



# **CITY OF SAN MATEO**

Adopted 2020-21 Budget



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# BUDGET MESSAGE



# Transmittal of Adopted Budget

## CITY MANAGER'S LETTER OF TRANSMITTAL

### Honorable Mayor Goethals and Members of the City Council:

As of the writing of this letter, the San Mateo community, the state, the nation, and the world are experiencing unprecedented times with the impacts associated with the novel coronavirus pandemic known as COVID-19. As we transition into phase two of reopening our community since the initial shelter-in-place mandate on March 16, 2020, I want to first express my gratitude for the generous response and hard work from both our Council and our staff. We have had to make some monumental decisions we could not have imagined before the shelter-in-place mandate began, including moving our public meetings to an online environment, closing our libraries, and canceling in-person recreational and community programs. It has not been easy. And yet, in these very stressful and anxious times, our dedication remains. A part of our workforce was redeployed to reach out to local businesses, providing them with information on financial assistance available to them. A \$400,000 contribution was made to provide grants directly to our local businesses, and the City also made a \$440,000 contribution to Samaritan House to provide rental assistance, with \$120,000 of that amount being earmarked for home child care providers. Even through shelter-in-place, we connected with our community through frequent communication on our social media channels. Instead of continuing with public meetings twice a month, we moved to an online format that gave the public access and held meetings every week. This steadfast commitment to our community, combined with our flexibility and resiliency, represent the best of who we are as an organization. I am confident that we will overcome this challenging time stronger than we were before.

From a financial perspective, the COVID-19 pandemic has abruptly halted many of the City's major revenue sources, including sales tax, hotel tax, property transfer tax, business license tax, and recreation and golf fees. With the extended shelter-in-place mandate, many businesses remain closed and discretionary travel has essentially stopped. Similar to what many other communities are faced with, we are experiencing a substantial shortfall to our revenues. Facing these losses, and with the

support of Council, our organization has responded quickly by implementing a series of remedial measures in the current fiscal year that would not cause a major impact to our service levels, including the suspension of an additional discretionary pension payment to CalPERS, the suspension of the discretionary housing set-aside, and a hiring freeze on vacant non-sworn positions that are funded directly or indirectly by the General Fund.

Even so, by the end of this fiscal year, our estimated deficit will total approximately \$12 million in the General Fund. As our economy heads towards a recession, the structural imbalance will grow in our General Fund and impede the City's ability to maintain core service levels. The 2020-21 budget reflects the continued reduction in our major sources of revenues, as there is still so much uncertainty around the containment of the coronavirus, and the impacts of reopening our economy are not yet known. That said, I also do not want to lose sight of the strength of our City. Our record of prudent financial practices over the years, including years of extended economic growth, has allowed us to build on our reserves that are above the required policy level. It is through our prudent practices that we are able to



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strategically plan for 2020-21 and beyond. For 2020-21, we are projecting to draw on our unassigned fund balance to cover our estimated \$7.8 million deficit. The drawdown is projected to continue throughout the long-term forecast to cover the gap between our recurring revenues, which have been reduced due to the looming recession, and our recurring expenditures. However, this is by no means a long-term solution. If we do not act quickly towards long-term sustainability, our unassigned reserves will be depleted. That is why in early May 2020, we began the process with Council to develop a fiscal sustainability plan that will get our General Fund back to structural balance and long-term sustainability. Additionally, to remain agile in responding to ever-evolving conditions, we will temporarily pivot away from our traditional two-year budget cycle to an annual budget process. The annual budget process will focus on both the operating budget and five-year CIP plan, and we anticipate returning to the two-year budget cycle for the 2022-24 business plan.

## 2020-21 Adopted Budget

With this framework in mind, I am pleased to present the 2020-21 budget. Overall, the adopted citywide budget, including both operating and capital, is \$262.3 million for fiscal year 2020-21.

The City's adopted budget for 2020-21 continues to provide for core services, Measure S initiatives, and Council priorities, while also making a substantial investment in our capital and infrastructure needs. The table below summarizes the adopted spending plans for operating and capital expenditures for 2020-21.

CITYWIDE BUDGET	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
<b>Citywide Operations</b>		
General Fund	\$ 128.7	\$ 129.0
Special Revenue / Debt Service Funds	\$ 22.7	\$ 25.6
Enterprise Fund	\$ 39.8	\$ 40.3
<b>Total</b>	<b>\$ 191.2</b>	<b>\$ 194.9</b>
Capital Improvement Program	\$ 41.5	\$ 67.4
<b>Total</b>	<b>\$ 232.7</b>	<b>\$ 262.3</b>

In millions. Operating costs include debt service payments.

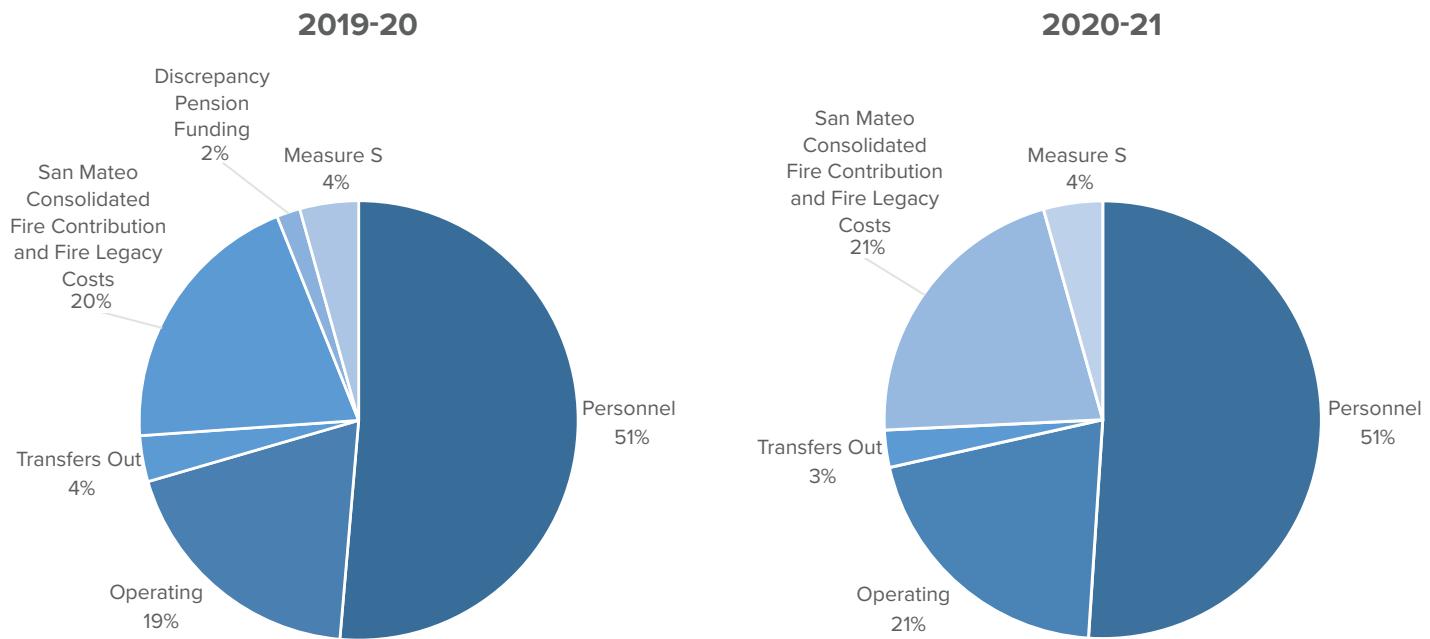
The total City operating budget for 2020-21 is \$194.9 million and is up 1.9% over the adopted 2019-20 budget. This predominantly reflects the added debt service payments on lease revenue bonds that were issued during 2019-20 to finance street and flood control improvements, with these flood control improvements taking the North Shoreview neighborhood out of the FEMA flood map and saving residents from the cost of flood insurance. General Fund operations remain relatively flat, even as the required pension contributions have increased, and is a reflection of the City's efforts to reduce expenditures while not negatively impacting service levels. As noted earlier, the strategies to reduce expenditures include freezing vacant non-sworn positions that are supported directly or indirectly by the General Fund, and suspending the additional discretionary pension payment to CalPERS and the housing set-aside.

The Capital Improvement Program (CIP) for 2020-21 totals \$67.4 million, which is up 62.4% compared to the prior year. This is primarily due to the additional funding commitment for Clean Water Program projects, City facilities improvements that are funded by the Construction Services Fund, and affordable housing projects that are funded by various housing grants and the City's collections in commercial linkage fees. These projects, along with other major capital investments, are discussed in detail in the Capital Improvement Program section of this budget document.

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## General Fund and Budget Development Priorities

The General Fund is the primary funding source for the City's core services. The total spending plan for the General Fund for 2020-21, including the transfers to the Capital Improvement Projects Fund, is \$136.9 million, and is outlined in the chart below.



The overall adopted budget for 2020-21 is a decrease of 0.6% over the adopted 2019-20 budget of \$137.7 million. As noted earlier, even though required costs that are outside the City's control such as pension payments have increased, the 2020-21 budget has been reduced where feasible. Aside from the hiring freeze and the suspension of discretionary expenditures described above, an adjustment has also been made to transfers to the Capital Improvement Projects Fund. For the past several years, the General Fund has made an annual \$4.25 million transfer, of which \$2.25 million is dedicated to street repair and reconstruction, and \$2 million is considered discretionary and utilized to support priority projects. Due to the financial impacts from the COVID-19 pandemic, the discretionary transfer is suspended from 2020-21 to 2024-25. Instead, for 2020-21, the \$2 million will be funded out of the general capital reserves in the Capital Improvement Projects Fund, so that critical capital needs can continue to be funded, including the high voltage streetlight conversion and Borel Park development. As part of the fiscal sustainability plan that I will discuss in more detail later in this transmittal letter, from 2021-22 through 2024-25, the additional \$2 million in capital funds will come from the Construction Services Fund. Beyond 2024-25, the \$2 million transfer from the General Fund is projected to resume. The remaining \$2.25 annual transfer from the General Fund to the Capital Improvement Projects Fund has been kept for the 2020-21 budget and throughout the long-term forecast. In total, the \$4.25 million funding to the Capital Improvement Projects Fund remains in place in each year of the long-term plan.

Keeping the funding intact for capital projects is essential to maintaining the City's infrastructure. Even though reducing or eliminating the support to capital projects may seem like an easy solution to our structural imbalance, it is not a recommended solution. Delaying critical projects, including street improvements, will only cost us more later. As an example, in order to maintain the City's pavement condition index (PCI) score of 75, the City must invest in street improvements at an order of magnitude. If the City were to delay street improvements, the City's PCI score would decline. In order to bring the PCI score back to the baseline, the City would have to invest significantly more dollars than it would have otherwise if it had maintained funding for capital projects. For example, deferring \$2 million in street maintenance in 2020-21 would likely require an additional \$20 million investment for improvements through 2029-30 that would be necessary due to the need for a higher

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level of street rehabilitation. While we must continue reducing our expenditures given the economic crisis we are facing, we still must make longer-term investments in the City so that when this turbulent time recedes, our community will be positioned for long-term success. Balancing short-term response and long-term investment will remain a priority for our organization.

As we saw revenues drop abruptly from the financial crisis caused by COVID-19, considerable time was spent on developing the 2020-21 budget and corresponding long-term forecast to reduce expenditures while minimizing the impact to service levels. Pursuant to my opening remarks, even with the measures to reduce expenditures, the anticipated revenue shortfall will require a \$7.8 million draw on the unassigned fund balance in 2020-21 in order to meet budgeted expenditures. Absent any action, the draw on unassigned fund balance continues through the long-term forecast, as the structural imbalance becomes amplified as projected revenues are not sufficient to cover expenditures. To remedy that, Phase 1 of a fiscal sustainability plan began in May 2020 that presented options for Council consideration on adjusting operating expenditures for the long-term that would minimize the impact on services to the community. Revenue enhancements were also presented for Council consideration for potential ballot placement in November 2020. Development of the 2021-22 budget will be guided by the framework of the City's fiscal sustainability plan. Phase 2 of the plan will be developed and brought before the Council for consideration in order to address the impact of expected CalPERS' investment losses from fiscal year 2019-20, and any subsequent financial impacts from the COVID-19 pandemic that deviate from current assumptions.

## Challenges

### SALES TAX

Even before our current financial crisis, sales tax revenues have not kept up with the increase in the Bay Area Consumer Price Index (CPI) over the past decade. Using the local 1% sales tax revenue in 2006-07 as the baseline, which was approximately \$16 million, 2018-19 sales tax revenue would have been \$22 million had it just experienced CPI growth over that time period. Actual sales tax for 2018-19 came in at under \$20 million. This is for a variety of reasons; however, two of the most prominent reasons are the increasing trend of disposable income being utilized for services (non-taxable) instead of goods (taxable) and internet sales. For the latter, the *South Dakota v. Wayfair* decision by the Supreme Court in 2018 ruled that sales tax from internet sales would be unilaterally assessed by the end of 2019, and is anticipated to generate an additional \$400,000 in revenues for the City on an annual basis. However, as the implementation is just getting underway, the ten-year forecast includes only a modest increase from this new sales tax source. Projections were subsequently modified to reflect the shelter-in-place mandate from the COVID-19 pandemic that is drastically impacting sales tax revenue. With the economy heading into a recession, the trend in sales tax is expected to take a dip and fall further behind the pace of inflation. For 2020-21, the local 1% sales tax is projected to be \$18.1 million, and is just enough to cover our required General Fund pension contribution of \$17.5 million, leaving little left to support the rest of our operations.

### HOTEL TAX

Transient occupancy tax, or hotel tax, is dependent on both the occupancy levels and room rates of the City's hotel stock. Hotel tax revenue is very sensitive to broader economic trends. In good economic times, both occupancy rates and room rates increase, but during recessionary periods, both go down, which can result in a significant reduction in hotel tax revenue.

The COVID-19 pandemic has devastated hotel tax revenue. Occupancy rates dropped to single-digits during the shelter-in-place mandate that started in March 2020. Revenues are estimated to end 2019-20 at \$3.5 million, which is half



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of the 2018-19 actuals. For 2020-21, occupancy rates are projected to be at 10% for the first three months of 2020-21 and 50% for the remainder of the year, resulting in a total of \$4.3 million. As the depth and extent of the current financial crisis is still unknown, recovery remains uncertain. When the economy recovers, businesses may find from this experience that some remote interactions can replace in-person meetings and reduce business travel on a going-forward basis. Because our hotels primarily serve business travelers, we will have to monitor this situation carefully and adjust our long-term forecast accordingly.

## OTHER GENERAL FUND TAX REVENUE SOURCES

Other sources of General Fund tax revenues have also been hit hard by the financial crisis from the COVID-19 pandemic. The sudden drop in revenues from the shelter-in-place mandate has made it extremely difficult for many businesses to sustain operations. Even with a \$400,000 contribution from the General Fund to provide direct financial grants to San Mateo businesses, and an accompanying contribution from the County of San Mateo's Measure K of \$140,000, the demand for these grants has overwhelmingly exceeded the supply of funds, and the likelihood that some businesses may close remains very high. Additionally, it may take some time before new businesses replace them, and businesses who can survive are facing huge losses to their revenues. As it relates to business license tax, collections are mostly based on the gross revenues of businesses. As such, we anticipate a drop in this revenue source with fewer businesses and with businesses that are earning a lot less.

The real property transfer tax, driven by both property values and transaction volume, is the General Fund's most volatile revenue source. Over the past several years, our strong real estate market, coupled with increasing development activity, has resulted in a record-high of \$14 million in property transfer tax for 2018-19. In contrast, the Great Recession saw a \$7 million drop, from \$10 million to \$3 million, in just two years. In the current environment, the financial crisis from the pandemic is expected to impact real estate transactions significantly. Projections going forward reflect a sizable reduction to \$6 million in 2020-21, before growing modestly to a sustainable baseline projection of around \$8.5 million. While actual revenue can come in higher or lower, this baseline is projected using average revenues over an extended period so that we can better allocate resources to competing resource demands over the long-term. It is also worthwhile to note that property tax will be affected as well. In the past several years, secured assessed valuations have grown a significant 8% annually as a result of the high number of real estate transactions. Projections will be reduced to 4% in the long-term plan in order to be more in line with the average growth over the past decade, including years that were impacted by the Great Recession. While property tax revenues are still projected to grow, and remain as the General Fund's largest and most stable revenue source, they are projected to grow at a much slower pace than before.

## PENSION COSTS

In total, the impact to revenues from the COVID-19 pandemic translates to lower recurring revenues over the long-term forecast. With lower recurring revenues, a higher portion gets utilized to pay for recurring expenditures that the City has no control over, and a smaller remaining portion goes to support other areas of operations. The City's cost for its contribution to



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CalPERS for employee pension benefits is the most significant recurring expenditure that is outside of the City's control. Due to a number of factors, including lower-than-expected investment returns and the reduction of the discount rate from 7.5% to 7.0%, contribution rates continue to increase significantly, putting pressure on General Fund operations. The table below illustrates the City's pension cost in the General Fund, which is projected to increase from \$17.5 million in 2020-21 to \$28.8 million in 2030-31. As I noted earlier in this transmittal letter, the projected local 1% sales tax revenue, which is our second largest General Fund revenue source, is barely enough to cover the General Fund's share of the pension cost in 2020-21. By 2022-23, the projected local 1% sales tax revenue is no longer sufficient. The table demonstrates the type of pressure the increase in pension contributions will put on General Fund operations, as these expenditures are consuming an increasing share of our overall operating revenues and limiting our ability to maintain existing service-level commitments.

What is important to note is that the table, and the ten-year forecast, do not yet incorporate the impact of CalPERS investment returns for the fiscal year ending June 30, 2020, as that is not yet known. The market volatility from the financial crisis due to COVID-19 has impacted investment returns significantly, and CalPERS investment returns as of the end of April 2020 were approximately 0%. As the discount rate, or expected rate of return, is 7%, any returns that fall short of this target will create another layer of unfunded pension liability. This is a very likely scenario by the end of June 2020. If investment returns remain at 0%, pension contributions will be increased by an additional \$3 million each year for the General Fund, and further impede on our ability to maintain service levels.

FISCAL YEAR	GENERAL FUND PENSION EXPENDITURE (IN MILLIONS)	PROJECTED LOCAL 1% SALES TAX REVENUE (IN MILLIONS)	PENSION AS A PERCENTAGE OF SALES TAX
2020-21	\$ 17.5	\$ 18.1	97%
2021-22	\$ 19.0	\$ 19.5	97%
2022-23	\$ 20.5	\$ 19.9	103%
2023-24	\$ 21.9	\$ 20.1	109%
2024-25	\$ 23.3	\$ 20.5	114%
2025-26	\$ 23.8	\$ 21.0	113%
2026-27	\$ 24.8	\$ 21.4	116%
2027-28	\$ 25.8	\$ 21.9	118%
2028-29	\$ 26.9	\$ 22.3	121%
2029-30	\$ 28.0	\$ 22.7	123%
2030-31	\$ 28.8	\$ 23.2	124%

## GENERAL PLAN UPDATE

The General Plan Update will establish policies regarding the City's intent for how the community may change over the next twenty years, covering a wide range of topics, including land use, urban design, transportation, safety, parks and conservation, housing and more. Work on the General Plan Update started in 2018-19 and was picking up good momentum, with numerous community workshops to solicit feedback and a community survey that was completed earlier this fiscal year. With the shelter-in-place mandate, however, momentum on the General Plan Update has temporarily slowed. It is expected that large scale gatherings that have traditionally been part of the process will not be allowed for an extended amount of time. Furthermore, even when gatherings are allowed, many members of the public may be hesitant to attend meetings in-person. An updated community engagement strategy, including various remote protocols and guidelines, innovative virtual platforms, and small group meetings is currently being developed. Innovative virtual strategies can not only help keep the project moving forward safely during shelter-in-place but also reach additional segments of the community who have not previously participated. This is a very stressful and anxious time. Ensuring that the process remains thoughtful is a top priority. We will follow guidelines from County Health Officer Orders closely, and resume the General Plan Update when the time is right.

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## Opportunities

### CAPITAL AND INFRASTRUCTURE INVESTMENTS

Even as we face the economic crisis from the COVID-19 pandemic, I don't want to lose sight of the many major initiatives that are occurring in our community right now. The priority in investing in our community remains as strong as ever. Some of these major initiatives include the \$1 billion Clean Water Program, flood control infrastructure in North Shoreview, and accelerated street rehabilitation and reconstruction. We have made substantial funding commitments in the Clean Water Program as it moves to build the foundation of the wastewater treatment plant. With \$270 million of lease revenue bonds issued last fiscal year, the sewer enterprise continues to seek low-cost funding opportunities. The support from the City Council and the community on establishing five-year rate increases that will go through 2022-23 earned the enterprise an invitation from the Environmental Protection Agency to apply for two low-cost federal loans. The first loan, up to \$277 million, has been approved and is expected to be executed later this year. Application on the second loan, up to \$85 million, is scheduled to be submitted later this year. Tremendous progress is being made now that will upgrade and expand the wastewater treatment plant to provide high-quality services to our community for decades to come.



Other major initiatives that are underway include accelerated street repair and reconstruction, and the flood control infrastructure in North Shoreview. In February 2020, the City, through the San Mateo – Foster City Public Financing Authority, issued \$42.3 million in lease revenue bonds to finance these improvements. For streets, approximately 9.5 miles of failed streets remain from the original 22 miles that were identified in 2013. Funding from the bonds will be utilized to accelerate street improvement projects, and we are on target to eliminate the 9.5 miles of failed streets by 2024. Funding from the bonds will also be utilized to finance flood control improvements, which will take the North Shoreview neighborhood off the FEMA flood map and save residents from the cost of flood insurance. Carrying on initiatives like these are a testament to the investment and commitment we make to our community, even as we face unprecedented times from the pandemic. The work continues, and I am confident that the investments we are making now will position our community for long-term success.

### MEASURE S

Measure S, the 0.25% sales tax extension, maintains funding for its core priorities, which include safety and public services and infrastructure improvements. While Measure S revenues have been reduced to reflect the financial impact from COVID-19 and projected revenues are not able to fund substantial new commitments, ongoing commitments previously earmarked as Measure S priorities are able to continue being funded by this revenue source. This includes the Get Around senior transportation program, restored Library hours, additional Police Department sworn officers

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to support the downtown and neighborhood traffic, accelerated street improvements, and debt service payments from the street and flood control bonds that are discussed above. Revenues will continue to be monitored carefully, and recommendations on funding adjustments will be presented to the Measure S Oversight Committee as appropriate.

## VIRTUAL OPERATIONS

The shelter-in-place mandate has closed many of our City facilities, including City Hall. Many of our staff transitioned to working from home and connected with each other through various technology platforms. When services that used to be provided in-person were no longer possible, our staff worked diligently and creatively to find solutions to maintain the services we provide to our community to the extent possible. Public meetings moved to an online environment, while still giving the public opportunities for public comment. Some recreational programming was transitioned to an online format. In Community Development, much work was done to transition the development review services online so that when all construction activity was allowed to resume on May 4, 2020 per the County Health Officer Order, development review became full service on the same day. The online permit center received and processed permits and plan reviews electronically, appointments were made for virtual code consultations and plan reviews, and building inspections were conducted via video where possible. These solutions meant that development demand could continue to be met despite shelter-in-place orders that limited our operations at City Hall.



These solutions also prove that as an organization, we are adaptable to changing conditions. As we phase out of the shelter-in-place mandate, incorporating a virtual way of doing business can give a glimpse of what our new normal can look like.

## General Fund Fiscal Sustainability Plan

Pursuant to my opening remarks, the financial crisis from the COVID-19 pandemic will result in an estimated \$7.8 million deficit in the General Fund for 2020-21. We will also be required to make net reductions beginning 2021-22 in the amount of approximately \$7 million to \$8 million annually, and even doing that will require additional draws on our unassigned fund balance in the long-term forecast. While we are in a strong position in which we have unassigned reserves to draw upon, those reserves will be depleted in four years if no action is taken. Further, the current plan does not yet incorporate the additional pension liability that will likely result if CalPERS investment returns are below the targeted 7% at the end of 2019-20. As discussed earlier, a 0% return would result in an additional \$3 million payment each year for the General Fund, which will start phasing in beginning 2022-23. That said, the long-term forecast allows the City to foresee structural imbalances and plan ahead to position itself towards long-term financial sustainability. To that end, a fiscal sustainability plan was developed for implementation in two phases.

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In May 2020, Phase 1 of the fiscal sustainability plan was presented to Council that addressed various options to close the \$7 million to \$8 million structural imbalance. Options were focused on expenditure reductions in the General Fund that would minimize the impact to service levels. Four recommendations were approved to move forward, including:

- Employee compensation concessions (\$3 million)
- Strategic permanent elimination of vacant positions (\$1 million)
- Support to general CIP projects to come from the Construction Services Fund from 2021-22 to 2024-25 (\$2 million)
- Transient occupancy tax potential ballot measure (\$1 million) or one-week furlough between Christmas and New Year (\$0.5 million)

As personnel costs make up the majority of General Fund operations, the recommendation to close the structural gap comes mostly from personnel, and discussions with bargaining units on employee compensation concessions have begun. As I noted earlier, the hiring freeze of vacant non-sworn positions would generate about \$3 million in 2019-20, but that is only a temporary measure, as holding them vacant in the long-term will have service level impacts. The recommendation to strategically identify and eliminate \$1 million of vacant positions permanently is feasible while still minimizing the impact to services as a result of the efficiency gains the City has realized due to new technology advances that were implemented in response to COVID-19 and the shelter-in-place order.

The \$2 million additional CIP support that has in the past come from the General Fund is being made whole through 2024-25 by the Construction Services Fund. In the past, the General Fund did not charge the Construction Services Fund for the space occupied by construction services staff in City Hall, even though this practice would be consistent with neighboring municipalities and generally accepted accounting principles. Combined with the increasing development activity over the past several years, the Construction Services Fund has accumulated a fund balance that is well over its reserve requirements. The strategy in using the Construction Services Fund to support the \$2 million additional CIP will maintain funding for our infrastructure needs, while alleviating the pressure on the General Fund. The high voltage streetlight conversion project will be supported by this strategy through 2024-25.

In addition to the expenditure reduction strategies, Phase 1 of the fiscal sustainability plan also considered revenue enhancement options. With Council's support, polling is underway for a potential ballot measure in November 2020 to increase our transient occupancy tax rate from 12% to 14%. Increasing the transient occupancy tax to 14% would increase revenues over \$1 million annually.

Phase 2 of the fiscal sustainability plan is targeted to begin in the fall of 2020. At that time, CalPERS' investment returns and the City's preliminary results for fiscal year 2019-20 will be available, and we will structure Phase 2 of the fiscal sustainability plan according to the magnitude necessary to ensure the City's long-term sustainability. The need to implement service level cuts will largely depend on whether the economy's rate of recovery can offset the additional pension costs.



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## Concluding Remarks

While our focus on the fiscal sustainability plan is to minimize service level impact, it is important to realize that the delivery of services in the future may be different from how they were provided prior to the COVID-19 pandemic. The pandemic is changing the way we live and interact with one another. It is changing consumer behavior, and how that behavior will look after the pandemic remains uncertain. However, we are also utilizing this moment as an opportunity to evolve our operations. We moved operations virtually where feasible, and that has allowed us to keep providing services to our community. Moving forward, the delivery of services may be different, and as an organization, we will need to continue to define what normal looks like when we come out of this pandemic and corresponding economic crisis. What is certain is our ability to adapt, as we will continue to find creative solutions to provide high-quality services to our community.

This letter summarizes our financial position and the concrete steps we are taking to address the challenges in front of us. We are making a number of important decisions to ensure the long-term health of our organization and thoughtfully prepare for next year and beyond. We continue to invest in our core priorities of infrastructure needs, and we are finding new ways of providing services and engaging our community while relying on public health guidelines. We have much work ahead, but we have an exceptionally talented team of people with great creativity and skill who will undoubtedly rise to the present challenge.

As I began this letter with gratitude, I also end it with gratitude. While events in the past few months have been unprecedented, the support from the City Council to our community and to our organization have equally been unprecedented. Our staff have stepped up to the moment and proved what is possible when faced with extremely challenging circumstances. And as I take a moment to reflect on the intensity of the past few months, I am truly humbled to be a part of this resilient community that has made the best of a once-in-a-lifetime crisis.

The development and delivery of the adopted budget to the City Council is the culmination of months of work from staff throughout the organization, and it is a true team effort. First and foremost, I would like to thank the City Council for articulating a vision and setting priorities that helped us develop the budget. I would also like to thank my executive team, along with their respective staff members, for their efforts in supporting the budget development process. And finally, I'd like to thank the members of the Finance Department, who drove the process to develop the budget and prepare this document.

Respectfully submitted,



Drew Corbett  
City Manager



# CITY OVERVIEW



## **Mission**

Serving the San Mateo community through collaboration, innovation, and professionalism

## **Values**

Respect, Creativity, Integrity,  
Transparency, Inclusivity

## **Organizational Principles**

Engaged and accountable workforce

Working as one organization

Maintaining long-term perspective

Seeking constant improvement

Leading through informed risk-taking

**CITY OF SAN MATEO  
ORGANIZATIONAL VISION**

# City Council Vision and Direction

## CITY COUNCIL VISION

### San Mateo

- Is a pre-eminent City between San Francisco and San Jose.
- Has strong, attractive commercial areas and viable, wholesome neighborhoods.
- Has a solid, healthy economic and financial base that cultivates innovation and technology.
- Includes its diverse population in all facets of community life and is a nurturing place for youth.
- Is safe and has well-maintained infrastructure.
- Is the cultural center of the County.
- Is increasingly sustainable and a leader in reduced carbon emissions.

### To achieve this vision, the San Mateo City Government will:

- Facilitate the effective functioning and development of the community and its citizens.
- Ensure all elements of the community are well represented in the government process.
- Serve as both a facilitator and a provider in seeing that community needs and desires are addressed through the most appropriate, effective delivery system whether it is public, non-public, or public/private partnership.
- Serve as a consensus builder in the community and articulate collective direction.
- Maintain a responsive, capable staff dedicated to serving the community in a non-bureaucratic manner and provide high value for the expenditure of public funds.
- Look to the long-term future of the community and seek constant improvement, including increasing sustainability and reducing the community's carbon footprint.
- Be a full partner in the sharing of common services and regional affairs that affect the City.

## CITY COUNCIL STRATEGIC DIRECTION

The strategic directions express the Council's vision in terms of key targets that must be accomplished to achieve its vision. These strategic directions are:

### Safe, Clean, and Attractive Neighborhoods

- Ensure higher levels of public safety, especially in neighborhoods under the most stress.
- Enhance the quality of residential neighborhoods by encouraging improved appearance and more community involvement.

### Successful Businesses and a Solid Tax Base

- Increase the economic vitality of the City with strengthened ties between business and the general community.

### A Community Where Residents Can Flourish and Youth are Nurtured

- Continue to encourage involvement of youth in our community by improving programs for children, pre-teens, and teens.

### Orderly Planning, Development, and Functioning of the Community

- Support future growth and redevelopment in Downtown, other commercial areas, and along the transportation corridor to ensure a well-planned environment and promote a high quality of life.
- Continue efforts to increase entry-level housing, strive for a balance between jobs and housing, and provide incentives for City employees to live in San Mateo.
- Continue to invest in the long-term infrastructure needs of the City and create an identity for San Mateo that generates civic pride and responsibility.

### An Open, Participative, and Effective City Government

- Continue to provide cost-effective and quality services that are accessible to all segments of the San Mateo community.
- Maintain City finances where expenses do not exceed ongoing revenues.
- Expand community outreach and participation opportunities for all who live and/or work in San Mateo.
- Continue to cooperate with schools and other agencies to improve services, strengthen partnerships, avoid duplication and decrease costs.
- Develop and maintain an organization that values employee participation and a sense of ownership.

# City Council Priorities

## STEWARDSHIP OF INFRASTRUCTURE

- Reconstruct all failed streets in San Mateo by 2024 using Measure S sales tax, Countywide Measure A funding, grants, General Fund, and other available funding.
- Replace all remaining high voltage circuits to improve safety and reliability of the street light system.
- Evaluate options and funding sources to dredge the Marina.
- Remove North Shoreview from FEMA Flood Assessment.
- Fund and deliver the Clean Water Program.
- Meet the 100% trash reduction mandate.
- Develop an anti-littering trash and cigarette butt outreach campaign.
- Evaluate the feasibility of a Green Fleet by 2030.
- Identify ways to reduce inflow and infiltration into sanitary sewer system from sewer laterals.

## QUALITY OF LIFE

- Expedite traffic management improvements based on public input received from Neighborhood Traffic Forums, Neighborhood Traffic Management Program, and best practices. Enhance transparency of outcomes and frequency of Council status reports.
- Minimize impacts to residents from train horn noise at City at-grade crossings.
- Minimize parking impacts throughout the City.
- Identify streets and intersection experiencing major congestion due to regional traffic and identify effective measures to mitigate the impact on traffic flow and the adjacent neighborhoods.
- Participate in the Age Friendly Cities Initiative.
- Implement Library Space Master Plan.
- Explore options to increase the supply of childcare options in the City.
- Enhance emergency response times during peak traffic conditions.
- Consider adopting a firearm storage ordinance.
- Consider adopting an ordinance regulating vaping and e-cigarettes.
- Implement the Safe and Secure Neighborhoods Initiative.
- Explore banning smoking in commercial areas.

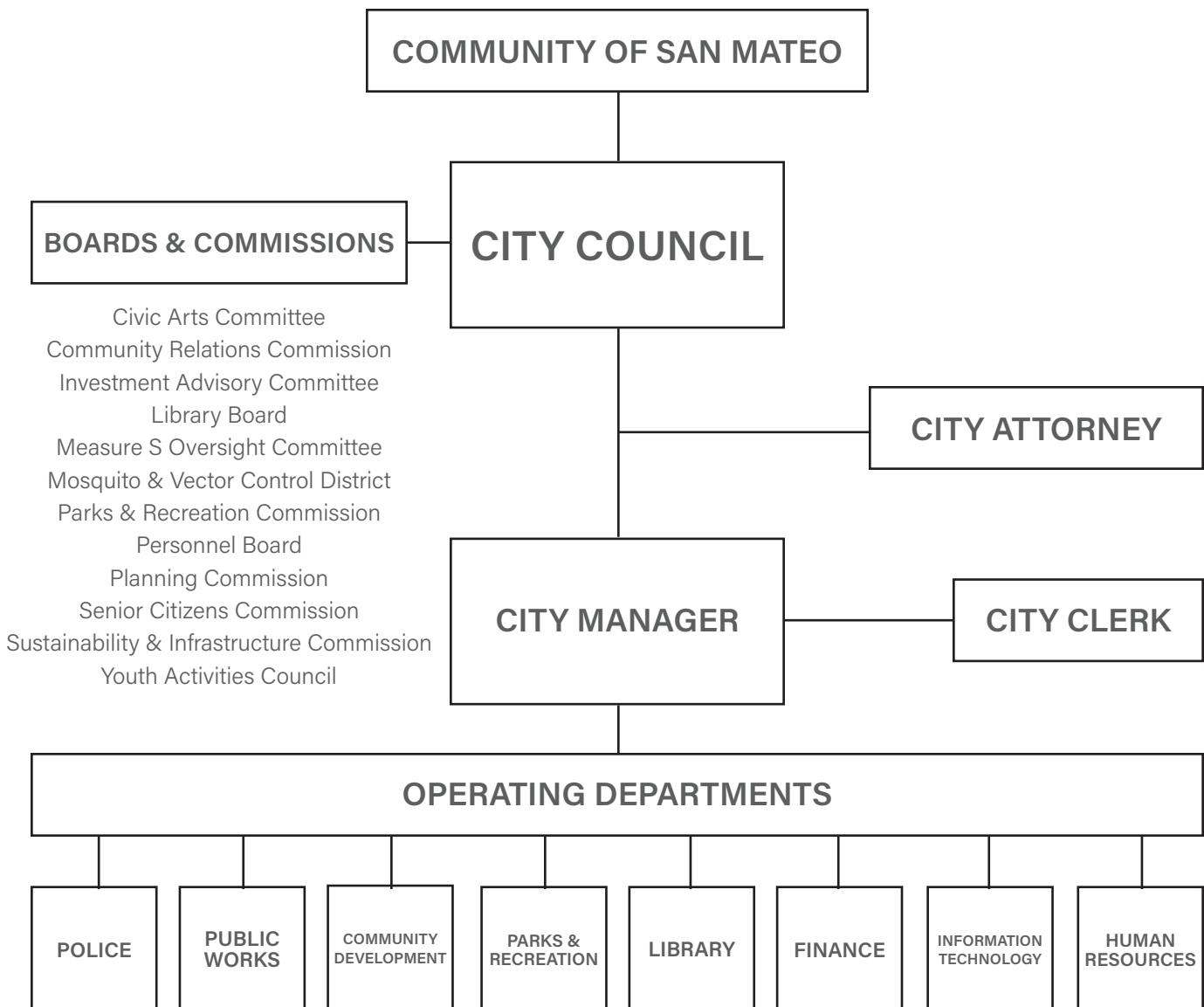
## FRAMING THE FUTURE

- Consider the adoption of wage theft protections.
- Explore adoption of San Mateo County's Disposable Food Service Ware regulations.
- Evaluate potential mandates regarding composting in multi-family dwellings.
- Implement the Climate Action Plan and work to reduce greenhouse gas emissions.
- Pursue development of additional housing, including affordable and workforce housing.
- Implement the Central Park Master Plan.
- Update the General Plan.
- Develop a funding strategy for existing infrastructure plans.
- Plan for the downtown grade separations and long-term train corridor improvements.
- Evaluate our ability to do a standardized and routine statistically-valid community survey that includes workforce and residents.
- Review Development Impact Fees.

## ECONOMIC VITALITY

- Create additional parking supply for Downtown San Mateo.
- Enhance the customer experience Downtown and in other commercial districts.
- Evaluate a street closure in the Downtown on B Street.
- Evaluate Downtown parking and transit incentive programs for employees.
- Explore options to discourage commercial vacancies.
- Explore the establishment of Property-Based Improvement Districts (PBIDs).
- Eliminate the City's unfunded pension and Other Public Employee Benefits (OPEB) liabilities by no later than 2050.
- Develop portfolio options for sustained enhanced revenues.

# City Organizational Chart



## City Council

Mayor	Joe Goethals
Deputy Mayor	Eric Rodriguez
Council Member	Rick Bonilla
Council Member	Amourence Lee
Council Member	Diane Papan
City Manager	Drew Corbett
City Attorney	Shawn Mason

## Department Heads

Assistant City Manager	Kathy Kleinbaum
City Clerk	Patrice Olds
City Librarian	James Moore
Community Development Director	Kohar Kojayan
Finance Director	Rich Lee
Human Resources Director	Casey Echarte
Information Technology Director	Pete Owen
Parks and Recreation Director	Sheila Canzian
Police Chief	Ed Barberini
Public Works Director	Brad Underwood

# City Profile

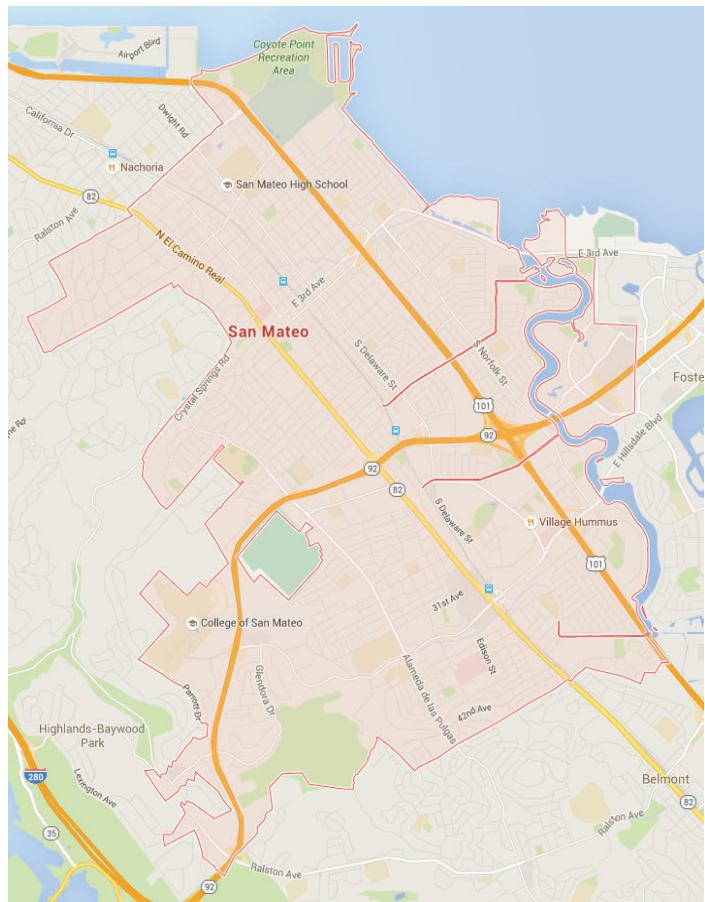
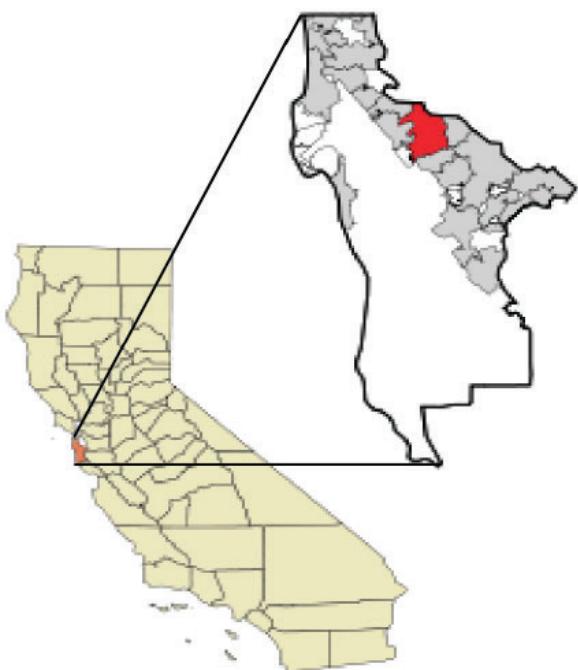
## PROFILE OF SAN MATEO

### Location

The City of San Mateo is located in San Mateo County, on the Peninsula in the San Francisco Bay Area. It is bordered by Burlingame to the north, Foster City to the east, Belmont to the south, and Hillsborough to the west. The City is conveniently situated 19 miles south of San Francisco and 30 miles north of San Jose. It covers an area of 14.6 square miles, including 3.87 square miles of tidelands from the San Francisco Bay to the east and a range of coastal mountains to the west.

### The City

The City was incorporated in 1894 and was originally chartered in 1922. The current charter was adopted in 1971 and revised in 2002. San Mateo has a Council-Manager form of government. The five Council members serve at-large for four-year terms. The Council selects a Mayor from among its members each December for a one-year term. The Mayor and City Council serve as the legislative and policy making body of the City. The City Manager, appointed by the Council, serves as chief executive officer and is responsible for the day-to-day administration of City affairs. The City Council also appoints a City Attorney. There are twelve Advisory Boards and Commissions.



### Services

The City provides a full range of municipal services. These include police, planning, building, sewer, street maintenance, and general administrative services. Fire service is provided by the San Mateo Consolidated Fire Department. Water is provided to the residents of the City of San Mateo by California Water Services, a private company. The City operates and maintains facilities for wastewater treatment. In addition, the City offers thirty-five parks, six recreation centers, three libraries, and an 18-hole golf course. The San Mateo Performing Arts Center hosts productions by numerous local, regional, and international artistic enterprises, including the Peninsula Ballet Theatre, the Peninsula Civic Light Opera, and the Peninsula Symphony. San Mateo has abundant shopping areas, including two major regional shopping centers, Hillsdale Shopping Mall and Bridgepointe.

# City Profile

## Population and Demographic Characteristics

Based on the California Department of Finance, the City's population as of 2020 was just over 103,000, which represents about 13.3 percent of the countywide population. Also based on the most recent U.S. Census data, per capita personal income for San Mateo residents was \$59,060, which is slightly above the amount for San Mateo County as a whole (\$57,375) and well above the value for the State of California (\$35,021). According to the preliminary April 2020 figures from the Employment Development Department, which reflects the impact of COVID-19 on the labor market, the City's unemployment rate is 10.1%, and is slightly below the County's unemployment rate at 11.4%.

## Local Economy

San Mateo is centrally located in the San Francisco Bay Area and has direct access to interstate highways, rail lines, a trans-bay bridge, public transit routes, and the San Francisco International Airport. San Mateo serves as a center of commercial and residential activity. The Transit Center is a multi-modal transportation hub allowing people to board Caltrain to destinations as far north as San Francisco and as far south as Gilroy.

The community is comprised of residences of all types and at a range of costs, major retail and commercial establishments, a downtown transit center, a community college, and two major medical centers. It is also the home of the San Mateo County Events Center. The robust economy has renewed interest in the downtown area, which continues to attract quality small- to medium-sized businesses. The main City Library, completed in 2006, is the cultural center of the City and benefits many local and regional patrons. The Police Station, completed in 2009, serves as the headquarters to protect and serve the residents in the City.



## CITY STATISTICAL DATA

Miscellaneous statistical data for the City of San Mateo is as follows:

### Date of Incorporation

1894

### Form of Government

Council-Manager

### Area in Square Miles

14.6

### Capital Assets

6 Community Centers

3 Libraries

35 Parks

1 Golf Course

1 Police Station

6 Fire Stations

204 miles of streets / 7,500 street lights

260 miles of sanitary sewers

148 miles of storm drains

### Median Age of Residents

39.6

### Public School Enrollment

21,299

### Top Employers

County of San Mateo Medical Center

Sony Interactive Entertainment

San Mateo-Foster City Unified School District

San Mateo Union High School District

Franklin Templeton Investor

# Basis of Budgeting

## FUND ACCOUNTING BUDGET SYSTEM

The City of San Mateo's budget is organized on the basis of the fund accounting system, in which each fund is considered a separate budgeting entity. Government resources are allocated to and expenses accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. All operating funds' budgets lapse at the end of the adoption cycle. The capital projects fund appropriations are valid for the life of the projects. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts in the operating budget lapse one year after the end of the fiscal year. There is no formal provision in departmental budgets for depreciation and compensated absences (i.e. accrued vacation and sick leave time), but they are budgeted as internal services fund charges. The following fund types are used by the City:

### Governmental Fund Types

All governmental fund budgets are accounted for using a current financial resources measurement focus and a modified accrual basis.

- **General Fund**

This fund accounts for all financial resources not required to be accounted for in other funds, and is the general operating fund of the City. The General Fund has three sub-funds: the Measure S Tracking sub-fund, the Recreation Services sub-fund, and the Golf sub-fund.

- **Special Revenue Funds**

These funds account for the City's revenues from sources which, by law or administrative action, are designated to finance particular functions or activities other than capital projects or expendable trusts.

- **Debt Service Funds**

These funds account for the accumulation of financial resources for and the payment of principal, interest, and related costs on general long-term debt.

- **Capital Projects Funds**

These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Fund Types).

### Proprietary Fund Types

All proprietary fund budgets are accounted for on a flow of economic resources measurement focus and a full accrual basis.

- **Enterprise Funds**

This fund accounts for operations of the City that are financed and operated in a manner similar to private business enterprises.

- **Internal Service Funds**

These funds account for the financing of services provided by one department to other departments on a cost-reimbursement basis.

## BUDGETARY CONTROLS

Effective July 1, 1986, the City implemented a two-year budget cycle. The two-year budget process requires that each department submit two one-year expenditure plans and revenue estimates to the City Council for approval. Only the first of the two years' budget will be adopted. In each alternate year, City staff makes recommendations to the City Council for amending the second-year plan. In any budget cycle, to remain adaptable to changing economic and/or operational conditions, the City may choose to develop one-year instead of two-year budget plans. The Department Heads are responsible for containing expenditures within their budgeted appropriations as approved by the City Council. Subsequent to the adoption of the budget, all additional changes to the budget require City Council approval.

Activities of the General Fund, Special Revenue Funds, Debt Service Funds, Proprietary and Capital Funds are included in the annual budget. The level of budgetary control is the department within each fund.

# Budget Preparation Process

## 2020-21 BUDGET DEVELOPMENT PROCESS

The development of the 2020-21 budget began in the second half of calendar year 2019, with the department heads having scoping meetings with the City Manager to discuss their plans, at a high level, for operating budget adjustments for the upcoming business plan. Once these scoping meetings concluded, initial baseline budgets were entered into the budget system and requests for service level adds were submitted to the City Manager. As 2020 got underway, the focus shifted to baseline operating budget reviews, evaluation of service level add requests, and identification of available capacity for service level adds. In late-January, Finance staff provided a comprehensive fiscal update to Council to set expectations on capacity for service level increases. Subsequently, Council held its strategic planning workshop, which provided direction on priorities for new initiatives in the operating budget.

In mid-March, health officials from the San Mateo County along with five other counties in the bay area issued a shelter-in-place order in a fight against the coronavirus pandemic. From a financial perspective, the shelter-in-place order halted various sources of General Fund revenues in unprecedented speed, and the shortfall of revenues are expected to continue into fiscal year 2020-21. The uncertainty from the pandemic also caused considerable volatility in the markets, and the unfunded pension liability for the City will likely increase significantly as CalPERS' investment returns are likely to fall short of expectations for 2019-20.

As conditions changed rapidly, the City responded quickly. A revised revenue forecast was developed for 2020-21 and the long-term plan. The City Manager completed his review of the departments' list of budget requests and provided direction on which service level addition requests could be accommodated, based primarily on available capacity in the non-general funds. Strategies to reduce expenditures without causing a major impact to service levels in the General Fund were implemented into the budget development process, including freezing vacant non-sworn positions and suspending certain discretionary expenditures.

In mid-April, staff presented City Council with a preview of the recommended budget at a study session. The

study session focused on the financial impacts from the pandemic, the strategies that have been implemented, and the structural imbalance that had been forecasted and communicated to Council before the pandemic but is being amplified because of the pandemic. With conditions that are proving to evolve and remain uncertain for a period of time, staff also recommended temporarily moving to an annual budget cycle for the next two years, beginning with the 2020-21 budget before transitioning back to a two-year cycle for 2022-24. This will allow for closer monitoring and quicker adjustments in the City's operations. In the meantime, options to address the structural deficit in 2020-21 were being developed for Council discussion and evaluation in May.

As staff finalized numbers for the 2020-21 budget, which included five- and ten-year financial plans for each of the applicable funds, attention turned towards the design and creation of the budget document. The proposed 2020-21 budget document was delivered in May, and public hearings were held with the final budget adopted in June.



# Budget Preparation Timeline

## ANNUAL BUDGET CALENDAR

Like any large, complex organization, the process to develop and produce the budget is continuous throughout the fiscal year, which runs from July 1 to June 30. The major activities and milestones are as follows:

### July Through September

- Departments report out on performance and workload indicators from the previous fiscal year.
- Encumbrances and capital project carryovers are incorporated into department budgets and long-term financial plans of each applicable fund.
- Preliminary financial results from the previous fiscal year are reported to Council.
- Initial scoping meetings are held between Department Heads and the City Manager to discuss any significant changes to the departmental operating or capital budget that will be proposed for the upcoming cycle.

### October Through December

- Schedule for the development of the following fiscal year's budget is established and distributed to departments.
- Final financial results from the previous fiscal year, in the form of the Comprehensive Annual Financial Report (CAFR), are presented to Council.
- Development of internal service charges and cost allocations begins.
- Budget direction and guidance are provided to departments.

### January Through March

- City Council holds its annual goal setting session to identify budget priorities.
- Annual mid-year financial report is delivered to Council.
- Departmental operating and/or capital budget requests are received and evaluated by Finance and the City Manager's Office.
- Revenue projections for major General Fund tax revenues are finalized.

### April Through June

- City Council approves Master Fee Schedule during a public hearing.
- Long-term financial plans for applicable funds are finalized.
- Study session is held with Council to introduce major components of the budget and receive final feedback and guidance prior to the delivery of the recommended budget.
- City Council holds two public hearings on the recommended budget.
- Final budget adopted by the City Council.





Government Finance Officers Association

## Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of San Mateo  
California**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morill*

Executive Director/CEO

# GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of San Mateo  
California**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

2018 Distinguished Budget Presentation Award

## California Society of Municipal Finance Officers

*Certificate of Award*

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

*Presented to the*

#### *City of San Mateo*

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

*January 4, 2019*



*Margaret Moggia*

*Sara J. Roush*

*Margaret Moggia  
CSMFO President  
Recognition Committee*

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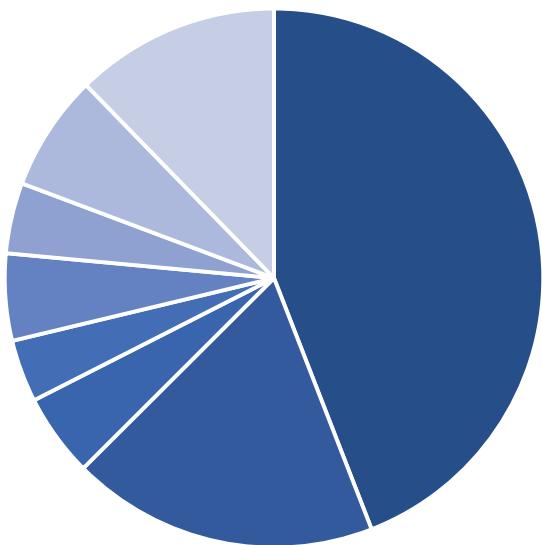




# FINANCIAL TRENDS

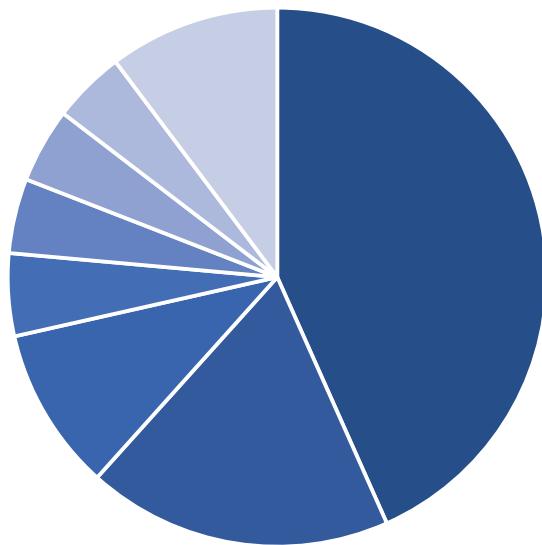
# General Fund Resources

**GENERAL FUND RESOURCES  
2009-10, \$77 MILLION**



- Property tax
- Sales tax
- Property transfer tax
- Transient occupancy tax
- Business license tax
- Recreation service charges
- Franchises, permits, fees and fines
- Other revenues/transfers

**GENERAL FUND RESOURCES  
2018-19, \$142 MILLION**

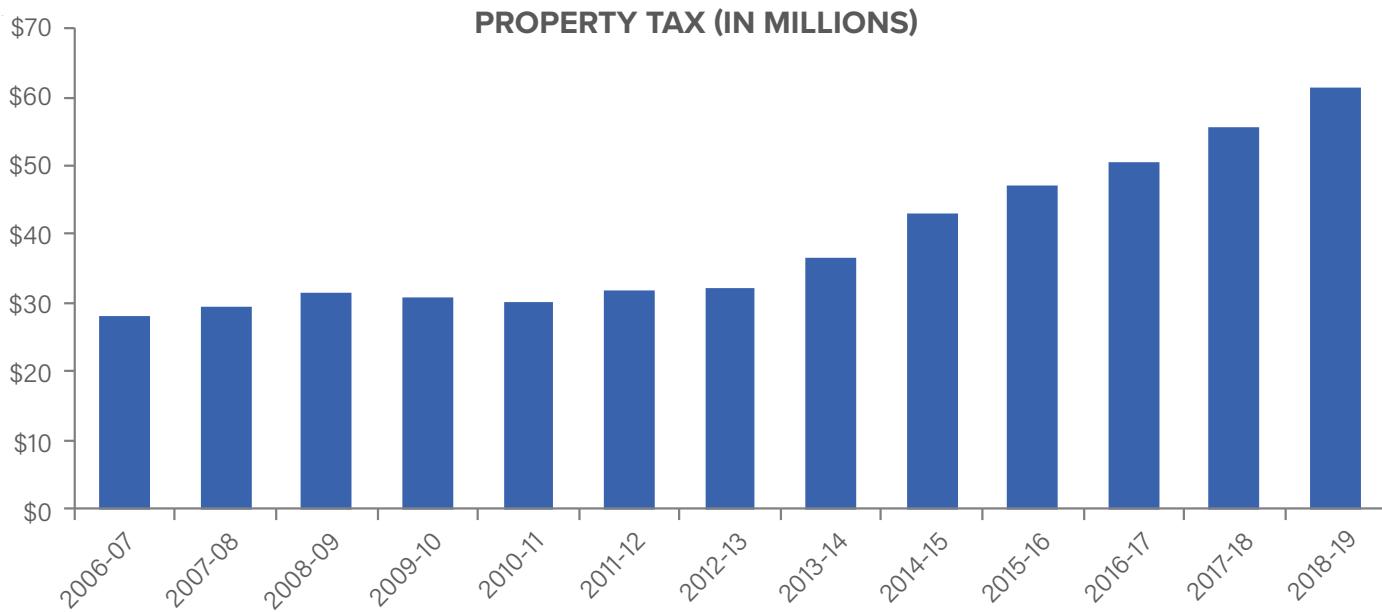


- Property tax
- Sales tax
- Property transfer tax
- Transient occupancy tax
- Business license tax
- Recreation service charges
- Franchises, permits, fees and fines
- Other revenues/transfers

## GENERAL FUND RESOURCES

These two pie charts contrast total General Fund resources in 2009-10 and in 2018-19. Property tax continues to be the largest General Fund revenue source, constituting over 40% of the total in both 2009-10 and 2018-19. While sales tax remains at about 20% of the total, it is important to note that the sales tax revenues in 2009-10 consisted of only three months of the 0.25% Measure L addition when it started in April 2010, whereas the sales tax revenues in 2018-19 consisted of a full year of the 0.25% Measure S extension. The other significant shift is that a much larger proportionate share of revenue is coming from property transfer tax. This is largely due to the economic recovery from the Great Recession and the favorable real estate market that drove up property values.

# Major General Fund Tax Revenues



## MAJOR GENERAL FUND TAX REVENUES: PROPERTY TAX

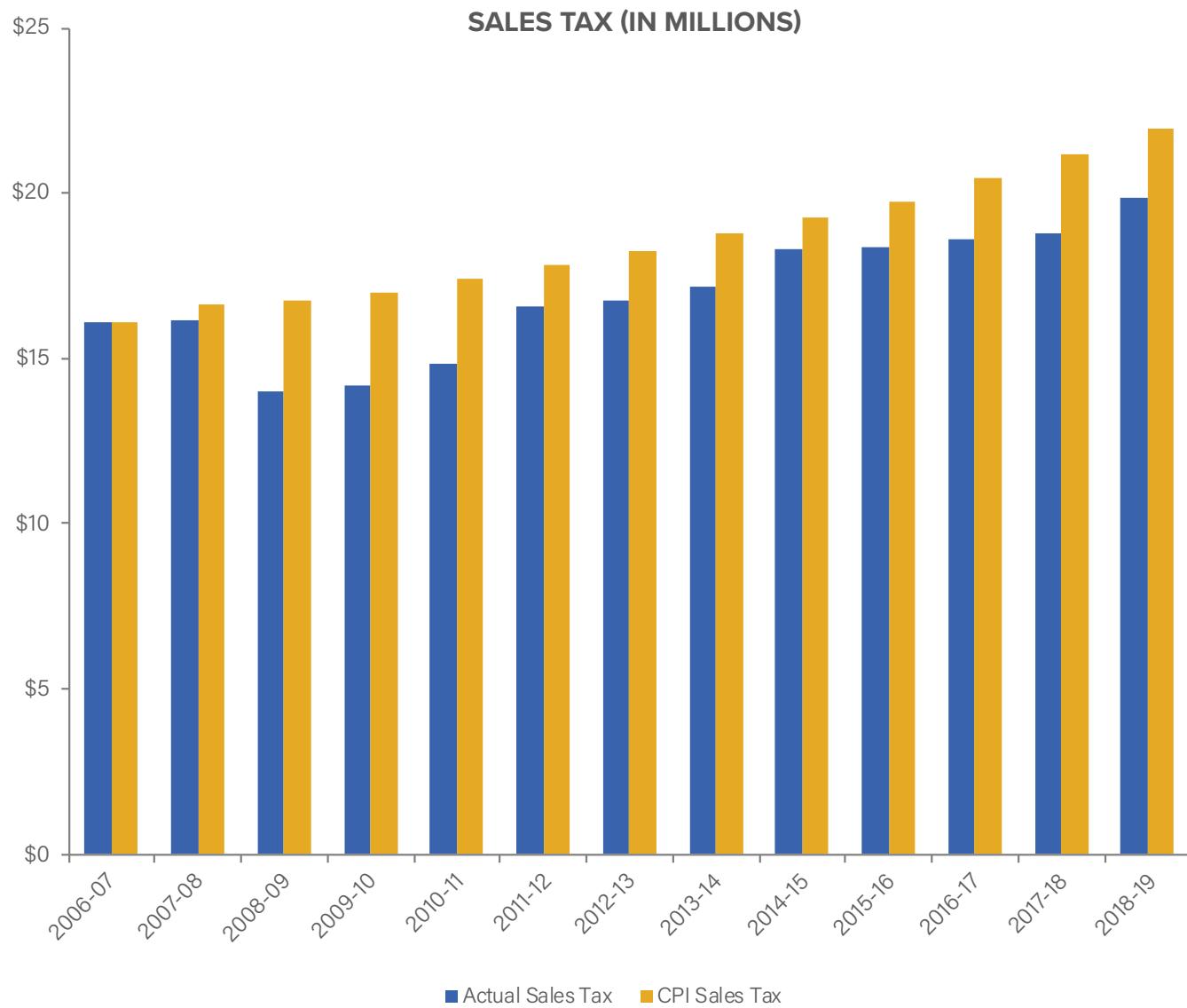
Property tax is the General Fund's largest and most stable revenue source. Revenues have grown from just under \$30 million in 2006-07 to over \$60 million in 2018-19. While some of this is attributable to the General Fund receiving residual revenue related to the dissolution of redevelopment agencies, as well as the continued receipt of Excess ERAF, strong growth in assessed valuations has been the driving force for revenue increases. As demonstrated in the table, over the past ten years, assessed valuations in the City have increased an average of 4.9% annually. This includes two years during the Great Recession where assessed valuations decreased slightly, as well as the first year of the recovery, where the increase was less than 2%. The assessed valuation attributable to the General Fund is heavily weighted toward residential (80%), and with many residential properties changing hands during the strong and extended period of recovery from the Great Recession, growth in this revenue source has been significant in the past several years. However, such strong and extended growth is not expected in the long-term. The expectation moving forward and as reflected in the ten-year financial plan is a reduction in activity to get back to a more sustainable baseline growth. The reduction in activity is

further expected from the coronavirus pandemic, which has caused a major financial crisis in the global economy. While the trend in property tax revenues has shown a relatively small decline from the last recession, the uncertainty surrounding this financial crisis will be monitored closely, and the financial plan will be updated accordingly as more information becomes available.

## CHANGES IN ASSESSED VALUATIONS

FISCAL YEAR ENDING JUNE 30	% CHANGE FROM PRIOR YEAR
2010	(0.6%)
2011	(1.9%)
2012	1.0%
2013	2.6%
2014	7.0%
2015	7.4%
2016	8.5%
2017	7.7%
2018	8.4%
2019	8.4%
Average	4.9%

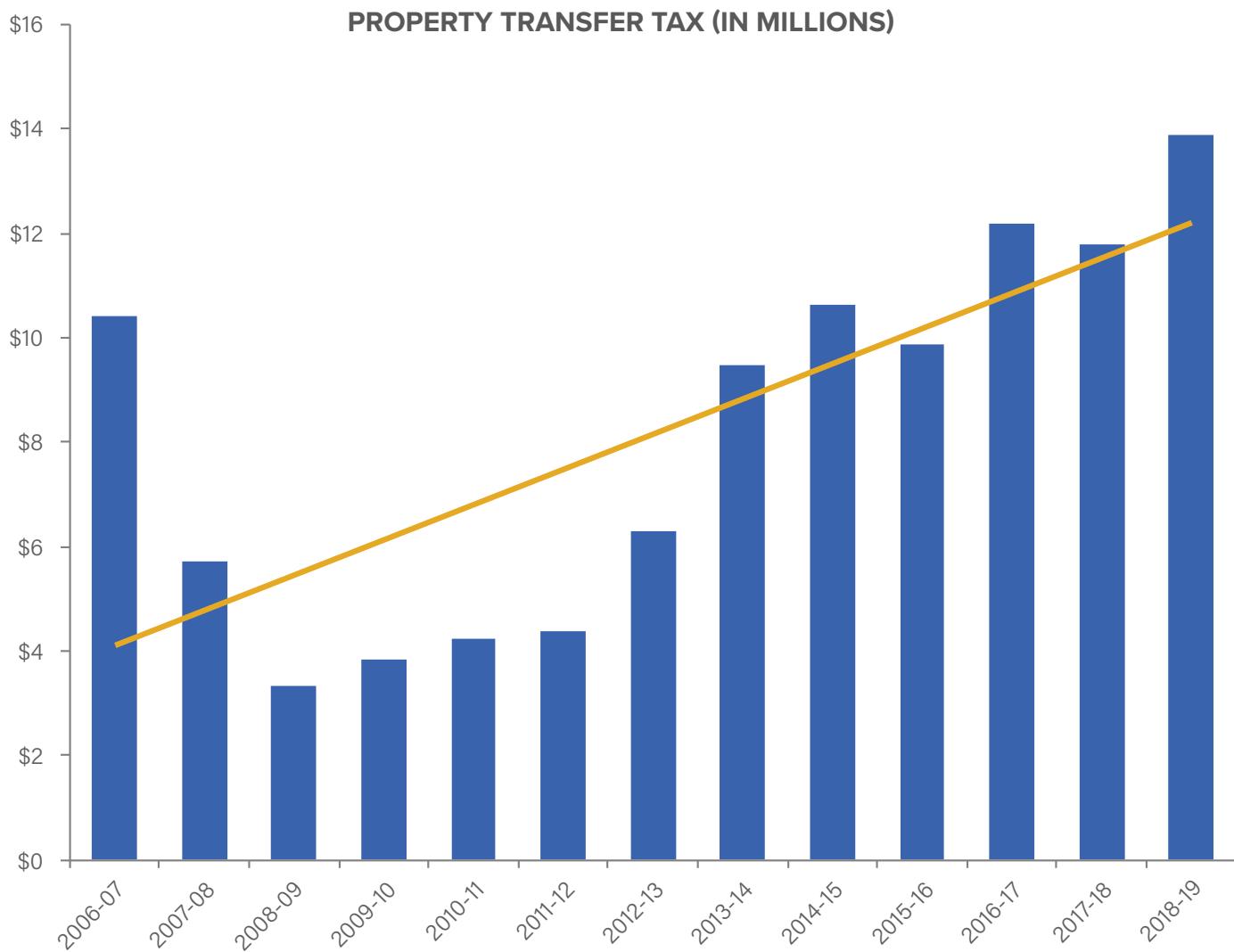
# Major General Fund Tax Revenues



## MAJOR GENERAL FUND TAX REVENUES: SALES TAX

This chart shows sales tax revenues over the last 13 years. The blue bar is actual sales tax received, while the orange bar is the sales tax base in 2007 increased by Bay Area Consumer Price Index (CPI). As demonstrated by the chart, sales tax has not even kept up with local inflation during this time period. This is for a variety of reasons; however, two of the most prominent reasons are the shift in consumer behavioral trends with more going towards non-taxable services in comparison to taxable goods, and the rise of internet-based sales, which impact the City's traditional point-of-sale retail sales tax. For the latter, the *South Dakota v. Wayfair* decision by the Supreme Court in 2018 ruled that sales tax from internet sales would be unilaterally assessed by the end of 2019. The expectation from this implementation is a larger sales tax base, but as the implementation is just getting underway, the 10-year financial plan includes only a modest increase from this new sales tax source, and the plan will be adjusted as more data becomes available. Further, the shelter-in-place mandate from the coronavirus pandemic in March 2020 resulted in a drastic decline to sales tax. With the economy heading into a recession, the trend in sales tax is expected to take a dip and fall farther behind from the pace of inflation.

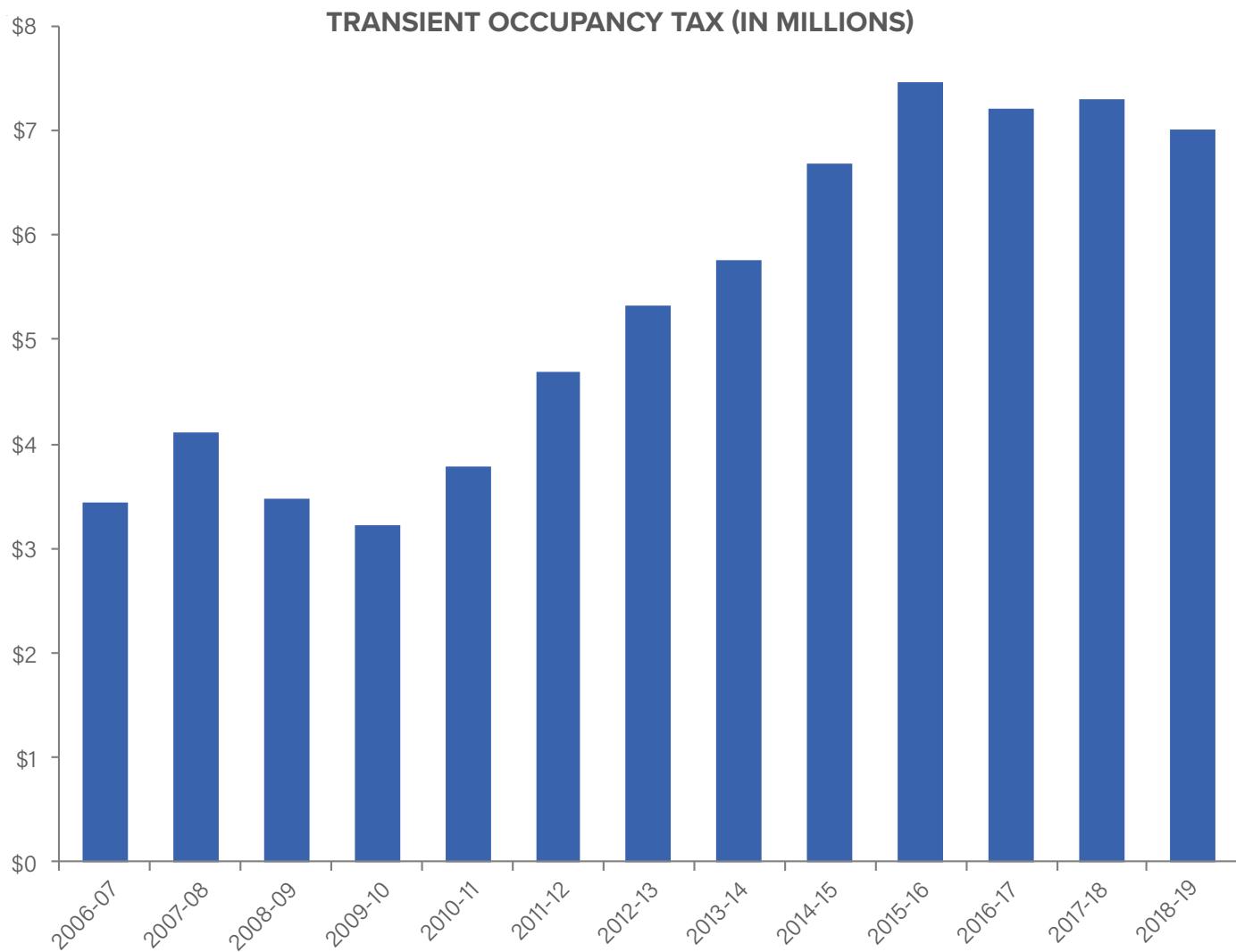
# Major General Fund Tax Revenues



## MAJOR GENERAL FUND TAX REVENUES: PROPERTY TRANSFER TAX

The real property transfer tax is a tax on the transfer of ownership in real estate and can be imposed by charter cities such as San Mateo. The real property tax transfer rate is 0.5% of the sale value, and as demonstrated by the chart, can fluctuate significantly year over year. With transaction volume and sale prices both impacting the amount of revenue received by the General Fund, this revenue source is difficult to project. The Great Recession impacted both transaction volume and sale prices, significantly impacting revenues between 2009 and 2012. A robust recovery of the real estate market, coupled with increasing development activity, has returned revenue levels to over \$10 million and growing considerably over the last several years, including a record high \$14 million in 2018-19. However, such high levels of real estate and development activity are not expected to be sustainable over the long-term. The coronavirus pandemic in 2019-20 has slowed activity in real estate transactions considerably, and as the economy heads towards a recession, projections going forward reflect a sizable reduction before growing back to a more sustainable baseline amount.

# Major General Fund Tax Revenues

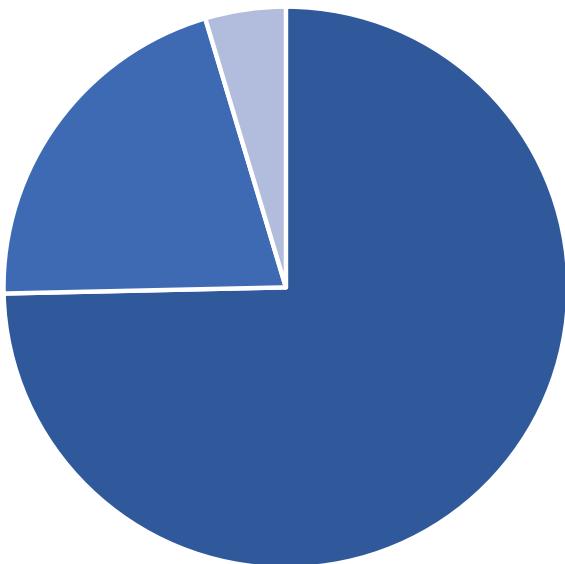


## MAJOR GENERAL FUND TAX REVENUES: TRANSIENT OCCUPANCY TAX

Transient occupancy tax is a tax on hotel or other short-term rental occupants whose stays are 30 consecutive nights or less. This revenue is largely dependent on the overall health of the economy. As demonstrated by this chart, revenues were impacted at the onset of the Great Recession, with declines between 2007-08 and 2009-10. Recovery, however, has been swift and emphatic, with 2018-19 revenues up 117% over the recession low of \$3.2 million. After an extended period of economic growth, the reactive nature of transient occupancy tax to the economy was even more amplified with the coronavirus pandemic. At the onset of the shelter-in-place mandate in March 2020, occupancy rates dropped abruptly, and are projected to stay low as the economy heads towards a recession. Results for 2019-20 are not yet complete, but will fall significantly below results from the past several years. With uncertainty surrounding the containment of the coronavirus and its impact on travel, transient occupancy tax revenues are projected to remain low. The impacts on travel and on the overall health of the economy will be monitored closely, and the long-term financial plan will be adjusted accordingly.

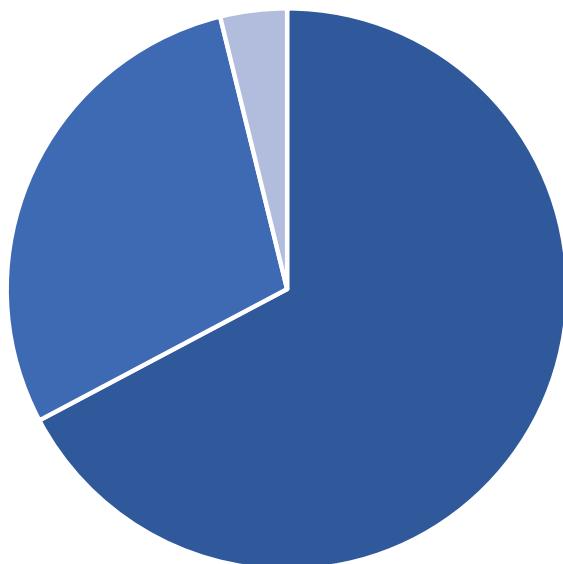
# General Fund Requirements

GENERAL FUND EXPENDITURES  
2009-10, \$78 MILLION



- Personnel
- Operating expenses
- Transfers to other funds

GENERAL FUND EXPENDITURES  
2018-19, \$129 MILLION



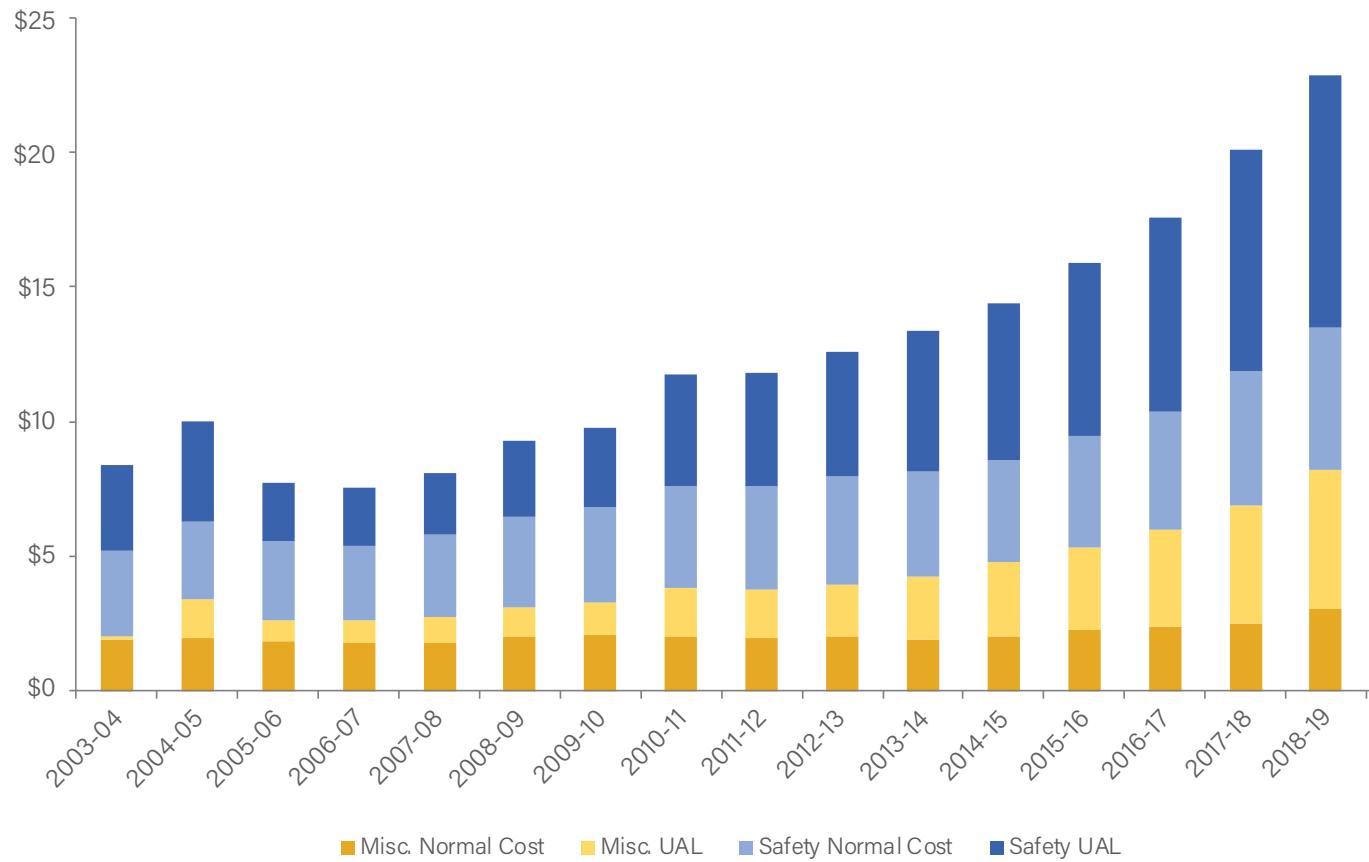
- Personnel
- Operating expenses
- Transfers to other funds

## GENERAL FUND REQUIREMENTS

These two pie charts show the different categories of General Fund expenditures and their proportionate share of total General Fund expenditures in 2009-10 and 2018-19. These charts demonstrate an interesting trend in how the City spends its General Fund resources. Personnel costs as a percentage of the total are actually lower in 2018-19 than it was in 2009-10, while expenditures on other operating expenses have become a larger percentage of the total. As personnel costs have increased over the years, the City has looked to mitigate these increases by adopting alternative service deliveries where possible. As these graphs indicate, this strategy has worked to limit the impact of compensation increases on the City's ability to provide services.

# Employer Pension Contribution Rates

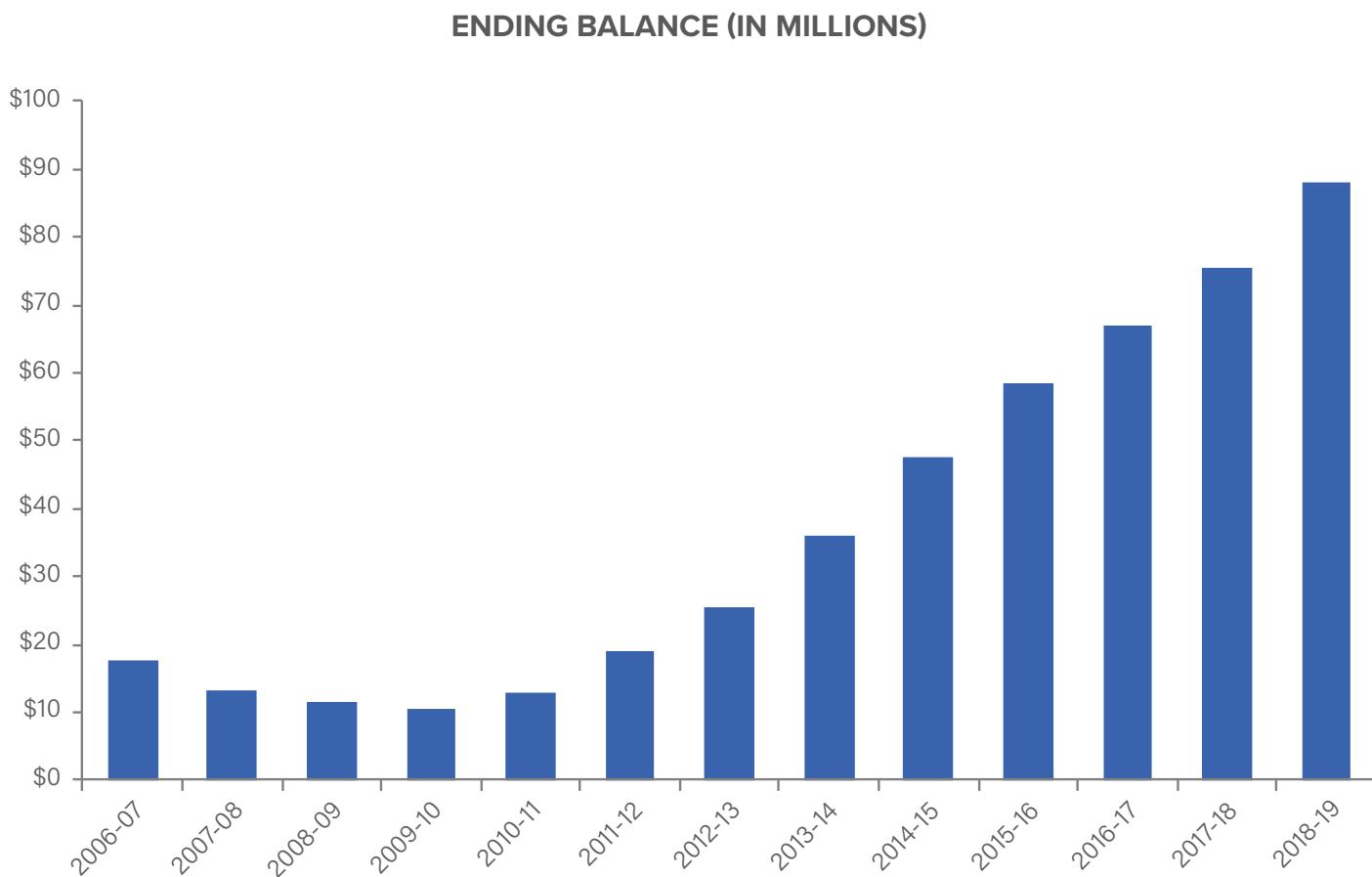
PENSION CONTRIBUTION RATES (IN MILLIONS)



## EMPLOYER PENSION CONTRIBUTION RATES

As this chart demonstrates, pension expenditures have become an increasing part of the City's annual budget over the past 20 years. In the early 2000s, investment returns at the California Public Employees' Retirement System (CalPERS) were sufficient to fund pensions without an employer contribution; however, investment losses and enhanced benefits have created an unfunded liability and have required significant increases to employer contribution rates over the years.

# General Fund Ending Balance



## GENERAL FUND ENDING BALANCE

This graph depicts the ending fund balance for the General Fund over the past 13 years. As evidenced by the low level of reserves between 2007-08 and 2010-11, the Great Recession had a significant impact on the health of the General Fund. With economic recovery came a replenishment of fund balance, as policy reserves equivalent to 25% of General Fund budgeted operating expenditures was achieved in 2012-13, and has remained above that amount ever since. Reserves continued to build above policy level during the period of economic recovery and extended growth, and that was done intentionally in preparation for the next economic downturn. With major sources of General Fund revenues being impacted significantly from the coronavirus pandemic, and with the economy heading to a recession by the end of 2019-20, the existing fund balance will be planned for strategic utilization for one-time needs and service-level stability, while long-term adjustments can be made to achieve long-term sustainability.

# Citywide Employees

The below table shows Citywide staffing over the past three years by department. Staffing is listed by "Full Time Equivalents" (FTE) and considers merit and per diem employees. The fiscal year 2019-20 value represents the headcount included in the budget as adjusted.

DEPARTMENT	2017-18	2018-19	2019-20
City Attorney	6.00	6.00	6.00
City Clerk	4.14	4.40	4.40
City Council	5.00	5.00	5.00
City Manager	7.46	8.00	8.00
Community Development	49.94	49.72	51.72
Finance	18.00	19.00	19.00
Fire*	92.43	0.00	0.00
Human Resources	11.20	11.20	11.20
Information Technology	15.29	14.05	14.05
Library	52.48	53.36	53.36
Parks & Recreation	114.98	120.28	120.28
Police	173.67	177.14	171.51
Public Works	139.60	148.09	148.09
<b>Total City</b>	<b>690.19</b>	<b>616.24</b>	<b>612.61</b>

\* Fire operations transferred to San Mateo Consolidated Fire Department in January 2019.







# **BUDGET OVERVIEW**

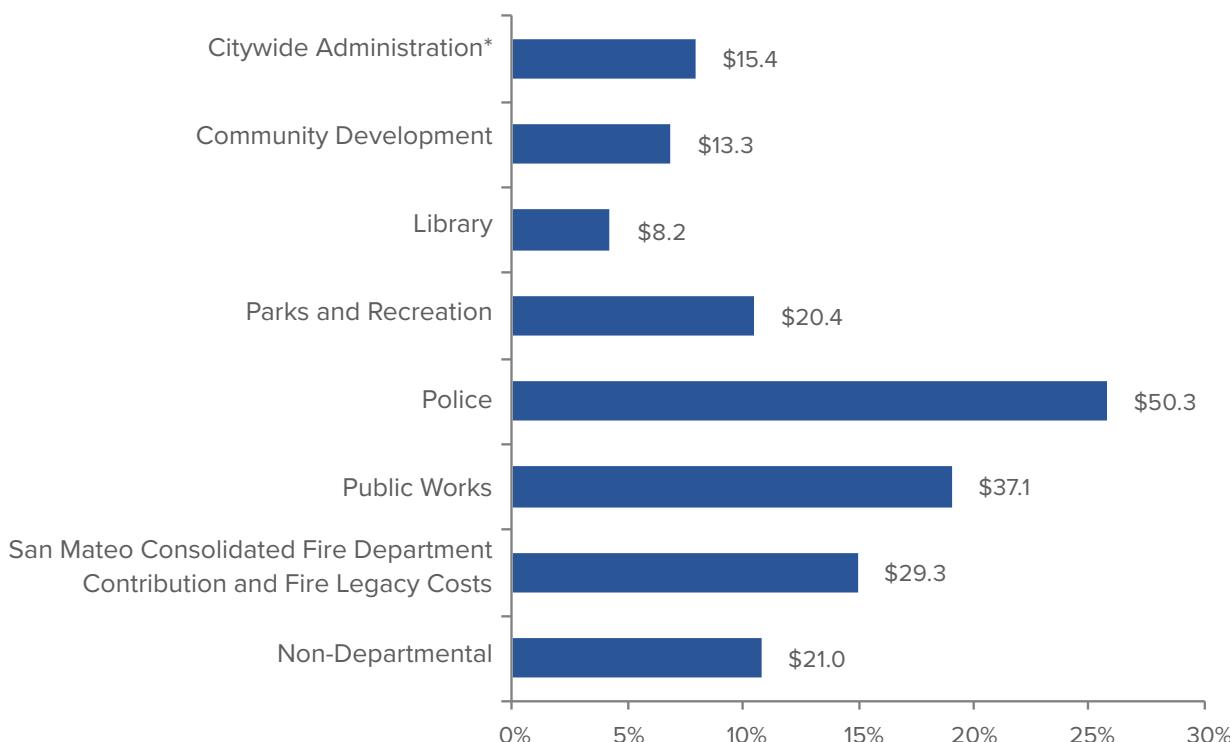
# City Operating Budget

DEPARTMENT	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
City Attorney	\$ 1,433,092	\$ 1,453,013	\$ 1,423,851	\$ 1,477,125
City Clerk	780,469	935,610	985,691	809,159
City Council	307,341	349,535	337,011	344,696
City Manager	2,078,901	2,869,029	2,517,893	2,558,246
Community Development	9,870,728	13,198,114	13,292,498	13,231,257
Finance	3,475,275	3,985,970	4,107,280	4,300,175
Fire <sup>1</sup>	19,714,796	-	-	-
Human Resources	1,741,981	2,325,075	2,227,088	2,293,696
Information Technology	3,582,727	3,941,434	3,794,868	3,924,701
Library	7,421,137	7,889,049	8,173,107	8,518,868
Parks and Recreation	17,775,157	19,512,450	20,416,216	20,910,898
Police	44,257,887	47,802,279	50,262,860	51,900,436
Public Works	31,679,253	35,423,925	37,110,014	37,886,229
San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs	15,403,021	27,593,932	29,250,445	30,391,979
Non-Departmental	16,125,369	26,718,616	21,034,314	20,826,548
<b>Total City Operating Budget</b>	<b>\$ 175,647,134</b>	<b>\$ 193,998,031</b>	<b>\$ 194,933,136</b>	<b>\$ 199,374,013</b>

Totals do not include internal services.

<sup>1</sup>Fire operations transferred to San Mateo Consolidated Fire Department in January 2019.

## CITYWIDE OPERATIONS BY DEPARTMENT 2020-21 (\$194.9 MILLION)



Department totals shown in millions.

\*Citywide Administration includes these departments: City Attorney, City Clerk, City Council, City Manager, Finance, Human Resources, Information Technology.

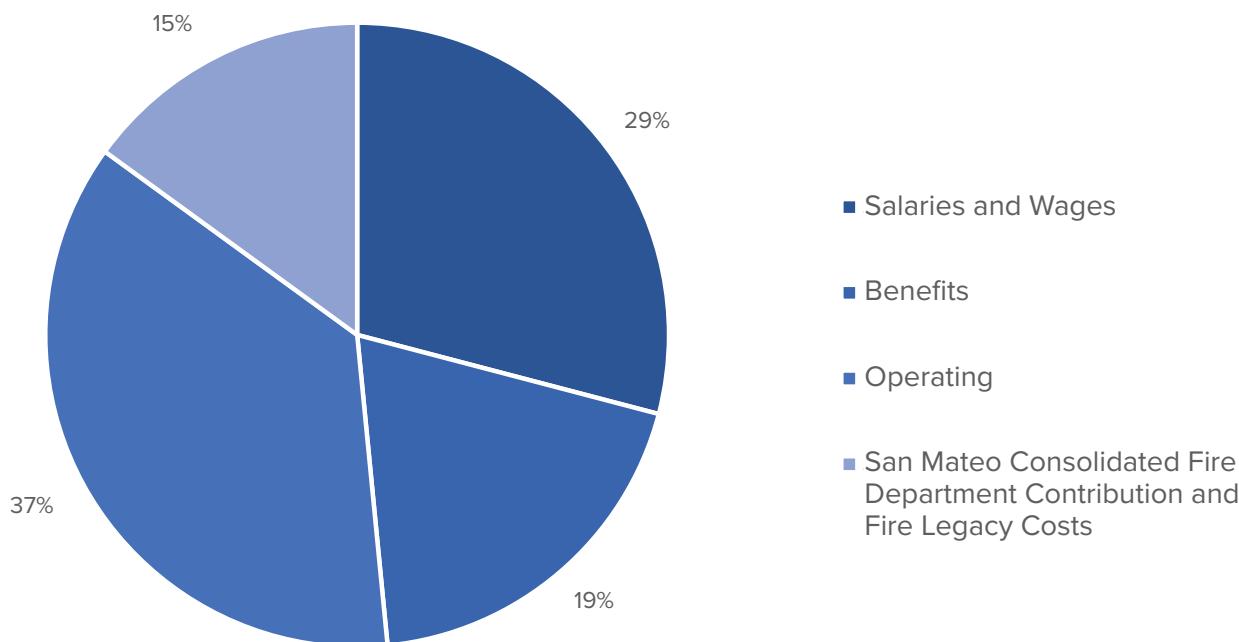
# City Operating Budget

Category	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Salaries and Wages	\$ 66,635,881	\$ 58,623,055	\$ 56,685,528	\$ 58,817,147
Benefits	37,975,354	35,687,992	37,745,273	40,052,965
Operating	54,007,878	69,708,052	71,251,890	70,111,922
San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs <sup>1</sup>	15,403,021	27,593,932	29,250,445	30,391,979
Discretionary Pension Funding	1,625,000	2,385,000	-	-
<b>Total City Operating Budget</b>	<b>\$ 175,647,134</b>	<b>\$ 193,998,031</b>	<b>\$ 194,933,136</b>	<b>\$ 199,374,013</b>

Totals do not include internal services.

<sup>1</sup>Fire operations transferred to San Mateo Consolidated Fire Department in January 2019.

## CITYWIDE OPERATIONS BY CATEGORY 2020-21 (\$194.9 MILLION)



# City Operating Budget

FUND		2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Fund #</b>	<b>General Funds</b>				
10	General	\$ 112,132,326	\$ 116,453,838	\$ 114,460,116	\$ 118,708,863
11	Measure S Tracking	1,529,325	1,748,660	1,883,038	1,949,446
18	Recreation Services	8,071,758	8,996,143	9,511,880	9,717,544
19	Golf	2,384,865	2,930,067	3,142,908	3,159,367
<b>General Funds Total</b>		<b>\$ 124,118,274</b>	<b>\$ 130,128,708</b>	<b>\$ 128,997,942</b>	<b>\$ 133,535,220</b>
<b>Special Revenue Funds</b>					
20	Police Grants and Safety	\$ 344,033	\$ 670,479	\$ 580,350	\$ 295,018
21	Solid Waste	1,465,505	1,941,593	2,212,538	2,135,301
22	HOME	-	10,000	-	10,000
23	Community Development Block Grant	210,830	293,542	720,014	212,075
24	Fire Protection and Life Safety	5,154,207	-	-	-
25	Advance Planning	1,043,449	1,917,046	1,902,968	1,932,062
26	Construction Services	6,368,690	8,632,804	9,291,766	9,679,217
28	Downtown Parking and Security	2,917,250	3,982,728	4,552,643	4,563,121
30	City Housing	87,920	197,000	198,500	198,500
31	Low and Moderate Income Housing Asset	66,466	128,558	142,905	144,382
<b>Special Revenue Funds Total</b>		<b>\$ 17,658,350</b>	<b>\$ 17,773,750</b>	<b>\$ 19,601,684</b>	<b>\$ 19,169,676</b>
<b>Debt Service Funds</b>					
41	Landfill Bonds	\$ 96,064	\$ 430,947	\$ 433,594	\$ 95,354
42	Street and Flood Control Projects Bond	-	-	2,712,322	2,717,026
48	General Obligation Bonds	2,096,826	4,906,700	2,098,309	2,113,034
<b>Debt Service Funds Total</b>		<b>\$ 2,192,890</b>	<b>\$ 5,337,647</b>	<b>\$ 5,244,225</b>	<b>\$ 4,925,414</b>
<b>Capital Projects Funds</b>					
56	2% Hotel Tax	\$ 698,097	\$ 814,613	\$ 780,457	\$ 839,671
<b>Capital Projects Funds Total</b>		<b>\$ 698,097</b>	<b>\$ 814,613</b>	<b>\$ 780,457</b>	<b>\$ 839,671</b>
<b>Enterprise Funds</b>					
72	Sewer	\$ 30,979,523	\$ 39,943,313	\$ 40,308,828	\$ 40,904,032
<b>Enterprise Funds Total</b>		<b>\$ 30,979,523</b>	<b>\$ 39,943,313</b>	<b>\$ 40,308,828</b>	<b>\$ 40,904,032</b>
<b>Total City Operating Budget</b>		<b>\$ 175,647,134</b>	<b>\$ 193,998,031</b>	<b>\$ 194,933,136</b>	<b>\$ 199,374,013</b>
<b>Internal Service Funds*</b>					
81	Vehicle and Equipment Replacement	\$ 6,444,092	\$ 10,606,391	\$ 6,349,587	\$ 1,707,868
82	Fleet and Building Maintenance	5,153,391	4,786,489	5,201,952	5,353,967
83	Benefits	39,283,067	35,850,354	37,755,412	40,238,472
86	Dental	824,464	858,459	780,252	803,209
87	Workers' Compensation	4,963,894	7,217,535	4,601,873	4,762,246
88	Comprehensive Liability	1,792,623	1,821,614	1,885,768	2,056,935
<b>Internal Service Funds Total</b>		<b>\$ 58,461,529</b>	<b>\$ 61,140,842</b>	<b>\$ 56,574,844</b>	<b>\$ 54,922,697</b>

\* Informational figures only. Not included in totals since they are already included in departmental budgets.



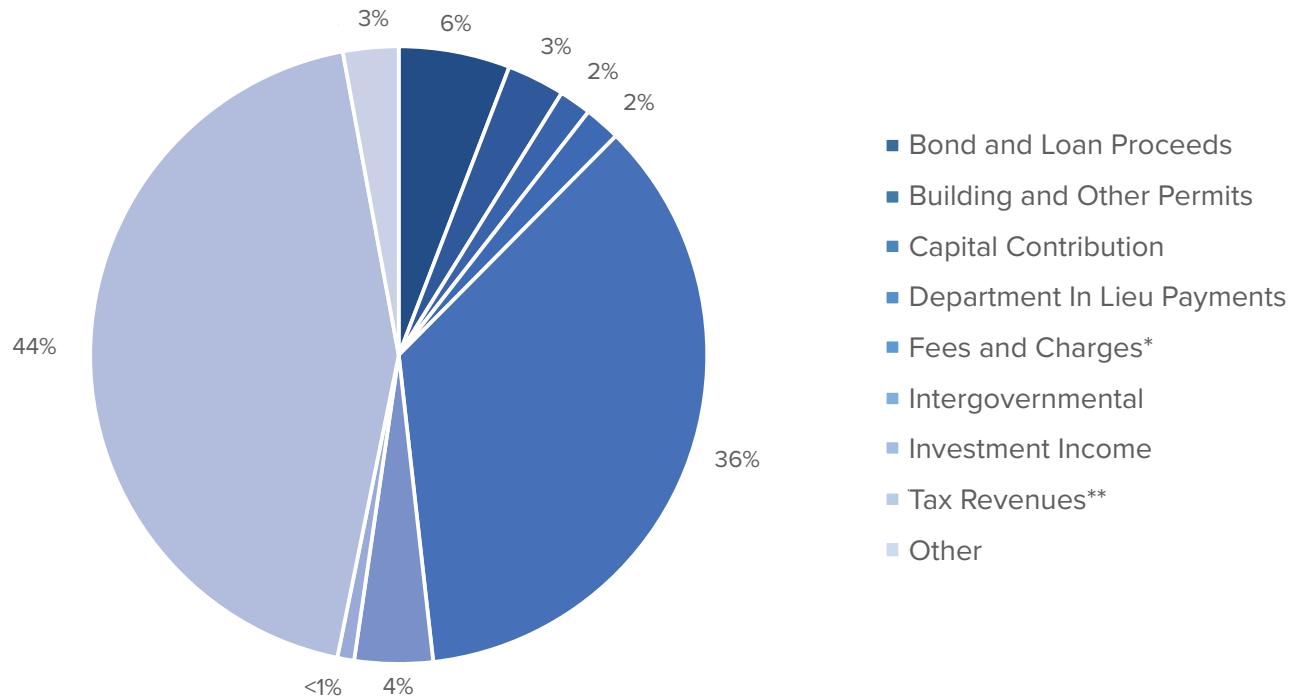
THE Nueva school



# Citywide Sources of Funding

CATEGORY	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Property Tax	\$ 63,899,034	\$ 66,084,498	\$ 65,541,670	\$ 68,336,559
Sales Tax	28,606,235	28,543,591	26,259,618	28,436,005
Property Transfer Tax	13,918,129	8,500,000	6,000,000	6,250,000
Transient Occupancy Tax	8,164,177	7,881,109	5,104,102	6,675,580
Business License Tax	6,628,331	5,939,518	5,968,611	6,058,140
Franchises	3,134,906	3,355,747	3,101,355	3,135,182
Bond and Loan Proceeds	-	4,925,000	14,476,104	-
Building and Other Permits	9,815,117	8,625,760	7,495,500	7,495,500
Capital Contribution	2,164,455	2,824,381	4,184,681	5,979,232
Charges for Services	61,278,792	64,274,544	71,160,034	77,007,211
Department In Lieu Payments	4,196,541	4,103,045	4,685,460	4,772,023
Fines, Forfeitures, and Penalties	2,361,047	1,632,000	2,830,000	2,415,000
Impact Fees	2,010,792	6,335,000	3,465,000	1,250,000
Intergovernmental	13,900,476	9,967,621	10,169,775	12,971,097
Investment Income	8,560,521	1,653,575	2,181,729	2,199,156
Special Assessments	3,833,705	2,580,000	8,175,907	4,632,650
Other	8,299,869	5,920,299	7,211,057	6,121,590
<b>Total Citywide Sources of Funding</b>	<b>\$ 240,772,127</b>	<b>\$ 233,145,688</b>	<b>\$ 248,010,603</b>	<b>\$ 243,734,925</b>

**CITYWIDE SOURCES OF FUNDING  
2020-21 (\$248 MILLION)**



\* Fees and Charges include charges for services; fines, forfeitures, and penalties; franchises; impact fees; special assessments.

\*\* Tax Revenues include property tax, sales tax, property transfer tax, transient occupancy tax, business license tax.

# Citywide Sources of Funding

FUND		2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Fund #</b>	<b>General Funds</b>				
10	General	\$ 127,196,735	\$ 119,922,866	\$ 115,031,531	\$ 120,579,388
11	Measure S Tracking	6,076,222	5,638,813	5,452,000	5,851,058
18	Recreation Services	4,429,872	4,191,971	3,908,358	4,264,036
19	Golf	2,169,366	2,391,250	2,104,000	2,104,000
<b>General Funds Total</b>		<b>\$ 139,872,195</b>	<b>\$ 132,144,900</b>	<b>\$ 126,495,889</b>	<b>\$ 132,798,482</b>
<b>Special Revenue Funds</b>					
20	Police Grants and Safety	\$ 320,671	\$ 308,555	\$ 259,747	\$ 267,490
21	Solid Waste	3,137,686	2,659,006	3,597,907	3,727,950
22	HOME	416,420	10,000	10,000	10,000
23	Community Development Block Grant	293,495	824,464	1,217,791	730,000
24	Fire Protection and Life Safety*	1,415,157	-	-	-
25	Advance Planning	1,476,042	1,154,000	1,230,000	1,330,600
26	Construction Services	10,586,556	8,937,280	8,846,600	8,896,600
27	Gas Tax	4,144,593	4,515,027	2,403,379	2,723,363
28	Downtown Parking and Security	4,445,522	4,193,533	4,203,000	4,215,000
30	City Housing	232,269	50,000	62,000	62,000
31	Low and Moderate Income Housing Asset	437,795	91,000	110,000	110,000
32	Parks and Recreation Revenue	1,569,690	4,330,000	5,189,000	1,305,700
33	Traffic Impact Fee	1,209,201	1,800,000	3,000,000	800,000
34	Commercial Linkage Fee	100,808	1,010,000	60,000	60,000
35	Road Maintenance and Rehabilitation Account	-	-	1,879,247	2,072,797
36	Permanent Local Housing Allocation	-	-	341,894	376,083
<b>Special Revenue Funds Total</b>		<b>\$ 29,785,905</b>	<b>\$ 29,882,865</b>	<b>\$ 32,410,565</b>	<b>\$ 26,687,583</b>
<b>Debt Service Funds</b>					
41	Landfill Bonds	\$ 671,637	\$ 606,000	\$ 615,000	\$ 615,000
48	General Obligation Bonds	2,601,883	2,062,950	2,058,150	2,070,950
<b>Debt Service Funds Total</b>		<b>\$ 3,273,520</b>	<b>\$ 2,668,950</b>	<b>\$ 2,673,150</b>	<b>\$ 2,685,950</b>
<b>Capital Projects Funds</b>					
56	2% Hotel Tax	\$ 1,613,925	\$ 1,313,518	\$ 850,684	\$ 1,112,597
59	Capital Improvement Projects	10,527,256	11,737,109	11,928,905	7,674,625
<b>Capital Projects Funds Total</b>		<b>\$ 12,141,181</b>	<b>\$ 13,050,627</b>	<b>\$ 12,779,589</b>	<b>\$ 8,787,222</b>
<b>Enterprise Funds</b>					
72	Sewer	\$ 54,776,140	\$ 55,252,961	\$ 73,501,167	\$ 72,624,363
<b>Enterprise Funds Total</b>		<b>\$ 54,776,140</b>	<b>\$ 55,252,961</b>	<b>\$ 73,501,167</b>	<b>\$ 72,624,363</b>
<b>Internal Service Funds**</b>					
81	Vehicle and Equipment Replacement	\$ 2,435,038	\$ 1,767,543	\$ 1,729,543	\$ 1,803,611
82	Fleet and Building Maintenance	4,749,473	4,572,419	5,200,366	5,356,153
83	Benefits	37,926,801	36,345,797	37,848,017	40,378,616
86	Dental	884,472	836,598	853,444	853,444
87	Workers' Compensation	4,932,831	4,053,456	4,461,146	4,518,465
88	Comprehensive Liability	1,291,698	1,302,746	1,410,000	1,510,000
<b>Internal Service Funds Total</b>		<b>\$ 52,220,312</b>	<b>\$ 48,878,559</b>	<b>\$ 51,502,516</b>	<b>\$ 54,420,289</b>
<b>Total Citywide Sources of Funding</b>		<b>\$ 240,772,127</b>	<b>\$ 233,145,688</b>	<b>\$ 248,010,603</b>	<b>\$ 243,734,925</b>

\* Fire operations transferred to San Mateo Consolidated Fire Department in January 2019.

\*\* Only investment income is included in the Total Citywide Sources of Funding to preclude funding that comes from other funds.

# Schedule of Interfund Transfers

FUND	2020-21 ADOPTED BUDGET				2021-22 PROJECTED BUDGET			
	Transfer				Transfer			
	In	Out	In	Out				
<b>General Fund</b>								
From Measure S Tracking Fund	\$ 339,032	\$ -	\$ 339,032	\$ -				
From Construction Services Fund	457,510	-	471,235	-				
From Gas Tax Fund	1,747,500	-	1,747,500	-				
To Recreation Services Fund	-	5,603,522	-	5,453,508				
To Golf Fund	-	1,038,908	-	1,055,367				
To Downtown Parking and Security Fund	-	1,100,000	-	-				
To Capital Improvement Projects Fund	-	2,250,000	-	2,250,000				
To Vehicle and Equipment Replacement Fund	-	410,000	-	410,000				
<b>Total</b>	<b>\$ 2,544,042</b>	<b>\$ 10,402,430</b>	<b>\$ 2,557,767</b>	<b>\$ 9,168,875</b>				
<b>Measure S Tracking Fund</b>								
To General Fund	\$ -	\$ 339,032	\$ -	\$ 339,032				
To Street and Flood Control Projects Bond Fund	-	2,712,322	-	2,717,026				
To Capital Improvement Projects Fund	-	1,050,000	-	1,050,000				
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,101,354</b>	<b>\$ -</b>	<b>\$ 4,106,058</b>				
<b>Recreation Services Fund</b>								
From General Fund	\$ 5,603,522	\$ -	\$ 5,453,508	\$ -				
<b>Total</b>	<b>\$ 5,603,522</b>	<b>\$ -</b>	<b>\$ 5,453,508</b>	<b>\$ -</b>				
<b>Golf Fund</b>								
From General Fund	\$ 1,038,908	\$ -	\$ 1,055,367	\$ -				
<b>Total</b>	<b>\$ 1,038,908</b>	<b>\$ -</b>	<b>\$ 1,055,367</b>	<b>\$ -</b>				
<b>Solid Waste Fund</b>								
To Capital Improvement Projects Fund	\$ -	\$ 2,400,000	\$ -	\$ 750,000				
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>				
<b>HOME Fund</b>								
To Capital Improvement Projects Fund	\$ -	\$ 640,000	\$ -	\$ -				
<b>Total</b>	<b>\$ -</b>	<b>\$ 640,000</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Community Development Block Grant Fund</b>								
To Capital Improvement Projects Fund	\$ -	\$ 360,000	\$ -	\$ 460,000				
<b>Total</b>	<b>\$ -</b>	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 460,000</b>				
<b>Construction Services Fund</b>								
To General Fund	\$ -	\$ 457,510	\$ -	\$ 471,235				
To Capital Improvement Projects Fund	-	9,360,000	-	2,000,000				
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,817,510</b>	<b>\$ -</b>	<b>\$ 2,471,235</b>				
<b>Gas Tax Fund</b>								
To General Fund	\$ -	\$ 1,747,500	\$ -	\$ 1,747,500				
To Capital Improvement Projects Fund	-	29,435	-	800,000				
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,776,935</b>	<b>\$ -</b>	<b>\$ 2,547,500</b>				
<b>Downtown Parking and Security Fund</b>								
From General Fund	\$ 1,100,000	\$ -	\$ -	\$ -				
To Capital Improvement Projects Fund	-	1,600,000	-	900,000				
<b>Total</b>	<b>\$ 1,100,000</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>				

# Schedule of Interfund Transfers

FUND	2020-21 ADOPTED BUDGET				2021-22 PROJECTED BUDGET			
	Transfer		Transfer		In		Out	
	In	Out	In	Out	In	Out	In	Out
<b>Low and Moderate Income Housing Asset Fund</b>								
To Capital Improvement Projects Fund	\$	-	\$	1,700,000	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,700,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Parks and Recreation Revenue Fund</b>								
To Capital Improvement Projects Fund	\$	-	\$	3,135,000	\$	-	\$	4,400,000
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,135,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4,400,000</b>
<b>Traffic Impact Fee Fund</b>								
To Capital Improvement Projects Fund	\$	-	\$	1,550,000	\$	-	\$	150,000
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,550,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>150,000</b>
<b>Commerical Linkage Fee Fund</b>								
To Capital Improvement Projects Fund	\$	-	\$	3,960,000	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,960,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Road Maintenance and Rehabilitation Account Fund</b>								
To Capital Improvement Projects Fund	\$	-	\$	1,900,000	\$	-	\$	2,200,000
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,900,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,200,000</b>
<b>Street and Flood Control Projects Bond Fund</b>								
From Measure S Tracking Fund	\$	2,712,322	\$	-	\$	2,717,026	\$	-
<b>Total</b>	<b>\$</b>	<b>2,712,322</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,717,026</b>	<b>\$</b>	<b>-</b>
<b>2% Hotel Tax Fund</b>								
To Capital Improvement Projects Fund	\$	-	\$	609,000	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>609,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Sewer Fund</b>								
To Capital Improvement Projects Fund	\$	-	\$	22,416,544	\$	-	\$	30,197,175
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>22,416,544</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>30,197,175</b>
<b>Vehicle and Equipment Replacement Fund</b>								
From General Fund	\$	410,000	\$	-	\$	410,000	\$	-
To Capital Improvement Projects Fund		-		2,250,000		-		-
<b>Total</b>	<b>\$</b>	<b>410,000</b>	<b>\$</b>	<b>2,250,000</b>	<b>\$</b>	<b>410,000</b>	<b>\$</b>	<b>-</b>
<b>Capital Improvement Projects Fund</b>								
From General Fund	\$	2,250,000	\$	-	\$	2,250,000	\$	-
From Measure S Tracking Fund		1,050,000		-		1,050,000		-
From Solid Waste Fund		2,400,000		-		750,000		-
From HOME Fund		640,000		-		-		-
From Community Development Block Grant Fund		360,000		-		460,000		-
From Construction Services Fund		9,360,000		-		2,000,000		-
From Gas Tax Fund		29,435		-		800,000		-
From Downtown Parking and Security Fund		1,600,000		-		900,000		-
From Low and Moderate Income Housing Asset Fund		1,700,000		-		-		-
From Parks and Recreation Revenue Fund		3,135,000		-		4,400,000		-
From Traffic Impact Fee Fund		1,550,000		-		150,000		-
From Commercial Linkage Fee Fund		3,960,000		-		-		-

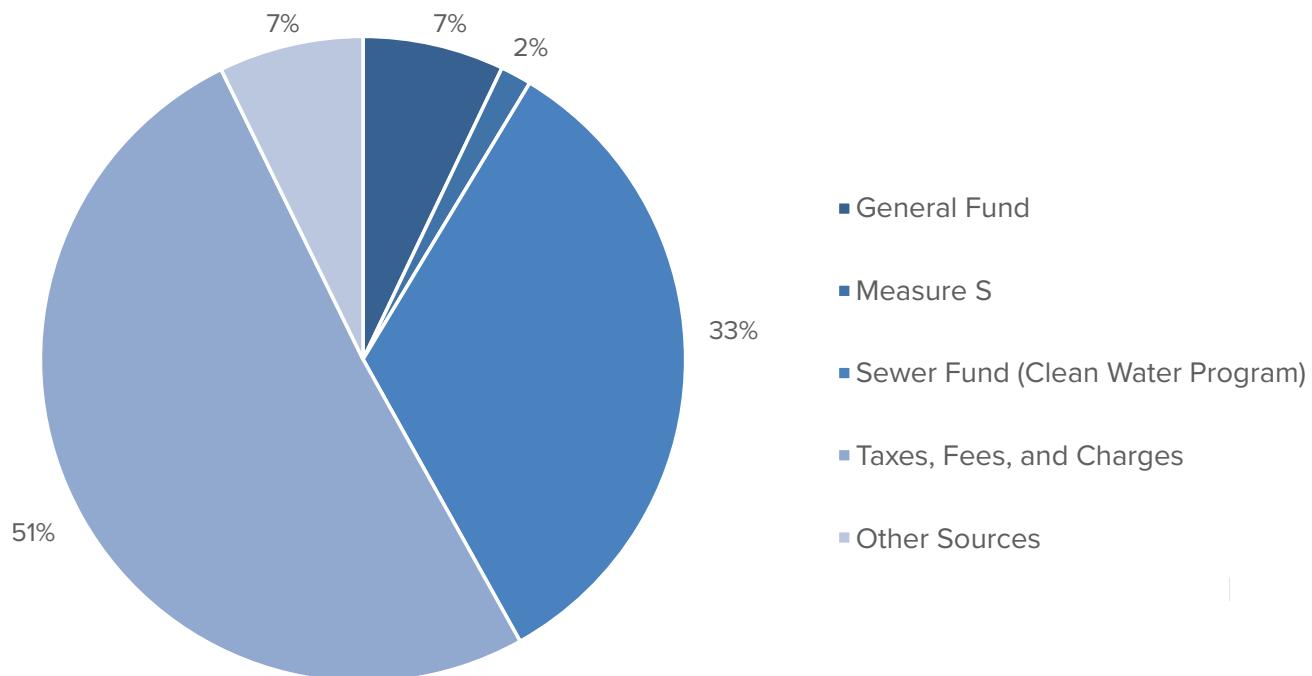
# Schedule of Interfund Transfers

FUND	2020-21 ADOPTED BUDGET		2021-22 PROJECTED BUDGET	
	Transfer		Transfer	
	In	Out	In	Out
<b>Capital Improvement Projects Fund (cont.)</b>				
From Road Maintenance and Rehabilitation Account Fund	1,900,000	-	2,200,000	-
From 2% Hotel Tax Fund	609,000	-	-	-
From Sewer Fund	22,416,544	-	30,197,175	-
From Vehicle and Equipment Replacement Fund	2,250,000	-	-	-
<b>Total</b>	<b>\$ 55,209,979</b>	<b>\$ -</b>	<b>\$ 45,157,175</b>	<b>\$ -</b>
<b>Total City Transfers</b>	<b>\$ 68,618,773</b>	<b>\$ 68,618,773</b>	<b>\$ 57,350,843</b>	<b>\$ 57,350,843</b>

# Capital Improvement Program (CIP) Budget

CIP BUDGET		2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Total City Transfers	\$	68,618,773	\$ 57,350,843
Less Capital Improvement Projects Transfers		55,209,979	45,157,175
<b>Total Operating Transfers</b>	\$	<b>13,408,794</b>	<b>\$ 12,193,668</b>
Total Capital Improvement Projects Transfers	\$	55,209,979	\$ 45,157,175
Add Capital Improvement Projects Revenue & Fund Balance		12,197,579	7,650,800
<b>Total Capital Improvement Projects Budget</b>	\$	<b>67,407,558</b>	<b>\$ 52,807,975</b>

**CAPITAL IMPROVEMENT PROGRAM  
2020-21 (\$67.4 MILLION)**



# All Funds Budget Summary

ADOPTED 2020-21		BEGINNING FUND BALANCE		REVENUES		INTERFUND TRANSFERS IN	
Fund #	General Funds						
10	General <sup>1</sup>	\$	72,344,135	\$	115,031,531	\$	2,544,042
11	Measure S Tracking		4,301,101		5,452,000		-
18	Recreation Services		-		3,908,358		5,603,522
19	Golf		-		2,104,000		1,038,908
<b>General Funds Total</b>		\$	<b>76,645,236</b>	\$	<b>126,495,889</b>	\$	<b>9,186,472</b>
<b>Special Revenue Funds</b>							
20	Police Grants and Safety	\$	333,081	\$	259,747	\$	-
21	Solid Waste		7,608,022		3,597,907		-
22	HOME		634,238		10,000		-
23	Community Development Block Grant		-		1,217,791		-
25	Advance Planning		4,215,197		1,230,000		-
26	Construction Services		40,075,762		8,846,600		-
27	Gas Tax		(595,732)		2,403,379		-
28	Downtown Parking and Security		2,078,492		4,203,000		1,100,000
30	City Housing		908,854		62,000		-
31	Low and Moderate Income Housing Asset		1,999,474		110,000		-
32	Parks and Recreation Revenue		1,099,288		5,189,000		-
33	Traffic Impact Fee		(3,972,465)		3,000,000		-
34	Commercial Linkage Fee		5,188,893		60,000		-
35	Road Maintenance and Rehabilitation Account		181,821		1,879,247		-
36	Permanent Local Housing Allocation		-		341,894		-
<b>Special Revenue Funds Total</b>		\$	<b>59,754,925</b>	\$	<b>32,410,565</b>	\$	<b>1,100,000</b>
<b>Debt Service Funds</b>							
41	Landfill Bonds	\$	1,322,735	\$	615,000	\$	-
42	Street and Flood Control Projects Bond		-		-		2,712,322
48	General Obligation Bonds		5,260,961		2,058,150		-
<b>Debt Service Funds Total</b>		\$	<b>6,583,696</b>	\$	<b>2,673,150</b>	\$	<b>2,712,322</b>
<b>Capital Projects Funds</b>							
56	2% Hotel Tax	\$	(1,170,313)	\$	850,684	\$	-
59	Capital Improvement Projects		2,782,275		11,928,905		-
<b>Capital Projects Funds Total</b>		\$	<b>1,611,962</b>	\$	<b>12,779,589</b>	\$	-
<b>Enterprise Fund</b>							
72	Sewer	\$	28,998,816	\$	73,501,167	\$	-
<b>Enterprise Fund Total</b>		\$	<b>28,998,816</b>	\$	<b>73,501,167</b>	\$	-
<b>Internal Service Funds<sup>2</sup></b>							
81	Vehicle and Equipment Replacement	\$	19,136,992	\$	1,729,543	\$	410,000
82	Fleet and Building Maintenance		(127,478)		5,200,366		-
83	Benefits		239,159		37,848,017		-
86	Dental		538,118		853,444		-
87	Workers' Compensation		(71,427)		4,461,146		-
88	Comprehensive Liability		1,905,343		1,410,000		-
<b>Internal Service Funds Total</b>		\$	<b>21,620,707</b>	\$	<b>51,502,516</b>	\$	<b>410,000</b>
<b>Total City</b>		\$	<b>173,594,635</b>	\$	<b>248,010,603</b>	\$	<b>13,408,794</b>

Note: Governmental Funds are presented using a modified accrual basis and Proprietary Funds are presented using a full accrual basis.

<sup>1</sup>Vacancy savings shown in the General Fund Long-Term Financial Plan are incorporated in the amounts under the Operating column.

<sup>2</sup>For Internal Service Funds, only transfers and investment income are included in totals.

# All Funds Budget Summary

INTERFUND TRANSFERS OUT	EXPENDITURES			ENDING FUND BALANCE	
	Operating		Transfer to CIP		
\$ 8,152,430	\$ 114,460,116	\$ 2,250,000	\$ 65,057,162		
3,051,354	1,883,038	1,050,000	3,768,709		
-	9,511,880	-	-		
-	3,142,908	-	-		
<b>\$ 11,203,784</b>	<b>\$ 128,997,942</b>	<b>\$ 3,300,000</b>	<b>\$ 68,825,871</b>		
\$ -	\$ 580,350	\$ -	\$ 12,478		
-	2,212,538	2,400,000	6,593,391		
-	-	640,000	4,238		
-	720,014	360,000	137,777		
-	1,902,968	-	3,542,229		
457,510	9,291,766	9,360,000	29,813,086		
1,747,500	-	29,435	30,712		
-	4,552,643	1,600,000	1,228,849		
-	198,500	-	772,354		
-	142,905	1,700,000	266,569		
-	-	3,135,000	3,153,288		
-	-	1,550,000	(2,522,465)		
-	-	3,960,000	1,288,893		
-	-	1,900,000	161,068		
-	-	-	341,894		
<b>\$ 2,205,010</b>	<b>\$ 19,601,684</b>	<b>\$ 26,634,435</b>	<b>\$ 44,824,361</b>		
\$ -	\$ 433,594	\$ -	\$ 1,504,141		
-	2,712,322	-	-		
-	2,098,309	-	5,220,802		
<b>\$ -</b>	<b>\$ 5,244,225</b>	<b>\$ -</b>	<b>\$ 6,724,943</b>		
\$ -	\$ 780,457	\$ 609,000	\$ (1,709,086)		
-	-	12,197,579	2,513,601		
<b>\$ -</b>	<b>\$ 780,457</b>	<b>\$ 12,806,579</b>	<b>\$ 804,515</b>		
\$ -	\$ 40,308,828	\$ 22,416,544	\$ 39,774,611		
<b>\$ -</b>	<b>\$ 40,308,828</b>	<b>\$ 22,416,544</b>	<b>\$ 39,774,611</b>		
\$ -	\$ 6,349,587	\$ 2,250,000	\$ 12,676,948		
-	5,201,952	-	(129,064)		
-	37,755,412	-	331,764		
-	780,252	-	611,310		
-	4,601,873	-	(212,154)		
-	1,885,768	-	1,429,575		
<b>\$ -</b>	<b>\$ 56,574,844</b>	<b>\$ 2,250,000</b>	<b>\$ 14,708,379</b>		
<b>\$ 13,408,794</b>	<b>\$ 194,933,136</b>	<b>\$ 67,407,558</b>	<b>\$ 160,954,301</b>		

# All Funds Budget Summary

PROJECTED 2021-22		BEGINNING FUND BALANCE		REVENUES		INTERFUND TRANSFERS IN	
Fund #	General Funds						
10	General <sup>1</sup>	\$	65,057,162	\$	120,579,388	\$	2,557,767
11	Measure S Tracking		3,768,709		5,851,058		-
18	Recreation Services		-		4,264,036		5,453,508
19	Golf		-		2,104,000		1,055,367
<b>General Funds Total</b>		\$	<b>68,825,871</b>	\$	<b>132,798,482</b>	\$	<b>9,066,642</b>
<b>Special Revenue Funds</b>							
20	Police Grants and Safety	\$	12,478	\$	267,490	\$	-
21	Solid Waste		6,593,391		3,727,950		-
22	HOME		4,238		10,000		-
23	Community Development Block Grant		137,777		730,000		-
25	Advance Planning		3,542,229		1,330,600		-
26	Construction Services		29,813,086		8,896,600		-
27	Gas Tax		30,712		2,723,363		-
28	Downtown Parking and Security		1,228,849		4,215,000		-
30	City Housing		772,354		62,000		-
31	Low and Moderate Income Housing Asset		266,569		110,000		-
32	Parks and Recreation Revenue		3,153,288		1,305,700		-
33	Traffic Impact Fee		(2,522,465)		800,000		-
34	Commercial Linkage Fee		1,288,893		60,000		-
35	Road Maintenance and Rehabilitation Account		161,068		2,072,797		-
36	Permanent Local Housing Allocation		341,894		376,083		-
<b>Special Revenue Funds Total</b>		\$	<b>44,824,361</b>	\$	<b>26,687,583</b>	\$	<b>-</b>
<b>Debt Service Funds</b>							
41	Landfill Bonds	\$	1,504,141	\$	615,000	\$	-
42	Street and Flood Control Projects Bond		-		-		2,717,026
48	General Obligation Bonds		5,220,802		2,070,950		-
<b>Debt Service Funds Total</b>		\$	<b>6,724,943</b>	\$	<b>2,685,950</b>	\$	<b>2,717,026</b>
<b>Capital Projects Funds</b>							
56	2% Hotel Tax	\$	(1,709,086)	\$	1,112,597	\$	-
59	Capital Improvement Projects		2,513,601		7,674,625		-
<b>Capital Projects Funds Total</b>		\$	<b>804,515</b>	\$	<b>8,787,222</b>	\$	<b>-</b>
<b>Enterprise Fund</b>							
72	Sewer	\$	39,774,611	\$	72,624,363	\$	-
<b>Enterprise Fund Total</b>		\$	<b>39,774,611</b>	\$	<b>72,624,363</b>	\$	<b>-</b>
<b>Internal Service Funds<sup>2</sup></b>							
81	Vehicle and Equipment Replacement	\$	12,676,948	\$	1,803,611	\$	410,000
82	Fleet and Building Maintenance		(129,064)		5,356,153		-
83	Benefits		331,764		40,378,616		-
86	Dental		611,310		853,444		-
87	Workers' Compensation		(212,154)		4,518,465		-
88	Comprehensive Liability		1,429,575		1,510,000		-
<b>Internal Service Funds Total</b>		\$	<b>14,708,379</b>	\$	<b>54,420,289</b>	\$	<b>410,000</b>
<b>Total City</b>		\$	<b>160,954,301</b>	\$	<b>243,734,925</b>	\$	<b>12,193,668</b>

Note: Governmental Funds are presented using a modified accrual basis and Proprietary Funds are presented using a full accrual basis.

<sup>1</sup>Vacancy savings shown in the General Fund Long-Term Financial Plan are incorporated in the amounts under the Operating column.

<sup>2</sup>For Internal Service Funds, only transfers and investment income are included in totals.

# All Funds Budget Summary

INTERFUND TRANSFERS OUT	EXPENDITURES					ENDING FUND BALANCE
	Operating		Transfer to CIP		Additional CIP / (Net Reduction) <sup>3</sup>	
\$ 6,918,875	\$ 118,708,863	\$ 2,250,000	\$ (1,800,000)	\$ 62,116,579		
3,056,058	1,949,446	1,050,000	800,000			2,764,263
-	9,717,544	-	-			-
-	3,159,367	-	-			-
<b>\$ 9,974,933</b>	<b>\$ 133,535,220</b>	<b>\$ 3,300,000</b>	<b>\$ (1,000,000)</b>	<b>\$ 64,880,842</b>		
\$ -	\$ 295,018	\$ -	\$ -	\$ (15,050)		
-	2,135,301	750,000	-			7,436,040
-	10,000	-	-			4,238
-	212,075	460,000	-			195,702
-	1,932,062	-	-			2,940,767
471,235	9,679,217	2,000,000	-			26,559,234
1,747,500	-	800,000	-			206,575
-	4,563,121	900,000	-			(19,272)
-	198,500	-	-			635,854
-	144,382	-	-			232,187
-	-	4,400,000	-			58,988
-	-	150,000	-			(1,872,465)
-	-	-	-			1,348,893
-	-	2,200,000	-			33,865
-	-	-	-			717,977
<b>\$ 2,218,735</b>	<b>\$ 19,169,676</b>	<b>\$ 11,660,000</b>	<b>\$ -</b>	<b>\$ 38,463,533</b>		
\$ -	\$ 95,354	\$ -	\$ -	\$ 2,023,787		
-	2,717,026	-	-	-		-
-	2,113,034	-	-			5,178,718
<b>\$ -</b>	<b>\$ 4,925,414</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,202,505</b>		
\$ -	\$ 839,671	\$ -	\$ -	\$ (1,436,160)		
-	-	7,650,800	-			2,537,426
<b>\$ -</b>	<b>\$ 839,671</b>	<b>\$ 7,650,800</b>	<b>\$ -</b>	<b>\$ 1,101,266</b>		
\$ -	\$ 40,904,032	\$ 30,197,175	\$ -	\$ 41,297,767		
<b>\$ -</b>	<b>\$ 40,904,032</b>	<b>\$ 30,197,175</b>	<b>\$ -</b>	<b>\$ 41,297,767</b>		
\$ -	\$ 1,707,868	\$ -	\$ -	\$ 13,182,691		
-	5,353,967	-	-			(126,878)
-	40,238,472	-	-			471,908
-	803,209	-	-			661,545
-	4,762,246	-	-			(455,935)
-	2,056,935	-	-			882,640
<b>\$ -</b>	<b>\$ 54,922,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,615,971</b>		
<b>\$ 12,193,668</b>	<b>\$ 199,374,013</b>	<b>\$ 52,807,975</b>	<b>\$ (1,000,000)</b>	<b>\$ 152,945,913</b>		

<sup>3</sup>These are planned expenditures or net reductions that are not yet identified but will be appropriated in the 2021-22 Budget.

# Pension Long-Term Forecast

	2017-18 ACTUALS	2018-19 ACTUALS / ESTIMATE	2019-20 ESTIMATE	2020-21 ESTIMATE	2021-22 ESTIMATE	2022-23 ESTIMATE
<b>Pension Contribution<sup>1</sup></b>						
Miscellaneous	\$ 6,196,952	\$ 7,239,769	\$ 8,197,892	\$ 8,981,912	\$ 9,792,141	\$ 10,549,124
Safety	11,217,633	11,673,924	11,736,326	12,990,970	14,082,064	15,210,578
Safety - Additional Discretionary Payment	1,400,000	1,625,000	-	-	-	-
<b>Total Pension Contribution</b>	<b>\$ 18,814,585</b>	<b>\$ 20,538,693</b>	<b>\$ 19,934,218</b>	<b>\$ 21,972,882</b>	<b>\$ 23,874,205</b>	<b>\$ 25,759,702</b>
<b>Actuarial Unfunded Liabilities</b>						
Miscellaneous	\$ 80,648,513	\$ 82,067,582	\$ 82,501,164	\$ 82,122,971	\$ 80,951,391	\$ 79,051,506
Safety	159,824,121	161,068,154	162,642,351	163,088,734	162,383,050	160,553,068
<b>Total Unfunded Liabilities</b>	<b>\$ 240,472,634</b>	<b>\$ 243,135,736</b>	<b>\$ 245,143,515</b>	<b>\$ 245,211,705</b>	<b>\$ 243,334,441</b>	<b>\$ 239,604,574</b>
<b>Funded Percentage</b>						
Miscellaneous	71%	71%	72%	72%	73%	74%
Safety	61%	61%	60%	60%	60%	61%
<b>Total Funded Percentage</b>	<b>65%</b>	<b>64%</b>	<b>64%</b>	<b>64%</b>	<b>64%</b>	<b>65%</b>
<b>General Fund Pension Contribution as % of General Fund Expenditures<sup>2</sup></b>						
Miscellaneous	3%	3%	4%	4%	4%	4%
Safety	10%	9%	8%	9%	10%	10%
Safety - Additional Discretionary Payment	1%	1%	0%	0%	0%	0%
<b>Total General Fund Pension Contribution</b>	<b>14%</b>	<b>13%</b>	<b>12%</b>	<b>13%</b>	<b>14%</b>	<b>14%</b>
<b>Pension Contribution as % of General Fund Expenditures<sup>2</sup></b>						
Miscellaneous	6%	6%	6%	7%	7%	7%
Safety	10%	9%	9%	9%	10%	11%
Safety - Additional Discretionary Payment	1%	1%	0%	0%	0%	0%
<b>Total Pension Contribution</b>	<b>17%</b>	<b>16%</b>	<b>15%</b>	<b>16%</b>	<b>17%</b>	<b>18%</b>
<b>Pension Contribution as % of Covered Payroll<sup>3</sup></b>						
Miscellaneous	10%	13%	15%	16%	16%	17%
Safety	18%	20%	21%	22%	24%	25%
Safety - Additional Discretionary Payment	2%	3%	0%	0%	0%	0%
<b>Total Pension Contribution</b>	<b>30%</b>	<b>36%</b>	<b>36%</b>	<b>38%</b>	<b>40%</b>	<b>42%</b>

<sup>1</sup>This is the City's cost after accounting for employees' cost-sharing. The contribution excludes normal cost estimates for fire safety employees as of 1/13/2019 when the City's fire operations transferred to a separate JPA agency.

<sup>2</sup>General Fund expenditures include transfers out.

<sup>3</sup>Increases beginning 2018-19 are primarily due to the City's fire operations being transferred to a new JPA agency in 2018-19, resulting in less covered payroll but with the unfunded liabilities remaining as the City's responsibility.

# Pension Long-Term Forecast

2023-24 ESTIMATE	2024-25 ESTIMATE	2025-26 ESTIMATE	2026-27 ESTIMATE	2027-28 ESTIMATE	2028-29 ESTIMATE	2029-30 ESTIMATE	2030-31 ESTIMATE
\$ 11,266,732	\$ 11,966,705	\$ 11,582,032	\$ 12,145,439	\$ 12,727,662	\$ 13,226,437	\$ 13,749,875	\$ 14,215,016
16,249,517	17,271,621	18,077,338	18,744,196	19,470,473	20,294,287	21,144,050	21,783,749
<b>\$ 27,516,249</b>	<b>\$ 29,238,327</b>	<b>\$ 29,659,370</b>	<b>\$ 30,889,635</b>	<b>\$ 32,198,135</b>	<b>\$ 33,520,724</b>	<b>\$ 34,893,925</b>	<b>\$ 35,998,765</b>
\$ 76,600,472	\$ 73,532,613	\$ 71,055,463	\$ 68,117,787	\$ 64,756,902	\$ 60,937,203	\$ 56,620,426	\$ 51,765,463
157,849,400	154,243,303	149,981,752	145,007,783	139,260,134	132,672,953	125,175,447	116,691,534
<b>\$ 234,449,872</b>	<b>\$ 227,775,916</b>	<b>\$ 221,037,215</b>	<b>\$ 213,125,570</b>	<b>\$ 204,017,036</b>	<b>\$ 193,610,156</b>	<b>\$ 181,795,873</b>	<b>\$ 168,456,997</b>
75%	76%	76%	77%	78%	79%	82%	83%
62%	63%	63%	64%	66%	67%	70%	71%
<b>66%</b>	<b>67%</b>	<b>67%</b>	<b>68%</b>	<b>70%</b>	<b>71%</b>	<b>74%</b>	<b>75%</b>
5%	5%	5%	5%	5%	5%	5%	5%
10%	11%	11%	11%	11%	12%	12%	12%
0%	0%	0%	0%	0%	0%	0%	0%
<b>15%</b>	<b>16%</b>	<b>16%</b>	<b>16%</b>	<b>16%</b>	<b>17%</b>	<b>17%</b>	<b>17%</b>
8%	8%	8%	8%	8%	8%	8%	8%
11%	11%	12%	12%	12%	12%	13%	13%
0%	0%	0%	0%	0%	0%	0%	0%
<b>19%</b>	<b>19%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>21%</b>	<b>21%</b>
18%	19%	18%	18%	19%	19%	20%	20%
26%	27%	28%	28%	29%	29%	30%	30%
0%	0%	0%	0%	0%	0%	0%	0%
<b>44%</b>	<b>46%</b>	<b>46%</b>	<b>47%</b>	<b>48%</b>	<b>49%</b>	<b>50%</b>	<b>50%</b>

# Full Time Equivalent (FTE) Personnel

FTEs BY DEPARTMENT	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET		2021-22 PROJECTED BUDGET	
	All Funds	All Funds	General Fund	All Funds	General Fund	All Funds
City Attorney	6.00	6.00	3.65	5.00	3.65	5.00
City Clerk	4.40	4.40	4.40	4.40	4.40	4.40
City Council	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	8.00	8.00	6.50	7.00	6.50	7.00
Community Development	49.72	51.72	9.10	51.40	9.10	51.40
Finance	19.00	19.00	18.25	19.00	18.25	19.00
Human Resources	11.20	11.20	9.83	12.20	9.83	12.20
Information Technology	15.05	14.05	13.60	14.35	13.60	14.35
Library	53.36	53.36	53.34	53.34	53.34	53.34
Parks and Recreation	120.28	120.28	119.05	119.15	119.05	119.15
Police	176.14	171.51	164.02	170.50	164.02	170.50
Public Works	148.09	148.09	37.30	149.91*	37.30	149.91*
<b>Total City</b>	<b>616.24</b>	<b>612.61</b>	<b>444.04</b>	<b>611.25</b>	<b>444.04</b>	<b>611.25</b>

\*Includes a correction to the Per Diem FTE from the proposed budget document.



# GENERAL FUND



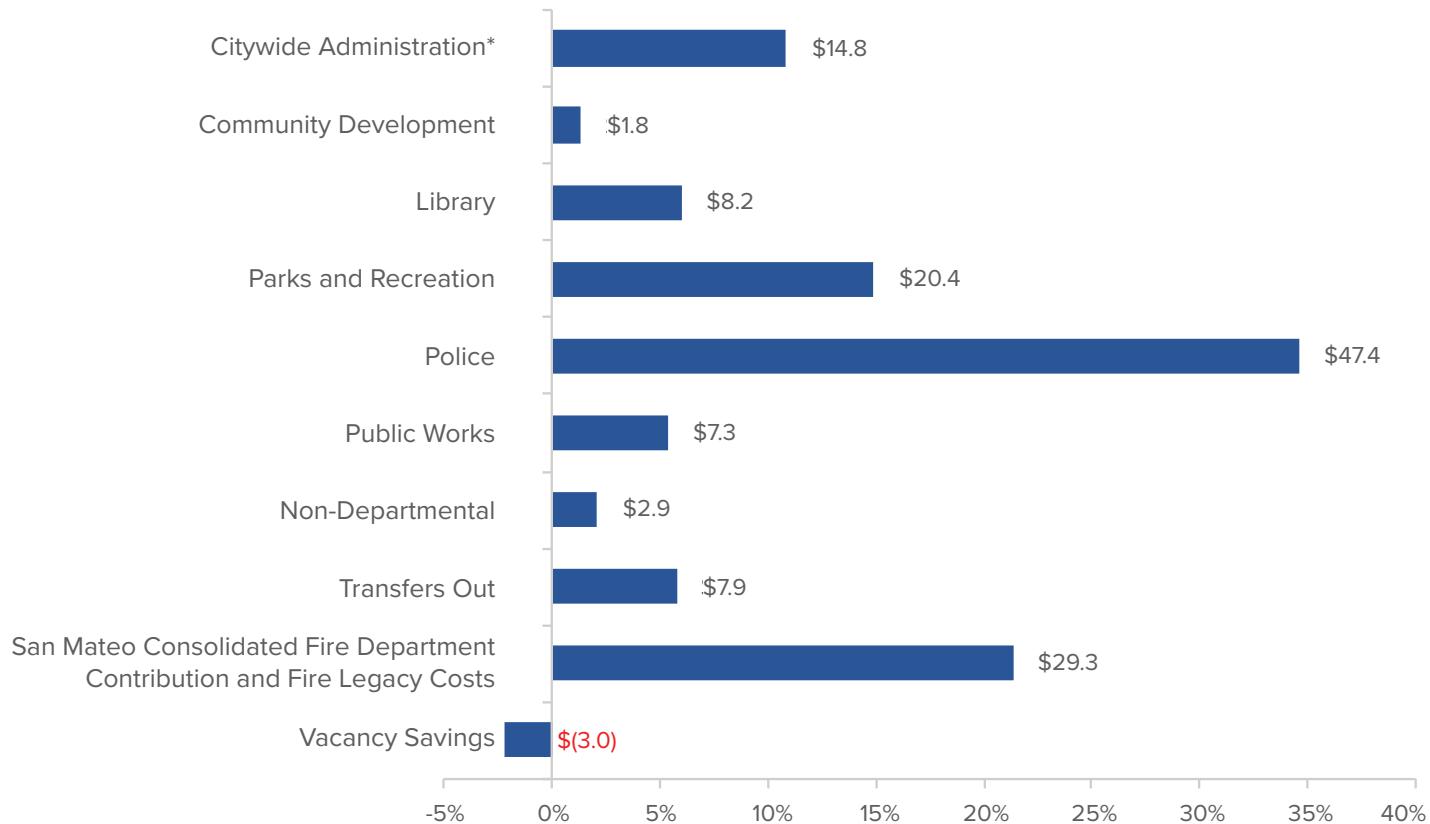


# General Fund Summary

GENERAL FUND	2020-21 ADOPTED BUDGET
<b>Revenues</b>	
Property Tax	\$ 63,508,520
Sales Tax - Local 1%	18,079,618
Sales Tax - 1/4% Measure S	5,452,000
Property Transfer Tax	6,000,000
Transient Occupancy Tax	4,253,418
Business License Tax	5,968,611
Franchises	3,101,355
Golf Fees	2,104,000
Recreation Service Charges	3,912,458
Permits, Fees, and Fines	3,741,750
Intergovernmental	3,187,292
Interest and Miscellaneous	2,501,407
Transfers In - In Lieu Charges	4,685,460
Transfers In - Construction Services	457,510
Transfers In - Gas Tax	1,747,500
Transfers In - Measure S	339,032
Use of Unassigned Fund Balance	7,819,365
<b>Total Revenues</b>	<b>\$ 136,859,296</b>
<b>Expenditures</b>	
City Attorney	\$ 1,225,741
City Clerk	985,691
City Council	337,011
City Manager	2,414,774
Community Development	1,793,098
Finance	3,965,160
Human Resources	2,227,088
Information Technology	3,673,756
Library	8,173,107
Parks and Recreation	20,398,515
Police	47,373,390
Public Works	7,306,286
Non-Departmental	2,873,880
Transfers Out	7,861,354
San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs	29,250,445
Vacancy Savings	(3,000,000)
<b>Total Expenditures</b>	<b>\$ 136,859,296</b>
<b>Revenues Over / (Under) Expenditures</b>	<b>\$ -</b>

# General Fund Summary

## GENERAL FUND OPERATIONS BY DEPARTMENT 2020-21 (\$136.9 MILLION)



Department totals shown in millions.

\*Citywide Administration includes these departments: City Attorney, City Clerk, City Council, City Manager, Finance, Human Resources, Information Technology.

# General Fund Long-Term Financial Plan

10-YEAR FORECAST	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST
<b>Beginning Fund Balance</b>	<b>\$ 75,504,230</b>	<b>\$ 88,187,289</b>	<b>\$ 76,645,236</b>	<b>\$ 68,825,872</b>	<b>\$ 64,880,842</b>	<b>\$ 59,937,314</b>
<b>Current Resources</b>						
Property Tax	\$ 61,432,496	\$ 64,486,412	\$ 63,508,520	\$ 66,290,608	\$ 68,412,886	\$ 70,628,935
Sales Tax - Local 1%	19,890,159	17,438,632	18,079,618	19,520,592	19,891,233	20,132,013
Sales Tax - 1/4% Measure S	6,076,222	4,922,134	5,452,000	5,851,058	6,032,037	6,193,016
Property Transfer Tax	13,918,129	8,000,000	6,000,000	6,250,000	6,750,000	7,000,000
Transient Occupancy Tax	7,029,432	3,522,703	4,253,418	5,562,983	6,362,096	7,340,880
Business License Tax	6,357,130	4,949,598	5,968,611	6,058,140	6,149,012	6,241,247
Franchises	3,134,906	3,355,747	3,101,355	3,135,182	3,197,886	3,261,843
Golf Fees	2,169,365	1,960,000	2,104,000	2,104,000	2,104,000	2,146,080
Recreation Service Charges	4,189,459	3,156,530	3,912,458	4,268,136	4,353,499	4,440,569
Permits, Fees, and Fines	3,038,495	2,476,337	3,741,750	3,521,750	3,220,485	3,284,895
Intergovernmental	3,479,884	3,364,082	3,187,292	2,956,019	3,015,139	3,075,442
Interest and Miscellaneous	4,959,974	2,023,601	2,501,407	2,507,990	2,583,230	2,660,727
Transfers In - In Lieu Charges	4,196,541	4,103,045	4,685,460	4,772,023	4,867,463	4,964,813
Transfers In - Construction Services		400,000	457,510	471,235	485,372	499,933
Transfers In - Gas Tax	1,747,500	1,747,500	1,747,500	1,747,500	1,747,500	1,747,500
Transfers In - Golf Enterprise Fund	139,917	-	-	-	-	-
Transfers In - Measure S	-	339,032	339,032	339,032	339,032	339,032
<b>Current Resources</b>	<b>\$ 141,759,612</b>	<b>\$ 126,245,353</b>	<b>\$ 129,039,931</b>	<b>\$ 135,356,249</b>	<b>\$ 139,510,870</b>	<b>\$ 143,956,925</b>
<b>Use of Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,819,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Current Resources</b>	<b>\$ 141,759,612</b>	<b>\$ 126,245,353</b>	<b>\$ 136,859,296</b>	<b>\$ 135,356,249</b>	<b>\$ 139,510,870</b>	<b>\$ 143,956,925</b>
<b>Current Requirements</b>						
Salaries and Wages	\$ 52,038,739	\$ 44,036,767	\$ 46,792,174	\$ 48,357,854	\$ 49,235,079	\$ 50,354,678
Benefits	22,229,016	16,990,851	17,046,665	17,701,767	18,240,572	18,836,426
Pension Unfunded Liability	8,592,656	8,065,362	9,040,948	10,081,901	11,148,900	12,097,660
Operating	25,622,765	25,962,424	27,984,672	28,112,274	28,442,596	28,779,764
Transfers Out	4,853,221	10,474,384	3,760,000	2,660,000	2,660,000	2,660,000
San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs	12,480,774	27,231,106	29,250,445	30,391,980	31,584,577	32,723,900
Discretionary Pension Funding	1,625,000	-	-	-	-	-
Measure S	1,634,382	5,026,513	5,984,392	6,855,504	8,166,049	6,625,090
Vacancy Savings / Net Reduction	-	-	(3,000,000)	(4,860,000)	(5,023,374)	(5,113,401)
<b>Total Current Requirements</b>	<b>\$ 129,076,553</b>	<b>\$ 137,787,406</b>	<b>\$ 136,859,296</b>	<b>\$ 139,301,278</b>	<b>\$ 144,454,399</b>	<b>\$ 146,964,117</b>
<b>Resources Over / (Under) Requirements</b>	<b>\$ 12,683,059</b>	<b>\$ (11,542,052)</b>	<b>\$ -</b>	<b>\$ (3,945,029)</b>	<b>\$ (4,943,529)</b>	<b>\$ (3,007,192)</b>
<b>Total Reserves / Fund Balance</b>	<b>\$ 88,187,289</b>	<b>\$ 76,645,236</b>	<b>\$ 68,825,872</b>	<b>\$ 64,880,842</b>	<b>\$ 59,937,314</b>	<b>\$ 56,930,122</b>
<b>25% Operating Reserve</b>	<b>\$ 28,990,044</b>	<b>\$ 31,234,129</b>	<b>\$ 31,920,610</b>	<b>\$ 32,598,571</b>	<b>\$ 33,570,764</b>	<b>\$ 34,595,065</b>
<b>Housing Reserve</b>	<b>\$ 4,827,120</b>	<b>\$ 4,827,120</b>	<b>\$ 4,827,120</b>	<b>\$ 4,827,120</b>	<b>\$ 4,827,120</b>	<b>\$ 4,827,120</b>
<b>Remaining Fund Balance</b>	<b>\$ 54,370,125</b>	<b>\$ 40,583,987</b>	<b>\$ 32,078,141</b>	<b>\$ 27,455,151</b>	<b>\$ 21,539,429</b>	<b>\$ 17,507,936</b>

# General Fund Long-Term Financial Plan

2024-25 FORECAST		2025-26 FORECAST		2026-27 FORECAST		2027-28 FORECAST		2028-29 FORECAST		2029-30 FORECAST		2030-31 FORECAST	
\$	56,930,122	\$	55,514,761	\$	55,257,876	\$	55,676,124	\$	55,923,111	\$	56,398,539	\$	57,406,304
\$	73,192,478	\$	75,857,387	\$	78,627,687	\$	81,507,565	\$	84,501,373	\$	87,613,638	\$	90,849,065
20,502,936		21,014,004		21,434,284		21,862,970		22,300,229		22,746,234		23,201,158	
6,373,995		6,594,974		6,726,873		6,861,411		6,998,639		7,138,612		7,281,384	
8,500,000		8,500,000		8,670,000		8,843,400		9,020,268		9,200,673		9,384,687	
7,414,289		7,488,432		7,563,316		7,638,949		7,715,339		7,792,492		7,870,417	
6,334,866		6,429,889		6,526,337		6,624,232		6,723,596		6,824,450		6,926,816	
3,327,080		3,393,622		3,461,494		3,530,724		3,601,339		3,673,365		3,746,833	
2,146,080		2,146,080		2,146,080		2,146,080		2,189,002		2,189,002		2,189,002	
4,529,380		4,619,968		4,712,367		4,806,614		4,902,747		5,000,802		5,100,818	
3,350,593		3,417,604		3,485,957		3,555,676		3,626,789		3,699,325		3,773,311	
3,136,951		3,199,690		3,263,684		3,328,958		3,395,537		3,463,447		3,532,716	
2,740,548		2,822,765		2,907,448		2,994,671		3,084,511		3,177,047		3,272,358	
5,064,109		5,165,391		5,268,699		5,374,073		5,481,554		5,591,186		5,703,009	
514,931		530,379		546,291		562,679		579,560		596,947		614,855	
1,747,500		1,747,500		1,747,500		1,747,500		1,747,500		1,747,500		1,747,500	
-	-	-	-	-	-	-	-	-	-	-	-	-	-
339,032		339,032		339,032		339,032		339,032		339,032		-	-
\$ 149,214,769	\$ 153,266,717	\$ 157,427,049	\$ 161,724,535	\$ 166,207,015	\$ 170,454,719	\$ 175,193,930							
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
\$ 149,214,769	\$ 153,266,717	\$ 157,427,049	\$ 161,724,535	\$ 166,207,015	\$ 170,454,719	\$ 175,193,930							
\$ 51,267,344	\$ 52,198,262	\$ 53,147,800	\$ 54,116,328	\$ 55,340,296	\$ 56,347,953	\$ 57,375,762							
19,498,861	20,057,700	20,622,351	21,226,163	21,864,453	22,532,058	23,223,424							
12,968,200	13,130,099	13,790,531	14,483,575	15,172,171	15,885,163	16,446,952							
29,123,923	29,453,222	29,811,592	30,761,229	31,134,643	31,515,818	31,904,921							
2,660,000	4,660,000	4,660,000	4,660,000	4,660,000	4,660,000	4,660,000							
33,910,614	34,989,030	36,053,144	37,159,403	38,325,567	39,526,548	40,665,680							
-	-	-	-	-	-	-							
6,436,858	6,494,926	6,549,341	6,904,147	7,266,699	7,188,852	7,244,738							
(5,235,670)	(7,459,639)	(7,625,956)	(7,833,298)	(8,032,243)	(8,209,437)	(8,386,003)							
\$ 150,630,129	\$ 153,523,602	\$ 157,008,802	\$ 161,477,547	\$ 165,731,587	\$ 169,446,954	\$ 173,135,473							
\$ (1,415,361)	\$ (256,885)	\$ 418,247	\$ 246,987	\$ 475,428	\$ 1,007,765	\$ 2,058,457							
\$ 55,514,761	\$ 55,257,876	\$ 55,676,124	\$ 55,923,111	\$ 56,398,539	\$ 57,406,304	\$ 59,464,760							
\$ 35,570,147	\$ 35,794,397	\$ 36,661,683	\$ 37,700,336	\$ 38,684,418	\$ 39,643,996	\$ 40,562,509							
\$ 4,827,120	\$ 4,827,120	\$ 4,827,120	\$ 4,827,120	\$ 4,827,120	\$ 4,827,120	\$ 4,827,120							
\$ 15,117,494	\$ 14,636,359	\$ 14,187,321	\$ 13,395,655	\$ 12,887,001	\$ 12,935,187	\$ 14,075,131							

# Revenue and Expenditure Assumptions

Revenues and expenditures in the fiscal year 2020-21 budget and corresponding long-term financial plan are based on assumptions about the factors impacting each major revenue and expenditure category. For revenues, assumptions are largely based on economic or other conditions outside the City's control. Assumptions for expenditures differ, however, in that in many cases, the assumptions are predominantly under the City's control. A detailed discussion of the projection methodologies and major assumptions made for the fiscal year 2020-21 budget and corresponding long-term financial plan are discussed in detail below.

## GENERAL FUND REVENUES

### Revenue Estimation Methodology

All revenue assumptions and projections are reviewed and revised each fiscal year. Key elements that have an impact on major revenue sources are identified and analyzed to ensure that the projection methodology is as reliable as possible over the long term. Historical data trends indicate that significant swings in a number of major revenue categories can occur due to economic cycles. Projecting revenues based on the high point of the economic cycle overstates the City's financial position significantly for future years and could result in spending patterns that cannot be sustained. Conversely, projecting revenues from the lowest point of the economic cycle understates the long-term financial position of the City and can cause unnecessary service reductions.

### Property Taxes

Property Tax is the largest source of General Fund revenue, comprising approximately 46% of the total anticipated revenue for fiscal year 2020-21. The property tax base in San Mateo has been very stable, declining only slightly during the height of the Great Recession and growing significantly in periods of economic growth. The significant growth from the past several years is not expected to continue, especially with impacts from the COVID-19 pandemic that has caused a major financial crisis in the economy. While the outlook for property tax remains stable, a return to a more sustainable baseline growth is expected over the next ten years. Total property tax revenue is projected to be \$64 million in 2020-21.

The City's property tax revenue includes several main categories:

Secured Property Tax is the tax on real property and the structures on that real property.

AB 26 Redevelopment Residual Revenues represent the City's designated share of tax increment from the former redevelopment project areas that are in excess of the Successor Agency's required obligated payments. These revenues are primarily from the secured tax base in the former redevelopment project areas.

AB 1290 Redevelopment Pass-through funds represent the City of San Mateo's General Fund share of the AB 1290 pass-through payments made to taxing entities based on the tax increment funds used by Successor Agency to pay remaining debt obligations. Similar to the AB 26 funds, these revenues are primarily from the secured tax base in the former redevelopment project areas.

Educational Revenue Augmentation Fund (ERAF) is a mechanism used by the State to shift funding from local property tax dollars to public schools. When local property tax dollars shifted into ERAF exceed what is necessary to fund the schools, those excess funds are returned to the local taxing entities via Excess ERAF revenue. San Mateo is one of the five counties in the State where Excess ERAF is generated.

Unsecured Property Tax represents the tax on appurtenances such as furniture, machinery, and equipment.

Supplemental Property Tax is the result of reassessing the value of real property when there is a change of ownership or new construction is completed after the official lien date.

Unitary Property Tax is assessed on property owned by utilities, such as power lines, cable, etc.

Homeowners' Property Tax Relief revenues are reimbursements from the State for revenues lost due to the homeowners' property tax exemption on the first \$7,000 of assessed value of their principal place of residence.

# Revenue and Expenditure Assumptions

Secured property tax, including the applicable portions of AB 26, AB 1290, and Excess ERAF revenues, represents roughly 95% of the overall property tax revenue base for the City. Approximately 80% of the secured property tax base is from residential property. Proposition 13 limits the percentage increase of a residential property tax value to 2% per year or the rate of inflation, whichever is lower. However, the base value is adjusted upon transfer of property to reflect the sales price. The average annual growth in secured property tax over the past 10 years, including both recession and recovery years, has been 4.9%.

Secured property tax revenues, excluding those that are remitted as part of the redevelopment residual and pass-through funds, are estimated to increase 5% in 2020-21. This estimate is based on the County Assessor's Office estimated property tax roll as of March 2020. Starting with the 2021-22 revenue projection, a more conservative growth estimate of 4% is utilized through the remainder of the forecast. This factors in historic growth rates and the current economic environment.

After several years of fluctuating AB 26 redevelopment residual revenues due to the wind down of the former Redevelopment Agency, this revenue source is expected to stabilize and provide a significant supplement to the City's existing tax base going forward. The baseline revenue amount is projected to be \$5.3 million in 2020-21 and grow at the same rate annually as the secured tax projection. Per Council direction, 20% of this residual revenue has been reserved annually in a housing set-aside in the General Fund. This is considered discretionary and as of 2018-19, the housing set-aside has amounted to \$4.8 million. With the financial crisis brought on by the COVID-19 pandemic, contribution to the housing reserve will suspend in 2019-20 and is expected to remain suspended throughout the forecast.

AB 1290 redevelopment pass-through funds are expected to remain fairly constant since the portion of the tax increment that is collected by the Successor Agency to pay continuing obligations has stabilized. Revenues are projected to be approximately \$1.1 million annually over the next 10 years.

Excess ERAF Funds continue to be a steady, yet somewhat uncertain, revenue source for the General Fund. The long-

term plan anticipates the continued receipt of Excess ERAF revenues annually; however, the original projected amount of \$5.8 million for 2020-21 was reduced by \$1.8 million for funds that are held by the County of San Mateo due to the dispute with the State of California regarding how ERAF and Excess ERAF funds are calculated. If the resolution goes in favor of the County, the City will receive the \$1.8 million. In the ten year forecast, the baseline amount is reduced to \$4 million by fiscal year 2023-24 to reflect the projected increase in State allocations to schools, which will require a greater share of the ERAF shift funds.

A growth rate of 3% is assumed for supplemental and unitary property tax revenues, while Homeowners' Property Tax Relief revenues are expected to remain flat due to the nature of that revenue source. Unsecured taxes are projected to increase at a more modest 2% rate to reflect the impact of depreciating values of unsecured property.

## Sales Tax

Since 2006-07, sales tax revenues have not kept up with the increase in the Bay Area Consumer Price Index (CPI), which is the result of several factors. The two most significant factors are the increasing trend of disposable income being utilized for services (non-taxable) instead of goods (taxable) and internet sales. For the latter, the *South Dakota v. Wayfair* decision by the Supreme Court in 2018 will ensure that sales tax from internet sales is unilaterally assessed, and is anticipated to generate an additional \$0.4 million in revenues for the City on an annual basis. However, as the implementation is just getting underway, the ten-year forecast includes only a modest increase from this new sales tax source. It is also worthwhile to note that the City's share of the local 1% sales tax from internet sales will still be allocated through the County pool based on the City's proportionate share of locally-generated sales tax. There have been several legislative efforts to allocate sales tax based on point of delivery, but the political will has not yet come to fruition to address this issue.

The shelter-in-place mandate from the COVID-19 pandemic in March 2020 resulted in a drastic decline to sales tax. With the economy heading into a recession, the trend in sales tax is expected drop 14% in 2019-20 and fall farther behind with the pace of inflation, before gradually building back close to the 2018-19 actual amounts in 2022-23. Sales tax, both the

# Revenue and Expenditure Assumptions

local 1% and the Measure S 0.25%, are then projected to grow modestly between 2% to 2.5% annually in the forecast. This modest growth projection accounts for the overall lack of real growth in sales tax over the past decade, and the expectation that this trend will continue into the future, barring changes in sales-tax related legislation (i.e. applying sales tax to services). The local 1% sales tax is projected to be \$18.1 million in 2020-21. The Measure S 0.25% sales tax is projected to be \$5.5 million in 2020-21.

## Property Transfer Tax

The City of San Mateo collects a property transfer tax upon the transfer of any property within the City boundaries. The tax rate is 0.5% of the sales value. This revenue source is extremely volatile, since it is driven by both property values and transaction volume, which can vary significantly, even during periods of relatively stable economic growth. In fact, this revenue source is so volatile that it experienced a \$7 million drop over a two-year period during the Great Recession, only to then return to the \$10-million-dollar level six years later. The extended period of strong economic growth that followed the Great Recession, coupled with increasing development activity, resulted in a record-high \$13.9 million in property transfer tax in 2018-19. With such significant volatility, projecting revenues based on the trends of the past several years would overstate the long-term forecast.



The COVID-19 pandemic and the restrictions from the shelter-in-place mandate during the last quarter of 2019-20 are expected to impact this revenue source significantly. Revenues are projected to drop to \$6 million in 2020-21, before growing modestly to a sustainable baseline projection of around \$8.5 million. While revenues may fluctuate significantly, utilizing a long-term sustainable baseline projection of around \$8.5 million annually helps prevent projecting from too high or too low of a baseline and should keep total revenues close to projected amounts over the long term that is based on average revenues over an extended period.

## Transient Occupancy Tax

Transient occupancy tax (TOT) is dependent on both the occupancy levels and room rates of the City's hotel stock. TOT revenue is very sensitive to broader economic trends. In good economic times, both occupancy rates and room rates increase, but during recessionary periods, both go down, which can result in a significant reduction in TOT revenue. In the City of San Mateo, the existing hotel stock primarily serves business travelers flying into and out of the San Francisco International Airport.

Revenues are projected to decline significantly due to the COVID-19 pandemic. Occupancy rates dropped to single-digits during the shelter-in-place mandate that started in March 2020. Revenues are estimated to end 2019-20 at \$3.5 million, which is half of the 2018-19 actuals. For 2020-21, occupancy rates are projected to be at 10% for the first three months of 2020-21 and 50% for the remainder of the year, resulting in a total of \$4.3 million. In the long-term forecast, revenues will gradually build back to 2018-19 levels in four years, then the room rate is projected to increase by one percent on an annual basis while occupancy rates hold steady.

## Business License Tax

The City of San Mateo Municipal Code requires all persons or businesses doing business in the City of San Mateo to pay an annual business tax, which is also referred to as a business license. The payment of this tax is required prior to the commencement of business in San Mateo. Depending on the type of business, the business license tax is either a flat fee or is based on gross receipts. Business license tax revenues have seen steady growth over the past decade.

# Revenue and Expenditure Assumptions

through the extended period of economic growth. However, the COVID-19 pandemic has impacted many businesses. The abrupt drop in revenues from the shelter-in-place mandate has made it extremely difficult for many businesses to sustain operations. Some businesses may close, and it may take some time before new businesses replace them. In response and as it relates to business license tax, Council has approved waiving penalties for late payments. Compared to the \$6.4 million received in 2018-19, revenues are projected to drop to \$6 million in 2020-21, then grow at a modest 2% annually in the long-term financial plan.

## Franchise Fees

The City receives franchise payments from companies providing garbage, electricity, gas, and cable television services. In total, franchise revenue from the cable service providers is approximately 45% of the total franchise revenue. Only modest growth is expected from this revenue source, 2% annually in the forecast, with an acknowledgement that the continued growth in consumers getting entertainment-related content from internet sources as opposed to the cable television providers threatens future growth projections for this revenue source. With trends of decreasing cable-related franchise fees in the past few years, the baseline for overall franchise fee revenues have been reset to a baseline of \$3.1 million in 2020-21. This revenue source will continue to be carefully monitored, with future growth projections adjusted accordingly.

## Golf Fees

Golf fee revenues primarily come from rounds of golf played, but other sources include driving range revenue and merchandise sales. The shelter-in-place mandate from the COVID-19 pandemic closed the golf course for a good portion of the last quarter of 2019-20. Even as restrictions of the shelter-in-place are relaxed, factoring in the changed behavior from the pandemic as well as past trends of rounds played, golf revenues have been projected at \$2.1 million for 2020-21. This amount is held flat for three years before growing 2% annually in the long-term forecast. This increase reflects the assumption that there will not be a significant increase in rounds played in the future given current industry trends, but that fees will need to increase to keep up with rising operating costs.

## Recreation Service Charges

Recreation service charges include the revenue collected from the various recreation programs that are run by the Parks and Recreation Department, including camps, youth and adult programs, picnic and recreation center rentals, and lagoon use fees. Revenue growth in this area over the past several years is a function of the popularity of recreation programming. The COVID-19 pandemic has halted in-person recreation programming, and the fee revenues that come along with it. While online offerings are being implemented in areas where feasible, 2020-21 revenues are expected to be approximately \$3.9 million to reflect a reduction of in-person offerings, and back to full service in 2021-22. Revenues are expected to grow 2% annually in the forecast.

## Permits, Fees, and Fines

The City receives permit, fee, and fine revenues from a number of sources across departments, including parking and traffic-related citations (Police) and encroachment permits (Public Works). 2020-21 revenues are expected to be \$3.7 million, which reflects approximately \$1.1 million of increase in citation revenues due to an enhanced parking enforcement program. As parking behavior changes from the enhanced enforcement model, citation revenues are projected to reduce to a more sustainable baseline by 2022-23. Overall permit, fee, and fine revenues are then projected to grow by two percent each year.

## Intergovernmental

Intergovernmental revenues are predominantly grants or reimbursements from other governmental agencies, including other cities, the county, the state, and the federal government. Because this revenue category consists predominantly of grants and reimbursements, many of which are one-time funds, revenues can fluctuate annually. Starting in 2018-19 and for a period of three years ending in 2020-21, roughly \$333,000 has been projected each year into this revenue source from the City's Landfill Bonds Fund. This is for a principal loan repayment from a \$1 million loan that the General Fund made to the Landfill Bonds Fund in 2017-18 to redeem landfill revenue bonds.

The City is continuing with the agreement to provide Human Resources and Finance services to San Mateo Consolidated Fire Department (SMC Fire), a Joint Powers Authority (JPA)

# Revenue and Expenditure Assumptions

between the cities of Belmont, Foster City, and San Mateo, which commenced operations on January 13, 2019. The amount for 2020-21 is \$717,600, which is reflected in the assumptions for the City's intergovernmental revenues.

Based on known grants and reimbursements, total revenues are projected to be \$3.2 million in 2020-21. Revenues drop in 2021-22 after the City's Landfill Bond loan repayment is completed, then grow modestly from there throughout the remainder of the forecast.

## Interest and Miscellaneous

This revenue category includes interest earnings on the City's investment portfolio and other smaller revenues not attached to other categories. Through the latest reporting period, the City's investment portfolio is earning approximately 1.9 percent. Recognizing the market volatility due to the financial crisis from COVID-19, projections going forward for investment earnings reflect the expectation that the City will gradually begin to earn more on its portfolio through gradually higher interest rates and potentially investing in some longer-term securities without sacrificing required liquidity. In total, this category of revenues is expected to generate approximately \$2.5 million in 2020-21.

## In-Lieu Charges

In-lieu charges are funds transferred into the General Fund from other funds to cover the cost of City-wide administration. These costs include covering a portion of expenditures related to the operation of the City Manager's Office, City Attorney's Office, City Clerk, Finance, Human Resources, and Information Technology. It also covers costs such as the other funds' share of general liability expenses. A total of approximately \$4.7 million is projected in 2020-21. In-lieu charges are set to grow at a rate of 2% annually in the ten-year forecast. Per best practices, a consulting firm has been contracted to update the cost allocation study during 2020-21, and it is expected that the study will be maintained and updated on a regular basis to ensure alignment with the cost of providing administrative services throughout the City.

## Transfers In – Construction Services

Beginning 2020-21, the Construction Services Fund will make lease payments to the General Fund for the space occupied by construction services staff in the Community

Development Department and the atrium space that is utilized for building permit services in City Hall. This practice is consistent with neighboring municipalities and generally accepted accounting principles. Occupancy cost is calculated on a cost per square foot basis with fixed annual increases over the long-term financial plan, which reflects market rates for commercial office space leases. The transfer from the Construction Services Fund to the General Fund is approximately \$457,000 in 2020-21.

## Transfers In – Gas Tax

The Gas Tax Fund is set to transfer \$1.7 million annually to the General Fund in the long-term forecast to cover a portion of street maintenance costs within the Public Works Department. This transfer has been set at a flat amount annually, which means over time it will provide less and less funding in terms of real dollars. While the \$1.7 million has been increased in 2018-19 from the historical transfer of \$1.5 million, the cost of street maintenance along with the revenues from Gas Tax funding will be monitored closely, and future transfers will be adjusted accordingly.

## Transfers In – Measure S

Prior to the receipt of Measure S revenues, the 0.25% sales tax extension, a number of Measure S initiatives were implemented and advance funded by the General Fund. More detail is explained under the Measure S sub-section of the General Fund Expenditures section below. The total advance funding was \$3.4 million. The transfer from the Measure S Fund to the General Fund in the long-term financial plan reflects the repayment over a ten-year period, beginning in 2019-20.

# GENERAL FUND EXPENDITURES

## Expenditure Estimation Methodology

Similar to the revenue assumptions, expenditure assumptions and projections are reviewed and revised each fiscal year. Unlike revenues, especially tax revenues, General Fund expenditures are largely under the control of the City. Because of that, assumptions for expenditure growth are generally able to be aligned with revenue growth where possible. In cases where an expenditure category is not under control of the City, as is the case for CalPERS pension contributions, the projected increases are treated

# Revenue and Expenditure Assumptions

as nondiscretionary and take precedence in terms of the allocation of resources, limiting the City's flexibility to prioritize where funds are expended. Assumptions for each of the General Fund's expenditure categories are discussed in detail below.

## Personnel Costs

Personnel costs represent over 50% of total General Fund expenditures, and total \$72.8 million for fiscal year 2020-21. It is important to note that this total does not include fire personnel costs, as those are included in the City's contribution to San Mateo Consolidated Fire Department (SMC Fire). Accounting for fire personnel costs will represent about 70% of total General Fund expenditures. To best reflect the cost of the personnel expenditure category, the ten-year forecast splits costs into three categories: salaries, benefits, and payment on the unfunded pension liability. This allows assumptions for cost increases in the three categories to move independently from one another, as well as highlight the significant cost to the General Fund for the unfunded pension liability. Assumptions for the major categories of personnel expenditures are discussed in the detail below.

Increases for salaries and salary-related costs, such as overtime, are initially based on existing contractual agreements or assumptions about the outcome of ongoing and future negotiations. Beyond those contractual assumptions, salary increases were set in the ten-year forecast based on projected modest salary increases, 2% annually, throughout the forecast. It is important to note that these are only projections of possible salary increases and do not reflect the actual salary adjustments that will be made in the future. There are a number of factors that have to be considered related to salary increases in the future, including the City's economic condition, the amount of unassigned fund balance in the General Fund, labor negotiations, and our ability to compete in the market for employees.

As previously discussed, the cost of CalPERS pension contributions is not something the City has control over the way it does over many other expenditures. As a result, the ten-year forecast contains projected increases in the City's contribution rates that were developed by a consulting actuary. These contribution rates, which have been adjusted to consider the employees' share of the City's contribution rates, factor in assumptions related to turnover of City

employees and the fact that new employees will come in under lower pension formulas. The rates also factor in the most up-to-date information available about the economic and actuarial changes CalPERS has recently implemented, as well as updated investment return results. A couple of the significant factors include:

- The reduction of the discount rate from 7.5% to 7.0% over a three-year period that first impacted contribution rates in fiscal year 2018-19, with the full impact incorporated in 2024-25.
- The 6.7% actual return on the CalPERS investment portfolio for the fiscal year ended June 30, 2019.
- The change in amortization period from 30 to 20 years that will impact contribution rates starting in fiscal year 2021-22.

These factors have a significant impact on the City's cost for employee pension benefits, and continue to put significant pressure on General Fund operations. The table below illustrates the City's pension cost in the General Fund, which is projected to increase from \$17.5 million in 2020-21 to \$28.8 million in 2030-31, and the percentage of total operations year-over-year that is dedicated to pension benefits. What is important to note is that the table, and the ten-year forecast, do not yet incorporate the impact of investment returns for the fiscal year ending June 30, 2020, as that is not yet known. The market volatility from the financial crisis due to COVID-19 has impacted investment returns significantly, and CalPERS investment returns as of the end of April 2020 was approximately 0%. As the discount rate, or expected rate of return, is 7%, any returns that fall short of this target will create another layer of unfunded pension liability. This is a very likely scenario by the end of June 2020. If investment returns remain at 0%, pension contributions will be increased by an additional \$3 million each year for the General Fund.

# Revenue and Expenditure Assumptions

FISCAL YEAR	GENERAL FUND NORMAL COST (IN MILLIONS)	GENERAL FUND PAYMENT ON THE UNFUNDED LIABILITY (IN MILLIONS)	GENERAL FUND TOTAL (IN MILLIONS)	PERCENTAGE OF TOTAL OPERATIONS*
2020-21	\$4.6	\$12.9	\$17.5	14%
2021-22	\$4.6	\$14.4	\$19.0	15%
2022-23	\$4.6	\$15.9	\$20.5	15%
2023-24	\$4.7	\$17.2	\$21.9	16%
2024-25	\$4.8	\$18.5	\$23.3	16%
2025-26	\$4.9	\$18.9	\$23.8	17%
2026-27	\$4.9	\$19.8	\$24.8	17%
2027-28	\$5.0	\$20.8	\$25.8	17%
2028-29	\$5.1	\$21.8	\$26.9	17%
2029-30	\$5.2	\$22.8	\$28.0	18%
2030-31	\$5.2	\$23.6	\$28.8	18%

\* Total operations exclude transfers out and capital outlay.

Payment on the unfunded pension liability includes the payment for fire employees that have transferred to SMC Fire, as those costs correspond to the years of service that the fire employees had worked for the City, and remain the City's responsibility even after transfer of operations. In the ten-year financial plan, fire's portion of the unfunded pension liability is included as part of fire legacy costs. More detail on this is discussed below in the subsection for San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs.

Overall, the pension cost in the General Fund, including fire's portion, makes up over 65% of the total cost of employee fringe benefits. Other major costs in this category include medical, dental, and vision premiums paid by the City; Medicare and Social Security taxes; workers' compensation; and deferred compensation. Medical insurance, which is the second-largest cost in this category, is set in the forecast to increase at 6% in 2020-21 and then taper off to a 4.5% annual increase starting in 2025-26 and remain flat for the duration of the long-term plan. These assumptions are based on historical trends and assumptions used by the consulting actuary in the valuation of the City's retiree medical plan. For other benefit costs that move with salary increases, such as Medicare and Social Security taxes, those are set to increase at the same rate as salaries in the ten-year financial plan.

## Non-Personnel Costs

The remaining 50% of the General Fund's expenditures consist of non-personnel costs. For the purpose of the ten-year forecast, non-personnel expenditures were broken down into distinct categories: operating, transfers out, San Mateo Consolidated Fire Department contribution and fire legacy costs, discretionary pension funding, Measure S, and net reduction. A brief description of the types of expenditures in each category is provided below.

### OPERATING

Operating expenditures, which total \$28 million in fiscal year 2020-21, include spending on a wide variety of expenditure categories related to operation of the City. Some of the major expenditure categories include \$11.8 million in professional and contract services, \$2.9 million in utilities costs, and \$1.3 million in capital outlay.

Professional and contract services include service areas like engineering and legal services, the annual financial audit, consultants for special studies, animal control, and the maintenance of street and park trees. Because expenditures in this category are largely within the City's control, the long-term forecast holds the total budget in this category flat for four years before increasing the budget by 5% in year five. The remaining forecast years are then held flat.

Utilities costs include gas, electricity, water, and telecommunications costs required to operate City

# Revenue and Expenditure Assumptions

facilities. Of the total, 51% goes toward gas and electricity, 33% goes toward water, and the remaining 16% is for telecommunications. For the ten-year forecast, the annual inflationary increase is set at 2.5%. These increases consider expected growth in costs, which are largely beyond the City's control, although increased conservation efforts can help control expenditure growth in this area.

And finally, the capital outlay expenditures consist of the "rental rate" the departments are charged to cover the cost of funding replacement from the Vehicle and Equipment Replacement Fund. Funds are collected for replacement while the vehicle/equipment is still in use so that adequate funds are available at the time when replacement is necessary. The budget for this expenditure category is \$1.3 million in 2020-21. Additional detail about the Vehicle and Equipment Replacement Fund and its long-term financial plan can be found in the Fund Information section of this budget document.

## TRANSFERS OUT

This category of funding includes the transfers the General Fund makes to various funds to fund ongoing and one-time needs. Ongoing items in the 2020-21 transfer include \$2 million for street rehabilitation and \$250,000 for sidewalk repair to the Capital Improvement Projects Fund, and \$410,000 for building component replacement to the Vehicle and Equipment Replacement Fund. All of these expenditures are funded annually throughout the forecast. The 2020-21 budget includes a \$1.1 million transfer out to the Downtown Parking and Security Fund to reflect the anticipated additional citation revenues necessary to support the enhanced parking enforcement program that is funded out of the Downtown Parking and Security Fund. While an additional \$2 million discretionary funding has been transferred to the Capital Improvement Projects Fund for the past several years to fund capital needs, due to the financial impacts from the COVID-19 pandemic, this discretionary transfer is suspended for 2020-21. Instead, the \$2 million will be funded out of the general capital reserves in the Capital Improvement Projects Fund, so that critical capital needs can continue to be funded, including the high voltage streetlight conversion and Borel Park development. From 2021-22 through 2024-25 and as part of the fiscal sustainability plan, the additional \$2 million in capital funds are included in the transfer amount from the Construction

Services Fund, but have not fully been programmed for specific projects. Beyond 2024-25, the \$2 million transfer from the General Fund will resume. Additional detail about the Capital Improvement Projects Fund and its long-term financial plan can be found in the Capital Improvement Program section of this budget document.

## SAN MATEO CONSOLIDATED FIRE DEPARTMENT CONTRIBUTION AND FIRE LEGACY COSTS

On January 13, 2019, the City's fire operations were transferred to San Mateo Consolidated Fire Department (SMC Fire), a Joint Powers Authority (JPA), for fire, rescue, and emergency services between the cities of Belmont, Foster City, and San Mateo. Pursuant to the JPA, SMC Fire costs are split 20% Belmont, 20% Foster City, and 60% San Mateo. For 2020-21, the City's share of SMC Fire costs are projected to be \$23.8 million. Additionally, there are legacy costs that remain with the City, which are costs that were incurred during the time that the fire employees had worked for the City. These legacy costs include the unfunded pension liability, workers' compensation liability, and retiree health benefit liability. Factoring in the legacy costs that remain with the City, the total cost to the City's General Fund for fire service for 2020-21 is \$28.6 million.

The forecast presents the City's contribution to SMC Fire and its fire legacy costs separately in order to provide greater transparency and better projection of costs. The legacy costs are based on the consulting actuary's projections. The City's 60% contributions through 2024-25 are based on what SMC Fire has developed in its budget and five-year forecast. Beyond that, a 3% annual growth has been projected.

## DISCRETIONARY PENSION FUNDING

In every year since 2016-17, the City has made an additional discretionary payment to CalPERS against the City's unfunded pension liability. As the City has benefited from the extended period of economic growth, the additional payment did not negatively affect operations and service levels. With the financial crisis brought on by the COVID-19 pandemic, however, many major revenue sources were suddenly halted, and the scope and timing of the recovery remain uncertain. In response and with the focus on maintaining core service levels, Council supported suspending discretionary expenditures in 2019-20 that included the housing set-aside and the additional pension payment to CalPERS.

# Revenue and Expenditure Assumptions

In the 2020-21 budget and long-term plan, the additional pension payment remains suspended. Depending on how the recovery takes shape and the City's ability to maintain services, funding for additional pension payment can resume, and the forecast will be adjusted accordingly.

## MEASURE S

The projects and operations funded by Measure S are included as a separate line item in the long-term financial plan and are in a separate sub-fund of the General Fund for tracking purposes. The inception of Measure S was April 1, 2018; however, Measure S priorities began being funded in 2016-17. Additional police officers, accelerated street repair and reconstruction, neighborhood traffic management, restoration of hours at the Library, senior transportation, and mobile recreation were amongst the Measure S priorities that were advance funded by the General Fund prior to receipt of Measure S revenues. The long-term financial plan assumes that the General Fund will be "repaid" from future Measure S revenues over a ten-year period, which totals approximately \$3.4 million.

In the 2020-21 budget and corresponding forecast, Measure S revenues have been reduced to reflect the financial impact from COVID-19. Even so, all of the ongoing commitments previously earmarked as Measure S priorities are able to continue being funded by this revenue source. Additionally, approximately \$2.6 million in annual debt service payments are incorporated into the long-term plan beginning 2020-21 for the \$42.3 million lease revenue bonds that the City, through the San Mateo – Foster City Public Financing Authority, issued in February 2020 to finance the levee work in North Shoreview, pump stations, and the City's Smooth Streets Program. Measure S revenues will continue to be monitored carefully, and recommendations on funding adjustments will be presented to the Measure S Oversight Committee as appropriate.

## VACANCY SAVINGS

As revenues dropped rapidly from the financial crisis brought on by the COVID-19 pandemic, part of the initial responses from the City was to contain and reduce expenditures where feasible. In addition to suspending the discretionary expenditures that are discussed above, Council approved freezing vacant, non-sworn positions at the onset of the shelter-in-place mandate during 2019-20 that resulted in

approximately \$3 million in savings for the General Fund. As part of the fiscal sustainability plan, some of these vacant positions will be strategically identified for permanent elimination that will not have a major impact on service levels as a result of efficiency gains that were realized from new technology that has been implemented. This will generate approximately \$1 million savings for the General Fund annually in the 2020-21 budget and long-term plan.

## NET REDUCTION / USE OF UNASSIGNED FUND BALANCE

The net reduction amount represents the expenditure reductions and/or revenues exceeding expectations that are required to maintain both the 25% operating reserve and the current housing reserve level throughout the long-term financial plan. This includes drawing down on the unassigned fund balance over the course of the forecast. As illustrated in the long-term forecast, a \$7.8 million draw on the unassigned fund balance in 2020-21 is required in order to meet budgeted expenditures. Net reductions beginning 2021-22 must be maintained each year throughout the financial plan in order to keep the operating reserve at policy levels, and combined with the vacancy savings, approximately \$7 million to \$8 million of annual savings/net reductions are required. Even though there is a little over \$14 million remaining in unassigned fund balance at the end of the ten-year forecast, it is important to note that the forecast does not yet incorporate (because it is not yet known) the additional pension liability that will likely result if CalPERS' investment returns are below the targeted 7% at the end of 2019-20. As discussed above, a 0% return would result in an additional \$3 million payment each year for the General Fund. That said, planning for some residual unassigned fund balance in the long-term forecast will allow for the additional pension liability to be absorbed while Phase 2 of the fiscal sustainability plan can be implemented.

## Resources Over / (Under) Requirements and Fund Balance

The long-term financial forecast includes all known and assumed resource demands. This provides a comprehensive view of the demand for the City's resources and allows Council to prioritize how those resources should be allocated. This became especially amplified when revenues abruptly dropped as a result of the COVID-19 pandemic. The long-term plan illustrates that even with the vacancy savings and net reductions discussed above, resources are not able to meet demands in each year of the plan until 2026-27. The

# Revenue and Expenditure Assumptions

unassigned reserves that have been built up through the extended period of economic growth are being drawn down through the forecast. While this allows for provision of services to be maintained, current pension costs that are already putting pressure on operations will likely see substantial increases during this economic crisis, and put further pressure on operations and on utilizing the unassigned balance. Even though the 25% operating reserves are maintained in the forecast, they would need to be drawn upon if the unassigned reserves are depleted. That said, the long-term forecast allows the City to foresee structural imbalance, and plan ahead to position itself towards long-term financial sustainability. In May 2020, Phase 1 of the fiscal sustainability plan was presented to Council for consideration on adjusting operational expenditures while minimizing the impact on services to the community. Revenue enhancements were also presented for Council consideration for potential ballot placement in November 2020. Developing and implementing a long-term financial sustainability plan will be the focus of the 2021-22 budget development.







# DEPARTMENTS

# Departments by Fund

The following table identifies the funding sources of each department by fund. Detailed information on the General Fund can be found in the Budget Overview section of this budget document. Detailed information on the other funds can be found in the Fund Information section of this budget document.

FUND #	FUND NAME	CITY ATTORNEY	CITY CLERK	CITY COUNCIL	CITY MANAGER'S OFFICE	COMMUNITY DEVELOPMENT
<b>General Funds</b>						
10	General	X	X	X	X	X
11	Measure S Tracking					
18	Recreation Services					
19	Golf					
<b>Special Revenue Funds</b>						
20	Police Grants and Safety					
21	Solid Waste					
22	HOME					X
23	Community Development Block Grant					X
25	Advance Planning					X
26	Construction Services	X			X	X
28	Downtown Parking and Security					
30	City Housing					X
31	Low and Moderate Income Housing Asset					X
<b>Debt Service Funds</b>						
41	Landfill Bonds					
42	Street and Flood Control Projects Bond					
48	General Obligation Bonds					
<b>Capital Projects Funds</b>						
56	2% Hotel Tax					
<b>Enterprise Fund</b>						
72	Sewer					
<b>Internal Service Funds</b>						
81	Vehicle and Equipment Replacement					
82	Fleet and Building Maintenance					
83	Benefits					
86	Dental					
87	Workers' Compensation					
88	Comprehensive Liability	X				

## Departments by Fund

# CITY ATTORNEY



## MISSION STATEMENT

The mission of the City Attorney's Office is to provide excellent, clear legal advice and zealous, ethical legal representation for the City Council, City officers, and City staff to support them in their efforts to make San Mateo a community of the highest quality. The Office staff will be accessible to those they serve and respond to requests for service in a timely manner.

## SERVICES AND STRUCTURE

### Legal Counsel

The City Attorney's Office is responsible for providing legal advice to the City Council, City staff, and City boards or commissions on matters that affect the conduct of City business; and for preparing contracts, ordinances, resolutions, and related legal documents to implement adopted City policy. The City Attorney's Office also provides, either directly or through outside counsel, for the representation of the City in administrative proceedings and in court proceedings initiated by the City.

### Litigation Defense

The City Attorney's Office is responsible for providing, either directly or through outside counsel, for the defense of the City, its officers, and its employees against lawsuits and claims. The Office procures property and general liability insurance, contracts for claims adjusting services, and oversees the handling of Tort Claims. The City receives approximately 80 claims yearly, including claims for personal injury and property damage.

SUMMARY	2020-21
FTEs	5.00
Total budget	\$3.3 million
Funding source(s)	General Fund Special Revenue Fund Internal Service Fund

# City Attorney

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 1,239,850	\$ 1,314,934	\$ 1,355,683	\$ 1,353,202	\$ 1,413,470
Operating	1,382,416	1,759,255	1,813,427	1,909,741	2,080,840
Capital Outlay	2,535	1,525	1,517	1,676	1,750
<b>Total Expenditures</b>	<b>\$ 2,624,801</b>	<b>\$ 3,075,714</b>	<b>\$ 3,170,627</b>	<b>\$ 3,264,619</b>	<b>\$ 3,496,060</b>
<b>Funding Sources</b>					
General Fund	\$ 1,296,005	\$ 1,433,092	\$ 1,453,013	\$ 1,225,741	\$ 1,272,921
Special Revenue Fund	-	-	-	198,110	204,204
Internal Service Fund	1,328,796	1,642,623	1,717,614	1,840,768	2,018,935
<b>Total Funding Sources</b>	<b>\$ 2,624,801</b>	<b>\$ 3,075,714</b>	<b>\$ 3,170,627</b>	<b>\$ 3,264,619</b>	<b>\$ 3,496,060</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
City Attorney	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-	-
Assistant City Attorney	3.00	3.00	3.00	3.00	3.00
Executive Secretary to City Attorney	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Total Per Diem</b>	-	-	-	-	-
<b>Total Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>



Council  
Chambers

# CITY CLERK



## MISSION STATEMENT

The office of the City Clerk assists residents in navigating the City's governance structure; provides access to local government decision-makers; is the political reform act filing officer; and ensures transparent processes and access to the City's records.

## SERVICES AND STRUCTURE

The Clerk's office provides the following services:

- Oversight of the City Council legislative processes, including compliance with the Brown Act.
- Coordination of recruitments for the City's Boards and Commissions.
- Preservation of the City's official records and oversight of the City's records management program.
- Research and retrieval of records for the public and staff.
- Maintenance of the City Charter and codification of the Municipal Code.
- Management of agreements, contracts, and deeds.
- Coordination and execution of municipal elections.
- Act as the City's compliance filing officer for the Political Reform Act and Public Records Act.
- Administrative support to the City Council.
- Manages special relationships such as Sister City and Adopted Unit program.

## 2018-20 HIGHLIGHTS

- Implemented a new electronic agenda management program.
- Completed the selection of new software to replace the current document management system.
- Participated in the 125th Year Anniversary celebration of the incorporation of the City Of San Mateo.
- 100% on time filing for 700 forms with new electronic filing.
- Audited the Clerk's offsite records stored off-site to find missing records and build digital records inventory versus paper inventory.
- Coordinated city-wide records clean-up days

SUMMARY	2020-21
FTEs	4.40
Total budget	\$986,000
Funding source(s)	General Fund

## KEY DEPARTMENT INITIATIVES

- Continue to build upon technology enhancements for meeting management citywide.
- Focus on records management initiatives with an emphasis on consistency citywide through policy development as well as by providing more training for the Records Coordinator group.
- Provide additional training opportunities for the Boards and Commission members on running meetings.

# City Clerk

## METRICS

### Public Transparency and Compliance

We provide public access to legislative decision-making and government records.

Number of Public Records Act (PRA) requests received

% of PRA responses responded to within prescribed timelines

% of Fair Political Practices Commission (FPPC) compliances documents filed on time

Minutes completed and published on next regular meeting agenda

### Legislative Process

We ensure that the City's legislative decisions are smoothly and timely completed.

Number of contracts processed annually

Number of agendas developed for public meetings

### Records Management

We are committed to protecting the City's official public records.

Number of official records added to City's electronic document management system

### Informational Metrics

Number of Statement of Economic Interest Forms filed

# City Clerk

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Workload	900	1,000	900	1,000	1,000
Performance	95%	97%	95%	95%	95%
Performance	90%	92%	95%	100%	100%
Performance	New	New	New	100%	100%
Workload	154	130	130	130	130
Workload	51	50	60	52	52
Workload	840	641	500	500	500
Workload	194	241	200	200	200

# City Clerk

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 655,086	\$ 657,546	\$ 732,661	\$ 741,942	\$ 776,690
Operating	375,829	115,673	195,744	240,187	28,750
Capital Outlay	1,853	7,250	7,205	3,562	3,719
<b>Total Expenditures</b>	<b>\$ 1,032,768</b>	<b>\$ 780,469</b>	<b>\$ 935,610</b>	<b>\$ 985,691</b>	<b>\$ 809,159</b>
<b>Funding Sources</b>					
General Fund	\$ 1,032,768	\$ 780,469	\$ 935,610	\$ 985,691	\$ 809,159
<b>Total Funding Sources</b>	<b>\$ 1,032,768</b>	<b>\$ 780,469</b>	<b>\$ 935,610</b>	<b>\$ 985,691</b>	<b>\$ 809,159</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
City Clerk	1.00	1.00	1.00	1.00	1.00
Assistant to the City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Management Analyst I/II	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Total Per Diem	0.14	0.40	0.40	0.40	0.40
<b>Total Positions</b>	<b>4.14</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>





# CITY COUNCIL

## MISSION STATEMENT

The City Council's mission is to protect, maintain, and improve the quality of life for San Mateo residents and visitors by adopting legislation, providing policy direction for the City's administration, and by promoting the best interests of the community locally and with other governmental agencies.

## SERVICES AND STRUCTURE

The City Council is composed of five members elected at large by the voters. General municipal elections are held every even numbered year, with two Council Members elected the year preceding Leap Year and three elected the year after Leap Year. Council Members hold office for four-year terms commencing the first regular council meeting in December following the November election. The Council Members select from among themselves a Mayor and Deputy Mayor to serve for one-year terms. The Council sets policy for the City, enacts ordinances, approves the budget, and authorizes City expenditures.

The Office of the City Council focuses on the following areas: the formulation of City policies which reflect the needs, wishes, and priorities of the residents of San Mateo; the promotion of economic, cultural, and governmental well-being of the community. To assure that residents and visitors are kept informed of municipal activities and events; and to establish and maintain cooperative, effective relationships and communications with local, state, and federal agencies to influence policy decisions, legislation, and services that affect the City of San Mateo.

## PRIORITIES 2020

### Stewardship of Infrastructure

- Reconstruct all failed streets in San Mateo by 2024 using Measure S sales tax, Countywide Measure A funding, grants, General Fund and other available funding.
- Replace all remaining high voltage circuits to improve safety and reliability of the street light system.
- Evaluate options and funding sources to dredge the Marina.
- Remove North Shoreview from FEMA Flood Assessment.

SUMMARY	2020-21
FTEs	5.00
Total budget	\$337,000
Funding source(s)	General Fund



- Fund and deliver the Clean Water Program.
- Meet the 100% trash reduction mandate.
- Develop an anti-littering trash and cigarette butt outreach campaign.
- Evaluate the feasibility of a Green Fleet by 2030.
- Identify ways to reduce inflow and infiltration into sanitary sewer system from sewer laterals.

### Quality of Life

- Expedite traffic management improvements based on public input received from Neighborhood Traffic Forums, Neighborhood Traffic Management Program, and best practices. Enhance transparency of outcomes and frequency of Council status reports.
- Minimize impacts to residents from train horn noise at City at-grade crossings.
- Minimize parking impacts throughout the City.
- Identify streets and intersection experiencing major congestion due to regional traffic and identify effective measures to mitigate the impact on traffic flow and the adjacent neighborhoods.
- Participate in the Age Friendly Cities Initiative.
- Implement Library Space Master Plan.
- Explore options to increase the supply of childcare options in the City.

# City Council

- Enhance emergency response times during peak traffic conditions.
- Consider adopting a firearm storage ordinance.
- Consider adopting an ordinance regulating vaping and e-cigarettes.
- Implement the Safe and Secure Neighborhoods Initiative.
- Explore banning smoking in commercial areas.

## Framing the Future

- Consider the adoption of wage theft protections.
- Explore adoption of San Mateo County's Disposable Food Service Ware regulations.
- Evaluate potential mandates regarding composting in multi-family dwellings.
- Implement the Climate Action Plan and work to reduce greenhouse gas emissions.
- Pursue development of additional housing including affordable and workforce housing.
- Implement the Central Park Master Plan.
- Update the General Plan.
- Develop a funding strategy for existing infrastructure plans.
- Plan for the downtown grade separations and long-term train corridor improvements.
- Evaluate our ability to do a standardized and routine statistically-valid community survey that includes workforce and residents.
- Review Development Impact Fees.

## Economic Vitality

- Create additional parking supply for Downtown San Mateo.
- Enhance the customer experience Downtown and in other commercial districts.
- Evaluate a street closure in the Downtown on B Street.
- Evaluate Downtown parking and transit incentive programs for employees.
- Explore options to discourage commercial vacancies.
- Explore the establishment of Property-Based Improvement Districts (PBIDs).
- Eliminate the City's unfunded pension and Other Post-Employment Benefits (OPEB) liabilities by no later than 2050.
- Develop portfolio options for sustained enhanced revenues.

## 2020-21 BUDGET

The Council's operating budget is primarily focused on partnerships and memberships that enhance the community and the city's relationship with other state, local, and federal governments and builds collaboration in the region.



# City Council

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 106,232	\$ 104,246	\$ 102,968	\$ 114,830	\$ 117,701
Operating	271,738	180,076	223,690	197,187	200,902
Capital Outlay	4,701	23,020	22,877	24,994	26,093
<b>Total Expenditures</b>	<b>\$ 382,671</b>	<b>\$ 307,341</b>	<b>\$ 349,535</b>	<b>\$ 337,011</b>	<b>\$ 344,696</b>
<b>Funding Sources</b>					
General Fund	\$ 382,671	\$ 307,341	\$ 349,535	\$ 337,011	\$ 344,696
<b>Total Funding Sources</b>	<b>\$ 382,671</b>	<b>\$ 307,341</b>	<b>\$ 349,535</b>	<b>\$ 337,011</b>	<b>\$ 344,696</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
City Council Member	5.00	5.00	5.00	5.00	5.00
<b>Total Merit</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Total Per Diem</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# CITY MANAGER'S OFFICE



# City Manager's Office

## MISSION STATEMENT

The City Manager's Office provides leadership, support, and coordination for City departments; provides policy recommendations to the City Council and implements Council policies and actions; represents City interests in local and regional issues; and oversees key program areas of a Citywide nature.

## SERVICES AND STRUCTURE

The City Manager's Office includes the following program areas:

### City Management

Providing Citywide leadership and coordination to the organization and policy development support for the City Council. Representing the City's interests in local and regional issues.

### Economic Development

Supporting the economic vitality of the City through development opportunities, permitting support, business outreach and retention, marketing, and liaison work with economic development stakeholders and partner organizations.

### Communications

Developing and implementing Citywide communications activities and tools and serving as a resource for other departments. Managing the content, navigation, and design of the City's website.

### Sustainability

Developing and implementing Citywide sustainability activities in support of Climate Action Plan and serving as a liaison to the Sustainability Commission.

### Volunteer Engagement

Coordinating volunteer engagement opportunities with City departments and encouraging greater community involvement with special events and neighborhood activities.

SUMMARY	2020-21
FTEs	7.00
Total budget	\$2.5 million
Funding source(s)	General Fund Special Revenue Fund

## 2018-20 HIGHLIGHTS

- Adopted the 2020 Climate Action Plan to provide a blueprint for the City's continued greenhouse gas emission reduction strategy.
- Adopted Building Code amendments consistent with Climate Action Plan recommendations related to electric vehicle charging readiness, mandatory solar installations, and encouraging building electrification.
- Developed a Crisis Communication Plan to provide guidance to City Departments on how to navigate inter-departmental and external communications for a variety of different crisis scenarios.
- Completed a statistically significant community-wide survey of San Mateo residents to get input on community services, priorities, and policies.
- Held the successful September Nights on B Event Series in Downtown San Mateo adding to the spectrum of community events in the City.
- Launched the Mayor's business outreach meetings in partnership with the Chamber of Commerce.
- Supported the Downtown San Mateo Association through a change in their organizational leadership and structure.
- Oversaw the development of a Police Barracks and new sub-station at the former Fire Station property on South Norfolk Street.
- Worked in partnership with MidPen Housing to develop plans for the construction of affordable housing and public parking on the former redevelopment-owned sites in Downtown San Mateo.
- Implemented a variety of measures to improve the appearance and cleanliness of Downtown San Mateo including re-landscaping the existing planter boxes, establishing regulations to discourage garbage cans from being left on the sidewalks during business hours, installing and maintaining twinkle lights on B Street, pressure washing the sidewalks, and increasing the frequency of cleaning services.

# City Manager's Office

## Personnel   City Manager   City Attorney



- Managed the on-going operation of the Emergency Operations Center (EOC) during the COVID-19 shelter-in-place mandate
- Managed a team that provided business outreach and support during the COVID-19 shelter-in-place mandate.

## KEY DEPARTMENT INITIATIVES

- Implement the adopted 2020 Climate Action Plan.
- Work in partnership with MidPen Housing to complete entitlement process and start construction of the affordable housing and public parking garage on the former redevelopment-owned properties in Downtown San Mateo.
- Complete stakeholder outreach and evaluation of a disposable food service ware ordinance.
- Lead a Special Events Task Force to evaluate community events within the City and develop recommendations to enhance the community experience and to evaluate possible street closure opportunities in the Downtown.
- Develop a portfolio of options for sustained enhanced revenues.
- Explore the establishment of a Property-Based improvement District in Downtown San Mateo.

## 2020-21 BUDGET

The City Manager's Office budget contains some adjustments from the prior year budget. The Communications and Public Relations Analyst position has been reclassified to a Communications Manager, which is intended to provide a leadership role in guiding communications throughout the organization. In addition, the Volunteer Coordinator position has been reallocated to a Management Analyst position that will provide the dual role of managing the Volunteer Source program and supporting departmental operations. The City Manager's Office budget will include the required contribution to the San Mateo County Office of Emergency Services (SMC OES) of approximately \$187,000 per year, which previously was part of the Fire Department budget prior to the formation of San Mateo Consolidated Fire Department. Other non-personnel expenditures were adjusted to reflect current needs for service provision and the expected reduction in City revenues which resulted in a net increase of the program operating budgets, including the SMC OES payment, of approximately \$66,000.



# City Manager's Office

## METRICS

### Economic Development

Number of business visits

### Communications

Citywide eNewsletter subscribers

Percent of San Mateo households who are Nextdoor members

### Volunteer Engagement

Number of volunteers and volunteer hours

# City Manager's Office

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Workload	15	18	10	12	12
Performance	New	New	7,530	7,800	8,000
Performance	40%	47%	51%	50%	50%
Workload	1,982 vols 84,290 hrs	2,267 vols 81,595 hrs	3,700 vols 90,000 hrs	3,800 vols 90,000 hrs	3,800 vols 90,000 hrs

# City Manager's Office

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 1,328,818	\$ 1,487,390	\$ 1,648,995	\$ 1,703,760	\$ 1,780,806
Operating	416,786	589,314	1,217,850	809,508	772,611
Capital Outlay	4,199	2,198	2,184	4,625	4,829
<b>Total Expenditures</b>	<b>\$ 1,749,803</b>	<b>\$ 2,078,901</b>	<b>\$ 2,869,029</b>	<b>\$ 2,517,893</b>	<b>\$ 2,558,246</b>
<b>Funding Sources</b>					
General Fund	\$ 1,749,803	\$ 2,023,039	\$ 2,690,501	\$ 2,414,774	\$ 2,452,072
Special Revenue Fund	-	55,862	178,528	103,119	106,174
<b>Total Funding Sources</b>	<b>\$ 1,749,803</b>	<b>\$ 2,078,901</b>	<b>\$ 2,869,029</b>	<b>\$ 2,517,893</b>	<b>\$ 2,558,246</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	-	1.00	1.00	1.00	1.00
Communications and Public Relations Analyst	1.00	1.00	-	-	-
Communications Manager	-	-	1.00	1.00	1.00
Community Services Coordinator	1.00	1.00	1.00	-	-
Deputy City Manager	1.00	-	-	-	-
Downtown Program Coordinator	-	1.00	1.00	-	-
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Executive Secretary to City Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst I/II	-	-	-	1.00	1.00
Sustainability Analyst	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Total Per Diem</b>	<b>0.46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>	<b>7.46</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>





# COMMUNITY DEVELOPMENT

Housing Leadership Council

# Community Development

## MISSION STATEMENT

To ensure a quality-built environment and healthy neighborhoods that contribute to a strong economic base in the City of San Mateo; to be responsive to the community and respected by it; and to provide outstanding customer service.

## SERVICES AND STRUCTURE

The Community Development Department (CDD) has broad responsibilities, including long-range planning, review of applications for new development, implementation of the City's housing programs, and maintenance of neighborhoods. Four divisions work together to accomplish these goals: Building, Code Enforcement, Housing, & Planning. The department provides staff support and services to three standing commissions and committees, including the Planning Commission, Community Relations Commission, and Civic Arts Committee, and works with numerous community groups and homeowner associations.

### Building Division

The Building Division manages programs and services related to building permit plan review and inspection of buildings and structures to ensure a safe, accessible, sustainable, and energy-efficient environment throughout our community. The division regulates local and state laws related to building construction, maintenance, use, repair, and habitation. This includes the enforcement of the established building codes and standards.

The division is organized into three work units (public counter, plan review, and construction inspection), which offer customers permit and property information, technical code review, permit issuance, and inspection services.

Its mission includes customer service and public education to enhance the safety of existing buildings and to provide more public awareness of codes. In the event of an emergency or disaster, it is the division's responsibility to perform damage assessments for all structures.

SUMMARY	2020-21
FTEs	51.40
Total budget	\$13.3 million
Funding source(s)	General Fund Special Revenue Fund

### Code Enforcement

The Code Enforcement Division enforces the City's municipal codes related to property maintenance, zoning, and nuisances on private properties to promote, preserve, and maintain attractive and safe neighborhoods and commercial areas.

### Housing

The Housing Division manages programs and services that increase and preserve affordable housing, improve and preserve at-risk target neighborhoods, and financially assist social service agencies providing services that benefit low-income households. It also manages grants from the federal Community Development Block Grant (CDBG) and HOME Investment Partnership Program through the San Mateo County HOME Consortium, as well as provides funding and ongoing monitoring of affordable housing, including administration of the City's Below Market Rate inclusionary program.

### Planning

The Planning Division plans for the physical, social, and economic development of the City and ensures compliance with the California Environmental Quality Act (CEQA) for both public and private projects. Together with the Building and Safety Division, the Planning Division reviews private development projects to achieve high quality and long-term economic growth.

The division has two functions. Advanced Planning prepares long-range plans and policy documents for the physical and economic development of the City, and it ensures that the General Plan, Specific Plans, Zoning Code, and other policy documents comply with state law and reflect community needs and desires. Current Planning provides public information and review of development applications to ensure that development within the City is consistent with long-range plans, community needs, and development laws and statutes.

# Community Development



- Code Enforcement transitioned to a single division and hired employees to fully staff the division with four officers, one manager and administrative support.
- Adopted the International Property Maintenance Code and the California Health and Safety Code which provides Code Enforcement with the necessary tools to enforce all dilapidated, unsafe, structures and substandard housing (commercial and residential).
- Commenced construction of 55 Below Market Rate (BMR) affordable housing units through the City's inclusionary zoning program.
- Increased affordability requirements for City's inclusionary BMR program.
- Provided \$2 million in subsidy and commenced construction of 68 affordable family rental site at the one-acre site at Bay Meadows.
- Conducted two "Community Conversations-Housing in San Mateo" workshops which were attended by about 210 participants in partnership with the County Home for All program.
- Selected MidPen Housing as developer of the Downtown Opportunity Sites for 225 mixed income affordable rental units and public parking garage.
- Initiated multi-year General Plan Update effort, including conducting a variety of community outreach and engagement activities during development of new Vision for the General Plan 2040, and identifying study areas. All input gathered through community outreach/engagement activities will be used in developing a preferred alternative.
- Collaborated with Public Works on development of VMT (Vehicle Miles Travelled) policy consistent with state law.
- Secured SB2 Grant of \$300,000 to assist with development of Objective Standards for Multifamily Developments and Comprehensive Development Fee Study.
- Initiated code amendment to reduce development standards for qualifying AB 1763 affordable housing developments.
- Executed contract for new consulting City Arborist.
- Participated in the planning of the new City website.
- Completed the installation of the Art in Public Places consigned sculpture "Reflections" in Gateway Park.
- Executed contract for Gateway Park public art installation and approved and completed several art installations related to private development projects.

## 2018-20 HIGHLIGHTS

- Completed customer service counter and office remodel.
- Established a Development Review Task Group and identified improvements needed for better internal permit review coordination and customer service.
- Established CRAFT (Celebration, Recognition, Achievement, Fun, Team), a department-wide staff team to facilitate employee engagement and communication.
- Completed the implementation of the management audit by addressing over 90% of the recommendations.
- Filled Deputy Department Director, Permit Center Supervisor, and other staff positions, progressing toward assembling a full CDD team.
- Continued implementation of EnerGov; including the launch of the public portal, online inspection scheduling, email automated notification, and continued training for all staff users.
- Adopted the 2016 California Building Codes and revised local Building Code for consistency and clarity.
- Launched electronic permit submission and review system.

# Community Development

## KEY DEPARTMENT INITIATIVES

- Continue work on General Plan Update and integrate Downtown Plan.
- Continue processing Zoning Code amendments, including Nonconforming Uses, Wireless Facilities, Mechanical Parking Systems and Accessory Dwelling Units/Junior Accessory Dwelling Units.
- Continue developing Objective Standards for Multifamily Developments.
- Continue Planning Commissioner Training.
- Evaluate effectiveness of San Mateo Rail Corridor Transit-Oriented Development goals and policies.
- Evaluate Measure P options.
- Pursue Development of additional housing including affordable and workforce housing.
- Determine processes and procedures to comply with new state housing laws.
- Identify priorities for use of local housing funds.
- Consider methods to increase the supply of childcare and preschool options in the City, including examining incentives for the inclusion of childcare facilities in new developments.

- Continue to implement the improvements identified by the Development Review Task Group to improve staff efficiency and customer service.
- Initiate consistent department branding for public documents and forms.
- Update CDD website.
- Update all CDD handouts and informational materials.
- Continue to implement E-Review & CSS Portal as a part of the permitting software.
- Enhance the Art in Public Places Program.
- Implement digitizing of records, including Microfiche and paper documents.
- Establish Administrative Hearing Officer for Code Enforcement.
- Complete Policy & Procedure Guidelines for all of CDD.
- Conduct City-wide fee study.
- Continue to fill currently vacant key CDD roles, such as the Building Official and Planning Manager positions.



# Community Development

## METRICS

### Building

Number of building permit plan check cycles and percent completed within target time periods<sup>1</sup>

Number of fire permit plan check cycles and percent completed within target time periods<sup>2</sup>

Number of planning application reviews and percent completed within 10 business days

Number of building inspections and percent of time that building inspector arrives to inspection within scheduled two-hour time window

Number of building development review counter customers and percent of building development review counter customers waiting 20 minutes or less for service

Number of express permit customers and percent of building customers waiting 10 minutes or less for service

### Code Enforcement<sup>3</sup>

Number of new nuisances cases and percentage of closed within quarter

Number of new building code cases and percentage of closed within quarter

Number of new property maintenance cases and percentage of closed within quarter

Number of new other (zoning, hoarding, etc) cases and percentage of closed within quarter

Number of all new cases and percentage of closed within quarter

### Housing

Total number of housing units repaired/improved through minor home repair, accessibility modifications, free paint, and Rebuilding Together grants

Percentage of time sellers of First Time Buyer and Below Market Rate units are provided offer letters within timelines established in loan documents

Percent of workers using Workers Resource Center per day and percent placed in jobs per day

### Planning

Number and percent of planning applications processed from complete date to decision within 20-day Zoning Administrator timeline

Number and percent of planning applications processed from complete date to decision within 35-day Planning Commission/Categorical Exemption timeline

Number and percent of planning applications processed from complete date to decision within 55-day Planning Commission/Negative Declaration timeline.

Number and percent of planning applications processed from complete date to decision within 80-day City Council timeline

Number and percentage of building permits processed within 10 working days after assignment to planner

<sup>1</sup> Target time period changed in FY 2017-18 from 15 business days to 20 business days for new construction and 10 business days for tenant improvements in existing buildings.

<sup>2</sup> Target time period changed in FY 2017-18 from 10 business days to 20 business days for new construction and 10 business days for tenant improvements in existing buildings. Metric removed beginning 2018-19 due to fire operations being separated into an independent agency.

<sup>3</sup> New metrics were implemented in 2018-19 to more accurately measure and reflect the production of the Code Enforcement division.

# Community Development

Type	2017-18 Results	2018-19 Results	2019-20 Estimate	2020-21 Target	2021-22 Target
Workload	2,924	3,669	3,711	3,700	3,700
Performance	88%	88%	88%	90%	90%
Workload	1,169	N/A	N/A	N/A	N/A
Performance	99%				
Workload	85	109	101	100	100
Performance	75%	92%	94%	90%	90%
Workload	17,000	18,902	18,700	18,500	18,500
Performance	95%	92%	92%	92%	92%
Workload	15,779	20,627	17,030	17,000	17,000
Performance	79%	82%	80%	80%	80%
Workload		1,064	1,570	1,500	1,500
Performance	New	74%	58%	80%	80%
Workload		166	250	125	125
Performance	N/A	71%	70%	70%	70%
Workload		33	50	60	60
Performance	N/A	85%	70%	75%	75%
Workload		15	50	60	60
Performance	N/A	100%	70%	70%	70%
Workload		189	175	150	150
Performance	N/A	73%	70%	75%	75%
Workload		403	550	400	400
Performance	N/A	74%	70%	75%	75%
Performance	36	33	30	30	30
Performance	100%	100%	100%	100%	100%
Performance	56%	52%	55%	60%	60%
Performance	41%	35%	35%	25%	25%
Workload	58	32	27	27	25
Performance	98%	78%	78%	80%	100%
Workload	4	16	1	5	5
Performance	100%	100%	100%	100%	100%
Workload	2	4	0	2	2
Performance	100%	100%	N/A	100%	100%
Workload	2	5	0	3	2
Performance	100%	83%	N/A	90%	100%
Workload	1,115	1,272	1,273	1,200	1,200
Performance	92%	82%	62%	80%	80%

# Community Development

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 6,482,294	\$ 6,883,895	\$ 8,478,910	\$ 8,349,472	\$ 8,783,475
Operating	2,369,665	2,890,233	4,623,203	4,840,462	4,340,707
Capital Outlay	116,214	96,600	96,001	102,564	107,075
<b>Total Expenditures</b>	<b>\$ 8,968,173</b>	<b>\$ 9,870,728</b>	<b>\$ 13,198,114</b>	<b>\$ 13,292,498</b>	<b>\$ 13,231,257</b>
<b>Expenditures by Program</b>					
Advanced Planning	\$ 379,014	\$ 1,043,449	\$ 1,917,046	\$ 1,902,968	\$ 1,932,062
Building Permits	4,510,719	4,966,080	6,406,751	6,119,756	6,354,957
Code Enforcement	737,555	859,496	1,029,580	1,090,569	1,153,853
Current Planning	1,766,541	1,507,109	1,864,198	2,094,951	2,172,774
Housing	955,326	985,565	1,270,493	1,790,984	1,327,787
Program Support	619,019	509,028	710,046	293,270	289,824
<b>Total Expenditures</b>	<b>\$ 8,968,173</b>	<b>\$ 9,870,728</b>	<b>\$ 13,198,114</b>	<b>\$ 13,292,498</b>	<b>\$ 13,231,257</b>
<b>Funding Sources</b>					
General Fund	\$ 2,530,573	\$ 2,423,849	\$ 2,569,434	\$ 1,793,098	\$ 1,860,601
Special Revenue Fund	6,437,600	7,446,880	10,628,680	11,499,400	11,370,656
<b>Total Funding Sources</b>	<b>\$ 8,968,173</b>	<b>\$ 9,870,728</b>	<b>\$ 13,198,114</b>	<b>\$ 13,292,498</b>	<b>\$ 13,231,257</b>

# Community Development

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Community Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	4.00	4.00	4.00
Administrative Technician	1.00	1.00	1.00	1.00	1.00
Associate Planner	5.00	5.00	5.00	5.00	5.00
Building Inspector I/II	6.00	6.00	6.00	6.00	6.00
Building Official	1.00	1.00	1.00	1.00	1.00
Business Systems Analyst I/II	1.00	1.00	1.00	1.00	1.00
Chief Planner	1.00	1.00	-	-	-
Code Enforcement Manager	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer I/II	3.00	3.00	4.00	4.00	4.00
Database Specialist	0.50	0.25	0.25	-	-
Deputy Building Official	1.00	1.00	-	-	-
Deputy Community Development Director	1.00	1.00	1.00	1.00	1.00
Development Review Supervisor	1.00	1.00	-	-	-
Development Review Technician	5.00	5.00	5.00	5.00	5.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fire Plan Checker	1.00	1.00	-	-	-
Housing and Neighborhood Services Manager	-	-	1.00	1.00	1.00
Housing Specialist I/II	1.00	1.00	1.00	1.00	1.00
Housing Supervisor	1.00	1.00	-	-	-
Inspection Supervisor	-	-	1.00	1.00	1.00
Office Assistant I/II	2.00	2.00	2.00	2.00	2.00
Permit Center Supervisor	-	-	1.00	1.00	1.00
Plan Check Supervisor	1.00	1.00	1.00	1.00	1.00
Plan Checker I/II/Engineer	3.00	3.00	4.00	4.00	4.00
Planning Manager	-	-	1.00	1.00	1.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Senior Building Inspector	2.00	2.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Senior Development Review Technician	-	-	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	2.00	2.00
Senior Planner	1.00	1.00	1.00	-	-
<b>Total Merit</b>	<b>48.50</b>	<b>48.25</b>	<b>50.25</b>	<b>50.00</b>	<b>50.00</b>
<b>Total Per Diem</b>	<b>1.44</b>	<b>1.47</b>	<b>1.47</b>	<b>1.40</b>	<b>1.40</b>
<b>Total Positions</b>	<b>49.94</b>	<b>49.72</b>	<b>51.72</b>	<b>51.40</b>	<b>51.40</b>

# FINANCE



## MISSION STATEMENT

The Finance Department is responsible for the overall financial management of the City. The Department's core function is to maintain a strong and secure financial position for the City by providing comprehensive financial and analytical services to the City Council, City management and staff, and the public.

## SERVICES AND STRUCTURE

Operationally, the Finance Department provides the following services:

### Accounting and Financial Reporting

Performing the accounting for all of the City's financial transactions and preparing the annual Comprehensive Annual Financial Report and all other required annual financial statements.

### Budget

Managing the annual operating and capital budget development process, and providing departments with reports and analysis to ensure expenditures are maintained within budgeted appropriations.

### Treasury and Revenue Management

Managing the City's cash and investments to ensure cash requirements are met and return on invested funds is in compliance with the City's investment policy. Administering the business license tax program, monitoring and enforcing collections of other revenue sources, and coordinating the annual update of the Comprehensive Fee Schedule.

### Purchasing and Accounts Payable

Administering the purchasing program to ensure purchases are made in compliance with City policy and vendors are paid on time and accurately. Filing all required regulatory and tax-related documentation in a timely manner.

### Payroll

Processing bi-weekly payroll for all of the City's employees, reporting and paying tax obligations, and completing all regulatory reporting requirements.

SUMMARY	2020-21
FTEs	19.00
Total budget	\$4.1 million
Funding source(s)	General Fund Enterprise Fund

### Debt Service

Managing the City's debt portfolio to ensure adequate funds are available to make principal, interest, and other debt-related payments in a timely manner; ensuring all continuing disclosure requirements are met; issuing new debt to meet City capital and infrastructure needs; and refunding existing bonds to achieve debt service savings.

## 2018-20 HIGHLIGHTS

- Finance operations annually averaged issuing around 20,000 paychecks/direct deposits, 7,000 business licenses (new and renewals), and 17,000 vendor payments.
- The City's Comprehensive Annual Financial Reports (CAFR) for 2017-18 received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. The award received was the 29th consecutive time the City has received this award.
- The City's 2018-20 business plan received the Distinguished Budget Presentation Award from the Government Finance Officers Association, as well as the Excellence Award in Budgeting from the California Society of Municipal Finance Officers.
- Through the San Mateo – Foster City Public Financing Authority (PFA), the City issued \$270 million in wastewater bonds in May 2019 to finance capital improvements for the Clean Water Program, including the Wastewater Treatment Plant and the collection system. In February 2020, through the PFA, the City issued \$42.3 million in lease revenue bonds to finance street and flood control improvements. The flood control improvements will take the North Shoreview neighborhood off the FEMA flood map and save residents flood insurance costs.

# Finance

- Through the PFA, the City completed a taxable advance refunding of the outstanding South Bayfront Flood Control revenue bonds, achieving debt service savings of approximately \$400,000.
- Provided support and consultation services on major City-wide initiatives such as the Clean Water Program.
- Provided administrative support to the San Mateo Consolidated Fire Department.
- Presented revenue enhancement options to Council for potential tax ballot placements to ensure the long-term sustainability of service provision.
- Issued Request for Proposals (RFP) for investment advisor services in collaboration with the Investment Advisory Committee.
- Established an anonymous/confidential fraud hotline through a third-party vendor, enhancing the City's fraud detection capabilities.
- In collaboration with operating departments, move forward with establishing a credit card service/convenience fee model to save the City approximately \$400,000 each year in credit card fees.

## 2020-21 BUDGET

The department's budget remains largely unchanged from last year, as there are no substantial service-level modifications from the previous business plan. Staffing remains unchanged at 19 FTE, and non-personnel expenditures were adjusted to align with historical actuals and/or reflect current needs for service provision.

## KEY DEPARTMENT INITIATIVES

- Continue to effectively and efficiently execute the day-to-day "keep the business running" operation of the department.
- Evaluate options for a replacement of the existing EDEN financial system and enter into a contract for system replacement.
- Continue to refine comprehensive cash flow model to ensure short- and long-term balance in the City's investment portfolio.
- Continue to refine financial models and revenue forecasting in General Fund to support strategic resource allocation and long-term planning.
- Issue debt as required to support City-wide capital and infrastructure efforts.
- Implement new Government Accounting Standards Board (GASB) standards, including those related to lease accounting.
- Issue RFPs for contracted services, including consulting actuary, and independent audit.
- Continue employee development and succession planning initiatives.
- Implement new standards to meet Payment Card Industry (PCI) compliance as feasible.



# Finance

## METRICS

The City's annual financial statements receive an unmodified opinion from the external auditors

The City's Comprehensive Annual Finance Report receives the Government Finance Officers Association Award for Excellence

The City's Comprehensive Annual Finance Report is approved by Council by December 31st

Number of business license renewals processed

Number of new business licenses issued

Number of employee paychecks issued

Percentage of paychecks issued with no customer-facing errors

Number of invoices received

Percentage of vendor payments made with no errors

Percentage of months City's investment portfolio complies with investment policy

Average duration of City's investment portfolio

Percentage of months yield on the City's investment portfolio meets benchmark performance targets

Percentage variance between final estimated revenues and actual revenues for major General Fund taxes

Percentage of purchase orders processed within 1 business day

Number of change orders processed in Purchasing

Number of new credit cards issued

Percentage variance between budget and actual General Fund expenditures

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Performance	Yes	Yes	Yes	Yes	Yes
Performance	Yes	Yes	Yes	Yes	Yes
Performance	Yes	Yes	Yes	Yes	Yes
Workload	7,290	5,980	6,010	6,100	6,200
Workload	1,366	1,224	1,197	1,200	1,200
Workload	21,041	21,878	22,200	22,000	22,300
Performance	>99%	>99%	100%	100%	100%
Workload	17,709	18,043	18,722	19,190	19,670
Performance	>99%	>99%	>99%	99%	99%
Performance	100%	100%	100%	100%	100%
Other	342 days	730 days	500 days	600 days	600 days
Performance	0%	100%	100%	100%	100%
Performance	1%	6%	4%	4%	4%
Performance	98%	98%	98%	98%	98%
Workload	181	177	185	195	200
Workload	43	27	35	40	40
Performance	4%	1%	5%	5%	5%

# Finance

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 2,302,005	\$ 2,660,774	\$ 3,027,969	\$ 3,190,408	\$ 3,339,838
Operating	722,534	738,724	887,394	832,264	872,008
Capital Outlay	117,840	75,776	70,607	84,608	88,329
<b>Total Expenditures</b>	<b>\$ 3,142,380</b>	<b>\$ 3,475,275</b>	<b>\$ 3,985,970</b>	<b>\$ 4,107,280</b>	<b>\$ 4,300,175</b>
<b>Funding Sources</b>					
General Fund	\$ 3,022,043	\$ 3,339,812	\$ 3,852,096	\$ 3,965,160	\$ 4,153,847
Enterprise Fund	120,337	135,463	133,874	142,120	146,328
<b>Total Funding Sources</b>	<b>\$ 3,142,380</b>	<b>\$ 3,475,275</b>	<b>\$ 3,985,970</b>	<b>\$ 4,107,280</b>	<b>\$ 4,300,175</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Assistant City Manager / Finance Director	1.00	-	-	-	-
Finance Director	-	1.00	1.00	1.00	1.00
Accountant I/II	2.00	2.00	2.00	2.00	2.00
Accounting Assistant I/II	5.00	5.00	6.00	6.00	6.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Budget Analyst	-	1.00	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst I/II	2.00	1.00	1.00	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00	1.00	1.00
Payroll Technician I/II	1.00	1.00	1.00	1.00	1.00
Purchasing Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00	2.00
Senior Accounting Assistant	1.00	1.00	-	-	-
Treasury and Debt Manager	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>
<b>Total Per Diem</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>





# HUMAN RESOURCES

# Human Resources

## MISSION STATEMENT

The Human Resources Department is responsible for programs in personnel recruitment and selection, classification and position control, labor and employee relations, performance management, employee training and development, salary and benefit administration, workers' compensation, employment related policies, safety programs, and employee service awards.

## SERVICES AND STRUCTURE

The Human Resources Department focuses on the following areas that support the City's departments and workforce:

### Recruitment, Selection, and Classification / Compensation

Directs the City's recruitment, selection, and retention program, ensuring it meets legal requirements and civil service expectations; oversees the City's position and vacancy control systems; determines appropriate classifications and compensation for positions; and monitors employee retention for the City.

### Employee and Labor Relations

Coordinates the collective bargaining process; ensures contractual changes are implemented; guides performance management, grievance resolution, employee conflict resolution, and administration of the City's discipline process; and schedules matters before the Personnel Board.

### Employee Services / Benefits

Manages the City's benefit programs, leave of absence, and bilingual program; and directs the City's automated personnel record keeping system.

### Employee Services / Employee Development and Workforce Planning

Oversees the Citywide training programs, new hire orientation, and employee recognition program. Develops and conducts professional development initiatives, fosters diversity, and encourages cross-departmental collaboration. Provides resources and expertise in support of departmental workforce planning efforts. Administers the tuition reimbursement program.

SUMMARY	2020-21
FTEs	12.20
Total budget	\$6.1 million
Funding source(s)	General Fund Internal Service Fund

### Workers' Compensation

Provides oversight for the third party administrator's management of all claims; monitors compliance with the Americans with Disabilities Act (ADA); oversees administration of the Department of Transportation (DOT) regulations, the City's safety program, and modified duty program.

### Human Resources Support to San Mateo Consolidated Fire Department (SMC Fire)

Performs human resources activities on a contract basis for SMC Fire as coordinated by an on-site Senior Human Resources Analyst.

## 2018-20 HIGHLIGHTS

- Coordinated the hiring process for a new City Manager, Finance Director, Police Chief, City Librarian, and Deputy Director of Community Development.
- Conducted over 80 recruitments across all 12 departments and created an electronic format for routing and approving recruitment requisitions.
- Started utilizing an online network of colleges to advertise employment opportunities to graduating students and alumni.
- Created or updated over 40 classification/job specifications for City Council adoption.
- Completed the transition to a core competency-based model for employee hiring, expectation setting, performance evaluation, and professional development.
- Uploaded on-demand informational videos on key benefits topics and processes to enhance new hire orientation.
- Bargained eight labor agreements and implemented four new or revised HR policies.
- Started a Wellness Committee with members from eight City departments to inform, support, and empower employees to make healthy lifestyle choices and foster a work-life balance.

# Human Resources

- Increased the number and variety of in-house training classes to supplement regional and specialized courses.
- Partnered with the Police Department to increase onsite ergonomic training and personalized assessments to support employee wellness and reduce industrial injuries.
- Transitioned and onboarded employees from San Mateo, Foster City, and Belmont fire departments to the new San Mateo Consolidated Fire Department.
- Updated the Human Resources Department's Strategic Plan.

## 2020-21 BUDGET

The department's budget reflects adjustments to non-personnel expenditures to align with historical actuals and/or to reflect current needs for service provision.

## KEY DEPARTMENT INITIATIVES

- Oversee the City's High-Performance Orientation Steering Committee promoting integration of City employees' mission, values and organizational principles with City operations and activities.
- Facilitate internal means of reducing expenses to address COVID-19 adverse budget impacts.
- Participate on the Deferred Compensation Committee to ensure the plan meets investment and education expectations.
- Continue to chair the Wellness Committee to support and incentivize employee well-being.
- Champion workforce planning and development efforts throughout the City.
- Work with departmental safety committees to ensure full utilization of accident prevention programs on an ongoing basis.
- Assist with the revision and adoption of updated SMC Fire Compensation & Benefits plans.
- Partner with Finance, Information Technology, and all other departments to identify a replacement for our Enterprise Resource Planning system.



# Human Resources

## METRICS

### Recruitment, Selection, and Classification

Number of recruitments conducted

Length of time from signed Recruitment Plan to Eligibility List

Hiring departments rating recruitment as good or better

Annual employee turnover rate

### Employee and Labor Relations

Employee performance evaluations completed on time

Disciplinary actions determined within 60 days from completion of the investigation

Grievances and disciplinary actions resolved within the agency

Number of labor contracts negotiated

### Employee Services/Benefits

Employee attendance at benefits seminars (e.g., EAP, deferred comp, CalPERS)

Employees voluntarily participating in a deferred compensation plan

Number of Benefits Orientations conducted

Number of leave requests processed

Wellness Program

### Employee Services/Employee Development and Workforce Planning

Attendance at training courses

Training participants who were satisfied with the course taken

Number of employees participating in the Citywide Talent Exchange

Percentage of departing merit employees who have an exit interview

Number of employees in Lead Worker, Supervisor, & Leadership Academies

Number of coaching opportunities utilized

### Workers' Compensation and Safety

Number of claims opened during the fiscal year

Total cost of incurred claims

Number of employees who received injury prevention training

### Support to SMC Fire

Number of recruitments conducted

Disciplinary actions determined within 60 days from completion of the investigation

Number of workers' compensation indemnity claims opened in the fiscal year

# Human Resources

Type	2017-18 Results	2018-19 Results	2019-20 Estimate	2020-21 Target	2021-22 Target
Workload	56	52	60	50	50
Performance	9.4 weeks	8.4 weeks	7.8 weeks	8.5 weeks	8.5 weeks
Performance	99%	100%	99%	95%	95%
Performance	11%	13%	15%	<10%	<10%
Performance	79%	75%	80%	80%	80%
Performance	98%	95%	95%	90%	90%
Performance	100%	100%	100%	90%	90%
Workload	2	4	5	4	5
Performance	307	153	90	90	90
Performance	64%	67%	72%	73%	74%
Workload	43	34	30	30	30
Workload	65	63	60	60	60
Workload	New	New	4 events /year	5 events /year	6 events /year
Workload	1,054	758	700	750	800
Performance	96%	98%	90%	90%	90%
Performance	2	3	2	3	5
Workload	85%	79%	73%	85%	85%
Workload	New	New	12	24	24
Performance	New	New	11	15	18
Workload	69	98	60	<80	<80
Performance	\$ 3.2M	\$ 3.6M	\$ 3.7M	<\$ 3M	<\$ 3M
Performance	0	50	100	50	50
Workload	New	New	4	4	5
Performance	New	New	90%	90%	90%
Performance/Workload	New	New	14	<12	<12

# Human Resources

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 1,676,683	\$ 1,811,298	\$ 2,001,520	\$ 2,171,007	\$ 2,246,230
Operating	2,974,156	3,793,951	4,935,097	3,863,914	3,929,554
Capital Outlay	4,361	17,099	16,993	19,090	19,929
<b>Total Expenditures</b>	<b>\$ 4,655,201</b>	<b>\$ 5,622,348</b>	<b>\$ 6,953,610</b>	<b>\$ 6,054,011</b>	<b>\$ 6,195,713</b>
<b>Funding Sources</b>					
General Fund	\$ 1,619,057	\$ 1,741,981	\$ 2,325,075	\$ 2,227,088	\$ 2,293,696
Internal Service Fund	3,036,144	3,880,367	4,628,535	3,826,923	3,902,017
<b>Total Funding Sources</b>	<b>\$ 4,655,201</b>	<b>\$ 5,622,348</b>	<b>\$ 6,953,610</b>	<b>\$ 6,054,011</b>	<b>\$ 6,195,713</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	1.00	1.00
Deputy Human Resources Director	-	-	-	1.00	1.00
Human Resources Technician	4.00	4.00	4.00	4.00	4.00
Senior Human Resources Analyst	5.00	5.00	5.00	4.00	4.00
Senior Human Resources Analyst Risk Manager	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Total Per Diem</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>
<b>Total Positions</b>	<b>11.20</b>	<b>11.20</b>	<b>11.20</b>	<b>12.20</b>	<b>12.20</b>





# INFORMATION TECHNOLOGY



# Information Technology

## MISSION STATEMENT

The Department of Information Technology (DoIT) works collaboratively with all City departments to deliver the highest quality IT services, infrastructure, and technology consulting possible. DoIT ensures the technologies that are being utilized serve business needs, helps staff to be effective and efficient, and can be maintained long term.

## SERVICES AND STRUCTURE

Operationally, DoIT provides the following services:

### Applications and Consulting

Works collaboratively with departments to explore evolving business needs, define requirements, and build solutions. Acts as internal IT consultants, partnering with departments to explore departmental, multi-departmental, and Citywide business needs as they relate to technology. Supports and maintains applications and systems once they are put into production.

### Intranet and Internet

Provides and supports the City's Intranet and Internet within the Applications and Consulting team, which includes administering the City's Internet web presence. Administers, maintains, and supports the City's Intranet platform as a collaborative work space that serves Citywide and individual department operational business needs.

### Geographic Information Systems (GIS)

Supports and maintains all GIS systems Citywide and create GIS and mapping products, including emergency services, 'pre-plan' maps, and fire 'run-books'.

### Systems and Networks

Manages the operation, maintenance, and support of all City technology infrastructure and technology assets. Technology infrastructure includes all server-based systems (email, file/data storage, backup), VoIP telephone, Local Area Network/Wide Area Network (LAN/WAN), and Internet connectivity, including security functions for the City.

SUMMARY	2020-21
FTEs	14.35
Total budget	\$3.8 million
Funding source(s)	General Fund Special Revenue Fund

### Customer Support / Help Desk

Provides end user technology support through our Help Desk and online support and training resources.

### Citywide Software and Systems Maintenance

Manages contracts and controls costs and expenses associated with all enterprise systems and software used by the City, which includes technology systems shared by multiple departments.

## 2018-20 HIGHLIGHTS

- Achieved a 98% customer satisfaction rating for 2018-19.
- Handled over 4,000 help desk cases per year.
- Deployed cloud-based collaboration tools, which support COVID-19 related remote work.
- Upgraded the City's telephone system, including a softphone option that supports COVID-19 related remote work.
- Expanded end user training opportunities.
- Improved employee communications and new hire orientation materials.
- Implemented cloud-based end point (PC) management.
- Completed Phase II of the downtown video security project including Transit Center and Main Street garage locations.
- Replaced legacy virtual servers with lower-cost, hyper-converged appliances.
- Implemented next-generation backups including secondary off-site cloud backups.
- Supported Community Development Department's efforts to enhance online services, including e-reviews.
- Supported technology transition for San Mateo Consolidated Fire Department.
- Continued ongoing PC replacement program.

# Information Technology

## 2020-21 BUDGET

The department's budget remains largely unchanged from last year, with no substantial service-level changes from the previous business plan. Merit staffing stands at 13.25 FTE, and non-personnel expenditures were adjusted to align with historical actuals and current service needs.

## KEY DEPARTMENT INITIATIVES

- Provide IT consulting to departments, emphasizing collaboration tools and cloud technologies.
- Improve help desk efficiency through improved case management tools.
- Continue to effectively and efficiently execute the day-to-day operations of the department.
- Work to maintain our high customer satisfaction rating .
- Streamline and strengthen our GIS map services.



# Information Technology

## METRICS

Percentage of uptime for databases and applications during business hours

Percentage of Help Desk calls completed within 48 hours or less

Total number of Help Desk calls annually

Percentage of GIS requests completed within agreed upon time and scope

Total number of GIS requests annually

Percentage of web support requests completed within agreed upon time and scope

Total number of web support requests annually

Composite Score, technology infrastructure reliability

Annual Customer Satisfaction Survey rating

# Information Technology

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Performance	100%	100%	100%	98%	98%
Performance	95%	97%	95%	90%	90%
Workload	4,514	4,321	3,416	4,000	4,000
Performance	96%	92%	80%	90%	90%
Workload	260	68 <sup>1</sup>	65	75	85
Performance	71%	82%	75%	90%	90%
Workload	131	182	84	100	100
Performance	>99%	>99%	>99%	>99%	>99%
Performance	91%	98%	95%	90%	90%

<sup>1</sup> Requests relating to noticing transferred to Community Development Department

# Information Technology

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 2,174,624	\$ 2,400,671	\$ 2,625,155	\$ 2,710,610	\$ 2,832,119
Operating	959,121	945,751	1,076,633	1,040,431	1,047,527
Capital Outlay	404,518	236,305	239,646	43,827	45,055
<b>Total Expenditures</b>	<b>\$ 3,538,264</b>	<b>\$ 3,582,727</b>	<b>\$ 3,941,434</b>	<b>\$ 3,794,868</b>	<b>\$ 3,924,701</b>
<b>Funding Sources</b>					
General Fund	\$ 3,538,264	\$ 3,582,524	\$ 3,859,849	\$ 3,673,756	\$ 3,794,944
Special Revenue Fund	-	203	81,585	121,112	129,757
<b>Total Funding Sources</b>	<b>\$ 3,538,264</b>	<b>\$ 3,582,727</b>	<b>\$ 3,941,434</b>	<b>\$ 3,794,868</b>	<b>\$ 3,924,701</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Information Technology Director	1.00	1.00	1.00	1.00	1.00
Consulting and Applications Manager	1.00	1.00	1.00	1.00	1.00
Database Specialist	0.50	0.75	-	-	-
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
GIS Technician I/II	-	-	1.00	1.00	1.00
IS Support Technician I/II	2.00	2.00	2.00	2.00	2.00
Network Analyst	1.00	1.00	1.00	1.00	1.00
Senior IS Support Technician	1.00	1.00	1.00	1.00	1.00
Systems Analyst I/II	3.00	2.00	3.00	3.00	3.00
Systems and Network Manager	1.00	1.00	1.00	1.00	1.00
Systems Specialist	1.00	1.00	-	-	-
Technical Support Supervisor	1.00	1.00	1.00	1.00	1.00
Web Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>14.50</b>	<b>13.75</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Total Per Diem</b>	<b>0.79</b>	<b>0.30</b>	<b>0.30</b>	<b>0.35</b>	<b>0.35</b>
<b>Total Positions</b>	<b>15.29</b>	<b>14.05</b>	<b>14.30</b>	<b>14.35</b>	<b>14.35</b>





# LIBRARY



## MISSION STATEMENT

San Mateo Public Library builds community by inspiring imagination, discovery, and learning.

## SERVICES AND STRUCTURE

The Library Department is organized in the following divisions:

### Administrative Services

Oversees the administrative services of the Library, including fiscal operations (budget, payroll, accounting); business contracts; facilities and safety; personnel processes and recordkeeping; meeting room rentals; the Passport Acceptance Office; Library IT and technology support; volunteer program; and supports the City Librarian's work with the Library Board of Trustees.

### Adult-Teen / Information Services

Adult – Teen & Information Services coordinates the delivery of information services; develops collections and programs to meet the needs of a diverse community; cultivates partnerships to leverage the effort to reach a wider audience; instructs library customers on the use of electronic resources and tools; and promotes reading and literacy.

### Children's / Literacy Services

Children's Services provides library and literacy services to children (infants-8th grade), caregivers, and parents; develops resources that meet diverse needs; provides reader's advisory service appropriate for reading interests and abilities; and assists students to succeed in school and meet personal learning goals.

Adult Literacy Services (Project Read) provides free, confidential, and goal-directed literacy instruction in small groups or one-on-one tutoring to adults over 16 years of age so that learners can meet their literacy goals and fulfil important roles as family members, workers, and community members.

SUMMARY	2020-21
FTEs	53.34
Total budget	\$8.2 million
Funding source(s)	General Fund

### Circulation / Technical Services

Circulation Services maintains the database of registered users; issues library cards; oversees the lending, maintenance and return of library materials including the technology device lending collection; bills and collects on accounts; oversees operations at Accounts Desks and self-checkout stations; upkeeps the library's collections; manages reserve/holds operations; maintains and troubleshoots library technologies and systems; and assists with outreach in the community through mobile circulation technology.

Technical Services oversees the acquisition, cataloging, and processing of all library materials (print, media, and periodicals) for all three locations; maintains the library's collection through repair, preservation, and deaccessioning of library materials that are dated or in poor condition. The division also provides oversight and processing responsibilities of the LINK+ interlibrary loan system.

## 2018-20 HIGHLIGHTS

- In 2018-19, for the first time in its history, the Library circulated over 1,000,000 items in a year! (1,129,127 to be exact.)
- Through the Student Success Initiative program, the Library issued 5,300 library cards to San Mateo K-12 students during the 2018-2019 school year in an effort to issue every school-aged child a library card.
- The Children's Library Enhancement remodel was completed in late 2019. The upgraded space includes a maker space, a new audio-visual system and more comfortable and practical seating and spaces for families.
- The Citizenship Corner was established in collaboration with the U.S. Citizenship and Immigration Services Agency to support community members preparing for citizenship tests. Congresswoman Jackie Speier was the keynote speaker at the official launch event.

# Library

- Community responses to the annual Customer Satisfaction Survey rated the Library's overall services at a combined 96.8% of "excellent" or "good" ratings.
- An online reservation system for small meeting rooms at the Main Library was launched to ensure more equitable access to all community members.
- A strategic plan for the Library was completed for the five-year period of 2018-2023.
- The official launch of the Library's new all-electric vehicle, "Mateo", took place on February 7, 2019. The community ribbon cutting ceremony included an appearance by Mayor Diane Papan and a lion dance performance.
- San Mateo Public Library Foundation awarded annual grants of \$300,000 to the Library in support of services and programs.
- Friends of the Library volunteers raised \$80,000 annually in support of the Library's collections.

## 2020-21 BUDGET

Key changes in the Library's 2020-21 budget include updated fiduciary reporting compliance related to Statement No. 84 of the Governmental Accounting Standards Board (GASB 84). Other changes include the addition of new project accounts to the Library Department's general ledger, supporting continued provision of quarterly financial reports to the Library's Board of Trustees. The Library's operating budget continues to be "right sized", involving an analysis of historical and future trends, and determination of costs to maintain and provide services at current service levels. An allocation from Measure S funds to support the cost of expanded hours that were restored during the 2016-18 Business Plan is again budgeted in the Library's 2020-21 budget.

## KEY DEPARTMENT INITIATIVES

- Complete space enhancement of the Hillsdale and Marina Library branches, as delineated in the Space Modification Project road map booklet, to improve customer experience.
- Improve marketing of the Library's services through effective utilization of marketing and public information tools, complemented by ongoing community outreach and use of the community outreach van.
- Continue and strengthen the Library's participation in the Student Success Initiative program that will register all City of San Mateo students in the San Mateo Union High School District and the San Mateo-Foster City Elementary School District for a library card.
- Improve customer experience associated with the circulation of library materials through enhanced self-checkout stations, the automated materials handling (AMH) return system and enhanced customer experience at the accounts desk.
- Assess the allocation of collection development resources, especially the e-resource and Technology Lending Device Service, to determine future directions for the Library in bridging the digital divide in the San Mateo community.
- Expand the breadth and variety of items being circulated to include more creative and technology-based items that facilitate practical, self-directed learning by patrons.
- Conduct in-depth evaluation of organizational structure to more effectively allocate staff and material resources towards better customer service.
- Invest in the effort to create opportunities for all staff to succeed in meeting the core competencies of their positions, and create opportunities for professional growth that will fulfill career aspirations.



# Library

## METRICS

Circulation of library materials (non-digital formats)

Circulation of digital formats

Percentage of self-checkout transactions

Number of library patrons receiving technology assistance/instruction

Number of participants in library's reading programs

Percentage of respondents to Customer Satisfaction Survey who rate library service as excellent or good

Total annual visits by library patrons

Number of patrons served through outreach

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Workload	889,411	974,582	900,000	900,000	900,000
Workload	98,860	154,545	150,000	150,000	150,000
Performance	85% <sup>1</sup>	86%	80%	80%	80%
Workload	13,151	11,549	10,000	9,000	8,000
Workload	8,269	7,880 <sup>2</sup>	8,145	8,000	8,000
Performance	96%	97%	93%	93%	93%
Workload	610,834	764,469 <sup>3</sup>	608,503 <sup>4</sup>	600,000	600,000
Workload	3,140	7,359	5,500	4,000	4,000

<sup>1</sup> 2017-18 result, 2018-19 estimate, and 2019-20 target are much higher than previous years due to change in methodology that more accurately measures the use of the self-serve checkout option inside library facilities.

<sup>2</sup> 2018-19 estimate and 2019-20 target are lower than previous years due to change in methodology regarding reading participation through Peninsula Library System (PLS) Summer Learning Challenge participant qualifications.

<sup>3</sup> 2018-19 target is higher than previous years potentially due to intermittent functionality of automated patron gate counters.

<sup>4</sup> 2019-20 results for all departmental performance metrics will be significantly impacted by COVID-19 mandatory public building closures, social distancing, and changes in patron behavior related to precautionary measures in the use of public spaces.

# Library

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 4,636,738	\$ 5,111,957	\$ 5,321,789	\$ 5,623,824	\$ 5,923,806
Operating	1,803,201	2,037,941	2,381,431	2,329,122	2,365,219
Capital Outlay	281,145	271,239	185,829	220,161	229,843
<b>Total Expenditures</b>	<b>\$ 6,721,085</b>	<b>\$ 7,421,137</b>	<b>\$ 7,889,049</b>	<b>\$ 8,173,107</b>	<b>\$ 8,518,868</b>
<b>Funding Sources</b>					
General Fund	\$ 6,721,085	\$ 7,421,137	\$ 7,889,049	\$ 8,173,107	\$ 8,518,868
<b>Total Funding Sources</b>	<b>\$ 6,721,085</b>	<b>\$ 7,421,137</b>	<b>\$ 7,889,049</b>	<b>\$ 8,173,107</b>	<b>\$ 8,518,868</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
City Librarian	1.00	1.00	1.00	1.00	1.00
Accounting Assistant I/II	1.00	1.00	-	-	-
Community Services Coordinator	0.50	0.50	0.50	0.50	0.50
Deputy City Librarian	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Librarian I/II	9.63	9.63	9.63	9.63	9.63
Library Assistant I/II	9.62	8.75	8.75	8.75	8.75
Library Technology Specialist	1.00	1.00	1.00	1.00	1.00
Literacy Program Coordinator	1.00	1.00	1.00	1.00	1.00
Literacy Specialist	-	0.63	0.63	0.63	0.63
Senior Accounting Assistant	-	-	1.00	1.00	1.00
Senior Library Assistant	3.00	3.00	3.00	3.00	3.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Supervising Librarian	2.00	3.00	3.00	3.00	3.00
Supervising Library Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>32.75</b>	<b>33.50</b>	<b>33.50</b>	<b>33.50</b>	<b>33.50</b>
<b>Total Per Diem</b>	<b>19.73</b>	<b>19.86</b>	<b>19.86</b>	<b>19.84</b>	<b>19.84</b>
<b>Total Positions</b>	<b>52.48</b>	<b>53.36</b>	<b>53.36</b>	<b>53.34</b>	<b>53.34</b>





# PARKS AND RECREATION

# Parks and Recreation

## MISSION STATEMENT

The Parks and Recreation Department's mission is to enhance the quality of life and strengthen the bonds of community by providing an appropriate mix of safe, well-maintained and well-designed parks, open spaces, and community center facilities that are accessible for all residents; provide enriching leisure opportunities for all age groups; and to preserve and protect the City's natural resources, including its urban forest, public open spaces, and landscaped medians and islands.

## SERVICES AND STRUCTURE

Operationally, the Parks and Recreation Department provides the following services:

### Landscape Resources

Provides for the maintenance and conservation of all parks, open spaces, and public medians and right of ways and ensures the long-term protection of the City's urban forest through scheduled maintenance activities and enforcement of City ordinances.

### Golf and Visitor Services

Operates Poplar Creek Golf Course and driving range through concessionaire agreements, pro shop services, and food and beverage services. Visitor services provides park ranger presence in parks to promote and support positive user experiences.

### Park Planning and Development

Provides for park planning, capital improvement program management, project design, and construction management services through the use of both in-house and professional consultant resources.

### Administrative Services

Coordinates the department's administrative and business services that support operational units, thereby maximizing our efficiency and effectiveness in areas such as internal work-flow, customer service, marketing, and budget management.

SUMMARY	2020-21
FTEs	119.15
Total budget	\$20.4 million
	General Fund
Funding source(s)	Special Revenue Fund
	Enterprise Fund

### Recreation and Community Services

Provides a comprehensive program of recreational, instructional, and community-building activities for all age groups utilizing community centers, aquatic facilities, numerous parks and school sites, as well as various private venues.

## 2018-20 HIGHLIGHTS

- Completed the King Synthetic Turf Field and Park Improvement Project.
- Completed renovations at Hayward Park Square.
- Completed Japanese Garden Koi Pond Renovations.
- Completed renovation of Laurie Meadows Dog Park.
- Celebrated the 50th Anniversary of the Martin Luther King Jr. Recreation Center that included upgrades to the Teen Room and King Pool Deck furnishings.
- Approved new food and beverage concessionaire agreement for Poplar Creek Golf Course and completed interior restaurant and banquet room renovations.
- Completed golf course equipment wash pad project.
- Completed Indian Springs Park Tree Assessment and recommended remediation work.
- Updated Commemorative Tree Policy and Guidelines.
- In response to COVID-19 pandemic emergency, initiated Virtual Rec Center portal and initiated facility closures and park amenity modifications consistent with County Health orders.

## 2020-21 BUDGET

- Increased funding for the Get Around program in response to increasing demand and popularity of the program.
- Consolidated per diem resources to create a merit Community Services Coordinator focused on outreach via the Mobile Recreation Program.

# Parks and Recreation

## KEY DEPARTMENT INITIATIVES

- Continue to modify recreation programming, park maintenance practices and facility operations in response to the COVID-19 health crisis.
- As conditions allow, complete final design alternative and initiate construction documents for Central Park Phase I Playground improvements.
- Initiate construction for Borel Park improvements.
- As conditions allow, advance progress on final recommendations for the Recreation Facilities Strategic Plan.
- Complete updates to the Heritage Tree Ordinance and policies.
- Complete Age Friendly Initiative and submit application to World Health Organization.
- Install new Point of Sale (POS) System at Poplar Creek Golf Course.
- Complete Commemorative Brick and Landscape Improvements at Poplar Creek Golf Course.



# Parks and Recreation

## METRICS

### Landscape Resources - Parks

We provide environmental stewardship of the City's park land, civic facilities, medians, islands and right-of ways.

Acres of developed park land, civic facilities, medians and islands maintained<sup>1</sup>

Cost per acre to maintain developed park land, civic facilities, medians, and islands

Percent of maintenance standards met at park land, civic facilities, medians, and islands

Percent of park visitors who agree that the park and park landscaping was well maintained

Percent of park visitors who reported feeling a high level of safety in our parks

Acres of developed community parks and neighborhood parks with sports fields

Water usage per acre at developed community parks and neighborhood parks<sup>2</sup>

Percentage of maximum labor captured in Cartograph

### Landscape Resources - Trees

We provide environmental stewardship to the City's street and park trees.

Total number of street and park trees maintained

Number of street and park trees pruned annually

Percent of street and park trees pruned annually

Number of new trees planted

Percent of street and park trees removed that are replaced by newly planted trees

Number of tree service requests

Percent of tree service requests responded to within 10 working days

## Golf

We efficiently operate an 18 hole golf course.

Total number of golf rounds

Golf tee time utilization rate

Percent of total golf course operating expenses covered by revenues

## We provide a community resource.

Number of golf course tournaments and clubhouse events facilitated per year

## Recreation

We provide opportunities for Active and Healthy Lifestyles, Creative Outlets, Creating Community, Youth Development, and Lifelong Learning.

Number of program registrants

Number of special events attendees

We balance providing affordable recreation and access for all with appropriate cost recovery through user fees.

Percent of programs covering costs within the cost recovery target range<sup>3</sup>

Number of unduplicated youth that received fee assistance to attend Recreation programs

We encourage the involvement of youth and create a safe environment for them in our community.

Number of Recreation program registrants who are youth

Percent of Recreation program registrants who are youth

Number of youth registrants made water safe through City swim lessons

<sup>1</sup> Target does not include acreage for medians and islands. Staff is working to convert current information on miles to a relevant acreage number.

<sup>2</sup> Water usage is only tracked in those neighborhood parks with significant sports turf.

<sup>3</sup> Cost recovery target range refers to the area between the minimum threshold for cost recovery and the target threshold for cost recovery for all programs within the cost recovery program. Percentages in 2019-20 and 2020-21 are lower due to impacts from the COVID-19 pandemic.

# Parks and Recreation

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Workload	210.2	210.2	210.2	211.3	211.3
Performance	\$ 24,481	\$ 26,630	\$ 28,395	\$ 29,822	\$ 31,500
Performance	89%	88%	85%	85%	85%
Performance	97%	95%	95%	95%	95%
Performance	91%	96%	95%	95%	97%
Workload	112.9	112.9	112.9	112.9	112.9
Performance	373	388	438	438	438
Performance	New	68%	50%	70%	72%
Workload	23,200	23,600	23,600	23,600	23,600
Performance	2,503	1,750	2,400	2,400	2,400
Performance	11%	7%	10%	10%	10%
Workload	180	114	150	130	130
Performance	156%	98%	110%	100%	100%
Workload	322	410	300	300	300
Performance	98%	99%	90%	90%	90%
Workload	62,923	61,805	57,000	63,000	69,000
Performance	48%	46%	32%	50%	51%
Performance	82%	97%	75%	98%	98%
Workload	570	570	475	600	600
Workload	23,734	22,521	20,000	20,000	24,000
Workload	29,264	32,667	20,000	18,000	27,000
Performance	New	New	35%	45%	55%
Other	774	976	995	995	995
Performance	14,264	13,624	15,000	12,500	15,000
Performance	58%	72%	63%	63%	63%
Performance	2,124	1,927	2,145	1,050	2,155

# Parks and Recreation

## METRICS

### Recreation (cont.)

We offer our facilities as a community resource.

Number of public rentals occurring at recreation centers

We have happy, satisfied customers.

Percent of course registration occurring online

Percent of Recreation program customers satisfied with overall experience

# Parks and Recreation

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Workload	1,369	1,329	1,360	1,100	1,360
Performance	48%	53%	38%	50%	66%
Performance	92%	92%	90%	90%	90%

# Parks and Recreation

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 9,890,200	\$ 10,211,071	\$ 11,349,162	\$ 11,929,198	\$ 12,351,102
Operating	7,006,423	7,258,071	7,901,495	8,195,842	8,286,651
Capital Outlay	257,535	306,014	261,793	291,176	273,145
<b>Total Expenditures</b>	<b>\$ 17,154,159</b>	<b>\$ 17,775,157</b>	<b>\$ 19,512,450</b>	<b>\$ 20,416,216</b>	<b>\$ 20,910,898</b>
<b>Expenditures by Program</b>					
Administrative Services	\$ 596,597	\$ 611,547	\$ 711,257	\$ 527,811	\$ 562,474
<b>Landscape Resources</b>					
Arbor Management	983,830	983,615	1,036,634	788,147	802,074
Park Maintenance	5,152,942	5,379,722	5,831,899	6,301,458	6,508,653
Visitor Management	360,180	343,842	365,534	381,316	387,985
<b>Golf and Recreation</b>					
Active and Healthy Lifestyles	1,555,914	1,494,520	1,634,974	1,751,642	1,776,245
Creating Community	2,464,338	2,661,287	2,784,649	2,786,211	2,852,280
Creative Outlets	491,688	511,311	517,298	588,009	593,785
Enrichment and Lifelong Learning	270,945	282,072	306,113	645,635	657,181
Golf Services	2,138,993	2,216,532	2,266,318	2,492,009	2,507,165
Support Services	828,854	790,736	1,197,943	1,259,750	1,294,317
Youth Development	2,309,877	2,499,971	2,859,831	2,894,228	2,968,739
<b>Total Expenditures</b>	<b>\$ 17,154,159</b>	<b>\$ 17,775,157</b>	<b>\$ 19,512,450</b>	<b>\$ 20,416,216</b>	<b>\$ 20,910,898</b>
<b>Funding Sources</b>					
General Fund	\$ 15,015,166	\$ 17,770,337	\$ 19,496,199	\$ 20,398,515	\$ 20,892,625
Special Revenue Fund	2,467	4,820	16,251	17,701	18,273
Enterprise Fund	2,136,525	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 17,154,159</b>	<b>\$ 17,775,157</b>	<b>\$ 19,512,450</b>	<b>\$ 20,416,216</b>	<b>\$ 20,910,898</b>

# Parks and Recreation

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00	1.00	1.00
Community Services Coordinator	3.00	3.00	3.00	4.00	4.00
Community Services Manager	1.00	1.00	1.00	1.00	1.00
Community Services Section Manager	2.00	2.00	2.00	2.00	2.00
Community Services Supervisor	8.00	9.00	9.00	9.00	9.00
Custodian	1.00	1.00	1.00	1.00	1.00
Deputy Parks and Recreation Director	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Golf Course Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Golf Equipment Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Golf Services Manager	1.00	1.00	1.00	1.00	1.00
Irrigation Specialist	2.00	2.00	2.00	2.00	2.00
Landscape Laborer	3.00	3.00	3.00	3.00	3.00
Landscape Maintenance Worker I/II	15.00	15.00	15.00	15.00	15.00
Lead Teacher	4.75	4.00	4.00	4.00	4.00
Managing Arborist	1.00	1.00	1.00	1.00	1.00
Park and Landscape Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Park and Landscape Manager	1.00	1.00	1.00	1.00	1.00
Park Planning Administrator	1.00	1.00	-	-	-
Program Assistant I/II	1.00	1.00	1.00	1.00	1.00
Project Manager I/II	1.00	1.00	1.00	1.00	1.00
Senior Accounting Assistant	1.00	1.00	1.00	1.00	1.00
Senior Park Landscape Maintenance Worker	3.00	3.00	3.00	3.00	3.00
Senior Park Ranger	1.00	1.00	1.00	1.00	1.00
Senior Program Assistant	3.00	3.00	3.00	3.00	3.00
Tree Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total Merit</b>	<b>62.75</b>	<b>63.00</b>	<b>63.00</b>	<b>64.00</b>	<b>64.00</b>
<b>Total Per Diem</b>	<b>52.23</b>	<b>57.28</b>	<b>57.28</b>	<b>55.15</b>	<b>55.15</b>
<b>Total Positions</b>	<b>114.98</b>	<b>120.28</b>	<b>120.28</b>	<b>119.15</b>	<b>119.15</b>

# Parks and Recreation

## Environmental Stewardship

### ARBOR MANAGEMENT

#### Program Manager:

Matthew Fried, (650) 522-7422

*"The materials of city planning are: sky, space, trees, steel and cement; in that order and that hierarchy." ~LeCorbusier*

#### Overview

A well maintained urban forest contributes significant social, neighborhood, environmental and economic benefits to the community. Trees play an important role in creating safer, more livable neighborhoods; establishing community image; improving air and water quality and increasing property values.

#### Ongoing Responsibilities

- Manage the pruning, removal, and spraying of approximately 18,000 street trees and 5,000 trees growing within the City parks, around public landscaped facilities, within the downtown corridor, and in City medians and islands to maintain the safety and health of the trees using contracted services.
- Coordinate the planting of new street and park trees. Approximately 150 trees annually.
- Process applications for Heritage and Street Tree permits, complete tree inspections for sidewalk, curb and street repairs and respond to tree-related service requests from the public.
- Maintain and update the computerized street and park tree inventory.



### PARKS AND LANDSCAPE MAINTENANCE

#### Interim Program Manager:

Kevin Kobayashi, (650) 522-7512

*"Everybody needs beauty as well as bread, places to play in and pray in, where nature may heal and give strength to body and soul." ~John Muir*

#### Overview

The value of a park system extends beyond the boundaries of the parks themselves. Parks provide natural beauty and respite from traffic and congestion; provide spaces for people to engage in physical activity; improve the natural environment and create learning opportunities within a variety of outdoor classroom spaces.

#### Ongoing Responsibilities

- Provide maintenance and management for 30 developed parks, totaling approximately 210.2 acres; 4 open spaces; a variety of wetland and bay front water features at Shoreline Parks; 6 civic facilities and 6 community centers.
- Fertilize, mow, and aerate over 80 acres of turf grass and maintain 15 baseball/softball and 7 soccer fields for maximum usage and optimum play.
- Provide 42 clean and accessible restroom facilities at 19 parks and facilitate trash pickup five days a week.
- Maintain existing irrigation systems in developed parks and public facilities.
- Administer contracts for landscape maintenance in medians, islands, and right-of-way areas and manage the day to day services these contractors provide to the department.
- Utilize Cartegraph, a maintenance management software system, to effectively manage park work flow.
- Work closely with Public Works' facilities and building maintenance division to ensure facilities and play structures are safe and are enjoyable for users.

# Parks and Recreation Golf Services

## GOLF SERVICES

### Program Manager:

Kevin Kobayashi, (650) 522-7512

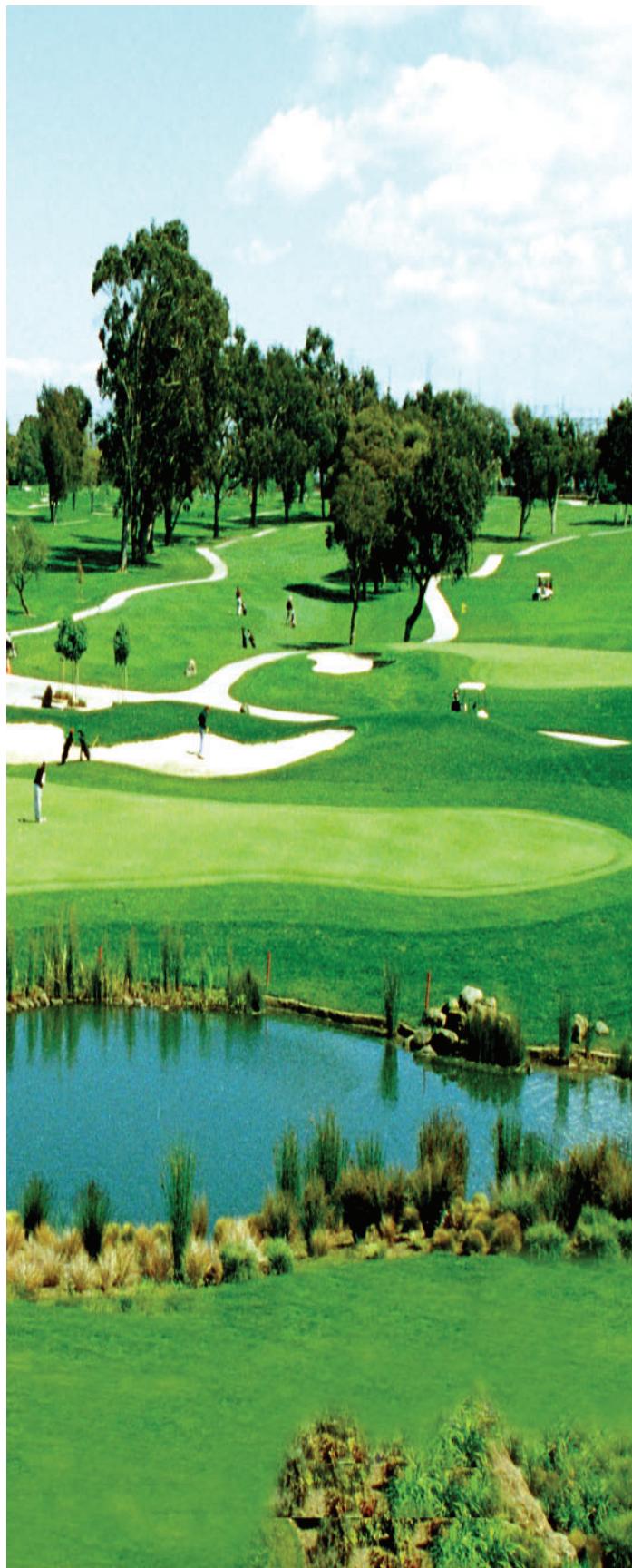
*"Go out and have fun. Golf is a game for everyone, not just for the talented few." ~Harvey Penick*

### Overview

Poplar Creek Golf Course provides an affordable, local venue for golfers to experience the wide array of benefits that come from playing the game. A round of golf provides the opportunity for physical exercise, mental challenge, socialization and ethical behavior and encourages care and respect for others and for the course.

### Ongoing Responsibilities

- Manage an 18-hole golf facility, including the pro shop, restaurant and banquet facility and all associated buildings and ensure they are operated and maintained in a manner consistent with golf industry and community standards and within the fiscal obligations of the operating budget.
- Ensure that routine course maintenance activities are scheduled and performed as needed to maintain quality play conditions and meet the course maintenance standards.
- Manage golf professional and food/beverage concessionaire to ensure adherence to contract provisions of high quality public service and to coordinate that effort with course maintenance.
- Maintain communication links with golfers as well as on-going contacts with three affiliated golf clubs and representatives from high school golf programs.
- Provide administrative support to the golf course, including coordination of marketing and communications, support of the Golfnow Reservation and POS system.
- Improve the overall customer experience by managing all aspects of the facility to ensure they run as efficiently as possible.



# Parks and Recreation

## Active and Healthy Lifestyles

### RECREATION

#### Program Manager:

Bob Palacio, (650) 522-7403

*"It is health that is the real wealth, and not pieces of gold and silver." – Mahatma Gandhi*

#### Overview

Active living, physical development and a healthy body and mind are among the most critical elements of a fulfilled life. We provide the tools necessary to begin, sustain and expand active and healthy lifestyles and to incorporate health and wellness practices into everyday life. Activities such as team sports, sports skill development, group fitness, martial arts, swimming, and restorative activities such as yoga and meditation provide the opportunities to meet a variety of interests and skills.

#### Ongoing Responsibilities

- Provide a variety of athletic and fitness oriented instruction, such as Tennis, Youth and Adult Fitness, Martial Arts, and Sports Camps.
- Coordinate a Regional Adult Softball League in the cities of San Mateo and Belmont.
- Provide balanced use of City athletic facilities by coordinating reservations and scheduling for 14 City facilities with 24 fields (including joint use of Bayside School Field) for use by organized youth and adult groups as well as general public usage.
- In cooperation with the San Mateo Union High School District, coordinate use of the San Mateo High School Gymnasium by community groups during non-school hours.
- Promote water safety and swimming skills through Learn-to-Swim private, semi-private lessons, and group lessons.
- Provide recreation swimming for all ages at Joinville Pool and King Pool facilities.



# Parks and Recreation

## Creating Community-Spaces, Celebration, and Support

### RECREATION

#### Program Manager:

Bob Palacio, (650) 522-7403

*"One of the most important things you can do on this earth is to let people know they are not alone." — Shannon L. Alder*

#### Overview

Opportunities to come together as a community, to celebrate our heritage, cultures and milestones, and to have social supports available are keys to creating a sense of community. We provide and schedule clean, safe and attractive facilities for community meetings, support family and social celebrations, and leisure activity involvement; provide family and parent-child activities and events; and provide senior social services that support independent living.

#### Ongoing Responsibilities

- Maintain and operate 6 community centers, 2 pools, and 1 art studio.
- Schedule and facilitate the use of 5 community centers for sponsored recreational activities and community meetings and celebrations.
- Offer a variety of special community events such as Eggstravaganza, Winter Wonderland, Movie Nights, and the Central Park Music Series.
- Coordinate the Mobile recreation program for recreationally underserved neighborhoods and populations.
- Provide for social, medical, and independent living needs for the aging population and their families through programs at the Senior Center.
- Provide senior lunch services 5 days/week to meet both social and nutritional needs at the Senior Center and King Center.
- Facilitate the availability of transportation for seniors within the community who need rides to medical appointments, classes, or social outings through the department Senior Get Around Program.



# Parks and Recreation

## Creative Outlets, Enrichment and Lifelong Learning



### RECREATION

#### Program Manager:

**Bob Palacio, (650) 522-7403**

*"Tell me and I forget. Teach me and I remember. Involve me and I learn." –Benjamin Franklin*

#### Overview

Community members benefit from a wide array of Enriching and Lifelong Learning opportunities that provide mental stimulation, self-improvement, exploration, adventure, educational opportunities, and skills. Opportunities to express oneself through the creative arts can result in great self-discovery and the enrichment of the mind, body, and spirit. Skill development and performance opportunities in music, drama, fine arts, crafts, and dance provide the outlets to nurture this creative discovery.

#### Ongoing Responsibilities

- Provide a variety of youth special interest activities.
- Provide a variety of enrichment courses for aging adults and conduct or facilitate on-going programs targeted to aging adults in a wide variety of interest areas.
- Support health and consumer awareness for aging adults and their families through seminars.
- Coordinate with San Mateo Adult School to expand opportunities for community members to participate in their activities by scheduling into city facilities and publicizing Adult School activities.
- Provide instruction in Music and Drama, Arts and Crafts, and Dance to youth and adults.
- Provide Youth Theatre Production Camps.
- Provide arts performance opportunities including private music recitals, summer theatre productions, Arts & Ceramics shows, the Holiday Festival of Dance, and Spring Dance Recital.

# Parks and Recreation Child and Youth Development

## RECREATION

### Program Manager:

Bob Palacio, (650) 522-7403

*"Children are not things to be molded, but are people to be unfolded." — Jess Lair, author*

### Overview

Healthy children, in mind and body, are indicative of a community committed to an environment in which youth can flourish. We aspire to provide youth a variety of experiences that nurture individuality, spark imagination, and build the skills needed to ensure success in the next stage of development. Our approach spans preschool to high school, with programs focused on early childhood education, child care, diverse adventure, skill building and summer camp opportunities, leadership, personal development, and community involvement.



### Ongoing Responsibilities

- Provide an early childhood education program, Pre-school Building Blocks, supporting child development and school readiness with a series of articulated activities for ages 1-5.
- Provide safe and enriched after-school child care programs at Beresford and Martin Luther King Jr Recreation Centers.
- Provide school-year holiday vacation camps in alignment with the San Mateo Foster City School District schedule.
- Coordinate Summer camps at multiple site locations; provide enhancements through specialty camp instructors in Music/Drama, Adventures and Sports; Xtreme Summer Days camps for middle school youth and Leaders In Training, a summer service learning/volunteer program for 10th-12th graders.
- Provide Neighborhood Summer Fun as well as Camp OAK at the King Center.
- Provide a variety of teen focused programming such as the Green Teens and facilitated service learning projects.
- Support to the Youth Activities Council and its activities.
- Provide free daily teen and young adult drop-in gym and game room use at King Center and Friday Night Teen Programs.
- Collaborate with the Police Department on the management and programming of the Police Activities League, and assign full time Supervisor to share PAL programming responsibilities with the assigned Police Officer.



# POLICE



## MISSION STATEMENT

Safety on our streets, security in our schools and in your homes, success of our businesses, and service to the members of our community is our mission. The men and women of the San Mateo Police Department are progressive and professional; dedicated peace keepers, defenders of our community's quality of life, and problem solvers protecting our community through professionalism, integrity, and excellence. We provide a safe and secure quality of life through resolution of issues and problems by aligning community partnerships and resources through ongoing collaborations. We have a committed, diverse, and outstanding group of men and women in this department dedicated to providing outstanding public service.

Fairness, equality, and justice are our guiding principles as we execute our duties and obligations while adhering to the highest ethical standards. The department is dedicated to protecting with honor and serving with pride. We provide creative, proactive, and long-term solutions to issues that arise, strengthening and securing our neighborhoods. We strive to be the model police agency that others will emulate and a leader in the county and our profession, adopting creative and innovative strategies to prevent crime and support those most in need. We provide our services through a trauma-informed restorative justice approach, understanding that many who offend require more than jail to rehabilitate and restore their lives.

The Police Department is committed to improving the quality of life in our city, by recognizing community needs, forming partnerships, and working with allied agencies to ensure long-term resolution to crime and disorder issues. We will continue to do this through cutting-edge technology, creative solutions to problems, by respecting individual rights, conducting fair and non-biased policing, and good, old-fashioned police work.

## SERVICES AND STRUCTURE

The San Mateo Police Department is a 24/7 comprehensive community policing department divided into three service units: Field Operations Services, Investigation Services, and Support Services.

SUMMARY	2020-21
FTEs	170.50
Total budget	\$50.3 million
Funding source(s)	General Fund Special Revenue Fund

### Field Operations Services Bureau (FOSB)

FOSB provides around-the-clock uniformed police protection and responds to all requests for police assistance. Based on a geographic service delivery model, staff are assigned to their patrol beats on a long-term basis so that patrol officers and Area Lieutenants form partnerships with their assigned communities to resolve problems and proactively prevent crime, disorder, and delinquency.

Field Operations Services includes the following specialized units:

- The Traffic Unit provides enforcement of traffic laws, expert collision investigations, and parking enforcement while meeting our community's traffic safety needs. The Traffic Unit collaborates with the Public Works Department and other allied agencies to provide a comprehensive approach addressing the critical factors that contribute to safe streets (engineering, education, and enforcement) and formulates Neighborhood Traffic Safety Action Plans to address neighborhood traffic and parking issues. The San Mateo Police Department Traffic Unit has fully committed providing timely and responsive police services to mitigate the impacts of traffic and parking on our community, and to improve safety on our roadways for pedestrians, bicycles, and vehicles.
- The Crime Reduction Unit (CRU) is dedicated to the eradication of violent crime, gang activity, drug activity, and serial crime patterns. CRU provides proactive targeted enforcement aimed at abating community crime, problem locations, career criminal offenders, and organized criminal activity, including human trafficking and the associated activities that often lead to the victimization of our youth.
- The Downtown Unit serves our downtown and surrounding areas on foot and bike patrol and is dedicated to ensuring a safe and vibrant environment for our downtown business district. These officers also

# Police

serve as a business liaison and support mechanism, seeking long-term solutions for the chronic homeless, inebriates, and the mentally ill. They also work closely with the entertainment and alcohol businesses in the downtown and other business districts, regulating and permitting establishments, while fostering economic development through a safe environment in San Mateo's busy downtown.

- FOSB provides special technical on-call units that include the Special Weapons and Tactics Team (SWAT), and the Tactical Negotiations Team (TNT). These special units are staffed on an as-needed basis and are used in high-risk search and arrest warrant service, as well as being part of a regional team responding to critical incidents involving armed and dangerous subjects.
- FOSB oversees the K-9 program, Field Training Program, and provides operational support for the Department, including the Critical Incident Response Team and the Peer Support Unit.

## Investigation Services Bureau

Investigation Services Bureau conducts major investigations into crimes against persons, property, businesses, and institutions. Detectives track and monitor sexual registrants, drug registrants, and early release prisoners placed on Post Released Community Supervision (PRCS). Investigation

Services is responsible for covert operations directed toward the apprehension of the most serious and career criminals. Detectives prepare cases for prosecution and develop expertise in specific specialty investigations, including crimes against the elderly, domestic violence, and high-tech crimes. Our Investigations Services Bureau focuses on special and vulnerable victims of crime, working with service providers to reduce the harm to victims.

Additional services provided under the umbrella of the Investigations Bureau include our Youth Services Unit (YSU), which is responsible for oversight of youth programs encompassing a balanced approach of professionalism, integrity, and excellence. The unit consists of the popular and highly effective San Mateo Police Activities League (SM PAL), the School Resource Officer (SRO) program consisting of SROs providing security, training and prosocial curriculum to each of the public middle and high schools in our city. The YSU encompasses crime and prevention efforts aimed at our youth who are suspects or victims of crime or gang or bullying efforts. The YSU enacted a trail blazing Diversion Program with a goal of reducing the number of youth introduced into the juvenile justice system. Our Diversion Program is a leader for the County, and has received funding from the County to regionalize the program and hire counseling for troubled youth and their families, thereby increasing the resiliency and support for these youth to get back on track, stay in school, and out of jail.



## Support Services

Support Services Bureau encompasses two major areas: support and development along with neighborhood outreach. Bureau operations and personnel provide dispatch services; records services; property; the accounting office; personnel hiring and training; facility and equipment maintenance; research, development, and planning; business services; media services; and Internal Affairs and Professional Standards.

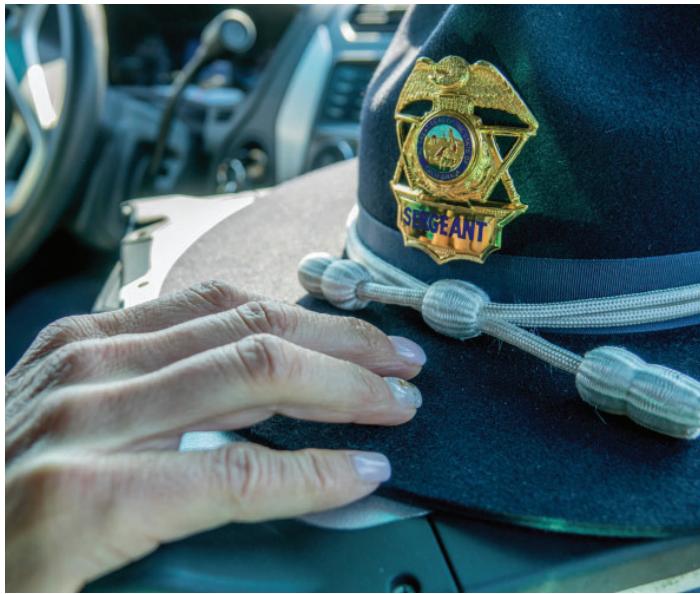
Staff in the Support Services Bureau maintain a 24-hour emergency dispatch center; conduct recruitments to ensure that our highly qualified candidates reflect the diverse nature of the community we serve; maintain accurate records for crime analysis; provide record keeping and information retrieval; provide business and fiscal management for the department; and coordinate and facilitate all departmental training. Our Media Services Unit continues to find innovative ways to keep our community informed while engaging them in long-term problem solving strategies and information sharing in their neighborhoods. Our Neighborhood Watch Program administers over 300 Neighborhood Watch Blocks dedicated to partnering with their neighborhood Police Officers to advance safety, security, and community within our neighborhoods. Subscribers to our Community Alert System and social media outlets currently exceeds 130,000 and continues to increase as we further efforts to enhance community awareness.

## 2018-20 HIGHLIGHTS

- Continued to provide an enhanced Traffic Program which includes additional staff resources allowing for greater focused enforcement and community outreach, and provision of an elevated level of service.
- Continued to integrate 21st Century Policing practices into our operations, including measures to enhance officer safety, build trust, and increase transparency – in part through the ongoing implementation and refinement of the Body Worn Camera program.
- Advanced Safe and Secure Neighborhood Initiative to include elevated efforts in community outreach, security, preparedness, traffic, and metrics, all aimed at providing enhanced safety and security to our residents.



- Implemented a new contracted service delivery model for parking enforcement services to provide enhanced efficiency and effectiveness.
- Upgraded 9-1-1 telephone communications equipment to include provision of vital backup infrastructure and capacity to integrate operability features that support anticipated Next Generation 9-1-1 standards.
- Renewed contract for services with the San Mateo Union High School District and the San Mateo Foster City School District for School Resource Officers (SROs). The SROs provide gang and bullying prevention training in the schools while ensuring a safe and secure campus environment by training the school community while building trust with the Police and assisting schools with restorative justice.
- Enhanced our progressive strategy to keep the community informed while engaging them in long-term problem solving strategies, including the use of innovative social media outlets.



- Engaged with over 3,000 youths at events, schools and outreach activities through our PAL program.
- Made efforts to reduce work related injuries, including developing a Police Wellness Program with more proactive and regular ergonomic evaluations and modifications.
- Continued to advance and leverage new technology as part of a multi-pronged approach to reduce property crime.

## 2020-21 BUDGET

Over the course of the 2020-21 budget the Police Department will continue to focus on providing timely and responsive enforcement strategies to mitigate the impacts of traffic and parking on our community and improve safety. A new contracted service delivery model for parking enforcement has been implemented to provide services with increased efficiency and effectiveness and in the coming year we will be monitoring the impact and ensuring all operational expectations are met.

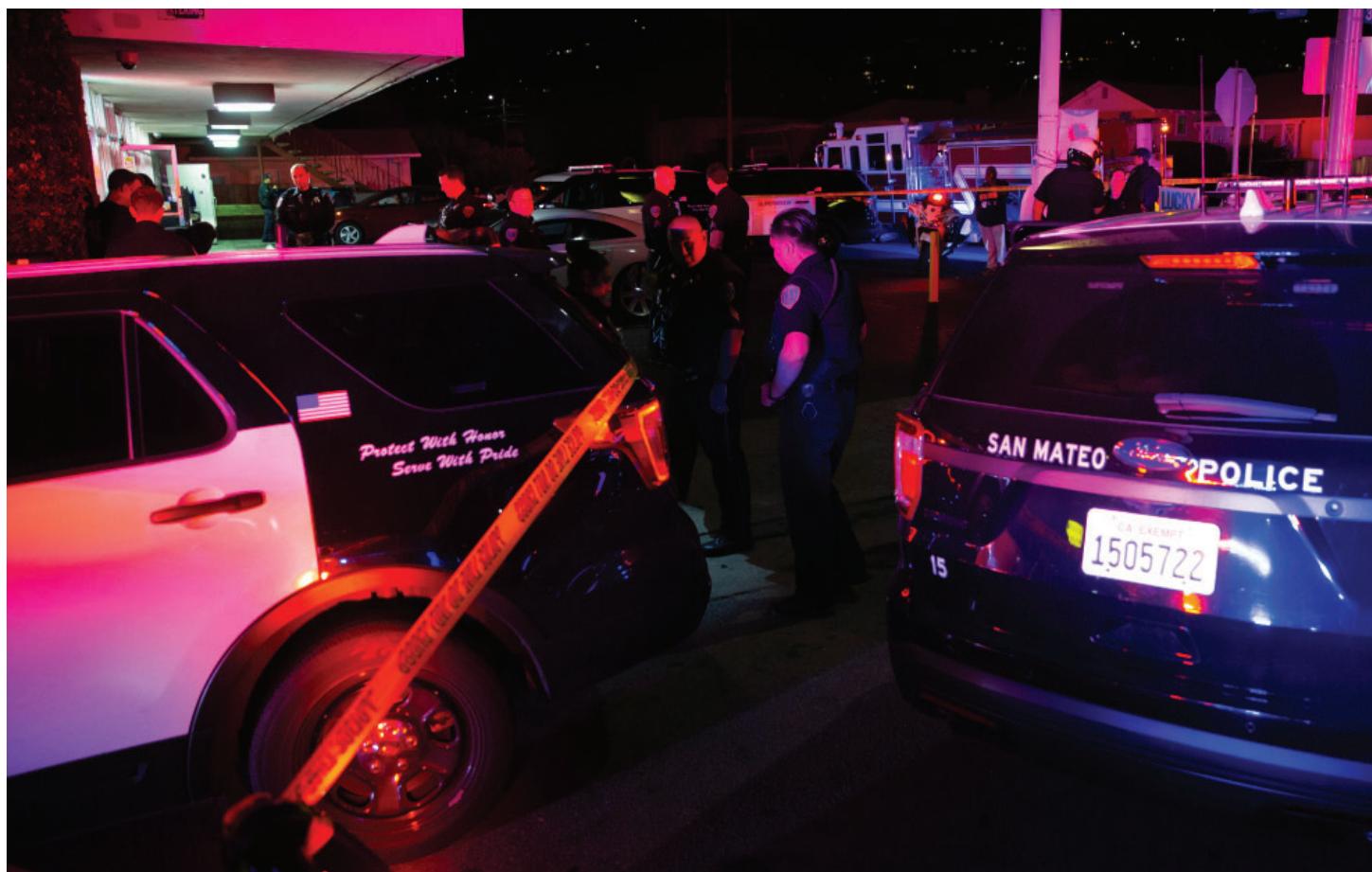
In addition, the Police Department will be working to further advance the "Safe and Secure Neighborhood Initiative," an item recommended by the City Council as part of the adoption of their Strategic Plan. The initiative is a multi-faceted effort to enhance safety in our community, and was developed in light of several current factors including a heightened awareness and concern from the community concerning property crimes; elevated awareness

and support of community safety initiatives to include incorporation of best practices and technologies from similar cities; as well as recent man-made and natural disasters and critical incidents which underscored the increasing need for timely messaging and robust two way communication. The Police Safe and Secure Neighborhoods Initiative represents a multi-pronged approach to address these factors. Work to deliver this initiative is already underway and will continue over the next several years and will include regular reporting to the City Council.

## KEY DEPARTMENT INITIATIVES

- Implement Safe and Secure Neighborhood Initiative to include elevated efforts in community outreach, security, preparedness, traffic and metrics, all aimed at providing enhanced safety and security to our residents.
- Continue to provide timely and responsive police services to mitigate the impacts of traffic and parking in our community, and improve safety on our roadways for pedestrians, bicycles and vehicles.
- Upgrade 9-1-1 telephone communications equipment to include provision of vital backup infrastructure and capacity to integrate operability features that support anticipated Next Generation 9-1-1 standards.
- Continue to develop the newly reorganized PAL and Youth Services Unit to achieve juvenile crime reduction through enhanced integration and long-term sustainability, including partnering with County Probation to develop an effective, replicable model for the juvenile diversion program
- Continued implementation of Smart Policing program utilizing gang and crime abatement strategies, such as hot spot policing and targeted focused enforcements based on crime and complaint data.
- Continued development of a victim-centered approach by providing focused resources and coordination to our most vulnerable populations.
- Renew and enhance contract for services with the San Mateo Union High School District and the San Mateo Foster City School District for School Resource Officers commencing July 2019.
- Abate neighborhood safety issues including crime, traffic, graffiti, and parking using creative strategies as part of the department's Neighborhood Safety Partnership (NSP) model.

- Continued monitoring of the realignment and Propositions 47 and 57 impacts to San Mateo as part of the State's AB109 early release of prisoners to minimize the impact as violators reenter our community.
- Develop a proactive approach to realignment probation releases that results in a collaborative working relationship with probation and the law enforcement community to ensure ongoing accountability, early detection of recidivism, and apprehension of violators.
- Continue to ensure sustainability of the Neighborhood Watch program through our Neighborhood Watch 2.0 efforts and using NextDoor.com to further elevate community participation and engagement.
- Continue to anticipate the recruitment needs of the department that results in minimal time between vacancies and the hiring of employees. Strive to hire outstanding personnel who reflect the diversity of the customer base that we serve.
- Collaborate with the Public Works Department Parking Manager to conduct an evaluation and make recommendations intended to maximize the effective utilization of Parking Enforcement personnel and look for ways to improve efficiency.



# Police

## METRICS

### Field Operating Services

We seek to provide the highest degree of traffic safety in our City.

Number of pedestrian or bicycle collisions with motor vehicles

Number of drunk driving arrests

We take a collaborative approach to address the critical factors that contribute to safe streets: engineering, education, and enforcement. We strive to increase safety through implementation of comprehensive Traffic Action Plans, conducted in targeted areas based on violations, complaints, and collision data.

Number of Traffic Action Plans

We monitor the success of our Field Training Program as a measure of the effectiveness of hiring practices, with the intent of ensuring we continue to train both our Field Training Officers and their recruits to the highest standards.

Percentage of recruits passing Field Training Program

Our staff is devoted to protecting with honor and serving with pride by providing ethical and compassionate service to our public.

Percent of survey respondents indicating police service received was good or excellent

### Investigations Services

We strive to implement strategies to protect residents and reduce victimization.

Conduct compliance checks on all registered sex offenders

We work to maintain a safe, secure City through smart policing tactics and data driven strategic policing through prevention, intervention, and enforcement.

Total reported incidents of Violent Crime (murder, rape, robbery, aggravated assault)

Total reported incidents of Property Crime (burglary, motor vehicle theft, auto burglary, larceny, arson)

Total officer-initiated incidents

Total SMPD calls for service

We offer youth services aimed at providing intervention and diverting juveniles from the Criminal Justice System.

Number of juveniles diverted from the court system to the Youth Services Division

Number of youth participating in Police Activities League prevention/intervention programs

### Support Services

We strive to quickly respond to all emergencies.

Average response time from dispatch of a Priority 1 call to arrival of responding officer

Average answering time from moment call enters system to time it takes to answer

Number of Priority 1 calls

Percent of Priority 1 calls dispatched within 90 seconds of receipt

We seek to enhance community awareness by increasing our following on social media and through our Neighborhood Watch 2.0 efforts which further elevate participation and encourage new users to subscribe.

Number of subscribers to the Police Department's Community Alert System and social media

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Workload	73	106	86	N/A	N/A
Workload	187	121	168	N/A	N/A
Workload	48	48	48	N/A	N/A
Performance	92%	50%	78%	80%	80%
Performance	93%	98%	93%	95%	95%
Performance	100%	100%	100%	100%	100%
Workload	667	702	588	N/A	N/A
Workload	2,200	2,163	2,292	N/A	N/A
Workload	28,658	25,807	29,158	N/A	N/A
Workload	65,125	67,606	66,550	N/A	N/A
Workload	23	25	24	25	26
Workload	4,484	3,490	2,656	2,789	2,928
Performance	5 min; 41 sec	5 min; 51 sec	5 min; 20 sec	<7 minutes	<7 minutes
Performance	99% answered w/in 15 seconds	99% answered w/in 15 seconds	98% answered w/in 15 seconds	95% answered w/in 15 seconds	95% answered w/in 15 seconds
Workload	1,286	1,381	1,670	N/A	N/A
Performance	90%	93%	92%	90%	90%
Other	111,780	123,415	129,500	135,975	142,774

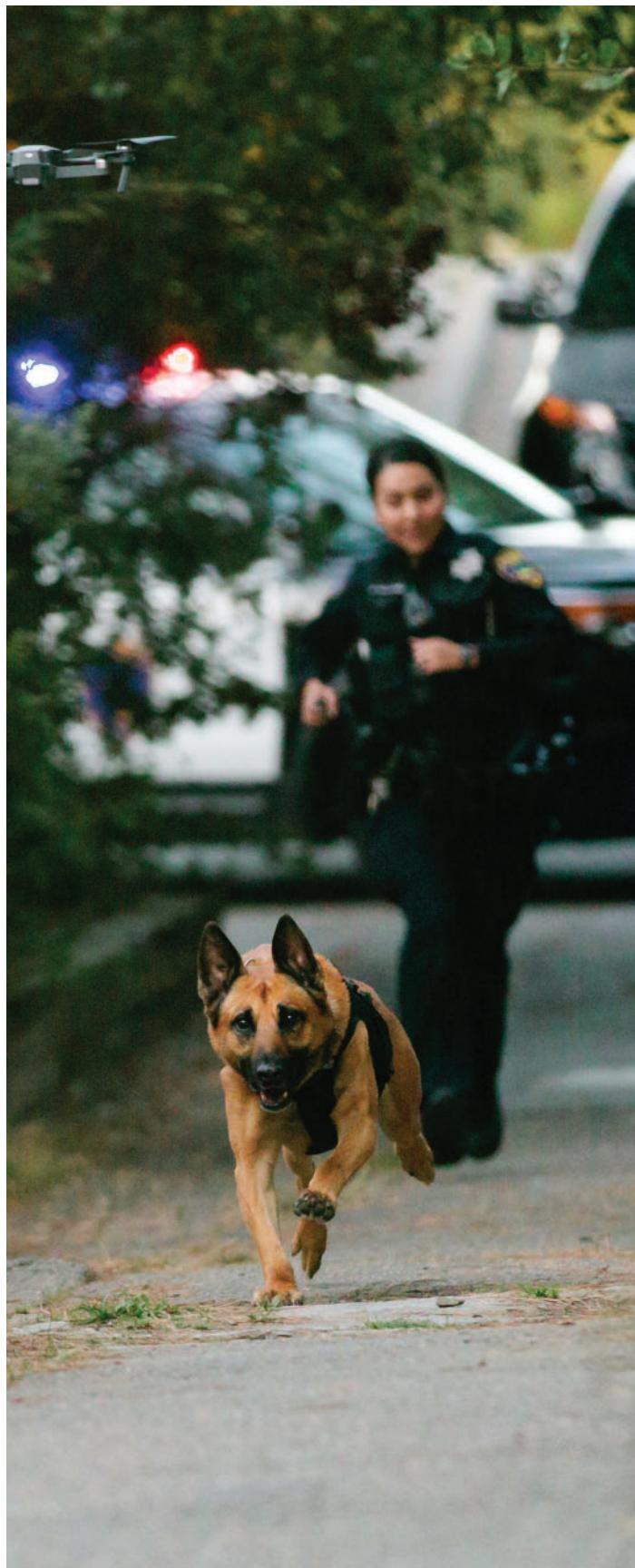
# Police

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 35,026,910	\$ 38,500,906	\$ 40,630,438	\$ 42,931,804	\$ 44,747,591
Operating	4,861,020	5,309,279	6,660,360	6,849,172	6,648,093
Capital Outlay	701,462	447,702	511,481	481,884	504,752
<b>Total Expenditures</b>	<b>\$ 40,589,391</b>	<b>\$ 44,257,887</b>	<b>\$ 47,802,279</b>	<b>\$ 50,262,860</b>	<b>\$ 51,900,436</b>
<b>Expenditures by Program</b>					
Asset Forfeiture	\$ -	\$ 65,602	\$ 315,467	\$ 295,325	\$ -
Contractual Liaison	1,353,990	1,347,293	1,507,570	1,585,982	1,587,798
Downtown Parking Enforcement and Security	943,075	1,121,096	1,978,809	2,309,120	2,395,747
Field Operations Services	23,501,695	25,800,567	26,828,242	27,763,196	28,968,203
Investigation Services	5,081,240	5,721,052	6,143,358	6,082,095	6,320,207
Police Activities League	270,200	397,629	579,714	585,226	592,370
Police Grants and Safety	298,790	278,431	355,012	285,025	295,018
Support Services	9,140,402	9,526,218	10,094,107	11,356,891	11,741,093
<b>Total Expenditures</b>	<b>\$ 40,589,391</b>	<b>\$ 44,257,887</b>	<b>\$ 47,802,279</b>	<b>\$ 50,262,860</b>	<b>\$ 51,900,436</b>
<b>Funding Sources</b>					
General Fund	\$ 39,347,527	\$ 42,792,759	\$ 45,152,991	\$ 47,373,390	\$ 49,209,671
Special Revenue Fund	1,241,865	1,465,128	2,649,288	2,889,470	2,690,765
<b>Total Funding Sources</b>	<b>\$ 40,589,391</b>	<b>\$ 44,257,887</b>	<b>\$ 47,802,279</b>	<b>\$ 50,262,860</b>	<b>\$ 51,900,436</b>

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Chief of Police	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.75	2.75	2.75	2.75	2.75
Administrative Technician	1.00	1.00	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00	1.00	1.00
Community Engagement and Public Relations Coordinator	-	1.00	1.00	1.00	1.00
Community Service Officer I/II	8.00	6.00	6.00	5.00	5.00
Dispatch Services Supervisor	1.00	1.00	1.00	1.00	1.00
Dispatcher I/II	12.00	13.00	13.00	13.00	13.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Coordinator	-	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Digital Forensic Specialist	1.00	1.00	1.00	1.00	1.00
Police Evidence Analyst	-	1.00	1.00	1.00	1.00
Police Lieutenant	5.00	5.00	5.00	5.00	5.00
Police Officer	90.00	90.00	90.00	90.00	90.00
Police Records and Communications Manager	1.00	1.00	1.00	1.00	1.00
Police Records Specialist I/II	5.00	5.00	5.00	5.00	5.00
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00
Police Sergeant	17.00	17.00	17.00	17.00	17.00
Senior Business Systems Analyst	-	1.00	1.00	1.00	1.00
Senior Community Service Officer	-	1.00	1.00	1.00	1.00
Senior Dispatcher	2.00	2.00	2.00	2.00	2.00
Senior Police Records Specialist	2.00	2.00	2.00	3.00	3.00
Traffic Enforcement Coordinator	1.00	1.00	1.00	1.00	1.00
Vehicle Abatement Officer	-	-	2.00	2.00	2.00
<b>Total Merit</b>	<b>154.75</b>	<b>158.75</b>	<b>160.75</b>	<b>160.75</b>	<b>160.75</b>
<b>Total Per Diem</b>	<b>16.92</b>	<b>18.39</b>	<b>10.76</b>	<b>9.75</b>	<b>9.75</b>
<b>Total Positions</b>	<b>171.67</b>	<b>177.14</b>	<b>171.51</b>	<b>170.50</b>	<b>170.50</b>

An additional four unbudgeted Police Officers are approved as over-hire positions to address training lead time of new officers going through the Police Academy.

# Police Contractual Liaison



**Program Manager:**

**Captain Dave Norris, (650) 522-7681**

## Overview

This program is responsible for directing funds to outside public agencies for a wide range of services not directly provided by the Police Department. These include animal control, school crossing guards, County Narcotics Task Force (CNTF), YMCA Youth Service Bureau, Police Activities League (PAL), Community Mediation Program, San Mateo County Crime Lab, CORA, and First Chance.

## Ongoing Responsibilities

- Maintain accurate expenditure records for the disbursement of funds.
- Monitor the quality of service being provided to the community.
- Maintain liaison with various agency heads to ensure that they are in compliance with our needs and that the department participates in a cooperative working relationship.
- Attend meetings that directly affect those agencies providing services to our City.
- Assess cost-cutting efficiencies to ensure that services under contract are being utilized as a resource comparative to the investment being made.

## Key Program Initiatives

- Work with all County contractors and service providers to ensure program goals are clear, outcomes are met, and added value is provided to the community.

# Police Downtown Parking Enforcement and Security

## Program Manager:

Lieutenant Matt Earnshaw, (650) 522-7627

## Overview

This program provides the staffing and resources necessary to ensure parking enforcement on the streets, in public parking garages, and parking lots in the downtown area. The downtown officers are responsible for ensuring a safe and vibrant downtown through high visibility foot patrols during critical hours. Officers in the downtown area proactively prevent crime through direct interaction with business owners and the community who use downtown for shopping, dining, and entertainment.

## Ongoing Responsibilities

- Engage in high visibility foot patrol.
- Enforce parking regulations in public lots, garages, and spaces regulated by meters or pay stations.
- Ensure visitors to downtown have a safe and pleasant experience through the enforcement of drinking, loitering, panhandling, and entertainment laws and ordinances and by proactively preventing crime before it occurs.
- Conduct homeless outreach efforts in coordination with the Homeless Outreach Team (HOT) to find permanent housing solutions and other social services for those homeless in the downtown area.
- Ensure the smooth and free flow of traffic during hours of peak usage.
- Address complaints in a timely manner and maintain an ongoing dialogue and problem-solving partnership with merchants and customers.
- Partner with those conducting downtown events to ensure safe and highly-successful events that showcase our downtown.

## 2018-20 Highlights

- Completed implementation of new contracted service delivery model for parking enforcement services to provide enhanced efficiency and effectiveness.
- Worked with entertainment establishments to ensure strict adherence to entertainment ordinances and regulations.
- Continued to grow and develop the HOT to most effectively provide resources and reduce impacts on this vulnerable segment of our community.

## Key Program Initiatives

- Coordinate with the Public Works Department on strategies and operational issues related to parking management and enforcement including staffing needs, technology usage, special event coverage, and other components.
- Partner with Public Works Department and Department of Information Technology to develop and implement technology enhancements for the downtown parking system, such as use of mobile payment and real-time parking information.
- Provide oversight and administration of parking enforcement service contract to monitor impact and effectiveness, and ensure all operational expectations are met.
- Expand positive impacts made in homeless outreach and crisis intervention through continued growth of the HOT team, augmented expertise in Downtown San Mateo, and ongoing crisis intervention training for our officers.

# Police Field Operations Services

## Program Manager:

Captain Dave Peruzzaro, (650) 522-7684

## Overview

Field Operations Services provides responsive and quality police services every day, 24-hours a day through Patrol and Specialty Teams. The front line service units in Patrol are supplemented by the Crime Reduction Unit (CRU) who are specially trained to suppress gang, drug, and vice activity; and the Traffic Unit, which handles accident investigation and case prosecution, addresses neighborhood traffic issues, provides focused traffic enforcement, and manages the parking enforcement and abandoned vehicle abatement programs.

## Ongoing Responsibilities

- Quickly respond to all emergencies.
- Proactively protect lives and property, prevent criminal activity, and maintain civil order.
- Work with City departments, service providers, and other agencies as necessary to provide long-term solutions for problems.
- Strive to provide the highest degree of traffic safety through a neighborhood traffic management strategy in collaboration with Public Works.
- Eradicate gang activity through prevention, intervention, and enforcement.
- Reduce burglary and robbery through the apprehension and prosecution of narcotics violators.
- Develop and implement operational plans for special events that result in safe operations and efficient use of resources.
- Identify and coordinate crime control strategies for locating crime patterns and "hot spots."

## 2018-20 Highlights

- Continued to integrate 21st Century Policing practices into operations including measures to enhance officer safety, build trust and increase transparency.
- Continued to provide an enhanced Traffic Program which includes additional staff resources allowing for greater focused enforcement and community outreach, and provision of an elevated level of service.
- Served as liaison with the Homeless Outreach Team (HOT) and identified individuals in need who met the intake criteria and attempted to facilitate entrance into the program.
- Strengthened regional partnerships by assigning officers to the County Gang Intelligence Unit to engage in collaborative efforts related to the detection, apprehension and prosecution of gang activity.
- Implemented new delivery model for parking enforcement services, providing elevated service and increased efficiency.
- Completed revisions to the Field Training Officer manual, including obtaining POST certification.

## Key Program Initiatives

- Work to enhance neighborhood safety partnerships and establish relevant beat goals aimed at addressing crime control and improving quality of life.
- Continue ongoing collaboration with the community and Public Works Department to identify and mitigate traffic hot spots in San Mateo.
- Coordinate with San Mateo County Police Agencies to develop strategies to target and reduce gang related criminal activity. Work closely with the County Gang Intelligence Unit and participate in the Countywide Gang Task Force.
- Establish liaisons and meet with community groups and organizations, such as Crisis Outreach, College of San Mateo, San Mateo County General Hospital and others to ensure valuable information is shared and community needs are being addressed.
- Continue to attack human trafficking through collaborative efforts with other local, state, and federal partners.

# Police Investigation Services

## Program Manager:

Lieutenant Todd Mefford (650) 522-7608

## Overview

Investigation Services provides the highest degree of professional expertise to major felony crimes, including investigation of murder, rape, robbery, grand theft, burglary, arson, sex crimes, child abuse, elder abuse, and major fraud. Investigation Services uses proactive policing methods, cutting edge technological tools, and collaborates with other law enforcement agencies, the public, media, and District Attorney's Office to bring to justice those who choose to commit crimes.

## Ongoing Responsibilities

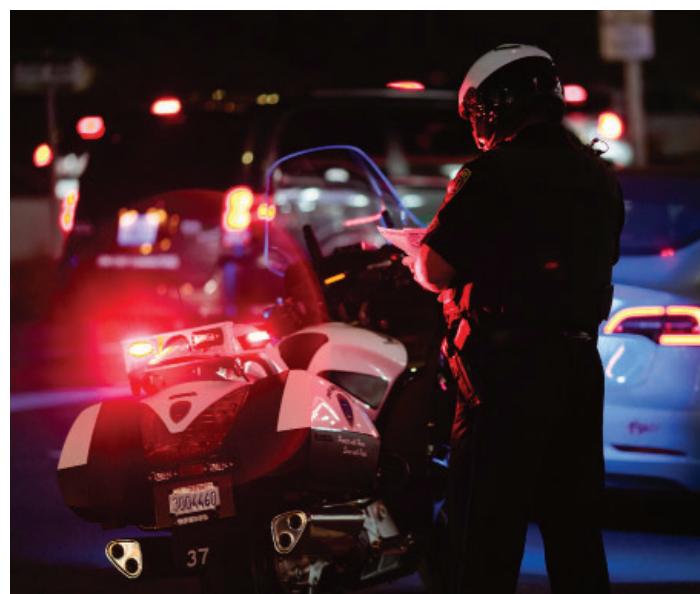
- Proactive review and investigation of major crimes to ensure continuity of serious cases to closure.
- Partner with the District Attorney's Office and allied agencies to maximize successful prosecution.
- Utilize the latest in intelligence-led and data-driven investigative practices to identify patterns of conduct, proactively identify criminals, and improve community safety
- Continue to proactively register, track, and verify the address of registered sex offenders.
- Serve as positive role models for youth through the Youth Services Unit (YSU) – a teaming of Police Activities League (PAL) and the School Resource Officer (SRO) programs - to identify and address at-risk youth through multiple resources.
- Protect seniors from predators by educating them on various scams and frauds.
- Continue seamless communication with Field Operations to disseminate timely crime information.

## 2018-20 Highlights

- Provided effective follow-up to existing cases and immediate, relentless pursuit of suspects in urgent cases
- Ensured balanced, victim-centered response to respect the safety and welfare of those impacted by serious crimes
- Implemented new strategies to maintain consistency with recognized industry standards to ensure timely and accurate follow up to all missing persons incidents
- Renewed contract for services with the San Mateo Union High School District and the San Mateo Foster City School District for School Resource Officers
- Provided proactive assistance diverting 25 youths from jail through the juvenile diversion program, underscoring our efforts to connect with youth through education, engagement, and intervention, while keeping kids safe and on track.

## Key Program Initiatives

- Assign violent crimes cases with suspect information to a detective within one working day.
- Continue to explore and utilize cutting edge technologies to swiftly and precisely further criminal investigations and bolster prosecutions.
- Work in collaboration with school districts to maintain and improve upon the SRO programs to increase efficacy of juvenile crime and gang reduction in schools.
- Continue partnership with County Probation to deliver an effective, impactful juvenile diversion program.



# Police Police Activities League

## Program Manager:

Officer Tracey Unga, (650) 522-7749

## Overview

The mission of the San Mateo Police Activities League (PAL) is to prevent juvenile delinquency and juvenile crime by engaging youth with police officers to help create a safer community and promote a healthy development of our youth physically, socially, and psychologically. PALs overarching mission is to keep our youth in school, on track, and out of jail.

Since 1997, PAL has provided recreational, educational, and leisure activities at little or no cost to thousands of San Mateo youth. Supported by a volunteer board of directors and a staff consisting of police officers, Parks & Recreation staff, and City employees, the San Mateo PAL is building a stronger and safer community through kids – our most valuable asset.

San Mateo PAL is responsible for providing safe programs, classes, trips and opportunities to youth ages 5 to 18 years that result in keeping our kids in school, out of trouble, and with a positive future. We provide a 'Police Message' with every program. PAL delivers a high level of customer service while engaged with our kids and their families. Our programming is done on a four-season schedule and in an age-appropriate manner. The PAL website is maintained and updated with information in an ongoing manner, as well as utilizing additional forms of social media. PAL works with the Juvenile Detective in our Diversion program and with the SROs in the GREAT program at our middle schools. Assistance is given to the non-profit in Fund Development programs.

## Ongoing Responsibilities

- Offer quality programming opportunities each season.
- Communicate with our PAL Members via email, phone, and in-person, maintain PAL Member database, and identify new opportunities for membership drives or campaigns.
- Oversee per diem staff assignments, training, supervision and evaluation.
- Serve as liaison to PAL the non-profit.
- Create an Annual Budget/Forecasting and Quarterly Statistics.
- Maintain PAL's Facebook page, Twitter, and Instagram accounts in creative ways to expand PAL's reach and support.
- Recruit Officer volunteers and other volunteers for various tasks as needed (follow up paperwork, fingerprinting, background checks, tracking hours).
- Engage and educate our community about PAL and its programs through proactive outreach.
- Serve as team member to plan and execute several large fundraising events with PAL the non-profit.
- Lead outreach efforts for special PAL projects.

## Key Program Initiatives

- Ensure culturally competent and gender specific programming.
- Grow the competitive soccer team.
- Continue to create and distribute Monthly PAL and SRO Newsletters.
- Continue to increase our membership through various community outreach programs.
- Work to incorporate more "health and fitness" activities within programs.
- Work to incorporate a "Police Message" in all programs.
- Continue to work with the Juvenile Diversion program and provide services for the youth involved in the program.
- Continue to work with community organizations to identify potential for joint programming opportunities.
- Continue to track all volunteer hours on a monthly basis.
- Continue to coordinate the Junior Giants League.
- Actively recruit more Officer volunteers for our programming needs.

# Police Police Grants and Safety

## Program Manager:

Captain Dave Norris, (650) 522-7681

## Overview

The program seeks, applies for, and directs funds received from various grants and other sources to the different areas of police services, within the limitations established by the various granting/originating agencies.

The program is currently made up of funds from the following sources:

- The Citizens' Options for Public Safety Program's Supplemental Law Enforcement Services Fund (COPS/ SLESF) grant partially covers the costs of two traffic officer positions. This grant was first funded in 1996. While the COPS program is intended to be on-going and permanent, there is no guarantee that continued funding will occur.
- The State Office of Traffic Safety (OTS) provides grants to both the San Mateo Police Department and regionally to San Mateo County. This grant will continue annually and is the source of funding to specialized traffic enforcement, DUI reduction, and pedestrian/bicycle safety enforcement.

- State and Federal Asset Forfeiture funds. The source of these funds are assets which have been confiscated by the State or Federal Government, typically the proceeds or instruments of crime.

## Ongoing Responsibilities

- Maintain accurate expenditure records on the disbursement of funds.
- Provide the granting/originating agencies with requested reports.
- Develop programs needed in the community that are in line with the funding guidelines.
- Monitor the programs developed to evaluate their value to the community.
- Ensure that all of the funds are properly managed.

## Key Program Initiatives

- Identify best ongoing resources for research and identification of new grant opportunities and added value is provided to the community.



# Police Support Services

## Program Manager:

Captain Dave Norris (650) 522-7681

## Overview

The Support Services Division provides outstanding infrastructure to front line operations in all aspects, and through policy, hiring, training, and communications maintains SMPD's image as a premier law enforcement agency and example to our community.

Support Services is responsible for providing a high level of customer service while taking and dispatching emergency calls; receiving, processing and storing police records and property; developing and distributing accounting and administrative reports; operating computer systems and applications management; investigating internal affairs complaints; conducting training, recruiting, and pre-employment background investigations; and ensuring that the police building is safe and well maintained.

## Ongoing Responsibilities

- Maintain a highly professional 24-hour emergency dispatch center that receives and dispatches 9-1-1 emergency calls and requests for Police and Public Works services with outstanding service to the community and personnel.
- Constantly review and revise recruiting efforts to ensure hiring of qualified candidates who reflect the diversity of the community we serve.
- Maintain accurate records and streamline processes for crime analysis and information retrieval.
- Manage the budget in a responsible manner to leverage resources and provide the public with the highest degree of customer service.
- Coordinate and facilitate all departmental training to ensure maintenance of cutting-edge best practices while complying with all state requirements and departmental needs.
- Create, update, and maintain departmental policies and procedures to keep the department performing in line with local, regional, and national best practices of fair, constitutional, and professional policing.
- Thoroughly manage department technology with a vision to the future and a priority on sustainable solutions.

- Continue to find progressive ways to keep the community informed while engaging them in long-term problem-solving strategies in their neighborhoods.
- Maintain our outstanding efforts to inform and engage our community through innovative messaging – both in-person and through conventional and social media.
- Provide support to City staff through review of project plans for improvements using Crime Prevention Through Environmental Design (CPTED) principles.

## 2018-20 Highlights

- Continued to advance and leverage new technology as part of a multi-pronged approach to reduce property crime.
- Conducted a thorough and comprehensive review of equipment, processes, and personnel in the Records and Dispatch Units, creating significant improvements.
- Completed evaluation and implemented a reorganization of the Community Service Officer rank.
- Achieved 17,000th follower on Twitter; and over 130,000 total subscribers to the Police community alert system and social media, highlighting proactive efforts to engage the community via social media outlets and provide direct messaging of public safety information.
- Created a multimedia room to continue to highlight the work of the department and the City, improve communication to a broad audience, and recruit high quality personnel.
- Revised 25-30 departmental policies.
- Coordinated several large-scale advanced officer training exercises which included multiple real life simulated scenarios and role players, and led a countywide training on public communications during large-scale critical incidents.
- Advanced dispatch failure mitigation planning efforts, to ensure backup systems are in place in the event of equipment failure, including conducting an audit of all department communications technology and radio infrastructure.
- Modernized and re-engineered the manner in which public record requests are managed and fulfilled, in accordance with changing laws.
- Continued to integrate 21st Century Policing practices into operations including refinement of Body Worn Camera program procedures.

# Police Support Services

## Key Program Initiatives

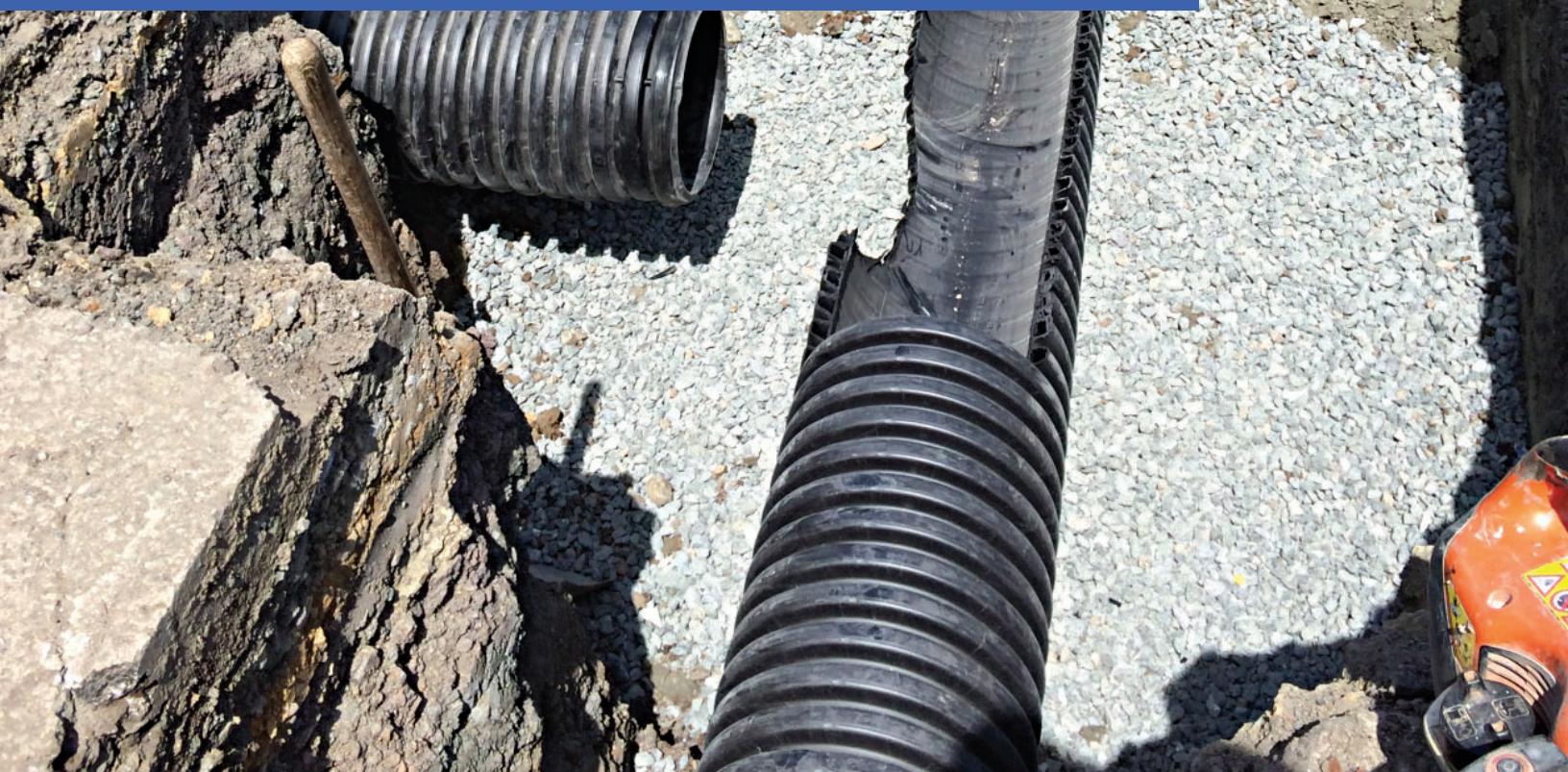
- Continue to anticipate the recruitment needs of the department that results in minimal time between vacancies and the hiring of employees. Strive to hire outstanding personnel who reflect the diversity of the customer base that we serve.
- Coordinate with the civilian Neighborhood Watch Board in order to maintain the integrity of the program while modernizing public safety communication and networking and increasing Neighborhood Watch blocks.
- Continue to elevate neighborhood safety programs, community alerts, outreach, and community engagement efforts through continued expansion of subscribership as well as the addition of multimedia tools to illustrate all aspects of operations and reach the broadest audience possible.

- Create a roadmap for necessary replacement of equipment, refurbishment of processes, and refinement of services and products from the Dispatch, Property, and Records units in 2020-2022 and beyond.
- Monitor and manage personnel in modified duty assignments due to injury or illness, and ensure fair and proper treatment and care while projecting and addressing line-level staffing needs.
- Look for efficiencies that result in the timely destruction of property on adjudicated cases and proper purging of records in accordance with applicable laws.
- Coordinate a seamless crisis communication plan with City staff to ensure timely and effective community messaging and alerts.
- Continue to evaluate technology options to enhance neighborhood safety and security, particularly through partnerships with community-based programs.





# PUBLIC WORKS



## MISSION STATEMENT

Enhancing the community and its environment by providing sustainable stewardship and innovative approaches to Public Works services.

## OVERVIEW

The Public Works Department is separated into two strategic sections for optimal performance and integration - Environmental Services and Engineering Services. The two Sections work together to meet the needs of the community.

## SERVICES AND STRUCTURE

The Environmental Services Section oversees the City's \$1 billion Clean Water Program, provides stewardship of the City's wastewater treatment plant as well as streets, traffic control, sanitary sewer and storm systems, and data management. The Engineering Services Section provides design and construction management services to improve the City's storm drain systems, streets, and facilities. This Section also provides services for traffic engineering; transportation planning and parking management; stewardship of the City's fleet, buildings, park facilities, and solid waste collection; and regulatory compliance. The two Sections are further divided into various Divisions, each structured to manage specific services.

### Environmental Services Division

The Environmental Services Section is comprised of four main Divisions, including the (1) Wastewater Treatment Plant, (2) Clean Water Program, (3) Field Maintenance programs, and (4) Data Management, each with multiple subprograms to provide specific services for the community.

- Wastewater Treatment Plant (WWTP) includes the administration, management, operation, and maintenance of the facility. As a sub-regional facility, the WWTP provides treatment of sanitary sewage to neighboring communities, and is partially owned by Foster City. The WWTP protects the public health and water environment of the community by providing high quality wastewater treatment services in compliance with the National Pollutant Discharge Elimination System (NPDES) permit, and Stormwater Pollution Prevention Program (SWPPP) as required by the State Industrial General Permit (IGP).

SUMMARY	2020-21
FTE	149.91
Total budget	\$42.3 million
	General Fund
	Special Revenue Fund
Funding source(s)	Debt Service Fund
	Enterprise Fund
	Internal Service Fund

- Clean Water Program encompasses the capital improvements to the sanitary sewer collection system and wastewater treatment plant necessary to replace aging infrastructure, provide wet weather capacity assurance, meet current and future regulatory requirements, and align with the City's sustainability goals.
- Field Maintenance is comprised of specialized programs to maintain the City's streets, flood control, and sewer collection infrastructure. This division provides repair and maintenance of streets, bridges, sidewalks, bike paths, signs and markings, sewer collection infrastructure, and storm drains; services all traffic signals and street lights; and provides street sweeping services.
- Data Management is responsible for the development of the Department's asset management platform and for building and maintaining the City's infrastructure database.

### Engineering Services Division

The Engineering Services Section consists of four main Divisions, including (1) Engineering, (2) Fleet and Facilities, (3) Regulatory Compliance and (4) Transportation (including Traffic Engineering, Right-of-Way, Private Development, and Transportation Planning).

- Engineering provides design and construction management services for capital improvement projects to improve the City's streets, sewer, and storm drain systems. This includes design and construction to reduce failed streets as identified by the City Council.

# Public Works

- Fleet and Facilities is responsible for providing centralized maintenance for all City buildings and park infrastructure. The program is also responsible for all building and infrastructure upgrades, remodels, and new building construction. In addition, it provides implementation and oversight of the fleet maintenance contractor, who services all City vehicles.
- Regulatory Compliance manages and implements programs and provides compliance oversight to meet all regulatory requirements for wastewater, stormwater, solid waste, and air quality. The division also provides management of the Marina Lagoon.
- Transportation is responsible for ensuring that the City's traffic and transportation infrastructure is operated safely and efficiently. The program works on issues at the local and regional levels, performs studies to identify solutions, evaluates traffic impacts of developments, provides traffic and transportation related designs for the capital improvement program, and signal coordination. This division is also responsible for ensuring improvements in the public right-of-way and private developments are built to the appropriate quality standards to ensure a safe, accessible, and aesthetically pleasing public right-of-way.
- Adopted Green Infrastructure Plan.
- Constructed Poplar Corridor Safety Improvement project.
- Constructed North Central Pedestrian Improvement project.
- Adopted 2020 Bicycle Master Plan.
- Adopted New Residential Parking Permit Program Policy.
- Adopted New On-Street Accessible Parking Policy.
- Rehabilitated 6.7 centerline miles of roadway and slurry sealed 6.9 centerline miles.
- Repaired 1.7 miles of failed streets through the Smooth Streets program.
- Awarded \$2,630,000 in Measure A grants to begin initial phase of improvements at the State Route 92 and Highway 101 crossing.
- Received \$400,000 Urban Greening Bay Area grant and completed construction of green infrastructure at 4th & Fremont, 5th & Delaware, and 9th & Delaware.

## 2018-20 HIGHLIGHTS

- Clean Water Program Underground Flow Equalization System (UFES) Environmental Impact Report adopted.
- Completed final design of Guaranteed Maximum Price Construction Packages No. 1, 2, and 3 for WWTP Upgrade and Expansion Project.
- Began construction of the WWTP Upgrade and Expansion Project – Packages 1 and 2.
- Construction ongoing and nearing completion for Immediate Action Project Construction Package No. 2 for WWTP.
- Design phase initiated and ongoing for approximately 90% of all Clean Water Program projects.
- Began construction of the Dale Avenue Pump Station Improvements project.
- Met interim Trash Load Reduction requirements contained in the Municipal Regional Stormwater Permit. Partnered with Caltrans to fund multiple large trash capture devices, including the Poplar-Dore trash capture device.



- Implemented new bicycle facilities, including Class II bike lanes and Class III bike routes in four locations.
- Installed new floating docks at Parkside Aquatic Park.
- Converted the old Fire Station #26 to Police Barracks and Sub-Station.
- Completed remodel of portions of City Hall.
- Replaced and upgraded the building access system for City buildings.
- Started implementation of the Sustainable Solutions Turnkey program with PG&E to reduce energy consumption by upgrading all city owned buildings and three lighted ball fields to LED lighting and upgrading and optimizing HVAC controls in city buildings and parking garages.
- Remodeled portion of fleet maintenance building to meet standards for maintenance of compressed natural gas (CNG) fueled vehicles.
- Purchased seventeen (17) new CNG vehicles to replace old vehicles.

## 2020-21 BUDGET

The department budget has increased from \$39.9 million in 2019-20 to \$42.3 million in 2020-21, which reflects the level of service necessary to meet the needs of the community.

## KEY DEPARTMENT INITIATIVES

### Environmental Services

- Begin construction of the Underground Flow Equalization System project.
- Begin construction of the WWTP Nutrient Removal and Wet Weather Flow Management Upgrade and Expansion Project – Package 3.
- Complete construction on WWTP Immediate Action Projects Construction Package No. 2.
- Continue construction of the Dale Avenue Pump Station Improvements project.
- Continue to meet Regional Water Quality Control Board Cease and Desist Order requirements for projects and reporting.
- Implement an updated National Pollution Discharge Elimination System Permit (NPDES) for the WWTP operations and discharge.

### Engineering Services

- Continue efforts to meet Municipal Regional Permit Goal for trash capture of 100% reduction by 2022 through implementation of the Long-Term Trash Management Plan.
- Construct Poplar Golf Course trash capture device.
- Streamline private development process for Planning Applications and Building Permits reviews in coordination with CDD.
- Develop and implement an outreach and management strategy for Marina Lagoon operations, maintenance, water quality, and recreation.
- Implement green infrastructure planning requirements as required by the Municipal Regional Stormwater Permit.
- Continue Smooth Streets Program implementation. Diversify pavement management approach to include at-risk streets. Maintain a City-wide PCI over 70 with a target of 75.
- Construct SR 92/El Camino Real Interchange landscaping improvements.
- Design railroad crossing safety improvements at 4th & 5th Avenues.
- Construct North Shoreview Flood Improvement project.
- Complete construction of Downtown Parking Technology Project.
- Complete design of the 28th Avenue Bike Boulevard project.
- Complete construction of the 25th Avenue Grade Separation project.
- Implement Traffic Action Plan improvements.
- Develop Traffic Signal Master Plan.
- Complete the Fashion Island Boulevard and 19th Avenue Corridor Study.
- Complete construction of the new Fire Station #25.
- Replace or upgrade all fire alarm and intrusion alarm systems in City facilities.
- Complete seismic stabilization of Tennis Court Parking Garage at Central Park.
- Remodel public restrooms at City Hall to meet ADA requirements.
- Refurbish tennis courts at Los Prados and Bayside/Joinville Parks.
- Purchase 35 fleet vehicles due for replacement with focus on "green" vehicles where feasible.

# Public Works

## METRICS

### Clean Water Program

Feet of sewer pipe rehabilitated annually

Number of Private Sewer Lateral Program applicants completing sewer lateral replacement

### Engineering Services - Capital Improvement Program

Citywide Pavement Condition Index score of 75 or greater

Number of miles in the San Mateo street inventory

Number of street miles in street inventory with PCI (Pavement Condition Index) 30 or less

### Engineering Services - Transportation and Private Development

Planning applications received

Planning applications reviewed within 20 days

Percent of planning applications reviewed within 20 days

Building permits received

Building permits reviewed within 20 days

Percent of building permits reviewed within 20 days

Percent of customer satisfaction score of 3 or higher at PW Counter (Scale: 1 - 5, 1 = Not Satisfied 5 = Extremely Satisfied)

### Facilities

Percent of graffiti removed from City facilities or Right of Way within 48 hours of reporting

Percentage of non-emergency rolling fleet that are sustainable

### Field Maintenance

Number of miles of sewer main cleaned

Percentage of sewer pump stations inspected with quarterly preventative maintenance performed

Number of sidewalk tripping hazards reported

Number of sidewalk tripping hazards addressed within 7 days (patch or barricade)

Percent of traffic signals inspected with semi-annual preventive maintenance performed

Percentage of streetlights inspected with semi-annual preventative maintenance performed

Number of Sanitary Sewer Overflows

### Regulatory Compliance

Percentage of regulatory requirements monitored and completed on schedule

Percentage trash reduction in storm water

Number of illegal dumping incidents reported

### Wastewater Treatment Plant

Number of days per year the Wastewater Treatment Plant was in full compliance with water, air and hazardous materials regulations

Total number of gallons of wastewater treated at the City's wastewater treatment plant

Cost of treatment at the City's wastewater treatment plant per millions of gallons

# Public Works

TYPE	2017-18 RESULTS	2018-19 RESULTS	2019-20 ESTIMATE	2020-21 TARGET	2021-22 TARGET
Workload	1,375	6,012	19,735	17,246	23,337
Performance	129	155	139	147	156
Performance	75	75	74	75	75
Workload	210	210	210	210	210
Performance	12.6	11	10.5	<7.5	<5
Workload	64	74	112	80	80
Performance	61	65	95	68	68
Performance	95%	88%	85%	85%	85%
Workload	474	670	900	850	850
Performance	459	657	810	765	765
Performance	97%	98%	90%	90%	90%
Performance	N/A	N/A	N/A	75%	75%
Performance	98%	98%	98%	98%	98%
Performance	17%	24%	30%	33%	36%
Workload	N/A	232	240	250	250
Performance	20%	25%	30%	100%	100%
Workload	88	98	105	95	85
Performance	48	76	89	85	80
Performance	100%	100%	100%	100%	100%
Performance	N/A	100%	100%	100%	100%
Workload	10	22	10	<10	<10
Performance	100%	100%	100%	100%	100%
Performance	87%	92%	92%	100%	100%
Workload	826	688	675	660	650
Performance	100%	100%	99%	100%	100%
Workload	4,360	4,290	4,290	4,290	4,290
Workload	\$ 2,743	\$ 2,958	\$ 3,046	\$ 3,138	\$ 3,232

# Public Works

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Personnel	\$ 16,213,009	\$ 17,140,615	\$ 19,353,807	\$ 20,484,000	\$ 21,594,037
Operating	17,606,956	19,009,510	19,802,471	20,848,805	20,828,432
Capital Outlay	863,643	682,519	1,054,136	979,161	817,727
<b>Total Expenditures</b>	<b>\$ 34,683,608</b>	<b>\$ 36,832,644</b>	<b>\$ 40,210,414</b>	<b>\$ 42,311,966</b>	<b>\$ 43,240,196</b>
<b>Expenditures by Program</b>					
Administrative Services	\$ -	\$ -	\$ -	\$ 506,941	\$ 486,141
Building Maintenance	2,828,714	3,314,297	2,838,115	2,969,907	3,058,984
Citywide Parking and Transportation	-	54,527	60,742	130,707	132,647
Dale Ave Lift Station	338,243	330,388	634,045	549,227	555,364
Engineering Services	1,969,773	2,110,811	1,827,479	1,672,322	1,811,259
Environmental Compliance	1,199,104	1,204,453	1,489,451	456,683	477,678
Fleet Services	1,575,538	1,839,093	1,948,374	2,232,045	2,294,983
Marina Lagoon	411,522	287,406	487,835	398,138	401,892
Parking Operations	1,670,573	1,707,146	1,851,032	2,216,493	2,139,492
Sewer Maintenance	4,969,591	5,354,806	6,137,913	6,016,949	6,097,719
Sewer System Engineering Services	2,522,564	2,541,848	3,016,363	3,095,640	3,318,416
Storm and Flood Control	191,698	224,347	175,254	260,489	279,464
Storm Water Pollution Control	351,652	327,768	424,362	446,397	471,720
Street Maintenance	1,167,830	1,062,222	1,075,299	1,308,078	1,361,173
Street Sweeping	472,910	654,854	870,812	871,460	859,544
Traffic Maintenance	1,947,922	2,176,652	2,175,375	2,210,526	2,262,459
Transportation Engineering	1,022,123	1,069,500	1,133,954	877,613	921,586
Waste Management	843,811	883,315	1,152,956	1,425,693	1,371,111
Wastewater Treatment	11,200,038	11,689,209	12,911,053	14,666,658	14,938,564
<b>Total Expenditures</b>	<b>\$ 34,683,608</b>	<b>\$ 36,832,644</b>	<b>\$ 40,210,414</b>	<b>\$ 42,311,966</b>	<b>\$ 43,240,196</b>
<b>Funding Sources</b>					
General Fund	\$ 6,765,707	\$ 6,954,634	\$ 6,933,507	\$ 7,306,286	\$ 7,612,903
Special Revenue Fund	3,215,976	3,531,250	4,219,418	4,772,772	4,649,847
Debt Service Fund	68,132	72,664	82,175	84,615	95,354
Enterprise Fund	20,229,541	21,120,705	24,188,825	24,946,341	25,528,125
Internal Service Fund	4,404,252	5,153,391	4,786,489	5,201,952	5,353,967
<b>Total Funding Sources</b>	<b>\$ 34,683,608</b>	<b>\$ 36,832,644</b>	<b>\$ 40,210,414</b>	<b>\$ 42,311,966</b>	<b>\$ 43,240,196</b>

# Public Works

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	6.00	6.00	6.00	6.00	6.00
Administrative Technician	3.00	2.00	2.00	2.00	2.00
Associate Transportation Planner	-	1.00	1.00	1.00	1.00
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00	1.00	1.00
Central Services Worker	-	1.00	1.00	1.00	1.00
Communications and Public Relations Analyst	1.00	1.00	1.00	1.00	1.00
Construction Inspector I/II	4.00	4.00	4.00	4.00	4.00
Database Specialist	1.00	1.00	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00	2.00
Engineering Manager	3.00	3.00	3.00	3.00	3.00
Engineering Technician I/II	4.00	5.00	5.00	5.00	5.00
Environmental Compliance Inspector	2.00	2.00	2.00	2.00	2.00
Environmental Programs Coordinator	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Facilities and Fleet Services Manager	1.00	1.00	1.00	1.00	1.00
Facility Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Field Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Fleet Services Supervisor	-	-	1.00	1.00	1.00
Instrument Control Technician	1.00	1.00	1.00	1.00	1.00
Junior/Assistant/Associate Engineer	13.00	12.00	12.00	12.00	12.00
Laboratory Analyst I/II	3.00	3.00	3.00	3.00	3.00
Laboratory Supervisor	1.00	1.00	1.00	1.00	1.00
Laborer	-	1.00	1.00	1.00	1.00
Maintenance Planner	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I/II	19.00	22.00	22.00	24.00	24.00
Management Analyst I/II	3.00	3.00	3.00	3.00	3.00
Parking Manager	1.00	1.00	-	-	-
Principal Transportation Planner	-	-	1.00	1.00	1.00
Project Manager I/II	2.00	3.00	3.00	3.00	3.00
Public Works Supervisor	3.00	3.00	2.00	2.00	2.00
Pump Station Mechanic I/II	2.00	2.00	2.00	2.00	2.00
Pump Station Mechanic III	1.00	1.00	1.00	1.00	1.00
Regulatory Compliance Manager	1.00	1.00	1.00	1.00	1.00
Senior Engineer	6.00	7.00	7.00	7.00	7.00
Senior Facility Maintenance Worker	4.00	4.00	4.00	4.00	4.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Project Manager	1.00	-	-	-	-
Senior Survey Technician	1.00	-	-	-	-

# Public Works

FULL TIME EQUIVALENT (FTE) PERSONNEL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Sewer Maintenance Leadworker	2.00	2.00	2.00	2.00	2.00
Solid Waste and Recycling Program Coordinator	1.00	1.00	1.00	1.00	1.00
Stormwater Program Coordinator	1.00	1.00	-	-	-
Street Maintenance Leadworker	1.00	1.00	1.00	1.00	1.00
Sweeper Operator	2.00	2.00	2.00	-	-
Traffic and Light Technician	1.00	1.00	1.00	1.00	1.00
Traffic Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Safety Worker	3.00	3.00	3.00	3.00	3.00
WWTP Electrical Technician	1.00	1.00	1.00	1.00	1.00
WWTP Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00
WWTP Manager	1.00	1.00	1.00	1.00	1.00
WWTP Mechanic I/II	3.00	3.00	3.00	3.00	3.00
WWTP Mechanic III	1.00	1.00	1.00	1.00	1.00
WWTP Operations Superintendent	1.00	1.00	1.00	1.00	1.00
WWTP Operator In-Training/I/II	9.00	9.00	9.00	9.00	9.00
WWTP Operator III	4.00	6.00	6.00	6.00	6.00
WWTP Shift Supervisor	4.00	4.00	4.00	4.00	4.00
Waste Management Supervisor	-	-	-	1.00	1.00
<b>Total Merit</b>	<b>135.00</b>	<b>142.00</b>	<b>142.00</b>	<b>143.00</b>	<b>143.00</b>
<b>Total Per Diem</b>	<b>4.60</b>	<b>6.09</b>	<b>6.09</b>	<b>6.91*</b>	<b>6.91*</b>
<b>Total Positions</b>	<b>139.60</b>	<b>148.09</b>	<b>148.09</b>	<b>149.91</b>	<b>149.91</b>

\*Includes a correction from the proposed budget document.





**NON-  
DEPARTMENTAL**

# Non-Departmental

## OVERVIEW

In addition to expenditures that are directly related to departmental operations, there are also significant expenditures that are not directly attributable to the departments. The largest of the non-departmental expenditures is related to our internal services mechanism. To reflect the full cost of operations in departmental budgets, the cost of benefits (medical, dental, pension, etc.) and vehicle/equipment replacement is included in those budgets. In order to administer these programs in an efficient manner, however, the actual funds from each department are collected into a series of internal service funds, which consolidate the monies to pay for the benefits and vehicle/equipment replacements. In order to not "double count" these costs, internal service fund expenses are not included in the total operating budget, as they are already incorporated into each department's operations.

The second largest non-departmental expenditure reflects the City's contribution to San Mateo Consolidated Fire Department (SMC Fire), a joint powers authority (JPA) between the City of Belmont, City of Foster City, and City of San Mateo, for fire services. Operations in SMC Fire commenced in January 2019, and in accordance with the JPA, its costs are allocated 20% each to Foster City and Belmont, and 60% to San Mateo. For 2020-21, the City's contribution amounts to \$23.8 million.

SUMMARY		2020-21
Total budget		\$96.0 million
	General Fund	
Funding source(s)	Special Revenue Fund	
	Debt Services	
	Internal Service Fund	

The non-departmental budget for 2020-21 also includes \$4.8 million in net legacy costs for pension liability, workers' compensation, and retiree medical related to retirees and former employees from the City's fire operations that have transferred to SMC Fire. Combined with the contribution to SMC Fire, the City's cost for fire services totals \$28.6 million for 2020-21.

Another large non-departmental expenditure is the payment of debt service. This includes payment for the library general obligation bonds, golf bonds, sewer bonds, lease revenue bonds related to the funding of the police administration building, and new lease revenue bonds that were issued in 2019-20 to finance street and flood control improvements.

Finally, the General Fund contribution to the Comprehensive Liability Fund is included as part of non-departmental expenditures. The amount for 2020-21 is \$1.4 million.

FINANCIALS	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 ADJUSTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Expenditures by Category</b>					
Operating	\$ 40,644,069	\$ 66,037,245	\$ 72,799,077	\$ 68,178,998	\$ 71,975,637
Capital Outlay	9,601,462	6,931,562	9,307,261	6,349,587	1,707,868
Debt Service	11,618,966	6,556,138	22,214,414	21,461,375	21,182,800
<b>Total Expenditures</b>	<b>\$ 61,864,497</b>	<b>\$ 79,524,945</b>	<b>\$ 104,320,752</b>	<b>\$ 95,989,960</b>	<b>\$ 94,866,305</b>
<b>Funding Sources</b>					
General Fund	\$ 3,088,455	\$ 16,064,465	\$ 32,621,849	\$ 29,124,325	\$ 30,319,217
Special Revenue Fund	-	2,922,247	-	-	-
Debt Services	18,135,428	12,541,678	21,690,699	21,160,434	20,899,310
Internal Service Fund	40,640,615	47,996,555	50,008,204	45,705,201	43,647,778
<b>Total Funding Sources</b>	<b>\$ 61,864,497</b>	<b>\$ 79,524,945</b>	<b>\$ 104,320,752</b>	<b>\$ 95,989,960</b>	<b>\$ 94,866,305</b>

Vehicle and Equipment Replacement, Benefits, and Dental Internal Service Funds are presented here as these are not part of operating programs.





# FUND INFORMATION

# Introduction

## OTHER FUNDS

As noted previously, the City of San Mateo's budget is organized on the basis of the fund accounting system, and each fund is considered a separate budgeting entity. For each fund, there is a ten-year financial plan, a five-year financial plan, or a two-year financial plan provided in this section of the budget document. In addition to the General Fund, whose ten-year plan is included in the Budget Overview section of this budget document, a ten-year plan has been created for the Sewer Enterprise Fund. Unlike the financial statements, which are done on an accrual accounting basis, the ten-year plan for the Sewer Enterprise Fund is done on a cash basis since cash flow is an essential component of the fund's financial health.

Five-year financial plans have been created for the special revenue, capital, and internal service funds. The duration of five years was selected to be able to identify trends beyond the two-year budget cycle but not stretch the forecasting process out as far as was done with the Sewer Enterprise Fund. This duration will be evaluated annually, and if it is determined there is greater value to planning for a longer duration for some or all of these funds, the financial plans will be pushed out to ten years. For the grant funds and debt service funds, the financial plans were set at two years due to the nature of the funds themselves. Grant funding is typically evaluated and renewed on an annual basis, so long-term planning for grant funding has somewhat limited value.

Below is a summary table of all other funds and the duration of each fund's financial plan:

FUND #	FUND NAME	FUND TYPE	FINANCIAL PLAN DURATION
20	Police Grants and Safety	Special Revenue	2 Years
21	Solid Waste	Special Revenue	5 Years
22	HOME	Special Revenue	2 Years
23	Community Development Block Grant	Special Revenue	2 Years
25	Advance Planning	Special Revenue	5 Years
26	Construction Services	Special Revenue	5 Years
27	Gas Tax	Special Revenue	5 Years
28	Downtown Parking and Security	Special Revenue	5 Years
30	City Housing	Special Revenue	2 Years
31	Low and Moderate Income Housing Asset	Special Revenue	2 Years
32	Parks and Recreation Revenue	Special Revenue	5 Years
33	Traffic Impact Fee	Special Revenue	5 Years
34	Commercial Linkage Fee	Special Revenue	5 Years
35	Permanent Local Housing Allocation	Special Revenue	2 Years
36	Road Maintenance and Rehabilitation Account	Special Revenue	5 Years
41	Landfill Bonds	Debt Service	2 Years
42	Street & Flood Control Projects Bond	Debt Service	2 Years
48	General Obligation Bonds	Debt Service	2 Years
56	2% Hotel Tax	Capital Projects	5 Years
59	Capital Improvement Projects	Capital Projects	5 Years
72	Sewer Fund	Enterprise	10 Years
81	Vehicle and Equipment Replacement	Internal Service	5 Years
82	Fleet and Building Maintenance	Internal Service	5 Years
83	Benefits	Internal Service	5 Years
86	Dental	Internal Service	5 Years
87	Workers' Compensation	Internal Service	5 Years
88	Comprehensive Liability	Internal Service	5 Years



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# SPECIAL REVENUE





# Police Grants and Safety

POLICE GRANTS AND SAFETY	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Beginning Fund Balance	\$ 32	\$ 366	\$ 333	\$ 12
Revenues				
Interest Earnings	\$ 6	\$ 6	\$ 5	\$ 5
Asset Seizure	26	11	-	-
State Grants	288	312	255	262
<b>Total Revenues</b>	<b>\$ 321</b>	<b>\$ 329</b>	<b>\$ 260</b>	<b>\$ 267</b>
Expenditures				
Personnel	\$ 278	\$ 310	\$ 285	\$ 295
Operating	66	33	295	-
Capital Outlay	-	19	-	-
<b>Total Expenditures</b>	<b>\$ 344</b>	<b>\$ 362</b>	<b>\$ 580</b>	<b>\$ 295</b>
Transfer In	\$ 358	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 366</b>	<b>\$ 333</b>	<b>\$ 12</b>	<b>\$ (15)</b>

Fund numbers are represented in thousands.

The purpose of the Police Grants and Safety Fund is to receive and track all Police Department grant revenue, asset forfeiture revenue, and corresponding expenditures in accordance with prescribed regulations. Revenues for this fund are comprised of state and federal asset forfeiture funds, and grants from mainly two sources: the Citizens' Option for Public Safety Program's Supplemental Law Enforcement Services Funds (COPS/SLESF) and the State Office of Traffic Safety (OTS) Grant.

State and federal asset forfeiture funds are assets that have been confiscated by the state or federal government, which are typically the proceeds or instruments of crime. Receiving and tracking asset forfeiture funds in the Police Grants and Safety Fund began in 2018-19. Prior to 2018-19, asset forfeiture funds were deposited into the Capital Improvement Projects Fund. Moving these funds into the Police Grants and Safety Fund allows for greater visibility to available resources and more efficient reporting on how these funds are being utilized. The 2018-19 transfer in represented the balance that was moved, and with eligible expenditures spent from the balance, the remaining amount is included in the 2020-21 budget under operating expenditures to allow for the funds to be spent as eligible expenditures are identified.

The COPS/SLESF grant was established in 1996. Compliant cities are allocated a proportionate share of COPS funds by the State for the exclusive purpose of funding supplemental front line law enforcement services. Under the standard grant program allocation, the City of San Mateo is eligible to receive a minimum grant amount of \$100,000 each year, with additional proportionate shares based on population estimates determined by the California Department of Finance. Funds for this program cannot supplant existing funding and are to be used for personnel and/or equipment. In the 2020-21 budget, proceeds from this grant will partially cover the cost of two partial traffic officer positions. While the COPS program is intended to be ongoing and permanent, there is no guarantee that continued funding will be available. However, the two-year forecast assumes this program will remain operating as usual.

Recognizing the need to improve overall traffic and transportation safety, Congress passed the National Highway Safety Act, which provides for federal traffic safety funds to states. The California Office of Traffic Safety (OTS) was created to administer the funds and provide grants to both the San Mateo Police Department and regionally to San Mateo County for the purpose of

# Police Grants and Safety

reducing traffic deaths, injuries, and economic losses. Each year, eligible agencies compete for available funds by submitting proposals to address traffic safety problems. OTS does not have sufficient funds for all submissions, and reviews proposals against several criteria, including the potential traffic safety impact, collision statistics, seriousness of identified problems, and performance on previous grants. San Mateo has been a recipient of this grant annually since 1996. In the 2020-21 budget, proceeds from this grant will provide additional resources to combat impaired driving; enforce traffic laws; and conduct sobriety/driver license checkpoints, DUI saturation patrols, and targeted pedestrian/bicycle safety enforcement operations to help achieve the overarching goal of reducing injury traffic collisions.

The two-year financial plan being presented shows the fund going negative in 2021-22; however, this is not expected to actually be the case. This plan represents the best estimate of grant revenues and the spending plan as of the update of the budget. Each aspect will be monitored and adjustments may be made as necessary to keep the fund's balance positive.

# Solid Waste

SOLID WASTE	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 4,160	\$ 5,651	\$ 7,608	\$ 6,593	\$ 7,436	\$ 8,052	\$ 8,690
<b>Revenues</b>							
Interest Earnings	\$ 163	\$ 10	\$ 25	\$ 25	\$ 26	\$ 26	\$ 27
Grants	65	-	-	-	-	-	-
Service Charges	2,165	2,271	2,661	2,991	3,051	3,112	3,174
Other Revenues	745	1,264	912	712	467	473	478
<b>Total Revenues</b>	<b>\$ 3,138</b>	<b>\$ 3,545</b>	<b>\$ 3,598</b>	<b>\$ 3,728</b>	<b>\$ 3,544</b>	<b>\$ 3,610</b>	<b>\$ 3,679</b>
<b>Expenditures</b>							
Personnel	\$ 1,050	\$ 1,201	\$ 1,503	\$ 1,566	\$ 1,597	\$ 1,629	\$ 1,662
Operating	357	292	589	496	506	516	526
Capital Outlay	59	58	120	73	75	76	78
<b>Total Expenditures</b>	<b>\$ 1,466</b>	<b>\$ 1,552</b>	<b>\$ 2,213</b>	<b>\$ 2,135</b>	<b>\$ 2,178</b>	<b>\$ 2,222</b>	<b>\$ 2,266</b>
<b>Transfer Out</b>	<b>\$ 181</b>	<b>\$ 36</b>	<b>\$ 2,400</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>
<b>Ending Fund Balance</b>	<b>\$ 5,651</b>	<b>\$ 7,608</b>	<b>\$ 6,593</b>	<b>\$ 7,436</b>	<b>\$ 8,052</b>	<b>\$ 8,690</b>	<b>\$ 9,353</b>

Fund numbers are represented in thousands.

The Solid Waste Fund accounts for garbage collection surcharge revenues, which are restricted by City ordinance to be used for street cleaning and waste management. The street cleaning aspect of this fund consists of keeping 204 curb miles of streets swept, as well as cleaning and maintaining City-owned parking lots. The waste management aspect of this fund involves the coordination and oversight of a range of programs and activities that provide the community with solid waste and recycling services.

Included in the service charges is \$750,000 per year that the fund receives through the garbage collection provider for capital improvements related to the trash load reduction requirements of the Municipal Regional Plan issued by the Regional Quality Control Board. The five-year plan shows the transfer out of these funds to the Capital Improvement Projects Fund for trash capture device projects to meet the trash reduction requirements.

Fund balance has accumulated in this fund as expenditures have been lower than expected over the past several years. The adopted 2020-21 budget includes the addition of a new, higher-level Waste Management Supervisor position to adequately resource the waste management group; provide the necessary managerial, technical, and regulatory knowledge; continue to coordinate current solid waste and recycling efforts; and prepare the City for anticipated waste diversion and other future regulations. Going forward, services for street cleaning and waste management will continue to be evaluated to ensure that the level of support being provided is sufficient. Service charges will continue to be evaluated and adjusted as necessary to ensure alignment with expected expenditures and appropriate reserve levels.

HOME	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Beginning Fund Balance</b>	\$ 199*	\$ 622	\$ 634	\$ 4
<b>Revenues</b>				
Loan Payments	\$ 423	\$ 12	\$ 10	\$ 10
<b>Total Revenues</b>	<b>\$ 423</b>	<b>\$ 12</b>	<b>\$ 10</b>	<b>\$ 10</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ -	\$ -	\$ -	\$ 10
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10</b>
<b>Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 640</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 622</b>	<b>\$ 634</b>	<b>\$ 4</b>	<b>\$ 4</b>

Fund numbers are represented in thousands.

\* Fund balance is reduced by \$304,000 to reflect deferred revenue and loans receivable that are not available for appropriation.

The HOME Investment Partnership (HOME) Program is a federal grant used to assist rental and homeownership housing opportunities for households up to 60-80% of the median income. The City received an annual HOME grant from 1994 to 2016. The fund now includes program income from loan repayments from loans funded with HOME monies in the past.

The program income from prior HOME loans will continue to be collected, and potential projects will be identified as the fund balance reaches an appropriate level. Resources accumulated will fund HOME-eligible uses, such as new construction of housing, acquisition and rehabilitation of existing buildings, and down payment assistance. In 2020-21, \$640,000 will be committed to the Capital Improvement Projects Fund to support an affordable housing project in downtown.

# Community Development Block Grant

COMMUNITY DEVELOPMENT BLOCK GRANT	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Beginning Fund Balance</b>	\$ 43*	\$ -	\$ -	\$ 138
<b>Revenues</b>				
Intergovernmental Contributions	\$ 255	\$ 850	\$ 1,188	\$ 700
Loan Payments	80	51	30	30
Grant Letter of Credit Drawdown	12	624	-	-
<b>Total Revenues</b>	<b>\$ 348</b>	<b>\$ 1,525</b>	<b>\$ 1,218</b>	<b>\$ 730</b>
<b>Expenditures</b>				
Personnel	\$ 25	\$ 31	\$ 21	\$ 23
Operating	186	241	699	189
<b>Total Expenditures</b>	<b>\$ 211</b>	<b>\$ 272</b>	<b>\$ 720</b>	<b>\$ 212</b>
<b>Transfer Out</b>	<b>\$ 180</b>	<b>\$ 1,253</b>	<b>\$ 360</b>	<b>\$ 460</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138</b>	<b>\$ 196</b>

Fund numbers are represented in thousands.

\* Fund balance is reduced by \$436,000 to reflect deferred revenue and loans receivable that are not available for appropriation.

The Community Development Block Grant (CDBG) Program is a federal grant from the Department of Housing and Urban Development (HUD) that provides flexible funding for community development projects and programs to assist lower income neighborhoods and households up to 80% of the median income. San Mateo has participated in this program since 1977. The fund consists of draws against the grant letter of credit, as well as program income from loan repayments from loans funded with CDBG in the past. The letter of credit consists of prior year unexpended funds in addition to the annual grant. These funds are held by HUD and drawn down on a reimbursement basis to the City. "Grant Letter of Credit" listed under Revenues reflects the prior year funds in the letter of credit that are available for drawdown.

For the next two years, CDBG funds will be used for Community Funding grants to local social service agencies who serve lower income residents, facility repairs for local service agencies, minor home repairs to lower income homeowners, pedestrian improvements in North Shoreview and North Central neighborhoods, and program administration. In 2020-21, the fund will receive an additional \$440,000 funding through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. While the two-year forecast shows a remaining fund balance in each year, the funds are planned to be appropriated once the City determines how best to use the funds to address the potential community needs associated with the impacts from the coronavirus pandemic.

# Advance Planning

ADVANCE PLANNING	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 4,764	\$ 5,187	\$ 4,215	\$ 3,542	\$ 2,941	\$ 2,898	\$ 2,865
<b>Revenues</b>							
Interest Earnings	\$ 169	\$ 29	\$ 30	\$ 31	\$ 31	\$ 32	\$ 32
General Plan Maintenance Fee	1,307	561	1,200	1,300	1,326	1,353	1,380
<b>Total Revenues</b>	<b>\$ 1,476</b>	<b>\$ 590</b>	<b>\$ 1,230</b>	<b>\$ 1,331</b>	<b>\$ 1,357</b>	<b>\$ 1,384</b>	<b>\$ 1,412</b>
<b>Expenditures</b>							
Personnel	\$ 531	\$ 596	\$ 637	\$ 664	\$ 677	\$ 691	\$ 704
Operating	512	335	1,266	1,268	723	727	332
<b>Total Expenditures</b>	<b>\$ 1,043</b>	<b>\$ 931</b>	<b>\$ 1,903</b>	<b>\$ 1,932</b>	<b>\$ 1,400</b>	<b>\$ 1,418</b>	<b>\$ 1,036</b>
Transfer Out	\$ 10	\$ 631	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 5,187</b>	<b>\$ 4,215</b>	<b>\$ 3,542</b>	<b>\$ 2,941</b>	<b>\$ 2,898</b>	<b>\$ 2,865</b>	<b>\$ 3,241</b>

Fund numbers are represented in thousands.

The Advance Planning Fund accounts for the General Plan maintenance fee collected through building permits, and expenditures for activities related to preparing long-term plans and policy documents for the physical and economic development of the City, including the General Plan update. These plans and policies are used for the evaluation of development projects and determining priorities for public improvements.

The robust development environment over the last several years has increased revenues into the fund, with 2018-19 at a record high. However, with the coronavirus pandemic in 2019-20, submissions of new building and planning applications were temporarily suspended during the shelter-in-place order. Consequently, collections in the General Plan maintenance fee are estimated to decline in 2019-20. And while work for the General Plan update kicked off in 2018-19, it has also been temporarily slowed during the shelter-in-place order. The five-year plan shows that work is expected to resume at an accelerated pace in 2020-21 and 2021-22, as reflected in the fund's high operating expenditures and the draw down of fund balance in the next few years. In future budget years, Advance Planning staff will also be monitoring region-wide implementation of SB 375 and the next iteration of the Sustainable Communities Strategy (Plan Bay Area) by the Association of Bay Area Governments and Metropolitan Transportation Commission; completing Zoning Code Amendments (including treatment of legal nonconforming uses); preparing Circulation and Land Use Element General Plan Amendments (incorporating traffic model update, implementing Sustainable Streets Plan, reflecting SB 743 change from Level of Service to Vehicle Miles Traveled metrics); completing update of the Downtown Plan (including support for the Downtown Parking Management Plan and development of former Redevelopment Agency properties); and implementing general plan and zoning recommendations as directed by the City Council.

# Construction Services

CONSTRUCTION SERVICES	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 37,888	\$ 42,089	\$ 40,076	\$ 29,813	\$ 26,559	\$ 22,238	\$ 16,931
<b>Revenues</b>							
Interest Earnings	\$ 1,373	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Plan Check Fees	3,215	4,496	3,780	3,830	3,447	3,102	2,792
Permit Fees	5,746	3,564	4,367	4,367	3,930	3,537	3,184
Other Fees	253	223	400	400	360	324	291
<b>Total Revenues</b>	<b>\$ 10,587</b>	<b>\$ 8,584</b>	<b>\$ 8,847</b>	<b>\$ 8,897</b>	<b>\$ 8,037</b>	<b>\$ 7,263</b>	<b>\$ 6,567</b>
<b>Expenditures</b>							
Personnel	\$ 4,470	\$ 5,164	\$ 6,948	\$ 7,325	\$ 7,471	\$ 7,621	\$ 7,773
Operating	1,815	1,931	2,256	2,263	2,309	2,355	2,402
Capital Outlay	84	83	87	91	93	95	97
<b>Total Expenditures</b>	<b>\$ 6,369</b>	<b>\$ 7,178</b>	<b>\$ 9,292</b>	<b>\$ 9,679</b>	<b>\$ 9,873</b>	<b>\$ 10,070</b>	<b>\$ 10,272</b>
Transfer Out	\$ 16	\$ 3,419	\$ 9,818	\$ 2,471	\$ 2,485	\$ 2,500	\$ 2,515
<b>Ending Fund Balance</b>	<b>\$ 42,089</b>	<b>\$ 40,076</b>	<b>\$ 29,813</b>	<b>\$ 26,559</b>	<b>\$ 22,238</b>	<b>\$ 16,931</b>	<b>\$ 10,711</b>

Fund numbers are represented in thousands.

The Construction Services Fund accounts for building permit revenues and expenditures for activities related to the review of private development projects to achieve high quality and long-term economic growth in the City. Building Division staff members also ensure that new construction meets established standards for health and safety, accessibility, energy efficiency, and provide public education to enhance the safety of existing buildings and better awareness of building codes.

Over the last several years, development activity has been extremely robust, and revenues coming into this fund have significantly exceeded expenditures. However, revenues in 2019-20 are estimated to decline, as new building and planning applications were suspended during the shelter-in-place order resulting from the coronavirus pandemic for approximately two months. And while fund balance has grown significantly, it is important to note that revenue collected in this fund is for services to be provided over time, and therefore, the significant fund balance will be needed over time to provide services for existing projects in process, even when revenues return to more sustainable levels. While revenues in the five-year plan are expected to return to more sustainable levels in the near term, service demand is fully expected to remain high to fully process existing projects. This is reflected in the ending fund balance being drawn upon over the course of the five-year plan.

Beginning in 2019-20, lease payment will be made through transfer out to the General Fund for space occupied by construction services staff in City Hall. Additionally, a number of funding commitments are made to transfer out to the Capital Improvement Projects Fund to support the digital storage of property records and electronic review of plans submittals, the traffic model update, and facilities improvements.

Beginning in 2021-22 through 2024-25, as part of the fiscal sustainability plan, and in recognition of the General Fund not charging the full administrative burden to the Construction Services Fund since the Great Recession, a \$2 million annual transfer to the Capital Improvement Projects Fund will supplant the General Fund transfer to support priority general capital projects, such as the high voltage streetlight conversion.

# Gas Tax

GAS TAX	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 1,950	\$ 1,549	\$ (596)	\$ 31	\$ 207	\$ 371	\$ 328
<b>Revenues</b>							
Interest Earnings	\$ 44	\$ 5	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3
State Gas Tax	1,714	1,371	1,567	1,776	1,811	1,847	1,884
Gas Tax In Lieu of Prop 42	352	695	834	946	898	853	811
State Loan Repayment	118	118	-	-	-	-	-
Road Maintenance and Rehabilitation	1,916	1,638	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,145</b>	<b>\$ 3,825</b>	<b>\$ 2,403</b>	<b>\$ 2,723</b>	<b>\$ 2,712</b>	<b>\$ 2,704</b>	<b>\$ 2,698</b>
<b>Transfer Out</b>	<b>\$ 4,545</b>	<b>\$ 5,788</b>	<b>\$ 1,777</b>	<b>\$ 2,548</b>	<b>\$ 2,548</b>	<b>\$ 2,748</b>	<b>\$ 2,748</b>
Reallocate Fund Balance for Creation of Road Maintenance and Rehabilitation Account Fund	\$ -	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,549</b>	<b>\$ (596)</b>	<b>\$ 31</b>	<b>\$ 207</b>	<b>\$ 371</b>	<b>\$ 328</b>	<b>\$ 278</b>

Fund numbers are represented in thousands.

The Gas Tax Fund accounts for gasoline tax revenues that are utilized for street-related operating and capital costs. The fund makes an annual transfer to the General Fund to partially offset eligible operating costs related to the City's streets and roads maintenance programs. Additionally, it makes annual contributions to the Capital Improvement Projects Fund to fund various capital projects.

The Road Repair and Accountability Act of 2017 (SB1) established transportation taxes that are distributed to cities and counties through the Road Maintenance and Rehabilitation Account (RMRA). When funding began in 2017-18, revenues were deposited into this fund, and then transferred out to the Capital Improvement Projects Fund as eligible projects were identified. In order to create greater visibility to available resources for projects and allow for more efficient reporting on how RMRA funds are being utilized, a new fund is created to account for RMRA funds beginning 2020-21. This is reflected in the reallocation of the accumulated RMRA fund balance from this fund in 2019-20.

While gas consumption is expected to be significantly lower due to the coronavirus pandemic and shelter-in-place order, SB 1 increased the gas tax rate. The net effect is still an increase, and the five-year plan maintains the transfer to the General Fund, and makes contributions to the Capital Improvement Projects Fund to fund street reconstruction and rehabilitation projects. As more information becomes available on the impacts to gasoline tax revenues, this plan will be updated accordingly.

# Downtown Parking and Security

DOWNTOWN PARKING AND SECURITY	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 3,246	\$ 4,393	\$ 2,078	\$ 1,229	\$ (19)	\$ (543)	\$ (1,092)
<b>Revenues</b>							
Interest Earnings	\$ 130	\$ 11	\$ 12	\$ 12	\$ 12	\$ 12	\$ 13
Parking Revenues	3,766	2,635	3,674	3,674	3,747	3,822	3,899
Lease Revenues	550	519	517	529	651	663	675
Parking Bonds	-	-	-	-	-	17,570	-
<b>Total Revenues</b>	<b>\$ 4,446</b>	<b>\$ 3,165</b>	<b>\$ 4,203</b>	<b>\$ 4,215</b>	<b>\$ 4,411</b>	<b>\$ 22,068</b>	<b>\$ 4,587</b>
<b>Expenditures</b>							
Personnel	\$ 1,391	\$ 1,545	\$ 1,395	\$ 1,463	\$ 1,492	\$ 1,522	\$ 1,553
Operating	1,499	2,367	3,127	3,068	3,129	3,192	3,256
Capital Outlay	27	27	31	32	63	63	63
<b>Total Expenditures</b>	<b>\$ 2,917</b>	<b>\$ 3,939</b>	<b>\$ 4,553</b>	<b>\$ 4,563</b>	<b>\$ 4,684</b>	<b>\$ 4,777</b>	<b>\$ 4,872</b>
Transfer In	\$ -	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -
<b>Transfer Out</b>	<b>\$ 381</b>	<b>\$ 1,541</b>	<b>\$ 1,600</b>	<b>\$ 900</b>	<b>\$ 250</b>	<b>\$ 17,840</b>	<b>\$ 125</b>
<b>Ending Fund Balance</b>	<b>\$ 4,393</b>	<b>\$ 2,078</b>	<b>\$ 1,229</b>	<b>\$ (19)</b>	<b>\$ (543)</b>	<b>\$ (1,092)</b>	<b>\$ (1,502)</b>

Fund numbers are represented in thousands.

The Downtown Parking Fund provides funding for parking and other related services in downtown San Mateo, along with parking enforcement services throughout the city. Expenditures in this fund include downtown parking operations, facilities maintenance, security, planning, and parking enforcement. Revenues in this fund primarily come from parking meters, but also include lease revenues from retail tenant spaces located at the City's Main Street and Transit Center Garages.

With an enhanced parking enforcement program implemented during 2019-20, expenditures in the fund increased, with the expectation that citation revenue would also increase for the first couple of years as drivers' behavior to parking rules improve and the citation revenue levels out. Citation revenue is accounted for in the General Fund, and as such, the \$1.1 million transfer in for 2020-21 reflects the estimated increase in citation revenue to support the enhanced enforcement program.

The fund has made significant capital investment to upgrade the City's parking technology and equipment, including the replacement of existing pay stations and meters. In 2020-21, the \$1.6 million transfer out represents maintenance improvements to existing parking facilities.

Additional downtown parking spaces are needed in the future, and the five-year plan includes a new parking garage in 2023-24. Preliminary engineering and design work for this garage will be paid for through parking in-lieu fees while a plan is developed to identify the location, size, and future funding sources for the garage.

The program expenditures and capital commitments that the fund shows in the five-year plan result in the fund going negative in 2021-22. While parking meter revenues show only a modest increase, they will continue to be monitored closely to determine whether a higher increase is realized as existing pay stations and meters get replaced, and the fund will be adjusted accordingly.

# City Housing

CITY HOUSING	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Beginning Fund Balance	\$ 600*	\$ 745	\$ 909	\$ 772
Revenues				
Housing Fees	\$ 44	\$ 215	\$ 62	\$ 62
Loan Payments	188	-	-	-
<b>Total Revenues</b>	<b>\$ 232</b>	<b>\$ 215</b>	<b>\$ 62</b>	<b>\$ 62</b>
Expenditures				
Contribution to Other Agencies	\$ 41	\$ 1	\$ 2	\$ 2
Contribution to First Time Home Buyers	47	50	47	47
Operating	-	-	150	150
<b>Total Expenditures</b>	<b>\$ 88</b>	<b>\$ 51</b>	<b>\$ 199</b>	<b>\$ 199</b>
<b>Ending Fund Balance</b>	<b>\$ 745</b>	<b>\$ 909</b>	<b>\$ 772</b>	<b>\$ 636</b>

Fund numbers are represented in thousands.

\* Fund balance is reduced by \$55,000 to reflect deferred revenue and loans receivable that are not available for appropriation.

The City Housing Fund captures a variety of housing-related revenues, including loan repayments from the defunct federal Rental Rehabilitation Program, a pro-rata share of the original homebuyer loans at the Meadow Court housing complex, fees collected for housing loan subordination requests, and the fractional Below Market Rate (BMR) program in lieu fees. In 2019-20, the City received a BMR payoff, which is reflected in the higher than normal revenue.

This fund can be used to assist housing-related projects when the fund balance is sufficient and appropriate projects are identified. For the next two years, funds are set aside to assist first-time homebuyers on purchasing housing units that the City has acquired in order to retain their below market rate status. Additionally, funds will be used to pay for financial assistance to Samaritan House for Safe Harbor, the county-wide homeless shelter located in South San Francisco, and the City membership fee for HEART, the countywide housing trust fund. These expenditures cannot be covered by other housing funds since they are not located in the city limits of San Mateo.

# Low and Moderate Income Housing Asset

LOW AND MODERATE INCOME HOUSING ASSET	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Beginning Fund Balance	\$ 4,511*	\$ 2,995	\$ 1,999	\$ 267
<b>Revenues</b>				
Interest Earnings	\$ 150	\$ 30	\$ 30	\$ 30
Loan Payments	401	302	80	80
<b>Total Revenues</b>	<b>\$ 551</b>	<b>\$ 332</b>	<b>\$ 110</b>	<b>\$ 110</b>
<b>Expenditures</b>				
Personnel	\$ 41	\$ 41	\$ 46	\$ 47
Operating	25	60	97	97
<b>Total Expenditures</b>	<b>\$ 66</b>	<b>\$ 101</b>	<b>\$ 143</b>	<b>\$ 144</b>
Transfer Out	\$ 2,000	\$ 1,226	\$ 1,700	\$ -
<b>Ending Fund Balance</b>	<b>\$ 2,995</b>	<b>\$ 1,999</b>	<b>\$ 267</b>	<b>\$ 232</b>

Fund numbers are represented in thousands.

\* Fund balance is reduced by \$1.6 million to reflect deferred revenue and loans receivable that are not available for appropriation.

The Low and Moderate Income Housing Asset Fund consists of loan payments, lease payments, sale of property, and any other revenue generated from loans or assets held by the City as Housing Successor to the former Redevelopment Agency. State law regulates the use of these funds to support housing projects that assist households whose income ranges up to 80% of median income.

The fund also consists of administrative costs to monitor existing housing projects, manage the existing loan portfolio, and plan for new projects. In 2018-19, \$2 million was transferred to the Capital Improvement Projects Fund to support an affordable housing project in Bay Meadows. In 2020-21, \$1.7 million has been committed from the fund to support an affordable housing project in downtown.

# Parks and Recreation Revenue

PARKS AND RECREATION REVENUE	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 7,368	\$ 8,227	\$ 1,099	\$ 3,153	\$ 59	\$ 247	\$ 3,140
<b>Revenues</b>							
Interest Earnings	\$ 252	\$ 30	\$ 30	\$ 20	\$ 10	\$ 20	\$ 30
Parks and Recreation Tax and Fees	1,317	2,100	5,159	1,286	1,679	4,373	1,758
<b>Total Revenues</b>	<b>\$ 1,570</b>	<b>\$ 2,130</b>	<b>\$ 5,189</b>	<b>\$ 1,306</b>	<b>\$ 1,689</b>	<b>\$ 4,393</b>	<b>\$ 1,788</b>
Transfer Out	\$ 711	\$ 9,257	\$ 3,135	\$ 4,400	\$ 1,500	\$ 1,500	\$ 500
<b>Ending Fund Balance</b>	<b>\$ 8,227</b>	<b>\$ 1,099</b>	<b>\$ 3,153</b>	<b>\$ 59</b>	<b>\$ 247</b>	<b>\$ 3,140</b>	<b>\$ 4,429</b>

Fund numbers are represented in thousands.

The Parks and Recreation Revenue Fund accounts for parks and recreation tax, park impact fees, and park in-lieu fees. Revenues projections are based on residential building projects, and are thus dependent on development activity. Accumulated resources in this fund are utilized to fund parks and recreation related projects through a transfer to the Capital Improvement Projects Fund.

In the five-year plan, major transfers include improvements related to citywide play area upgrade and the Central Park Master Plan.

# Traffic Impact Fee

TRAFFIC IMPACT FEE	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 2,885	\$ 3,034	\$ (3,972)	\$ (2,522)	\$ (1,872)	\$ (1,822)	\$ (1,572)
<b>Revenues</b>							
Interest Earnings	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Impact Fee	1,083	1,500	3,000	800	400	400	400
<b>Total Revenues</b>	<b>\$ 1,209</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>	<b>\$ 800</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>
Transfer Out	\$ 1,060	\$ 8,507	\$ 1,550	\$ 150	\$ 350	\$ 150	\$ 150
<b>Ending Fund Balance</b>	<b>\$ 3,034</b>	<b>\$ (3,972)</b>	<b>\$ (2,522)</b>	<b>\$ (1,872)</b>	<b>\$ (1,822)</b>	<b>\$ (1,572)</b>	<b>\$ (1,322)</b>

Fund numbers are represented in thousands.

The Traffic Impact Fee Fund accounts for traffic impact fee revenues that are collected to fund various capital projects to mitigate the cumulative impacts of new development and to accommodate future development. Currently, resources being accumulated in this fund are used mostly to cover the City's match on the rail grade separation project. Additionally, \$1.1 million is being committed in 2020-21 to fund a wall enhancement by the Caltrain set out track in Hayward Park. The negative fund balance being shown in the financial plan represents the current expectation that the General Fund and/or the Capital Improvement Projects Fund will need to loan funds to the Traffic Impact Fee Fund to cover the City's matching portion for grade separation and/or funding for the wall enhancement. If that loan is needed, and how much is needed, will depend on future impact fee revenues collected and the timing of each project's progression. This plan will be updated accordingly as more information is available.

# Commercial Linkage Fee

COMMERCIAL LINKAGE FEE	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 2,800	\$ 2,900	\$ 5,189	\$ 1,289	\$ 1,349	\$ 1,409	\$ 1,469
<b>Revenues</b>							
Interest Earnings	\$ 94	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 11
Commercial Linkage Fee	7	2,279	50	50	50	50	50
<b>Total Revenues</b>	<b>\$ 101</b>	<b>\$ 2,289</b>	<b>\$ 60</b>	<b>\$ 60</b>	<b>\$ 60</b>	<b>\$ 60</b>	<b>\$ 61</b>
Transfer Out	\$ -	\$ -	\$ 3,960	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 2,900</b>	<b>\$ 5,189</b>	<b>\$ 1,289</b>	<b>\$ 1,349</b>	<b>\$ 1,409</b>	<b>\$ 1,469</b>	<b>\$ 1,530</b>

Fund numbers are represented in thousands.

The Commercial Linkage Fee is an assessment on new commercial developments to address the impacts of new job creation on housing availability and affordability for workers. Developers pay a fee based on square footage of new commercial space depending on type of use: office, retail, or hotel. The funds are to be used for housing programs to assist workers who make up to 120% of the area median income. Examples of housing programs can include acquisition, rehabilitation, or new construction of housing.

\$2.2 million was collected in 2019-20 from a mixed-use development project in downtown. With the accumulated resources in this fund, \$4 million will be committed in 2020-21 to the Capital Improvement Projects Fund to support a new affordable housing project in downtown.

# Road Maintenance and Rehabilitation Account

ROAD MAINTENANCE AND REHABILITATION ACCOUNT	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
<b>Beginning Fund Balance</b>	\$ -	\$ 182	\$ 161	\$ 34	\$ 167	\$ 485
Reallocated Balance From Gas Tax Fund	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>						
Road Maintenance and Rehabilitation	\$ -	\$ 1,876	\$ 2,070	\$ 2,130	\$ 2,213	\$ 2,295
Interest Earnings	-	3	3	3	5	10
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 1,879</b>	<b>\$ 2,073</b>	<b>\$ 2,133</b>	<b>\$ 2,218</b>	<b>\$ 2,305</b>
Transfer Out	\$ -	\$ 1,900	\$ 2,200	\$ 2,000	\$ 1,900	\$ 1,900
<b>Ending Fund Balance</b>	<b>\$ 182</b>	<b>\$ 161</b>	<b>\$ 34</b>	<b>\$ 167</b>	<b>\$ 485</b>	<b>\$ 889</b>

Fund numbers are represented in thousands.

The Road Maintenance and Rehabilitation Account (RMRA) Fund is new for 2020-21. It accounts for transportation taxes established by the Road Repair and Accountability Act of 2017 (SB 1). Prior to 2021-21, RMRA revenues were deposited into the Gas Tax Fund, and then subsequently transferred to the Capital Improvement Projects Fund to fund eligible projects. Moving this revenue source into its own special revenue fund creates greater visibility to available resources for projects and will allow for more efficient reporting on how these funds are being utilized.

Accumulated resources will be utilized to fund street reconstruction and rehabilitation projects through a transfer to the Capital Improvement Projects Fund. In the five-year plan, the transfer ranges from \$1.9 million to \$2.2 million annually. With the shelter-in-place order resulting from the coronavirus pandemic, RMRA revenues are estimated to decline in 2019-20 and into 2020-21. While the five-year plan maintains the transfer to the Capital Improvement Projects Fund to fund street reconstruction and rehabilitation projects. The plan will be updated as more information becomes available on the impacts to RMRA revenues.

# Permanent Local Housing Allocation

PERMANENT LOCAL HOUSING ALLOCATION	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 342
Revenues				
Interest Earnings	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	342	376
Loan Payments	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 342	\$ 376
Expenditures				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 342	\$ 718

Fund numbers are represented in thousands.

The Permanent Local Housing Allocation Fund is a new fund for 2020-21. It accounts for a State grant established by the Building Homes and Jobs Act of 2017 (SB 2). Funding will begin in the fall of 2020 and will continue on an annual basis based on actual State receipts of document recording fees. Accumulated resources can be used for housing-related projects and programs that assist in addressing the unmet housing needs of San Mateo. This plan will be updated accordingly as potential projects are identified.



# DEBT SERVICE

# Landfill Bonds

LANDFILL BONDS	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Beginning Fund Balance	\$ 1,245	\$ 1,808	\$ 1,323	\$ 1,504
<b>Revenues</b>				
Interest Earnings	\$ 72	\$ 6	\$ 15	\$ 15
Garbage Collection Surcharge	600	600	600	600
<b>Total Revenues</b>	<b>\$ 672</b>	<b>\$ 606</b>	<b>\$ 615</b>	<b>\$ 615</b>
<b>Expenditures</b>				
Personnel	\$ 21	\$ 24	\$ 25	\$ 25
Operating	51	58	60	70
Debt Service	23	349	349	-
<b>Total Expenditures</b>	<b>\$ 96</b>	<b>\$ 431</b>	<b>\$ 434</b>	<b>\$ 95</b>
Transfer Out	\$ 13	\$ 661	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,808</b>	<b>\$ 1,323</b>	<b>\$ 1,504</b>	<b>\$ 2,024</b>

Fund numbers are represented in thousands.

The Landfill Bonds Fund accounts for debt service payments on landfill revenue bonds. Proceeds from these bonds were utilized to finance expenditures related to the final closure of the former landfill site, the construction of related park improvements, and post-closure monitoring costs. These bonds were redeemed in 2017-18 using available fund balance and a \$1 million loan from the General Fund. The General Fund will be paid back over a three-year period beginning 2018-19 and ending 2020-21. Surcharge revenues collected will be adjusted in future years to reflect the reduction of the debt service obligation.

# Street and Flood Control Projects Bond

STREET AND FLOOD CONTROL PROJECTS BOND	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Operating	\$ -	\$ -	\$ 79	\$ 84
Debt Service	\$ -	\$ -	\$ 2,633	\$ 2,633
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,712</b>	<b>\$ 2,717</b>
<b>Transfer In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,712</b>	<b>\$ 2,717</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund numbers are represented in thousands.

The Street and Flood Control Projects Bond Fund is a new fund that accounts for debt service payments on lease revenue bonds issued in 2019-20 to finance the construction and acquisition of public improvements of the City, including street and flood control improvements. As these improvements are part of the Measure S initiatives, revenues from Measure S are transferred into this fund to administer the debt services. Additionally, a benefit assessment district was created in the North Shoreview neighborhood as it relates to the flood control improvements. Assessment levies are expected to be collected beginning 2023-24, and will pay approximately 6.9% of annual debt service beginning 2024-25. This plan will be updated accordingly when more information is available.

# General Obligation Bonds

GENERAL OBLIGATION BONDS	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET
Beginning Fund Balance	\$ 4,455	\$ 4,960	\$ 5,261	\$ 5,221
Revenues				
Interest Earnings	\$ 135	\$ 25	\$ 25	\$ 25
Property Taxes	2,467	2,382	2,033	2,046
<b>Total Revenues</b>	<b>\$ 2,602</b>	<b>\$ 2,407</b>	<b>\$ 2,058</b>	<b>\$ 2,071</b>
Expenditures				
Operating	\$ 66	\$ 68	\$ 65	\$ 67
Debt Service	2,031	2,038	2,033	2,046
<b>Total Expenditures</b>	<b>\$ 2,097</b>	<b>\$ 2,106</b>	<b>\$ 2,098</b>	<b>\$ 2,113</b>
<b>Ending Fund Balance</b>	<b>\$ 4,960</b>	<b>\$ 5,261</b>	<b>\$ 5,221</b>	<b>\$ 5,179</b>

Fund numbers are represented in thousands.

The General Obligation Bonds Fund accounts for voter-approved property tax revenues and debt service payments on the City's general obligation bonds that were utilized to finance the construction, acquisition, and improvement of a new main library and the improvement of the City's branch libraries.

The City is bound by a provision in state law limiting the indebtedness for California cities to 15% of the assessed value of all real and personal property of the city. Based on the 2019-20 total assessed value of \$29.3 billion, San Mateo's legal debt limit for 2019-20 was \$4.4 billion. For 2019-20, the City was only at 0.47% of its legal debt limit. This statutory limitations applies only to bonded indebtedness of the City payable from proceeds of taxes levied on a property. For San Mateo, this includes only the general obligation bonds.

Other debt of the City is housed directly in the applicable operating/capital fund, with payments for debt service listed as a line item in the financial plan.



# CAPITAL PROJECTS



# 2% Hotel Tax

2% HOTEL TAX	2018-19 ACTUALS		2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PROJECTED BUDGET		2022-23 FORECAST		2023-24 FORECAST		2024-25 FORECAST	
Beginning Fund Balance	\$ 6,181		\$ 6,515		\$ (1,170)		\$ (1,709)		\$ (1,436)		\$ (1,067)		\$ (562)	
<b>Revenues</b>														
Interest Earnings	\$ 208		\$ 50		\$ -		\$ -		\$ -		\$ -		\$ -	
Transient Occupancy Tax	1,406		705		851		1,113		1,272		1,468		1,483	
<b>Total Revenues</b>	<b>\$ 1,614</b>		<b>\$ 755</b>		<b>\$ 851</b>		<b>\$ 1,113</b>		<b>\$ 1,272</b>		<b>\$ 1,468</b>		<b>\$ 1,483</b>	
<b>Expenditures</b>														
Operating	\$ 139		\$ 157		\$ 190		\$ 195		\$ 199		\$ 203		\$ 207	
Debt Service	559		547		590		645		705		760		820	
<b>Total Expenditures</b>	<b>\$ 698</b>		<b>\$ 703</b>		<b>\$ 780</b>		<b>\$ 840</b>		<b>\$ 904</b>		<b>\$ 963</b>		<b>\$ 1,027</b>	
Transfer Out	\$ 582		\$ 7,736		\$ 609		\$ -		\$ -		\$ -		\$ -	
<b>Ending Fund Balance</b>	<b>\$ 6,515</b>		<b>\$ (1,170)</b>		<b>\$ (1,709)</b>		<b>\$ (1,436)</b>		<b>\$ (1,067)</b>		<b>\$ (562)</b>		<b>\$ (105)</b>	

Fund numbers are represented in thousands.

The 2% Hotel Tax Fund accounts for the Measure C voter-approved 2% hotel tax revenue, the related transfers to the Capital Improvement Projects Fund, and the debt service on the variable rate bonds that were utilized to partially fund the police administration facility.

While hotel tax revenues in 2018-19 reflected the strong economy in that period, revenues in 2019-20 are estimated to decline significantly due to the impacts of the coronavirus pandemic. The five-year plan shows the continued impact and gradual recovery of this revenue source. Transfers out in this fund represents the funding commitment for construction work related to the new Fire Station 25 and to the Borel Park development. The \$609,000 transfer out in 2020-21 represents additional support to the Borel Park development. As shown in this five-year plan, the impacts on revenues and the funding commitment will result in the fund going negative through the duration of this forecast. Revenues in this fund will continue to be monitored closely, and the plan will be updated accordingly as more information becomes available.

# Capital Improvement Projects

CAPITAL IMPROVEMENT PROJECTS	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 31,986	\$ 29,594	\$ 4,482	\$ 4,214	\$ 4,237	\$ 5,184	\$ 4,597
<b>Revenues</b>							
Taxes, Fees, and Charges	\$ 8,849	\$ 30,006	\$ 13,068	\$ 13,303	\$ 11,003	\$ 27,493	\$ 8,528
Transfers from Sewer Fund	39,805	714,213	22,417	30,197	68,519	16,622	9,969
Other Sources	12,372	90,772	31,655	9,331	19,142	5,510	5,420
<b>Total Revenues</b>	<b>\$ 61,026</b>	<b>\$ 834,990</b>	<b>\$ 67,139</b>	<b>\$ 52,832</b>	<b>\$ 98,664</b>	<b>\$ 49,625</b>	<b>\$ 23,917</b>
<b>Expenditures</b>							
Capital Outlay	\$ 63,060	\$ 860,102	\$ 67,408	\$ 52,808	\$ 97,718	\$ 50,212	\$ 22,504
<b>Total Expenditures</b>	<b>\$ 63,060</b>	<b>\$ 860,102</b>	<b>\$ 67,408</b>	<b>\$ 52,808</b>	<b>\$ 97,718</b>	<b>\$ 50,212</b>	<b>\$ 22,504</b>
Transfer Out	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 29,594</b>	<b>\$ 4,482</b>	<b>\$ 4,214</b>	<b>\$ 4,237</b>	<b>\$ 5,184</b>	<b>\$ 4,597</b>	<b>\$ 6,010</b>

Fund numbers are represented in thousands.

The Capital Improvement Projects Fund is where the majority of the City's capital-related financials reside. Revenues for this fund include transfers in from other funds, including the General, Gas Tax, Sewer, Parking, Parks and Recreation Revenue, and Traffic Impact Fee Funds, as well as from other tax and fee revenue. Projects in the Capital Improvement Projects Fund are outlined in the CIP section of this budget document, and detailed information about revenues and expenditures related to projects can be found in that section.



A wide-angle photograph of a coastal scene. In the distance, a long bridge stretches across a body of water under a clear blue sky. A small airplane is visible in the upper left. The foreground is dominated by a rocky shoreline with mossy rocks and a metal structure, possibly a pier or dock, on the right. The water is calm with some white foam near the rocks.

# ENTERPRISE



# Sewer

SEWER (Cash Basis)	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST
Beginning Fund Balance	\$ 9,075	\$ 280,496	\$ 207,059	\$ 115,929	\$ 102,382	\$ 104,623
<b>Revenues</b>						
Interest Earnings	\$ 965	\$ 605	\$ 644	\$ 670	\$ 697	\$ 669
Service Charges/Operating Revenue	53,876	52,580	59,456	67,562	76,163	76,581
Bond/Loan Proceeds and Capital Contributions	299,649	11,992	43,073	232,489	210,932	38,481
<b>Total Revenues</b>	<b>\$ 354,490</b>	<b>\$ 65,177</b>	<b>\$ 103,173</b>	<b>\$ 300,721</b>	<b>\$ 287,792</b>	<b>\$ 115,731</b>
<b>Expenses</b>						
Operating and Maintenance	\$ 22,416	\$ 24,094	\$ 25,057	\$ 26,060	\$ 27,102	\$ 28,186
Capital Projects	36,218	103,334	150,628	269,588	234,973	87,749
Debt Service	24,435	11,186	18,618	18,620	23,476	25,346
<b>Total Expenses</b>	<b>\$ 83,069</b>	<b>\$ 138,614</b>	<b>\$ 194,303</b>	<b>\$ 314,268</b>	<b>\$ 285,551</b>	<b>\$ 141,281</b>
<b>Ending Fund Balance</b>	<b>\$ 280,496</b>	<b>\$ 207,059</b>	<b>\$ 115,929</b>	<b>\$ 102,382</b>	<b>\$ 104,623</b>	<b>\$ 79,073</b>
<b>Operating Reserve</b>	<b>\$ 11,208</b>	<b>\$ 12,047</b>	<b>\$ 12,529</b>	<b>\$ 13,030</b>	<b>\$ 13,551</b>	<b>\$ 14,093</b>
<b>Capital Reserve</b>	<b>\$ 269,288</b>	<b>\$ 195,013</b>	<b>\$ 103,400</b>	<b>\$ 89,352</b>	<b>\$ 91,072</b>	<b>\$ 64,980</b>

Fund numbers are represented in thousands.

The Sewer Fund consists of the sewer collection systems, the Wastewater Treatment Plan (WWTP), and disposal facilities serving the residents and businesses of San Mateo, Foster City, and portions of the neighboring communities of Hillsborough, Belmont, the Crystal Springs County Sanitation District, and certain unincorporated areas of the County. The sewer enterprise system currently serves approximately 30,000 customer accounts in the City and approximately 11,000 customer accounts in Foster City and the subregional customer communities utilizing the WWTP. The capital expenses identified in this financial plan, as well as the corresponding bond/loan proceeds, are predominantly related to the execution of the Clean Water Program, which is discussed in detail in the Capital Improvement Projects section of this document.

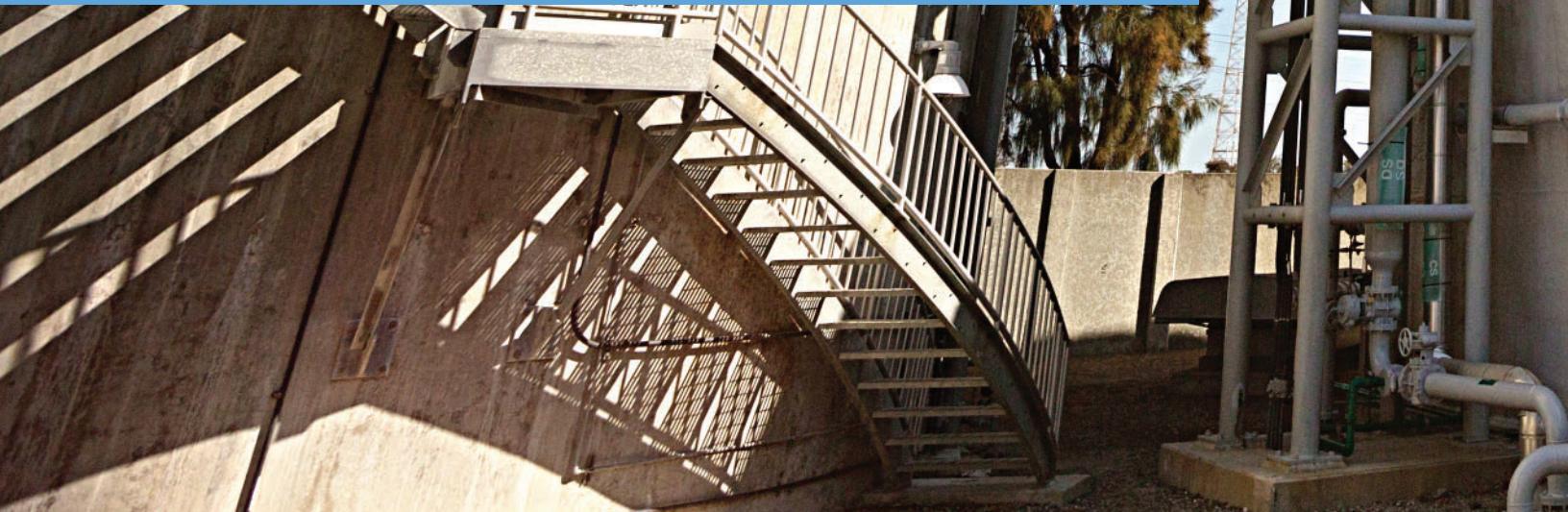
The dollar figures listed in this fund's financial plan are estimates of the cash flow in the fund during the forecast period, and as such, these values will not match the 2020-21 operating budget numbers nor the 2020-2025 CIP values, which are done on an encumbrance basis and under full accrual accounting. For the purposes of the forecast and for rate-setting purposes, it is more important to view this fund through expected cash flows, as the cash needs will drive decisions on how the projects will be financed and when that financing will need to be secured. These cash flow estimates will be continually monitored and updated as the Clean Water Program evolves and conditions change. One of the many factors that will be monitored and adjusted as needed will be the rate increases required to adequately fund the projects on the existing timeline. The City Council approved a 5-year rate increase schedule that took effect July 1, 2018. The City believes these 5-year rate increases, which restructured the residential charges to introduce a component of a fixed monthly fee to better stabilize revenue recovery, positioned the enterprise well to earn an invitation from the Environmental Protection Agency (EPA) to apply for two Water Infrastructure Finance and Innovation Act (WIFIA) loans. The loan application on the first WIFIA loan, up to \$277 million, was submitted in 2019, and the loan agreement is expected to be executed in 2020. The loan application for the second WIFIA loan, up to \$85 million, is expected to be submitted in 2020. Further, the City and Foster City/Estero Municipal Improvement District, partnering as the San Mateo - Foster City Public Financing Authority, earned a Aa2 rating from Moody's on revenue

2024-25 FORECAST		2025-26 FORECAST		2026-27 FORECAST		2027-28 FORECAST		2028-29 FORECAST		2029-30 FORECAST		2030-31 FORECAST	
\$	79,073	\$	82,728	\$	95,785	\$	100,412	\$	104,838	\$	110,040	\$	117,281
\$	657	\$	651	\$	561	\$	571	\$	583	\$	594	\$	606
76,764		79,037		81,371		83,777		86,257		88,813		91,447	
1,653		328		-		-		-		-		-	
\$	79,074	\$	80,016	\$	81,932	\$	84,348	\$	86,840	\$	89,407	\$	92,053
\$	29,314	\$	30,486	\$	31,706	\$	32,974	\$	34,293	\$	35,665	\$	37,091
20,761		4,749		12,900		13,287		13,686		14,096		14,519	
25,344		31,724		32,699		33,662		33,659		32,406		33,497	
\$	75,419	\$	66,959	\$	77,305	\$	79,923	\$	81,637	\$	82,167	\$	85,107
\$	82,728	\$	95,785	\$	100,412	\$	104,838	\$	110,040	\$	117,281	\$	124,226
\$	14,657	\$	15,243	\$	15,853	\$	16,487	\$	17,146	\$	17,832	\$	18,546
\$	68,071	\$	80,542	\$	84,560	\$	88,351	\$	92,894	\$	99,448	\$	105,681

bonds that were issued in May 2019. Proceeds from the bond issuance and WIFIA loan, as well as anticipated future bond issuances and loan executions, have been incorporated into the cash flow analysis of this fund. While the cash balance is building in the forecast period, the balance will be utilized to cash-fund capital projects in the future and/or to refund or call existing bonds. The cash flow estimates will be continually monitored and this plan will be updated accordingly.



# INTERNAL SERVICES





# Vehicle and Equipment Replacement

VEHICLE AND EQUIPMENT REPLACEMENT	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 24,296	\$ 20,282	\$ 19,137	\$ 12,677	\$ 13,183	\$ 13,652	\$ 14,702
<b>Revenues</b>							
Interest Earnings	\$ 470	\$ 108	\$ 108	\$ 109	\$ 110	\$ 112	\$ 113
Rental Charges - Vehicles	864	690	765	798	806	814	823
Rental Charges - Computers	180	173	221	231	233	236	238
Rental Charges - Radios	28	17	20	21	21	21	21
Rental Charges - Major Equipment	753	711	533	558	580	586	592
Rental Charges - Furniture	69	69	82	86	87	88	89
Other Revenues	71	56	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,435</b>	<b>\$ 1,823</b>	<b>\$ 1,730</b>	<b>\$ 1,804</b>	<b>\$ 1,838</b>	<b>\$ 1,857</b>	<b>\$ 1,875</b>
<b>Expenses</b>							
Vehicle Replacement	\$ 1,019	\$ 1,286	\$ 3,089	\$ 873	\$ 1,459	\$ 409	\$ 942
Computer Replacement	519	16	740	309	124	339	19
Radio Replacement	339	-	56	64	-	-	150
Major Equipment Replacement	651	787	2,192	462	191	458	197
Furniture Replacement	90	75	272	-	5	11	53
Other Capital Outlay	(211)	(233)	-	-	-	-	-
Contribution to San Mateo Consolidated Fire Department	4,036	1,297	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 6,444</b>	<b>\$ 3,229</b>	<b>\$ 6,350</b>	<b>\$ 1,708</b>	<b>\$ 1,779</b>	<b>\$ 1,216</b>	<b>\$ 1,360</b>
<b>Transfer In</b>	<b>\$ 410</b>	<b>\$ 410</b>	<b>\$ 410</b>	<b>\$ 410</b>	<b>\$ 410</b>	<b>\$ 410</b>	<b>\$ 410</b>
<b>Transfer Out</b>	<b>\$ 415</b>	<b>\$ 150</b>	<b>\$ 2,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 20,282</b>	<b>\$ 19,137</b>	<b>\$ 12,677</b>	<b>\$ 13,183</b>	<b>\$ 13,652</b>	<b>\$ 14,702</b>	<b>\$ 15,627</b>
Reserve for Major Building Component Replacements	\$ 410	\$ 820	\$ 1,230	\$ 1,640	\$ 2,050	\$ 2,460	\$ 2,870
<b>Remaining Fund Balance</b>	<b>\$ 19,872</b>	<b>\$ 18,317</b>	<b>\$ 11,447</b>	<b>\$ 11,543</b>	<b>\$ 11,602</b>	<b>\$ 12,242</b>	<b>\$ 12,757</b>

Fund numbers are represented in thousands.

# Vehicle and Equipment Replacement

The Vehicle and Equipment Replacement Fund accounts for charges to user departments to fund the replacement of vehicles and equipment. This includes vehicles, computers, radios, furniture, and other major equipment. Funds for future replacement are collected while vehicles and equipment are in service so that when it is time for replacement, adequate funds are available. Accumulated fund balance in this fund is estimated to be over \$17 million at the end of fiscal year 2019-20. Unlike the Fleet and Building Maintenance Fund, which is entirely an operating fund and doesn't require a significant fund balance, the Vehicle and Equipment Replacement Fund should have a significant fund balance by nature. As noted, funds are collected for future replacement while vehicles and equipment are in use so that those funds are available when the replacement is needed. Because of that, funds will accumulate over time for that replacement.

This fund collects annually from the operating departments, so it is also important that the amount of available fund balance considers this. To that end, a long-term spending plan is an important tool for managing this type of fund. Understanding spending needs over the short- and long-term and factoring in fund balance allows the City to set a collection amount that ensures funding is available when vehicles and equipment need to be replaced, but does not maintain such a large fund balance that creates an unnecessary burden on the other funds, particularly the General Fund. This five-year plan captures the long-term spending plans for each of the replacement categories, and sets future collections to ensure funding for replacements is available and fund balance is set at an appropriate level.

When the City's fire operations were transferred to San Mateo Consolidated Fire Department (SMC Fire) in 2018-19, collections that had been collected for fire vehicles, apparatus, and equipment were to be transferred to SMC Fire over a three-year period. The first two transfers were necessary to fund existing needs in SMC Fire, and were reflected as contributions to SMC Fire in 2018-19 and 2019-20. Included in 2018-19 was an accounting adjustment made to reflect the transfer of capital assets to SMC Fire. After the second transfer was made in 2019-20, a review of the fund by each member agency determined that the final transfer was not necessary.

In 2020-21, \$2 million is being committed as a transfer out to the Capital Projects Fund to fund the replacement of the City's enterprise resource planning (ERP) software. The five-year plan further captures a portion of the fund balance that is reserved for major building component replacements. The annual \$410,000 transfer in that is reflected in this plan comes from the General Fund and is for the purpose of setting aside funds for major building component replacements that would require a substantial funding commitment. As this reserve balance reaches an appropriate level and major replacement projects are identified, the accumulated funds will be utilized to fund the projects through a transfer to the Capital Improvement Projects Fund, and this plan will be updated accordingly.

# Fleet and Building Maintenance

FLEET AND BUILDING MAINTENANCE	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 160	\$ (42)	\$ (127)	\$ (129)	\$ (127)	\$ 36	\$ 371
<b>Revenues</b>							
Charges to Dept. - Building	\$ 2,912	\$ 2,912	\$ 3,462	\$ 3,566	\$ 3,744	\$ 3,932	\$ 4,128
Charges to Dept. - Fleet	1,734	1,687	1,731	1,783	1,872	1,965	2,064
Other Revenues	103	183	8	8	8	8	8
<b>Total Revenues</b>	<b>\$ 4,749</b>	<b>\$ 4,782</b>	<b>\$ 5,200</b>	<b>\$ 5,356</b>	<b>\$ 5,624</b>	<b>\$ 5,904</b>	<b>\$ 6,199</b>
<b>Expenses</b>							
Personnel	\$ 1,633	\$ 1,580	\$ 1,966	\$ 2,050	\$ 2,091	\$ 2,133	\$ 2,176
Operating	3,465	3,155	3,202	3,269	3,334	3,401	3,469
Capital Outlay	55	52	33	35	35	35	36
<b>Total Expenses</b>	<b>\$ 5,153</b>	<b>\$ 4,786</b>	<b>\$ 5,202</b>	<b>\$ 5,354</b>	<b>\$ 5,461</b>	<b>\$ 5,570</b>	<b>\$ 5,681</b>
Transfer In	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 13	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ (42)</b>	<b>\$ (127)</b>	<b>\$ (129)</b>	<b>\$ (127)</b>	<b>\$ 36</b>	<b>\$ 371</b>	<b>\$ 889</b>

Fund numbers are represented in thousands.

The Fleet and Building Maintenance Fund accounts for charges to user departments and the expenses related to the maintenance of City vehicles and buildings. This fund is primarily operational in nature, with vehicle and equipment replacement expenses being housed in a separate internal service fund. As such, charges to user departments, over time, should be set fairly close to expected expenses, as there is not a need to keep a significant amount of fund balance in this fund. With expenses outpacing revenues in the past few years, however, collections for the five-year forecast are set to increase significantly in 2020-21 to ensure the fund remains healthy and with an appropriate level of reserves. After 2020-21, collections will better align revenues with expenses, while also returning the fund to a positive position and accumulating a small amount of fund balance to address unexpected needs.

# Benefits

BENEFITS	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 1,591	\$ 235	\$ 239	\$ 332	\$ 472	\$ 549	\$ 616
<b>Revenues</b>							
Internal Service Charge - Pension	\$ 18,649	\$ 19,825	\$ 22,231	\$ 24,256	\$ 25,736	\$ 27,492	\$ 29,213
Internal Service Charge - Social Security/ Medicare	3,122	2,998	3,149	3,281	3,347	3,414	3,482
Internal Service Charge - Healthcare	9,154	8,061	8,691	8,951	9,132	9,317	9,506
Internal Service Charge - Severance Trust	1,273	1,154	1,215	1,258	1,284	1,309	1,335
Internal Service Charge - Other	5,729	2,368	2,563	2,633	2,688	2,745	2,804
<b>Total Revenues</b>	<b>\$ 37,927</b>	<b>\$ 34,405</b>	<b>\$ 37,848</b>	<b>\$ 40,379</b>	<b>\$ 42,186</b>	<b>\$ 44,277</b>	<b>\$ 46,340</b>
<b>Expenses</b>							
Pension	\$ 18,658	\$ 19,851	\$ 22,231	\$ 24,256	\$ 25,736	\$ 27,492	\$ 29,213
Social Security/Medicare	3,122	2,998	3,149	3,281	3,347	3,414	3,482
Healthcare	9,453	8,209	8,710	8,921	9,147	9,321	9,529
Severance Trust	2,536	1,150	1,184	1,220	1,257	1,294	1,333
Other	5,514	2,193	2,481	2,560	2,624	2,689	2,757
<b>Total Expenses</b>	<b>\$ 39,283</b>	<b>\$ 34,401</b>	<b>\$ 37,755</b>	<b>\$ 40,238</b>	<b>\$ 42,109</b>	<b>\$ 44,210</b>	<b>\$ 46,314</b>
<b>Ending Fund Balance</b>	<b>\$ 235</b>	<b>\$ 239</b>	<b>\$ 332</b>	<b>\$ 472</b>	<b>\$ 549</b>	<b>\$ 616</b>	<b>\$ 642</b>

Fund numbers are represented in thousands.

The Benefits Fund accounts for the collection of funds from operating departments to cover the cost of employee benefits. The expenses covered by this fund include pension, social security/medicare, retiree healthcare, the City's payment for medical premiums for active employees, funding for the severance trust (to pay for the cashout of unused vacation to employees who retire or otherwise leave the City), as well as a few other benefit costs, such as life insurance and long-term disability insurance. In some cases, the cost of providing these benefits is known and collections can be set accordingly. For example, the normal cost of pensions is set as a percentage of pay, so collections can be set based on that percentage of pay. In other cases, such as for the funding of the severance trust, the cost is an estimate based on historical actuals, but will fluctuate annually based on different factors. Thus, to accommodate the fluctuation of expenses like those related to the severance trust, the fund should maintain some level of fund balance. To that end, collections for the various components of this fund have been set to collect costs to fund the programs adequately while maintaining a level of fund balance that allows for the year-over-year fluctuations without requiring a transfer from the General Fund.

The largest expense category in this fund is related to pension expenses. As discussed in detail in the Budget Overview section of the budget document, pension expenses are expected to increase significantly over the next five to seven years as the result of a number of factors. These increases will continue to put pressure on the operating funds, as a larger and larger percentage of the budget will be required to cover pension cost increases.

# Benefits

After the transfer of the City's fire operations to SMC Fire in 2018-19, what remains as the City's responsibility is the former fire employees' unfunded pension liability and retiree health benefits, as those costs are attributable to years of service to the City. These legacy costs are transferred from the General Fund and administered through this fund.

Fund balance has declined significantly in 2018-19, due to the record-high year in severance payments when the City fire operations were transferred to SMC Fire. While the five-year forecast has the fund building back up its fund balance gradually, actual expenses will be analyzed over time and annual collections will be adjusted accordingly.

DENTAL	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 429	\$ 489	\$ 538	\$ 611	\$ 662	\$ 688	\$ 690
<b>Revenues</b>							
Internal Service Charges	\$ 884	\$ 807	\$ 853	\$ 853	\$ 853	\$ 853	\$ 853
<b>Total Revenues</b>	<b>\$ 884</b>	<b>\$ 807</b>	<b>\$ 853</b>	<b>\$ 853</b>	<b>\$ 853</b>	<b>\$ 853</b>	<b>\$ 853</b>
<b>Expenses</b>							
Insurance Premiums	\$ 824	\$ 758	\$ 780	\$ 803	\$ 827	\$ 851	\$ 876
<b>Total Expenses</b>	<b>\$ 824</b>	<b>\$ 758</b>	<b>\$ 780</b>	<b>\$ 803</b>	<b>\$ 827</b>	<b>\$ 851</b>	<b>\$ 876</b>
<b>Ending Fund Balance</b>	<b>\$ 489</b>	<b>\$ 538</b>	<b>\$ 611</b>	<b>\$ 662</b>	<b>\$ 688</b>	<b>\$ 690</b>	<b>\$ 668</b>

Fund numbers are represented in thousands.

The Dental Self-Insurance Fund accounts for the City's self-insurance activities related to the dental plan the City provides its employees. Collections for this fund are made by charging departments a flat amount for each employee. Expenses in this fund consist almost entirely of the premiums the City pays on behalf of its employees for dental coverage. Expenses are generally predictable and are not going to fluctuate greatly year-over-year. As such, maintaining a significant fund balance in this fund is not necessary, and collections for the purposes of this forecast are held flat over the five-year period. As actual expenses are analyzed over time, annual collections amounts will be adjusted accordingly.

With the transfer of the City's fire operations to San Mateo Consolidated Fire Department (SMC Fire) during 2018-19, dental benefit costs for employees who transferred to SMC Fire are no longer administered through this fund, but in the form of member agency contributions from the City's General Fund to SMC Fire.

# Workers' Compensation

WORKERS' COMPENSATION	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ (1,398)	\$ (1,429)	\$ (71)	\$ (212)	\$ (456)	\$ (395)	\$ (135)
<b>Revenues</b>							
Interest Earnings	\$ 370	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32
Internal Service Charges	4,562	4,475	4,429	4,486	4,633	4,859	5,180
<b>Total Revenues</b>	<b>\$ 4,933</b>	<b>\$ 4,506</b>	<b>\$ 4,461</b>	<b>\$ 4,518</b>	<b>\$ 4,665</b>	<b>\$ 4,891</b>	<b>\$ 5,212</b>
<b>Expenses</b>							
Personnel	\$ 359	\$ 368	\$ 401	\$ 414	\$ 422	\$ 431	\$ 439
Operating	1,172	828	926	888	906	924	942
Claims	3,432	5,453	3,275	3,460	3,276	3,275	3,279
<b>Total Expenses</b>	<b>\$ 4,964</b>	<b>\$ 6,649</b>	<b>\$ 4,602</b>	<b>\$ 4,762</b>	<b>\$ 4,604</b>	<b>\$ 4,630</b>	<b>\$ 4,660</b>
Transfer In	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ (1,429)</b>	<b>\$ (71)</b>	<b>\$ (212)</b>	<b>\$ (456)</b>	<b>\$ (395)</b>	<b>\$ (135)</b>	<b>\$ 417</b>

Fund numbers are represented in thousands.

The Workers' Compensation Insurance Fund accounts for all workers' compensation self-insurance activities. This includes the cost of claims, insurance, legal and other professional services, and program administration. The total cost of claims constitutes the largest expense in this fund. Workers' compensation expenses can fluctuate significantly year-over-year based on the total cost of claims, which includes any adjustments to the total liability of the fund due to actuarially-determined changes in experience. Over the past 10 years, total expenses in the fund have been as high as \$5 million and as low as \$1.7 million. A record-high year is forecasted for 2019-20, with total expenses estimated at \$6.6 million. To address this, a \$3.5 million transfer from the General Fund was made to prevent the fund from going further to a negative balance.

Funding for the Workers' Compensation Insurance Fund comes from collections from all of the operations across all funds that include personnel. Departments are charged a percentage of pay for each employee, and the amount of the charge depends on the type of employee. Positions that historically have higher workers' compensation experience, such as police employees, are charged a higher rate than positions with historically lower experience. Collections from departments are set in an effort to ensure adequate funding for this program, including having funds set aside in reserve to cover years where claims expenses were unusually high. Unfortunately, the past several years have turned out to be unusually high claims years, causing the fund's balance to be negative in short term. To address this, the baseline collections amount has been set to increase in the five-year forecast to return the fund to a positive fund balance.

With the transfer of the City's fire operations to San Mateo Consolidated Fire Department (SMC Fire), claims that were incurred while the fire employees were City employees will remain in this fund and as the City's responsibility. These legacy costs are estimated to be amortized over a period of twenty years, and will be transferred from the General Fund to be administered through this fund.

# Comprehensive Liability

Comprehensive Liability	2018-19 ACTUALS	2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PROJECTED BUDGET	2022-23 FORECAST	2023-24 FORECAST	2024-25 FORECAST
Beginning Fund Balance	\$ 2,733	\$ 2,232	\$ 1,905	\$ 1,430	\$ 883	\$ 541	\$ 486
<b>Revenues</b>							
Investment/Interest Earnings	\$ 94	\$ 5	\$ 10	\$ 10	\$ 10	\$ 10	\$ 11
Interfund Charges	1,198	1,297	1,400	1,500	1,725	2,070	2,381
<b>Total Revenues</b>	<b>\$ 1,292</b>	<b>\$ 1,303</b>	<b>\$ 1,410</b>	<b>\$ 1,510</b>	<b>\$ 1,735</b>	<b>\$ 2,080</b>	<b>\$ 2,391</b>
<b>Expenses</b>							
Personnel	\$ 172	\$ 149	\$ 145	\$ 152	\$ 155	\$ 158	\$ 161
Insurance Premiums	759	818	828	994	1,023	1,054	1,086
Claims	258	93	295	288	258	265	273
Attorney's Fees	362	288	430	430	443	456	470
Other Costs	241	281	188	193	198	202	206
<b>Total Expenses</b>	<b>\$ 1,793</b>	<b>\$ 1,629</b>	<b>\$ 1,886</b>	<b>\$ 2,057</b>	<b>\$ 2,076</b>	<b>\$ 2,136</b>	<b>\$ 2,197</b>
<b>Ending Fund Balance</b>	<b>\$ 2,232</b>	<b>\$ 1,905</b>	<b>\$ 1,430</b>	<b>\$ 883</b>	<b>\$ 541</b>	<b>\$ 486</b>	<b>\$ 680</b>

Fund numbers are represented in thousands.

The Comprehensive Liability Insurance Fund accounts for the City's general liability program. Expenses in this fund primarily consist of insurance premiums, the cost of claims, legal and other professional services, and program administration. Contributions to this fund, which are funded by all operating funds, are set to capture the cost of the program adequately while avoiding a General Fund transfer when costs exceeded collections. To that end, collections are set to maintain a level of fund balance that allows for year-over-year fluctuations. While experience in the general liability program has been better than expected over the past several years, which resulted in a reduction in the actuarially-determined claims liability, insurance premiums are estimated to increase considerably, primarily due to significant industrywide losses caused by unprecedented hurricanes, floods, and wildfires. Collections are set at \$1.4 million in 2020-21 and \$1.5 million in 2021-22, then further increase throughout this forecast to adequately cover the cost of the program while also maintaining enough fund balance to absorb years when claims experience is abnormally high. Activities in this fund will continually be monitored closely and this plan will be updated accordingly.





# **FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**

# Summary

During the Capital Improvement Program (CIP) budget process, departments develop project requests for all of their anticipated capital improvement needs, both funded and unfunded. The requests capture the five-year capital project needs, total project costs, and funding sources where possible. Additional operating costs related to completed capital projects are included in the respective operating budgets. Projects are prioritized and recommended for funding based on a review and analysis by a committee made up of the City Manager, Assistant City Manager, Public Works Director, Parks and Recreation Director, and the Finance Director.

The City Council reviews the proposed capital budget as part of its regular budget meetings in June, with the option to hold study sessions if needed. During these meetings, the Council reviews the City's five-year CIP recommendations, which are listed in the schedules that follow this narrative.

Sections 65400, 65401, and 65403 of the California Planning and Land Use Government Code require the City's governing body or planning or public works commission to review public works projects for the next fiscal year to determine conformity with the adopted General Plan. The City Council reviews the Capital Improvement Projects Budget at their meeting in June each year to determine if the proposed capital projects are in conformance with the goals, policies, and actions contained within the General Plan.

The five-year CIP totals \$290.6 million, with \$67.4 million for 2020-21. Immediately following this narrative is a list of all the capital projects funded in the 2020-2025 CIP ("Funded Projects"). In addition, the table below summarizes the five-year CIP by physical type of the capital projects.

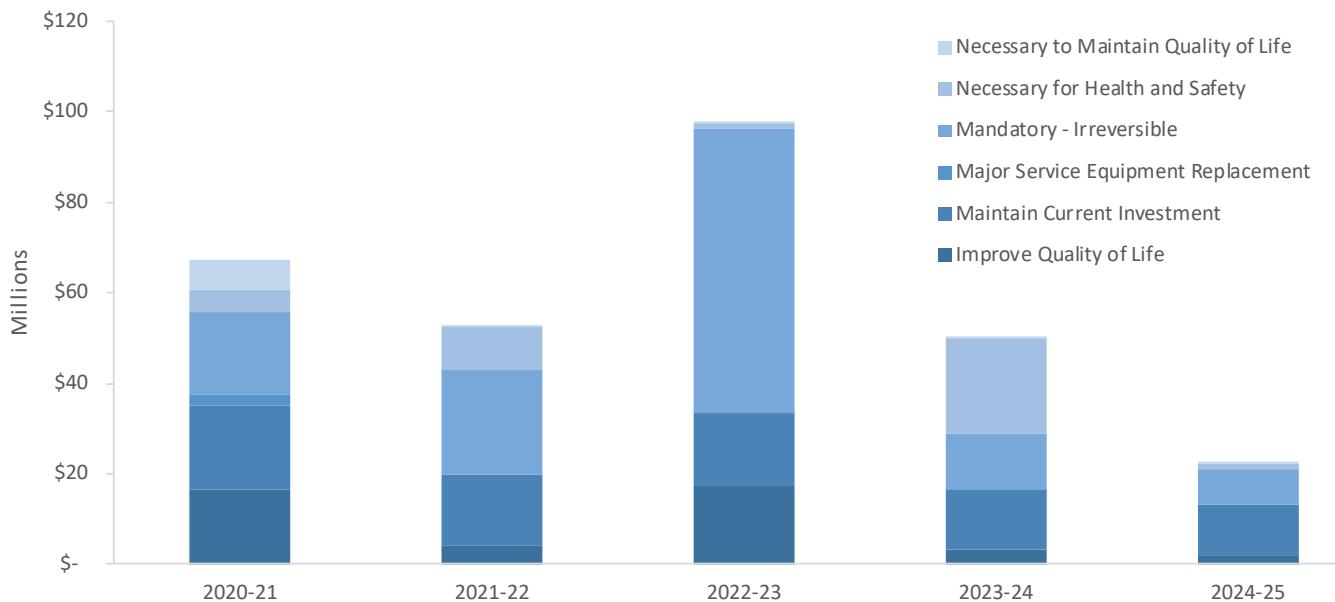
CAPITAL PROJECTS	2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
Bikeway/Pedestrian	\$ 245,000	\$ 1,170,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,215,000
Bridges	(593,575)	4,523,800	-	-	-	3,930,225
Buildings	8,917,734	380,000	250,000	18,570,000	-	28,117,734
Parks	6,350,600	4,800,000	1,700,000	1,700,000	610,000	15,160,600
Sanitary Sewer and Wastewater Management (Clean Water Program)	22,516,544	30,297,175	68,619,000	16,722,000	9,969,000	148,123,719
Storm Drains	1,635,000	1,290,000	2,540,000	1,540,000	1,290,000	8,295,000
Street Lights	1,391,104	1,625,000	1,500,000	1,500,000	1,500,000	7,516,104
Streets	14,130,152	7,600,000	7,700,000	7,600,000	7,900,000	44,930,152
Traffic	2,375,000	935,000	3,235,000	1,600,000	400,000	8,545,000
Other City Projects	10,440,000	187,000	11,574,000	380,000	235,000	22,816,000
<b>Total 5-year CIP</b>	<b>\$ 67,407,558</b>	<b>\$ 52,807,975</b>	<b>\$ 97,718,000</b>	<b>\$ 50,212,000</b>	<b>\$ 22,504,000</b>	<b>\$ 290,649,533</b>

Of the total \$290.6 million, \$148.1 million (51% of the total five-year CIP) is for Clean Water Program capital projects, all of which are funded by sewer services charges, bonds and loan proceeds, assessment charges, and capital contributions from the sewer system's sub-regional customers and the City of Foster City. More details of this significant infrastructure investment are provided in the following section. Street rehabilitation and reconstruction projects total \$44.9 million (15% of the total five-year CIP), while building-related projects amount to \$28.1 million (10% of the total).

# Summary

The CIP can also be categorized based on the function of each project and how its purpose relates to the overall goals of the City Council. The chart below illustrates capital projects by function. Of the five-year CIP total, 43% are categorized as Mandatory-Irreversible (the majority of which are Clean Water Program projects), 26% are categorized as Maintain Current Investment, and 15% for Improve Quality of Life. 13% are categorized as Necessary for Health and Safety and the remaining 4% split amongst the other categories.

## FIVE-YEAR CIP BY FUNCTION \$290.6 MILLION



### Clean Water Program Capital Projects

The Clean Water Program consists of the sewer collection systems, the Wastewater Treatment Plant (WWTP), and disposal facilities serving the residents and businesses of the City of San Mateo, all of Foster City, and portions of the neighboring communities (sub-regional customers) of Hillsborough, Belmont, the Crystal Springs County Sanitation District ("CSCSD"), and certain unincorporated areas of the County. The Sewer Enterprise system currently serves approximately 30,000 customer accounts in the City and approximately 11,000 customer accounts in Foster City and the sub-regional customer communities utilizing the WWTP. The current population in the utility's service area is approximately 170,000 residents.

A total of \$148.1 million is planned for the Clean Water five-year capital improvement program. Of this total, \$91.8 million is for sewer collection system improvement projects, \$25.3 million is for program management, and \$31.1 million is planned for WWTP projects.

CLEAN WATER PROGRAM (SEWER) PROJECTS	2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
Sewer - Collection Systems	\$ 9,566,589	\$ 11,595,000	\$ 55,210,000	\$ 7,763,000	\$ 7,649,000	\$ 91,783,589
Sewer - Program Management	6,352,459	6,692,000	5,933,000	4,204,000	2,108,000	25,289,459
Sewer - WWTP	6,597,496	12,010,175	7,476,000	4,755,000	212,000	31,050,671
<b>Total</b>	<b>\$ 22,516,544</b>	<b>\$ 30,297,175</b>	<b>\$ 68,619,000</b>	<b>\$ 16,722,000</b>	<b>\$ 9,969,000</b>	<b>\$ 148,123,719</b>

# CIP Project Descriptions

## Significant Sewer Infrastructure Needs and the Cease and Desist Order (CDO)

Similar to many wastewater systems in the region, the City's Sewer Enterprise facilities are aging and in need of significant rehabilitation and upgrade. The collection system of the Sewer Enterprise dates back to the early 1900's, with the majority of sewer pipes installed in the 1940's through 1960's. The original structures at the WWTP were constructed in 1937. Similar to other systems, the City's collection system has challenges with infiltration and inflow through leaky pipes and illegal drain connections. During significant rain events, the increased flow in the pipes exceeds the capacity of the Sewer Enterprise facilities and results in overflows of diluted and untreated sewage into streets and storm drains, which eventually reaches creeks and the Bay. These events are termed sanitary sewer overflows (SSOs).

Moreover, regulatory requirements for wastewater treatment are continually evolving and becoming more stringent to protect water quality in the San Francisco Bay. The San Francisco Bay Regional Water Quality Control Board (the "Regional Board") regulates water quality in the San Francisco Bay region under the authority of the Federal Clean Water Act (the "CWA") and the State's Porter-Cologne Water Quality Control Act. There are several permits or regulatory orders from the Regional Board that apply to ownership and operation of a sanitary sewer collection system and WWTP and regulate discharges of waste from those facilities. Without these permits, the City's Sewer utility could not continue to operate. Due to past incidents of SSO's into area creeks and the Bay, the Regional Board has mandated the City to implement measures to reduce and prevent SSO's through a Cease and Desist Order (CDO) issued in 2009. The National Pollutant Discharge Elimination System (NPDES) permit for the WWTP also requires the City to increase capacity at the WWTP to ensure full treatment of all effluent and eliminate "blending" practices.

In December 2014, the City established the Clean Water Program to address the Regional Board's CDO and comply with Wastewater Treatment Plant operation permit requirements. The Clean Water Program is a 10-year, approximately \$1 billion, comprehensive capital improvement plan to address the needs for both the collection system and the WWTP. These improvements are focused on replacing aging infrastructure, providing wet weather capacity assurance, meeting current and anticipated future regulatory requirements, and aligning with the City's sustainability goals. The City's Sewer Fund continues to invest in its operating budget for staff and consultant engineering services to execute the Clean Water Program improvements.

The Clean Water Program's largest capital improvement project is the WWTP Upgrade and Expansion project. The project increases capacity, ensures full treatment of effluent, and eliminates blending practices. In May 2019, the WWTP Upgrade and Expansion construction contract was awarded to start the first of three phases of the project. The first phase is for excavation and site preparation, the second phase is to build the foundation, and the third phase is to construct the facilities. The second phase was awarded in May 2020, and the third phase will be awarded later in 2020. The project is anticipated to be completed in 2024.

The largest collection system capital improvement project is the Basins 2 & 3 Collection System Improvements project, which includes the Underground Flow Equalization System (UFES) project. The UFES consists of an underground 5.3 million gallon structure that will help eliminate SSOs in San Mateo and comply with the Cease and Desist Order. The special use permit and the project environmental impact report were approved in October 2019. The construction contract was awarded in May 2020.

## Sewer Capital Project Revenues

The City is pursuing a number of funding options for the Clean Water Program. These options include federal Water Infrastructure Finance and Innovation Act (WIFIA) loan funds, State Revolving Fund (SRF) loan funds, revenue bonds, and direct funding from sewer fees. Sewer fees will pay the debt service on these various financing mechanisms.

# CIP Project Descriptions

The City, through the San Mateo – Foster City Public Financing Authority (Authority) with Foster City/Esterio Municipal Improvement District (EMID), has already applied for significant funding through SRF and WIFIA loans for the wastewater treatment plant upgrade and expansion project. In October 2018, WIFIA formally invited the Authority to apply for a full loan, funding 49% of the project, up to \$277 million. The Authority submitted the application in 2019 and continues to coordinate with WIFIA to execute a loan agreement in 2020. The City is also pursuing a second WIFIA loan for its Basins 2 and 3 Collection System Improvement project. In October 2019, WIFIA formally invited the City to apply for a second loan, funding 49% of the project, up to \$85 million. The City is scheduled to submit the loan application in 2020.

For the SRF funding, the Authority submitted an application in 2017 and updated the application in 2019 to reflect the most recent design. The Authority remains engaged with the State of California on the status of the application and the potential to obtain \$137 million in SRF funding.

In May 2019, the first series of revenue bonds were issued for \$270 million to provide funding for the projects in progress. Additional series of revenue bonds may be issued in future years to supplement the federal and state loan funds to ensure adequate funding in the Clean Water Program.

FUNDING SOURCE	2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
Crystal Springs County Sanitation District / San Mateo County / Hillsborough	\$ 1,077,261	\$ 1,525,325	\$ 1,107,541	\$ 742,928	\$ 204,889	\$ 4,657,944
Foster City / Esterio (Sewer)	2,357,423	3,703,909	2,518,731	1,653,908	305,359	10,539,330
Sewer (Interfund Transfer)	18,981,860	24,967,941	64,892,728	14,225,164	9,458,752	132,526,445
South Trunk Sewer Relief Impact Fee	100,000	100,000	100,000	100,000	-	400,000
<b>Total</b>	<b>\$ 22,516,544</b>	<b>\$ 30,297,175</b>	<b>\$ 68,619,000</b>	<b>\$ 16,722,000</b>	<b>\$ 9,969,000</b>	<b>\$ 148,123,719</b>

## Sewer Capital Projects and Costs

Of the total \$148.1 million planned over the next five years, three capital projects are planned for the City's wastewater treatment plant (WWTP) totaling an estimated \$31.1 million. The largest planned project is \$28.2 million for the plant's flow management upgrade and expansion project, followed by \$2.6 million for annual major components, and \$0.3 million for immediate action plan projects.

Sewer collection system improvements total an estimated \$91.8 million, with 9 different capital projects throughout the City. The largest sewer collection system project is \$57.2 million for basin 4 collection system improvements, followed by \$25.6 million for the annual citywide sewer rehabilitation program.

Program management costs related to the Sewer CIP are preliminarily estimated to total \$25.3 million.

## Street Rehabilitation and Improvement Capital Projects

A total of \$44.9 million in street rehabilitation, reconstruction, and improvement projects are planned for in the five-year CIP. Primary funding sources for these projects include General Fund (\$10 million), Road Maintenance and Rehabilitation Account Fund (\$9.9 million), Measure A half-cent sales tax (\$5.5 million), Measure W half-cent sales tax (\$4.5 million), Measure S (\$4 million), Gas Tax (\$3.6 million), as well as from proceeds (\$5.9 million) from bonds issued during fiscal year 2019-20. The debt service on these bonds will be covered with Measure S revenues.

# CIP Project Descriptions

The City's overall pavement condition has remained constant due to its investment in street rehabilitation. City staff estimates that by 2019-20, there will be approximately 9.5 miles of failed streets remaining in San Mateo from the original 22 miles of failed streets identified in 2013. Street reconstruction projects that are identified for the next five years are programmed with a total of \$20.9 million. Of this total, \$4.6 million is expected to be debt financed and repaid through Measure S revenues.

## **City Building and Facilities Improvement Capital Projects**

A total of \$28.1 million is planned for various building facilities improvements and new construction. \$18.6 million of this total is budgeted for the construction of a new downtown parking garage. The new garage is anticipated to be funded with a bond measure, with a portion of future parking revenues being pledged for payment of annual debt service. \$1 million in parking in-lieu revenues are also programmed as the City's contribution for this parking garage.

## **Bridge Maintenance and Improvement Capital Projects**

The sole project within the bridge-related capital improvements category is the Bermuda Drive Bridge Replacement project, totaling \$3.9 million. The project is principally funded with a \$3 million federal grant, with the City's contribution of \$0.9 million coming from Measure A.

## **Park and Recreation Facilities Renovation & Rehabilitation Capital Projects**

A total of \$15.2 million in parks and recreation capital improvement projects are planned for the next five years. Of the total planned, the largest parks project is \$8.2 million to maintain safe play areas with high recreation value within all City parks. \$3.9 million is programmed for Central Park, consistent with the capital improvements identified in the approved and updated Central Park Master Plan. \$1.3 million is also programmed to design and construct a new 1.1 acre park on the Borel undeveloped site in conjunction with the proposed relocation of Fire Stations 25.

Of the \$15.2 million total of planned projects, the majority (\$11 million) are funded from parks and recreation related taxes and fees. The City has received significant parks and recreation related taxes and fees from the development projects currently underway in the City, which has allowed for the capacity to program the large projects in the five-year CIP.

## **Stormwater / Flood Control Renovation & Rehabilitation Capital Projects**

A total of \$8.3 million is planned for storm drainage and flood control projects for the next five years. This does not include the funds budgeted in 2019-20 for flood control improvements needed to remove North Shoreview and portions of the North Central Neighborhoods from the FEMA flood map. The funding for this project is provided through the issuance of debt, repaid with Measure S revenues, and as well as through an assessment district with the residents of North Shoreview and residents in the impacted portion of the North Central neighborhood.

Other significant projects in this category include \$5.4 million for trash capture devices at various locations over the five-year period. The South Bayfront Levee Special Assessment District provides the funding source for \$2.7 million in debt service payments and maintenance costs for the completed Bayfront levee improvements south of San Mateo Creek.

## **Bikeway / Pedestrian Walkway Capital Projects**

A total of \$3.2 million is planned for bikeway and pedestrian walkway projects. Of the total, \$1.6 million is budgeted for Community Development Block Grant (CDBG) funded street and sidewalk repair, and \$1.1 million is planned for the citywide sidewalk repair program. The City's portion of the citywide sidewalk repair program is funded by the General Fund and through contributions from homeowners.

# CIP Project Descriptions

## Traffic Capital Projects

A total of \$8.5 million is planned for ten different traffic-related projects throughout the City. Of this amount, the larger projects include \$2.7 million for a retaining wall at Gramercy Drive, \$1.3 million for the traffic signal located at Hillsdale Boulevard and Alameda de las Pulgas, \$1.3 million for neighborhood traffic management improvements, and \$1.1 million for wall enhancements on Railroad Avenue.

The primary funding sources for these traffic-related projects are Measure A (\$2.5 million), Grants (\$2.3 million), Traffic Impact Fees (\$2.1 million), and Measure S (\$1.3 million).

## Street Lights Capital Projects

The projects in this category remove approximately 450 existing high voltage streetlighting with lower voltage, LED streetlighting. The projects will be implemented in phases, and are expected to be completed in 2026. These projects are funded by \$1.4 million from the General Fund and \$6.1 million from the Construction Services Fund.

## Other City Capital Projects

Various other citywide capital projects are planned totaling \$12.8 million over the next five years, the largest of which is \$6.3 million budgeted for new affordable housing projects. This project is funded by the Low & Moderate Income Housing Asset Fund, commercial linkage fees, and a federal grant. In addition, \$2 million is budgeted for a new Enterprise Resource Planning Software (ERP) for the City, replacing the existing ERP that has been in place since 2002.

## CIP FUNDING

All the projects listed in the following "Funded Projects" sub-section have identified sources of funding. The sub-section "Projects by Funding Source" lists all the funding categories for the projects in the five-year CIP. The "Funding Source Summary" provides a summary of each individual funding source, and the "Funding Source Detail" provides the detailed inventory of projects by funding source.

The City also has a number of capital projects that have no identified source of funding. The "Unfunded Projects" sub-section lists all the identified projects that have no funding allocated and their estimated costs for the next five years. The total cost for these unfunded capital projects is expected to be about \$349 million. The size and scope of the projects varies and includes major construction projects, such as \$80 million for dredging of the Marina lagoon, \$50 million for construction of the Hillsdale Boulevard / US 101 bridge overcrossing, \$40 million for the Bay Meadows Community Park, \$40 million for Shoreline Parks, and smaller renovation projects such as parking lot repair and various facility improvements.



# FUNDED PROJECTS



# Funded Projects

PROJECT #	PROJECT NAME
150001	DOCUMENT MANAGEMENT SYSTEM REPLACEMENT
200001	ENTERPRISE RESOURCE PLANNING SOFTWARE
310026	COMMUNITY DEVELOPMENT DEPARTMENT SERVICES IMPROVEMENT - ELECTRONIC AND DIGITAL
310330	ART IN PUBLIC PLACES
310416	HOUSING LAND PURCHASE NEW
310520	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) COMMUNITY FACILITIES
310521	MINOR HOME REPAIR
315000	HOUSING REHABILITATION
460037	EL CAMINO AT HIGHWAY 92 LANDSCAPE IMPROVEMENT
460040	HIGH VOLTAGE STREET LIGHT CONVERSION
460053	PAINT EXTERIOR 2ND AVENUE / EL CAMINO REAL GARAGE
460054	PAINT EXTERIOR MAIN STREET GARAGE
460059	TRASH CAPTURE AT POPLAR AVENUE AND GOLF COURSE
460061	TRASH CAPTURE AT HILLSDALE MALL AND 28TH AVENUE
460062	TRASH CAPTURE AT POPLAR AVENUE AND MONTE DIABLO AVENUE
461004	PUBLIC FACILITY AND SITE IMPROVEMENTS
461007	NEW DOWNTOWN PARKING GARAGE
461214	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS
462226	NEIGHBORHOOD TRAFFIC MANAGEMENT
462249	HILLSDALE CORRIDOR IMPROVEMENTS
462250	BERMUDA DRIVE BRIDGE REPLACEMENT
463004	CITYWIDE STREET LIGHTS
463231	CITYWIDE SIDEWALK REPAIR PROGRAM
463535	US 101 AND PENINSULA AVENUE INTERCHANGE PROJECT
465333	CITYWIDE TRAFFIC SIGNAL RETIMING
466600	CITYWIDE TRAFFIC CALMING
466601	TRAFFIC MODEL UPDATE
467001	CITYWIDE STREET REHABILITATION PACKAGE 1
467003	CITYWIDE STREET REHABILITATION FY 2017-18
467005	20TH AVENUE AND EL CAMINO REAL SOUTHBOUND RIGHT TURN LANE
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467010	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG 2) VARIOUS LOCATIONS
467011	CITYWIDE STREET REHABILITATION PACKAGE 4
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE 3
467779	CITYWIDE STREET RECONSTRUCTION PACKAGE 4
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION)
468301	BAYFRONT LEVEE IMPROVEMENT SOUTH OF SAN MATEO CREEK
469030	NEW BUILDING COMPONENT REPLACEMENT PROJECT

# Funded Projects

2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
2,000,000	-	-	-	-	2,000,000
150,000	-	-	-	-	150,000
27,000	-	-	-	-	27,000
6,300,000	-	-	-	-	6,300,000
10,000	-	-	-	-	10,000
50,000	110,000	110,000	110,000	110,000	490,000
76,000	-	-	-	-	76,000
1,400,000	-	-	-	-	1,400,000
1,375,000	1,625,000	1,500,000	1,500,000	1,500,000	7,500,000
-	-	250,000	-	-	250,000
-	380,000	-	-	-	380,000
1,500,000	-	-	-	-	1,500,000
-	250,000	500,000	-	-	750,000
-	-	-	250,000	500,000	750,000
(54,267)	-	-	-	-	(54,267)
-	-	-	18,570,000	-	18,570,000
300,000	350,000	300,000	300,000	300,000	1,550,000
250,000	250,000	250,000	250,000	250,000	1,250,000
-	310,000	-	-	-	310,000
(593,575)	4,523,800	-	-	-	3,930,225
16,104	-	-	-	-	16,104
(140,000)	300,000	300,000	300,000	300,000	1,060,000
650,000	-	-	-	-	650,000
25,000	25,000	25,000	-	-	75,000
150,000	150,000	150,000	150,000	150,000	750,000
-	-	200,000	-	-	200,000
1,260,000	-	-	-	-	1,260,000
92,120	-	-	-	-	92,120
(190,566)	-	-	-	-	(190,566)
4,800,000	3,300,000	1,200,000	-	-	9,300,000
-	-	2,800,000	4,400,000	-	7,200,000
400,000	300,000	-	-	-	700,000
-	-	-	-	4,300,000	4,300,000
1,168,597	-	-	-	-	1,168,597
5,200,000	2,500,000	-	-	-	7,700,000
-	1,500,000	3,700,000	-	-	5,200,000
-	-	-	3,200,000	3,600,000	6,800,000
(1,420,000)	-	1,250,000	250,000	-	80,000
115,000	-	-	-	-	115,000
540,000	540,000	540,000	540,000	540,000	2,700,000
(680,000)	-	-	-	-	(680,000)

# Funded Projects

PROJECT #	PROJECT NAME
469933	ROOT FOAMING
469981	PROGRAM MANAGEMENT - SEWER PROJECTS
46C001	SMALL TRASH CAPTURE DEVICES
46F001	DOWNTOWN PARKING GARAGE PEDESTRIAN SAFETY
46F002	PARK RESTROOM REFURBISHMENT PHASE IV
46F005	EXTERIOR AND INTERIOR PAINTING - CENTRAL PARK GARAGE
46F006	EXTERIOR AND INTERIOR PAINTING - TRANSIT CENTER
46F007	CITY HALL RESTROOM IMPROVEMENTS
46F008	CITY HALL IMPROVEMENTS
46F009	TRANSIT CENTER PEDESTRIAN BRIDGE FENCE IMPROVEMENTS
46F010	LOS PRADOS AND JOINVILLE COURTS
46F011	KING AND JOINVILLE CHANGING ROOM IMPROVEMENTS
46F012	CENTRAL PARK GARAGE REPAIRS
46M001	RAILROAD CROSSING IMPROVEMENTS
46R001	HILLSDALE BOULEVARD AND ALAMEDA DE LAS PULGAS SIGNAL
46R004	TRAFFIC SIGNAL VIDEO DETECTION REPLACEMENT
46R008	RAILROAD AVENUE WALL ENHANCEMENT
46R009	GRAMMERCY DRIVE RETAINING WALL
46R010	25TH AVENUE UNDERGROUNDING - PHASE 2
46S003	BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS
46S005	BASIN 4 COLLECTION SYSTEM IMPROVEMENTS
46S090	CLEAN WATER PROGRAM (CWP) SEWER FLOW MONITORING AND REPORTING
46S091	CLEAN WATER PROGRAM (CWP) ANNUAL CITYWIDE SANITARY SEWER REHABILITATION
46S092	CLEAN WATER PROGRAM (CWP) BIENNIAL PUMP STATION UPGRADES
46S093	CLEAN WATER PROGRAM (CWP) CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM
46S095	LARGE DIAMETER CLEANING AND CONDITION ASSESSMENT
46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION
46T010	WWTP IMMEDIATE ACTION PROJECTS PACKAGE III
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS
610008	TREE PLANTING - PARKS DIVISION
610011	BOREL PARK DEVELOPMENT
610012	LAURELWOOD AND SUGARLOAF OPEN SPACE
610017	CITYWIDE PARK PLAY AREA UPGRADE
610027	CENTRAL PARK
665000	BRANCH LIBRARIES SPACE ENHANCEMENTS

Total Recommended Project Budgets

# Funded Projects

2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
400,076	400,000	400,000	400,000	400,000	2,000,076
6,352,459	6,692,000	5,933,000	4,204,000	2,108,000	25,289,459
900,000	500,000	250,000	500,000	250,000	2,400,000
-	520,000	-	-	-	520,000
130,000	-	-	-	-	130,000
-	-	-	270,000	-	270,000
-	-	-	-	125,000	125,000
585,000	-	-	-	-	585,000
8,625,000	-	-	-	-	8,625,000
85,000	-	-	-	-	85,000
320,000	-	-	-	-	320,000
275,000	-	-	-	-	275,000
1,600,000	-	-	-	-	1,600,000
-	-	1,570,000	-	-	1,570,000
-	-	210,000	1,100,000	-	1,310,000
-	-	100,000	100,000	-	200,000
1,100,000	-	-	-	-	1,100,000
200,000	200,000	2,300,000	-	-	2,700,000
53,000	77,000	9,894,000	-	-	10,024,000
200,000	200,000	200,000	200,000	-	800,000
3,456,000	4,693,000	47,647,000	1,366,000	-	57,162,000
86,488	88,000	91,000	94,000	90,000	449,488
4,652,603	5,256,000	5,066,000	5,218,000	5,374,000	25,566,603
289,004	-	1,335,000	-	1,285,000	2,909,004
482,418	458,000	471,000	485,000	500,000	2,396,418
-	500,000	-	-	-	500,000
6,130,218	11,606,000	6,459,000	4,027,000	-	28,222,218
-	206,175	-	-	-	206,175
467,278	198,000	1,017,000	728,000	212,000	2,622,278
400,000	400,000	200,000	200,000	110,000	1,310,000
1,318,000	-	-	-	-	1,318,000
10,000	-	-	-	-	10,000
2,272,600	3,400,000	500,000	1,500,000	500,000	8,172,600
1,900,000	1,000,000	1,000,000	-	-	3,900,000
91,000	-	-	-	-	91,000
\$ 67,407,558	\$ 52,807,975	\$ 97,718,000	\$ 50,212,000	\$ 22,504,000	\$ 290,649,533



# PROJECTS BY FUNDING SOURCE



# Capital Improvement Projects Fund

DESCRIPTION
<b>Beginning Fund Balance</b>
Revenue
GENERAL FUND
DOWNTOWN PARKING AND SECURITY FUND TRANSFER IN
GAS TAX FUND TRANSFER IN
MEASURE A
MEASURE S TRACKING FUND TRANSFER IN
MEASURE W
PARKING IN-LIEU FEE
PARKS AND RECREATION REVENUE FUND TRANSFER IN
ROAD MAINTENANCE AND REHABILITATION ACCOUNT FUND TRANSFER IN
SEWER FUND TRANSFER IN
SOUTH BAYFRONT LEVEE PROJECT
SOUTH TRUNK IMPACT FEE
TRAFFIC IMPACT FEE FUND TRANSFER IN
TREE REPLACEMENT FEE
OTHER SOURCES
<b>Total Revenue</b>
<b>Recommended Project Budgets</b>
GENERAL FUND
DOWNTOWN PARKING AND SECURITY FUND PROJECTS
GAS TAX FUND PROJECTS
MEASURE A
MEASURE S TRACKING FUND PROJECTS
MEASURE W
PARKING IN-LIEU FEE
PARKS AND RECREATION REVENUE FUND PROJECTS
ROAD MAINTENANCE AND REHABILITATION ACCOUNT FUND PROJECTS
SEWER FUND PROJECTS
SOUTH BAYFRONT LEVEE PROJECT
SOUTH TRUNK IMPACT FEE
TRAFFIC IMPACT FEE FUND PROJECTS
TREE REPLACEMENT FEE
OTHER SOURCES
<b>Total Recommended Project Budgets</b>
<b>Ending Fund Balance</b>

# Capital Improvement Projects Fund

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$	29,593,634	\$	4,482,275	\$	4,213,602	\$	4,237,427	\$	5,183,607	\$	4,596,787	
\$	7,711,605	\$	3,950,000	\$	4,250,000	\$	4,250,000	\$	4,250,000	\$	4,250,000	\$ 20,950,000
1,540,628		1,600,000		900,000		250,000		17,840,000		125,000		20,715,000
4,040,859		29,435		800,000		800,000		1,000,000		1,000,000		3,629,435
1,944,800		1,958,000		1,958,000		1,958,000		1,958,000		1,958,000		9,790,000
2,876,587		1,050,000		1,050,000		2,300,000		1,300,000		1,050,000		6,750,000
938,808		945,180		945,180		945,180		945,180		945,180		4,725,900
100,000		100,000		100,000		100,000		100,000		100,000		500,000
9,257,278		3,135,000		4,400,000		1,500,000		1,500,000		500,000		11,035,000
-		1,900,000		2,200,000		2,000,000		1,900,000		1,900,000		9,900,000
714,213,006		22,416,544		30,197,175		68,519,000		16,622,000		9,969,000		147,723,719
550,000		550,000		550,000		550,000		550,000		550,000		2,750,000
100,000		100,000		100,000		100,000		100,000		100,000		500,000
8,506,553		1,550,000		150,000		350,000		150,000		150,000		2,350,000
150,000		150,000		150,000		150,000		150,000		150,000		750,000
83,060,257		27,704,726		5,081,445		14,892,000		1,260,000		1,170,000		50,108,171
\$	834,990,382	\$	67,138,884	\$	52,831,800	\$	98,664,180	\$	49,625,180	\$	23,917,180	\$ 292,177,224
\$	18,283,308	\$	4,779,000	\$	4,075,000	\$	3,750,000	\$	3,750,000	\$	3,750,000	\$ 20,104,000
1,540,628		1,600,000		900,000		250,000		17,840,000		125,000		20,715,000
4,404,859		29,435		800,000		800,000		1,000,000		1,000,000		3,629,435
7,072,134		1,928,000		2,064,355		1,667,000		2,200,000		1,300,000		9,159,355
2,876,587		1,050,000		1,050,000		2,300,000		1,300,000		1,050,000		6,750,000
1,000,000		800,000		1,000,000		900,000		900,00		900,000		4,500,000
5,200,000		-		-		-		1,000,000		-		1,000,000
9,257,278		3,135,000		4,400,000		1,500,000		1,500,000		500,000		11,035,000
-		1,900,000		2,200,000		2,000,000		1,900,000		1,900,000		9,900,000
714,213,006		22,416,544		30,197,175		68,519,000		16,622,000		9,969,000		147,723,719
2,433,037		540,000		540,000		540,000		540,000		540,000		2,700,000
2,906,665		100,000		100,000		100,000		100,000		-		400,000
8,506,553		1,550,000		150,000		350,000		150,000		150,000		2,350,000
250,325		200,000		200,000		100,000		100,000		100,000		700,000
82,521,359		27,379,579		5,131,445		14,942,000		1,310,000		1,220,000		49,983,024
\$	860,101,740	\$	67,407,558	\$	52,807,975	\$	97,718,000	\$	50,212,000	\$	22,504,000	\$ 290,649,533
\$	4,482,275	\$	4,213,602	\$	4,237,427	\$	5,183,607	\$	4,596,787	\$	6,009,967	

# General Fund

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
TRANSFER IN FROM GENERAL FUND	
TRANSFER IN FROM CONSTRUCTION SERVICES FUND	
SUSTAINABLE SOLUTIONS TURNKEY PAYMENT	
<b>Total Revenue</b>	
<b>Recommended Project Budgets</b>	
310211	DEVELOPMENT REVIEW SOFTWARE
313134	EMERGENCY TENANT RELOCATION ASSISTANCE
460033	9TH AVENUE AND B STREET STORM DRAIN (MINOR IMPROVEMENTS)
460036	DOWNTOWN TWINKLE LIGHTS - 2ND AVENUE / 4TH AVENUE AND EL CAMINO REAL / B STREET
460040	HIGH VOLTAGE STREET LIGHT CONVERSION
460048	RELOCATE ELECTRICAL ROOM AT TRANSIT CENTER
460057	CITYWIDE FIRE - INTRUSION ALARM SYSTEM UPGRADE
460058	ADA ENTRY COMPLIANCE - BERESFORD
460064	SUSTAINABLE SOLUTIONS TURNKEY PROGRAM
461002	NEW CORPORATION YARD FACILITY
461004	PUBLIC FACILITY AND SITE IMPROVEMENTS
462202	RAIL CORRIDOR GRADE SEPARATION
462205	TRAIN QUIET ZONE
462897	PARK CITYWIDE PLAYGROUND EQUIPMENT REPLACEMENT - PUBLIC WORKS
463004	CITYWIDE STREET LIGHTS
463231	CITYWIDE SIDEWALK REPAIR PROGRAM
465005	FIESTA MEADOWS PARK PATH REPAIR AND RESURFACING
465006	PARKING LOT REFURBISHMENT AT POPLAR CREEK GOLF COURSE
465161	CITYWIDE CROSSWALK IMPROVEMENT
465166	EAST 3RD AVENUE BICYCLE BRIDGE MAINTENANCE
465510	28TH AVENUE BIKE BOULEVARD
467001	CITYWIDE STREET REHABILITATION PACKAGE 1
467002	CITYWIDE STREET REHABILITATION FY 18-19
467003	CITYWIDE STREET REHABILITATION FY 2017-18
467004	CITYWIDE STREET REHABILITATION
467007	SAN MATEO DRIVE SUSTAINABLE STREETS PROJECT
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467011	CITYWIDE STREET REHABILITATION PACKAGE 4
468005	STORM SYSTEM DREDGING
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL
468201	COYOTE PARK / POPLAR PUMP STATION
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION)
469030	NEW BUILDING COMPONENT REPLACEMENT PROJECT
469031	ADA COMPLIANCE AND TRANSITION PLANNING
46F002	PARK RESTROOM REFURBISHMENT PHASE IV

# General Fund

2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
\$ 11,402,260	\$ 830,558	\$ 1,558	\$ 1,558	\$ 1,558	\$ 1,558	
\$ 6,011,605	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 11,250,000
-	-	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
1,700,000	1,700,000	-	-	-	-	1,700,000
<b>\$ 7,711,605</b>	<b>\$ 3,950,000</b>	<b>\$ 4,250,000</b>	<b>\$ 4,250,000</b>	<b>\$ 4,250,000</b>	<b>\$ 4,250,000</b>	<b>\$ 20,950,000</b>
\$ 370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50,000	-	-	-	-	-	-
7,025	-	-	-	-	-	-
970	-	-	-	-	-	-
2,980,379	1,375,000	1,625,000	1,500,000	1,500,000	1,500,000	7,500,000
90,000	-	-	-	-	-	-
250,000	-	-	-	-	-	-
210,200	-	-	-	-	-	-
1,288,440	-	-	-	-	-	-
126,100	-	-	-	-	-	-
163,196	-	-	-	-	-	-
233,378	-	-	-	-	-	-
233,579	-	-	-	-	-	-
76,998	-	-	-	-	-	-
203,682	-	-	-	-	-	-
95,000	250,000	250,000	250,000	250,000	250,000	1,250,000
82,622	-	-	-	-	-	-
140,000	-	-	-	-	-	-
44,252	-	-	-	-	-	-
100,000	-	-	-	-	-	-
309,556	-	-	-	-	-	-
2,000,000	1,260,000	-	-	-	-	1,260,000
1,953,839	-	-	-	-	-	-
2,000,000	-	-	-	-	-	-
51,264	-	-	-	-	-	-
46,161	-	-	-	-	-	-
-	740,000	2,000,000	-	-	-	2,740,000
-	-	-	2,000,000	2,000,000	-	4,000,000
-	-	-	-	-	2,000,000	2,000,000
300,000	-	-	-	-	-	-
556,252	-	-	-	-	-	-
128,910	-	-	-	-	-	-
-	115,000	-	-	-	-	115,000
742,593	(680,000)	-	-	-	-	(680,000)
205,000	-	-	-	-	-	-
190,000	130,000	-	-	-	-	130,000

# General Fund

PROJECT #	DESCRIPTION
46F003	CORP YARD MISCELLANEOUS IMPROVEMENTS
46F004	POLICE DEPARTMENT SUBSTATION AND BARRACKS
46F009	TRANSIT CENTER PEDESTRIAN BRIDGE FENCE IMPROVEMENTS
46F010	LOS PRADOS AND JOINVILLE COURTS
46F011	KING AND JOINVILLE CHANGING ROOM IMPROVEMENTS
46R009	GRAMMERCY DRIVE RETAINING WALL
561625	NEW FIRE STATION 25
610011	BOREL PARK DEVELOPMENT
610037	SUGARLOAF TRAIL REPAIR
610041	CITYWIDE ACCESS SYSTEM REPLACEMENT
618280	GOLF COURSE UPGRADES 2018-19 (GOLF SUB-FUND)
<b>Total Recommended Project Budgets</b>	
<b>Additional Capital Expenditures</b>	
<b>Ending Fund Balance</b>	

# General Fund

2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
100,000	-	-	-	-	-	-
641,605	-	-	-	-	-	-
-	85,000	-	-	-	-	85,000
-	320,000	-	-	-	-	320,000
-	275,000	-	-	-	-	275,000
-	200,000	200,000	-	-	-	400,000
1,300,000	-	-	-	-	-	-
593,193	709,000	-	-	-	-	709,000
38,180	-	-	-	-	-	-
377,785	-	-	-	-	-	-
372,779	-	-	-	-	-	-
<b>\$ 18,283,308</b>	<b>\$ 4,779,000</b>	<b>\$ 4,075,000</b>	<b>\$ 3,750,000</b>	<b>\$ 3,750,000</b>	<b>\$ 3,750,000</b>	<b>\$ 20,104,000</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 1,675,000</b>
<b>\$ 830,558</b>	<b>\$ 1,558</b>	<b>\$ 1,558</b>	<b>\$ 1,558</b>	<b>\$ 1,558</b>	<b>\$ 1,558</b>	

# Downtown Parking and Security

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
INTEREST EARNINGS	
PARKING REVENUES	
LEASE REVENUES	
PARKING BONDS	
<b>Total Revenue</b>	
<b>Operating Expenditures</b>	
<b>Transfer Out to Capital Projects Fund</b>	
130001	TRANSIT CENTER NORTH BUILDING TENANT IMPROVEMENTS
130002	DOWNTOWN STREETSCAPE IMPROVEMENTS DESIGN
460053	PAINT EXTERIOR 2ND AVENUE / EL CAMINO REAL GARAGE
460054	PAINT EXTERIOR MAIN STREET GARAGE
461001	DOWNTOWN PARKING IMPROVEMENTS
461007	NEW DOWNTOWN PARKING GARAGE
461008	CITYWIDE PAID PARKING EVALUATION AND IMPLEMENTATION
461009	DOWNTOWN PARKING TECHNOLOGY
46F001	DOWNTOWN PARKING GARAGE PEDESTRIAN SAFETY
46F005	EXTERIOR AND INTERIOR PAINTING - CENTRAL PARK GARAGE
46F006	EXTERIOR AND INTERIOR PAINTING - TRANSIT CENTER
46F012	CENTRAL PARK GARAGE REPAIRS
<b>Total Transfer Out to Capital Projects Fund</b>	
<b>Transfer In From General Fund</b>	
<b>Ending Fund Balance</b>	

# Downtown Parking and Security

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$	4,393,111	\$	2,078,491	\$	1,228,848	\$	(19,273)	\$	(542,917)	\$	(1,092,014)	
\$	11,133	\$	12,000	\$	12,000	\$	12,240	\$	12,485	\$	12,734	\$ 61,459
2,634,978		3,674,000		3,674,000		3,747,480		3,822,430		3,898,878		18,816,788
518,816		517,000		529,000		650,980		663,100		675,362		3,035,441
-				-		-		17,570,000		-		17,570,000
\$	3,164,927	\$	4,203,000	\$	4,215,000	\$	4,410,700	\$	22,068,014	\$	4,586,974	\$ 39,483,688
\$	3,938,918	\$	4,552,643	\$	4,563,121	\$	4,684,344	\$	4,777,111	\$	4,871,730	\$ 23,448,949
\$	300,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
150,000		-		-		-		-		-		-
-	-	-		-		250,000		-		-		250,000
-	-	-		380,000		-		-		-		380,000
375,000		-		-		-		-		-		-
-	-	-		-		-		17,570,000		-		17,570,000
125,000		-		-		-		-		-		-
450,628		-		-		-		-		-		-
140,000		-		520,000		-		-		-		520,000
-	-	-		-		-		270,000		-		270,000
-	-	-		-		-		-		125,000		125,000
-	1,600,000		-	-		-		-		-		1,600,000
\$	1,540,628	\$	1,600,000	\$	900,000	\$	250,000	\$	17,840,000	\$	125,000	\$ 20,715,000
\$	-	\$	1,100,000	\$	-	\$	-	\$	-	\$	-	\$ 1,100,000
\$	2,078,491	\$	1,228,848	\$	(19,273)	\$	(542,917)	\$	(1,092,014)	\$	(1,501,769)	

# Gas Tax

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
INTEREST EARNINGS	
STATE GAS TAX - 2105	
STATE GAS TAX - 2107	
STATE GAS TAX - 2107.5	
STATE GAS TAX - 2106	
GAS TAX IN LIEU OF PROP 42	
STATE LOAN REPAYMENT	
ROAD MAINTENANCE AND REHABILITATION	
<b>Total Revenue</b>	
<b>Transfer Out to General Fund</b>	
<b>Transfer Out to Capital Projects Fund</b>	
460038	EL CAMINO REAL CORRIDOR STUDY / IMPLEMENTATION
462227	US 101 / SR 92 INTERCHANGE AREA IMPROVEMENTS SHORT-TERM
462228	US 101 / SR 92 DIRECT CONNECTOR LONG-TERM
463535	US 101 / PENINSULA AVENUE INTERCHANGE PROJECT
465162	CITYWIDE BICYCLE PARKING
465631	TRAFFIC CONTROLLER CABINETS
467005	20TH AVENUE / EL CAMINO REAL SOUTHBOUND RIGHT TURN LANE
467007	SAN MATEO DRIVE SUSTAINABLE STREETS PROJECT
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467011	CITYWIDE STREET REHABILITATION PACKAGE 4
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19
467774	CITYWIDE STREET RECONSTRUCTION
<b>Total Transfer Out to Capital Projects Fund</b>	
<b>Reallocate Fund Balance for Creation of Road Maintenance and Rehabilitation Account Fund</b>	
<b>Ending Fund Balance</b>	

# Gas Tax

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
\$	1,549,079	\$	(595,732)	\$	30,712	\$	206,575	\$	371,474	\$	327,539		
\$	5,202	\$	2,000	\$	2,000	\$	3,000	\$	3,060	\$	3,121	\$	13,181
458,418		540,933		613,058		625,319		637,825		650,582		3,067,717	
574,044		645,800		731,906		746,544		761,475		776,705		3,662,430	
8,000		9,000		10,000		10,000		10,000		10,000		49,000	
330,048		371,304		420,811		429,227		437,812		446,568		2,105,722	
694,570		834,342		945,588		898,309		853,393		810,723		4,342,355	
117,560		-		-		-		-		-		-	
1,637,528		-		-		-		-		-		-	
\$	3,825,369	\$	2,403,379	\$	2,723,363	\$	2,712,399	\$	2,703,565	\$	2,697,699	\$	13,240,405
\$	1,747,500	\$	1,747,500	\$	1,747,500	\$	1,747,500	\$	1,747,500	\$	1,747,500	\$	8,737,500
\$	20,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
53,677		-		-		-		-		-		-	
32,980		-		-		-		-		-		-	
45,896		-		-		-		-		-		-	
27,508		-		-		-		-		-		-	
122,346		-		-		-		-		-		-	
190,566		(190,566)		-		-		-		-		(190,566)	
839,180		-		-		-		-		-		-	
-	100,000		800,000		-		-		-		-		900,000
-	-		-		800,000		1,000,000		-		-		1,800,000
-	-		-		-		-		-		1,000,000		1,000,000
1,455,707		120,000		-		-		-		-			120,000
1,253,000		-		-		-		-		-			-
\$	4,040,859	\$	29,435	\$	800,000	\$	800,000	\$	1,000,000	\$	1,000,000	\$	3,629,435
\$	181,821	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	(595,732)	\$	30,712	\$	206,575	\$	371,474	\$	327,539	\$	277,738		

# Measure A

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
Revenue	
<b>Recommended Project Budgets</b>	
460034	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG) LAURIE MEADOWS
462004	CITYWIDE BRIDGE MAINTENANCE
462249	HILLSDALE CORRIDOR IMPROVEMENTS
462250	BERMUDA DRIVE BRIDGE REPLACEMENT
462337	19TH AVENUE TWO-WAY STREET CONVERSION
463004	CITYWIDE STREET LIGHTS
463337	PARROTT DRIVE / ALAMEDA DE LAS PULGAS INTERSECTION RECONSTRUCTION
463338	NORFOLK STREET / FASHION ISLAND BOULEVARD INTERSECTION RECONSTRUCTION
463535	US 101 / PENINSULA AVENUE INTERCHANGE PROJECT
465130	TRAFFIC SIGNAL MASTER PLAN
465157	HILLSDALE BOULEVARD / US 101 BRIDGE OVERCROSSING CONSTRUCTION
465165	BICYCLE REPAIR STATIONS
465333	CITYWIDE TRAFFIC SIGNAL RETIMING
465432	EL CAMINO REAL LEFT-TURN POCKET - TILTON AVENUE AND BALDWIN AVENUE
465631	TRAFFIC CONTROLLER CABINETS
465931	31ST AVENUE POCKET PARK TRAFFIC CALMING
466607	CITYWIDE SIGN INVENTORY AND REPLACEMENT
467001	CITYWIDE STREET REHABILITATION PACKAGE 1
467002	CITYWIDE STREET REHABILITATION FY 18-19
467003	CITYWIDE STREET REHABILITATION FY 2017-18
467007	SAN MATEO DRIVE SUSTAINABLE STREETS PROJECT
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467010	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG 2) VARIOUS LOCATIONS
467011	CITYWIDE STREET REHABILITATION PACKAGE 4
467783	4TH AVENUE AND FREMONT STREET GREEN INFRASTRUCTURE IMPROVEMENTS
46M003	TRANSIT ORIENTED DEVELOPMENT PEDESTRIAN ACCESS STUDY
46R001	HILLSDALE BOULEVARD AND ALAMEDA DE LAS PULGAS SIGNAL
46R002	42ND AVENUE AND PACIFIC BOULEVARD SIGNAL IMPROVEMENTS
46R003	DOWNTOWN STREET NAME SIGNS UPGRADE
46R004	TRAFFIC SIGNAL VIDEO DETECTION REPLACEMENT
46R010	25TH AVENUE UNDERGROUNDING - PHASE 2
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

# Measure A

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$	5,204,337	\$	77,003	\$	107,003	\$	648	\$	291,648	\$	49,648	
\$	1,944,800	\$	1,958,000	\$	1,958,000	\$	1,958,000	\$	1,958,000	\$	1,958,000	\$ 9,790,000
\$	68,629	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
	403,422		-		-		-		-		-	
	315,111		-		310,000		-		-		-	310,000
	292,870		-		852,355		-		-		-	852,355
	53,253		-		-		-		-		-	
	238,831		-		-		-		-		-	
	18,894		-		-		-		-		-	
	222,371		-		-		-		-		-	
	250,000		650,000		-		-		-		-	650,000
	83,087		-		-		-		-		-	
	38,918		-		-		-		-		-	
	25,233		-		-		-		-		-	
	74,131		25,000		25,000		25,000		-		-	75,000
	20,000		-		-		-		-		-	
	100,000		-		-		-		-		-	
	69,131		-		-		-		-		-	
	301,947		-		-		-		-		-	
	1,300,000		-		-		-		-		-	
	478,801		-		-		-		-		-	
	283,212		-		-		-		-		-	
	1,612,177		-		-		-		-		-	
	-		800,000		500,000		1,200,000		-		-	2,500,000
	-		-		-		-		1,000,000		-	1,000,000
	207,000		400,000		300,000		-		-		-	700,000
	-		-		-		-		-		1,300,000	1,300,000
	150,000		-		-		-		-		-	
	75,117		-		-		-		-		-	
	-		-		-		210,000		1,100,000		-	1,310,000
	50,000		-		-		-		-		-	
	140,000		-		-		-		-		-	
	200,000		-		-		100,000		100,000		-	200,000
			53,000		77,000		132,000		-		-	262,000
\$	7,072,134	\$	1,928,000	\$	2,064,355	\$	1,667,000	\$	2,200,000	\$	1,300,000	\$ 9,159,355
\$	77,003	\$	107,003	\$	648	\$	291,648	\$	49,648	\$	707,648	

# Measure S

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
SALES TAX - MEASURE S	
<b>Total Revenue</b>	
<b>Operating Expenditures</b>	
Transfer Out to Street and Flood Control Projects Bond Fund	
Transfer Out to Capital Projects Fund	
462226	NEIGHBORHOOD TRAFFIC MANAGEMENT
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE 3
467774	CITYWIDE STREET RECONSTRUCTION
467779	CITYWIDE STREET RECONSTRUCTION PACKAGE 4
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL
610027	CENTRAL PARK
<b>Total Transfer Out to Capital Projects Fund</b>	
Transfer Out to General Fund	
Additional Capacity	
<b>Ending Fund Balance</b>	

# Measure W

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
SALES TAX - MEASURE W	
<b>Total Revenue</b>	
<b>Recommended Project Budgets</b>	
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE 3
467774	CITYWIDE STREET RECONSTRUCTION
467779	CITYWIDE STREET RECONSTRUCTION PACKAGE 4
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

## Measure S

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$	4,405,480	\$	4,301,101	\$	3,768,710	\$	2,764,264	\$	630,252	\$	198,177	
\$	4,922,134	\$	5,452,000	\$	5,851,058	\$	6,032,037	\$	6,193,016	\$	6,373,995	\$ 29,902,106
\$	4,922,134	\$	5,452,000	\$	5,851,058	\$	6,032,037	\$	6,193,016	\$	6,373,995	\$ 29,902,106
\$	1,810,894	\$	1,883,038	\$	1,949,446	\$	2,009,054	\$	2,069,124	\$	2,128,887	\$ 10,039,549
\$	-	\$	2,712,322	\$	2,717,026	\$	2,717,964	\$	2,716,935	\$	2,718,940	\$ 13,583,187
\$	426,587	\$	250,000	\$	250,000	\$	250,000	\$	250,000	\$	250,000	\$ 1,250,000
-			800,000		800,000		-		-		-	1,600,000
-			-		-		800,000		-		-	800,000
1,950,000			-		-		-		-		-	-
-			-		-		-		800,000		800,000	1,600,000
-			-		-		1,250,000		250,000		-	1,500,000
500,000			-		-		-		-		-	-
\$	2,876,587	\$	1,050,000	\$	1,050,000	\$	2,300,000	\$	1,300,000	\$	1,050,000	\$ 6,750,000
\$	339,032	\$	339,032	\$	339,032	\$	339,032	\$	339,032	\$	339,032	\$ 1,695,160
\$	-	\$	-	\$	800,000	\$	800,000	\$	200,000	\$	200,000	\$ 2,000,000
\$	4,301,101	\$	3,768,710	\$	2,764,264	\$	630,252	\$	198,177	\$	135,314	

## Measure W

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$	-	\$	(61,192)	\$	83,988	\$	29,168	\$	74,348	\$	119,528	
\$	938,808	\$	945,180	\$	945,180	\$	945,180	\$	945,180	\$	945,180	\$ 4,725,900
\$	938,808	\$	945,180	\$	945,180	\$	945,180	\$	945,180	\$	945,180	\$ 4,725,900
\$	-	\$	800,000	\$	-	\$	-	\$	-	\$	-	\$ 800,000
-			-		1,000,000		900,000		-		-	1,900,000
1,000,000			-		-		-		-		-	-
-			-		-		-		900,000		900,000	1,800,000
\$	1,000,000	\$	800,000	\$	1,000,000	\$	900,000	\$	900,000	\$	900,000	\$ 4,500,000
\$	(61,192)	\$	83,988	\$	29,168	\$	74,348	\$	119,528	\$	164,708	

# Parking In-Lieu

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
Revenue	
Recommended Project Budgets	
460632	DOWNTOWN REDEVELOPMENT SITE PARKING GARAGE
461007	NEW DOWNTOWN PARKING GARAGE
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

# Parks and Recreation Tax and Fee

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
Revenue	
INTEREST EARNINGS	
PARKS AND RECREATION TAX AND FEES	
<b>Total Revenue</b>	
Transfer Out to Capital Projects Fund	
610012	LAURELWOOD AND SUGARLOAF OPEN SPACE
610014	CITYWIDE PARK FENCING AND STRUCTURES
610017	CITYWIDE PARK PLAY AREA UPGRADE
610023	SPORTS FIELDS CONVERSION - SYNTHETIC TURF
610027	CENTRAL PARK
610030	PARK SITE AMENITIES
610031	BAY MEADOWS COMMUNITY PARK
610035	CITYWIDE PARK SPECIAL FACILITIES UPGRADE
610036	RECREATION FACILITIES STRATEGIC PLAN
612201	HAYWARD PARK SQUARE
612917	PARK RENOVATION SHOREVIEW PARK MASTER PLAN AND IMPLEMENTATION
618273	GOLF COURSE UPGRADES FY 2017-18
618278	GOLF COURSE - WELL DRILLING
<b>Total Transfer Out to Capital Projects Fund</b>	
<b>Ending Fund Balance</b>	

## Parking In-Lieu

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
\$ 6,408,210	\$ 1,308,210	\$ 1,408,210	\$ 1,508,210	\$ 1,608,210	\$ 708,210								
\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000		
\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200,000													1,000,000
\$ 5,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	
\$ 1,308,210	\$ 1,408,210	\$ 1,508,210	\$ 1,608,210	\$ 708,210	\$ 808,210								

## Parks and Recreation Tax and Fee

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
\$ 8,226,566	\$ 1,099,288	\$ 3,153,288	\$ 58,988	\$ 247,488	\$ 3,140,488								
\$ 30,000	\$ 30,000	\$ 20,000	\$ 10,000	\$ 20,000	\$ 30,000	\$ 110,000							
2,100,000	5,159,000	1,285,700	1,678,500	4,373,000	1,758,400	14,254,600							
\$ 2,130,000	\$ 5,189,000	\$ 1,305,700	\$ 1,688,500	\$ 4,393,000	\$ 1,788,400	\$ 14,364,600							
\$ 53,670	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000							
81,090													
803,453	1,225,000	3,400,000	500,000	1,500,000	500,000	7,125,000							
2,444,265													
5,208,204	1,900,000	1,000,000	1,000,000										3,900,000
75,000													
95,484													
47,431													
153,072													
15,000													
42,845													
62,765													
175,000													
\$ 9,257,278	\$ 3,135,000	\$ 4,400,000	\$ 1,500,000	\$ 1,500,000	\$ 500,000	\$ 11,035,000							
\$ 1,099,288	\$ 3,153,288	\$ 58,988	\$ 247,488	\$ 3,140,488	\$ 4,428,888								

# Road Maintenance and Rehabilitation Account

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
Reallocated Balance From Gas Tax Fund	
Revenue	
ROAD MAINTENANCE AND REHABILITATION	
INTEREST EARNINGS	
<b>Total Revenue</b>	
Transfer Out to Capital Projects Fund	
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE 3
467779	CITYWIDE STREET RECONSTRUCTION PACKAGE 4
<b>Total Transfer Out to Capital Projects Fund</b>	
<b>Ending Fund Balance</b>	

# Road Maintenance and Rehabilitation Account

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
\$	-	\$	181,821	\$	161,068	\$	33,865	\$	166,776	\$	484,660		
\$	181,821	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	
\$	-	\$	1,876,247	\$	2,069,797	\$	2,129,821	\$	2,212,884	\$	2,294,761	\$ 10,583,510	
	-		3,000		3,000		3,090		5,000		10,000		24,090
\$	-	\$	1,879,247	\$	2,072,797	\$	2,132,911	\$	2,217,884	\$	2,304,761	\$ 10,607,600	
\$	-	\$	1,900,000	\$	-	\$	-	\$	-	\$	-	\$ 1,900,000	
	-		-		-		-		400,000		-		400,000
	-		-		1,700,000		-		-		-		1,700,000
	-		-		500,000		2,000,000		-		-		2,500,000
	-		-		-		-		1,500,000		1,900,000		3,400,000
\$	-	\$	1,900,000	\$	2,200,000	\$	2,000,000	\$	1,900,000	\$	1,900,000	\$ 9,900,000	
\$	181,821	\$	161,068	\$	33,865	\$	166,776	\$	484,660	\$	889,421		

# Sewer

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
CAPITAL - FOSTER CITY / CRYSTAL SPRINGS / HILLSBOROUGH / COUNTY OF SAN MATEO	
IMPACT FEES	
INTEREST / GAIN ON INVESTMENT	
MISCELLANEOUS DISCHARGE FEES	
SEWER BOND PROCEEDS	
SEWER CHARGE - BELMONT	
SEWER CHARGE - COUNTY OF SAN MATEO	
SEWER CHARGE - CRYSTAL SPRINGS	
SEWER CHARGE - FLORES GARDEN	
SEWER CHARGE - FOSTER CITY	
SEWER CHARGE - HILLSBOROUGH	
SEWER CHARGE - MISCELLANEOUS	
SEWER CHARGE - PENINSULA GOLF	
SEWER SERVICE FEE - CITY OF SAN MATEO	
SEWER SERVICE / CONNECT FEES	
<b>Total Revenue</b>	
<b>Operating Expenses</b>	
<b>Transfer Out to Capital Projects Fund</b>	
461002	NEW CORPORATION YARD FACILITY
469916	COLLECTION SYSTEM SCADA
469922	KINGRIDGE SEWER
469933	ROOT FOAMING
469981	PROGRAM MANAGEMENT - SEWER PROJECTS
469988	EAST SAN MATEO LIFT STATION
46S001	BASIN 1A COLLECTION SYSTEM IMPROVEMENTS
46S002	BASIN 1B COLLECTION SYSTEM IMPROVEMENTS
46S003	BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS
46S005	BASIN 4 COLLECTION SYSTEM IMPROVEMENTS
46S090	CLEAN WATER PROGRAM (CWP) SEWER FLOW MONITORING AND REPORTING
46S091	CLEAN WATER PROGRAM (CWP) ANNUAL CITYWIDE SANITARY SEWER REHABILITATION
46S092	CLEAN WATER PROGRAM (CWP) BIENNIAL PUMP STATION UPGRADES
46S093	CLEAN WATER PROGRAM (CWP) CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM
46S095	LARGE DIAMETER CLEANING AND CONDITION ASSESSMENT
46T002	WWTP IMMEDIATE ACTION PROJECTS CONSTRUCTION PACKAGE I
46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION
46T009	WWTP IMMEDIATE ACTION PROJECTS PACKAGE II
46T010	WWTP IMMEDIATE ACTION PROJECTS PACKAGE III
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS
<b>Total Transfer Out to Capital Projects Fund</b>	
<b>Ending Fund Balance</b>	

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$	24,223,141	\$	28,998,816	\$	39,774,611	\$	41,297,769	\$	9,677,000	\$	29,345,320	
\$	2,074,381	\$	3,434,681	\$	5,229,232	\$	3,626,271	\$	2,396,836	\$	510,248	\$ 15,197,268
175,000		165,000		150,000		100,000		100,000		100,000		615,000
204,580		344,486		370,131		396,871		368,962		356,812		1,837,262
101,951		80,000		80,000		81,600		83,232		84,897		409,729
700,000,000		10,000,000		-		-		-		-		10,000,000
145,000		160,000		180,000		201,600		205,632		209,745		956,977
20,000		23,000		24,000		24,480		24,970		25,469		121,919
322,000		340,000		345,000		351,900		358,938		366,117		1,761,955
51,800		58,000		65,000		72,800		74,256		75,741		345,797
2,293,000		2,325,000		2,375,000		2,422,500		2,470,950		2,520,369		12,113,819
945,000		850,000		875,000		892,500		910,350		928,557		4,456,407
21,321		25,000		25,000		25,500		26,101		26,530		128,131
18,001		16,000		16,000		16,320		16,646		16,979		81,945
52,000,000		55,520,000		62,740,000		70,268,000		71,670,000		73,100,000		333,298,000
440,272		160,000		150,000		140,000		140,000		140,000		730,000
\$ 758,812,306		\$ 73,501,167		\$ 72,624,363		\$ 78,620,342		\$ 78,846,873		\$ 78,461,464		\$ 382,054,209
\$ 39,823,625		\$ 40,308,828		\$ 40,904,030		\$ 41,722,111		\$ 42,556,553		\$ 43,407,684		\$ 208,899,205
\$ 126,800		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
1,816,137		-		-		-		-		-		-
462,708		-		-		-		-		-		-
949,854		400,076		400,000		400,000		400,000		400,000		2,000,076
19,513,448		6,352,459		6,692,000		5,933,000		4,204,000		2,108,000		25,289,459
11,414,735		-		-		-		-		-		-
6,137,271		-		-		-		-		-		-
11,728,759		-		-		-		-		-		-
130,314,837		100,000		100,000		100,000		100,000		-		400,000
8,271,359		3,456,000		4,693,000		47,647,000		1,366,000		-		57,162,000
165,255		86,488		88,000		91,000		94,000		90,000		449,488
19,109,527		4,652,603		5,256,000		5,066,000		5,218,000		5,374,000		25,566,603
2,387,831		289,004		-		1,335,000		-		1,285,000		2,909,004
1,659,891		482,418		458,000		471,000		485,000		500,000		2,396,418
-		-		500,000		-		-		-		500,000
3,067,583		-		-		-		-		-		-
480,589,830		6,130,218		11,606,000		6,459,000		4,027,000		-		28,222,218
10,430,469		-		-		-		-		-		-
2,257,115		-		206,175		-		-		-		206,175
3,809,600		467,278		198,000		1,017,000		728,000		212,000		2,622,278
\$ 714,213,006		\$ 22,416,544		\$ 30,197,175		\$ 68,519,000		\$ 16,622,000		\$ 9,969,000		\$ 147,723,719
\$ 28,998,816		\$ 39,774,611		\$ 41,297,769		\$ 9,677,000		\$ 29,345,320		\$ 54,430,100		

# South Bayfront Levee Project

PROJECT #	DESCRIPTION
Beginning Fund Balance	
Revenue	
Recommended Project Budgets	
468301	BAYFRONT LEVEE IMPROVEMENT SOUTH OF SAN MATEO CREEK
Total Recommended Project Budgets	
Ending Fund Balance	

# South Trunk Sewer Impact Fee

PROJECT #	DESCRIPTION
Beginning Fund Balance	
Revenue	
Recommended Project Budgets	
46S003	BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS
Total Recommended Project Budgets	
Ending Fund Balance	

# South Bayfront Levee Project

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$ 1,907,045	\$ 24,009	\$ 34,009	\$ 44,009	\$ 54,009	\$ 64,009							
\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000							\$ 2,750,000
\$ 2,433,037	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000							\$ 2,700,000
\$ 2,433,037	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000							\$ 2,700,000
\$ 24,009	\$ 34,009	\$ 44,009	\$ 54,009	\$ 64,009	\$ 74,009							

# South Trunk Sewer Impact Fee

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$ 3,279,407	\$ 472,742	\$ 472,742	\$ 472,742	\$ 472,742	\$ 472,742							
\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000							\$ 500,000
\$ 2,906,665	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000							\$ 400,000
\$ 2,906,665	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000							\$ 400,000
\$ 472,742	\$ 472,742	\$ 472,742	\$ 472,742	\$ 472,742	\$ 472,742							\$ 572,742

# Traffic Impact Fee

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
TRAFFIC IMPACT FEE	
<b>Total Revenue</b>	
<b>Transfer Out to Capital Projects Fund</b>	
460035	SIGNALIZATION - DELAWARE STREET / 16TH AVENUE / SUNNYBRAE BOULEVARD
460037	EL CAMINO REAL AT HIGHWAY 92 LANDSCAPE IMPROVEMENT
460049	POPLAR AVENUE / HUMBOLDT STREET SIGNAL MODIFY - LEFT TURN
462202	RAIL CORRIDOR GRADE SEPARATION
462204	HILLSDALE STATION RELOCATION PLAN
462225	EL CAMINO REAL AT HIGHWAY 92 INTERCHANGE IMPROVEMENTS
465149	BIKEWAY MASTER PLAN
465157	HILLSDALE BOULEVARD / US 101 BRIDGE OVERCROSSING CONSTRUCTION
466600	CITYWIDE TRAFFIC CALMING
466601	TRAFFIC MODEL UPDATE
467005	20TH AVENUE / EL CAMINO REAL SOUTHBOUND RIGHT TURN LANE
467007	SAN MATEO DRIVE SUSTAINABLE STREETS PROJECT
46R008	RAILROAD AVENUE WALL ENHANCEMENT
<b>Total Transfer Out to Capital Projects Fund</b>	
<b>Ending Fund Balance</b>	

# Tree Replacement Fee

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
<b>Revenue</b>	
<b>Recommended Project Budgets</b>	
610008	TREE PLANTING - PARKS DIVISION
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

## Traffic Impact Fee

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$ 3,034,089		\$ (3,972,464)		\$ (2,522,464)		\$ (1,872,464)		\$ (1,822,464)		\$ (1,572,464)		
\$ 1,500,000	\$ 3,000,000	\$ 800,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000	
\$ 1,500,000	\$ 3,000,000	\$ 800,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000	
\$ 791,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
547,878	300,000	-	-	-	-	-	-	-	-	-	300,000	
819,136	-	-	-	-	-	-	-	-	-	-	-	
4,521,991	-	-	-	-	-	-	-	-	-	-	-	
37,127	-	-	-	-	-	-	-	-	-	-	-	
479,865	-	-	-	-	-	-	-	-	-	-	-	
41,533	-	-	-	-	-	-	-	-	-	-	-	
90,000	-	-	-	-	-	-	-	-	-	-	-	
325,726	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	750,000	
2,210	-	-	-	200,000	-	-	-	-	-	-	200,000	
280,872	-	-	-	-	-	-	-	-	-	-	-	
568,600	-	-	-	-	-	-	-	-	-	-	-	
-	1,100,000	-	-	-	-	-	-	-	-	-	1,100,000	
\$ 8,506,553	\$ 1,550,000	\$ 150,000	\$ 350,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 2,350,000	
\$ (3,972,464)	\$ (2,522,464)	\$ (1,872,464)	\$ (1,822,464)	\$ (1,572,464)	\$ (1,322,464)	\$ (1,322,464)	\$ (1,322,464)	\$ (1,322,464)	\$ (1,322,464)	\$ (1,322,464)	\$ (1,322,464)	

## Tree Replacement Fee

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$ 565,489	\$ 465,165	\$ 415,165	\$ 365,165	\$ 415,165	\$ 365,165	\$ 415,165	\$ 415,165	\$ 465,165	\$ 465,165	\$ 465,165	\$ 465,165	
\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
\$ 250,325	\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
\$ 250,325	\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
\$ 465,165	\$ 415,165	\$ 365,165	\$ 415,165	\$ 415,165	\$ 465,165	\$ 465,165	\$ 515,165	\$ 515,165	\$ 515,165	\$ 515,165	\$ 515,165	

# Other Funding Sources

DESCRIPTION
Beginning Fund Balance
GRANTS
OTHER AGENCIES
PRIVATE CONTRIBUTIONS
TAXES, FEES, AND CHARGES
MISCELLANEOUS
<b>Total Beginning Fund Balance</b>
Revenue
GRANTS
OTHER AGENCIES
PRIVATE CONTRIBUTIONS
TAXES, FEES, AND CHARGES
MISCELLANEOUS
<b>Total Revenue</b>
Recommended Project Budgets
GRANTS
OTHER AGENCIES
PRIVATE CONTRIBUTIONS
TAXES, FEES, AND CHARGES
MISCELLANEOUS
<b>Total Recommended Project Budgets</b>
Ending Fund Balance
GRANTS
OTHER AGENCIES
PRIVATE CONTRIBUTIONS
TAXES, FEES, AND CHARGES
MISCELLANEOUS
<b>Total Ending Fund Balance</b>

# Other Funding Sources

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$ 498,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(1,539,846)												
4,193,100		795,685		1,120,832		1,070,832		1,020,832		970,832		
(2,664,825)		570,097		570,097		570,097		570,097		570,097		
339,486		-		-		-		-		-		
<b>\$ 826,885</b>	<b>\$ 1,365,782</b>	<b>\$ 1,690,929</b>	<b>\$ 1,640,929</b>	<b>\$ 1,590,929</b>	<b>\$ 1,540,929</b>							
\$ 15,014,166	\$ 1,782,425	\$ 4,131,445	\$ 2,710,000	\$ 410,000	\$ 410,000	\$ 9,443,870						
7,050,926	-	-	11,332,000	-	-	11,332,000						
-	-	-	-	-	-	-						
60,138,725		22,489,000	750,000	750,000	750,000	750,000						25,489,000
856,439		3,433,301	200,000	100,000	100,000	10,000						3,843,301
<b>\$ 83,060,257</b>	<b>\$ 27,704,726</b>	<b>\$ 5,081,445</b>	<b>\$ 14,892,000</b>	<b>\$ 1,260,000</b>	<b>\$ 1,170,000</b>	<b>\$ 50,108,171</b>						
\$ 15,513,136	\$ 1,782,425	\$ 4,131,445	\$ 2,710,000	\$ 410,000	\$ 410,000	\$ 9,443,870						
5,511,080	-	-	11,332,000	-	-	11,332,000						
3,397,415	(325,147)	50,000	50,000	50,000	50,000	50,000						(125,147)
56,903,803		22,489,000	750,000	750,000	750,000	750,000						25,489,000
1,195,925		3,433,301	200,000	100,000	100,000	10,000						3,843,301
<b>\$ 82,521,359</b>	<b>\$ 27,379,579</b>	<b>\$ 5,131,445</b>	<b>\$ 14,942,000</b>	<b>\$ 1,310,000</b>	<b>\$ 1,220,000</b>	<b>\$ 49,983,024</b>						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
795,685		1,120,832	1,070,832	1,020,832	970,832	920,832						
570,097		570,097	570,097	570,097	570,097	570,097						
-	-	-	-	-	-	-						
<b>\$ 1,365,782</b>	<b>\$ 1,690,929</b>	<b>\$ 1,640,929</b>	<b>\$ 1,590,929</b>	<b>\$ 1,540,929</b>	<b>\$ 1,490,929</b>							

# Grants

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
315000	HOUSING REHABILITATION
461106	TRASH RECAPTURE
465164	SAFE ROUTES TO SCHOOL PROGRAM
<b>Total Beginning Fund Balance</b>	
<b>Revenue</b>	
<b>Recommended Project Budgets</b>	
310416	HOUSING LAND PURCHASE NEW
310520	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) COMMUNITY FACILITIES
310521	MINOR HOME REPAIR
315000	HOUSING REHABILITATION
460034	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG) LAURIE MEADOWS
460037	EL CAMINO REAL AT HIGHWAY 92 LANDSCAPE IMPROVEMENT
461009	DOWNTOWN PARKING TECHNOLOGY
461106	TRASH RECAPTURE
461214	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS
462225	EL CAMINO REAL AT HIGHWAY 92 INTERCHANGE IMPROVEMENTS
462250	BERMUDA DRIVE BRIDGE REPLACEMENT
465149	BIKEWAY MASTER PLAN
465161	CITYWIDE CROSSWALK IMPROVEMENT
465164	SAFE ROUTES TO SCHOOL PROGRAM
467007	SAN MATEO DRIVE SUSTAINABLE STREETS PROJECT
467010	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG 2) VARIOUS LOCATIONS
467783	4TH AVENUE AND FREMONT STREET GREEN INFRASTRUCTURE IMPROVEMENTS
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION)
46M003	TRANSIT ORIENTED DEVELOPMENT PEDESTRIAN ACCESS STUDY
46R009	GRAMMERCY DRIVE RETAINING WALL
610017	CITYWIDE PARK PLAY AREA UPGRADE
664000	MAIN LIBRARY - CHILDREN'S SPACE ENHANCEMENTS
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

# Grants

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
\$ 569,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27,487)		-	-	-	-	-	-	-	-	-	-	-	-
(42,767)		-	-	-	-	-	-	-	-	-	-	-	-
<b>\$ 498,970</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 15,014,166</b>	<b>\$ 1,782,425</b>	<b>\$ 4,131,445</b>	<b>\$ 2,710,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 9,443,870</b>							
\$ -	\$ 640,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640,000
33,969	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
147,374	50,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	490,000
502,889	76,000	-	-	-	-	-	-	-	-	-	-	-	76,000
987,000	-	-	-	-	-	-	-	-	-	-	-	-	-
-	1,100,000	-	-	-	-	-	-	-	-	-	-	-	1,100,000
1,839,622	-	-	-	-	-	-	-	-	-	-	-	-	-
149,563	-	-	-	-	-	-	-	-	-	-	-	-	-
1,071,320	300,000	350,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	1,550,000
5,865,000	-	-	-	-	-	-	-	-	-	-	-	-	-
658,375	(593,575)	3,671,445	-	-	-	-	-	-	-	-	-	-	3,077,870
99,617	-	-	-	-	-	-	-	-	-	-	-	-	-
47,532	-	-	-	-	-	-	-	-	-	-	-	-	-
146,351	-	-	-	-	-	-	-	-	-	-	-	-	-
400,000	-	-	-	-	-	-	-	-	-	-	-	-	-
1,593,000	-	-	-	-	-	-	-	-	-	-	-	-	-
323,407	-	-	-	-	-	-	-	-	-	-	-	-	-
1,473,000	-	-	-	-	-	-	-	-	-	-	-	-	-
75,117	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2,300,000	-	-	-	-	-	-	-	-	2,300,000
-	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000
100,000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>\$ 15,513,136</b>	<b>\$ 1,782,425</b>	<b>\$ 4,131,445</b>	<b>\$ 2,710,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 9,443,870</b>							
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Other Agencies

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
460063	ENERGY EFFICIENT GRANT PROJECTS
462202	RAIL CORRIDOR GRADE SEPARATION
<b>Total Beginning Fund Balance</b>	
<b>Revenue</b>	
<b>Recommended Project Budgets</b>	
460063	ENERGY EFFICIENT GRANT PROJECTS
462202	RAIL CORRIDOR GRADE SEPARATION
462225	EL CAMINO REAL AT HIGHWAY 92 INTERCHANGE IMPROVEMENTS
465157	HILLSDALE BOULEVARD / US 101 BRIDGE OVERCROSSING CONSTRUCTION
465510	28TH AVENUE BIKE BOULEVARD
467002	CITYWIDE STREET REHABILITATION FY 18-19
467004	CITYWIDE STREET REHABILITATION
467007	SAN MATEO DRIVE SUSTAINABLE STREETS PROJECT
46M001	RAILROAD CROSSING IMPROVEMENTS
46R010	25TH AVENUE UNDERGROUNDING - PHASE 2
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

# Other Agencies

2019-20 ESTIMATED ACTUALS	2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
\$ 15,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1,554,865)	-	-	-	-	-	-
<b>\$ (1,539,846)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ 7,050,926	\$ -	\$ -	\$ 11,332,000	\$ -	\$ -	\$ 11,332,000
\$ 15,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,043,418	-	-	-	-	-	-
245,934	-	-	-	-	-	-
46,489	-	-	-	-	-	-
380,000	-	-	-	-	-	-
175,000	-	-	-	-	-	-
155,219	-	-	-	-	-	-
200,000	-	-	-	-	-	-
250,000	-	-	1,570,000	-	-	1,570,000
-	-	-	9,762,000	-	-	9,762,000
<b>\$ 5,511,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,332,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,332,000</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Private Contributions

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
202020	CIP UNALLOCATED FUNDS
461110	DOWNTOWN TRANSPORTATION MANAGEMENT ASSOCIATION
463231	CITYWIDE SIDEWALK REPAIR PROGRAM
465159	SIDEWALK STUDY - HILLSDALE BOULEVARD NEAR CLEARVIEW WAY
466606	TRAFFIC IMPROVEMENTS - EL CAMINO REAL / CRYSTAL SPRINGS ROAD
466608	EAST 3RD AVENUE / NORFOLK STREET INTERSECTION RECONSTRUCTION
610019	SHORELINE PARKS
<b>Total Beginning Fund Balance</b>	
<b>Revenue</b>	
<b>Recommended Project Budgets</b>	
310330	ART IN PUBLIC PLACES
310600	CHILD CARE FACILITIES
461004	PUBLIC FACILITY AND SITE IMPROVEMENTS
461110	DOWNTOWN TRANSPORTATION MANAGEMENT ASSOCIATION
463231	CITYWIDE SIDEWALK REPAIR PROGRAM
465159	SIDEWALK STUDY - HILLSDALE BOULEVARD NEAR CLEARVIEW WAY
466606	TRAFFIC IMPROVEMENTS - EL CAMINO REAL / CRYSTAL SPRINGS ROAD
466608	EAST 3RD AVENUE / NORFOLK STREET INTERSECTION RECONSTRUCTION
467003	CITYWIDE STREET REHABILITATION FY 2017-18
467783	4TH AVENUE AND FREMONT STREET GREEN INFRASTRUCTURE IMPROVEMENTS
610019	SHORELINE PARKS
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

# Private Contributions

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
\$ 3,746,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146,445		-		-		-		-		-		-	
(151,606)		-		-		-		-		-		-	
32,895		-		-		-		-		-		-	
17,537		-		-		-		-		-		-	
235,000		-		-		-		-		-		-	
166,350		-		-		-		-		-		-	
<b>\$ 4,193,100</b>	<b>\$ 795,685</b>	<b>\$ 1,120,832</b>	<b>\$ 1,070,832</b>	<b>\$ 1,020,832</b>	<b>\$ 970,832</b>								
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 184,732	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000	
2,100,000		-		-		-		-		-		-	
54,267	(54,267)		-	-		-		-		-		(54,267)	
146,445		-		-		-		-		-		-	
360,190	(390,000)		50,000		50,000		50,000		50,000		50,000		(190,000)
32,895		-		-		-		-		-		-	
17,537		-		-		-		-		-		-	
235,000		-		-		-		-		-		-	
-	92,120		-	-		-		-		-		92,120	
100,000		-		-		-		-		-		-	
166,350		-		-		-		-		-		-	
<b>\$ 3,397,415</b>	<b>\$ (325,147)</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ (125,147)</b>	
<b>\$ 795,685</b>	<b>\$ 1,120,832</b>	<b>\$ 1,070,832</b>	<b>\$ 1,020,832</b>	<b>\$ 970,832</b>	<b>\$ 920,832</b>								

# Taxes, Fees, and Charges

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
210001	PEG PROJECT (PUBLIC EDUCATION GOVERNMENT CATV ACCESS)
467774	CITYWIDE STREET RECONSTRUCTION
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION)
<b>Total Beginning Fund Balance</b>	
<b>Revenue</b>	
<b>Recommended Project Budgets</b>	
210001	PEG PROJECT (PUBLIC EDUCATION GOVERNMENT CATV ACCESS)
310007	SAN MATEO DOWNTOWN PLAN UPDATE
310026	COMMUNITY DEVELOPMENT DEPARTMENT SERVICES IMPROVEMENT - ELECTRONIC AND DIGITAL
310416	HOUSING LAND PURCHASE NEW
460039	FIRE STATION 25 ACCESS - ALAMEDA DE LAS PULGAS / HIGHWAY 92
460059	TRASH CAPTURE AT POPLAR AVENUE AND GOLF COURSE
460061	TRASH CAPTURE AT HILLSDALE MALL AND 28TH AVENUE
460062	TRASH CAPTURE AT POPLAR AVENUE AND MONTE DIABLO AVENUE
466601	TRAFFIC MODEL UPDATE
467001	CITYWIDE STREET REHABILITATION PACKAGE 1 - MEASURE S
467008	CITYWIDE STREET REHABILITATION PACKAGE 2 - MEASURE S
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19 - MEASURE S
467771	CITYWIDE STREET RECONSTRUCTION PACKAGE 1 - MEASURE S
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2 - MEASURE S
467774	CITYWIDE STREET RECONSTRUCTION - MEASURE S
467785	GREEN INFRASTRUCTURE PLAN
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL - MEASURE S
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION) - MEASURE S
46C001	SMALL TRASH CAPTURE DEVICES
46F007	CITY HALL RESTROOM IMPROVEMENTS
46F008	CITY HALL IMPROVEMENTS
46M002	TRANSPORTATION ANALYSIS POLICY DEVELOPMENT
561625	NEW FIRE STATION #25
610011	BOREL PARK DEVELOPMENT
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

# Taxes, Fees, and Charges

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$ 1,173,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(3,709,195)		-	-	-	-	-	-	-	-	-	-	
(128,891)		-	-	-	-	-	-	-	-	-	-	
<b>\$ (2,664,825)</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	
<b>\$ 60,138,725</b>	<b>\$ 22,489,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 25,489,000</b>
\$ 603,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
457,352		-	-	-	-	-	-	-	-	-	-	
1,985,118		150,000		-	-	-	-	-	-	-	150,000	
1,226,380		5,660,000		-	-	-	-	-	-	-	5,660,000	
49,558		-	-	-	-	-	-	-	-	-	-	
-		1,500,000		-	-	-	-	-	-	-	1,500,000	
-		-		250,000		500,000		-	-	-	750,000	
-		-		-		-		250,000		500,000		750,000
61,161		-	-	-	-	-	-	-	-	-	-	
1,700,000		-	-	-	-	-	-	-	-	-	-	
-		1,260,000		-	-	-	-	-	-	-	1,260,000	
4,778,000		1,020,000		-	-	-	-	-	-	-	1,020,000	
6,800,000		-	-	-	-	-	-	-	-	-	-	
-		3,600,000		-	-	-	-	-	-	-	3,600,000	
1,397,000		-	-	-	-	-	-	-	-	-	-	
36,448		-	-	-	-	-	-	-	-	-	-	
1,420,000		(1,420,000)		-	-	-	-	-	-	-	(1,420,000)	
28,556,109		-	-	-	-	-	-	-	-	-	-	
		900,000		500,000		250,000		500,000		250,000		2,400,000
		585,000		-		-		-		-		585,000
		8,625,000		-		-		-		-		8,625,000
146,731		-	-	-	-	-	-	-	-	-	-	
6,877,782		-	-	-	-	-	-	-	-	-	-	
809,000		609,000		-	-	-	-	-	-	-	609,000	
<b>\$ 56,903,803</b>	<b>\$ 22,489,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 25,489,000</b>
<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	<b>\$ 570,097</b>	

# Miscellaneous

PROJECT #	DESCRIPTION
<b>Beginning Fund Balance</b>	
463004	CITYWIDE STREET LIGHTS
664000	MAIN LIBRARY - CHILDREN'S SPACE ENHANCEMENTS
665000	BRANCH LIBRARIES SPACE ENHANCEMENTS
<b>Total Beginning Fund Balance</b>	
<b>Revenue</b>	
<b>Recommended Project Budgets</b>	
150001	DOCUMENT MANAGEMENT SYSTEM REPLACEMENT
200001	ENTERPRISE RESOURCE PLANNING SOFTWARE
460043	KING CENTER KITCHENS REMODEL
460048	RELOCATE ELECTRICAL ROOM AT TRANSIT CENTER
461203	LANDFILL MAINTENANCE
463004	CITYWIDE STREET LIGHTS
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19
469031	ADA COMPLIANCE AND TRANSITION PLANNING
610008	TREE PLANTING - PARKS DIVISION
610017	CITYWIDE PARK PLAY AREA UPGRADE
612901	PARK MASTER PLAN AND ACQUISITION (PARK YARD) AND DEVELOP SAN MATEO CREEK PARK
664000	MAIN LIBRARY - CHILDREN'S SPACE ENHANCEMENTS
665000	BRANCH LIBRARIES SPACE ENHANCEMENTS
<b>Total Recommended Project Budgets</b>	
<b>Ending Fund Balance</b>	

# Miscellaneous

2019-20 ESTIMATED ACTUALS		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
\$	16,104	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
223,382		-		-		-		-		-		-	
100,000		-		-		-		-		-		-	
\$	339,486	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	856,439	\$	3,433,301	\$	200,000	\$	100,000	\$	100,000	\$	10,000	\$	3,843,301
\$	-	\$	250,000	\$	-	\$	-	\$	-	\$	-	\$	250,000
-	2,000,000			-		-		-		-		2,000,000	
40,000		-		-		-		-		-		-	
110,000		-		-		-		-		-		-	
660,593		-		-		-		-		-		-	
-	16,104			-		-		-		-		16,104	
(28,597)		28,597		-		-		-		-		28,597	
81,172		-		-		-		-		-		-	
(728)		200,000		200,000		100,000		100,000		10,000		610,000	
-	847,600			-		-		-		-		847,600	
103		-		-		-		-		-		-	
223,382		-		-		-		-		-		-	
110,000		91,000		-		-		-		-		91,000	
\$	1,195,925	\$	3,433,301	\$	200,000	\$	100,000	\$	100,000	\$	10,000	\$	3,843,301
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-



# FUNDING SOURCE SUMMARY



# Funding Source Summary

FUNDING TYPE
2% Hotel Tax (Interfund Transfer)
Bayfront Levee Assessment
California Public Utilities Commission Grant
CDBG (Interfund Transfer)
Commercial Linkage Fee Fund (Affordable Housing) (Interfund Transfer)
Construction Services Fund (Interfund Transfer)
Crystal Springs County Sanitation District / San Mateo County / Hillsborough
Damages Recovered
Easement Revenue
Federal Bridge Replacement & Rehabilitation Grant
Fence Repair
Foster City (Sewer)
Funding for Art in Public Places
Gas Tax (Interfund Transfer)
Gas Tax - Road Maintenance Rehabilitation Account (Interfund Transfer)
General Fund (Interfund Transfer)
HOME Investment Partnership (HOME) Program (Interfund Transfer)
Low and Moderate Income Housing Asset (Interfund Transfer)
Measure A Half Cent Sales Tax
Measure S Sales Tax
Measure W Half Cent Sales Tax
Miscellaneous State Grants
Miscellaneous
Parking Bonds
Parking In-Lieu Fees
Parking (Interfund Transfer)
Parks & Recreation Revenue Fund (Interfund Transfer)
Principal Payments
Proposition 68 Per Capita Grant
Public Works Paving - 9th Avenue and Central Park South
Rent Lease
Sale of Real Property
Sewer (Interfund Transfer)
Sidewalk Repair
San Mateo County Transportation Authority Grant (Measure A)
Solid Waste Fund (Interfund Transfer)
South Trunk Sewer Relief Impact Fee
Street and Flood Control Bond Proceeds
Transportation Development Act (TDA) Grant
Traffic Impact Fees Fund (Interfund Transfer)
Tree Planting Fee
Vehicle and Equipment Replacement Fund (Interfund Transfer)
<b>Total</b>

# Funding Source Summary

2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
\$	609,000	\$	-	\$	-	\$	-	\$	-	\$ 609,000
540,000		540,000		540,000		540,000		540,000		2,700,000
-		-		11,332,000		-		-		11,332,000
360,000		460,000		410,000		410,000		410,000		2,050,000
3,960,000		-		-		-		-		3,960,000
9,360,000		1,825,000		1,500,000		1,500,000		1,500,000		15,685,000
1,077,261		1,525,325		1,107,541		742,928		204,889		4,657,944
216,104		200,000		100,000		100,000		10,000		626,104
(43,780)		-		-		-		-		(43,780)
(593,575)		3,671,445		-		-		-		3,077,870
(10,487)		-		-		-		-		(10,487)
2,357,423		3,703,909		2,518,731		1,653,908		305,359		10,539,330
27,000		-		-		-		-		27,000
29,435		800,000		800,000		1,000,000		1,000,000		3,629,435
1,900,000		2,200,000		2,000,000		1,900,000		1,900,000		9,900,000
4,779,000		2,250,000		2,250,000		2,250,000		2,250,000		13,779,000
640,000		-		-		-		-		640,000
1,700,000		-		-		-		-		1,700,000
1,928,000		2,064,355		1,667,000		2,200,000		1,300,000		9,159,355
1,050,000		1,050,000		2,300,000		1,300,000		1,050,000		6,750,000
800,000		1,000,000		900,000		900,000		900,000		4,500,000
28,597		-		-		-		-		28,597
91,000		-		-		-		-		91,000
-		-		-		17,570,000		-		17,570,000
-		-		-		1,000,000		-		1,000,000
1,600,000		900,000		250,000		270,000		125,000		3,145,000
3,135,000		4,400,000		1,500,000		1,500,000		500,000		11,035,000
76,000		-		-		-		-		76,000
200,000		-		-		-		-		200,000
92,120		-		-		-		-		92,120
134,446		-		-		-		-		134,446
713,154		-		-		-		-		713,154
18,981,860		24,967,941		64,892,728		14,225,164		9,458,752		132,526,445
(390,000)		50,000		50,000		50,000		50,000		(190,000)
1,100,000		-		-		-		-		1,100,000
2,400,000		750,000		750,000		750,000		750,000		5,400,000
100,000		100,000		100,000		100,000		-		400,000
4,460,000		-		-		-		-		4,460,000
-		-		2,300,000		-		-		2,300,000
1,550,000		150,000		350,000		150,000		150,000		2,350,000
200,000		200,000		100,000		100,000		100,000		700,000
2,250,000		-		-		-		-		2,250,000
\$	67,407,558	\$	52,807,975	\$	97,718,000	\$	50,212,000	\$	22,504,000	\$ 290,649,533



# FUNDING SOURCE DETAIL



# Funding Source Detail

FUNDING TYPE / PROJECT	
2% Hotel Tax (Interfund Transfer)	
610011	BOREL PARK DEVELOPMENT
Bayfront Levee Assessment	
468301	BAYFRONT LEVEE IMPROVEMENT SOUTH OF SAN MATEO CREEK
California Public Utilities Commission Grant	
46M001	RAILROAD CROSSING IMPROVEMENTS
46R010	25TH AVENUE UNDERGROUNDING - PHASE 2
CDBG (Interfund Transfer)	
310520	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) COMMUNITY FACILITIES
310521	MINOR HOME REPAIR
461214	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS
Commercial Linkage Fee Fund (Affordable Housing) (Interfund Transfer)	
310416	HOUSING LAND PURCHASE NEW
Construction Services Fund (Interfund Transfer)	
310026	COMMUNITY DEVELOPMENT DEPARTMENT SERVICES IMPROVEMENT - ELECTRONIC AND DIGITAL
460040	HIGH VOLTAGE STREET LIGHT CONVERSION
46F007	CITY HALL RESTROOM IMPROVEMENTS
46F008	CITY HALL IMPROVEMENTS
46R009	GRAMMERCY DRIVE RETAINING WALL
Crystal Springs County Sanitation District / San Mateo County / Hillsborough	
469981	PROGRAM MANAGEMENT - SEWER PROJECTS
46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION
46T010	WWTP IMMEDIATE ACTION PROJECTS PACKAGE III
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS
Damages Recovered	
463004	CITYWIDE STREET LIGHTS
610008	TREE PLANTING - PARKS DIVISION
Easement Revenue	
461004	PUBLIC FACILITY AND SITE IMPROVEMENTS
Federal Bridge Replacement & Rehabilitation Grant	
462250	BERMUDA DRIVE BRIDGE REPLACEMENT

# Funding Source Detail

		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL
		\$ 609,000		\$ -		\$ -		\$ -		\$ -		\$ 609,000
Total		\$ 609,000		\$ -		\$ -		\$ -		\$ -		\$ 609,000
		\$ 540,000		\$ 540,000		\$ 540,000		\$ 540,000		\$ 540,000		\$ 2,700,000
Total		\$ 540,000		\$ 540,000		\$ 540,000		\$ 540,000		\$ 540,000		\$ 2,700,000
		\$ -		\$ -		\$ 1,570,000		\$ -		\$ -		\$ 1,570,000
		-		-		9,762,000		-		-		9,762,000
Total		\$ -		\$ -		\$ 11,332,000		\$ -		\$ -		\$ 11,332,000
		\$ 10,000		\$ -		\$ -		\$ -		\$ -		\$ 10,000
		50,000		110,000		110,000		110,000		110,000		490,000
		300,000		350,000		300,000		300,000		300,000		1,550,000
Total		\$ 360,000		\$ 460,000		\$ 410,000		\$ 410,000		\$ 410,000		\$ 2,050,000
		\$ 3,960,000		\$ -		\$ -		\$ -		\$ -		\$ 3,960,000
Total		\$ 3,960,000		\$ -		\$ -		\$ -		\$ -		\$ 3,960,000
		\$ 150,000		\$ -		\$ -		\$ -		\$ -		\$ 150,000
		-		1,625,000		1,500,000		1,500,000		1,500,000		6,125,000
		585,000		-		-		-		-		585,000
		8,625,000		-		-		-		-		8,625,000
		-		200,000		-		-		-		200,000
Total		\$ 9,360,000		\$ 1,825,000		\$ 1,500,000		\$ 1,500,000		\$ 1,500,000		\$ 15,685,000
		\$ 568,132		\$ 598,499		\$ 530,618		\$ 375,985		\$ 188,529		\$ 2,261,763
		473,069		895,635		498,441		310,763		-		2,177,908
		-		15,911		-		-		-		15,911
		36,060		15,280		78,482		56,180		16,360		202,362
Total		\$ 1,077,261		\$ 1,525,325		\$ 1,107,541		\$ 742,928		\$ 204,889		\$ 4,657,944
		\$ 16,104		\$ -		\$ -		\$ -		\$ -		\$ 16,104
		200,000		200,000		100,000		100,000		10,000		610,000
Total		\$ 216,104		\$ 200,000		\$ 100,000		\$ 100,000		\$ 10,000		\$ 626,104
		\$ (43,780)		\$ -		\$ -		\$ -		\$ -		\$ (43,780)
Total		\$ (43,780)		\$ -		\$ -		\$ -		\$ -		\$ (43,780)
		\$ (593,575)		\$ 3,671,445		\$ -		\$ -		\$ -		\$ 3,077,870
Total		\$ (593,575)		\$ 3,671,445		\$ -		\$ -		\$ -		\$ 3,077,870

# Funding Source Detail

FUNDING TYPE / PROJECT	
<b>Fence Repair</b>	
461004	PUBLIC FACILITY AND SITE IMPROVEMENTS
<b>Foster City (Sewer)</b>	
469981	PROGRAM MANAGEMENT - SEWER PROJECTS
46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION
46T010	WWTP IMMEDIATE ACTION PROJECTS PACKAGE III
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS
<b>Funding for Art in Public Places</b>	
310330	ART IN PUBLIC PLACES
<b>Gas Tax (Interfund Transfer)</b>	
467005	20TH AVENUE / EL CAMINO REAL SOUTHBOUND RIGHT TURN LANE
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467011	CITYWIDE STREET REHABILITATION PACKAGE 4
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19
<b>Gas Tax - Road Maintenance Rehabilitation Account (Interfund Transfer)</b>	
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE 3
467779	CITYWIDE STREET RECONSTRUCTION PACKAGE 4
<b>General Fund (Interfund Transfer)</b>	
460040	HIGH VOLTAGE STREET LIGHT CONVERSION
463231	CITYWIDE SIDEWALK REPAIR PROGRAM
467001	CITYWIDE STREET REHABILITATION PACKAGE 1
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467011	CITYWIDE STREET REHABILITATION PACKAGE 4
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION)
469030	NEW BUILDING COMPONENT REPLACEMENT PROJECT
46F002	PARK RESTROOM REFURBISHMENT PHASE IV
46F009	TRANSIT CENTER PEDESTRIAN BRIDGE FENCE IMPROVEMENTS
46F010	LOS PRADOS AND JOINVILLE COURTS
46F011	KING AND JOINVILLE CHANGING ROOM IMPROVEMENTS
46R009	GRAMMERCY DRIVE RETAINING WALL
610011	BOREL PARK DEVELOPMENT

# Funding Source Detail

		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
		\$	(10,487)	\$	-	\$	-	\$	-	\$	-	\$	(10,487)
Total		\$	(10,487)	\$	-	\$	-	\$	-	\$	-	\$	(10,487)
		\$	766,107	\$	807,055	\$	715,520	\$	507,002	\$	254,225	\$	3,049,909
			1,478,609		2,799,367		1,557,911		971,312		-		6,807,199
			-		49,729		-		-		-		49,729
			112,707		47,758		245,300		175,594		51,134		632,493
Total		\$	2,357,423	\$	3,703,909	\$	2,518,731	\$	1,653,908	\$	305,359	\$	10,539,330
		\$	27,000	\$	-	\$	-	\$	-	\$	-	\$	27,000
Total		\$	27,000	\$	-	\$	-	\$	-	\$	-	\$	27,000
		\$	(190,566)	\$	-	\$	-	\$	-	\$	-	\$	(190,566)
			100,000		800,000		-		-		-		900,000
			-		-		800,000		1,000,000		-		1,800,000
			-		-		-		-		1,000,000		1,000,000
			120,000		-		-		-		-		120,000
Total		\$	29,435	\$	800,000	\$	800,000	\$	1,000,000	\$	1,000,000	\$	3,629,435
		\$	1,900,000	\$	-	\$	-	\$	-	\$	-	\$	1,900,000
		-		-		-		400,000		-			400,000
		-	1,700,000		-		-	-		-			1,700,000
		-	500,000		2,000,000		-		-		-		2,500,000
		-			-		-	1,500,000		1,900,000			3,400,000
Total		\$	1,900,000	\$	2,200,000	\$	2,000,000	\$	1,900,000	\$	1,900,000	\$	9,900,000
		\$	1,375,000	\$	-	\$	-	\$	-	\$	-	\$	1,375,000
			250,000		250,000		250,000		250,000		250,000		1,250,000
			1,260,000		-		-		-		-		1,260,000
			740,000		2,000,000		-		-		-		2,740,000
		-		-	2,000,000		2,000,000		-		-		4,000,000
		-		-	-		-		2,000,000		2,000,000		2,000,000
		115,000		-	-		-		-		-		115,000
		(680,000)		-	-		-		-		-		(680,000)
		130,000		-	-		-		-		-		130,000
		85,000		-	-		-		-		-		85,000
		320,000		-	-		-		-		-		320,000
		275,000		-	-		-		-		-		275,000
		200,000		-	-		-		-		-		200,000
		709,000		-	-		-		-		-		709,000
Total		\$	4,779,000	\$	2,250,000	\$	2,250,000	\$	2,250,000	\$	2,250,000	\$	13,779,000

# Funding Source Detail

FUNDING TYPE / PROJECT	
HOME Investment Partnership (HOME) Program (Interfund Transfer)	
310416	HOUSING LAND PURCHASE NEW
Low and Moderate Income Housing Asset (Interfund Transfer)	
310416	HOUSING LAND PURCHASE NEW
Measure A Half Cent Sales Tax	
462249	HILLSDALE CORRIDOR IMPROVEMENTS
462250	BERMUDA DRIVE BRIDGE REPLACEMENT
463535	US 101 / PENINSULA AVENUE INTERCHANGE PROJECT
465333	CITYWIDE TRAFFIC SIGNAL RETIMING
467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467009	CITYWIDE STREET REHABILITATION PACKAGE 3
467010	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG 2) VARIOUS LOCATIONS
467011	CITYWIDE STREET REHABILITATION PACKAGE 4
46R001	HILLSDALE BOULEVARD AND ALAMEDA DE LAS PULGAS SIGNAL
46R004	TRAFFIC SIGNAL VIDEO DETECTION REPLACEMENT
46R010	25TH AVENUE UNDERGROUNDING - PHASE 2
Measure S Sales Tax	
462226	NEIGHBORHOOD TRAFFIC MANAGEMENT
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE 3
467779	CITYWIDE STREET RECONSTRUCTION PACKAGE 4
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL
Measure W Half Cent Sales Tax	
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE 3
467779	CITYWIDE STREET RECONSTRUCTION PACKAGE 4
Miscellaneous	
665000	BRANCH LIBRARIES SPACE ENHANCEMENTS
Miscellaneous State Grants	
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19
Parking Bonds	
461007	NEW DOWNTOWN PARKING GARAGE

# Funding Source Detail

	2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
	\$ 640,000	\$ -	\$ -	\$ -	\$ -	\$ 640,000
Total	\$ 640,000	\$ -	\$ -	\$ -	\$ -	\$ 640,000
	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Total	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ 310,000
		852,355				852,355
	650,000	-	-	-	-	650,000
	25,000	25,000	25,000			75,000
	800,000	500,000	1,200,000			2,500,000
	-	-	-	1,000,000		1,000,000
	400,000	300,000	-	-		700,000
	-	-	-	-	1,300,000	1,300,000
	-	-	210,000	1,100,000		1,310,000
	-	-	100,000	100,000		200,000
	53,000	77,000	132,000			262,000
Total	\$ 1,928,000	\$ 2,064,355	\$ 1,667,000	\$ 2,200,000	\$ 1,300,000	\$ 9,159,355
	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
	800,000	800,000	-	-	-	1,600,000
	-	-	800,000	-	-	800,000
	-	-	-	800,000	800,000	1,600,000
	-	-	1,250,000	250,000	-	1,500,000
Total	\$ 1,050,000	\$ 1,050,000	\$ 2,300,000	\$ 1,300,000	\$ 1,050,000	\$ 6,750,000
	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
	-	1,000,000	900,000	-	-	1,900,000
	-	-	-	900,000	900,000	1,800,000
Total	\$ 800,000	\$ 1,000,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 4,500,000
	\$ 91,000	\$ -	\$ -	\$ -	\$ -	\$ 91,000
Total	\$ 91,000	\$ -	\$ -	\$ -	\$ -	\$ 91,000
	\$ 28,597	\$ -	\$ -	\$ -	\$ -	\$ 28,597
Total	\$ 28,597	\$ -	\$ -	\$ -	\$ -	\$ 28,597
	\$ -	\$ -	\$ -	\$ 17,570,000	\$ -	\$ 17,570,000
Total	\$ -	\$ -	\$ -	\$ 17,570,000	\$ -	\$ 17,570,000

# Funding Source Detail

FUNDING TYPE / PROJECT	
Parking In-Lieu Fees	
461007	NEW DOWNTOWN PARKING GARAGE
Parking (Interfund Transfer)	
460053	PAINT EXTERIOR 2ND AVENUE / EL CAMINO REAL GARAGE
460054	PAINT EXTERIOR MAIN STREET GARAGE
46F001	DOWNTOWN PARKING GARAGE PEDESTRIAN SAFETY
46F005	EXTERIOR AND INTERIOR PAINTING - CENTRAL PARK GARAGE
46F006	EXTERIOR AND INTERIOR PAINTING - TRANSIT CENTER
46F012	CENTRAL PARK GARAGE REPAIRS
Parks & Recreation Revenue Fund (Interfund Transfer)	
610012	LAURELWOOD AND SUGARLOAF OPEN SPACE
610017	CITYWIDE PARK PLAY AREA UPGRADE
610027	CENTRAL PARK
Principal Payments	
315000	HOUSING REHABILITATION
Proposition 68 Per Capita Grant	
610017	CITYWIDE PARK PLAY AREA UPGRADE
Public Works Paving - 9th Avenue and Central Park South	
467003	CITYWIDE STREET REHABILITATION FY 2017-18
Rent Lease	
610017	CITYWIDE PARK PLAY AREA UPGRADE
Sale of Real Property	
610017	CITYWIDE PARK PLAY AREA UPGRADE
Sewer (Interfund Transfer)	
469933	ROOT FOAMING
469981	PROGRAM MANAGEMENT - SEWER PROJECTS
46S003	BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS
46S005	BASIN 4 COLLECTION SYSTEM IMPROVEMENTS
46S090	CLEAN WATER PROGRAM (CWP) SEWER FLOW MONITORING AND REPORTING
46S091	CLEAN WATER PROGRAM (CWP) ANNUAL CITYWIDE SANITARY SEWER REHABILITATION
46S092	CLEAN WATER PROGRAM (CWP) BIENNIAL PUMP STATION UPGRADES
46S093	CLEAN WATER PROGRAM (CWP) CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM
46S095	LARGE DIAMETER CLEANING AND CONDITION ASSESSMENT

# Funding Source Detail

		2020-21 ADOPTED BUDGET		2021-22 PLAN		2022-23 PLAN		2023-24 PLAN		2024-25 PLAN		FIVE-YEAR TOTAL	
		\$	-	\$	-	\$	-	\$	1,000,000	\$	-	\$	1,000,000
Total		\$	-	\$	-	\$	-	\$	1,000,000	\$	-	\$	1,000,000
		\$	-	\$	-	\$	250,000	\$	-	\$	-	\$	250,000
		-		380,000		-		-		-		-	380,000
		-		520,000		-		-		-		-	520,000
		-		-		-		270,000		-		-	270,000
		-		-		-		-		125,000		-	125,000
				1,600,000									1,600,000
Total		\$	1,600,000	\$	900,000	\$	250,000	\$	270,000	\$	125,000	\$	3,145,000
		\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000
		1,225,000		3,400,000		500,000		1,500,000		500,000		-	7,125,000
		1,900,000		1,000,000		1,000,000		-		-		-	3,900,000
Total		\$	3,135,000	\$	4,400,000	\$	1,500,000	\$	1,500,000	\$	500,000	\$	11,035,000
		\$	76,000	\$	-	\$	-	\$	-	\$	-	\$	76,000
Total		\$	76,000	\$	-	\$	-	\$	-	\$	-	\$	76,000
		\$	200,000	\$	-	\$	-	\$	-	\$	-	\$	200,000
Total		\$	200,000	\$	-	\$	-	\$	-	\$	-	\$	200,000
		\$	92,120	\$	-	\$	-	\$	-	\$	-	\$	92,120
Total		\$	92,120	\$	-	\$	-	\$	-	\$	-	\$	92,120
		\$	134,446	\$	-	\$	-	\$	-	\$	-	\$	134,446
Total		\$	134,446	\$	-	\$	-	\$	-	\$	-	\$	134,446
		\$	713,154	\$	-	\$	-	\$	-	\$	-	\$	713,154
Total		\$	713,154	\$	-	\$	-	\$	-	\$	-	\$	713,154
		\$	400,076	\$	400,000	\$	400,000	\$	400,000	\$	400,000	\$	2,000,076
		5,018,220		5,286,446		4,686,862		3,321,013		1,665,246		-	19,977,787
		100,000		100,000		100,000		100,000		-		-	400,000
		3,456,000		4,693,000		47,647,000		1,366,000		-		-	57,162,000
		86,488		88,000		91,000		94,000		90,000		-	449,488
		4,652,603		5,256,000		5,066,000		5,218,000		5,374,000		-	25,566,603
		289,004		-		1,335,000		-		1,285,000		-	2,909,004
		482,418		458,000		471,000		485,000		500,000		-	2,396,418
		-		500,000		-		-		-		-	500,000

# Funding Source Detail

## FUNDING TYPE / PROJECT

46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION
46T010	WWTP IMMEDIATE ACTION PROJECTS PACKAGE III
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS

### Sidewalk Repair

463231	CITYWIDE SIDEWALK REPAIR PROGRAM
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### San Mateo County Transportation Authority Grant (Measure A)

460037	EL CAMINO REAL AT HIGHWAY 92 LANDSCAPRE IMPROVEMENT
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### Solid Waste Fund (Interfund Transfer)

460059	TRASH CAPTURE AT POPLAR AVENUE AND GOLF COURSE
460061	TRASH CAPTURE AT HILLSDALE MALL AND 28TH AVENUE
460062	TRASH CAPTURE AT POPLAR AVENUE AND MONTE DIABLO AVENUE
46C001	SMALL TRASH CAPTURE DEVICES

### South Trunk Sewer Relief Impact Fee

46S003	BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS
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### Street and Flood Control Bond Proceeds

467008	CITYWIDE STREET REHABILITATION PACKAGE 2
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE 2
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL

### Transportation Development Act (TDA) Grant

46R009	GRAMMERCY DRIVE RETAINING WALL
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### Traffic Impact Fees Fund (Interfund Transfer)

460037	EL CAMINO REAL AT HIGHWAY 92 LANDSCAPRE IMPROVEMENT
466600	CITYWIDE TRAFFIC CALMING
466601	TRAFFIC MODEL UPDATE
46R008	RAILROAD AVENUE WALL ENHANCEMENT

### Tree Planting Fee

610008	TREE PLANTING - PARKS DIVISION
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### Vehicle and Equipment Replacement Fund (Interfund Transfer)

150001	DOCUMENT MANAGEMENT SYSTEM REPLACEMENT
200001	ENTERPRISE RESOURCE PLANNING SOFTWARE

# Funding Source Detail

		2020-21 ADOPTED BUDGET	2021-22 PLAN	2022-23 PLAN	2023-24 PLAN	2024-25 PLAN	FIVE-YEAR TOTAL
		4,178,540	7,910,998	4,402,648	2,744,925	-	19,237,111
		-	140,535	-	-	-	140,535
		318,511	134,962	693,218	496,226	144,506	1,787,423
Total	\$	18,981,860	\$ 24,967,941	\$ 64,892,728	\$ 14,225,164	\$ 9,458,752	\$ 132,526,445
		\$ (390,000)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ (190,000)
Total	\$	\$ (390,000)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ (190,000)
		\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Total	\$	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
		\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
		-	250,000	500,000	-	-	750,000
		-	-	-	250,000	500,000	750,000
		900,000	500,000	250,000	500,000	250,000	2,400,000
Total	\$	\$ 2,400,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 5,400,000
		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	-	\$ 400,000
Total	\$	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	-	\$ 400,000
		\$ 1,260,000	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000
		1,020,000	-	-	-	-	1,020,000
		3,600,000	-	-	-	-	3,600,000
		(1,420,000)	-	-	-	-	(1,420,000)
Total	\$	\$ 4,460,000	\$ -	\$ -	\$ -	\$ -	\$ 4,460,000
		\$ -	\$ -	\$ 2,300,000	\$ -	\$ -	\$ 2,300,000
Total	\$	\$ -	\$ -	\$ 2,300,000	\$ -	\$ -	\$ 2,300,000
		\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
		150,000	150,000	150,000	150,000	150,000	750,000
		-	-	200,000	-	-	200,000
		1,100,000	-	-	-	-	1,100,000
Total	\$	\$ 1,550,000	\$ 150,000	\$ 350,000	\$ 150,000	\$ 150,000	\$ 2,350,000
		\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
Total	\$	\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
		2,000,000	-	-	-	-	2,000,000
Total	\$	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Total	\$	\$ 67,407,558	\$ 52,807,975	\$ 97,718,000	\$ 50,212,000	\$ 22,504,000	\$ 290,649,533



# UNFUNDDED PROJECTS



# Unfunded Projects

PROJECT #	DESCRIPTION
461002	NEW CORPORATION YARD FACILITY
462249	HILLSDALE CORRIDOR IMPROVEMENTS
463337	PARROTT DRIVE / ALAMEDA DE LAS PULGAS INTERSECTION RECONSTRUCTION
463338	NORFOLK STREET / FASHION ISLAND BOULEVARD INTERSECTION RECONSTRUCTION
465157	HILLSDALE BOULEVARD / US 101 BRIDGE OVERCROSSING CONSTRUCTION
466607	CITYWIDE SIGN INVENTORY AND REPLACEMENT
610012	LAURELWOOD / SUGARLOAF OPEN SPACE
610014	CITYWIDE PARK FENCING AND STRUCTURES
610017	CITYWIDE PARK PLAY AREA UPGRADE
610019	SHORELINE PARKS
610027	CENTRAL PARK
610031	BAY MEADOWS COMMUNITY PARK
612917	PARK RENOVATION SHOREVIEW PARK MASTER PLAN AND IMPLEMENTATION
TBD	16TH AVENUE DRAINAGE AREA
TBD	19TH AVENUE DRAINAGE AREA
TBD	3RD AVENUE AND PARROTT DRIVE INTERSECTION IMPROVEMENT
TBD	3RD AVENUE AND NORFOLD INTERSECTION PEDESTRIAN AND BIKE ACCESS IMPROVEMENT
TBD	ADA ENTRY COMPLIANCE VARIOUS LOCATIONS
TBD	ALAMEDA DE LAS PULGAS BIKE LANE IMPROVEMENT BETWEEN 26TH AVENUE AND CITY LIMITS
TBD	ALAMEDA DE LAS PULGAS BIKE LANE IMPROVEMENT CRYSTAL SPRINGS ROAD TO 26TH AVENUE
TBD	CITYWIDE ONLINE PERMIT SALES MANAGEMENT SYSTEM
TBD	CITYWIDE PARK SIGNS
TBD	COYOTE POINT DRAINAGE AREA
TBD	CREED AND LAGOON ROUTINE MAINTENANCE PERMITTING
TBD	DELAWARE BIKE BOULEVARD IMPROVEMENT BETWEEN OTAY AVENUE AND 28TH AVENUE
TBD	DELAWARE CLASS IV BIKE LANE IMPROVEMENT BETWEEN 25TH AVENUE AND CONCAR DRIVE
TBD	DESIGN AND CONSTRUCTION NEW MARINA LIBRARY BRANCH
TBD	DETROIT DRIVE DRAINAGE AREA
TBD	DOWNTOWN TWINKLE LIGHT PHASE 2
TBD	DOWNTOWN TWINKLE LIGHT PHASE 3
TBD	EAST 5TH AVENUE PEDESTRIAN SCALE LIGHTING
TBD	EL CAMINO REAL AND 17TH AVENUE LEFT-TURN STUDY FOR 17TH AVENUE
TBD	FIRE STATION #27 IMPROVEMENTS
TBD	GREEN INFRASTRUCTURE REHABILITATION
TBD	HUMBOLDT STREET AND INDIAN AVENUE HAWK SIGNAL
TBD	INSTALL SECURITY CAMERAS AT SELECTED PARKS
TBD	INTERSECTION IMPROVEMENTS - BARNESON AVENUE AND EL CAMINO REAL
TBD	LAUREL CREEK DRAINAGE AREA
TBD	LAURIE MEADOWS DRIVEWAY RECONSTRUCTION
TBD	LOBBY ENHANCEMENT BERESFORD / KING
TBD	MARINA LAGOON DREDGING
TBD	MONTE DIABLO AVENUE PEDESTRIAN SCALE LIGHTING

# Unfunded Projects

2020-21 ESTIMATED COST	2021-22 ESTIMATED COST	2022-23 ESTIMATED COST	2023-24 ESTIMATED COST	2024-25 ESTIMATED COST	FIVE-YEAR TOTAL
\$ -	\$ 26,000,000	\$ -	\$ -	\$ -	\$ 26,000,000
-	1,900,000	-	-	-	1,900,000
-	260,000	1,500,000	-	-	1,760,000
-	1,150,000	-	-	-	1,150,000
-	-	-	50,000,000	-	50,000,000
-	300,000	300,000	300,000	300,000	1,200,000
-	150,000	1,250,000	4,950,000	1,655,000	8,005,000
-	225,000	-	-	-	225,000
-	-	-	1,000,000	1,000,000	2,000,000
-	-	-	21,000,000	18,900,000	39,900,000
-	4,500,000	10,000,000	9,000,000	-	23,500,000
-	-	-	-	40,000,000	40,000,000
-	300,000	-	-	1,200,000	1,500,000
-	-	-	-	6,300,000	6,300,000
-	-	-	-	7,900,000	7,900,000
-	35,000	350,000	-	-	385,000
-	-	-	-	370,000	370,000
-	170,000	-	-	-	170,000
-	-	-	400,000	-	400,000
-	-	-	280,000	-	280,000
-	425,000	75,000	75,000	-	575,000
-	125,000	-	-	-	125,000
-	-	-	-	15,600,000	15,600,000
-	380,000	-	-	-	380,000
-	410,000	-	-	-	410,000
-	-	2,810,000	-	-	2,810,000
-	180,000	100,000	3,000,000	3,000,000	6,280,000
-	-	-	-	5,300,000	5,300,000
-	600,000	-	-	-	600,000
-	900,000	-	-	-	900,000
-	220,000	-	-	-	220,000
-	50,000	-	-	-	50,000
-	260,000	-	-	-	260,000
-	50,000	350,000	-	-	400,000
-	-	-	50,000	-	50,000
-	120,000	-	-	-	120,000
-	660,000	-	-	-	660,000
-	-	-	-	7,800,000	7,800,000
-	300,000	-	-	-	300,000
-	185,000	-	-	-	185,000
-	20,000,000	20,000,000	20,000,000	20,000,000	80,000,000
-	-	300,000	3,000,000	-	3,300,000

# Unfunded Projects

PROJECT #	DESCRIPTION
TBD	NORFOLK SOUTH OF 3RD AVENUE BIKE SIGNAL
TBD	PACIFIC BOULEVARD DRAINAGE CHANNEL REHABILITATION
TBD	PALM AVENUE PEDESTRIAN SCALE LIGHTING
TBD	PARKING LOT REPAIRS AT SHORELINE PARKS
TBD	PARKING LOT REPAIRS AT VARIOUS PARKS AND RECREATION CENTERS
TBD	PATHWAY REPAIRS AT VARIOUS PARKS
TBD	PEDESTRIAN MASTER PLAN UPDATE
TBD	POLICE DEPARTMENT EXTERIOR - REDESIGN RAIN SCUPPER / PAINT MECH DECK
TBD	POLICE DEPARTMENT EXTERIOR - REPAINT DECK FENCING
TBD	POLICE DEPARTMENT INTERIOR WORK REORGANIZATION
TBD	POOL IMPROVEMENTS (DECK / VAULT)
TBD	PUBLIC WORKS ENGINEERING STANDARDS
TBD	REFURBISH / REPLACE FENCE AT JAPANESE GARDEN
TBD	REPLACE COURT FENCING - CITY WIDE
TBD	REPLACE PARKING LOT AT LAKESHORE
TBD	REST ROOM BUILDING REPLACEMENT TRINTA
TBD	REST ROOM REFURBISHMENT PHASE 5
TBD	RESURFACE MARINA LIBRARY PARKING LOT
TBD	RESURFACE PARKING LOTS AT LOS PRADOS
TBD	RESURFACE PLAY COURTS - ON-GOING RESTORATIONS
TBD	SAN MATEO CREEK DRAINAGE AREA
TBD	STORM DRAIN CONDITION ASSESSMENT PROGRAM
TBD	STORM DRAIN MASTER PLAN UPDATE
<b>Total</b>	

# Unfunded Projects

2020-21 ESTIMATED COST	2021-22 ESTIMATED COST	2022-23 ESTIMATED COST	2023-24 ESTIMATED COST	2024-25 ESTIMATED COST	FIVE-YEAR TOTAL
-	-	30,000	-	-	30,000
-	200,000	400,000	-	-	600,000
-	-	300,000	3,000,000	-	3,300,000
-	115,000	-	-	-	115,000
-	122,000	-	-	-	122,000
-	115,000	135,000	125,000	-	375,000
-	-	250,000	-	-	250,000
-	80,000	-	-	-	80,000
-	50,000	-	-	-	50,000
-	150,000	-	-	-	150,000
-	65,000	65,000	-	-	130,000
-	100,000	100,000	-	-	200,000
-	110,000	125,000	-	-	235,000
-	80,000	80,000	-	-	160,000
-	-	-	90,000	-	90,000
-	350,000	-	-	-	350,000
-	-	250,000	-	-	250,000
-	60,000	-	-	-	60,000
-	120,000	-	-	-	120,000
-	110,000	150,000	180,000	-	440,000
-	-	-	-	1,100,000	1,100,000
-	250,000	250,000	250,000	250,000	1,000,000
-	115,000	-	-	-	115,000
\$	\$	62,047,000	\$	\$	\$ 348,592,000





# APPENDIX

# Financial Policies

## STATEMENT OF PURPOSE

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. Our City has evolved with a variety of financial policies that can be found in many different sources, including City Council resolutions, budget documents, and capital improvement programs. The set of policies within this document, adopted each year with our budget, serves as a central reference point of the most important of our policies, which are critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they provide the basic foundation and framework for many of the issues and decisions facing the City. They promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The following policies are divided into ten (10) general categories for ease of reference. These categories include:

1. General
2. Accounting, Auditing, and Financial Reporting
3. Funding Balance and Reserve
4. Pension and Retirement Funding
5. Internal Service Fund
6. Debt
7. Revenue
8. Capital Improvement
9. Investment
10. Operating Budget

Except as otherwise noted, all policies included in this document are currently adhered to.

Additionally, included at the end of this section are specific policy benchmarks along with their status.

## GENERAL

The City will:

- Manage its financial assets in a sound and prudent manner.
- Maintain and further develop programs to ensure its long-term ability to fund core services and pay all costs necessary to provide the level and quality of service required by its citizens.
- Establish and maintain investment policies that are in accordance with State laws.
- Follow the financial sustainability guiding principles to provide a roadmap to guide future financial decisions.

## ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

### Accounting Standards

The City's accounting of financial systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

### Annual Audit

An independent certified public accounting firm will perform an annual audit, and its opinions will be included in the Comprehensive Annual Financial Report and presented to the City Council at a public meeting.

### Financial Information

It is the policy of the City of San Mateo to provide all financial information in a thorough, timely fashion, and in a format that is easy for City Council, citizens, and City employees to understand and utilize.

It is the City's goal to maintain accounting records, processes, and procedures in such a manner as to receive an unmodified audit opinion and to maintain a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

# Financial Policies

## FUNDING BALANCE AND RESERVE

The City utilizes a variety of accounting funds for recording revenues and expenditures of the City. At the end of each fiscal year-end, budgeted/appropriated expenditure authority lapses, with the exception of capital project spending and operating expenses that have been incurred but not paid (encumbered). The remaining dollars left in each fund are unassigned and constitute available funds of the City. Fund balance will be reported in the following classifications:

- **Nonspendable Fund Balance**

Amounts that are not in spendable form, such as inventory, prepaid amounts and long-term receivables, and those that legally or contractually must be kept intact, such as endowment corpus of revolving loan funds.

- **Restricted Fund Balance**

Amounts that can be used only for specific purposes due to constitutional provisions, enabling legislation, or externally imposed constraints, such as restrictions imposed by creditors, grantors, or other governments.

- **Committed Fund Balance**

Amounts that can only be used for specific purposes because of a formal action by the government's highest decision making authority. These constraints are binding unless removed in the same manner in which they were originally committed.

- **Assigned Fund Balance**

Amounts intended for specific purposes but not restricted or committed. The assigned fund balance can never be in excess of the total fund balance less the non-spendable, restricted, and committed components of fund balance. Ultimately, this is the residual fund balance for all funds other than General Fund.

- **Unassigned Fund Balance**

The residual classification for the General Fund, the only governmental fund that can report a positive unassigned fund balance. Other funds might have a negative unassigned fund balance due to overspending restricted, committed, or assigned amounts.

### General Fund

The General Fund reserve will be maintained in an amount equal to at least three months of the annual General Fund operating expenditure budget. This reserve is designed to be used in the event of significant financial emergency: for catastrophic events such as an earthquake, and for service stability to moderate the impact of economic cycles. City Council may, at its discretion, reserve additional funds above the minimum. Such additional reserves may be set aside for specific purposes, such as capital projects, for known significant future cost items, or as general operational reserves.

### Enterprise Fund

The City's Sewer Enterprise Fund will maintain reserves equal to four months of operating expenses.

### Special Revenue Funds

The City's Construction Services Fund will maintain reserves equal to twelve months of budgeted operating expenditures.

## PENSION AND RETIREMENT FUNDING

The City contracts with the California Public Employees' Retirement System for pension benefits. The City will make minimum annual payments for the employer share equal to the required Annual Required Contribution (ARC) established by actuarial valuation but, in any given year, no less than the normal cost.

The City offers a retiree health benefit to employees of \$160 per month. The City will fund the Annual Required Contribution (ARC) established by actuarial valuation in an irrevocable trust. Actuarial valuations will be conducted on a biennial basis consistent with accounting standards.

## INTERNAL SERVICE FUND

### Vehicle and Equipment Replacement Fund

Through the use of the Vehicle/Equipment Replacement Fund, the City will annually budget sufficient funds to provide for the orderly replacement of the City's fleet, vehicles, computers, radios, equipment, technology infrastructure, and other major capital outlay. The fund is supported by charges to user departments, which are adjusted annually

# Financial Policies

based on the departments' proportionate share of estimated expenses. Sufficient reserves will be maintained in the Replacement Fund to provide for the scheduled replacement of fleet, vehicles, computers, radios, equipment, technology infrastructure, and other major capital outlay at the end of their useful lives.

## Fleet and Building Maintenance Fund

Through the use of the Fleet and Building Maintenance Fund, the City will annually budget sufficient funds to provide for orderly fleet and building maintenance and repair. The fund is supported by charges to user departments which are adjusted annually based on the department's proportionate share of estimated expenses.

## Risk Management Funds

The City maintains a Comprehensive Liability Insurance Fund and a Workers' Compensation Insurance Fund for the purpose of property, liability, and workers' compensation expenses. These funds pay insurance premiums, benefit and settlement payments, and administrative and operating expenses. The City will complete an actuarial valuation of these funds every other year. The Workers' Compensation Fund is supported by charges to other City funds for the services it provides. These annual charges for service shall reflect historical experience and shall be established to approximately equal the annual expenses of the fund. The Comprehensive Liability Fund is predominantly supported by the General Fund. Separate reserves shall be maintained for current and long-term general liability and workers' compensation liability at a level which will adequately fund the City's potential loss exposure in each area. The practice is to establish reserves in both funds at least at the marginally acceptable level as determined by the actuarial report.

## DEBT

The City is bound by a provision in State law limiting indebtedness for California cities to 15% of the assessed value of all real and personal property of the City. The City of San Mateo has been prudent in its use of debt to finance projects and major purchases. Prior to the issuance of any debt, the funding source for the debt service is identified and designated. The level of debt to which the City obligates itself is managed within available resources and represents

a minimal cost to general taxpayers. By managing the repayment of new debt, current City operations are not affected.

## Credit Rating

It is the City's goal to maintain its AA+/Aa1 credit rating. The factors that contribute to the high rating include the City's strong financial management, low debt levels, budgetary and fiscal controls, and accountability. To support this policy, the City will continue to maintain its position of full financial disclosure and proactive fiscal planning.

## REVENUE

### General Fund Revenue

The City will strive to develop and maintain a diversified and reliable revenue stream so as to avoid becoming overly dependent on any single type of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies, or reliable economic forecasters, when available. Due to the volatile nature of the property transfer tax, revenue is projected using a consistent methodology based on historical averages.

### Grants

The City shall actively pursue federal, state, and other grant opportunities when deemed appropriate. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant, including replacement and ongoing operating costs.

### Enterprise Fund Fees and Charges

The City will set user fees for its Enterprise Fund at a rate that fully covers direct and indirect costs of providing the service, planned capital improvements that may be necessary from time to time, and maintains a debt coverage ratio of at least 120% of net revenues for compliance purposes with outstanding debt covenants.

# Financial Policies

## User Service Fees

The City may impose user fees wherever appropriate. Such fees will recover the cost of providing the service, demonstrating a nexus to benefits received, including all direct and indirect costs, administrative overhead, depreciation, etc. By policy, Council may direct certain fees to be lowered for particular purposes. Waivers of user fees will be presented for Council approval as appropriate. Certain fees are based upon market conditions and are not subject to the limitations of cost recovery. These fees may be adjusted periodically by the City Council. In general, fees will be reviewed no less than annually to ensure that full cost recovery levels are identified.

## CAPITAL IMPROVEMENT

### Five Year Capital Improvement Program (CIP)

The City shall annually prepare a capital improvement spending program, projecting capital needs for a five-year period. This CIP shall be comprised of all of the City's funds. The City has been working toward providing a reasonable regular contribution from the General Fund to capital improvements without reducing services. The first year of the five-year CIP will be consistent with, and adopted as a component of, the annual operating budget. In the development of the Capital Improvement Program, the operating costs associated with the capital project will be projected and considered in conjunction with the CIP.

### Enterprise Fund Capital Improvements

Capital Improvements funded from the Enterprise Fund shall be paid for in combination of "pay-as-you-go" financing and the use of long-term debt. The City shall periodically review its enterprise capital needs and establish capital spending plans that are appropriate and reflect a combination of debt and "pay-as-you-go," while attempting to keep the enterprise service rates competitive with those in the surrounding area.

## INVESTMENT

The Investment Advisory Committee and City Council shall annually review and update, or modify as appropriate, the City's investment policy. The policy shall be adopted by resolution of the City Council based upon the City staff

and Investment Advisory Committee's recommendations. Reports on the City's investment portfolio shall be developed and presented to the City Council quarterly. City funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

## OPERATING BUDGET

### Balanced Operating Budget

It is the City's policy to adopt a balanced budget where operating revenues and available resources are equal to or exceed operating expenditures. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy or available for capital projects and/or "one-time only" General Fund expenditures.

### Budget Document

The budget document shall serve as the official financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide staff the resources necessary to accomplish City Council determined service levels.

The City has two-year business plan development procedures. The two-year business plan process requires that each department submit two one-year expenditure plans and revenue estimates to be provided to the City Council for approval. Only the first of the two-year budget will be adopted. The second year represents a projected plan which will be subject to amendment in the following year. In any budget cycle, to remain adaptable to changing economic and/or operational conditions, the City may choose to develop a one-year plan instead of a two-year budget plan.

The City Manager shall annually prepare and present a proposed operating budget to the City Council no later than thirty days prior to the fiscal year end, and City Council will adopt said budget no later than June 30 of each year. The City's annual budget will be presented by department, with a logical breakdown of programs and proposed expenditures. The budget document will also summarize expenditures at the personnel, operating, and capital levels. Where practical, the City's annual budget will include measures of workload, efficiency, and effectiveness.

# Financial Policies

## Budget Control and Accountability

Department heads are responsible for containing expenditures within their budgeted appropriations as approved by the City Council. The City Manager is authorized to amend the budget for transactions that have a net-zero impact. Subsequent to the adoption of the budget,

all additional changes to the budget that have a financial impact require City Manager and City Council approval. Activities of the General Fund, Special Revenue Funds, Debt Service Funds, Proprietary, and Capital Funds are included in the annual budget. The level of budgetary control is the department within each fund.

## POLICY STATUS

ACCOUNTING	
Benchmark	The City's accounting of financial systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).
Status	Met
RESERVE / SINKING FUND	
Benchmark	The General Fund reserve will be maintained in an amount equal to at least three months of the annual General Fund operating expenditure budget.
Status	Met
Benchmark	The City's Sewer Enterprise Fund will maintain reserves equal to four months of operating expenses.
Status	Met
Benchmark	The City's Construction Services Fund will maintain reserves equal to twelve months of budgeted operating expenditures.
Status	Met
Benchmark	The City will maintain Comprehensive Liability and Workers' Compensation insurance reserves at no less than marginally acceptable confidence levels.
Status	Met
Benchmark	Through the use of the Vehicle/Equipment Replacement Fund, the City will annually budget sufficient funds to provide for the orderly replacement of the City's fleet, vehicles, computers, radios, equipment, technology infrastructure, and other major capital outlay.
Status	Met
Benchmark	Through the use of the Fleet and Building Maintenance Fund, the City will annually budget sufficient funds to provide for the orderly fleet and building maintenance and repair.
Status	Met
Benchmark	A sinking fund for building component/ replacement will be maintained.
Status	Annual baseline funding of \$410,000 has been provided for HVAC, roofing, floor covering, and remodel projects.
DEBT	
Benchmark	It is the City's goal to maintain our AA+/Aa1 credit rating.
Status	Aaa rating has been assigned as the underlying GO bond rating. This rating is a notch above the City's policy goal.

# Financial Policies

## REVENUE

Benchmark	Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies, or reliable economic forecasters when available.
<b>Status</b>	<b>Met</b>
Benchmark	Property Transfer Tax is projected using a consistent methodology, which takes a long-term perspective to temper variance from year to year.
<b>Status</b>	<b>Met.</b> Property transfer tax is estimated at \$8.0 million in 2019-20, \$6.0 million in 2020-21, and \$6.3 million in 2021-22, reflecting the projected economic impact of COVID-19, and a gradual recovery over a five year period.
Benchmark	Full cost recovery for user fees will be achieved.
<b>Status</b>	<b>Met.</b> All charges for services are based on the cost of providing the services.
Benchmark	Full cost recovery for indirect costs will be achieved.
<b>Status</b>	<b>Met</b>
Benchmark	The City shall actively pursue federal, state, and other grant opportunities when deemed appropriate.
<b>Status</b>	<b>Met.</b> Continuing to assess and apply for grants with a focus on ensuring matching funds are identified, as applicable, and ongoing costs are considered.

## CAPITAL IMPROVEMENT

Benchmark	The City has been working toward providing a reasonable regular transfer from the General Fund to capital improvements without reducing services.
<b>Status</b>	<b>Met.</b> The baseline General Fund transfer is \$2 million to fund streets, \$410,000 for building components, and \$250,000 for sidewalk repair. An additional \$2 million for capital has been programmed into the long-term financial plan to meet capital needs but is discretionary and will be evaluated against other demands on General Fund resources.
Benchmark	Continue to use bond proceeds and other funding sources for capital projects.
<b>Status</b>	<b>Met.</b> Examples are golf course, wastewater treatment plant, library, fire stations, and police station projects.

## INVESTMENT

Benchmark	City funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield; in that order.
<b>Status</b>	<b>Met</b>

## OPERATING BUDGET

Benchmark	It is the City's policy to adopt a balanced budget, where operating revenues and available resources are equal to or exceed operating expenditures.
<b>Status</b>	<b>Met</b>
Benchmark	The City Manager shall annually prepare and present a proposed operating budget to the City Council no later than thirty days prior to the fiscal year end; and City Council will adopt said budget no later than June 30 of each year.
<b>Status</b>	<b>Met</b>

# Gann Appropriations Limit

## City of San Mateo Gann Appropriations Limit as Defined in Article XIII B of the California State Constitution

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution. Informally known as the "Gann Initiative," Article XIII-B provides limits regarding the total amount of appropriations in any fiscal year from "the proceeds of taxes."

In 1980, the State Legislature added Section 7900 et seq. to the Government Code, providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year was equal to the previous year's limit, adjusted for population changes and the changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

However, the original Article XIII-B (Proposition 4) and its implementing legislation were modified by Proposition 111

and SB 88 by the voters in June 1980. The changes were incorporated into the fiscal year 1990-91 and fiscal year 1991-92 appropriations limits. Beginning with the fiscal year 1990-91 appropriations limit, a city may choose annual adjustment factors. The adjustment factors include the growth in the California per capita income or the growth in the non-residential assessed valuation due to construction within the City and the population growth within the county or the city.

The table below provides the calculation for the appropriations limit for fiscal year 2020-21, as well as the total appropriations subject to the limit. The adjustment factors utilized for the fiscal year 2020-21 calculation include the growth in California per capita income and the population growth within the County of San Mateo. Those two factors yielded the most favorable appropriations limit for the City. As the table demonstrates, the City's appropriations subject to the limit (\$103.1 million) are well below the appropriations limit itself (\$221.4 million).

CITY OF SAN MATEO APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-21		AMOUNT	SOURCE
A	Last Year's Limit	\$ 213,711,990	2019-20 Limit
B	Adjustment Factors		
	1. Population	0.9987	CA Dept. of Finance
	2. Inflation	1.0373	CA Dept. of Finance
		1.0360	B1*B2
	<b>Total Adjustment %</b>	<b>0.0360</b>	<b>B1*B2-1</b>
C	Annual Adjustment	\$ 7,693,632	A*B
D	<b>This Year's Limit</b>	<b>\$ 221,405,622</b>	<b>A+C</b>
E	Tax Proceeds Subject to the Limit		
	Property Tax	\$ 62,386,954	2020-21 Budget
	Sales Tax	23,189,000	2020-21 Budget
	Property Transfer Tax	6,000,000	2020-21 Budget
	Other Tax	10,431,529	2020-21 Budget
	Interest Allocation	1,078,669	2020-21 Budget
	<b>Total</b>	<b>\$ 103,086,152</b>	
	<b>Amount Under / (Over) Limit</b>	<b>\$ 118,319,470</b>	<b>D-E</b>

# Glossary

## **Appropriation**

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

## **Audit**

A review of the City's accounts by an independent certified public accounting firm to verify that the City's financial statements accurately reflect the City's financial position.

## **Base Budget**

Estimate of the funding level, excluding limited term items, required to continue existing service levels during the next fiscal year.

## **Budget**

A comprehensive financial plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

## **Capital Acquisitions**

Items of a permanent or semi-permanent nature that last multiple years.

## **Capital Improvements**

A permanent major addition to the City's real property assets, including the design, construction, purchase, or major renovation of land, buildings, or facilities. Examples are the installation or repair of new or existing streets, traffic signals, sewer lines, roads, and parks.

## **Capital Improvement Program (CIP)**

An ongoing plan of single and multiple-year capital expenditures, which is updated annually.

## **Compensated Absences**

An employee's paid time off of work, which can consist of elements such as vacation time and sick leave.

## **Debt Service**

The payment of interest and principal on borrowed funds.

## **Deficit**

The result of an excess of expenditures over resources.

## **Department**

A major administrative division of the City with overall management responsibility for an operation or a group of related operations within a functional area.

## **Depreciation**

(1) Expiration in the service life of capital outlay assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence; (2) the portion of the cost of a capital asset that is charged as an expense during a particular period.

## **Division**

An organizational subunit of a department which encompasses a substantial portion of the duties assigned to a department.

## **Encumbrance**

A commitment of funds for goods or services for which the expenditure has not yet occurred.

## **Enterprise Fund**

A fund established to account for operations of the City that are financed and operated in a manner similar to private business enterprises.

## **Expenditure**

The amount of cash paid or to be paid for services rendered, goods received, or an asset purchased.

## **Fiscal Year**

The twelve-month period to which the annual budget applies. In the City of San Mateo, this period of time is July 1 through June 30.

## **Full Time Equivalent (FTE)**

Conversion of a position to full-time equivalent. For example, one person working half time would count as 0.50 FTE; one person working full time would count as 1.00 FTE.

## **Fund**

A separate, independent accounting entity used to set forth the financial position of operations related to the specific purpose for which the fund was created. Examples of funds used in the City of San Mateo are the General Fund, Capital Projects Fund, and Sewer Fund.

## **Fund Balance**

The difference between assets and liabilities.

# Glossary

## **General Fund**

The City's principal operating fund, which is supported by general taxes and fees and which can be used for any legal governmental purpose.

## **Grant**

A contribution by a government or other organization to support a particular function or project. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the recipient.

## **Interdepartmental Charges and Credits**

A mechanism through which one program may bill another program (charges) and be reimbursed (credits) for the cost of various services provided. Interdepartmental charges and credits are based on the actual direct costs of the service provided. They function as cost allocation tools, allowing the financial reports to more accurately reflect the real cost of individual programs.

## **Interfund Transfers**

The movement of money from one fund to another to cover certain costs.

## **Internal Service Fund**

A fund which is used to finance and account for goods and/or services provided by one City department to other City departments on a cost-reimbursement basis.

## **Non-departmental**

Program costs that do not relate to any one particular department, but represent costs of a general, City-wide nature.

## **Non-recurring Costs**

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

## **Operating Budget**

Annual appropriation of funds to support ongoing program costs, including employee services, maintenance, supplies, and equipment.

## **Ordinance**

A formal legislative enactment by the City Council, which 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.

## **Program**

An activity or group of activities which is an operational subunit of a department and is directed toward providing a particular service or support function. Each City department may be responsible for a number of programs.

## **Proprietary Fund**

A term also used to describe funds that are accounted for on a "flow of economic resources" measurement basis and on a full accrual accounting basis. Enterprise funds and internal service funds are classified as proprietary funds.

## **Reserve**

Funds set aside for specific purposes.

## **Resolution**

A special order by the City Council which requires less legal formality than an ordinance in terms of public notice prior to approval.

## **Resources**

Total amount available for appropriation, including estimated revenues, beginning fund balances, and fund transfers.

## **Revenue**

Income received during the fiscal year from taxes, fees, permits, franchises, interest, intergovernmental, and other sources.

## **Special Revenue Fund**

A fund used to account for revenue sources that are restricted by law or administrative action to expenditures for specified purposes.

## **Structural Deficit**

The permanent financial gap that results when ongoing revenues do not match or keep pace with ongoing expenditures.

# Full Time Equivalent (FTE) Personnel Changes

DEPARTMENT	DESCRIPTION	2020-21	2021-22
	<b>2019-20 Adjusted Budget Total</b>	<b>612.61</b>	
City Manager	Reallocate Community Services Coordinator to Management Analyst I/II	-	-
City Manager	Eliminate Downtown Coordinator	(1.00)	(1.00)
Community Development	Reallocate Senior Planner to Senior Management Analyst	-	-
Human Resources	Reallocate Senior Human Resources Analyst to Deputy Human Resources Director	-	-
Parks and Recreation	Add Community Services Coordinator with elimination of per diem funding	1.00	1.00
Police	Reallocate Community Service Officer I/II to Senior Police Records Specialist	-	-
Public Works	Add two (2) Operator In-Training/I/II	2.00	2.00
Public Works	Add Waste Management Supervisor	1.00	1.00
Public Works	Reallocate two (2) Sweeper Operator to two (2) Maintenance Worker I/II	-	-
	<b>Total Merit Changes</b>	<b>3.00</b>	<b>3.00</b>
	<b>Total Per Diem Changes</b>	<b>(2.36)*</b>	<b>(2.36)*</b>
	<b>Completion of limited-term Operator In-Training/I/II Assignments</b>	<b>(2.00)</b>	<b>(2.00)</b>
	<b>Total Positions</b>	<b>611.25</b>	<b>611.25</b>

\*Includes a correction from the proposed budget document.

# Operating Changes

DEPARTMENT	DESCRIPTION	FUND	2020-21	2021-22
City Manager	One-time funding for a study to explore the establishment of Property-Based Improvement Districts	General	\$ 50,000	\$ -
Parks and Recreation	Increase funding for Get Around senior transportation program	Measure S	50,000	50,000
Police	New Police wellness-related equipment	Workers' Compensation	65,360	12,500
Public Works	New vehicle for street sweeper crew	Vehicle & Equipment Replacement	55,000	-
Public Works	Ongoing funding for new street sweeper vehicle	Solid Waste	-	14,200
Public Works	New vehicle for sewer pump section of field maintenance	Vehicle & Equipment Replacement	65,000	-
Public Works	Ongoing funding for new field maintenance vehicle	Sewer	-	15,200
Public Works	New vehicle for sanitary and storm sewer maintenance	Vehicle & Equipment Replacement	65,000	-
Public Works	Ongoing funding for new sanitary and storm sewer maintenance vehicle	Sewer	-	15,200
<b>Total</b>			<b>\$ 350,360</b>	<b>\$ 107,100</b>

# Budget Adoption Documentation

**CITY OF SAN MATEO  
RESOLUTION NO. 62 (2020)**

**ADOPTING THE 2020-2021 CITY BUDGET**

WHEREAS, the City Council held public hearings on the Budget and Capital Improvement Program, as required by the City Charter section 5.02; and

WHEREAS, budget required to operate and support the City departments and to pay the bonded indebtedness of the City, or any portion or district therein, is \$194,933,136 for Operating and \$67,407,558 for the Capital Improvement Program (CIP) for fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, Municipal Code Section 3.50.060, Fiscal Accountability Provisions, requires that the amount of revenue generated by the one-quarter cent Measure S Transactions and Use Tax and how it was used be included in the annual financial audit; and

WHEREAS, budgeted resources and requirements are sufficient to meet Council's adopted financial policy that the General Fund reserve will be maintained in an amount equal to at least three months, or 25 percent, of the annual General Fund operating expenditure budget to be used in the event of significant financial emergency; and

WHEREAS, fund balance in the Construction Services Fund is classified as committed in accordance with Governmental Accounting Standards Board Statement No. 54. In order to reclassify fund balance, a resolution of the City Council is required.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN MATEO, CALIFORNIA, RESOLVES that:

1. In accordance California Environmental Quality Act (CEQA) Guidelines section 15378(b)(4), adoption of the budget is not a project subject to CEQA because it is a government fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.
2. The City Budget, providing for expenditures and appropriations in the sum of \$194,933,136 for Operating and \$67,407,558 for Capital Improvement Program, for a total of \$262,340,694, for the fiscal year July 1, 2020 through June 30, 2021, set forth the accompanying Administrative Report and its attachments, is approved.
3. The Measure S spending plan, which is included as part of the City Budget, totals \$5,984,392 in operating expenditures and transfers out for fiscal year July 1, 2020 to June 30, 2021 that includes:
  - a. \$1,569,150 in salaries and benefits covering 3.0 Full Time Equivalent (FTE) merit Police Officers and 1.0 FTE merit Police Sergeant, 1.35 FTE merit Library Assistant I/II, 1.0 FTE merit Community Services Coordinator, 0.16 FTE merit Community Services Supervisor, and 1.38 FTE per diem employees in the Parks and Recreation Department; and
  - b. \$313,888 in operating expenditures that consist of \$66,859 in the Library Department and \$247,029 in the Parks and Recreation Department; and
  - c. \$1,050,000 transfers to CIP that consist of \$250,000 for the Neighborhood Traffic Improvements and \$800,000 for Citywide Street Reconstruction; and
  - d. \$339,032 transfers to the General Fund that represents year two of ten to repay the advance funding from the General Fund; and
  - e. \$2,712,322 in debt service on street and flood control lease revenue bonds; is approved;

# Budget Adoption Documentation

and

4. The FTE positions and department personnel changes for fiscal year 2020-2021, including the net addition of 3 merit positions and reduction of 4.23 per diem positions, set forth in Exhibit A, are approved effective the pay period that includes July 1, 2020; and
5. Reclassification of \$9,360,000 of fund balance in the Construction Services Fund from committed to unassigned is authorized.
6. The City Manager is authorized and instructed to effectuate the City Budget as approved.

RESOLUTION NO. 62 (2020) adopted by the City Council of the City of San Mateo, California, at a regular meeting held on June 15, 2020, by the following vote of the City Council:

AYES: Council Members Goethals, Rodriguez, Bonilla, Lee and Papan  
NOES: None  
ABSENT: None

ATTEST:

  
\_\_\_\_\_  
Patrice M. Olds, City Clerk

  
\_\_\_\_\_  
Joe Goethals, Mayor

# Budget Adoption Documentation

**CITY OF SAN MATEO  
RESOLUTION NO. 63 (2020)**

## **APPROVING THE 2020-2025 CAPITAL IMPROVEMENT PROGRAM**

WHEREAS, the City Council held public hearings on the Budget and Capital Improvement Program (CIP), as required by the City Charter section 5.02 ; and

WHEREAS, the CIP is a five-year plan that identifies all planned capital improvement projects, their estimated cost, and a revenue and/or funding source forecast; and

WHEREAS, the 2020-2021 Capital Budget presented as part of the proposed budget document that was delivered to Council in May 2020 included details on recommended and funded CIP projects, as well as projects without an identified funding source; and

WHEREAS, the 2020-2025 CIP includes capital projects planned for the five-year period totaling \$290,649,533; and

WHEREAS, no changes to the 2020-2025 CIP were proposed by the Council; and

WHEREAS, section 5.09 of the City's Charter requires that the CIP be approved by Council resolution;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN MATEO, CALIFORNIA, RESOLVES that:

1. In accordance California Environmental Quality Act (CEQA) Guidelines section 15378(b)(4), adoption of the Capital Improvement Program is exempt from CEQA because it is a government fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.
2. The 2020-2025 Capital Improvement Program for the City of San Mateo, set forth in the accompanying Administrative Report and the proposed business plan document, is approved.

RESOLUTION NO. 63 (2020) adopted by the City Council of the City of San Mateo, California, at a regular meeting held on June 15, 2020, by the following vote of the City Council:

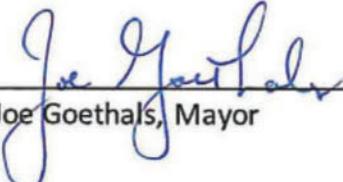
AYES: Council Members Goethals, Rodriguez, Bonilla, Lee and Papan

NOES: None

ABSENT: None

ATTEST:

  
\_\_\_\_\_  
Patrice M. Olds, City Clerk

  
\_\_\_\_\_  
Joe Goethals, Mayor

# Budget Adoption Documentation

**CITY OF SAN MATEO**  
**RESOLUTION NO. 64 (2020)**

**ESTABLISHING THE CITY'S APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-2021**

WHEREAS, under Article XIII B of the California Constitution and Government Code sections 7900 and following, the City is required to establish an annual appropriations limit based on revenues obtained from the proceeds of taxes; and

WHEREAS, the method and basis of calculating these limits was revised by Proposition 111, amending Article XIII B of the State Constitution, and the implementing legislation, to allow election of the basis for population adjustment between the change in population in either the city or the county and an election of inflation factor between the growth of California per capita income or the growth of nonresidential assessed valuation due to new construction in the city; and

WHEREAS, the County of San Mateo population percentage change over the prior year is -0.13 percent and the growth in California per capita personal income is 3.73 percent;

WHEREAS, utilizing the population growth for the County of San Mateo and the growth in California per capita personal income yield the most favorable appropriations limit; and

WHEREAS, the appropriations limit for 2020-2021 is \$221,405,622 and the estimated budgeted proceeds from taxes are \$103,086,152; and

WHEREAS, in accordance with Public Resources Code section 21065, this action is exempt from review under the California Environmental Quality Act because it can be seen with certainty that it will not have a significant impact on the environment;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN MATEO, CALIFORNIA, RESOLVES, that:

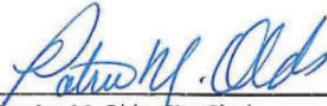
1. The City Council finds that the adjustment factors shall be based on the County's population growth and the growth in California per capita income to determine the appropriations limit for the fiscal year 2020-2021.

2. The City Council approves the appropriation limit on revenue obtained from the proceeds of taxes for fiscal year 2020-2021 to be \$221,405,622 using the selected adjustment factors.

RESOLUTION NO. 64 (2020) adopted by the City Council of the City of San Mateo, California, at a regular meeting held on June 15, 2020, by the following vote of the City Council:

AYES: Council Members Goethals, Rodriguez, Bonilla, Lee and Papan  
NOES: None  
ABSENT: None

ATTEST:

  
\_\_\_\_\_  
Patrice M. Olds, City Clerk

  
\_\_\_\_\_  
Joe Goethals, Mayor

