



*Fiscal Year 2020-21 Operating  
and Capital Budget  
Town of Colma*



*It's great to be alive  
in Colma*

# Town of Colma

## Elected Officials, Appointed Officials & Contract Service Providers

### Elected City Officials

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

### Appointed City Officials

City Manager	Brian Dossey
Interim Chief of Police	Bob Lotti
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:

Veteran Housing		Super Bowl Party Youth Outreach Program	
#Quarantine Graduate	#Quarantine Birthday Parade	#Quarantine Food Delivery	
Document Title			Town Logo and Motto

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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, 2019**

*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, 2019.

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

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



# *California Society of Municipal Finance Officers*

*Certificate of Award*

## ***Operating Budget Excellence Award Fiscal Year 2019-2020***

*Presented to the*

***Town of Colma***

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

***January 31, 2020***



*Steve Heide*

Steve Heide  
CSMFO President

*Yolanda Rodriguez*

Yolanda Rodriguez, Chair  
Recognition Committee

***Dedicated Excellence in Municipal Financial Reporting***



# **Budget Message**





# City Manager's Budget Message

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TO: Mayor and Members of the City Council

FROM: Brian Dossey, City Manager

MEETING DATE: June 30, 2020

SUBJECT: FY 2020-21 Adopted Budget

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In response to the rapid spread of novel coronavirus (COVID-19), the Town of Colma held a special City Council meeting on March 18, 2020 to declare a local emergency, offer 160 hours of pandemic paid-time off to Town employees, and adopt the FY 2020-21 budget. The actions taken on March 18, 2020 was in coordination with other agencies within San Mateo County.

The adopted FY 2020-21 budget consisted of rolling over the operating budget from FY 2019-20 and ratifying the capital budget as planned for FY 2020-21 in the 2019-2024 Five-Year Capital Improvement Plan. This action allowed staff to shift focus from creating a budget and all the annual projections to looking at the financial condition and present a quarterly projection as a result of COVID-19 and Shelter-in-Place (SIP) orders.

## 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 \$21.0 million, comprised of approximately \$18.4 million in Operating Expenditures, \$0.3 million in Debt Service payments and approximately \$2.3 million in Capital Improvement Projects (CIP).

	General Fund		Other Funds		Total
Total Revenues	\$	17,800,830	\$	1,950,793	\$ 19,751,623
Total Operating Expenditures		16,971,516		1,724,591	18,696,107
Total Capital Budget		0		2,331,520	2,331,520
Total Transfers In/(Out)		(1,284,169)		1,284,169	0

## Revenues – All Funds

Total budgeted revenues are \$19.8 million, with \$17.8 million in General Fund, \$1.09 million in Enterprise Funds, and 0.86 million for all other funds.

Revenues by Categories	General Fund	Special Revenues and Debt Funds	Capital Funds	Vehicle Replacement Fund	Enterprise Funds	Total
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
<b>Total Revenues</b>	<b>\$ 17,800,830</b>	<b>\$ 252,601</b>	<b>\$ 353,192</b>	<b>\$ 257,300</b>	<b>\$ 1,087,700</b>	<b>\$ 19,751,623</b>

These revenue budgets are the projection for FY 2019-20 before the COVID-19 pandemic. On May 13, 2020, the City Council reviewed the first revenue projection since the shelter-in-place (SIP) order in March. For full disclosure, the projection and analysis from the May 13, 2020 City Council meeting can be found on Page 11 under Economic Overview.

As shown above, a majority of the Town's operation is supported by sales tax and cardroom tax revenues, at \$15,650,000; sales tax and cardroom tax revenues represent 79 percent of total revenues. The next largest category is the Enterprise Funds at \$1,087,700. Most of these funds are from the pass-through sewer chargers. Capital Fund revenues of \$353,192 are primarily from grant reimbursements from a project completed in early FY 2019-20. As the FY 2019-20 budget was rolled over without adjustment, the Town will amend the FY 2020-21 budget in late-Fall or early-Winter to reflect projected grant funding in FY 2020-21.

## Expenditures – All Funds

Total budgeted expenditures are \$21,027,627 with \$18,398,738 in Operating Expenditures, \$297,369 in Debt Service and \$2,331,520 in Capital Improvement Projects (CIP).

Expenditures by Categories	General Fund	Special Revenues and Debt Funds	Capital Funds	Vehicle Replacement Fund	Enterprise Funds	Total
Salaries, wages, and benefits	\$ 11,044,245	\$ 228,639	\$ 0	\$ 0	\$ 0	\$ 11,272,884
Supplies and services	2,585,430	9,433	0	0	1,159,150	3,754,013
Professional and contract services	3,048,639	30,000	0	0	0	3,078,639
Capital outlay	293,202	0	0	0	0	293,202
Total Operating Expenditures	16,971,516	268,072	0	0	1,159,150	18,398,738
Capital improvement projects	0	0	2,206,000	125,520	0	2,331,520
Debt service	0	297,369	0	0	0	297,369
<b>Total Expenditures</b>	<b>\$ 16,971,516</b>	<b>\$ 565,441</b>	<b>\$ 2,206,000</b>	<b>\$ 125,520</b>	<b>\$ 1,159,150</b>	<b>\$ 21,027,627</b>

The **operating budget** (\$18,398,738) includes staffing and services based on the FY 2019-20 operating plan. As part of the annual budget process, department's will assess their operating plans for the new year and provide new budget projections. As a result of COVID-19 and the SIP order, departments will be providing their operating plans as part of the quarterly projection, and a budget amendment will be made in late-Fall or early-Winter to reflect the FY 2020-21 operating plan.

The annual **debt service** payment is the same each year with different distributions between interest and principal payments.

The **capital improvement** projects (\$2,331,520) includes the following projects per the 2019-2024 Five-Year Capital Improvement Plan adopted by the City Council on March 13, 2019.

Additional Projects Funding	Project Category	2020-21 New Funding	2020-21 Budgeted Expenditure
Annual Roadway Rehab and Preventative Maint Program (906)	1	\$ 225,000	\$ 225,000
Lawndale and El Camino Real Landscape and Median (956)	1	100,000	100,000
Mission Road Bicycle and Pedestrian Improvement Program (903)	1	0	1,339,900
Storm Drain System Assessment and Mapping (972)	2	70,000	70,000
Bark Park Upgrades (958)	3	95,000	95,000
Facility Parking Lot Updates (953)	3	111,100	111,100
Town-Wide Branding (959)	3	100,000	100,000
Financial Software Replacement (965)	4	300,000	115,000
IT Infrastructure Upgrades (986)	4	50,000	50,000
Vehicle Replacement Schedule (987)	4	125,520	125,520
Total Projects Funding Request and Expenditure		\$ 1,176,620	\$ 2,331,520

## ECONOMIC OVERVIEW – COVID19 FOCUSED

The spread of COVID-19 has significantly impacted the global economy. For California, the cases are still on the rise and businesses activities are still significantly altered. This includes no indoor dining and entertainment, no large group gatherings, and schools and sporting arenas have been closed since March.

In San Mateo County, we were one of six counties to issue the first SIP orders and extended it beyond the State's requirements. While the State of California moved to Stage 2 and 3 of the Reopening Plan, San Mateo County stayed cautiously a few steps behind. This is good for public health but has been hard on businesses and residents.

### CALIFORNIA CASE STATISTICS

#### Positive Cases

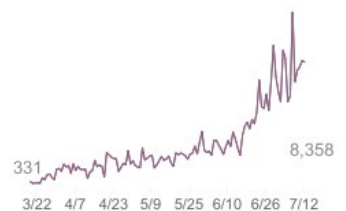
329,162

1 Day Δ  
+8,358  
+2.6%

14 Day Δ  
+109,910  
+50.1%

US Total Cases:  
3,236,130

#### Day-Over-Day New Cases

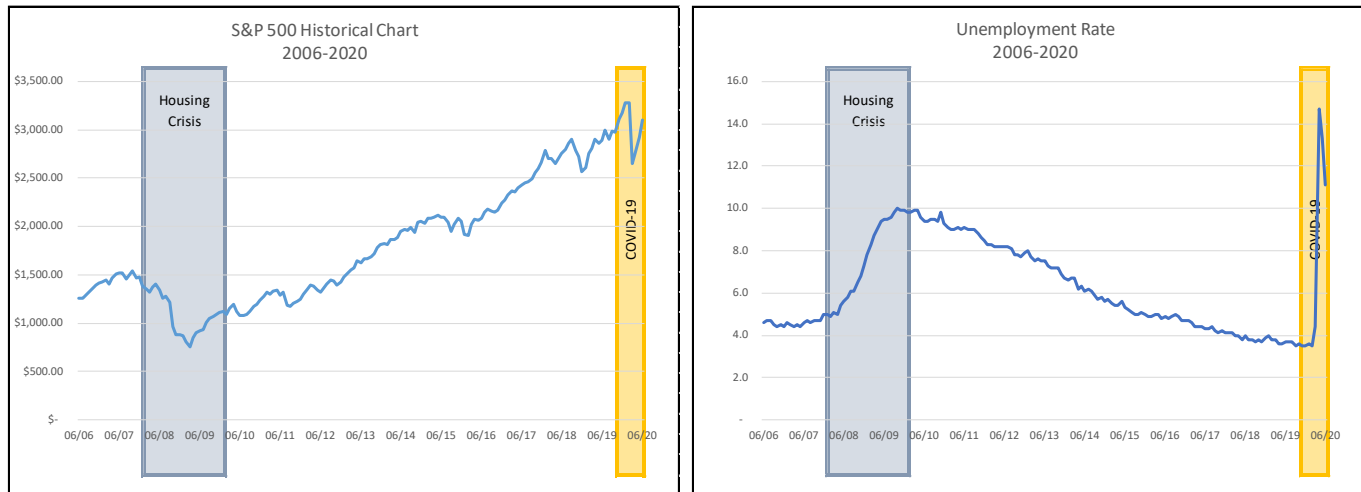


Note: Numbers may not represent true day-over-day change as reporting of test results can be delayed.

## Recession Analysis

In the 2008 Housing Crisis and the prior recessions, the drop in the financial market was more gradual and the impact was isolated. Likely, the growth in unemployment was gradual, in comparison to the COVID-19 crisis.

As shown on the charts below, the financial market fell immediately when COVID-19 spread into the United States and, similarly, unemployment rates spiked higher than the peak of the housing crisis. These are indicators that we are still experiencing the recession and not out of the woods yet. Since this recession is driven by the spread of COVID-19, we cannot predict how long the recovery period will be and what will life be like on the other side of the curve.



Some topics of concern include:

- How long will the current COVID-19 wave last?
- Can businesses reopen without a proven vaccine and keep the spread of COVID-19 down?
- Can schools and daycare facilities reopen safely so workers can return to a safe work environment?
- How many businesses can survive the prolonged shutdown, or limited services?
- How will consumer behavior change once the SIP orders are lifted?
  - Will they continue to buy supplies and order food online?
- Will there be a second wave of COVID-19?

## Impacts on Town's Revenues

With the SIP orders since mid-March 2020, the Town projected a revenue shortfall of \$2.88 million in FY 2019-20 and an additional \$1.79 million in FY 2020-21. This projection was based on available information through April 2020.

Based on revenues received through March 2020, it seems the Town is on track to meet its revenue budget goal of \$17.80 million. As shown in the chart to the right, the Town received \$11.18 million of the total General Fund Revenues Budget of \$17.80 million, or 63%. Since the Town usually receives 2 months of cardroom tax revenues in June and up to 3 months of sales tax revenues in June, it seems the Town will receive more revenues than budgeted.

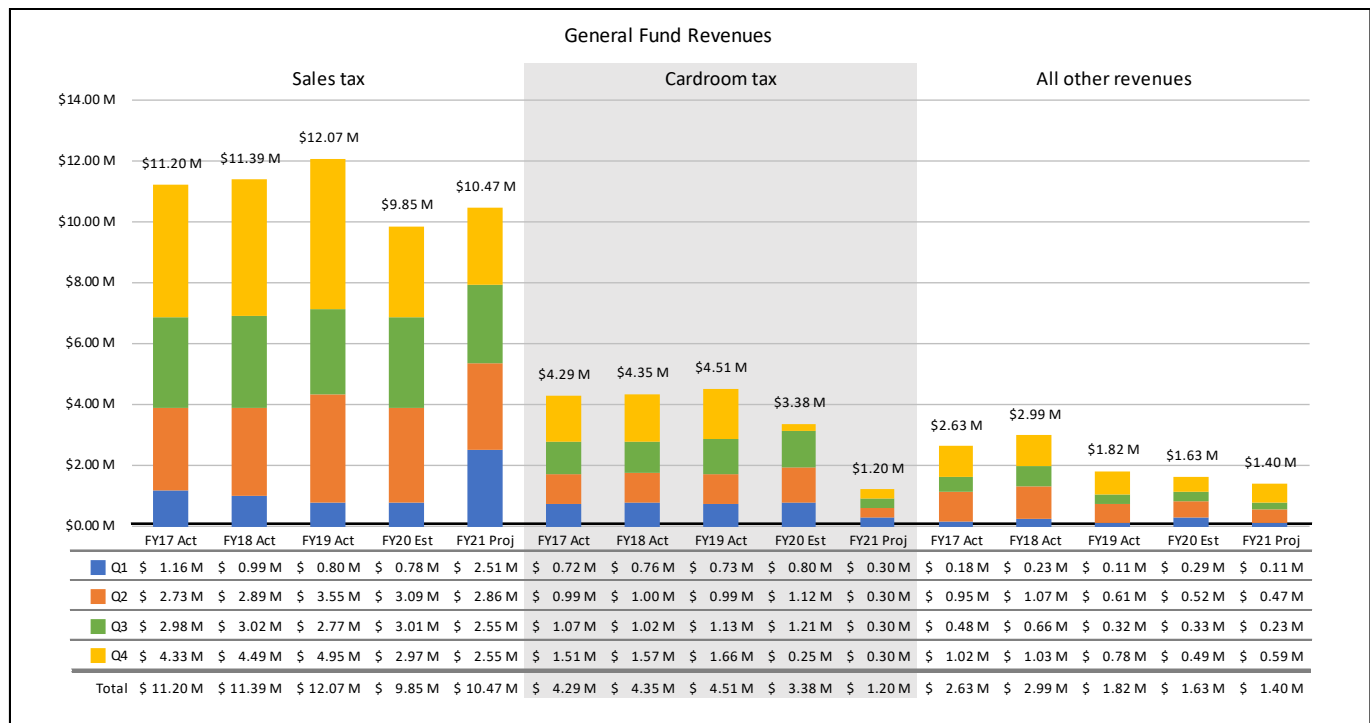
### General Fund Revenues Through March 31, 2020

OpenGov Data

Updated today



In a matter of 2 weeks, San Mateo County went from its first confirmed case of COVID-19 to executing the Shelter in Place order for all cities within the County. With the SIP order, the Town's cardroom was closed and auto sales were halted. The financial impact of these two closures was roughly \$800,000 per month. Below are the projections that were presented to the City Council on May 13, 2020.



The FY 2020-21 Projection assumes that the economy will be in full shutdown mode through June 2020 and in a modified shutdown until January 2021. As of May 13, 2020, the Town anticipates a revenue shortfall of \$2,878,400 in FY 2019-20 and an additional \$1,790,826 revenue shortfall in FY 2020-21. The Town will be monitoring the revenue streams on a quarterly basis and propose operational changes to minimize the operating deficit, and to preserve the Town's General Fund reserve balances.

## Impacts on Town's Expenditures

Similar to the Town's revenue, as of March 2020, the Town seemed to be on track to meet its operational goal while staying within budget. By March 2020, the Town spent \$11.54 million or 68% of its total General Fund budget of \$16.97 million (excluding transfers).

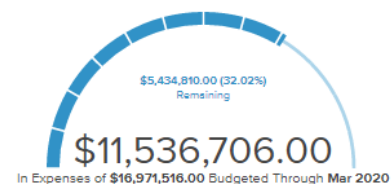
The spread of COVID-19 and the resulting SIP orders, naturally reduced the Town expenditures as the Town canceled recreation camps, after-school programs, and community events for the year; residential and commercial improvements slowed, and Town Staff were placed on alternate schedules or encouraged to work from home. At the same time, the demand on Town resources increased in the areas of police enforcement, public works maintenance, community support, and public engagement.

With two-thirds of its General Fund operating budget spent by March 31, 2020, the Town was challenged to reduce its spending for April through June, while maintaining essential services. Through a combination

### General Fund Expenditures Through March 30, 2020

Excludes transfers

Updated today



of cost-cutting measures presented to the City Council on May 13, 2020, the Town was able to find \$1.30 million of savings in FY 2019-20 operations and another \$2.13 million in FY 2020-21 operations.

### **Future Impacts on Town's Financial Health**

As of right now, the Town expects COVID-19 will continue to adversely impact the Town's operations. Additionally, the Town is expecting the unfunded pension liability to increase due to the bearish market. The impact of the increases in unfunded pension liability will be budgeted beginning in FY 2022-23.

The Town is also staying connected with major businesses in Town to understand the economic condition. This will help the Town better prepare and assist the community as COVID-19 progresses.

### **MAJOR ACHIEVEMENTS IN FY 2019-20**

Prior to COVID-19, the Town had the following achievements:

- Completed the 2020-2022 Strategic Plan. The Plan intended to move the organization forward towards a more transparent and inclusive organization, with an emphasis on technology and community involvement;
- Completed the Serramonte Boulevard/Collins Avenue Master Plan;
- Opening of Veteran's Village Housing and assisted in furnishing each unit – through coordination with local businesses and non-profit organizations;
- Selected Police Officers and Dispatchers celebrated Christmas with a veteran who was on his own during Christmas 2020. They also donated food and a TV to the said veteran;
- Closed out the 2010 ADA transition plan and incorporated ADA compliance as part of normal operating and capital procedures;
- Trained and certified 10 residents and volunteers as the Town's CERT team;
- Hosted successful Town Picnic and Holiday Event
- Held the second year of Cinema at the Cemetery; and
- Held our second annual Business recognition luncheon.

During COVID-19, the Town shifted its priorities and added these programs:

- Birthday Parades for all Town residents by the Colma Police Department and Colma Fire District;
- Delivered food and other essentials to high-risk residents;
- Regular communications to community providing resources and assistance;
- Hosted two Town-Hall meetings with the public;
- Continued support for diversity and inclusiveness in Colma through flag raising ceremonies;
- Transitioned public meetings to Zoom successfully;
- Colma Police department coordinated with business community lending support during civil unrest;
- Coordinated with business community regularly communicating with them during SIP; and,
- Donated \$15,000 to SMC Strong Business Relief.

## 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 2020-21 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.

<b>Legal Debt Margin</b>	<b>2017/18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Projection</b>	<b>2020-21 Budget</b>
Total Actual Taxable Valuation	651,833,411	677,672,468	693,258,935	709,203,890
State Mandated Debt Limit (15%)	97,775,012	101,650,870	103,988,840	106,380,584
Budget Stabilization & Debt Reserve	14,900,000	12,000,000	12,000,000	12,000,000
<b>Unreserved Debt Capacity</b>	<b>112,675,012</b>	<b>113,650,870</b>	<b>115,988,840</b>	<b>118,380,584</b>
Outstanding Debt (COP)	5,010,000	4,900,000	4,785,000	4,665,000
Proposed Debt Issuance: None	-	-	-	-
<b>Total Debt Subject to Limit</b>	<b>5,010,000</b>	<b>4,900,000</b>	<b>4,785,000</b>	<b>4,665,000</b>
<b>Total Legal Debt Margin<sup>^</sup></b>	<b>107,665,012</b>	<b>108,750,870</b>	<b>111,203,840</b>	<b>113,715,584</b>

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

## 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 2020-21 Adopted Budget shows a total unfunded CIP project budget of \$14.8 million. Based on the 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 in the unfunded projects. Searching for other funding sources, including grants, will also be critical.

### Unfunded Liabilities

Due to COVID-19, and its economic impact, it is unclear what the Town's unfunded liabilities will be in the future. The unfunded liabilities will be updated and assessed after the CalPERS Actuarial Reports are available.



## **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. This project is a priority program in the Strategic Plan and staff will continue to explore ways to diversify revenues.

## **ORGANIZATION OF THE BUDGET DOCUMENT**

The FY 2020-21 Adopted Budget is an abbreviated budget, as it is a repeat of the prior year's budget. The following sections were removed because these are currently a duplicate of last year's budget.

- Colma Profile
- Revenue Detail
- Department Budget
- Financial Section

The following sections are modified:

- Budget Overview was expanded to include more information on the department level
- Capital Improvement Program section was condensed as part of the COVID-19 financial strategy and is to suspend capital purchases and continue improvements through grant funded projects. Since the information presented in this adopted budget was already modified in May, the section is condensed to just a list of the capital projects and funding summary.

## **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

# Budget Overview



# FY 2020-21 Budget

As mentioned before, FY 2020-21 Budget is a combination of the FY 2019-20 operating budget and the FY 2020-21 portion of the 2019-2024 Five-Year Capital Program. Because the FY 2020-21 budget process is different than prior years, the FY 2019-20 Estimated Actuals are based on the projection presented to the City Council on May 13, 2019.

## *Summary of Town Funds*

This is a list of all of the Town's funds to provide

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.
Emergency Operation (19)	General	For the purpose of tracking emergency operation.
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.
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.

## Summary of Town Funds

(Cont)

FUND NAME	FUND TYPE	PURPOSE OF FUND
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.
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.

## Town-Wide Financial & Budget Summary – All Funds

Summary of activities from FY 2017-18 to FY 2020-21 for all Town funds.

				[a]	[b]	[b]-[a]	[b]/[a]-1
Town-wide Financial	2017-18 Actual	2018-19 Actual	2019-20 Final Budget	2019-20 Estimated	2020-21 Adopted	Change in Budget \$	%
<b>Revenues by Categories</b>							
Sales tax	11,397,118	12,066,527	11,400,000	9,856,003	11,400,000	1,543,997	16%
Cardroom tax	4,352,743	4,520,957	4,264,405	3,375,803	4,264,405	888,602	26%
Property and other taxes	728,905	771,942	751,700	757,381	751,700	(5,681)	-1%
Licenses and permits	278,046	123,626	277,034	137,051	277,034	139,983	102%
Fines and forfeitures	73,908	103,519	103,166	88,140	103,166	15,026	17%
Use of money and property	723,307	873,775	812,729	638,211	812,729	174,518	27%
Revenues from other agencies	432,282	531,803	667,073	505,526	517,073	11,547	2%
Charges for current services	857,642	947,455	1,029,218	992,224	1,029,218	36,994	4%
Allocations	-	80,510	315,000	-	250,000	250,000	n/a
Other revenues	395,948	126,716	131,300	88,205	67,300	(20,905)	-24%
<b>Total Revenues</b>	<b>19,239,899</b>	<b>20,146,830</b>	<b>19,751,625</b>	<b>16,438,544</b>	<b>19,472,625</b>	<b>3,034,081</b>	<b>18%</b>
<b>Expenditures by Category</b>							
Salaries, Wages, & Benefits	9,230,520	11,921,971	11,272,884	10,927,447	11,301,086	373,639	3%
Supplies & Services	2,905,923	3,289,176	3,754,013	3,232,314	3,738,013	505,699	16%
Professional & Contract Services	2,662,860	2,366,587	3,082,039	2,550,446	3,082,039	531,593	21%
Capital Outlay	42,963	126,960	293,202	259,477	293,202	33,725	13%
Capital Projects	8,507,936	6,001,660	3,457,189	1,692,137	2,331,520	639,383	38%
Debt Service	293,469	296,269	293,969	293,969	293,969	-	0%
<b>Total Expenditure by Category</b>	<b>23,643,671</b>	<b>24,002,623</b>	<b>22,153,296</b>	<b>18,955,790</b>	<b>21,039,829</b>	<b>2,084,039</b>	<b>11%</b>
<b>Operating Surplus/ (Deficit)</b>	<b>(4,403,772)</b>	<b>(3,855,793)</b>	<b>(2,401,671)</b>	<b>(2,517,246)</b>	<b>(1,567,204)</b>	<b>950,042</b>	<b>-38%</b>
<b>Other Activities</b>							
Transfers In	1,215,894	19,611,112	1,775,069	1,928,396	1,398,369	(530,027)	-27%
Transfers (Out)	(1,215,894)	(19,611,112)	(1,775,069)	(1,928,396)	(1,398,369)	530,027	-27%
<b>Net Transfers In/(Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Fund Balance</b>							
Change in Fund Balance	(4,403,772)	(3,855,793)	(2,401,671)	(2,517,246)	(1,567,204)	950,042	-38%
Beginning Fund Balance	37,870,025	33,496,448	29,640,655	27,238,984	24,721,738	(2,517,246)	-9%
Prior Period Adjustment	30,195						
<b>Ending Fund Balance</b>	<b>33,496,448</b>	<b>29,640,655</b>	<b>27,238,984</b>	<b>24,721,738</b>	<b>23,154,534</b>	<b>(1,567,204)</b>	<b>-6%</b>
<b>Trust Funds Balance</b>							
OPEB Trust (71)	2,792,835	4,108,440	6,366,281	5,108,471	6,145,496	1,037,025	20%
Pension Trust (72)	20,731	1,056,122	1,399,937	1,450,165	1,836,181	386,016	27%
<b>Ending Fund Balance - All Funds</b>	<b>36,310,014</b>	<b>34,805,217</b>	<b>35,005,202</b>	<b>31,280,374</b>	<b>31,136,211</b>	<b>(144,163)</b>	<b>0%</b>

## FY 2020-21 Reserves Summary

Summary of revenues, expenditures, and changes in fund balance projected for the period of July 1, 2020 through June 30, 2021

	FUND TITLE	Fund	Projected Fund Balance @ 7/1/20	2020-21 Revenues Adopted	2020-21 Expenditures Adopted	2020-21 Net Transfers In / (Out)	Net Change in Fund Balance	Projected Fund Balance @ 6/30/21
			[a]	[b]	[b]	[b]	[c]=Σ[b]	=[a]+[c]
GENERAL FUND	GENERAL FUND	11						
	LITIGATION RESERVE		100,000	0	0	0	0	100,000
	INSURANCE RESERVE		100,000	0	0	0	0	100,000
	DISASTER RESERVE		750,000	0	0	0	0	750,000
	UNASSIGNED		8,523,809	17,675,832	(16,983,718)	(1,189,369)	(497,255)	8,026,554
	GENERAL FUND RESERVE	12	0			0		
	BUDGET STABILIZATION		12,000,000	0	0	0	0	12,000,000
	DEBT REDUCTION		600,000	0	0	0	0	600,000
	ACCRUED LEAVE PAYOUT RESERVE		650,000	0	0	0	0	650,000
	GENERAL FUND TOTAL		22,723,809	17,675,832	(16,983,718)	(1,189,369)	(497,255)	22,226,554
SPECIAL FUNDS	GAS TAX	21	83,130	70,871	(30,000)	(115,000)	(74,129)	9,001
	MEASURE A	22	319,719	51,130	0	(94,000)	(42,870)	276,849
	TRANSPORTATION GRANT	23	0	0	0	0	0	0
	PARK IN-LIEU	24	0	0	0	0	0	0
	HOUSING IMPACT FEES	25	259,681	0	0	0	0	259,681
	MEASURE W	26	15,000	0	0	0	0	15,000
	PUBLIC SAFETY GRANTS	27	6,864	0	(10,033)	0	(10,033)	(3,169)
	COPS GRANT	29	90,812	130,600	(228,039)	0	(97,439)	(6,627)
	SPECIAL FUNDS TOTAL		775,206	252,601	(268,072)	(209,000)	(224,471)	550,735
CAPITAL	CAPITAL IMPROVEMENT	31	1,647,176	0	(541,100)	631,100	90,000	1,737,176
	STREET CAPITAL	32	1,474,092	199,192	(1,664,900)	309,000	(1,156,708)	317,384
	CAPITAL FUNDS TOTAL		3,121,268	199,192	(2,206,000)	940,100	(1,066,708)	2,054,560
DEBT	COP DEBT SERVICE	43	2,829	0	(297,369)	297,569	200	3,029
	DEBT FUND TOTAL		2,829	0	(297,369)	297,569	200	3,029
ISF	VEHICLE / FLEET REPLACEMENT	61	421,673	257,300	(125,520)	0	131,780	553,453
	INTERNAL SERVICE FUND (ISF) TOTAL		421,673	257,300	(125,520)	0	131,780	553,453
ENTERPRISE	SEWER OPERATING	81	0	894,000	(1,054,700)	160,700	0	0
	SEWER CAPITAL	82	10,438	0	0	0	0	10,438
	CITY PROPERTIES	83	92,947	193,700	(104,450)	0	89,250	182,197
	ENTERPRISE FUND TOTAL		103,385	1,087,700	(1,159,150)	160,700	89,250	192,635
	TOTAL FOR ALL FUNDS (Exclude Trust)		27,148,170	19,472,625	(21,039,829)	0	(1,567,204)	25,580,966
TRUST	OPEB TRUST	71	3,734,655	1,725,153	(688,128)	0	1,037,025	4,771,680
	RETIREMENT TRUST	72	(1,024,139)	386,016	0	0	386,016	(638,123)
	TRUST FUNDS TOTAL		2,710,516	2,111,169	(688,128)	0	1,423,041	4,133,557
	TOTAL FOR ALL FUNDS		29,858,686	21,583,794	(21,727,957)	0	(144,163)	29,714,523



## Town-wide Expenditure Summary by Department – All Funds

Town-wide expenditures from FY 2017-18 through FY 2020-21 summarized by department and category

				[a]	[b]	[b]-[a]	[b]/[a]-1
Expenditure by Department & Category	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted	Change in Budget \$	%
General Government							
City Council (110)							
Salaries, Wages & Benefits	170,111	188,567	207,490	205,534	207,490	1,956	1%
Supplies & Services	79,349	106,095	126,000	117,682	106,000	(11,682)	-10%
City Council - Subtotal	249,460	294,662	333,490	323,216	313,490	(9,726)	-3%
City Attorney (130)							
Professional & Contract Services	234,402	259,480	310,000	266,882	310,000	43,118	16%
City Attorney - Subtotal	234,402	259,480	312,500	266,882	312,500	45,618	17%
City Manager (140)							
Salaries, Wages & Benefits	799,345	1,131,121	1,270,585	1,268,238	1,270,585	2,347	0%
Supplies & Services	31,886	47,397	51,800	38,193	51,800	13,607	36%
Professional & Contract Services	76,442	61,150	30,000	79,782	30,000	(49,782)	-62%
City Manager - Subtotal	907,673	1,243,418	1,364,030	1,397,858	1,364,030	(33,828)	-2%
Human Resources (141)							
Salaries, Wages & Benefits	194,783	52,277	168,012	166,905	200,214	33,309	20%
Supplies & Services	11,997	9,049	17,470	12,947	17,470	4,523	35%
Professional & Contract Services	37,167	25,683	33,000	22,865	33,000	10,135	44%
Human Resources - Subtotal	243,947	87,009	218,482	202,717	250,684	47,967	24%
Finance (150)							
Salaries, Wages & Benefits	294,922	302,753	305,722	327,710	305,722	(21,988)	-7%
Supplies & Services	51,520	42,544	53,485	92,634	53,485	(39,149)	-42%
Professional & Contract Services	169,915	111,060	202,200	178,248	202,200	23,952	13%
Finance - Subtotal	516,357	456,357	561,407	598,592	561,407	(37,185)	-6%
General Services (151)							
Supplies & Services	809,517	871,093	977,300	915,079	977,300	62,221	7%
Professional & Contract Services	195,091	191,052	232,350	219,307	232,350	13,043	6%
General Services - Subtotal	1,004,608	1,074,552	1,209,650	1,134,386	1,209,650	75,264	7%
Emergency Operations (610)							
Emergency Operations - Subtotal	-	-	-	82,927	-	(82,927)	-100%
COP Debt (620)							
Professional & Contract Services	1,600	5,400	3,400	3,250	3,400	150	5%
Debt Service	293,469	296,269	293,969	293,969	293,969	-	0%
COP Debt - Subtotal	295,069	301,669	297,369	297,219	297,369	150	0%
General Government - Subtotal							
	\$ 3,451,516	\$ 3,717,147	\$ 4,296,928	\$ 4,303,797	\$ 4,309,130	\$ 5,333	0%

# Town-wide Expenditure Summary by Department

(Cont)

				[a]	[b]	[b]-[a]	[b]/[a]-1
Expenditure by Department & Category	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted	Change in Budget \$	%
<b>Public Safety</b>							
Administration (210)							
Salaries, Wages & Benefits	1,191,646	1,144,900	1,491,128	1,398,117	1,491,128	93,011	7%
Supplies & Services	77,517	92,644	83,700	67,474	83,700	16,226	24%
Professional & Contract Services	75,734	92,617	93,569	100,975	93,569	(7,406)	-7%
Administration - Subtotal	1,344,897	1,345,281	1,716,548	1,614,322	1,716,548	102,226	6%
Patrol (220)							
Salaries, Wages & Benefits	4,448,081	4,903,249	5,306,084	5,116,658	5,302,084	185,426	4%
Supplies & Services	164,007	134,942	133,233	125,933	137,233	11,300	9%
Professional & Contract Services	606	-	-	4,368	-	(4,368)	-100%
Capital Outlay	22,702	53,236	137,073	117,165	137,073	19,908	17%
Patrol - Subtotal	4,635,396	5,091,427	5,576,390	5,364,124	5,576,390	212,266	4%
Communication/Dispatch (230)							
Salaries, Wages & Benefits	783,390	718,602	915,527	862,510	915,527	53,017	6%
Supplies & Services	125,186	134,018	143,250	129,973	143,250	13,277	10%
Professional & Contract Services	47,803	41,842	62,000	45,392	62,000	16,608	37%
Communication/Dispatch - Subtotal	956,379	894,462	1,121,777	1,038,461	1,121,777	83,316	8%
Community Services (240)							
Salaries, Wages & Benefits	139,267	206,234	258,828	216,952	258,828	41,876	19%
Supplies & Services	7,142	5,511	5,400	4,800	5,400	600	13%
Community Services - Subtotal	146,409	211,745	264,228	221,752	264,228	42,476	19%
<b>Public Safety - Subtotal \$ 7,083,081 \$ 7,542,915 \$ 8,678,943 \$ 8,238,659 \$ 8,678,943 \$ 440,284 5%</b>							
<b>Public Works &amp; Planning</b>							
Admin/Engr/Building (310)							
Supplies & Services	2,682	6,797	10,500	8,001	10,500	2,499	31%
Professional & Contract Services	848,552	733,500	971,900	748,633	971,900	223,267	30%
Admin/Engr/Building - Subtotal	851,234	740,297	982,400	756,634	982,400	225,766	30%
Maintenance/Sewer (320)							
Salaries, Wages & Benefits	562,161	599,744	638,477	678,139	638,477	(39,662)	-6%
Supplies & Services	838,271	943,905	1,067,200	966,763	1,067,200	100,437	10%
Professional & Contract Services	424,776	402,077	521,200	451,482	521,200	69,718	15%
Capital Outlay	14,393	28,673	71,856	68,848	71,856	3,008	4%
Maintenance/Sewer - Subtotal	1,839,601	1,974,399	2,298,733	2,165,232	2,298,733	133,501	6%

# Town-wide Expenditure Summary by Department

(Cont.)

				[a]	[b]	[b]-[a]	[b]/[a]-1
Expenditure by Department & Category	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted	Change in Budget \$	%
Public Works & Planning							(Cont)
Facility Operations (800s)							
Town Hall (801)	36,508	122,546	210,200	144,898	210,200	65,302	45%
Town Annex (802)	36,137	9,955	-	-	-	-	n/a
Sterling Park (803)	44,656	66,169	100,660	49,960	100,660	50,700	101%
Museum (804)	23,465	53,291	37,790	25,323	37,790	12,467	49%
Community Center (805)	104,030	131,536	160,850	100,625	160,850	60,225	60%
Police Station (806)	129,893	137,688	164,300	122,483	164,300	41,817	34%
Corporation Yard (807)	22,320	22,199	32,375	20,552	32,375	11,823	58%
Creekside Villas (808)	77,774	99,142	98,550	69,988	98,550	28,562	41%
Verano (809)	4,061	4,508	5,900	5,628	5,900	272	5%
Bark Park (810)	4,494	5,914	9,650	4,245	9,650	5,405	127%
Gun Range (812)	1,841	6,129	5,500	3,058	5,500	2,442	80%
Facility Operations - Subtotal	485,179	659,077	825,775	546,760	825,775	279,015	51%
Planning (410)							
Professional & Contract Services	443,698	315,744	497,420	322,003	497,420	175,417	54%
Planning - Subtotal	443,698	315,744	497,420	322,003	497,420	175,417	54%
Public Works & Planning - Subtotal	\$ 3,619,712	\$ 3,689,517	\$ 4,604,328	\$ 3,790,629	\$ 4,604,328	\$ 813,699	21%
Recreation (510)							
Salaries, Wages & Benefits	646,814	624,524	711,031	606,132	711,031	104,899	17%
Supplies & Services	221,670	236,104	256,400	203,700	256,400	52,700	26%
Professional & Contract Services	107,082	119,662	125,000	107,259	125,000	17,741	17%
Capital Outlay	5,868	13,774	23,477	13,477	23,477	10,000	74%
Recreation - Subtotal	981,434	994,064	1,115,908	930,568	1,115,908	185,340	20%
Recreation - Subtotal	\$ 981,434	\$ 994,064	\$ 1,115,908	\$ 930,568	\$ 1,115,908	\$ 185,340	20%
Initial (Startup) Contribution							
Pension Trust	-	2,050,000	-	-	-	-	n/a
Capital Projects	8,507,936	6,001,660	3,457,189	1,692,137	2,331,520	639,383	38%
Total Department Expenditure	\$ 23,643,679	\$ 23,995,303	\$ 22,153,296	\$ 18,955,790	\$ 21,039,829	\$ 2,084,039	11%

## *FY 2020-21 Department Budget by Fund*

Department budget for FY 2020-21 summarized by department, expenditure category, and fund category.

FY 2020-21 Budget	General Fund	Special Revenues	Debt Service	Capital	Vehicle Replacement	Enterprise	Total
General Government							
City Council (110)							
Salaries, Wages & Benefits	207,490	-	-	-	-	-	207,490
Supplies & Services	106,000	-	-	-	-	-	106,000
City Council - Subtotal	313,490	-	-	-	-	-	313,490
City Attorney (130)							
Supplies & Services	2,500	-	-	-	-	-	2,500
Professional & Contract Services	310,000	-	-	-	-	-	310,000
City Attorney - Subtotal	312,500	-	-	-	-	-	312,500
City Manager (140)							
Salaries, Wages & Benefits	1,270,585	-	-	-	-	-	1,270,585
Supplies & Services	51,800	-	-	-	-	-	51,800
Professional & Contract Services	30,000	-	-	-	-	-	30,000
Capital Outlay	11,645	-	-	-	-	-	11,645
City Manager - Subtotal	1,364,030	-	-	-	-	-	1,364,030
Human Resources (141)							
Salaries, Wages & Benefits	200,214	-	-	-	-	-	200,214
Supplies & Services	17,470	-	-	-	-	-	17,470
Professional & Contract Services	33,000	-	-	-	-	-	33,000
Human Resources - Subtotal	250,684	-	-	-	-	-	250,684
Finance (150)							
Salaries, Wages & Benefits	305,722	-	-	-	-	-	305,722
Supplies & Services	53,485	-	-	-	-	-	53,485
Professional & Contract Services	202,200	-	-	-	-	-	202,200
Finance - Subtotal	561,407	-	-	-	-	-	561,407
General Services (151)							
Supplies & Services	977,300	-	-	-	-	-	977,300
Professional & Contract Services	232,350	-	-	-	-	-	232,350
General Services - Subtotal	1,209,650	-	-	-	-	-	1,209,650
COP Debt (620)							
COP Debt - Subtotal	-	-	297,369	-	-	-	297,369
General Government - Subtotal	\$ 4,011,761	\$ -	\$ 297,369	\$ -	\$ -	\$ -	\$ 4,309,130

# *FY 2020-21 Department Budget by Fund*

(Cont.)

FY 2020-21 Budget	General Fund	Special Revenues	Debt Service	Capital	Vehicle Replacement	Enterprise	Total
<b>Public Safety</b>							
Administration (210)							
Salaries, Wages & Benefits	1,491,128	-	-	-	-	-	1,491,128
Supplies & Services	83,700	-	-	-	-	-	83,700
Professional & Contract Services	93,569	-	-	-	-	-	93,569
Capital Outlay	48,151	-	-	-	-	-	48,151
Administration - Subtotal	1,716,548	-	-	-	-	-	1,716,548
Patrol (220)	5,566,357	10,033	-	-	-	-	5,576,390
Salaries, Wages & Benefits	5,300,084	2,000	-	-	-	-	5,302,084
Supplies & Services	129,200	8,033	-	-	-	-	137,233
Capital Outlay	137,073	-	-	-	-	-	137,073
Patrol - Subtotal	5,566,357	10,033	-	-	-	-	5,576,390
Communication/Dispatch (230)							
Salaries, Wages & Benefits	915,527	-	-	-	-	-	915,527
Supplies & Services	143,250	-	-	-	-	-	143,250
Professional & Contract Services	62,000	-	-	-	-	-	62,000
Capital Outlay	1,000	-	-	-	-	-	1,000
Communication/Dispatch - Subtotal	1,121,777	-	-	-	-	-	1,121,777
Community Services (240)	36,189	228,039	-	-	-	-	264,228
Salaries, Wages & Benefits	36,189	222,639	-	-	-	-	258,828
Community Services - Subtotal	36,189	228,039	-	-	-	-	264,228
<b>Public Safety - Subtotal \$ 8,440,871 \$ 238,072 \$ - \$ - \$ - \$ - \$ 8,678,943</b>							
<b>Public Works &amp; Planning</b>							
Admin/Engr/Building (310)							
Supplies & Services	10,500	-	-	-	-	-	10,500
Professional & Contract Services	971,900	-	-	-	-	-	971,900
Admin/Engr/Building - Subtotal	982,400	-	-	-	-	-	982,400
Salaries, Wages & Benefits	638,477	-	-	-	-	-	638,477
Supplies & Services	12,500	-	-	-	-	1,054,700	1,067,200
Professional & Contract Services	491,200	30,000	-	-	-	-	521,200
Capital Outlay	71,856	-	-	-	-	-	71,856
Maintenance/Sewer - Subtotal	1,214,033	30,000	-	-	-	1,054,700	2,298,733

# *FY 2020-21 Department Budget by Fund*

(Cont.)

FY 2020-21 Budget	General Fund	Special Revenues	Debt Service	Capital	Vehicle Replacement	Enterprise	Total
Public Works & Planning							
Facility Operations (800s)							
Town Hall (801)	210,200	-	-	-	-	-	210,200
Sterling Park (803)	100,660	-	-	-	-	-	100,660
Museum (804)	37,790	-	-	-	-	-	37,790
Community Center (805)	160,850	-	-	-	-	-	160,850
Police Station (806)	164,300	-	-	-	-	-	164,300
Corporation Yard (807)	32,375	-	-	-	-	-	32,375
Bark Park (810)	9,650	-	-	-	-	-	9,650
Gun Range (812)	5,500	-	-	-	-	-	5,500
Facility Operations - Subtotal	721,325	-	-	-	-	104,450	825,775
Planning (410)							
Professional & Contract Services	497,420	-	-	-	-	-	497,420
Planning - Subtotal	497,420	-	-	-	-	-	497,420
Public Works & Planning - Subtotal	\$ 3,415,178	\$ 30,000	\$ -	\$ -	\$ -	\$ 1,159,150	\$ 4,604,328
Recreation (510)							
Salaries, Wages & Benefits	711,031	-	-	-	-	-	711,031
Supplies & Services	256,400	-	-	-	-	-	256,400
Professional & Contract Services	125,000	-	-	-	-	-	125,000
Capital Outlay	23,477	-	-	-	-	-	23,477
Recreation - Subtotal	1,115,908	-	-	-	-	-	1,115,908
Recreation - Subtotal	\$ 1,115,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,115,908
Vehicle Replacement Fund							
Capital Projects	-	-	-	2,206,000	125,520	-	2,331,520
Total Department Expenditure	\$ 16,983,718	\$ 268,072	\$ 297,369	\$ 2,206,000	\$ 125,520	\$ 1,159,150	\$ 21,039,829

## Transfers Summary – All Funds

Non-Departmental Transfers (600)		2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimated	2020-21 Adopted
<b>Transfers In</b>						
11-39004	From Capital Fund (31)	29,499	-	-	-	-
12-39001	From General Fund (11)	-	15,600,000	-	-	-
25-39001	From General Fund (11)	-	197,176	-	-	-
31-39001	From General Fund (11)	888,840	675,000	1,272,000	1,272,000	631,100
32-39001	From General Fund (11)	-	-	45,000	45,000	100,000
32-39002	From Gas Tax Fund (21)	-	33,500	-	25,000	115,000
32-39003	From Measure A Fund (22)	-	160,000	-	-	94,000
32-39004	From Capital Fund (31)	-	1,964,841	-	245,000	-
33-39005	From Debt Service Fund (43)	194	-	-	-	-
43-39001	From General Fund (11)	297,361	301,614	297,369	297,369	297,569
81-39001	From General Fund (11)	-	108,264	160,700	44,027	160,700
82-39004	From Capital Fund (31)	-	77,217	-	-	-
83-39001	From General Fund (11)	-	-	-	-	-
<b>Total Transfers In</b>		<b>1,215,894</b>	<b>19,117,612</b>	<b>1,775,069</b>	<b>1,928,396</b>	<b>1,398,369</b>
<b>Transfers Out</b>						
11-99004	To Capital Fund (31)	888,840	675,000	1,272,000	1,272,000	631,100
11-99005	To Debt Service Fund (43)	294,979	301,614	297,369	297,369	297,569
11-99006	To General Fund Reserve (12)	-	15,600,000	-	-	-
11-99008	To Housing Fund (25)	-	197,176	-	-	-
11-99009	To Street Capital Fund (32)	-	-	45,000	45,000	100,000
11-99011	To Sewer Ops Fund (81)	-	108,264	160,700	44,027	160,700
11-99012	To City Properties Fund (83)	-	-	-	-	-
21-99009	To Street Capital Fund (32)	-	33,500	-	25,000	115,000
22-99009	To Street Capital Fund (32)	-	160,000	-	-	94,000
31-99001	To General Fund (11)	29,499	-	-	-	-
31-99009	To Street Capital Fund (32)	-	1,964,841	-	245,000	-
31-99010	To Sewer Capital Fund (82)	-	77,217	-	-	-
33-99005	To Debt Service Fund (43)	2,382	-	-	-	-
43-99004	To Capital Fund (31)	194	-	-	-	-
<b>Total Transfers Out</b>		<b>1,215,894</b>	<b>19,117,612</b>	<b>1,775,069</b>	<b>1,928,396</b>	<b>1,398,369</b>





# **Capital Improvement Plan**



# FY 2020-21 Capital Improvement Plan Overview

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## COLMA CAPITAL IMPROVEMENT PLAN

The 2019-2024 5-Year Capital Improvement Plan (CIP) was adopted on March 13, 2019. The summary below reflects that portion that was planned for FY 2020-21. This plan was adopted on March 18, 2020 as part of the FY 2020-21 Rollover Budget to prepare the Town to shift gear to address the impacts of COVID-19 spread into the San Mateo County.

On May 13, 2020, the Town studied the financial impact of COVID-19 and the capital plan from that study and subsequent studies will be presented as part of the Quarterly Projection on the Town's website:

[www.colma.ca.gov/financial-updates/](http://www.colma.ca.gov/financial-updates/)

A full list of projects is available on page **Error! Bookmark not defined.** and the adopted 5-Year Capital Plan is available on the Town's Website under the Finance page:

[www.colma.ca.gov/documents/2020-2124-capital-improvement-program/](http://www.colma.ca.gov/documents/2020-2124-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 2020-21.
- **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.

## Project Listing to be Funded in FY 2020-21

Additional Projects Funding	Project Category	2020-21 New Funding	2020-21 Budgeted Expenditure
Annual Roadway Rehab and Preventative Maint Program (906)	1	\$ 225,000	\$ 225,000
Lawndale and El Camino Real Landscape and Median (956)	1	100,000	100,000
Mission Road Bicycle and Pedestrian Improvement Program (903)	1	0	1,339,900
Storm Drain System Assessment and Mapping (972)	2	70,000	70,000
Bark Park Upgrades (958)	3	95,000	95,000
Facility Parking Lot Updates (953)	3	111,100	111,100
Town-Wide Branding (959)	3	100,000	100,000
Financial Software Replacement (965)	4	300,000	115,000
IT Infrastructure Upgrades (986)	4	50,000	50,000
Vehicle Replacement Schedule (987)	4	125,520	125,520
<b>Total Projects Funding Request and Expenditure</b>		<b>\$ 1,176,620</b>	<b>\$ 2,331,520</b>

# Appendix





# 2020-21 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 1/1/2019	Population 1/1/2020	% Increase
a. Town of Colma	1,512	1,729	14.1%
b. County of San Mateo	774,485	773,244	-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	3.73%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

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

For the Fiscal Year 2020-21 calculation, the Town selected the Town’s population growth rate of 14.1% and the change in the State Per Capita Income of 3.73%.

### Appropriation Limit Calculation 2020-21

Population Change (Colma)	14.1%	$((0.1410+100)/100 = 1.141)$
State Per Capita Personal Income	3.73%	$((0.0373+100)/100 = 1.0373)$
Calculation of Factor for FY 2020-21	1.183	$1.1410 \times 1.0373 = 1.183$
Prior Year Appropriation Limit (2019-20)	\$ 46,137,229	
Appropriation Limit (2020-21)	\$ 54,582,281	$46,137,229 \times 1.183 = 54,582,281$

The FY 2020-21 Appropriations subject to the limit (“Proceeds of Taxes”) total \$16,720,279, which means the Town is \$37,862,002 below the authorized limit.

# Staffing

Position Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Estimated	2020-21 Adopted
<b>General Government</b>					
Administrative Services Director	0.25	0.50	1.00	1.00	1.00
Accounting Technician	0.75	1.80	1.80	1.80	1.80
Administrative Technician I/II/III	1.50	1.00	2.00	2.00	2.00
City Clerk	0.00	1.00	1.00	1.00	1.00
City Manager	0.00	1.00	1.00	1.00	1.00
City Manager/City Clerk	1.00	0.00	0.00	0.00	0.00
Human Resources Manager	1.00	0.80	0.45	0.75	0.75
Interns - Public Information Officer	0.00	0.00	0.00	0.25	0.25
Student Aide - Office Assistant	0.00	0.00	0.00	0.15	0.15
Special Projects Management Analyst	0.25	0.00	0.00	0.00	0.00
<b>General Government Total</b>	<b>4.75</b>	<b>6.10</b>	<b>7.25</b>	<b>7.95</b>	<b>7.95</b>
<b>Public Works</b>					
Maintenance Supervisor	0.00	1.00	1.00	1.00	1.00
Maintenance Technician I/II/III	3.00	2.00	2.00	2.00	2.00
<b>Public Works Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Recreation</b>					
Administrative Services Director	0.75	0.50	0.00	0.00	0.00
Administrative Technician I/II/III	1.00	0.00	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	2.00	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	1.00	1.00	1.00	1.00
Recreation Services Director	1.00	0.00	0.00	0.00	0.00
<b>Recreation Total</b>	<b>11.25</b>	<b>10.00</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>
<b>Police</b>					
Administrative Technician III	1.00	1.00	0.00	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	1.48	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	1.00	1.00	1.00
Officer	11.00	11.00	11.22	11.22	11.22
Sergeant	4.00	4.00	4.00	4.00	4.00
<b>Police Total</b>	<b>25.20</b>	<b>25.20</b>	<b>25.90</b>	<b>25.90</b>	<b>25.90</b>
<b>Total Staff</b>	<b>44.20</b>	<b>44.30</b>	<b>46.65</b>	<b>47.35</b>	<b>47.35</b>

## 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.

# Town's Financial Policies

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The Town's policies are online.

Colma Administrative Code 4.01: Budget Procedures and Reserve Policies	<a href="https://www.colma.ca.gov/documents/cac-4-01-budget-procedures-reserve-policy/">https://www.colma.ca.gov/documents/cac-4-01-budget-procedures-reserve-policy/</a>
Colma Administrative Code 4.02: Investment Policy	<a href="https://www.colma.ca.gov/documents/cac-4-02-investment-policy/">https://www.colma.ca.gov/documents/cac-4-02-investment-policy/</a>
Colma Administrative Code 4.03: Grants & Donations	<a href="https://www.colma.ca.gov/documents/cac-4-03-grants-donations/">https://www.colma.ca.gov/documents/cac-4-03-grants-donations/</a>
Colma Administrative Code 4.04: Banking Authority	<a href="https://www.colma.ca.gov/documents/chapter-4-04-banking-authority/">https://www.colma.ca.gov/documents/chapter-4-04-banking-authority/</a>

# Glossary of Terms

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**AB** - Assembly Bill.

**ABAG** - Association of Bay Area Governments.

**ABC** - Alcoholic Beverage Control.

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

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

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

**ADA** - See Americans with Disabilities Act.

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

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

**MMANC** - Municipal Management Association of Northern California.

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

**MOU** - Memorandum of Understanding.

**MRP** - Municipal Regional Stormwater Permit.

**MTC** - Metropolitan Transportation Commission.

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

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

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

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

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

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

**SWAT** - Special Weapons And Tactics.

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

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

**TDM** - Transportation Demand Management.

**TEA** - Tax Equity Allocation.

**TLC** - Transportation for Livable Communities.

**TMA** - Training Managers Association.

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

**UBC** - Uniform Building Code.

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

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

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

**Unfunded Position** - Positions that are authorized but funding is not provided.

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

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

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

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

**RESOLUTION NO. 2020-10  
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION APPROPRIATING FUNDS AND ADOPTING THE ANNUAL BUDGET FOR  
FISCAL YEAR 2020-21**

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

**1. Background**

- (a) The Town of Colma has declared a local emergency in response to the novel coronavirus (COVID-19) and is required to comply with the San Mateo County Health Officer's order prohibiting mass gatherings;
- (b) The traditional budget process requires the two budget study sessions and budget adoption be in public forums and may violate the San Mateo County Health Officer's order;
- (c) The FY 2019-20 Budget and the 2019-2024 Five-Year Capital Improvement Plan have been available to the public for more than fifteen days for review;
- (d) Rolling over the FY 2019-20 operating budget and ratifying the FY 2020-21 projection as stated in the 2019-2024 Five-Year Capital Improvement Plan would ensure business continuity come July 1, 2020;
- (e) Quarterly financial updates are tool to monitor and discuss potential budget amendments and funding strategies; and
- (f) The City Council duly considered the proposed budget and public comments, if any, thereon.

**2. Findings and Order.**

- (a) *Budget Approval.* The FY 2020-21 budget consists of the City Council adopted 2019-20 appropriation and transfers for general fund, special revenues funds, debt service funds, and enterprise funds and the FY 2020-21 projection in the City Council adopted 2019-2024 Five-Year Capital Improvement Plan. This FY 2020-21 budget proposed by the City Manager, dated July 1, 2020, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2020-21.
- (b) *Summary of Appropriations.* A summary (Exhibit A) is attached hereto and by reference made part of this Resolution, reflects the *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.
- (c) *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.

(d) *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).

(e) *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" as stated in Exhibit B. All fund transfers shall be recorded in the financial records.

(iv) Administratively adjust the Fiscal Year 2020-21 Operating Budget appropriations to account for the carryover of unspent 2019-20 appropriations for contracts entered into before June 30, 2020, 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 2020-21 quarterly financial report.

(v) Administratively adjust the Fiscal Year 2020-21 Capital Project appropriations to account for the carryover of unspent appropriations from Fiscal Year 2019-20. 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, 2020.

### **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, 2021. 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, 2021 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, 2021. (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 2020-21 – Decrease Reserve: The remaining balance.

#### **4. Transfer to Unassigned Reserve**

All General Fund net income on hand on June 30, 2020, which is not designated for a specific reserve category shall be recorded in the Unassigned Reserve.

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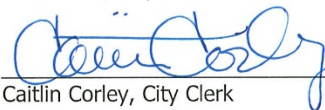
### Certification of Adoption

I certify that the foregoing Resolution No. 2020-10 was duly adopted at a special meeting of the City Council of the Town of Colma held on March 18, 2020, by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
John Irish Goodwin, Mayor	x				
Diana Colvin					x
Raquel Gonzalez	x				
Helen Fisicaro	x				
Joanne F. del Rosario	x				
<i>Voting Tally</i>	4	0			

Dated 3/19/20

  
John Irish Goodwin, Mayor

Attest:   
Caitlin Corley, City Clerk

**"EXHIBIT A": SUMMARY OF APPROPRIATIONS FY 2020-21**

Town-wide Financial	General	Special	Capital	Vehicle	Enterprise	Total
	Funds	Revenues and Debt Funds	Funds	Replacement Fund	Funds	
(11,12)	(21, 23, 24, 25, 27, 29, 43)	(31, 32, 33)	(61)	(81, 82, 83)		
<b>Revenues by Categories</b>						
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	851,000	0	0	1,168,881
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
<b>Total Revenues</b>	<b>17,800,830</b>	<b>252,601</b>	<b>855,000</b>	<b>257,300</b>	<b>1,087,700</b>	<b>20,253,431</b>
<b>Expenditures by Function</b>						
<b>General Government</b>						
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
<b>Public Safety</b>						
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
<b>Public Works &amp; Planning</b>						
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	2,206,000	125,520	0	2,331,520
<b>Total Expenditure by Category</b>	<b>16,971,516</b>	<b>565,441</b>	<b>2,206,000</b>	<b>125,520</b>	<b>1,159,150</b>	<b>21,027,627</b>
<b>Operating Surplus/ (Deficit)</b>	<b>829,314</b>	<b>(312,840)</b>	<b>(1,351,000)</b>	<b>131,780</b>	<b>(71,450)</b>	<b>(774,196)</b>
<b>Other Activities</b>						
Transfers In	0	297,369	1,035,100	0	160,700	1,493,169
Transfers (Out)	(1,284,169)	(209,000)	0	0	0	(1,493,169)
<b>Net Transfers In/(Out)</b>	<b>(1,284,169)</b>	<b>88,369</b>	<b>1,035,100</b>	<b>0</b>	<b>160,700</b>	<b>0</b>
<b>Change in Fund Balance</b>	<b>(454,855)</b>	<b>(224,471)</b>	<b>(315,900)</b>	<b>131,780</b>	<b>89,250</b>	<b>(774,196)</b>

"EXHIBIT B": SUMMARY OF TRANSFERS FY 2020-21

Transfers In/(Out)	Special & Debt		Capital Funds	Enterprise	Total
	General Fund	Funds		Funds	
Debt Service	(297,369.00)	297,369.00			-
Sewer Operations	(160,700.00)			160,700.00	-
Capital Programs	(826,100.00)	(209,000.00)	1,035,100.00		-
<b>Total</b>	<b>(1,284,169.00)</b>	<b>88,369.00</b>	<b>1,035,100.00</b>	<b>160,700.00</b>	<b>-</b>



**RESOLUTION NO. 2020-27A  
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION ADOPTING THE 2020-21 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 City Council approved a resolution to roll-over the FY 2019-20 operating budget to FY 2020-21, in light of the COVID-19 pandemic;
- (d) The FY 2020-21 Appropriations Limit Calculation was publicly noticed and posted on the Town's website on June 8, 2020, which is more than fifteen days for review;
- (e) 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 2020-21 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 2020-21 budget does not exceed the constitutional appropriation limit placed on "Proceeds of Taxes" for Fiscal Year 2020-21 and is \$37,862,002 below the authorized limit.

**3. Appropriation Limit**


The Appropriation Limit for the Fiscal Year 2020-2021 shall be, and hereby is determined to be \$54,582,281.

### Certification of Adoption

I certify that the foregoing Resolution No. 2020-27A was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 24, 2020, by the following vote:

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

Dated 7/23/20

  
John Irish Goodwin, Mayor

Attest:

  
Caitlin Corley, City Clerk

**EXHIBIT A TO RESOLUTION 2020-27A  
FISCAL YEAR 2020-21 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 1/1/2019	Population 1/1/2020	% Increase
a. Town of Colma	1,512	1,729	14.1%
b. County of San Mateo	774,485	773,244	-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	3.73%
b. Change in Colma Non-Residential Assessed Valuation	N/A*

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

For the Fiscal Year 2020-21 calculation, the Town selected the Town's population growth rate of 14.1% and the change in the State Per Capita Income of 3.73%.

**Appropriation Limit Calculation 2020-21**

Population Change (Colma)	14.1%	$((0.1410+100)/100 = 1.141)$
State Per Capita Personal Income	3.73%	$((0.0373+100)/100 = 1.0373)$
Calculation of Factor for FY 2020-21	1.183	$1.1410 \times 1.0373 = 1.183$
Prior Year Appropriation Limit (2019-20)	\$ 46,137,229	
Appropriation Limit (2020-21)	\$ 54,582,281	$46,137,229 \times 1.183 = 54,582,281$

The FY 2020-21 Appropriations subject to the limit ("Proceeds of Taxes") total \$16,720,279, which means the Town is \$37,862,002 below the authorized limit.

—End—