						
City Council (110)	333,490	0	0	0	0	333,490
City Attorney (130)	312,500	0	0	0	0	312,500
City Manager (140)	1,364,030	0	0	0	0	1,364,030
Human Resources (141)	218,482	0	0	0	0	218,482
Finance (150)	561,407	0	0	0	0	561,407
General Services (151)	1,209,650	0	0	0	0	1,209,650
COP Debt (620)	0	297,369	0	0	0	297,369
Public Safety						
Administration (210)	1,716,548	0	0	0	0	1,716,548
Patrol (220)	5,566,357	10,033	0	0	0	5,576,390
Communication/Dispatch (230)	1,121,777	0	0	0	0	1,121,777
Community Services CSO (240)	36,189	228,039	0	0	0	264,228
Public Works & Planning						
Admin/Engr/Building (310)	982,400	0	0	0	0	982,400
Maintenance/Sewer (320)	1,214,033	30,000	0	0	1,054,700	2,298,733
Facility Operations (800s)	706,175	0	0	0	98,550	804,725
Planning (410)	497,420	0	0	0	0	497,420
Recreation (510)	1,115,908	0	0	0	0	1,115,908
Capital Projects	0	0	1,060,984	277,640	95,000	1,433,624
Total Expenditure by Category	16,971,516	565,441	1,060,984	277,640	1,254,150	20,129,731
Operating Surplus/ (Deficit)	829,314	(312,840)	(707,792)	(20,340)	(166,450)	(378,108)
Other Activities						
Transfers In	0	297,369	1,317,000	0	160,700	1,775,069
Transfers (Out)	(1,775,069)	0	0	0	0	(1,775,069)
Net Transfers In/(Out)	(1,775,069)	297,369	1,317,000	0	160,700	0
Fund Balance						
Change in Fund Balance	(945,755)	(15,471)	609,208	(20,340)	(5,750)	(378,108)
Beginning Fund Balance @ 7/1/19	23,788,035	447,384	2,605,350	592,701	91,518	27,524,988
Ending Fund Balance	22,842,280	431,913	3,214,558	572,361	85,768	27,146,880
Trust Funds Balance						
OPEB Trust (71)						4,822,340
Pension Trust (72)						1,369,675
Ending Fund Balance - All Funds						33,338,896

**RESOLUTION NO. 2019-34
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

RESOLUTION ADOPTING THE 2019-20 APPROPRIATION LIMIT

The City Council of the Town of Colma does resolve as follows.

1. Background

- (a) Article XIII B of the California Constitution places certain restrictions on annual appropriations by cities;
- (b) The restrictions only apply to those appropriations which meet the definition of "Proceeds of Taxes";
- (c) The FY 2019-20 Proposed Budget which included the Appropriations Limit Calculation has been available to the public for more than fifteen days for review;
- (d) The FY 2019-20 Appropriations Limit Calculation was posted on the Town's website on June 6, 2019;
- (e) The "Proceeds of Taxes" presented in the GANN Limit is consistent with the FY 2019-20 Budget, which was presented and adopted on June 12, 2019;
- (f) The adoption of the Appropriations Limit must identify the optional calculation factors to be used as adjustment factors.

2. Findings

- (a) The first adjustment factor, the Town must select between: (A) the change in Town population, or (B) Countywide population, and the Town has selected the Change in Countywide population; and
- (b) The second adjustment factor the Town must select between: (1) the change in the State per capita income, or, (2) the change in the assessed valuation of local nonresidential construction, and the Town has selected the change in the State per capita income;
- (c) The detailed calculation of the Appropriations Limit for Fiscal Year 2019-20 is described in Exhibit A, attached hereto and by reference made a part hereof, and was published along with the FY 2019-20 Proposed Budget, to comply with the State law requiring the Gann Limit to be available to the public 15 day prior to adoption.
- (d) The City Council finds that the Fiscal Year 2019-20 budget does not exceed the constitutional appropriation limit placed on "Proceeds of Taxes" for Fiscal Year 2019-20 and is \$29,416,950 below the authorized limit.

3. Appropriation Limit

The Appropriation Limit for the Fiscal Year 2019-2020 shall be, and hereby is determined to be \$46,137,229.


Certification of Adoption

I certify that the foregoing Resolution No. 2019-34 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 26, 2019, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Joanne F. del Rosario, Mayor	X				
John Irish Goodwin	X				
Raquel "Rae" Gonzalez	X				
Diana Colvin	X				
Helen Fisicaro	X				
<i>Voting Tally</i>	5	0			

Dated 8/1/19


Joanne F. del Rosario, Mayor

Attest: 
Caitlin Corley, City Clerk

**EXHIBIT TO RESOLUTION 2019-34
FISCAL YEAR 2019-20 APPROPRIATIONS LIMIT**

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 1/1/2018	Population 1/1/2019	% Increase
a. Town of Colma	1,501	1,512	0.7%
b. County of San Mateo	773,994	774,485	0.1%

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

Options	% Increase
a. Change in State Per Capita Personal Income	3.85%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

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

For the Fiscal Year 2019-20 calculation, the Town selected the Town's population growth rate of 0.70% and the change in the State Per Capita Income of 3.67%.

Appropriation Limit Calculation 2019-20

Population Change (San Mateo Co.)	0.70%	$((0.0070+100)/100 = 1.0070)$
State Per Capita Personal Income	3.85%	$((0.0385+100)/100 = 1.0385)$
Calculation of Factor for FY 2019-20	1.046	$1.0070 \times 1.0385 = 1.046$
Prior Year Appropriation Limit (2018-19)	\$ 44,103,586	
Appropriation Limit (2019-20)	\$ 46,137,229	$44,103,586 \times 1.046 = 46,137,229$

The FY 2019-20 Appropriations subject to the limit ("Proceeds of Taxes") total \$16,720,279, which means the Town is \$29,416,950 below the authorized limit.