



# **CITY OF SAN MATEO**

Adopted 2023-24 Budget

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# Budget Message





# Transmittal of Adopted Budget

## City Manager's Letter of Transmittal

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

The City's long-term fiscal condition is healthy due to prudent fiscal discipline that the City Council exercised beginning in the wake of the Great Recession to accumulate resources in preparation for the next economic fluctuation. The landscape of the City's post-COVID economic recovery reflects a diametrically opposed impact of inflation on major tax revenues. While inflation largely spurred the relatively rapid recovery of sales tax revenues back to the pre-pandemic baseline within two years, it is also, by extension, unfavorably impacting real property transfer tax (RPTT) revenues due to the high cost to borrow money.

In contrast to the rapid recovery of sales tax revenues, transient occupancy tax revenues (TOT) have yet to recover back to the pre-pandemic baseline. However, the recovery trend is better than previously projected. TOT revenues are projected to end fiscal year 2022-23 at \$5.0 million, which is 71% of the pre-pandemic baseline, and largely reflect the recovery trends of business travel, which is the primary base for the City's TOT revenues.

While sales tax, RPTT, and TOT are susceptible to economic ebb and flow, the challenges with the property tax in-lieu of vehicle license fees (VLF) are due to a structural flaw that began with the swap of property tax with a reduction in vehicle license fees from 20 years ago as a part of the 2004 budget deal with the State of California. Due to the limited number of non-basic aid school districts in San Mateo County, a VLF shortfall has occurred each year since 2020-21 through present. The VLF shortfall issue will be discussed in greater detail later in this letter of transmittal.

The City has prepared a two-year business plan since 1984, in which the focus of year one of the business plan is on the operating budget, and the focus of year two of the business plan is on the Capital Improvement Program (CIP). Due to the fiscal uncertainty of the pandemic, the City shifted to a one-year budget beginning in fiscal year 2020-21 and returned to the two-year business plan in fiscal year 2022-23. Fiscal year 2023-24 represents year two of the business plan, as such, the focus is on the CIP.

### 2023-24 Budget and Long-Term Financial Plan Overview

The adopted 2023-24 budget projects General Fund total revenues of \$159.1 million and total expenditures of \$171.7 million. Of note, the projection for total revenues reflects the State of California's 2023-24 budget not including appropriations to address the 2021-22 county-wide VLF shortfall of \$33 million. In addition, the adopted budget includes substantial support for the CIP to address the City's infrastructure needs.

The City's General Fund is in a strong fiscal position with an estimated \$111.9 million in reserves at the end of FY 2022-23, which includes \$71.5 million in Rainy Day Reserves, which is above and beyond the 25% operating reserve of \$37.3 million. In contrast to the City's limited fiscal position during the Great Recession, City Council's prudent fiscal discipline during the period of recovery and growth post-Great Recession positioned the General Fund to be able to draw on the Rainy Day Reserves during economic fluctuations. The Rainy Day Reserve are expected to decline from a projected high of \$71.5 million in 2023 to a low of \$21.0 million in 2031 and build to the policy goal of \$30.0 million in 2033.

Of note, there are two major assumptions in the General Fund Long-Term Financial Plan: 1) that the State of California will honor future VLF shortfall claims; and 2) that the California Public Employees' Retirement System's (CalPERS) investment earnings will meet its discount rate. If CalPERS' investment earnings unfavorably deviate from the discount rate, amortized investment losses will further diminish the City's long-term fiscal position.

# Transmittal of Adopted Budget

## 2023-24 Adopted Budget

With the above recovery trends and challenges in context, I am pleased to present the 2023-24 budget. Overall, the adopted citywide budget, including both operating and capital, is \$317.1 million.

The City’s adopted budget for 2023-24 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 following table summarizes the proposed spending plans for operating and capital expenditures for 2023-24.

CATEGORY	2023-24 ADOPTED BUDGET
<b>Citywide Operations</b>	
General Fund	\$ 157.5
Special Revenue / Debt Service Funds	25.0
Enterprise Fund	56.5
<b>Total</b>	<b>\$ 239.1</b>
Capital Improvement Program	\$ 78.0
<b>Total</b>	<b>\$ 317.1</b>

In millions. Operating costs include debt service payments.

The total City operating budget for 2023-24 is \$239.1 million and is up 10.2% increase over the adopted 2022-23 budget. The cost escalation is primarily due to capitalized interest from the 2021 Notes, which were issued as a part of the Plan of Finance for the Clean Water Program in a prior fiscal year. Absent the capitalized interest, the operating budget increased by 3.9% due to the cost of employee compensation, reflecting negotiated compensation increases and escalation in the cost of healthcare and pension contributions. Employee compensation (Salaries and Wages, Benefits, and 86.7% of the operating contribution to San Mateo Consolidated Fire Department) represents over 60% of the total operating budget, which reflects the cost to provide core services to the San Mateo community.

The CIP for 2023-24 totals \$78.0 million, which is \$10.1 million more than the adopted 2022-23 CIP, and \$16.0 million less than the 2023-24 CIP estimate from the adopted 2022-23 CIP. The change in CIP for 2023-24 between the prior 5-year CIP and the adopted 2023-24 CIP was primarily in the Sanitary Sewer project type, which shifted some planned project costs to 2025-26. Nearly half of the adopted 2023-24 CIP budget is for Sewer Fund capital improvements, and the majority of which are for the Clean Water Program annual citywide sanitary sewer rehabilitation (\$11.7 million) and Wastewater Treatment Plant (WWTP) Flow Management Upgrade and Expansion (\$11.2 million) project.



# Transmittal of Adopted Budget

## General Fund and Budget Development Priorities

As noted earlier, General Fund total expenditures for 2023-24 are projected to be \$157.5 million. With 2023-24 as year two of the business plan, the adopted budget includes \$1.4 million in additions to the operating budget that address high priority operational areas, which are summarized below:

**Table 1: Position Budget Changes (in thousands)**

DEPARTMENT	ACTION	DESCRIPTION	ADDITIONAL GENERAL FUND AMOUNT	ADDITIONAL OTHER FUND AMOUNT	TOTAL ADDITIONAL AMOUNT
Community Development	Add	Principal Planner	\$ -	\$ 213	\$ 213
Community Development	Add	Deputy Building Official	20	177	197
Community Development	Reallocate	Senior Code Enforcement Officer	3	9	12
Community Development	Add	Development Review Technician	-	120	120
Public Works	Reallocate	Administrative Technician	-	36	36
Public Works	Add	Traffic and Lighting Technician	138	-	139
Public Works	Add	Associate Engineer	109	59	168
Public Works	Add	Pump Station Mechanic II	40	94	134
Public Works	Add	WWTP Operator I/II	-	139	139
Finance	Reallocate	Senior Accounting Assistant	9	-	9
Finance	Reallocate	Senior Accounting Assistant	9	-	9
Finance	Reallocate	Budget Manager	22	-	22
<b>Total</b>			<b>\$ 350</b>	<b>\$ 847</b>	<b>\$ 1,197</b>

# Transmittal of Adopted Budget

**Table 2: Operating Budget Changes (in thousands)**

DEPARTMENT	ACTION	DESCRIPTION	ADDITIONAL GENERAL FUND AMOUNT	ADDITIONAL OTHER FUND AMOUNT	TOTAL ADDITIONAL AMOUNT
Police	New	Funding for security improvements to property and evidence room	\$ 60	\$ -	\$ 60
Police	Additional Budget	Cellebrite Premium Digital evidence	93	-	93
Police	New	Staffing Study	100	-	100
Police	Additional Budget	Parking enforcement contractual cost increase	43	-	43
City Manager	Add	Per diem communications technician	40	-	40
City Manager	Additional Budget	Increase contribution to Chamber of Commerce	15	-	15
Public Works	New	Additional street sweeper	-	410	410
Public Works	Additional Budget	Marina lagoon maintenance contract adjustments	529	-	529
Public Works	Additional Budget	Storm water pump station maintenance improvements	80	-	80
Public Works	New	WWTP Maintenance per diem	-	43	43
Public Works	Additional Budget	Increase in software costs for SCADA/Wonderware	-	50	50
Public Works	Additional Budget	Transfer CNG cleaning skid maintenance from Facilities to WWTP plus cost escalation plus media replacement cost	-	78	78
Public Works	Reduction	Transfer CNG cleaning skid maintenance from Facilities to WWTP; reduction of expired CNG warranty; align with actual funding needs	-	(160)	(160)
Public Works	Additional Budget	Cleaning/sweeping services for Downtown Kiku parking garage	81	-	81
<b>Total</b>			<b>\$ 1,041</b>	<b>\$ 421</b>	<b>\$ 1,463</b>

# Transmittal of Adopted Budget

## Challenges

The primary fiscal challenges that the City is facing are the impact of inflation on RPTT, the county-wide VLF shortfall and the State’s intransigence to honor its commitment to pay the VLF that is owed to the county and the cities within San Mateo County, and escalating pension contributions due to CalPERS’ investment losses from 2021-22. Each challenge is discussed in greater detail below.

### Real Property Transfer Tax

While inflation has had a favorable impact on sales tax revenues, it has, by extension, conversely dampened real property transfer tax revenues. As shown in Charts 1 and 2, the Federal Reserve’s efforts to slow the economy down by raising the federal funds rate has increased interest rates, which makes it more expensive to borrow money as reflected in the average mortgage interest rate.

Chart 1: Federal Funds Rate since 1954

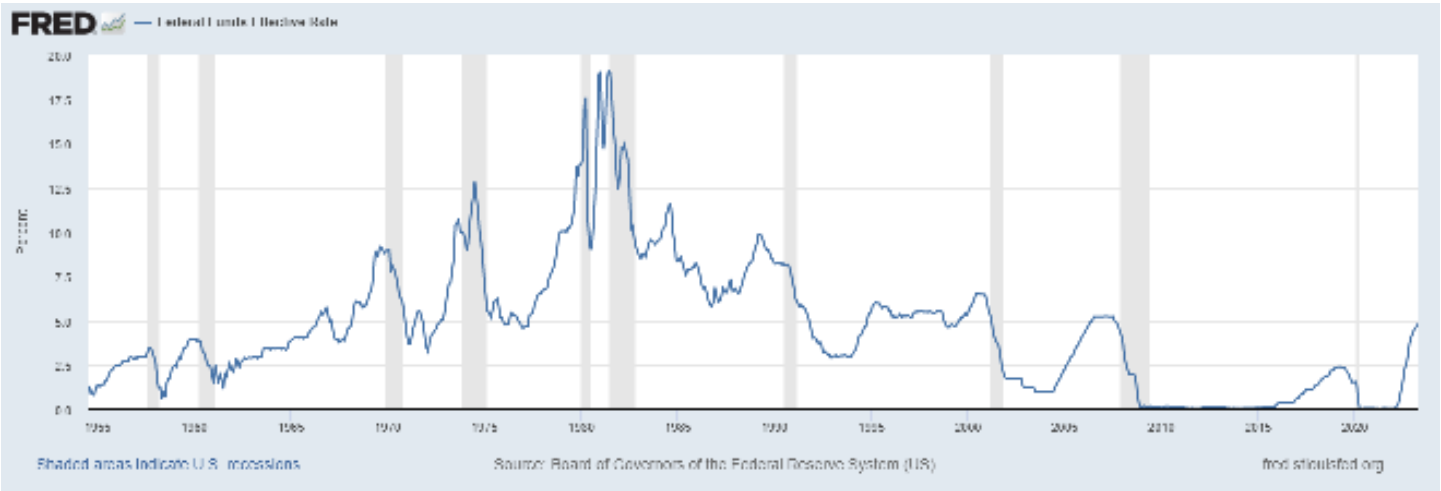
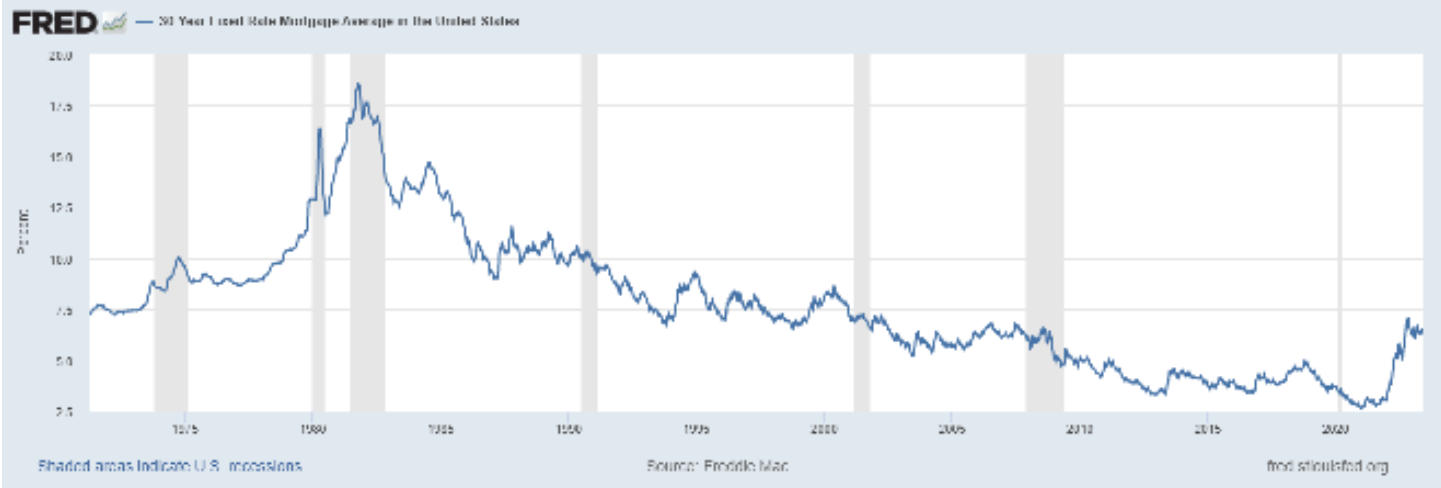


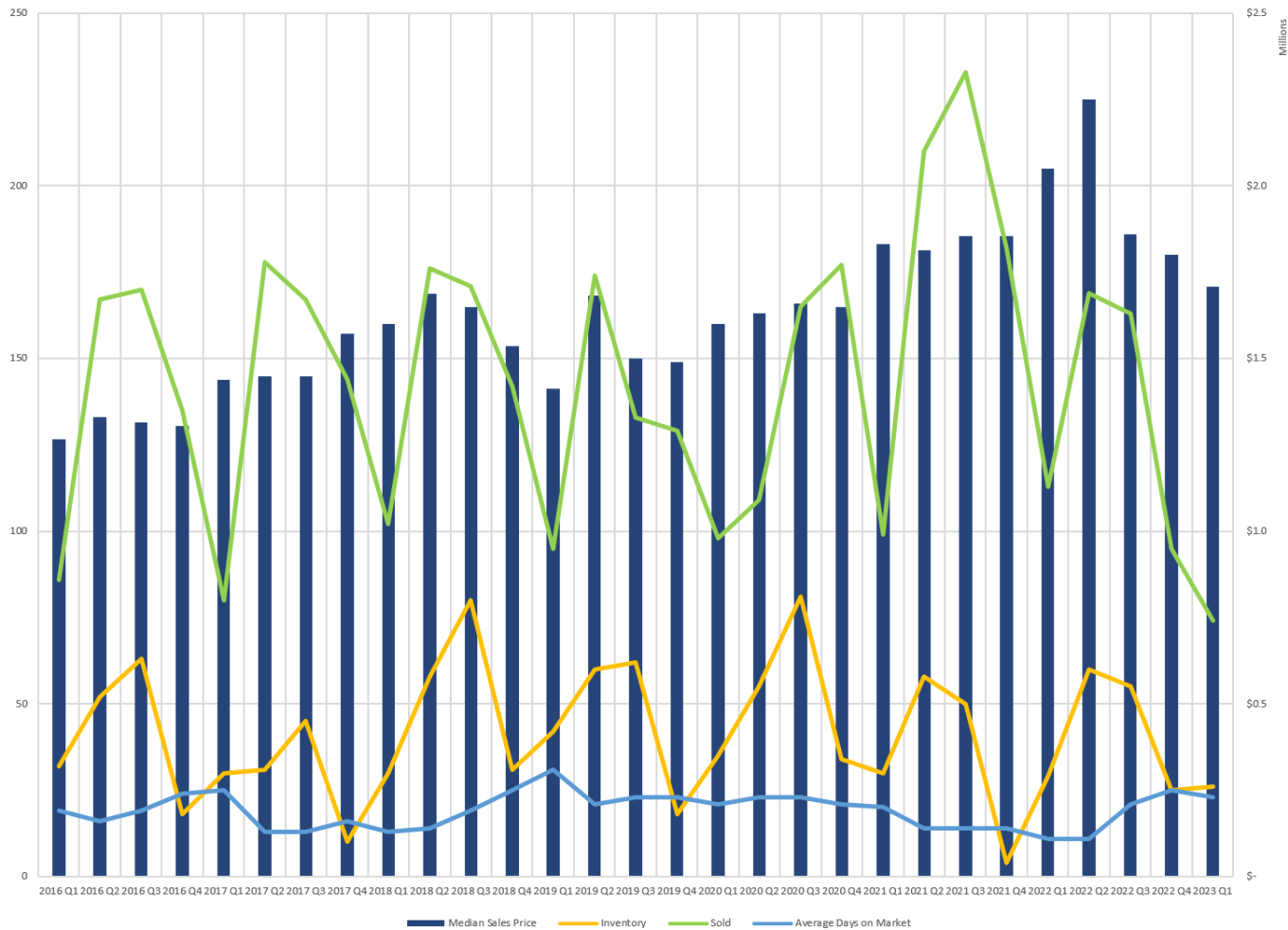
Chart 2: Average mortgage interest rate since 1971



# Transmittal of Adopted Budget

As shown in Charts 3 and 4, the increased cost to borrow money has dramatically slowed the real estate market down, and by extension, has reduced the City’s projected real property transfer tax revenues.

**Chart 3: Local Real Estate Metrics - Single Family Homes from 2016 - 2023**

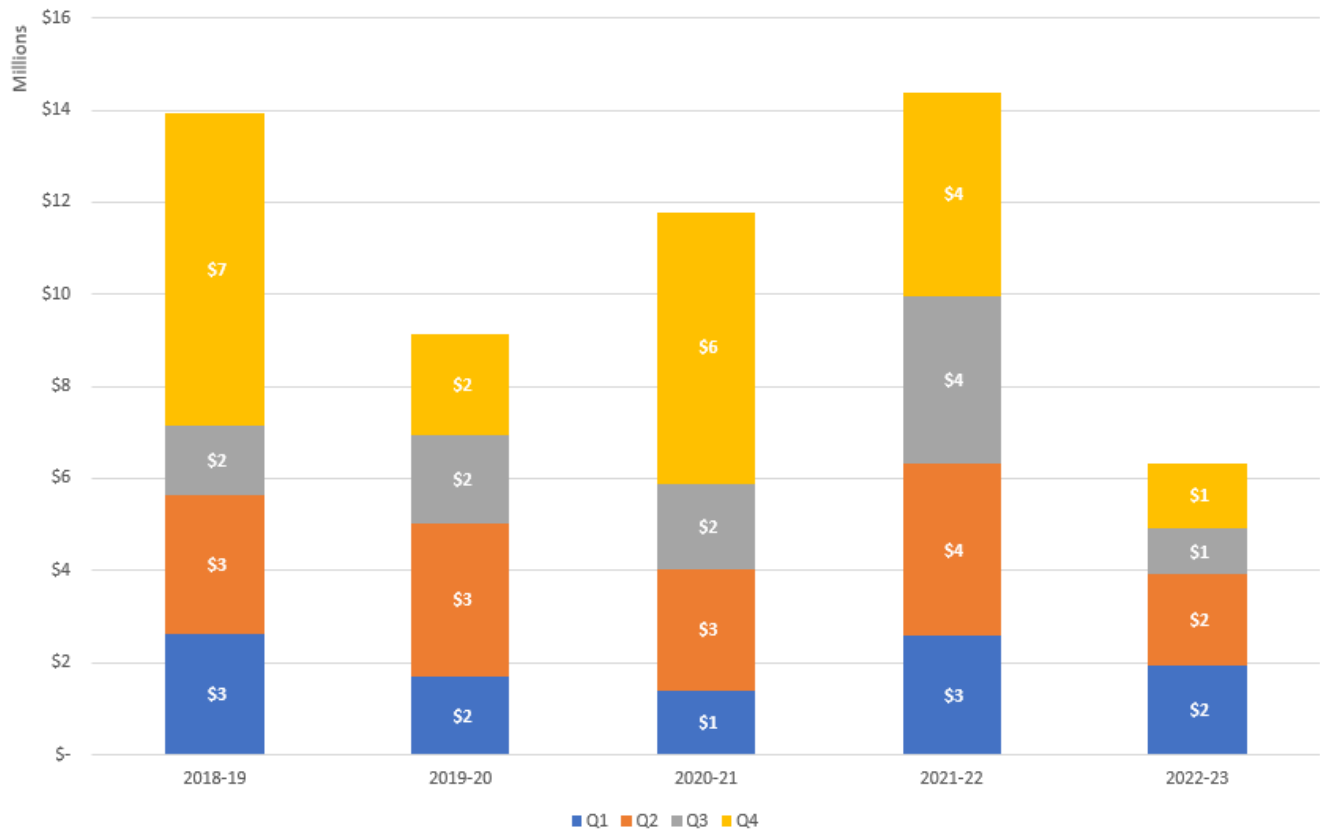




# Transmittal of Adopted Budget

The reduction in the number of properties sold and the median sales price as well as the increase in the average days on market have dampened the City’s real property transfer tax revenues in comparison to prior trends:

**Chart 4: Five-Year Historical Real Property Transfer Tax by Quarter**



While the Federal Open Market Committee anticipates that the federal funds rate will gradually decline over the next couple of years, the impact of higher interest rates is the primary impetus for resetting the long-term assumption for RPTT to \$8 million per fiscal year in the General Fund Long-Term Financial Plan.

## Property Tax In-Lieu of Vehicle License Fees

In 2004, as a part of the budget deal with the State of California, the vehicle license fee rate was reduced from 2.0% to 0.65%. To offset the onerous financial impact to local governments, the State backfilled the reduction of vehicle license fees with property tax, known as property tax in-lieu of vehicle license fees (VLF). The primary caveat being that the funding source for the VLF is property tax and Educational Revenue Augmentation Fund (ERAF) from non-basic aid school districts, which are school districts that are not able to meet their State-determined minimum funding level (as defined by Proposition 98) through property taxes. The property tax and ERAF from non-basic aid school districts that is used to fund the VLF owed to cities and counties is then backfilled by the State General Fund.

In San Mateo County, 17 of the 23 school districts have basic aid status. As such, the limited number of non-basic aid school districts to backfill the property tax in-lieu of VLF that is owed to the county and local cities has resulted in a shortfall. To date, San Mateo County is the only county in the State of California that has had VLF shortfalls. At present, the only recourse to be made whole for the VLF shortfall is to file a claim with the State for it to consider as a part of its budget deliberations in the subsequent fiscal year. In fiscal year (FY) 2020-21, the county-wide VLF shortfall was \$96 million, and the City’s share of the VLF shortfall was \$5.7 million. The State’s 2022-23 adopted budget included appropriations to make San Mateo County whole for the 2020-21 VLF shortfall. However, the State’s proposed 2023-24 budget that was published in January 2023 did not include any budget appropriations for the FY 2021-22 VLF shortfall of \$33 million. Despite the collective efforts from San Mateo County and every local city within San Mateo County to contact state representatives to

# Transmittal of Adopted Budget

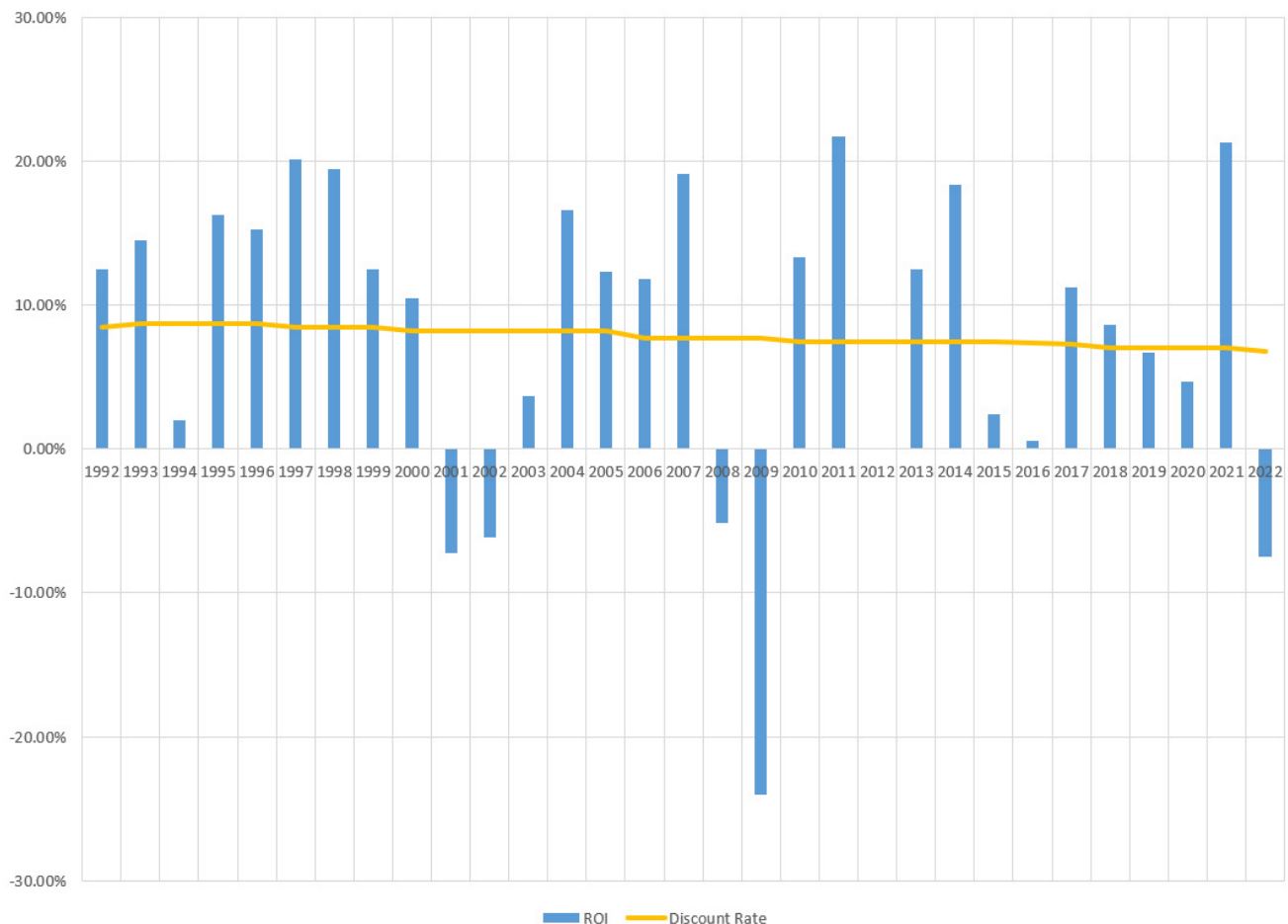
address the 2021-22 VLF shortfall, the appropriation was not included in the State's May 2023 revise budget. Over the next 7-10 years, it is expected that the remaining non-basic aid school districts will gradually shift to basic aid status, and as such, the VLF shortfall will grow exponentially, from the shortfall of \$70 million for FY 2022-23 to over \$370 million by 2032-33, of which the City's share would be approximately \$20 million. The General Fund Long-Term Plan assumes that the State will honor San Mateo County's VLF shortfall claim each year.

## Pension

In July 2021, CalPERS reported a preliminary return on investment (ROI) of 21.3% for fiscal year 2020-21. At first blush, higher interest returns may have seemed favorable, but interest is a measure of risk, and the deviation from the discount rate meant that CalPERS' investment portfolio was taking on too much risk. As such, the Funding Risk Mitigation Policy (RMP) was triggered, which reduced the discount rate from 7.0% to 6.8%. The investment gain – the difference between the 7.0% discount rate and the 21.3% ROI, will be amortized over 20 years, with a ramp up over the first five years (1/5th or 20% of the annual amortization amount recognized each year), beginning in the actuarial valuations with a measurement date of June 30, 2021, which applies to the pension contribution rates for 2023-24. The reduction of the discount rate will be amortized over 20 years with no ramping, as ramping for changes in actuarial assumptions was eliminated beginning in measurement periods of June 30, 2019.

Due to the high degree of market volatility, in the fiscal year ended June 30, 2022, CalPERS reported an investment return of negative 7.5%. Of note, the investment loss that will be amortized over a 20 year period beginning in FY 2024-25 is the difference between negative 7.5% and the discount rate of 6.8%. Once the five-year ramping has been completed, the increase in pension contributions as a result of the loss will be an additional \$10 million per year. Over the 20-year amortization period, the City will pay \$177 million in additional pension contributions as a result of CalPERS' investment loss from FY 2021-22.

**Chart 5: CalPERS ROI and discount rate 1992 - 2022**



# Transmittal of Adopted Budget

Every deviation between the ROI and the discount rate (gain or loss) results in an amortization base being generated, which is essentially a mortgage or loan that is paid off over time. Gains or losses incurred before June 30, 2019 have an amortization period of 30 years, while subsequent gains or losses are amortized over 20 years; a policy change to reduce the cost of interest expense. In addition to the payment on the UAL, the City's pension contribution also includes the normal cost, which is the cost for the current year of service. Assuming that CalPERS will be able to achieve its long-term ROI of 6.8%, as shown in the table below, it takes nearly all of the City's sales tax revenues, which is second to only property tax as the General Fund's top tax revenue source, to cover the escalating cost of pension contributions for the General Fund.

**Table 3: 10-Year Pension Contributions & Local 1% Sales Tax Projection (in millions)**

FISCAL YEAR	GENERAL FUND PENSION NORMAL COST		GENERAL FUND PENSION UAL		GENERAL FUND PENSION TOTAL		PROJECTED LOCAL 1% SALES TAX REVENUE	PENSION AS A PERCENTAGE OF SALES TAX
2023-24	\$	5.4	\$	13.5	\$	18.9	\$ 23.9	79%
2024-25		5.6		18.7		24.3	24.8	98%
2025-26		5.6		19.3		24.9	25.7	97%
2026-27		5.5		20.5		26.0	26.6	98%
2027-28		5.5		21.5		27.0	27.4	99%
2028-29		5.4		23.5		28.9	28.2	102%
2029-30		5.4		24.0		29.4	29.1	101%
2030-31		5.4		24.6		30.0	29.9	100%
2031-32		5.4		23.9		29.3	30.8	95%
2032-33		5.5		23.7		29.2	31.8	92%

## Opportunities

### Capital and Infrastructure Investments

As a result of the City Council's fiscal discipline and prudence during the period of economic recovery and growth after the Great Recession, the City is positioned to continue investing in capital and infrastructure during this period of economic volatility. We continue to move closer to completion of the \$1 billion Clean Water Program and leveraged low interest loans with the Environmental Protection Agency (EPA) through the Water Infrastructure Finance and Innovation Act (WIFIA) and the State of California's State Revolving Fund (SRF) to save rate payers over \$170 million compared to issuing debt through the municipal bond market. 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 6.0 miles of failed streets remain from the original 22 miles that were identified in 2013, which was identified as the Smooth Streets Program. Funding from the bonds will be utilized to accelerate street improvement projects, and we are on target to complete the Smooth Streets Program and eliminate the remaining 6.0 miles of failed streets by 2026. 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.

The 2023 – 2028 Capital Improvement Program (CIP) includes \$13.8 million in Bikeway/Pedestrian capital improvements, which include \$5.8 million for the 101/92 Multi-Modal Fashion Island Class IV Bike Lane project. The 2023 – 2028 CIP has nearly 4X the amount of funds included for Bikeway/Pedestrian CIP projects than the 2021 – 2025 CIP, reflecting the City's investment in the projects identified in the Bicycle Master Plan 2020.

# Transmittal of Adopted Budget

Carrying on the Clean Water Program, Smooth Streets Program, flood control improvements, and bicycle/pedestrian initiatives like the above are a testament to the investment and commitment we make to our community, even as we face economic uncertainty and volatility. The work continues, and I am confident that the investments we are making now will position our community for long-term success.

## Affordable Housing

In partnership with MidPen Housing, the City is on target to deliver Kiku Crossing, a 100% affordable 7-story apartment building that will provide 225 homes for low-income residents as well as a new 5-story parking garage with 688 spaces, which includes 524 publicly-accessible spaces. The garage is expected to open later this summer and the affordable housing community will start welcoming new residents in the spring of 2024. The City is contributing land under a long-term ground lease as well as \$12.5 million towards construction, while other funding for the \$170 million development comes from a \$5.2 million loan from the County of San Mateo, a \$3.8 million loan from the Housing Endowment and Regional Trust (HEART) of San Mateo County, loans from the California Housing Finance Agency, financing from Bank of America, federal tax credits, and tax-exempt bonds.

Another example of partnering with public and private entities to bring affordable housing developments to fruition is Bespoke, which is proposed 5-7 story mixed-use development that would add 60 units of affordable housing, 156,000 square feet of retail and office space and 128 underground parking spaces. The site includes the City's parking lot on 4th Avenue and the former Talbot's Toy Store.

The Kiku Crossing and Bespoke developments are examples of partnerships with public and private entities that the City will continue to pursue in the future to address the community priority of affordable housing.

## Measure S

Measure S, the 0.25% transactions and use tax extension, maintains funding for its core priorities, which include safety, public services, and infrastructure improvements. The adopted 2023-24 budget appropriates \$3.85 million in Measure S funds for CIP projects, including \$1.0 million for improvements to the Police Department roof, \$0.9 million for external radio infrastructure, \$0.8 million for citywide street reconstruction, \$0.5 million for synthetic field replacement, \$0.4 million for the stormwater system management and improvement program, and \$0.25 million for replacement of the Bermuda Drive Bridge. While Measure S revenues experienced some retraction result of COVID-19, they were not impacted to the same degree as sales tax revenues due to differences in tax law. The local 1% sales tax is assessed, collected, allocated, and remitted pursuant to the Bradley Burns Uniform Sales and Use Tax Law, while the Measure S ¼ cent transactions and use tax is under the State of California's District Tax Law. Revenues will continue to be monitored carefully, and recommendations on funding adjustments will be presented to the Measure S Oversight Committee as appropriate.

## Investment in Core Services

The City continues to invest in core services, including public safety, library, and parks and recreation. This is consistent with the City's focused efforts to maintain services levels during COVID-19 to provide service to the San Mateo community when it needed them the most.

The adopted 2023-24 budget includes increases in certain services, largely in high-priority/high-visibility issues, such as planning and engineering, to provide enhanced service levels while maintaining fiscal discipline.

The Housing Element, which is currently being modified in response to comments from the California Department of Housing and Community Development (HCD), provides for the City to resume contributing 20% of the City's share of residual property tax from the former redevelopment agency (RDA), also known as boomerang funds, toward the housing set aside, which can be used as a funding source for affordable housing projects. In conjunction with the City's Linkage Fee Fund and future partnerships with public and private entities, the City is positioned to continue pursuing affordable housing developments in the future.

# Transmittal of Adopted Budget

## Concluding Remarks

I remain optimistic about the City's ability to continue investing in its capital and infrastructure improvements amid the uncertain and volatile economic headwinds. The City's present fiscal position reflects the discipline and prudence of the City Council in the period of economic recovery and growth that followed the Great Recession. The General Fund Long-Term Financial Plan illustrates the long-term strength of the City's fiscal position, which anticipates drawing on the Rainy Day Reserve from \$71.5 million in 2023 to \$12.6 million in 2031 to maintain core services and invest in capital and infrastructure improvements. Absent the Rainy Day Reserves, the adopted 2023-24 budget and the General Fund Long-Term Financial Plan would have needed to evaluate service level reductions.

The development and delivery of the recommended 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 the 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, led by Finance Director Rich Lee, who drove the process to develop the budget and prepare this document.

Respectfully submitted,



Drew Corbett, City Manager



# City Overview



# 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 reducing 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 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.
- Continue to support efforts to improve access to and affordability of early childhood care and education.

## 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 regional partners, schools, and other agencies to improve infrastructure and 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

## Items to be Completed within the Fiscal Year:

- Study campaign finance reform policies, including voluntary expenditure limit, disclosure requirement for independent expenditures, and improving access for voter education initiatives
- Explore increasing representation of youth and seniors on City Boards and Commissions
- Establish policies to decarbonize existing buildings and infrastructure and eliminate methane gas use by 2030
- Integrate master plans to increase efficiency and community impact
- Design and implement capital improvements for permanent street closure
- Create a racial equity community art project
- Analyze density minimums for mixed-use projects and update the Density Bonus and Community Benefits policies
- Initiate a Community Budget Process for anticipated revenue from Measure CC
- Remove North Shoreview from FEMA Flood Assessment

## Items to be Completed within 2 to 5 Years:

- Implement the Climate Action Plan and work to reduce greenhouse gas emissions
- Consider the adoption of wage theft protections
- Explore the establishment of Property-Based Improvement Districts
- Explore the implementation of a Customer Response Management or 311 system
- Adopt a Retail Cannabis Ordinance
- Review and update the City Charter related to district elections, mayoral rotation, and filling Council vacancies
- Enhance city-wide disaster response and emergency preparedness
- Update the General Plan
- Implement Housing Element Policies
- Address structural issues at the Marina Library
- Reconstruct all failed streets in San Mateo by 2026
- Replace all remaining high voltage circuits to improve safety and reliability of the street light system
- Fund and deliver the Clean Water Program

## Items to be Completed in 5 or More Years:

- Implement Library Space Master Plan
- Implement the Central Park Master Plan
- Expedite efforts to improve the stormwater collection, drainage, and storage system, including dredging the Marina lagoon
- Meet the 100% trash reduction mandate
- Implement a Green Fleet by 2030
- Expedite efforts to produce potable water from the Clean Water Program
- Minimize impacts to residents from train horn noise at City at-grade crossings
- Plan for the downtown grade separations and long-term train corridor improvements
- Improve traffic flow on 19th Ave and Fashion Island Boulevard from Grant to Mariners Island Boulevard
- Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan

## **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

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CITY OF SAN MATEO  
**ORGANIZATIONAL VISION**

# City Profile

## Location

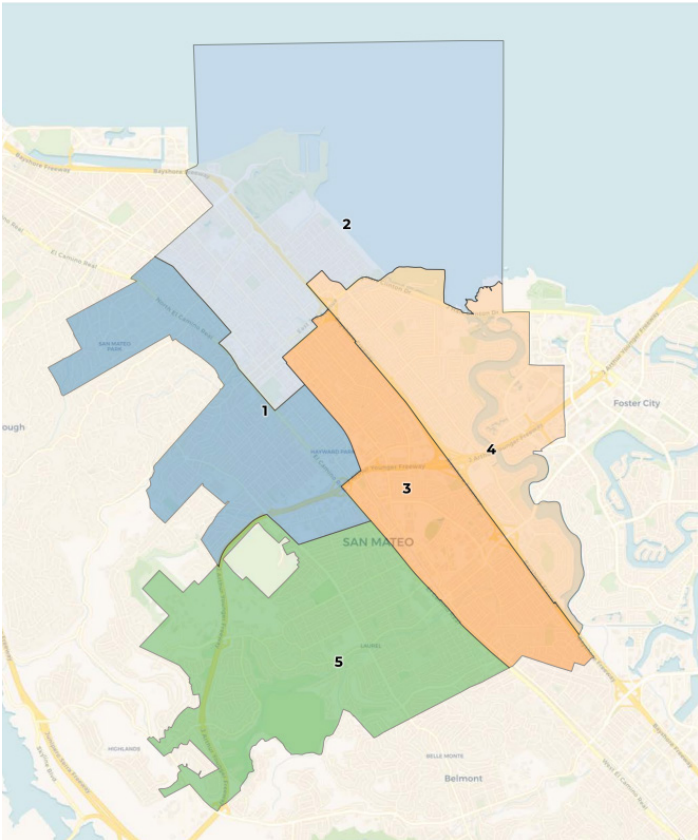
The City of San Mateo is located in San Mateo County, on the Peninsula in the San Francisco Bay Area. It is bordered by Burlingame to the north, Foster City to the east, Belmont to the south, and Hillsborough to the west. The City is conveniently situated 19 miles south of San Francisco and 30 miles north of San Jose. It covers an area of 15.4 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 City shifted from Council members being elected at-large to districts beginning in the November 2022 election, where three of the five districts were open. The remaining two districts will be open for election in November 2024. 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.



## Population and Demographic Characteristic

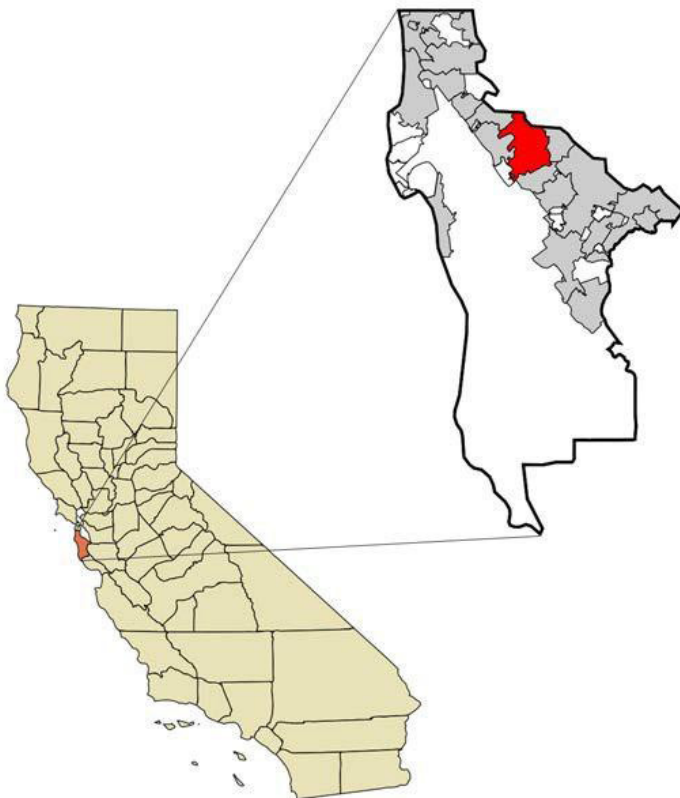
Based on the California Department of Finance, the City's population as of 2022 was just under 104,000, which represents about 13.94% of the countywide population. Also based on the most recent U.S. Census data, per capita personal income for San Mateo residents was \$76,157, which is slightly above the amount for San Mateo County as a whole (\$61,545) and well above the value for the State of California (\$36,955). According to the the Employment Development Department, the City's unemployment rate is 1.5%, which is slightly below the County's unemployment rate at 1.7%.

# City Profile

## 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

15.4

### 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

37.8

### Public School Enrollment

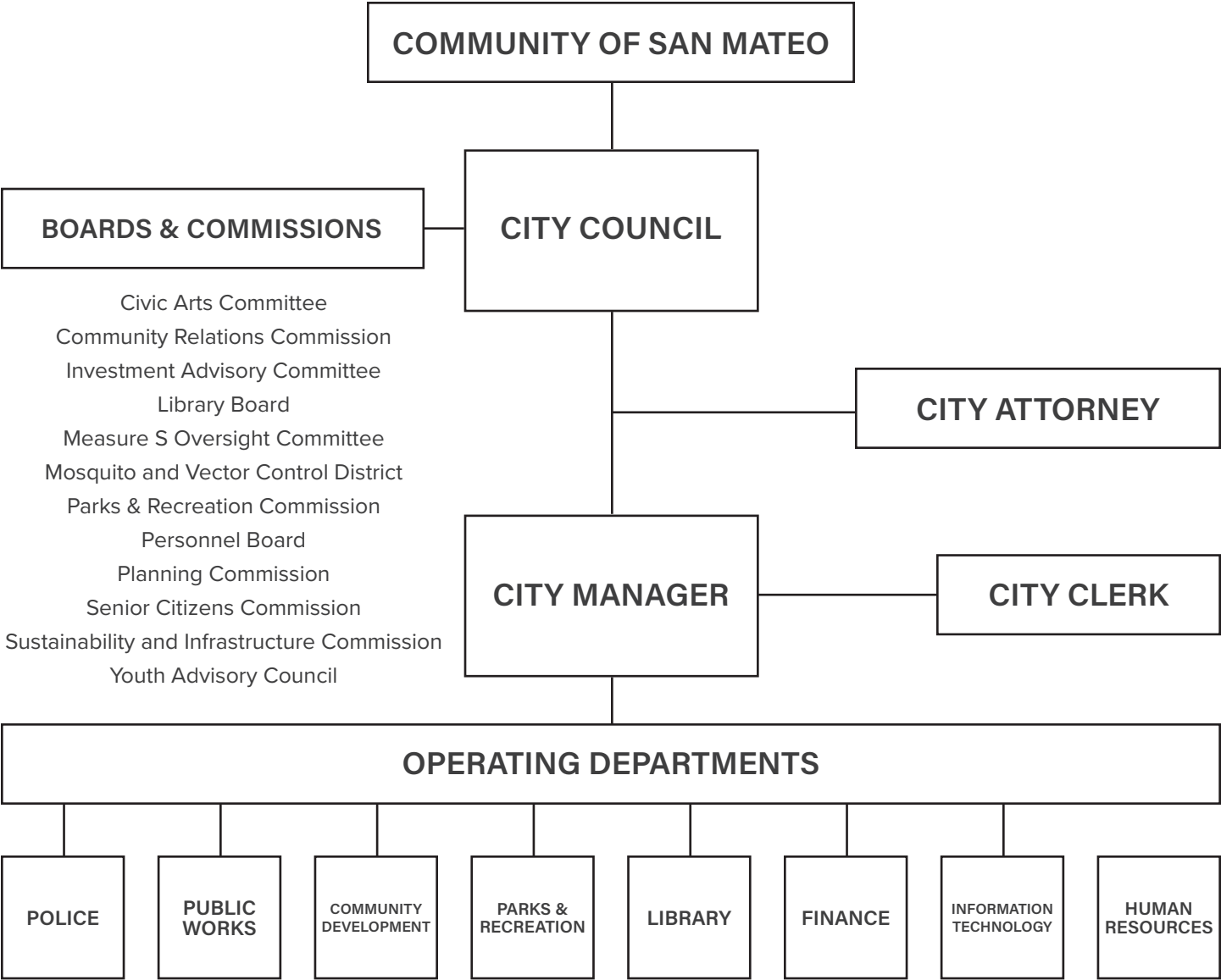
20,012

### Top Employers

County of San Mateo Medical Center  
Sony Interactive Entertainment  
San Mateo Union High School District  
San Mateo-Foster City Unified School District  
San Mateo Community College District  
Franklin Templeton Investor



# City Organizational Chart



## City Council

Mayor	Amourence Lee
Deputy Mayor	Lisa Diaz Nash
Council Member	Adam Loraine
Council Member	Rob Newsom Jr.
Council Member	Rich Hedges
City Manager	Drew Corbett
City Attorney	Prasanna Rasiah

## Department Heads

Assistant City Manager	Kathy Kleinbaum
City Clerk	Patrice Olds
City Librarian	James Moore
Community Development Director	Christina Horrisberger
Finance Director	Rich Lee
Human Resources Director	Teresa Abrahamsohn
Information Technology Director	Pete Owen
Parks and Recreation Director	Joanne Magrini
Police Chief	Ed Barberini
Public Works Director	Azalea Mitch

# 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 four sub-funds: the Measure S Tracking sub-fund, the Downtown Services 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 Programs 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 Timeline

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.

## January Through March

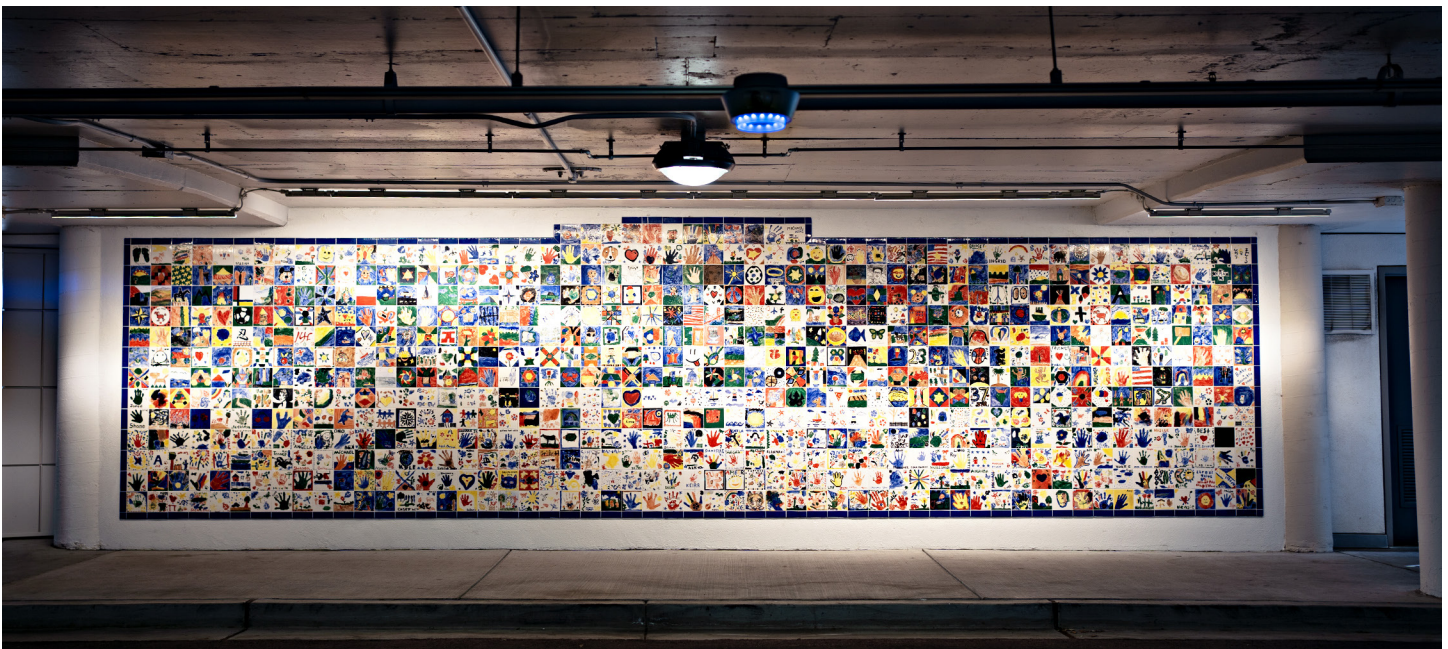
- City Council holds its annual goal setting session to identify budget priorities.
- Annual mid-year financial report is delivered to Council.
- Departmental operating and/or capital budget requests are received and evaluated by Finance and the City Manager's Office.
- Revenue projections for major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

## 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, are presented to Council.
- Development of internal service charges and cost allocations begins.
- Budget direction and guidance are provided to departments.

## 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.



# Budget Preparation Process

## 2023-24 Budget Development Process

The City is on a two-year budget cycle, and it alternates its budget preparation focus between the operating budget and the capital budget. For the 2022-23 budget year, the focus was on the operating budget. The primary focus was establishing a baseline budget. The final service level set for 2022-23 was maintained for the 2023-24 budget. As such, updates to the 2023-24 operating budget primarily focused on adjusting salary and benefits amounts to accommodate changes in costs, as well as updating General Fund revenues to reflect revised projections.

The development of the 2023-24 budget began in the second half of calendar year 2022, as the Capital Improvement Program (CIP) Committee convened to scope out the plan for collection, evaluating, and funding the projects included in the 5-year CIP. This committee consists of the City Manager, Assistant City Manager, Finance Director, Public Works Director, and Parks and Recreation Director. The collection phase of the process consisted of evaluating the status of the currently budgeted projects in the 5-year CIP, inventorying all existing unfunded projects, and identifying any new capital requests. Once that was completed, the departments, primarily Public Works and Parks and Recreation, updated cost estimates for all existing projects, funded and unfunded, and established initial estimated for new capital projects. The CIP Committee then developed an initial list of priority projects for funding, which predominantly consisted of existing projects that had been previously slated for funding. In parallel, staff from Finance, Public Works, and Parks and Recreation updated revenue estimated from the various project funding sources to determine the overall capacity to fund priority projects. The CIP Committee utilized this information to then make final funding decisions on projects for the 2023-28 5-year CIP. This process concluded in mid-March, and once the final determinations were made on funded and unfunded projects, staff began the process of updating project charters and project financials for inclusion into the budget document.

In mid-April, staff presented City Council with a preview of the recommended budget which primarily focused on General Fund revenues, the long-term financial plan, and pension related costs. Staff incorporated Council feedback and finalized numbers for the 2023-24 budget, which included five- and ten-year financial plans for each of the applicable funds. Attention then turned towards the design and creation of the budget document. The proposed 2023-24 budget document was delivered at the first City Council meeting in June and public hearings were held adopted the final budget adopted before June 30.





Government Finance Officers Association

## Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of San Mateo  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of San Mateo  
California**

For the Biennium Beginning

**July 1, 2020**

*Christopher P. Morill*

Executive Director





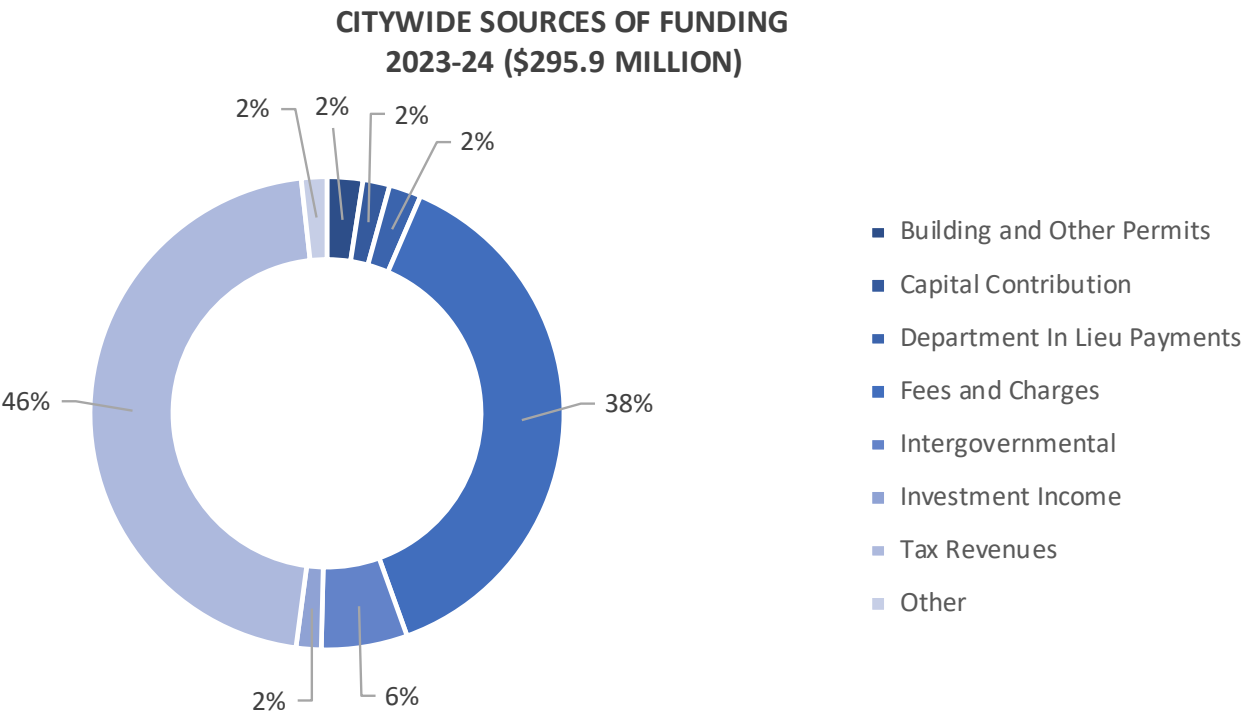


A black and white photograph of a landscaped pond. In the foreground, several large, light-colored rocks are placed along the edge of the water. The pond is surrounded by various plants, including tall grasses and shrubs. In the background, a small bridge with a railing spans the pond. A house with a tiled roof and a chimney is visible behind the trees. The sky is clear and bright.

# Budget Overview

# Citywide Sources of Funding

CATEGORY		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET
Property Tax	\$	74,796,573	\$	82,305,678	\$	80,071,293
Sales Tax		33,408,980		32,841,385		35,208,160
Property Transfer Tax		14,344,715		11,100,000		8,000,000
Transient Occupancy Tax		4,327,497		3,771,250		7,000,000
Business License Tax		6,911,680		6,179,303		6,302,889
Franchises		3,117,140		3,156,064		3,193,385
Building and Other Permits		6,525,364		12,234,000		7,234,000
Capital Contribution		21,390,541		5,324,047		5,415,527
Charges for Services		81,254,796		90,266,377		91,033,097
Department In Lieu Payments		6,161,791		6,352,203		6,488,762
Fines, Forfeitures, and Penalties		2,201,171		1,881,000		1,881,000
Impact Fees		687,799		2,800,000		2,705,482
Intergovernmental		23,286,199		13,899,593		17,387,951
Investment Income		(7,036,405)		4,699,000		5,057,000
Special Assessments		4,554,025		5,557,214		13,746,296
Other		9,317,792		7,067,190		5,154,978
Total Citywide Sources of Funding	\$	285,249,658	\$	289,434,304	\$	295,879,820



\*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	2021-22 ACTUALS	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
<b>General Funds</b>			
General	\$ 141,688,458	\$ 140,903,673	\$ 140,389,551
Measure S Tracking	6,965,952	7,160,000	7,314,000
Downtown Services	3,874,266	2,357,567	2,362,966
Recreation Services	3,119,699	3,571,224	3,571,224
Golf	3,551,302	3,240,250	3,240,250
<b>General Funds Total</b>	<b>\$ 159,199,677</b>	<b>\$ 157,232,714</b>	<b>\$ 156,877,991</b>
<b>Special Revenue Funds</b>			
Police Grants and Safety	\$ 416,511	\$ 731,620	\$ 569,539
Solid Waste	3,620,850	3,427,160	3,432,160
HOME	86,796	15,000	15,000
Community Development Block Grant	1,774,130	740,000	704,000
Advance Planning	906,210	2,075,603	1,842,000
Construction Services	7,741,384	8,799,100	8,820,100
Gas Tax	2,167,996	3,016,154	3,030,448
City Housing	149,789	84,000	34,000
Low and Moderate Income Housing Asset	192,987	278,000	287,000
Parks and Recreation Revenue	(192,336)	2,423,054	10,967,136
Traffic Impact Fee	4,387	2,532,000	2,537,482
Commercial Linkage Fee	7,476	5,109,000	125,000
Road Maintenance and Rehabilitation Account	2,021,962	2,363,876	2,631,190
Permanent Local Housing Allocation	174,977	1,031,409	500,000
Landfill	517,574	654,000	655,000
<b>Special Revenue Funds Total</b>	<b>\$ 19,590,695</b>	<b>\$ 33,279,976</b>	<b>\$ 36,150,055</b>
<b>Debt Service Funds</b>			
Street and Flood Control Projects Bond	\$ (7,927)	\$ -	\$ -
General Obligation Bonds	2,320,194	2,138,250	2,148,050
2% Hotel Tax	650,369	538,750	1,000,000
<b>Debt Service Funds Total</b>	<b>\$ 2,962,636</b>	<b>\$ 2,677,000</b>	<b>\$ 3,148,050</b>
<b>Capital Projects Funds</b>			
Capital Projects	\$ 12,618,460	\$ 10,251,914	\$ 12,764,825
<b>Capital Projects Funds Total</b>	<b>\$ 12,618,460</b>	<b>\$ 10,251,914</b>	<b>\$ 12,764,825</b>
<b>Enterprise Funds</b>			
Sewer	\$ 91,701,421	\$ 85,460,700	\$ 86,246,900
<b>Enterprise Funds Total</b>	<b>\$ 91,701,421</b>	<b>\$ 85,460,700</b>	<b>\$ 86,246,900</b>
<b>Internal Service Funds*</b>			
Vehicle and Equipment Replacement	\$ 1,301,156	\$ 1,997,522	\$ 2,190,909
Fleet and Building Maintenance	5,406,903	5,522,149	5,852,465
Benefits	39,439,371	42,478,685	44,802,199
Dental	801,735	762,000	785,000
Workers' Compensation	4,071,096	3,891,000	4,110,000
Comprehensive Liability	1,629,156	2,265,000	2,825,000
<b>Internal Service Funds Total</b>	<b>\$ 52,649,418</b>	<b>\$ 56,916,356</b>	<b>\$ 60,565,573</b>
<b>Total Citywide Sources of Funding</b>	<b>\$ 285,249,658</b>	<b>\$ 289,434,304</b>	<b>\$ 295,879,820</b>

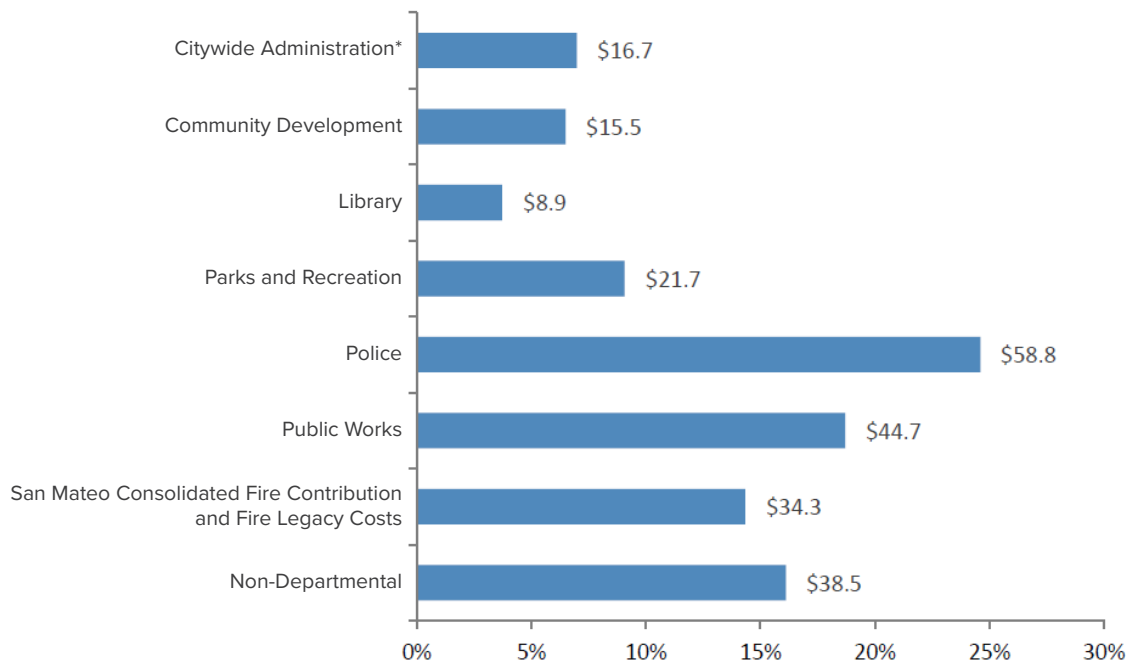
\* For Internal Service Funds, only investment income is included in the Total Citywide Sources of Funding.

# City Operating Budget

DEPARTMENT		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET
City Attorney	\$	1,375,236	\$	1,720,755	\$	1,503,578
City Clerk		896,187		1,073,678		862,087
City Council		304,992		410,513		356,898
City Manager		2,302,795		2,961,554		2,729,951
Community Development		20,516,951		15,794,640		15,450,294
Finance		3,936,796		4,304,505		4,179,696
Human Resources		2,104,301		2,340,102		2,284,816
Information Technology		4,020,396		4,755,428		4,814,162
Library		7,645,000		8,659,504		8,925,860
Parks and Recreation		18,591,082		21,329,979		21,666,729
Police		51,843,793		56,719,287		58,845,018
Public Works		34,798,605		42,964,767		44,686,932
San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs		31,312,121		32,845,860		34,279,728
Non-Departmental		27,511,484		23,843,873		38,498,169
<b>Total City Operating Budget</b>	<b>\$</b>	<b>207,159,739</b>	<b>\$</b>	<b>219,724,445</b>	<b>\$</b>	<b>239,083,917</b>

Totals do not include internal services.

## CITYWIDE OPERATING BUDGET BY DEPARTMENT FY 2023-24 (\$239.1 MILLION)



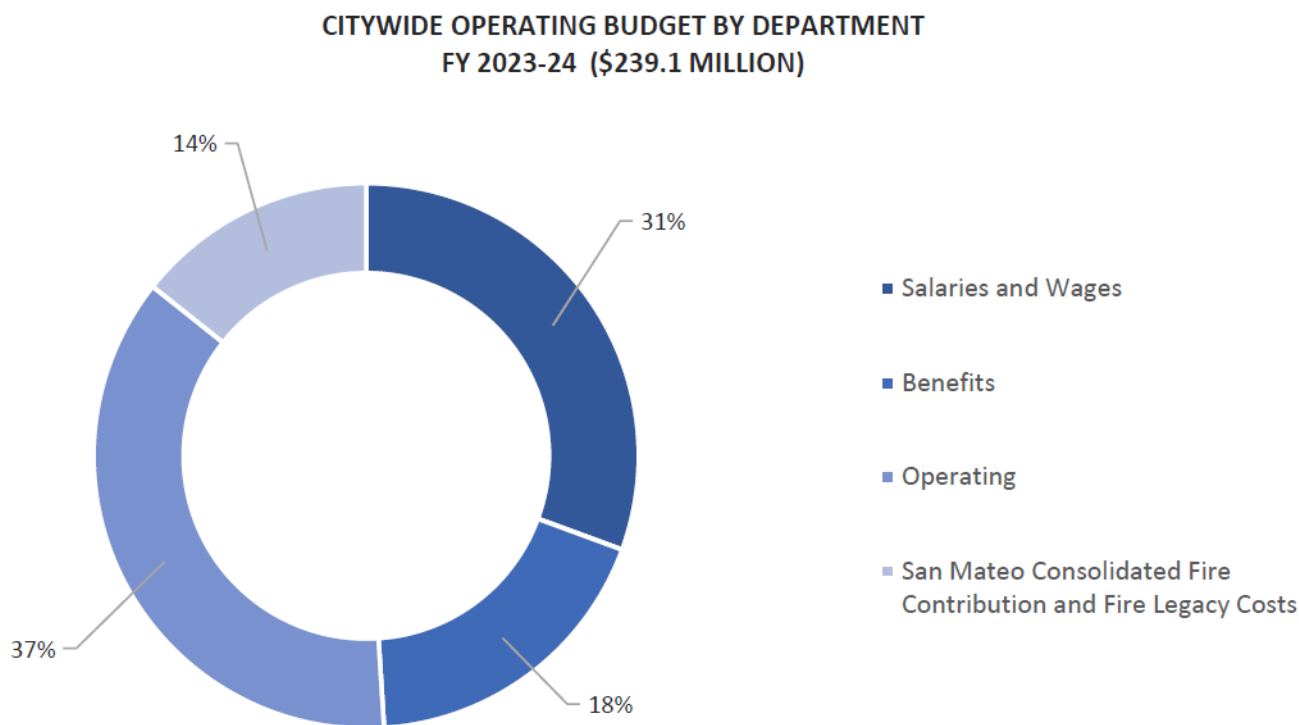
Department totals shown in millions.

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

# City Operating Budget

CATEGORY		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET
Salaries and Wages	\$	60,243,840	\$	69,726,927	\$	73,130,145
Benefits		34,763,480		42,397,485		43,898,352
Operating		80,840,297		74,754,173		87,775,691
San Mateo Consolidated Fire Contribution and Fire Legacy Costs		31,312,121		32,845,860		34,279,728
<b>Total City Operating Budget</b>	<b>\$</b>	<b>207,159,739</b>	<b>\$</b>	<b>219,724,445</b>	<b>\$</b>	<b>239,083,917</b>

Totals do not include internal services.  
 Fire operations transferred to San Mateo Consolidated Fire Department in January 2019.



# City Operating Budget

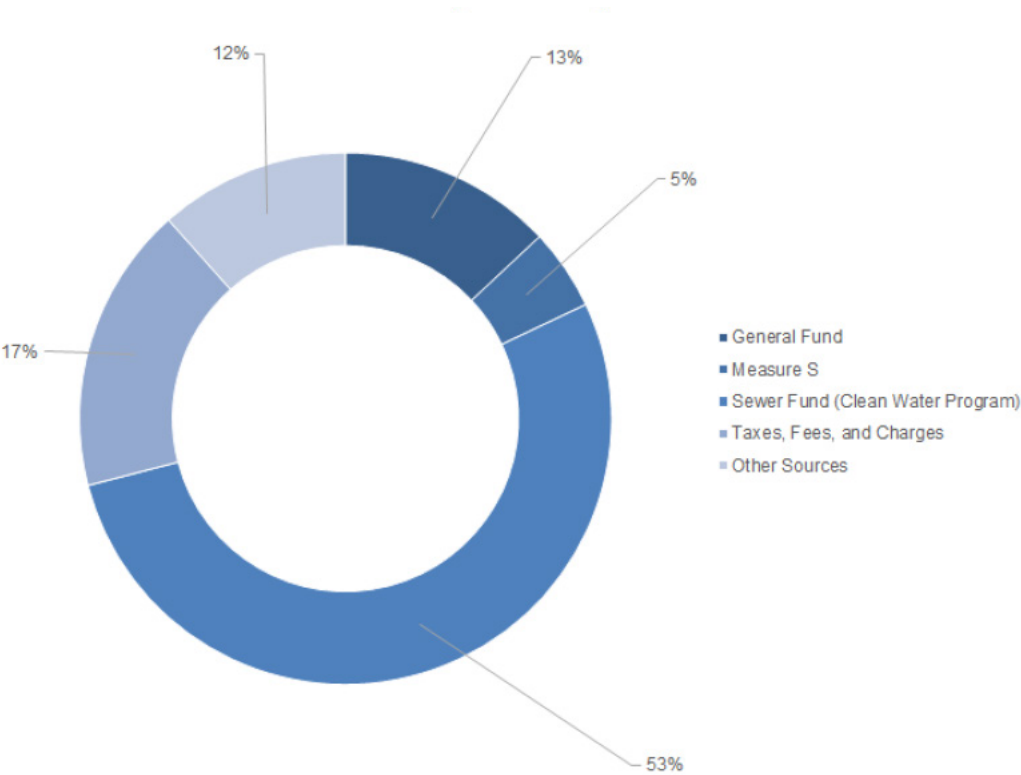
FUND	2021-22 ACTUALS	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
<b>General Funds</b>			
General	\$ 121,118,852	\$ 132,853,256	\$ 137,871,879
Measure S Tracking	1,712,265	2,038,666	2,118,775
Downtown Services	3,895,739	4,852,348	4,645,244
Recreation Services	7,727,741	9,407,271	9,546,193
Golf	3,039,195	3,292,921	3,332,729
<b>General Funds Total</b>	<b>\$ 137,493,791</b>	<b>\$ 152,444,462</b>	<b>\$ 157,514,820</b>
<b>Special Revenue Funds</b>			
Police Grants and Safety	\$ 426,520	\$ 1,076,456	\$ 863,856
Solid Waste	1,890,702	2,719,926	3,272,189
HOME	655,434	10,000	10,000
Community Development Block Grant	763,795	502,076	252,899
Advance Planning	1,514,332	1,904,075	1,422,665
Construction Services	9,932,380	11,797,587	12,459,069
City Housing	48,476	228,500	198,500
Low and Moderate Income Housing Asset	2,934,340	148,793	146,399
Parks and Recreation Revenue	16,866	16,390	16,882
Commercial Linkage Fee	4,005,141	4,936	5,084
Permanent Local Housing Allocation	198,376	500,000	500,000
Landfill	72,943	97,358	96,586
<b>Special Revenue Funds Total</b>	<b>\$ 22,459,303</b>	<b>\$ 19,006,097</b>	<b>\$ 19,244,129</b>
<b>Debt Service Funds</b>			
Street and Flood Control Projects Bond	\$ 2,663,280	\$ 2,692,749	\$ 2,691,764
General Obligation Bonds	2,079,265	2,098,428	2,107,913
2% Hotel Tax	595,887	860,667	976,889
<b>Debt Service Funds Total</b>	<b>\$ 5,338,432</b>	<b>\$ 5,651,844</b>	<b>\$ 5,776,566</b>
<b>Enterprise Funds</b>			
Sewer	\$ 41,868,213	\$ 42,622,042	\$ 56,548,402
<b>Enterprise Funds Total</b>	<b>\$ 41,868,213</b>	<b>\$ 42,622,042</b>	<b>\$ 56,548,402</b>
<b>Total City Operating Budget</b>	<b>\$ 207,159,739</b>	<b>\$ 219,724,445</b>	<b>\$ 239,083,917</b>
<b>Internal Service Funds*</b>			
Vehicle and Equipment Replacement	\$ 1,766,844	\$ 9,544,779	\$ 8,890,507
Fleet and Building Maintenance	5,072,540	5,903,135	5,925,519
Benefits	39,821,861	42,233,889	44,256,881
Dental	514,465	770,000	808,000
Workers' Compensation	(1,242,449)	4,273,937	4,324,619
Comprehensive Liability	3,735,078	2,789,361	3,460,905
<b>Internal Service Funds Total</b>	<b>\$ 49,668,340</b>	<b>\$ 65,515,102</b>	<b>\$ 67,666,430</b>

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

# Capital Improvement Projects (CIP) Budget

CIP BUDGET		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET
Total City Transfers	\$	78,470,916	\$	83,903,938
Less Capital Improvement Projects Transfers		58,299,000		64,865,860
<b>Total Operating Transfers</b>	<b>\$</b>	<b>20,171,916</b>	<b>\$</b>	<b>19,038,078</b>
Total Capital Improvement Projects Transfers	\$	58,299,000	\$	64,865,860
Add Capital Improvement Projects Revenue & Fund Balance		9,629,973		13,166,166
<b>Total Capital Improvement Projects Budget</b>	<b>\$</b>	<b>67,928,973</b>	<b>\$</b>	<b>78,032,026</b>

CAPITAL IMPROVEMENT PROJECTS BUDGET  
2023-24 (\$78.0 MILLION)





# Schedule of Interfund Transfers

FUND	2023-24 ADOPTED BUDGET	
	In	Out
<b>General Fund</b>		
From Measure S Tracking Fund	\$ 339,032	\$ -
From Construction Services Fund	5,499,933	-
From Gas Tax Fund	1,747,500	-
To Downtown Services Fund	-	2,282,278
To Recreation Services Fund	-	5,974,969
To Golf Fund	-	92,479
To Capital Projects Fund	-	12,250,000
To Vehicle and Equipment Replacement Fund	-	410,000
<b>Total</b>	<b>\$ 7,586,465</b>	<b>\$ 21,009,726</b>
<b>Measure S Tracking Fund</b>		
To General Fund	\$ -	\$ 339,032
To Street and Flood Control Projects Bond Fund	-	2,691,887
To Capital Projects Fund	-	3,850,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 6,880,919</b>
<b>Downtown Services Fund</b>		
From General Fund	\$ 2,282,278	\$ -
<b>Total</b>	<b>\$ 2,282,278</b>	<b>\$ -</b>
<b>Recreation Services Fund</b>		
From General Fund	\$ 5,974,969	\$ -
<b>Total</b>	<b>\$ 5,974,969</b>	<b>\$ -</b>
<b>Golf Fund</b>		
From General Fund	\$ 92,479	\$ -
<b>Total</b>	<b>\$ 92,479</b>	<b>\$ -</b>
<b>Solid Waste Fund</b>		
To Capital Projects Fund	\$ -	\$ 750,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 750,000</b>
<b>Community Development Block Grant Fund</b>		
To Capital Projects Fund	\$ -	\$ 610,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 610,000</b>
<b>Construction Services Fund</b>		
To General Fund	\$ -	\$ 5,499,933
To Capital Projects Fund	-	26,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,525,933</b>
<b>Gas Tax Fund</b>		
To General Fund	\$ -	\$ 1,747,500
To Capital Projects Fund	-	520,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,267,500</b>
<b>Parks and Recreation Revenue Fund</b>		
To Capital Projects Fund	\$ -	\$ 3,050,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 3,050,000</b>



# Schedule of Interfund Transfers

FUND	2023-24 ADOPTED BUDGET	
	In	Out
<b>Traffic Impact Fee Fund</b>		
To Capital Projects Fund	\$ -	\$ 49,860
<b>Total</b>	\$ -	\$ 49,860
<b>Road Maintenance and Rehabilitation Account Fund</b>		
To Capital Projects Fund	\$ -	\$ 2,000,000
<b>Total</b>	\$ -	\$ 2,000,000
<b>Street and Flood Control Projects Bond Fund</b>		
From Measure S Tracking Fund	\$ 2,691,887	\$ -
<b>Total</b>	\$ 2,691,887	\$ -
<b>Sewer Fund</b>		
To Capital Projects Fund	\$ -	\$ 41,360,000
<b>Total</b>	\$ -	\$ 41,360,000
<b>Vehicle and Equipment Replacement Fund</b>		
From General Fund	\$ 410,000	\$ -
To Capital Projects Fund	-	400,000
<b>Total</b>	\$ 410,000	\$ 400,000
<b>Capital Projects Fund</b>		
From General Fund	\$ 12,250,000	\$ -
From Measure S Tracking Fund	3,850,000	-
From Solid Waste Fund	750,000	-
From Community Development Block Grant Fund	610,000	-
From Construction Services Fund	26,000	-
From Gas Tax Fund	520,000	-
From Parks and Recreation Revenue Fund	3,050,000	-
From Traffic Impact Fee Fund	49,860	-
From Road Maintenance and Rehabilitation Account Fund	2,000,000	-
From Sewer Fund	41,360,000	-
From Vehicle and Equipment Replacement Fund	400,000	-
<b>Total</b>	\$ 64,865,860	\$ -
<b>Total City Transfers</b>	\$ 83,903,938	\$ 83,903,938

## Full Time Equivalent (FTE) Personnel

DEPARTMENT	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
	All Funds	All Funds
City Attorney	5.00	5.00
City Clerk	4.23	4.23
City Council	5.00	5.00
City Manager	7.00	7.48
Community Development	53.18	56.18
Finance	17.00	17.00
Human Resources	11.20	11.20
Information Technology	14.48	14.48
Library	54.32	54.32
Parks and Recreation	114.22	114.58
Police	170.40	170.40
Public Works	154.21	158.69
<b>Total City</b>	<b>610.24</b>	<b>618.56</b>

# All Funds Budget Summary

ADOPTED 2023-24	BEGINNING FUND		REVENUES
General Funds			
General¹	\$	97,011,607	\$ 140,389,551
Measure S Tracking		8,256,610	7,314,000
Downtown Services		-	2,362,966
Recreation Services		-	3,571,224
Golf		-	3,240,250
General Funds Total	\$	105,268,217	\$ 156,877,991
Special Revenue Funds			
Police Grants	\$	294,332	\$ 569,539
Solid Waste		10,939,854	3,432,160
HOME		433,603	15,000
Community Development Block Grant		208,798	704,000
Advance Planning		4,458,990	1,842,000
Construction Services		35,319,560	8,820,100
Gas Tax		(564,570)	3,030,448
City Housing		939,075	34,000
Low and Moderate Income Housing Asset		4,542,207	287,000
Parks and Recreation Revenue		(2,153,972)	10,967,136
Traffic Impact Fee		(1,707,205)	2,537,482
Commercial Linkage Fee		3,263,582	125,000
Road Maintenance and Rehabilitation Account		479,657	2,631,190
Permanent Local Housing Allocation		(23,399)	500,000
Landfill Fund		3,920,851	655,000
Special Revenue Funds Total	\$	60,351,363	\$ 36,150,055
Debt Service Funds			
Street and Flood Control Projects Bond	\$	4,843	\$ -
General Obligation Bonds		5,970,137	2,148,050
2% Hotel Tax		13,862	1,000,000
Debt Service Funds Total	\$	5,988,842	\$ 3,148,050
Capital Improvement Projects Funds			
Capital Improvement Projects	\$	8,138,564	\$ 12,764,825
Capital Improvement Projects Funds Total	\$	8,138,564	\$ 12,764,825
Enterprise Fund			
Sewer	\$	203,163,361	\$ 86,246,900
Enterprise Fund Total	\$	203,163,361	\$ 86,246,900
Internal Service Funds²			
Vehicle and Equipment Replacement	\$	17,709,340	\$ 2,190,909
Fleet and Building Maintenance		740,891	5,852,465
Benefits		(125,442)	44,623,177
Dental		1,041,144	785,000
Workers' Compensation		4,912,444	4,110,000
Comprehensive Liability		866,357	2,825,000
Internal Service Funds Total	\$	25,144,734	\$ 60,386,551
Total City	\$	382,910,347	\$ 295,879,820

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 IN		INTERFUND TRANSFERS OUT		EXPENDITURES		ENDING FUND BALANCE			
				Operating	Transfer to CIP				
\$	7,586,465	\$	8,759,726	\$	137,871,879	\$	12,250,000	\$	86,106,018
	-		3,030,919		2,118,775		3,850,000		6,570,916
	2,282,278		-		4,645,244		-		-
	5,974,969		-		9,546,193		-		-
	92,479		-		3,332,729		-		-
\$	15,936,191	\$	11,790,645	\$	157,514,820	\$	16,100,000	\$	92,676,934
\$	-	\$	-	\$	863,856	\$	-	\$	15
	-		-		3,272,189		750,000		10,349,825
	-		-		10,000		-		438,603
	-		-		252,899		610,000		49,899
	-		-		1,422,665		-		4,878,325
	-		5,499,933		12,459,069		26,000		26,154,658
	-		1,747,500		-		520,000		198,378
	-		-		198,500		-		774,575
	-		-		146,399		-		4,682,808
	-		-		16,882		3,050,000		5,746,282
	-		-		-		49,860		780,417
	-		-		5,084		-		3,383,498
	-		-		-		2,000,000		1,110,847
	-		-		500,000		-		(23,399)
	-		-		96,586		-		4,479,265
\$	-	\$	7,247,433	\$	19,244,129	\$	7,005,860	\$	63,003,996
\$	2,691,887	\$	-	\$	2,691,764	\$	-	\$	4,966
	-		-		2,107,913		-		6,010,274
	-		-		976,889		-		36,973
\$	2,691,887	\$	-	\$	5,776,566	\$	-	\$	6,052,213
\$	-	\$	-	\$	-	\$	13,166,166	\$	7,737,223
\$	-	\$	-	\$	-	\$	13,166,166	\$	7,737,223
\$	-	\$	-	\$	56,548,402	\$	41,360,000	\$	191,501,859
\$	-	\$	-	\$	56,548,402	\$	41,360,000	\$	191,501,859
\$	410,000	\$	-	\$	8,890,507	\$	400,000	\$	11,019,742
	-		-		5,925,519		-		667,837
	-		-		44,256,881		-		240,854
	-		-		808,000		-		1,018,144
	-		-		4,324,619		-		4,697,825
	-		-		3,460,905		-		230,452
\$	410,000	\$	-	\$	67,666,430	\$	400,000	\$	17,874,855
\$	19,038,078	\$	19,038,078	\$	239,083,917	\$	78,032,026	\$	360,972,224

# Pension Long-Term Forecast

	2021-22 ACTUALS	2022-23 ESTIMATE	2023-24 ESTIMATE	2024-25 ESTIMATE	2025-26 ESTIMATE
<b>Pension Contribution <sup>1</sup></b>					
Miscellaneous	\$ 9,793,882	\$ 10,674,214	\$ 10,718,343	\$ 11,521,576	\$ 11,199,117
Safety	14,207,333	15,287,627	16,216,253	17,262,816	18,096,556
<b>Total Pension Contribution</b>	<b>\$ 24,001,215</b>	<b>\$ 25,961,841</b>	<b>\$ 26,934,596</b>	<b>\$ 28,784,392</b>	<b>\$ 29,295,673</b>
<b>Actuarial Unfunded Liabilities</b>					
Miscellaneous	\$ 94,650,000	\$ 93,490,000	\$ 92,300,000	\$ 90,190,000	\$ 88,330,000
Safety	192,090,000	191,580,000	190,230,000	187,530,000	183,700,000
<b>Total Unfunded Liabilities</b>	<b>\$ 286,740,000</b>	<b>\$ 285,070,000</b>	<b>\$ 282,530,000</b>	<b>\$ 277,720,000</b>	<b>\$ 272,030,000</b>
<b>Funded Percentage</b>					
Miscellaneous	71%	72%	73%	74%	76%
Safety	60%	61%	62%	63%	64%
<b>Total Funded Percentage</b>	<b>63%</b>	<b>64%</b>	<b>65%</b>	<b>67%</b>	<b>68%</b>
<b>General Fund Pension Contribution as % of General Fund Expenditures</b>					
Miscellaneous	4%	4%	4%	4%	4%
Safety	10%	10%	10%	11%	11%
Safety - Additional Discretionary Payment	0%	0%	0%	0%	0%
<b>Total General Fund Pension Contribution</b>	<b>14%</b>	<b>14%</b>	<b>14%</b>	<b>15%</b>	<b>15%</b>
<b>Pension Contribution as % of General Fund Expenditures</b>					
Miscellaneous	7%	7%	7%	7%	7%
Safety	10%	11%	10%	11%	11%
Safety - Additional Discretionary Payment	0%	0%	0%	0%	0%
<b>Total Pension Contribution</b>	<b>17%</b>	<b>18%</b>	<b>17%</b>	<b>18%</b>	<b>18%</b>
<b>Total Pension Contribution as % of Covered Payroll <sup>3</sup></b>					
Miscellaneous	27%	25%	24%	25%	24%
Safety	82%	84%	84%	88%	90%
Safety - Additional Discretionary Payment	0%	0%	0%	0%	0%
<b>Total Pension Contribution</b>	<b>44%</b>	<b>43%</b>	<b>42%</b>	<b>43%</b>	<b>43%</b>

<sup>1</sup> This is the City's cost after accounting for employees' cost-sharing.

<sup>2</sup> General Fund Expenditures only. Transfers out is not included.

<sup>3</sup> Percentage increases for Safety plan are primarily due to the City's fire operations transferred to a new JPA agency in January 2019, resulting in less covered payroll but with the unfunded liabilities remaining as the City's responsibility.



# Pension Long-Term Forecast

2026-27 ESTIMATE		2027-28 ESTIMATE		2028-29 ESTIMATE		2029-30 ESTIMATE		2030-31 ESTIMATE		2031-32 ESTIMATE		2032-33 ESTIMATE	
\$ 11,834,116		\$ 12,320,259		\$ 13,403,301		\$ 13,685,410		\$ 13,969,121		\$ 13,696,614		\$ 13,781,645	
18,909,766		19,611,492		21,032,223		21,489,767		21,948,635		21,560,911		21,631,148	
\$ 30,743,883		\$ 31,931,752		\$ 34,435,525		\$ 35,175,177		\$ 35,917,756		\$ 35,257,525		\$ 35,412,794	
\$ 85,690,000		\$ 82,400,000		\$ 77,780,000		\$ 72,630,000		\$ 66,910,000		\$ 61,170,000		\$ 55,170,000	
178,680,000		172,550,000		164,450,000		155,360,000		145,200,000		134,870,000		123,940,000	
\$ 264,370,000		\$ 254,950,000		\$ 242,230,000		\$ 227,990,000		\$ 212,110,000		\$ 196,040,000		\$ 179,110,000	
77%		78%		80%		82%		84%		85%		87%	
66%		67%		69%		71%		74%		76%		78%	
69%		71%		73%		75%		77%		79%		81%	
4%		4%		4%		4%		4%		4%		4%	
11%		11%		12%		12%		12%		11%		11%	
0%		0%		0%		0%		0%		0%		0%	
15%		15%		16%		16%		16%		15%		15%	
7%		7%		7%		7%		7%		7%		7%	
11%		11%		12%		12%		11%		11%		11%	
0%		0%		0%		0%		0%		0%		0%	
18%		18%		19%		19%		18%		18%		18%	
24%		25%		27%		27%		27%		26%		25%	
92%		94%		99%		99%		99%		95%		94%	
0%		0%		0%		0%		0%		0%		0%	
45%		45%		48%		48%		48%		46%		46%	





# General Fund

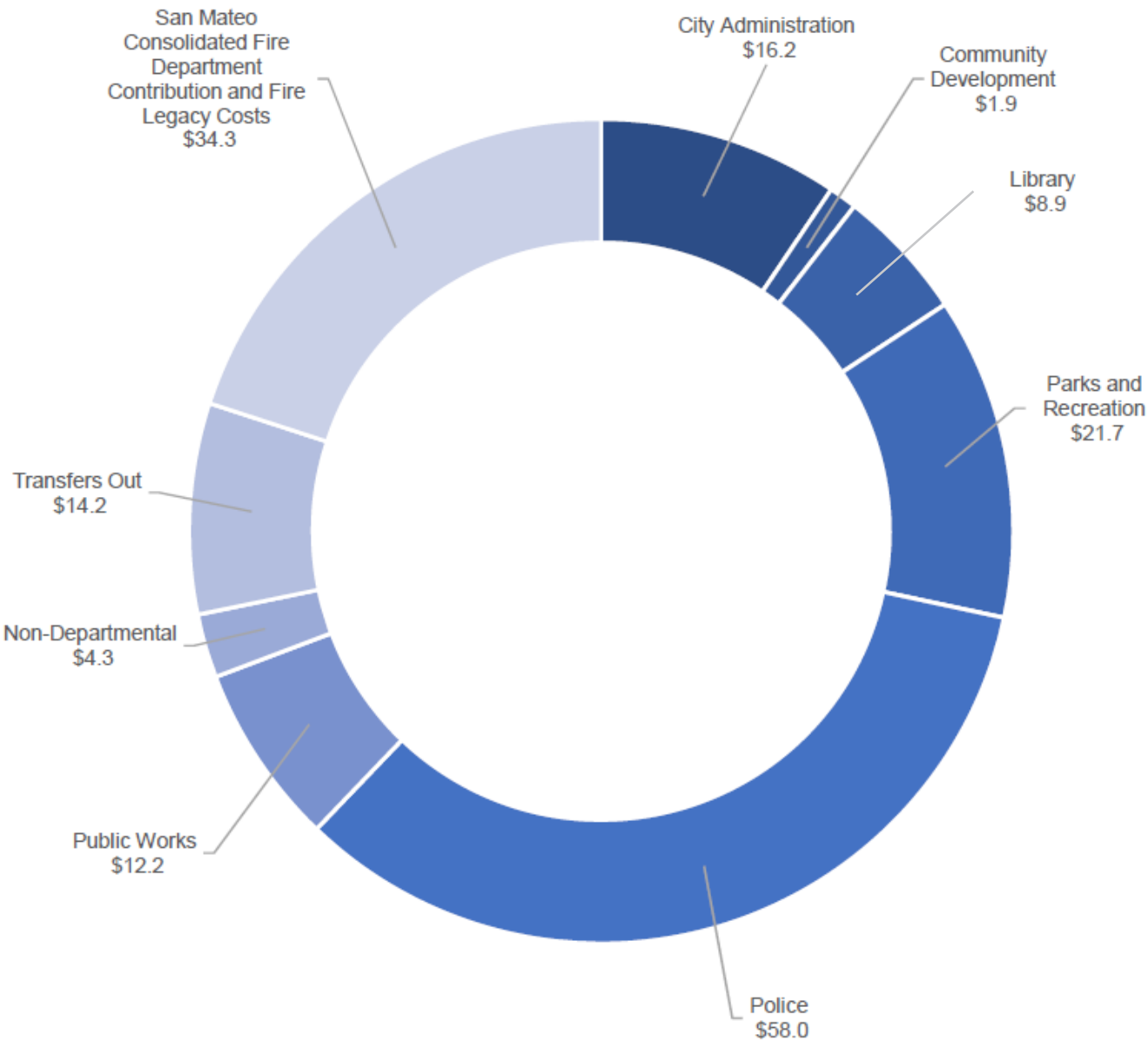


# General Fund Summary

GENERAL FUND		2023-24 ADOPTED BUDGET
<b>Revenues</b>		
Property Tax	\$	78,022,243
Sales Tax - Local 1%		23,902,400
Sales Tax - 1/4% Measure S		7,314,000
Property Transfer Tax		8,000,000
Transient Occupancy Tax		6,000,000
Business License Tax		6,302,889
Franchises		3,193,385
Golf Fees		3,174,250
Recreation Service Charges		3,567,724
Permits, Fees, and Fines		4,632,500
Intergovernmental		2,806,774
Interest and Miscellaneous		3,473,063
Transfers In - In Lieu Charges		4,688,762
Transfers In - Rent from Sewer Fund		1,800,000
Transfers In - Construction Services		499,933
Transfers In - Gas Tax		1,747,500
<b>Current Resources</b>	\$	<b>159,125,424</b>
<b>Use Of Unassigned Fund Balance</b>	\$	<b>12,591,283</b>
<b>Total Resources</b>	\$	<b>171,716,707</b>
<b>Expenditures by Department</b>		
City Attorney	\$	1,212,087
City Clerk		862,087
City Council		356,898
City Manager		2,617,253
Community Development		1,946,275
Finance		4,176,442
Human Resources		2,284,816
Information Technology		4,695,904
Library		8,925,860
Parks and Recreation		21,666,729
Police		57,981,162
Public Works		12,159,747
Non-Departmental		4,349,833
Transfers Out		14,201,887
San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs		34,279,728
<b>Total Expenditures</b>	\$	<b>171,716,707</b>
<b>Revenues Over / (Under) Expenditures</b>	\$	<b>-</b>

# General Fund Summary

GENERAL FUND OPERATIONS BY DEPARTMENT  
2023-24 (\$171.7 MILLION)



Department totals shown in millions.  
\*Citywide Administration includes these departments: City Attorney, City Clerk, City Council, City Manager, Finance, Human Resources, and Information Technology.

# General Fund Long-Term Financial Plan

10-YEAR FORECAST	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST
Beginning Fund Balance	\$ 91,958,255	\$ 111,452,010	\$ 111,946,448	\$ 99,355,165	\$ 91,891,080
<b>Current Resources</b>					
Property Tax	\$ 72,348,403	\$ 80,114,046	\$ 78,022,243	\$ 80,105,672	\$ 85,428,032
Sales Tax - Local 1%	22,157,057	23,482,300	23,902,400	24,765,000	25,700,100
Sales Tax - 1/4% Measure S	6,965,952	7,179,000	7,314,000	7,576,000	8,153,000
Property Transfer Tax	14,344,715	6,300,000	8,000,000	8,000,000	8,000,000
Transient Occupancy Tax	3,901,992	5,000,000	6,000,000	7,000,000	8,000,000
Business License Tax	6,686,853	6,179,303	6,302,889	6,428,947	6,557,526
Franchises	3,117,140	3,156,064	3,193,385	3,257,253	3,322,398
Golf Fees	3,465,658	3,174,250	3,174,250	3,237,735	3,302,490
Recreation Service Charges	2,916,078	3,567,724	3,567,724	3,639,078	3,711,860
Permits, Fees, and Fines	5,723,723	4,632,500	4,632,500	4,725,150	4,819,653
Intergovernmental	12,233,722	2,717,958	2,806,774	2,862,910	2,920,168
Interest and Miscellaneous	(823,409)	3,406,284	3,473,063	3,542,525	3,613,375
Transfers In - In Lieu Charges	4,361,791	4,552,203	4,688,762	4,782,537	4,878,188
Transfers In - Rent from Sewer Fund	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Transfers In - Construction Services	471,235	485,372	499,933	514,931	530,379
Transfers In - Gas Tax	1,747,500	1,747,500	1,747,500	1,747,500	1,747,500
Transfers In from Downtown Parking Fund	2,363,915	-	-	-	-
<b>Current Resources</b>	<b>\$ 163,782,327</b>	<b>\$ 157,494,504</b>	<b>\$ 159,125,424</b>	<b>\$ 163,985,238</b>	<b>\$ 172,484,669</b>
Use of Unassigned Fund Balance	\$ -	\$ -	\$ 12,591,283	\$ -	\$ -
<b>Total Current Resources</b>	<b>\$ 163,782,327</b>	<b>\$ 157,494,504</b>	<b>\$ 171,716,707</b>	<b>\$ 163,985,238</b>	<b>\$ 172,484,669</b>
<b>Current Requirements</b>					
Salaries and Wages	\$ 47,083,339	\$ 49,679,751	\$ 52,948,610	\$ 53,915,964	\$ 54,902,666
Benefits	18,957,281	19,510,283	22,342,975	23,236,694	24,166,162
Pension Unfunded Liability	10,208,568	11,697,337	11,440,980	12,861,637	13,126,864
Operating	29,938,031	28,601,621	36,502,527	37,232,577	37,977,229
Transfers Out	6,794,781	14,665,515	14,201,887	10,210,000	10,710,000
San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs	31,306,571	32,845,559	34,279,728	35,423,968	36,537,138
Net Reductions	-	-	-	(1,431,518)	(1,460,148)
<b>Total Current Requirements</b>	<b>\$ 144,288,572</b>	<b>\$ 157,000,066</b>	<b>\$ 171,716,707</b>	<b>\$ 171,449,323</b>	<b>\$ 175,959,912</b>
<b>Resources Over / (Under) Requirements</b>	<b>\$ 19,493,754</b>	<b>\$ 494,438</b>	<b>\$ -</b>	<b>\$ (7,464,085)</b>	<b>\$ (3,475,243)</b>
<b>Total Reserves / Fund Balance</b>	<b>\$ 111,452,010</b>	<b>\$ 111,946,448</b>	<b>\$ 99,355,165</b>	<b>\$ 91,891,080</b>	<b>\$ 88,415,837</b>
<b>25% Operating Reserve</b>	<b>\$ 34,373,448</b>	<b>\$ 35,583,638</b>	<b>\$ 39,378,705</b>	<b>\$ 40,667,710</b>	<b>\$ 41,677,515</b>
<b>Housing Reserve</b>	<b>\$ 4,827,120</b>	<b>\$ 4,827,120</b>	<b>\$ 5,870,583</b>	<b>\$ 6,955,784</b>	<b>\$ 8,084,393</b>
<b>Commitments</b>	<b>\$ 10,000,000</b>	<b>\$ 2,750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Remaining Fund Balance</b>	<b>\$ 62,251,443</b>	<b>\$ 68,785,691</b>	<b>\$ 54,105,878</b>	<b>\$ 44,267,586</b>	<b>\$ 38,653,929</b>



# General Fund Long-Term Financial Plan

2026-27 FORECAST		2027-28 FORECAST		2028-29 FORECAST		2029-30 FORECAST		2030-31 FORECAST		2031-32 FORECAST		2032-33 FORECAST	
\$	88,415,837	\$	87,403,840	\$	86,908,368	\$	84,456,376	\$	83,171,216	\$	83,153,340	\$	87,843,180
\$	88,589,822	\$	91,872,840	\$	95,281,725	\$	98,821,295	\$	102,496,548	\$	108,426,736	\$	114,672,315
	26,588,400		27,430,100		28,226,900		29,073,707		29,945,918		30,844,296		31,769,625
	8,433,000		8,708,000		8,969,240		9,238,317		9,515,467		9,800,931		10,094,959
	8,000,000		8,000,000		8,000,000		8,000,000		8,000,000		8,000,000		8,000,000
	8,160,000		8,323,200		8,489,664		8,659,457		8,832,646		9,009,299		9,189,485
	6,688,676		6,822,450		6,958,899		7,098,077		7,240,038		7,384,839		7,532,536
	3,388,846		3,456,623		3,525,755		3,596,270		3,668,196		3,741,559		3,816,391
	3,368,539		3,435,910		3,504,628		3,574,721		3,646,215		3,719,140		3,793,523
	3,786,097		3,861,819		3,939,056		4,017,837		4,098,193		4,180,157		4,263,760
	4,916,046		5,014,367		5,114,654		5,216,947		5,321,286		5,427,712		5,536,266
	2,978,571		3,038,143		3,098,906		3,160,884		3,224,102		3,288,584		3,354,355
	3,685,643		3,759,355		3,834,543		3,911,233		3,989,458		4,069,247		4,150,632
	4,975,752		5,075,267		5,176,772		5,280,308		5,385,914		5,493,632		5,603,505
	1,800,000		1,800,000		1,800,000		1,800,000		1,800,000		1,800,000		1,800,000
	546,290		562,679		579,559		596,946		614,855		633,300		652,299
	1,747,500		1,747,500		1,747,500		1,747,500		1,747,500		1,747,500		1,747,500
	-		-		-		-		-		-		-
\$	177,653,183	\$	182,908,253	\$	188,247,802	\$	193,793,499	\$	199,526,336	\$	207,566,933	\$	215,977,151
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	177,653,183	\$	182,908,253	\$	188,247,802	\$	193,793,499	\$	199,526,336	\$	207,566,933	\$	215,977,151
\$	55,909,102	\$	57,027,284	\$	58,074,380	\$	59,142,418	\$	60,231,816	\$	61,343,003	\$	62,476,413
	25,132,809		26,138,121		27,183,646		28,270,992		29,401,831		30,577,905		31,801,021
	13,980,111		14,663,018		16,096,964		16,470,720		16,822,309		16,316,946		16,206,851
	38,736,773		39,511,509		40,301,739		41,107,774		41,929,929		42,768,528		43,623,898
	8,710,000		8,710,000		10,210,000		10,210,000		10,210,000		10,210,000		10,210,000
	37,685,736		38,872,931		40,382,586		41,457,267		42,560,448		43,305,076		44,237,846
	(1,489,351)		(1,519,138)		(1,549,521)		(1,580,511)		(1,612,121)		(1,644,364)		(1,677,251)
\$	178,665,180	\$	183,403,725	\$	190,699,794	\$	195,078,659	\$	199,544,212	\$	202,877,093	\$	206,878,778
\$	(1,011,997)	\$	(495,472)	\$	(2,451,992)	\$	(1,285,160)	\$	(17,876)	\$	4,689,840	\$	9,098,373
\$	87,403,840	\$	86,908,368	\$	84,456,376	\$	83,171,216	\$	83,153,340	\$	87,843,180	\$	96,941,552
\$	42,861,133	\$	44,053,216	\$	45,509,829	\$	46,612,293	\$	47,736,583	\$	48,577,864	\$	49,586,507
\$	9,258,146	\$	10,478,850	\$	11,748,382	\$	13,068,695	\$	14,441,821	\$	15,869,871	\$	17,355,044
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	35,284,561	\$	32,376,303	\$	27,198,166	\$	23,490,228	\$	20,974,936	\$	23,395,444	\$	30,000,000

# Revenue and Expenditure Assumptions

Revenues and expenditures in the fiscal year 2023-24 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 2023-24 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 major revenues can occur due to economic cycles. Projecting revenues based on the high point of the economic cycle overstates the City's financial position 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 50% of the General Fund total revenues. The 2023-24 property tax revenue is projected to be \$78.0 million, a decrease of \$2.0 million compared to the FY 2022-23 year-end estimate, as the latter includes funds from the State of California for the City's share of the property tax in-lieu of vehicle license fees (VLF) shortfall from fiscal year 2020-21 of \$5.7 million. During the budget review in April 2023, the preliminary projection of 2023-24 property tax revenue included \$1.9 million of VLF shortfall from fiscal year 2021-22, assuming the State of California will backfill the funding. However, due to the State budget deficit, staff has amended the assumption to exclude the \$1.9 million as the State of California may not amend its 2023-24 budget to appropriate funds for the 2021-22 VLF shortfall.

Secured property taxes, which constitute over 60% of total property tax revenues, are assumed to increase 54.65% in 2023-24. The increase reflects the change in assessed value (AV) based on the County Assessor's Office estimated property tax roll. The property tax base in San Mateo has

been very stable. The average annual growth in AV over the past 10 years has been 7.4%. In the long-term plan, a more conservative growth estimate of 4% is utilized for the ten-year forecast. This assumption factors in historic growth rates and the current economic environment.

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.
- Property Tax in Lieu of VLF represents the swap of vehicle license fees (VLF) for property tax as part of a state-local budget agreement in 2004. The agreement permanently reduced the VLF tax rate from 2% to 0.65%, and the revenue loss was replaced with a like amount from property tax. After the fiscal year 2004-05 base year, property tax in lieu of VLF increases annually in proportion to the growth in assessed valuation. Property tax in lieu of VLF has two funding sources: property taxes from non-basic aid school districts, and ERAF that would otherwise go to non-basic aid school districts.
- 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.

# Revenue and Expenditure Assumptions

- 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.

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 2023-24 and grow at the same rate annually as the secured tax projection. Per Council direction, 20% of this residual revenue should be reserved annually in a housing set-aside in the General Fund. The City suspended this practice due to the immediate and severe financial impact of COVID-19 in 2020. As of 2022-23, the General Fund housing set-aside reserve has amounted to \$4.8 million. Policy H1.2 of the City's Housing Element calls for the City to resume contributing 20% of the AB26 redevelopment residual revenue to the housing set-aside, which the City can use for affordable housing developments. In the 2023-24 budget, this results in \$1.0 million shifting from the Rainy Day Reserves to the housing set aside.

AB 1290 redevelopment pass-through funds are expected to remain 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 \$1.4 million annually over the next 10 years.

The Successor Agency to the Redevelopment Agency of the City of San Mateo is responsible for payment of the remaining recognized obligations, which include tax allocation refunding bonds (TAB). The last debt service payment for the Series 2015A TAB will occur in fiscal year 2032-33, which is the trigger event for the dissolution of the former Redevelopment Agency of the City of San Mateo. Beginning in fiscal year 2033-34, rather than receive AB 26 and AB 1290 property tax revenues, the taxing entities, which includes the City, will receive the full property tax increment, as all of the recognized obligations will be satisfied. As such, the City will need to address this change in advance to determine if it wants to continue contributing to the housing set-aside, as the AB 26 property tax revenue source will no longer exist beginning in fiscal year 2033-34.

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. Excess ERAF is projected to be \$8.2 million in 2023-24. There have been legislative efforts to increase the Local Control Funding Formula (LCFF), which would ultimately increase funding for public school districts and decrease the amount of Excess ERAF that is available. Conversely, these efforts to increase the LCFF would likely shift more school districts into non-basic aid status and somewhat address the VLF shortfall issue, but it is difficult to quantify the impact until impartial analysis has been completed by the Legislative Analyst's Office (LAO). The latest effort, AB 938 would increase the base level of funding for LCFF by 50% by 2030-31. Staff will continue to monitor this legislative effort and modify the General Fund Long-Term Financial Plan if it is approved by the state legislature and signed into law.

Similar to excess ERAF, the property tax in lieu of VLF revenue grows steadily over the years but continues to face challenges due to VLF shortfall. As more and more school districts shift to basic-aid status, the county-wide VLF shortfall increases. Currently, the only way to backfill the VLF shortfall is for the County of San Mateo, on behalf of itself and all the municipalities within the county, to file a claim with the State of California in August each year to backfill the previous fiscal year's VLF shortfall, which the State will consider the request as a part of its new fiscal year budget. For the long-term plan, the VLF revenue was projected based on the assumption that the State of California will continue to honor the escalating VLF shortfall claims. As the number of non-basic aid school districts continues to reduce, it is anticipated the VLF shortfall will continue to grow. If every school district reaches basic aid status in 10 years, the county-wide VLF shortfall could reach upwards of \$370 million by 2032-33, of which the City's share would be over \$20 million.

Other property tax components, including unsecured, supplemental secured, and unitary property tax revenues, as well as Homeowners' Property Tax Relief revenues, are expected to remain flat due to the nature of the revenue source.

## Sales Tax

Sales tax revenue is currently the second largest single revenue source of the General Fund and one of the most volatile. The City's sales tax revenue was stable during the recovery from the Great Recession. The COVID-19 pandemic caused an immediate and negative impact on sales tax. The City experienced significant sales tax revenue loss during fiscal years 2019-20 and 2020-21. As vaccines rolled out and restrictions eased, sales tax

# Revenue and Expenditure Assumptions

has experienced a quicker-than-expected rebound. As of 2022-23, sales tax revenue has recovered to pre-pandemic levels. Consumer behavior change has limited the growth of the revenue.

It is also worthwhile to note that the City's share of the local 1% sales tax from internet sales is 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. Over the last two years, sales tax from the County pool has increased due to a combination of the new taxes from the full implementation of AB147 (Wayfair) and surges in online spending tied to the pandemic.

The 2023-24 budget assumes Local 1% sales tax revenues (Bradley Burns) of \$23.9 million and local 1/4% sales tax revenues (Measure S) of \$7.3 million. Slow and steady growth is anticipated for sales tax throughout the long-term financial plan.

## Property Transfer Tax

The City collects a real property transfer tax (RPTT) upon the sale or transfer of any property within the City boundaries. As a charter city, San Mateo voters approved a 0.5% real property transfer tax (RPTT) rate. Furthermore, in the November 2022 election, San Mateo voters approved Measure CC that increased the RPTT rate to 1.5% for properties sold or transferred with a value of \$10 million or more.

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. During the Great Recession, RPTT dropped 70% from \$10 million to \$3 million over a two-year period and took six years to climb back up to the \$10-million-dollar level. In 2018-19, RPTT reached a record-high \$14.0 million, only one year later it dropped nearly 30% to \$9 million in 2019-20 due to COVID pandemic. RPTT rebounded quickly and reached \$14.3 million in 2021-22, one year later it dropped again due to the rise of mortgage interest rates which negatively impact the real property sales value and transaction volume. RPTT is anticipated to be \$6.3 million at the close of fiscal year 2022-23. These examples showcased how volatile this revenue source can be.

Rather than try to determine the year-over-year trend, the General Fund Long-Term Plan uses an average of \$8.0 million, including fiscal year 2023-24. Finance staff will continue to monitor market trends at the local and national level and adjust assumptions accordingly.

## 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.

TOT revenues are the only tax revenue that has not recovered from the COVID-19 pandemic. Compared to the 2018-19 baseline of \$7.0 million, the 2023-24 General Fund TOT is projected to be \$6.0 million. However, based on the latest industrial forecast, business travel is projected to return to the pre-pandemic levels by 2025-26, which is reflected in the long-term financial plan.

## 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. This revenue resource is projected to be \$6.3 million, 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. Modest growth is expected from this revenue source, 2% annually in the forecast. This revenue source will continue to be carefully monitored, with future growth projections adjusted accordingly. Overall, franchise fee revenues are projected to be just under \$3.2 million in 2023-24.

## Golf Fees

Golf fee revenues primarily come from rounds of golf played, but other sources include driving range revenue and merchandise sales. During late summer of 2020, before COVID vaccines were rolled out and people were seeking safe, social activities they could pursue, golf saw record-high rounds played and increases in revenues. Golf fee revenues increased from pre-COVID levels (just above \$2 million) to \$3 million and \$3.5 million, respectively, for fiscal years 2020-21 and 2021-22. The budget projection is set at \$3.2 million for both 2022-23 and 2023-24, with a moderate 2% annual growth in the long-term financial plan.

# Revenue and Expenditure Assumptions

This revenue source will continue to be carefully monitored, with future growth projections adjusted accordingly.

## 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. This revenue resource dropped to \$1 million in 2020-21 due to COVID-19 pandemic but has gradually recovered as in-person programs return. It is anticipated that the revenues will be \$3.6 million for both 2022-23 and 2023-24, with a 2% annual increase for the remainder of the ten-year long-term 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). In 2021-22, the Downtown Parking Fund was merged into the General Fund. Parking revenues are reported under this revenue category in the General Fund. In total, the permit, fee, and fine revenues are projected to be \$4.6 million for 2023-24 then grow by 2% annually in the long-term plan.

## 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.

The City has an agreement with the San Mateo Consolidated Fire Department (SMC Fire) to provide Human Resources and Finance services. The amount for 2023-24 is \$912,202, which is reflected in the assumptions for the City's intergovernmental revenues. In addition, based on known grants and reimbursements, total revenues are projected to be \$2.7 million in 2022-23 and \$2.8 million in 2023-24, and then grow modestly 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. The 2021-22 actuals reflected the accounting adjustment for an unrealized loss in the City's investment portfolio. The adjustment is required by the governmental accounting standards, but it creates large variations from year to year in the amount of

interest income reported. The budget for interest income assumes no change in the market value of the City's portfolio as this measure is difficult to anticipate and does not adequately reflect the City's true return on investments. Projections going forward for investment earnings are based on a 2% yield on investment. Only modest increases in interest income are anticipated in the ten-year forecast. In total, this category of revenues is expected to generate approximately \$3.5 million in 2023-24.

## 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 2023-24.

In-lieu charges are set to grow at a rate of 2% annually in the ten-year forecast. In accordance with best practices, the City's cost allocation study was updated in 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 – 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.

## 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 expenses, the projected increases are treated as nondiscretionary and take precedence in terms



# Revenue and Expenditure Assumptions

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 \$86.7 million for fiscal year 2023-24. To best reflect the personnel costs, 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. 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 several 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 based on CalPERS actuarial valuation and projection. 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:

As reported in the mid-year budget update and the preliminary budget review, the City's pension contribution will increase significantly starting fiscal year 2024-25 due to the CalPERS investment loss of negative 7.5% in fiscal year 2021-22. Such investment loss will cost the City \$177 million in additional pension costs over the 20-year amortization period starting in fiscal year 2024-25, and by fiscal year 2028-29, an additional \$10 million per year, which has been included into the General Fund Long-Term Plan.

The table below illustrates the City's pension cost in the General Fund, which is projected to increase from \$22.7 million in 2023-24 to \$29.9 million in 2032-33, and the percentage of total operations year-over-year that is dedicated to pension benefits. Please note that the table and the ten-year forecast do not incorporate the impact of investment returns for fiscal year 2022-23. CalPERS investment returns as of mid-May 2023 was 5.1%. As the discount rate, or expected rate of return, is 6.8%, any returns that fall short of this target will create another layer of unfunded pension liability. The General Fund Long-Term Plan assumes that CalPERS will meet its target rate of return (discount rate) for the remainder of the ten-year forecast.

FISCAL YEAR	GENERAL FUND NORMAL COSTS (in millions)		GENERAL FUND PAYMENT ON THE UNFUNDED LIABILITY (in millions)		GENERAL FUND TOTAL (in millions)	PERCENTAGE OF TOTAL GENERAL FUND OPERATING EXPENDITURES*
2023-24	\$	5.6	\$	17.1	\$ 22.7	14%
2024-25		5.5		18.7	24.2	15%
2025-26		5.6		19.3	24.9	15%
2026-27		5.6		20.5	26.1	15%
2027-28		5.6		21.5	27.1	15%
2028-29		5.7		23.5	29.2	16%
2029-30		5.8		24.0	29.8	16%
2030-31		5.9		24.6	30.4	16%
2031-32		6.0		23.9	29.9	15%
2032-33		6.1		23.8	29.9	15%

\*Total operating expenditures exclude transfers out.

# Revenue and Expenditure Assumptions

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 6.5% in 2023-24 and then remain flat at 6% 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 ten-year forecast, non-personnel expenditures were broken down into distinct categories: operating, transfers out, and San Mateo Consolidated Fire Department contribution and fire legacy costs. A brief description of the types of expenditures in each category is provided below.

### Operating

Operating expenditures, which total \$36.5 million in fiscal year 2023-24, include spending on a wide variety of expenditure categories related to operations of the City. Some of the major expenditure categories include professional and contract services, utilities costs, and capital outlay.

Professional and contract services in this category total \$11.0 million in 2023-24 and it covers a wide variety of service areas, such as engineering services, 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 reflects an annual increase of 2%.

Utilities costs, which total \$3.5 million in 2023-24, include gas, electricity, water, and telecommunications costs required for city operations. Of the total, 54% goes toward gas and electricity, 31% goes toward water, and the remaining 15% is for telecommunications. For the ten-year forecast, the annual inflationary increase is set at 2%. 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 \$1.6 million in 2023-24. Additional details 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.



# Revenue and Expenditure Assumptions

## Transfers Out

This category of funding includes the transfers the General Fund makes to various funds to fund ongoing and one-time needs. The most significant 2023-24 transfers include one-time transfer of \$5 million from General Fund to the Capital Improvement Fund for critical capital needs, including the high voltage streetlight conversion and storm drainage improvement projects, and ongoing transfers including \$2.25 million transfer to the Capital Improvement Project Fund (\$2 million for street rehabilitation and \$250,000 for sidewalk repair projects), \$2.7 million for debt service, and \$410,000 for building component replacement to the Vehicle and Equipment Replacement Fund. The ongoing transfers are programed in the long-term forecast.

Beginning in 2021-22 through 2023-24, 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 total of \$10 million over the three-year period to the Capital Improvement Project Fund will supplant the General Fund transfer to support priority general capital projects.

## San Mateo Consolidated Fire Department Contribution and Fire Legacy Costs

On January 13, 2019, the City's fire operations were transferred to the 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. The City's share of SMC Fire costs is projected to be \$27.5 million for 2023-24. 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 2023-24 is \$34.3 million.

The long-term forecast presents the City's contribution to SMC Fire and its fire legacy costs in a separate line 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 were based on the SMC Fire budget and five-year forecast. Beyond that, a 3% annual growth has been projected.

## Net Reduction / Use of Unassigned Fund Balance

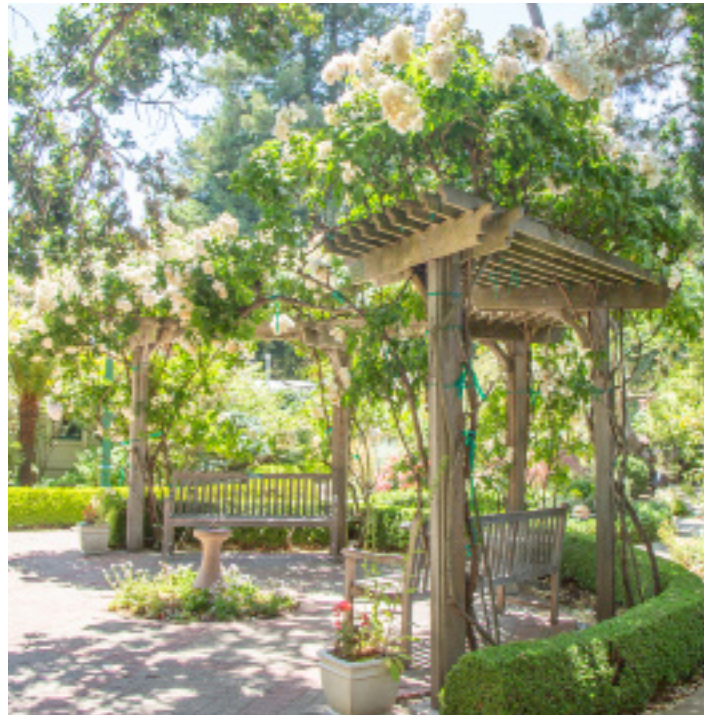
The net reduction amount represents the expenditure reductions and/or revenues exceeding expectations that are required to maintain both the 25% operating reserve and the current housing reserve level throughout the long-term financial plan. This includes drawing down the unassigned fund balance over the course of the forecast.

If the projections for General Fund revenues and expenditures come to fruition, the General Fund would realize a net loss of \$12.6 million for 2023-24. As shown in the General Fund Long-Term Plan, based on revenue and expenditure assumptions, the City's Rainy Day Reserves are projected to reach a low of \$15.4 million in 2030-31 and building toward the target reserve policy goal of \$30.0 million for the remainder of the forecast.

A more comprehensive discussion of the implications of this long-term spending plan as it relates to the fund balance in the General Fund is included in "Section 1 – Budget Message."

## Long-Term Financial Forecast

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. The long-term forecast allows the City to foresee structural imbalance, and plan to position itself towards long-term financial sustainability.







# Departments

# Departments by Fund

FUND NAME	CITY ATTORNEY	CITY CLERK	CITY COUNCIL	CITY MANAGER'S OFFICE	COMMUNITY DEVELOPMENT
<b>General Funds</b>					
General	X	X	X	X	X
Measure S Tracking					
Downtown Services					
Recreation Services					
Golf					
<b>Special Revenue Funds</b>					
Police Grants and Safety					
Solid Waste					
HOME					X
Community Development Block Grant					X
Advance Planning					X
Construction Services	X			X	X
City Housing					X
Low and Moderate Income Housing Asset					X
Parks and Recreation Revenue					
Commercial Linkage Fee					
Permanent Local Housing Allocation					X
Landfill					
<b>Debt Service Funds</b>					
Street and Flood Control Projects Bond					
General Obligation Bonds					
2% Hotel Tax					
<b>Enterprise Funds</b>					
Sewer	X				
<b>Internal Service Funds</b>					
Vehicle and Equipment Replacement					
Fleet and Building Maintenance					
Benefits					
Dental					
Workers' Compensation					
Comprehensive Liability	X				



# Departments by Fund

FINANCE	HUMAN RESOURCES	INFORMATION TECHNOLOGY	LIBRARY	PARKS AND RECREATION	POLICE	PUBLIC WORKS	NON- DEPARTMENTAL
X	X	X	X	X	X	X	X
			X	X	X		
				X	X	X	
				X			
				X			X
					X		
						X	
		X				X	
							X
							X
						X	
							X
							X
							X
X						X	X
		X		X	X	X	
						X	
	X						
	X						
	X						X
							X



# City Attorney



# 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.



FINANCIALS		2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category									
Personnel	\$	1,099,222	\$	1,284,566	\$	1,371,191	\$	1,355,382	
Operating		3,042,169		3,068,217		3,137,372		3,607,405	
Capital Outlay		1,676		1,424		1,450		1,590	
Total Expenditures	\$	4,143,067	\$	4,354,207	\$	4,510,013	\$	4,964,377	
Funding Sources									
General Fund	\$	1,278,451	\$	1,106,198	\$	1,407,118	\$	1,212,087	
Special Revenue Fund		174,695		185,434		218,361		193,156	
Enterprise Fund		25,938		83,603		95,276		98,335	
Internal Service Fund		2,663,982		2,978,971		2,789,258		3,460,799	
Total Funding Sources	\$	4,143,067	\$	4,354,207	\$	4,510,013	\$	4,964,377	

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
City Attorney	1.00	1.00
Assistant City Attorney	3.00	3.00
Executive Secretary to City Attorney	1.00	1.00
<b>Total Merit</b>	<b>5.00</b>	<b>5.00</b>
<b>Total Per Diem</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>



A scenic view of a lake with houses in the background and flowers in the foreground. The sky is clear blue with a small airplane visible in the distance. The water is calm with gentle ripples. In the foreground, there is a grassy bank with yellow and pink flowers.

# City Clerk



# 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.



FINANCIALS	2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category								
Personnel	\$	699,987	\$	725,885	\$	782,283	\$	809,241
Operating		216,596		160,106		280,432		42,223
Capital Outlay		3,562		10,195		10,963		10,623
Total Expenditures	\$	920,145	\$	896,187	\$	1,073,678	\$	862,087
Funding Sources								
General Fund	\$	920,145	\$	896,187	\$	1,073,678	\$	862,087
Total Funding Sources	\$	920,145	\$	896,187	\$	1,073,678	\$	862,087

FULL TIME EQUIVALENT (FTE) PERSONNEL		2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
City Clerk		1.00	1.00
Assistant to the City Clerk		1.00	1.00
Deputy City Clerk		1.00	1.00
Management Analyst I/II		1.00	1.00
<b>Total Merit</b>		<b>4.00</b>	<b>4.00</b>
<b>Total Per Diem</b>		<b>0.23</b>	<b>0.23</b>
<b>Total Positions</b>		<b>4.23</b>	<b>4.23</b>

METRICS
<b>Public Transparency and Compliance</b>
We provide public access to legislative decision-making and government records.
Number of Public Records Act (PRA) requests received
Percent of PRA responses responded to within prescribed timelines
Percent of Fair Political Practices Commission (FPPC) compliances documents filed on time
Percent of minutes completed and published on next regular meeting agenda
<b>Legislative Process</b>
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
<b>Records Management</b>
We are committed to protecting the City's official public records.
Number of official records added to City's electronic document management system.
<b>Informational Metrics</b>
Number of Statement of Economic Interest Forms filed

TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	1,695	1,500	1,600	1,600
Performance	86%	95%	95%	98%
Performance	96%	98%	98%	99%
Performance	95%	95%	96%	97%
Workload	136	140	140	145
Workload	47	50	50	50
Workload	319	500	500	500
Workload	192	192	160	160





# City Council





# 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.



FINANCIALS	2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category								
Personnel	\$	117,398	\$	137,278	\$	119,731	\$	89,018
Operating		134,673		146,779		268,442		254,430
Capital Outlay		24,994		20,936		22,340		13,450
Total Expenditures	\$	277,065	\$	304,992	\$	410,513	\$	356,898
Funding Sources								
General Fund	\$	277,065	\$	304,992	\$	410,513	\$	356,898
Total Funding Sources	\$	277,065	\$	304,992	\$	410,513	\$	356,898

FULL TIME EQUIVALENT (FTE) PERSONNEL		2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
City Council Member		5.00	5.00
<b>Total Merit</b>		<b>5.00</b>	<b>5.00</b>
<b>Total Per Diem</b>		<b>-</b>	<b>-</b>
<b>Total Positions</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.



# City Manager's Office

FINANCIALS	2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category								
Personnel	\$	1,644,905	\$	1,751,078	\$	1,808,711	\$	1,890,215
Operating		1,104,378		547,958		1,148,858		835,511
Capital Outlay		4,625		3,760		3,985		4,225
Total Expenditures	\$	2,753,909	\$	2,302,795	\$	2,961,554	\$	2,729,951
Funding Sources								
General Fund	\$	2,673,295	\$	2,203,059	\$	2,844,535	\$	2,617,253
Special Revenue Fund		80,614		99,737		117,019		112,698
Total Funding Sources	\$	2,753,909	\$	2,302,795	\$	2,961,554	\$	2,729,951

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
City Manager	1.00	1.00
Assistant City Manager	1.00	1.00
Communications Manager	1.00	1.00
Economic Development Manager	1.00	1.00
Executive Secretary to City Manager	1.00	1.00
Management Analyst I/II	1.00	1.00
Sustainability Analyst	1.00	1.00
<b>Total Merit</b>	<b>7.00</b>	<b>7.00</b>
<b>Total Per Diem</b>	<b>-</b>	<b>0.48</b>
<b>Total Positions</b>	<b>7.00</b>	<b>7.48</b>



METRICS
Economic Development
Business assistance provided
Communications
Number of citywide eNewsletter subscribers
Volunteer Engagement
Number of volunteers and volunteer hours

TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	N/A	100	150	150
Performance	9,955	10,000	11,000	12,000
Workload	2,701 vols 33,445 hrs	1,718 vols 42,534 hrs	3,500 vols 75,000 hrs	3,500 vols 75,000 hrs





# **Community Development**



# 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.

### 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

FINANCIALS	2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category								
Personnel	\$	7,141,426	\$	8,172,076	\$	9,849,799	\$	10,243,857
Operating		3,206,205		12,219,034		5,876,505		5,138,381
Capital Outlay		102,564		64,141		68,336		68,056
Debt Service		-		61,700		-		-
Total Expenditures	\$	10,450,195	\$	20,516,951	\$	15,794,640	\$	15,450,294
Expenditures by Cost Center								
Advance Planning	\$	939,440	\$	1,514,332	\$	1,904,075	\$	1,422,665
Current Planning		1,880,366		3,014,611		3,955,592		3,857,770
Permit Center		4,562,402		5,531,408		6,356,198		6,835,803
Code Enforcement		1,088,954		936,876		1,121,879		1,136,151
Housing		1,663,933		9,307,172		2,206,411		1,942,843
Program Support		315,100		212,552		250,485		255,063
Total Expenditures	\$	10,450,195	\$	20,516,951	\$	15,794,640	\$	15,450,294
Funding Sources								
General Fund	\$	1,876,042	\$	1,679,751	\$	2,008,992	\$	1,946,275
Special Revenue Fund		8,574,153		18,837,199		13,785,648		13,504,019
Total Funding Sources	\$	10,450,195	\$	20,516,951	\$	15,794,640	\$	15,450,294



# Community Development

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Community Development Director	1.00	1.00
Administrative Assistant	4.00	4.00
Administrative Technician	2.00	2.00
Associate Planner	6.00	6.00
Building Inspector I/II	7.00	7.00
Building Official	1.00	1.00
Business Manager	1.00	1.00
Code Enforcement Manager	1.00	1.00
Code Enforcement Officer I/II	4.00	3.00
Deputy Building Official	-	1.00
Deputy Community Development Director	1.00	1.00
Development Review Technician	5.00	6.00
Housing and Neighborhood Services Manager	1.00	1.00
Housing Specialist I/II	1.00	1.00
Inspection Supervisor	1.00	1.00
Managing Arborist	1.00	1.00
Office Assistant I/II	2.00	2.00
Permit Center Supervisor	1.00	1.00
Plan Check Supervisor	1.00	1.00
Plan Checker Engineer	5.00	5.00
Planning Manager	1.00	1.00
Principal Planner	1.00	2.00
Senior Business Systems Analyst	1.00	1.00
Senior Code Enforcement Officer	-	1.00
Senior Development Review Technician	1.00	1.00
Senior Management Analyst	1.00	1.00
Senior Planner	1.00	1.00
<b>Total Merit</b>	<b>52.00</b>	<b>55.00</b>
<b>Total Per Diem</b>	<b>1.18</b>	<b>1.18</b>
<b>Total Positions</b>	<b>53.18</b>	<b>56.18</b>

# Community Development

METRICS	
<b>CDD Administration</b>	
Number of staff vacancies within the year	
Number of vacancies filled within the year	
<b>Building</b>	
Number of planning applications for review	
Percent of planning application reviews completed within 10 business days	
Number of residential permits issued that required more than 3 plan checks before approval	
Number of full review issued residential permits	
Number of permit applications received online	
Number of special and emergency event responses assisting SMCFD and SMPD	
Number of responses that were out of regular business hours	
Number of permits issued - Commercial	
Number of permits issued - Residential	
Number of permits issued - ADU and JADU (Accessory Dwelling Unit / Junior Accessory Dwelling Unit)	
Number of Residential VOTC (virtual over the counter) online submittal applications	
<b>Code Enforcement</b>	
Number of complaints received	
Percent of new cases investigated/opened	
Percent of new cases closed: cases that were opened and closed within reporting quarter	
Number of all active cases: including cases from previous reporting quarters	
Percent of existing cases closed	
Percent of cases forwarded to the City Attorney's Office	
Number of unpermitted construction cases opened	
Number of ADU's receiving 5-year delay of enforcement	
Percent of Substandard Housing Condition complaints received - Tenant relocation required	
Percent of Substandard Housing Condition complaints received - Repeat violator/violations	
Percent of Substandard Housing Condition complaints received - Pest/rodent infestation - More than 4 units (multifamily)	
Percent of Substandard Housing Condition complaints received - Pest/rodent infestation - Less than 4 units	
Percent of Substandard Housing Condition complaints investigated within 48 business hours	
<b>Housing</b>	
Number of housing units repaired/improved through minor home repair, accessibility modifications, and Rebuilding Together grants	
Percent of time sellers of First Time Buyer and Below Market Rate units offer letters within time described in loan documents	
<b>Planning</b>	
Number of Planning Application submittals	
Percent of planning applications that required more than 3 resubmittals before a completeness determination	
Percent of Planning Application incomplete letters processed within the statutory 30-calendar day turn-around time from the date of submittal	
Number of Building Application plan check reviews	
Percent of Building Application plan check reviews processed within 20 business days after assignment to planner	
Number of formal neighborhood and outreach meetings held	
Percent of time Planning Commission Study Sessions are conducted for 100% of Pre-Applications within 120 days from the date of submittal	
Percent of Zoning Administrator Level Planning Application Decision Letters processed within 20 days	



# Community Development

TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	New	New	9	5
Workload	New	New	11	9
Workload	New	New	162	170
Performance	New	New	90%	90%
Workload	New	New	90	75
Workload	New	New	500	525
Workload	New	New	New	4,500
Workload	New	New	30	30
Workload	New	New	10	10
Workload	New	New	220	250
Workload	New	New	3,600	3,800
Workload	New	New	90	115
Workload	New	New	350	325
Workload	New	New	100	100
Workload	New	New	40%	40%
Performance	New	New	30%	30%
Workload	New	New	200	200
Performance	New	New	30%	25%
Workload	New	New	5%	5%
Workload	New	New	5	5
Workload	New	New	0	0
Workload	New	New	1%	1%
Workload	New	New	0%	0%
Workload	New	New	1%	1%
Workload	New	New	1%	1%
Performance	New	New	100%	80%
Performance	25	33	18	20
Performance	100%	100%	100%	100%
Workload	New	New	100	80
Performance	New	New	25%	20%
Performance	New	New	100%	100%
Workload	New	New	1,200	1,000
Performance	Modified	Modified	80%	80%
Workload	Modified	Modified	N/A	8
Performance	Modified	Modified	100%	100%
Performance	Modified	Modified	90%	100%



A photograph of a serene Japanese garden. In the foreground, a wooden fence runs along a path. To the left, a stone sign reads "PLEASE DO NOT FEED THE FISH". A large, smooth rock sits on the path. In the background, a pond with lily pads and pink flowers is visible. The garden is surrounded by dense green trees and shrubs, including a large, rounded, yellow-green bush. The sky is blue with some clouds.

# Finance



# 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.

### 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.



# Finance

FINANCIALS		2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category									
Personnel	\$	2,846,078	\$	2,657,587	\$	3,074,170	\$	3,190,934	
Operating		801,176		1,203,260		1,151,895		911,947	
Capital Outlay		84,608		75,950		78,440		76,815	
Total Expenditures	\$	3,731,863	\$	3,936,796	\$	4,304,505	\$	4,179,696	
Funding Sources									
General Fund	\$	3,573,766	\$	3,904,495	\$	4,301,346	\$	4,176,442	
Enterprise Fund		158,097		32,302		3,159		3,254	
Total Funding Sources	\$	3,731,863	\$	3,936,796	\$	4,304,505	\$	4,179,696	

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Finance Director	1.00	1.00
Accountant I/II	2.00	2.00
Accounting Assistant I/II	6.00	4.00
Accounting Manager	1.00	1.00
Budget Analyst	1.00	-
Budget Manager	-	1.00
Deputy Finance Director	1.00	1.00
Payroll Supervisor	1.00	1.00
Payroll Technician I/II	1.00	1.00
Senior Accountant	2.00	2.00
Senior Accounting Assistant	-	2.00
Senior Management Analyst	1.00	1.00
<b>Total Merit</b>	<b>17.00</b>	<b>17.00</b>
<b>Total Per Diem</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>	<b>17.00</b>	<b>17.00</b>

## METRICS

The City's annual financial statements receive an unmodified opinion from the external auditors
The City's Annual Comprehensive Finance Report receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting
The City's Annual Comprehensive 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
Percent of paychecks issued with no customer-facing errors
Number of invoices received
Percent of vendor payments made with no errors
Percent of months City's investment portfolio complies with investment policy
Average duration of City's investment portfolio
Percent of months yield on the City's investment portfolio meets benchmark performance targets
Percent variance between final estimated revenues and actual revenues for major General Fund taxes
Percent of purchase orders processed within 1 business day
Number of change orders processed in Purchasing
Number of new credit cards issued
Percent variance between budget and actual General Fund expenditures



TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Performance	Yes	Yes	Yes	Yes
Performance	Yes	TBA	Yes	Yes
Performance	Yes	Yes	Yes	Yes
Workload	6,100	6,100	6,100	6,100
Workload	1,200	1,200	1,300	1,300
Workload	22,000	20,000	20,000	20,000
Performance	100%	100%	100%	>99%
Workload	19,190	14,000	14,000	14,000
Performance	99%	99%	99%	>99%
Performance	100%	100%	100%	100%
Other	600 days	730 days	600 days	600 days
Performance	100%	100%	100%	100%
Performance	4%	4%	4%	4%
Performance	98%	98%	98%	98%
Workload	195	200	175	175
Workload	40	20	20	20
Performance	5%	5%	5%	5%





# 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.

### **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.



# Human Resources

FINANCIALS	2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category								
Personnel	\$	2,121,126	\$	2,214,211	\$	2,171,952	\$	2,152,715
Operating		4,229,207		(1,600,905)		4,098,029		3,981,001
Capital Outlay		19,090		29,061		16,714		17,274
Total Expenditures	\$	6,369,423	\$	642,368	\$	6,286,695	\$	6,150,990
Funding Sources								
General Fund	\$	2,106,383	\$	2,104,301	\$	2,340,102	\$	2,284,816
Internal Service Fund		4,263,040		(1,461,933)		3,946,593		3,866,174
Total Funding Sources	\$	6,369,423	\$	642,368	\$	6,286,695	\$	6,150,990

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Human Resources Director	1.00	1.00
Human Resources Technician	4.00	4.00
Senior Human Resources Analyst	5.00	5.00
Senior Human Resources Analyst Risk Manager	1.00	1.00
<b>Total Merit</b>	<b>11.00</b>	<b>11.00</b>
<b>Total Per Diem</b>	<b>0.20</b>	<b>0.20</b>
<b>Total Positions</b>	<b>11.20</b>	<b>11.20</b>



# Human Resources

METRICS
<b>Recruitment, Selection, and Classification</b>
Number of recruitments conducted
Length of time from signed Recruitment Plan to Eligibility List
Percent of hiring departments rating recruitment as good or better
Annual employee turnover rate
Number of classification reviews and job spec updates
<b>Employee and Labor Relations</b>
Percent of employee performance evaluations completed on time
Percent of departing merit employees who have an exit interview
Percent of disciplinary actions determined within 60 days from completion of investigation
Percent of grievances and disciplinary actions resolved within the agency
Number of labor contracts negotiated
Number of employees trained on Employee & Labor Relations
<b>Employee Services/Benefits</b>
Number of employees attending benefits seminars (EAP, deferred comp, CalPERS)
Percent of employees voluntarily participating in a deferred compensation plan
Number of benefits orientations conducted
Number of benefits orientations conducted during NHO
Number of leave requests processed
Number of Wellness Program events per year
<b>Employee Services/Employee Development &amp; Workforce Planning</b>
Attendance at training courses
Percent of training participants who were satisfied with the course taken
Number of employees participating in the Citywide Talent Exchange
Number of employees in Lead Worker, Supervisor, & Leadership Academies
Number of employees utilizing professional leadership coaching
<b>Workers' Compensation and Safety</b>
Number of claims opened during the fiscal year
Cost of incurred claims
Percent of new hires receiving IIPP training
<b>Support to SMC Fire</b>
Number of recruitments conducted
Percent of disciplinary actions determined within 60 days from completion of investigation
Number of workers' compensation indemnity claims opened in the fiscal year



# Human Resources

TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	50	64	40	40
Performance	8 weeks	7 weeks	<10 weeks	<10 Weeks
Performance	99.0%	99.7%	90.0%	90.0%
Performance	11.0%	13.4%	<15%	<15%
Workload	25	42	25	25
Performance	82%	93%	80%	80%
Workload	75%	88%	80%	80%
Performance	49%	100%	90%	90%
Performance	88%	94%	90%	90%
Workload	4	5	5	5
Workload	91	94	40	40
Performance	160	78	115	115
Performance	76%	80%	80%	80%
Workload	0	N/A	N/A	N/A
Workload	N/A	1	3	3
Workload	209	269	60	60
Workload	2	3	3	3
Workload	966	1,255	450	450
Performance	90%	90%	90%	90%
Performance	1	6	3	3
Workload	8	21	24	24
Performance	15	18	12	12
Workload	44	46	<70	<70
Performance	\$3.6M	\$3.6M	<\$3.5M	<\$3.6M
Performance	100%	98%	100%	100%
Workload	4	11	5	5
Performance	90%	100%	90%	90%
Performance / Workload	25	31	<25	<25

The background image shows two large, metallic, egg-shaped sculptures standing on concrete bases in a sandy field. The sculptures are made of a dark, weathered metal. The sky is filled with soft, grey clouds. A blue rectangular box is overlaid on the middle of the image, containing the text 'Information Technology' in white.

# Information Technology

# Information Technology

## Mission Statment

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 serves 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.

### 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.



# Information Technology

FINANCIALS	2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category								
Personnel	\$	2,599,870	\$	2,699,132	\$	2,892,638	\$	2,900,571
Operating		947,199		990,042		1,532,875		1,582,508
Capital Outlay		55,959		230,648		441,467		4,141,585
Total Expenditures	\$	3,603,028	\$	3,919,823	\$	4,866,980	\$	8,624,664
Funding Sources								
General Fund	\$	3,591,644	\$	3,902,045	\$	4,639,251	\$	4,695,904
Special Revenue Fund		11,384		17,778		227,729		3,928,760
Total Funding Sources	\$	3,603,028	\$	3,919,823	\$	4,866,980	\$	8,624,664

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Information Technology Director	1.00	1.00
Consulting and Applications Manager	1.00	1.00
Customer Service Manager	1.00	1.00
GIS Coordinator	1.00	1.00
GIS Technician I/II	1.00	1.00
IS Support Technician I/II	2.00	2.00
Network Analyst	1.00	1.00
Senior IS Support Technician	1.00	1.00
Systems Analyst I/II	3.00	3.00
Systems And Network Manager	1.00	1.00
Web Specialist	1.00	1.00
<b>Total Merit</b>	<b>14.00</b>	<b>14.00</b>
<b>Total Per Diem</b>	<b>0.48</b>	<b>0.48</b>
<b>Total Positions</b>	<b>14.48</b>	<b>14.48</b>

METRICS
Percent of uptime for databases and applications during business hours
Percent of Help Desk calls completed within 48 hours or less
Number of Help Desk calls annually
Percent of GIS requests completed within agreed upon time and scope
Number of GIS requests annually
Percent of web support requests completed within agreed upon time and scope
Number of web support requests annually
Composite Score, technology infrastructure reliability
Annual Customer Satisfaction Survey rating



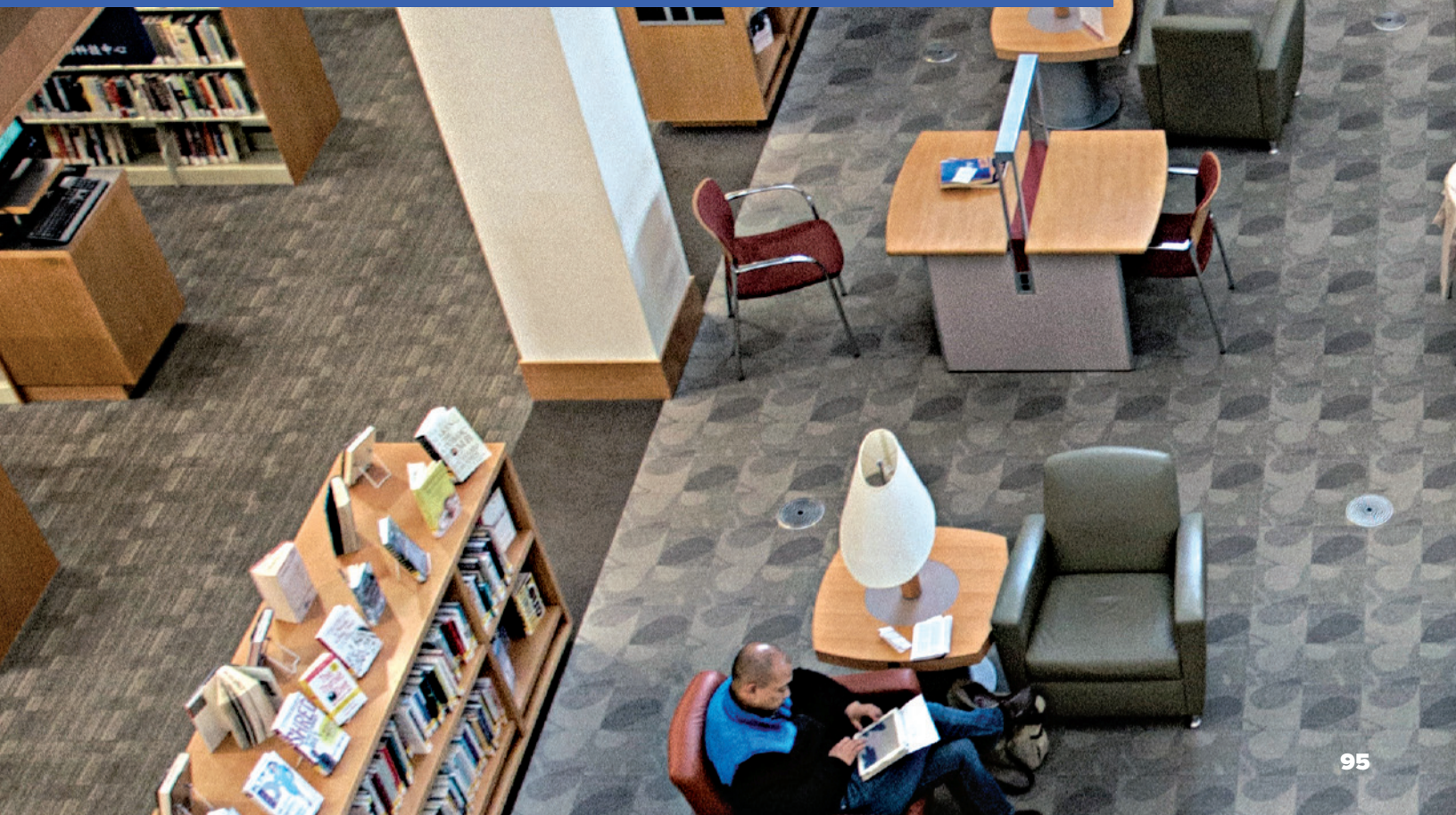
# Information Technology

TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Performance	100%	100%	98%	98%
Performance	97%	96%	90%	90%
Workload	3,156	3,535	3,500	3,500
Performance	87%	96%	90%	90%
Workload	66	89	75	75
Performance	84%	86%	90%	90%
Workload	51	24	35	35
Performance	100%	100%	100%	100%
Performance	100%	100%	95%	90%





# Library





# 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.

### **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.

FINANCIALS	2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category								
Personnel	\$	4,596,627	\$	5,121,669	\$	5,904,064	\$	6,162,475
Operating		2,246,992		2,332,877		2,542,208		2,553,516
Capital Outlay		220,161		190,454		213,232		209,869
Total Expenditures	\$	7,063,780	\$	7,645,000	\$	8,659,504	\$	8,925,860
Funding Sources								
General Fund	\$	7,063,780	\$	7,645,000	\$	8,659,504	\$	8,925,860
Total Funding Sources	\$	7,063,780	\$	7,645,000	\$	8,659,504	\$	8,925,860

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
City Librarian	1.00	1.00
Administrative Technician	1.00	1.00
Community Services Coordinator	0.50	0.50
Deputy City Librarian	1.00	1.00
Executive Assistant	1.00	1.00
Librarian I/II	9.63	9.63
Library Assistant I/II	8.75	8.75
Library Technology Specialist	1.00	1.00
Literacy Program Coordinator	1.00	1.00
Literacy Specialist	0.63	0.63
Senior Accounting Assistant	1.00	1.00
Senior Library Assistant	3.00	3.00
Senior Management Analyst	1.00	1.00
Supervising Librarian	3.00	3.00
Supervising Library Assistant	1.00	1.00
<b>Total Merit</b>	<b>34.51</b>	<b>34.51</b>
<b>Total Per Diem</b>	<b>19.81</b>	<b>19.81</b>
<b>Total Positions</b>	<b>54.32</b>	<b>54.32</b>

METRICS

Number of non-digital library materials in circulation
Number of digital library materials in circulation
Percent of self-checkout transactions
Number of library patrons receiving technology assistance/instruction
Number of participants in library's reading programs
Percent of respondents to Customer Satisfaction Survey who rate library service as excellent or good
Number of annual visits by library patrons
Number of patrons served through outreach



TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	285,117	282,010	300,000	400,000
Workload	1,130,057	1,856,238	1,900,000	1,900,000
Performance	30%	86%	85%	86%
Workload	889 <sup>1</sup>	8,808	8,500	8,500
Workload	3,662 <sup>2</sup>	2,690	5,000	5,000
Performance	N/A	96%	90%	90%
Workload	25,168 <sup>3</sup>	255,644	350,000	350,000
Workload	13,918 <sup>4</sup>	6,280	6,000	6,000

<sup>1</sup> This performance metric was 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.

<sup>2</sup> Reading program participation was impacted greatly by COVID-19 mandatory closures, social distancing and limitations to sanitization products needed for book and material distributions.

<sup>3</sup> Library visits decreased during 2020-21 due to COVID-19 pandemic.

<sup>4</sup> Includes virtual outreach.



# 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.

### 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.



# Parks and Recreation

FINANCIALS		2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET	
Expenditures by Category									
Personnel	\$	10,090,826	\$	10,670,442	\$	12,242,393	\$	12,555,710	
Operating		6,391,972		7,688,649		8,843,487		8,848,668	
Capital Outlay		291,101		231,992		244,099		262,351	
Debt Service		261		-		-		-	
Total Expenditures	\$	16,774,159	\$	18,591,082	\$	21,329,979	\$	21,666,729	
Expenditures by Cost Center									
Arborist	\$	1,127,739	\$	1,295,911	\$	1,306,127	\$	1,312,555	
Community Services		6,689,467		7,872,645		9,795,524		9,946,590	
Golf		2,433,075		2,366,520		2,626,696		2,666,879	
Landscape Resources Visitor Management		392,277		405,277		402,806		412,785	
Parks & Landscapes		5,746,836		6,177,736		6,619,454		6,795,204	
Parks Planning		384,765		472,994		579,372		532,715	
Total Expenditures	\$	16,774,159	\$	18,591,082	\$	21,329,979	\$	21,666,729	
Funding Sources									
General Fund	\$	16,736,733	\$	18,591,082	\$	21,329,979	\$	21,666,729	
Special Revenue Fund		37,427		-		-		-	
Total Funding Sources	\$	16,774,159	\$	18,591,082	\$	21,329,979	\$	21,666,729	





# Parks and Recreation

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Parks and Recreation Director	1.00	1.00
Administrative Assistant	1.00	1.00
Administrative Technician	1.00	1.00
Business Manager	1.00	1.00
Communications and Public Relations Analyst	1.00	1.00
Community Services Coordinator	5.00	9.00
Community Services Manager	1.00	-
Community Services Section Manager	3.00	2.00
Community Services Supervisor	8.00	7.00
Custodian	1.00	1.00
Deputy Parks and Recreation Director	1.00	1.00
Golf Course Maintenance Supervisor	1.00	1.00
Golf Equipment Maintenance Specialist	1.00	1.00
Golf Services Manager	1.00	1.00
Irrigation Specialist	2.00	2.00
Landscape Laborer	3.00	3.00
Landscape Maintenance Worker I/II	15.00	15.00
Lead Teacher	4.00	2.50
Managing Arborist	1.00	1.00
Park and Landscape Maintenance Supervisor	1.00	1.00
Park and Landscape Manager	1.00	1.00
Program Assistant I/II	1.00	1.00
Project Manager I/II	1.00	1.00
Senior Accounting Assistant	1.00	1.00
Senior Park Landscape Maintenance Worker	3.00	3.00
Senior Park Ranger	1.00	1.00
Senior Program Assistant	3.00	4.00
Tree Maintenance Specialist	1.00	1.00
<b>Total Merit</b>	<b>65.00</b>	<b>65.50</b>
<b>Total Per Diem</b>	<b>49.22</b>	<b>49.08</b>
<b>Total Positions</b>	<b>114.22</b>	<b>114.58</b>

# Parks and Recreation

METRICS
<b>Landscape Resources - Parks</b>
<b>We provide environmental stewardship of the City's park land, civic facilities, medians, islands, and right-of ways.</b>
Number of 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
Number of 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>
Percent of maximum labor captured in Cartegraph
<b>Landscape Resources - Trees</b>
<b>We provide environmental stewardship to the City's street and park trees.</b>
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
<b>Golf</b>
<b>We efficiently operate an 18-hole golf course.</b>
Number of golf rounds played annually
Percent of golf tee times utilized
Percent of golf course operating expenses covered by revenues
<b>We provide a community resource.</b>
Number of golf course tournaments and clubhouse events facilitated annually
<b>Recreation</b>
<b>We provide opportunities for Active and Healthy Lifestyles, Creative Outlets, Creating Community, Youth Development, and Lifelong Learning.</b>
Number of program registrants
Number of special events attendees
<b>We balance providing affordable recreation and access for all with appropriate cost recovery through user fees.</b>
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

<sup>1</sup> Target does yet 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 on a calendar year.

<sup>3</sup> Cost recovery target range will be part of a study session with City Council to provide direction (Study Session Planned for 2022/23 Q4).

# Parks and Recreation

TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	289.7	289.7	289.7	289.7
Performance	\$19,975	\$25,000	\$26,000	\$27,000
Performance	87%	85%	85%	85%
Performance	93%	95%	95%	95%
Performance	95%	97%	95%	95%
Workload	112.9	112.9	112.9	112.9
Performance	521	438	484	484
Performance	73%	75%	70%	70%
Workload	23,600	23,600	23,600	23,600
Performance	2,400	2,400	2,400	2,400
Performance	10%	10%	10%	10%
Workload	130	130	130	150
Performance	100%	100%	110%	110%
Workload	300	300	300	300
Performance	90%	90%	95%	95%
Workload	80,051	78,000	78,000	80,000
Performance	91%	75%	78%	77%
Performance	137%	110%	105%	100%
Workload	195	200	250	275
Workload	6,000	20,000	20,000	24,000
Workload	1,000*	16,000	25,000	26,000
Performance	45%	45%	35%	45%
Other	650	995	600	650

# Parks and Recreation

METRICS
Recreation (cont.)
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
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

\* Results significantly impacted due to the COVID-19 pandemic.



# Parks and Recreation

TYPE	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Performance	3,000*	15,000	14,000	16,000
Performance	63%	63%	65%	65%
Performance	200*	2,155	950	1,000
Workload	-*	200	400	500
Performance	90%	75%	90%	92%
Performance	90%	90%	90%	90%

A panoramic view of a city, likely San Francisco, seen from a hillside. The foreground is filled with green bushes and tall, dry grass. The middle ground shows a dense urban area with various buildings, including residential houses and larger commercial structures. In the background, a body of water (the bay) and distant hills are visible under a clear blue sky. A solid blue rectangular overlay is positioned on the left side of the image, containing the word "Police" in white, bold, sans-serif font.

# 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.

### 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 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.



FINANCIALS		2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET
Expenditures by Category								
Personnel	\$	43,172,446	\$	44,379,519	\$	47,609,040	\$	49,437,894
Operating		6,555,714		6,924,649		8,446,713		8,762,359
Capital Outlay		491,274		539,625		663,534		644,765
Total Expenditures	\$	50,219,434	\$	51,843,793	\$	56,719,287	\$	58,845,018
Expenditures by Cost Center								
Crime Reduction Unit	\$	1,900,485	\$	2,158,215	\$	3,562,610	\$	3,478,057
Criminal Investigations		4,779,653		4,787,527		4,785,565		5,032,727
Dispatch/Communications, Records & Technology Admin		4,232,071		4,391,398		7,092,522		7,333,656
Downtown Security		4,232,071		4,391,398		7,092,522		7,333,656
Facilities and Overhead		1,418,783		1,477,724		906,877		909,003
Field Operations Admin Unit		1,379,316		1,422,374		1,936,198		2,039,799
Parking Enforcement		1,458,037		1,313,644		1,622,621		1,683,059
Patrol Unit		23,321,267		24,112,600		22,610,456		25,003,245
Police Activities League		407,168		669,050		732,717		716,902
Support Services Admin		6,961,937		7,714,529		7,676,319		7,492,331
Traffic Unit		2,347,445		2,275,498		3,395,651		2,887,584
Youth Services		1,365,335		1,082,903		1,416,659		1,509,881
Total Expenditures	\$	50,219,434	\$	51,843,793	\$	56,719,287	\$	58,845,018
Funding Sources								
General Fund	\$	47,759,522	\$	51,417,273	\$	55,642,831	\$	57,981,162
Special Revenue Fund		2,459,912		426,520		1,076,456		863,856
Total Funding Sources	\$	50,219,434	\$	51,843,793	\$	56,719,287	\$	58,845,018

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Chief of Police	1.00	1.00
Administrative Assistant	2.00	2.00
Administrative Technician	1.00	1.00
Business Manager	1.00	1.00
Community Service Officer I/II	4.00	4.00
Communications & Public Relations Analyst	1.00	1.00
Crime and Intelligence Analyst	1.00	1.00
Dispatch Services Supervisor	2.00	2.00
Dispatcher I/II	14.00	14.00
Executive Assistant	1.00	1.00
Facilities Coordinator	1.00	1.00
Management Analyst I/II	1.00	1.00
Police Captain	2.00	2.00
Police Digital Forensic Specialist	1.00	1.00
Police Evidence Analyst	1.00	1.00
Police Lieutenant	6.00	6.00
Police Officer	90.00	90.00
Police Records Specialist I/II	5.00	5.00
Police Records Supervisor	2.00	2.00
Police Sergeant	17.00	17.00
Police Technical Services Administrator	1.00	1.00
Senior Business Systems Analyst	1.00	1.00
Senior Community Service Officer	1.00	1.00
Senior Police Records Specialist	2.00	2.00
Vehicle Abatement Officer	2.00	2.00
<b>Total Merit</b>	<b>161.00</b>	<b>161.00</b>
<b>Total Per Diem</b>	<b>9.40</b>	<b>9.40</b>
<b>Total Positions</b>	<b>170.40</b>	<b>170.40</b>

## METRICS

## Field Operating Services

We take a collaborative approach to address critical factors that contribute to safe streets, and strive to increase safety through implementation of comprehensive Traffic Action Plans conducted in targeted areas based on violations, complaints, and collision data; and seek to mitigate the impact of traffic and parking violations on neighborhoods.

Number of pedestrian or bicycle collisions with motor vehicles

Number of drunk driving arrests

Number of Traffic Action Plans

Number of Abandoned Vehicle Complaints

Percent of reported abandoned vehicle complaints resolved within 5 calendar days

Number of parking citations issued

We conduct outreach and intervention to assist those experiencing homelessness, mental health crises, or in need of other social services.

Number of homeless outreach/crisis intervention referrals to services

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

Percent of those receiving services who indicate police service received was good or excellent

## Investigations Services

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

Number of reported incidents of violent crime (murder, rape, robbery, aggravated assault)

Number of reported incidents of property crime (burglary, motor vehicle theft, auto burglary, larceny, arson)

Number of officer-initiated incidents

Number of 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	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	53	47	60	N/A
Workload	176	150	190	N/A
Workload	48	48	48	N/A
Workload	4,264	2,824	4,300	N/A
Performance	93%	91%	90%	95%
Workload	36,409	37,276	55,000	N/A
Workload	96	103	110	N/A
Performance	97%	95%	new feedback platform implemented this year	95%
Workload	647	723	840	N/A
Workload	2,257	2,147	2,400	N/A
Workload	23,381	25,139	27,000	N/A
Workload	58,250	60,183	65,000	N/A
Workload	7	14	30	20
Workload	1,210	2,174	2,500	3,000
Performance	5 min; 32 sec	5 min; 38 sec	5 min; 30 sec	<7 minutes
Performance	99% answered w/in 15 seconds	98.7% answered w/in 15 seconds	98.5% answered w/in 15 seconds	95% answered w/in 15 seconds
Workload	999	1,384	1,400	N/A
Performance	96%	96%	97%	90%
Other	147,876	158,259	166,000	172,000





# Public Works





# Public Works

## Mission Statement

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

## 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).
- 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.

# Public Works

## 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.
- 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.



# Public Works

FINANCIALS		2020-21 ACTUALS		2021-22 ACTUALS		2022-23 ADJUSTED BUDGET		2023-24 ADOPTED BUDGET
<b>Expenditures by Category</b>								
Personnel	\$	18,279,455	\$	19,345,219	\$	23,407,557	\$	25,448,003
Operating		18,229,764		19,741,847		24,688,131		24,149,817
Capital Outlay		611,126		486,855		772,215		1,014,631
Debt Service		-		297,224		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>37,120,345</b>	<b>\$</b>	<b>39,871,145</b>	<b>\$</b>	<b>48,867,902</b>	<b>\$</b>	<b>50,612,451</b>
<b>Expenditures by Cost Center</b>								
Facilities	\$	2,704,060	\$	3,021,841	\$	3,365,434	\$	3,400,182
Fleet		1,834,942		2,050,699		2,537,701		2,525,337
Private Development		1,048,588		1,173,741		1,246,123		1,554,789
Public Works Administrative Services		386,275		384,353		610,160		556,987
Sewer		9,344,193		9,358,110		10,885,683		11,037,188
Solid Waste Management		1,013,616		1,098,312		1,882,268		1,846,158
Storm and Flood Control		890,435		1,174,767		1,290,961		1,829,777
Streets		2,585,988		3,064,006		4,222,196		4,847,155
Transportation		4,772,145		4,887,353		6,069,942		6,117,013
Wastewater Treatment Plant		12,540,102		13,657,963		16,757,435		16,897,867
<b>Total Expenditures</b>	<b>\$</b>	<b>37,120,345</b>	<b>\$</b>	<b>39,871,145</b>	<b>\$</b>	<b>48,867,902</b>	<b>\$</b>	<b>50,612,451</b>
<b>Funding Sources</b>								
General Fund	\$	6,621,946	\$	8,937,413	\$	11,444,764	\$	12,159,747
Special Revenue Funds		3,928,240		2,697,112		3,573,752		4,333,590
Debt Service Fund		61,877		72,943		97,358		96,586
Enterprise Fund		21,969,281		23,091,137		27,848,893		28,097,009
Internal Service Fund		4,539,001		5,072,540		5,903,135		5,925,519
<b>Total Funding Sources</b>	<b>\$</b>	<b>37,120,345</b>	<b>\$</b>	<b>39,871,145</b>	<b>\$</b>	<b>48,867,902</b>	<b>\$</b>	<b>50,612,451</b>





# Public Works

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Public Works Director	1.00	1.00
Administrative Assistant	7.00	6.00
Administrative Technician	1.00	2.00
Associate Engineer	13.00	14.00
Associate Transportation Planner	1.00	1.00
Building Maintenance Supervisor	1.00	1.00
Business Manager	1.00	1.00
Calibration Technician	1.00	1.00
Central Services Worker	1.00	1.00
Communications and Public Relations Analyst	1.00	1.00
Construction Inspector I/II	4.00	4.00
Database Specialist	1.00	1.00
Deputy Director	2.00	2.00
Downtown Coordinator	1.00	1.00
Engineering Manager	3.00	3.00
Engineering Technician I/II	6.00	6.00
Environmental Compliance Inspector	3.00	3.00
Environmental Programs Coordinator	1.00	1.00
Executive Assistant	1.00	1.00
Facilities and Fleet Services Manager	1.00	1.00
Facility Maintenance Worker	3.00	3.00
Field Maintenance Manager	1.00	1.00
Fleet Services Supervisor	1.00	1.00
Instrument Control Technician	1.00	1.00
Laboratory Analyst I/II	3.00	3.00
Laboratory Supervisor	1.00	1.00
Laborer	1.00	1.00
Maintenance Planner	1.00	1.00
Maintenance Worker I/II	24.00	24.00
Management Analyst I/II	3.00	3.00
Principal Transportation Planner	1.00	1.00
Project Manager I/II	3.00	3.00
Public Works Maintenance Leadworker	3.00	3.00



# Public Works

FULL TIME EQUIVALENT (FTE) PERSONNEL	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
Public Works Supervisor	2.00	2.00
Pump Station Mechanic I/II	2.00	3.00
Pump Station Mechanic III	1.00	1.00
Regulatory Compliance Manager	1.00	1.00
Senior Engineer	7.00	7.00
Senior Facility Maintenance Worker	3.00	3.00
Senior I&C Technician	1.00	1.00
Senior Management Analyst	1.00	1.00
Solid Waste and Recycling Program Coordinator	1.00	1.00
Solid Waste Technician	1.00	1.00
Traffic and Light Technician	1.00	2.00
Traffic Safety Worker	3.00	3.00
WWTP Electrical Technician	1.00	1.00
WWTP Maintenance Superintendent	1.00	1.00
WWTP Manager	1.00	1.00
WWTP Mechanic I/II	6.00	6.00
WWTP Mechanic III	2.00	2.00
WWTP Operations Superintendent	1.00	1.00
WWTP Operator In-Training/I/II	9.00	10.00
WWTP Operator III	5.00	5.00
WWTP Shift Supervisor	2.00	2.00
Waste Management Supervisor	1.00	1.00
<b>Total Merit</b>	<b>150.00</b>	<b>154.00</b>
<b>Total Per Diem</b>	<b>4.21</b>	<b>4.69</b>
<b>Total Positions</b>	<b>154.21</b>	<b>158.69</b>

# 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 (PCI)

Number of miles in the San Mateo street inventory

Number of street miles in street inventory with PCI 30 or less

Number of street miles in street inventory with PCI 25 or less

### Engineering Services - Transportation and Private Development

Number of planning applications received

Number of planning applications reviewed within 20 days

Percent of planning applications reviewed within 20 days

Number of building permits received

Number of 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

Percent of non-emergency rolling fleet that are sustainable

### Field Maintenance

Number of miles of sewer main cleaned

Percent 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

Percent of streetlights inspected with semi-annual preventative maintenance performed

Number of Sanitary Sewer Overflows

### Regulatory Compliance

Percent of regulatory requirements monitored and completed on schedule

Percent trash reduction in storm water

Number of illegal dumping incidents reported

### Wastewater Treatment Plant

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

Millions 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	2020-21 RESULTS	2021-22 RESULTS	2022-23 ESTIMATE	2023-24 TARGET
Workload	8,262	9,400	7,000	7,000
Performance	243	172	175	175
Performance	71	72	72	75
Workload	200	200	200	200
Performance	12.2	14.3	11.8	<5
Performance	9.0	12.6	8.7	<5
Workload	110	141	120	110
Performance	88	57	90	77
Performance	80%	43%	90%	70%
Workload	820	1,192	950	1,200
Performance	738	928	850	765
Performance	90%	78%	90%	85%
Performance	90%	85%	90%	90%
Performance	88%	91%	98%	98%
Performance	36%	37%	38%	45%
Workload	247	290	240	250
Performance	100%	74%	100%	100%
Workload	95	145	95	85
Performance	85	144	85	80
Performance	100%	106%	100%	100%
Performance	100%	43%	100%	100%
Workload	<10	<10	<10	<10
Performance	100%	100%	100%	100%
Performance	90%	83%	100%	90%
Workload	660	576	650	650
Performance	99%	99%	100%	100%
Workload	3,702	3,834	3,702	4,000
Workload	\$4,032	\$3,382	\$3,500	\$3,500





# Non- Departmental





# Non-Departmental

FINANCIALS	2020-21 ACTUALS	2021-22 ACTUALS	2022-23 ADJUSTED BUDGET	2023-24 ADOPTED BUDGET
<b>Expenditures by Category</b>				
Operating	\$ 71,148,856	\$ 74,334,264	\$ 79,264,802	\$ 83,449,568
Capital Outlay	7,331,474	8,557,315	9,544,779	8,890,507
Debt Service	17,665,485	18,289,040	20,756,267	34,851,761
<b>Total Expenditures</b>	<b>\$ 96,145,815</b>	<b>\$ 101,180,619</b>	<b>\$ 109,565,848</b>	<b>\$ 127,191,836</b>
<b>Funding Sources</b>				
General Fund	\$ 32,238,109	\$ 34,801,995	\$ 36,341,849	\$ 38,629,561
Special Revenue Funds	-	22,007	21,326	21,966
Debt Service Funds	24,197,570	23,999,603	20,326,558	34,126,370
Internal Service Funds	39,710,135	42,357,013	52,876,115	54,413,939
<b>Total Funding Sources</b>	<b>\$ 96,145,815</b>	<b>\$ 101,180,619</b>	<b>\$ 109,565,848</b>	<b>\$ 127,191,836</b>

## 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. To administer these programs in an efficient manner, 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. 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 2023-24, the City's contribution amounts to \$27.5 million.

The non-departmental budget for 2023-24 also includes \$6.8 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 \$34.3 million for 2023-24.

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 lease revenue bonds for 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 2023-24 is \$2.5 million.

A black and white photograph of a street scene featuring several tall palm trees. The trees are silhouetted against a bright sky. In the background, a building and a street with a stop sign are visible. A blue rectangular overlay is positioned in the lower right quadrant of the image, containing the text 'Fund Information' in white. The foreground shows the street and shadows cast by the trees.

# 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 majority of special revenue funds, and all of the 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 special revenue funds, housing special revenue 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 NAME	FUND TYPE	FINANCIAL PLAN DURATION
Police Grants and Safety	Special Revenue	2 Years
Solid Waste	Special Revenue	5 Years
HOME	Special Revenue	2 Years
Community Development Block Grant	Special Revenue	2 Years
Advance Planning	Special Revenue	5 Years
Construction Services	Special Revenue	5 Years
Gas Tax	Special Revenue	5 Years
City Housing	Special Revenue	2 Years
Low & Moderate Income Housing Asset	Special Revenue	2 Years
Parks & Recreation Revenue	Special Revenue	5 Years
Traffic Impact Fee	Special Revenue	5 Years
Commercial Linkage Fee	Special Revenue	2 Years
Road Maintenance & Rehabilitation Account	Special Revenue	5 Years
Permanent Local Housing Allocation	Special Revenue	2 Years
Landfill	Special Revenue	2 Years
Street & Flood Control Projects Bond	Debt Service	2 Years
General Obligation Bonds	Debt Service	2 Years
2% Hotel Tax	Debt Service	5 Years
Capital Improvement Projects	Capital Project	5 Years
Sewer	Enterprise	5 Years
Vehicle & Equipment Replacement	Internal Services	5 Years
Fleet & Building Maintenance	Internal Services	5 Years
Benefits	Internal Services	5 Years
Dental	Internal Services	5 Years
Worker's Compensation Insurance	Internal Services	5 Years
Comprehensive Liability	Internal Services	5 Years





# Special Revenue

# Police Grants and Safety

POLICE GRANTS AND SAFETY	2021-22 ACTUALS		2022-23 ESTIMATED ACTUALS		2023-24 ADOPTED BUDGET		2024-25 FORECAST
Beginning Fund Balance	\$	256	\$	246	\$	294	\$ -
<b>Revenues</b>							
Interest Earnings	\$	4	\$	5	\$	6	\$ 7
Asset Seizure		21		8		-	-
State Grants		391		803		564	513
<b>Total Revenues</b>	<b>\$</b>	<b>417</b>	<b>\$</b>	<b>816</b>	<b>\$</b>	<b>570</b>	<b>\$ 519</b>
<b>Expenditures</b>							
Personnel	\$	315	\$	695	\$	570	\$ 477
Operating		22		72		294	8
Capital Outlay		90		-		-	-
<b>Total Expenditures</b>	<b>\$</b>	<b>427</b>	<b>\$</b>	<b>767</b>	<b>\$</b>	<b>864</b>	<b>\$ 485</b>
Ending Fund Balance	\$	246	\$	294	\$	-	\$ 34

Values are shown 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 sources such as the Citizens' Option for Public Safety Program's Supplemental Law Enforcement Services Funds (COPS/SLESF); the State Office of Traffic Safety (OTS) Grant; and the State Department of Justice Tobacco Grant Program.

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 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 2023-24 budget, proceeds from this grant will 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 forecast assumes this fund 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 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 2023-24 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 2023-24 budget also reflects expenditures planned as a result of a grant awarded from the California Department of Justice for the Proposition 56 Tobacco Grant Program. This grant funds a Police Officer position dedicated to reducing and preventing the use of tobacco products among youth, teens, and the community at large through education, outreach, and enforcement activities. The total grant award is \$710,114 and will be expended over the course of three years.

The two-year financial plan being presented 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	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 7,832	\$ 9,557	\$ 10,761	\$ 10,171	\$ 9,955	\$ 9,703	\$ 9,392
<b>Revenues</b>							
Interest Earnings	\$ 15	\$ 155	\$ 160	\$ 160	\$ 160	\$ 160	\$ 160
Service Charges	2,991	3,084	2,610	2,632	2,654	2,676	2,699
Other Revenues	662	852	662	662	662	662	662
<b>Total Revenues</b>	<b>\$ 3,668</b>	<b>\$ 4,090</b>	<b>\$ 3,432</b>	<b>\$ 3,454</b>	<b>\$ 3,476</b>	<b>\$ 3,498</b>	<b>\$ 3,521</b>
<b>Expenditures</b>							
Personnel	\$ 1,313	\$ 1,477	\$ 2,057	\$ 2,098	\$ 2,140	\$ 2,204	\$ 2,270
Operating	535	641	784	800	816	832	849
Capital Outlay	42	18	432	22	22	23	23
<b>Total Expenditures</b>	<b>\$ 1,890</b>	<b>\$ 2,136</b>	<b>\$ 3,272</b>	<b>\$ 2,919</b>	<b>\$ 2,978</b>	<b>\$ 3,059</b>	<b>\$ 3,142</b>
<b>Transfer Out</b>	<b>\$ 54</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>
Ending Fund Balance	\$ 9,557	\$ 10,761	\$ 10,171	\$ 9,955	\$ 9,703	\$ 9,392	\$ 9,021

Values are shown 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. 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	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 942	\$ 373	\$ 434	\$ 439
<b>Revenues</b>				
Loan Payments	\$ 87	\$ 61	\$ 15	\$ 15
<b>Total Revenues</b>	<b>\$ 87</b>	<b>\$ 61</b>	<b>\$ 15</b>	<b>\$ 15</b>
<b>Expenditures</b>				
Operating	\$ 5	\$ -	\$ 10	\$ 10
Loan Forgiveness	650	-	-	-
<b>Total Expenditures</b>	<b>\$ 655</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>\$ 10</b>
Ending Fund Balance	\$ 373	\$ 434	\$ 439	\$ 444

Values are shown in thousands.

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 fund HOME-eligible uses, such as new construction of housing, acquisition and rehabilitation of existing buildings, and down payment assistance. \$650,000 has been committed to finance the construction of a new affordable housing project in Downtown San Mateo.



# Community Development Block Grant

CDBG FUND	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 375	\$ 357	\$ 209	\$ 50
<b>Revenues</b>				
Intergovernmental Contributions	\$ 1,743	\$ 369	\$ 696	\$ 696
Loan Payments	31	5	8	8
<b>Total Revenues</b>	<b>\$ 1,774</b>	<b>\$ 374</b>	<b>\$ 704</b>	<b>\$ 704</b>
<b>Expenditures</b>				
Personnel	\$ 26	\$ 48	\$ 24	\$ 24
Operating	738	457	229	224
<b>Total Expenditures</b>	<b>\$ 764</b>	<b>\$ 505</b>	<b>\$ 253</b>	<b>\$ 248</b>
<b>Transfer Out</b>	<b>\$ 1,028</b>	<b>\$ 17</b>	<b>\$ 610</b>	<b>\$ 410</b>
<b>Ending Fund Balance</b>	<b>\$ 357</b>	<b>\$ 209</b>	<b>\$ 50</b>	<b>\$ 96</b>

Values are shown in thousands.

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.

In FY 2020-21 City received \$1,260,683 additional funds to specifically address COVID related impacts to community. Expenditures of these funds started in 2020 and continued to be drawn from 2021 to 2023 for emergency rental assistance and small business assistance to child care providers.

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 and bike improvements in North Shoreview and North Central neighborhoods, and program administration.

# Advance Planning

ADVANCE PLANNING	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 5,213	\$ 4,605	\$ 4,459	\$ 4,878	\$ 5,270	\$ 5,634	\$ 5,968
<b>Revenues</b>							
Interest Earnings	\$ (132)	\$ 89	\$ 92	\$ 92	\$ 92	\$ 92	\$ 92
General Plan Maintenance Fee	1,039	1,590	1,700	1,700	1,700	1,700	1,700
State Grants	-	-	50	50	50	50	50
<b>Total Revenues</b>	<b>\$ 906</b>	<b>\$ 1,679</b>	<b>\$ 1,842</b>	<b>\$ 1,842</b>	<b>\$ 1,842</b>	<b>\$ 1,842</b>	<b>\$ 1,842</b>
<b>Expenditures</b>							
Personnel	\$ 601	\$ 568	\$ 597	\$ 609	\$ 621	\$ 633	\$ 646
Operating	913	1,141	825	841	857	874	891
<b>Total Expenditures</b>	<b>\$ 1,514</b>	<b>\$ 1,709</b>	<b>\$ 1,423</b>	<b>\$ 1,450</b>	<b>\$ 1,478</b>	<b>\$ 1,507</b>	<b>\$ 1,537</b>
<b>Transfer Out</b>	<b>\$ -</b>	<b>\$ 116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance	\$ 4,605	\$ 4,459	\$ 4,878	\$ 5,270	\$ 5,634	\$ 5,968	\$ 6,274

Values are shown 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.

Prior to 2021-2022, the Community Development Department increased the General Plan maintenance fee to account for the costs associated with several long-range planning efforts the City needs to complete. Although revenue was down in 2021-2022, the maintenance fee is expected to bring in additional revenue in future years given the volume and size of the projects in the development pipeline.

It is anticipated that operating expenditures will be lower in 2023-24 largely due to the bulk of the General Plan Update being completed in prior fiscal years. In future budget years, Advance Planning staff will be monitoring passage and implementation of new State legislation, the next iteration of the Sustainable Communities Strategy (Plan Bay Area) by the Association of Bay Area Governments and Metropolitan Transportation Commission, completing near-term Zoning Code Amendments, preparing and adopting the General Plan Update, creating objective design standards for residential development, and implementing general planning, zoning, and policy recommendations as directed by the City Council. In future cycles, the implementation of the General Plan Update and revision of the City's various specific plans and zoning code will be funded by the Advance Planning Fund.

# Construction Services

CONSTRUCTION SERVICES	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 41,364	\$ 36,314	\$ 35,320	\$ 26,155	\$ 21,973	\$ 17,999	\$ 14,110
<b>Revenues</b>							
Interest Earnings	\$ (1,059)	\$ 458	\$ 479	\$ 479	\$ 479	\$ 479	\$ 479
Plan Check Fees	4,282	6,134	3,156	3,199	3,243	3,288	3,334
Permit Fees	4,196	5,493	4,660	4,753	4,848	4,945	5,044
Other Fees	323	496	525	536	546	557	568
<b>Total Revenues</b>	<b>\$ 7,741</b>	<b>\$ 12,580</b>	<b>\$ 8,820</b>	<b>\$ 8,967</b>	<b>\$ 9,117</b>	<b>\$ 9,269</b>	<b>\$ 9,425</b>
<b>Expenditures</b>							
Personnel	\$ 7,141	\$ 6,795	\$ 9,371	\$ 9,374	\$ 9,377	\$ 9,380	\$ 9,383
Operating	2,753	2,215	3,049	3,096	3,144	3,194	3,245
Capital Outlay	38	39	39	39	39	39	39
<b>Total Expenditures</b>	<b>\$ 9,932</b>	<b>\$ 9,049</b>	<b>\$ 12,459</b>	<b>\$ 12,509</b>	<b>\$ 12,560</b>	<b>\$ 12,613</b>	<b>\$ 12,667</b>
<b>Transfer Out</b>	<b>\$ 2,859</b>	<b>\$ 4,525</b>	<b>\$ 5,526</b>	<b>\$ 640</b>	<b>\$ 530</b>	<b>\$ 546</b>	<b>\$ 563</b>
Ending Fund Balance	\$ 36,314	\$ 35,320	\$ 26,155	\$ 21,973	\$ 17,999	\$ 14,110	\$ 10,305

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. Ending fund balance for fiscal year 2018-19 is expected to be \$41 million, which is a significant increase over the ending balance from just two years ago at \$31 million. 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.

Over a period of three years, which began in 2018-19, \$2.15 million is being committed to transfer out to the Capital Improvement Projects Fund to support improvements related to the digital storage of property records and electronic review of plans submittals.

# Gas Tax

GAS TAX	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 679	\$ 1,081	\$ (565)	\$ 198	\$ 11	\$ 6	\$ 73
<b>Revenues</b>							
Interest Earnings	\$ (18)	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12
State Gas Tax	1,465	1,810	1,971	2,010	2,050	2,091	2,132
Gas Tax In Lieu of Prop 42	721	908	1,048	1,069	1,090	1,112	1,134
<b>Total Revenues</b>	<b>\$ 2,168</b>	<b>\$ 2,730</b>	<b>\$ 3,030</b>	<b>\$ 3,091</b>	<b>\$ 3,152</b>	<b>\$ 3,215</b>	<b>\$ 3,278</b>
<b>Transfer Out</b>	<b>\$ 1,766</b>	<b>\$ 4,376</b>	<b>\$ 2,268</b>	<b>\$ 3,278</b>	<b>\$ 3,158</b>	<b>\$ 3,148</b>	<b>\$ 3,148</b>
Ending Fund Balance	\$ 1,081	\$ (565)	\$ 198	\$ 11	\$ 6	\$ 73	\$ 204

Values are shown 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 improvement projects.

Fuel consumption was sharply down during the height of the COVID-19 pandemic but has largely recovered to the pre-pandemic rate of consumption. Fuel prices increased steeply due to inflation but the price of fuel no longer has a direct effect on local streets and roads revenues because gas tax rates are per gallon, regardless of price. Scheduled gas tax rate increases help keeping the revenue growth at a modest pace. Based on the State Department of Finance (DOF) estimates, staff anticipates the City's gas tax revenues will reach \$2.7 million in 2022-23, and further increase to \$3 million for 2023-24. The five-year plan maintains the annual 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.



CITY HOUSING	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 956	\$ 1,058	\$ 939	\$ 775
<b>Revenues</b>				
Interest Earnings	\$ -	\$ 18	\$ 18	\$ 18
Miscellaneous	150	-	16	16
<b>Total Revenues</b>	<b>\$ 150</b>	<b>\$ 18</b>	<b>\$ 34</b>	<b>\$ 34</b>
<b>Expenditures</b>				
Contribution to Other Agencies	\$ 47	\$ 47	\$ 47	\$ 47
Contribution to First Time Home Buyers	-	90	150	150
Operating	1	-	2	2
<b>Total Expenditures</b>	<b>\$ 48</b>	<b>\$ 137</b>	<b>\$ 199</b>	<b>\$ 199</b>
Ending Fund Balance	\$ 1,058	\$ 939	\$ 775	\$ 610

Values are shown in thousands.

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.

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 The Housing Endowment and Regional Trust of San Mateo County (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	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 7,072	\$ 4,331	\$ 4,542	\$ 4,683
<b>Revenues</b>				
Interest Earnings	\$ 28	\$ 64	\$ 73	\$ 73
Loan Payments	165	244	214	220
<b>Total Revenues</b>	<b>\$ 193</b>	<b>\$ 308</b>	<b>\$ 287</b>	<b>\$ 293</b>
<b>Expenditures</b>				
Personnel	\$ 45	\$ 45	\$ 48	\$ 48
Operating	40	51	99	99
Loan Forgiveness	2,850	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,934</b>	<b>\$ 96</b>	<b>\$ 146</b>	<b>\$ 147</b>
Ending Fund Balance	\$ 4,331	\$ 4,542	\$ 4,683	\$ 4,829

Vales are shown in thousands.

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. \$2.85 million was committed in a prior fiscal year to finance the construction of a new affordable housing project in Downtown San Mateo.



# Parks and Recreation Revenue

PARKS AND RECREATION REVENUE	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 12,560	\$ 12,126	\$ (2,154)	\$ 5,746	\$ 15,063	\$ 8,336	\$ 6,245
<b>Revenues</b>							
Interest Earnings	\$ (329)	\$ 182	\$ 187	\$ 187	\$ 187	\$ 187	\$ 187
Parks and Recreation Tax and Fees	137	143	10,780	19,672	1,229	1,740	1,000
<b>Total Revenues</b>	<b>\$ (192)</b>	<b>\$ 325</b>	<b>\$ 10,967</b>	<b>\$ 19,859</b>	<b>\$ 1,416</b>	<b>\$ 1,927</b>	<b>\$ 1,187</b>
<b>Expenditures</b>							
Operating	\$ 17	\$ 16	\$ 17	\$ 17	\$ 18	\$ 18	\$ 18
<b>Total Expenditures</b>	<b>\$ 17</b>	<b>\$ 16</b>	<b>\$ 17</b>	<b>\$ 18</b>	<b>\$ 18</b>	<b>\$ 18</b>	<b>\$ 19</b>
Transfer Out	\$ 225	\$ 14,589	\$ 3,050	\$ 10,525	\$ 8,125	\$ 4,000	\$ 2,000
Ending Fund Balance	\$ 12,126	\$ (2,154)	\$ 5,746	\$ 15,063	\$ 8,336	\$ 6,245	\$ 5,413

Values are shown in thousands.

The Parks and Recreation Revenue Fund accounts for parks and recreation tax, park impact fees, and park in-lieu fees. Revenue 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.

Major transfers planned for 2023-24 include improvements related to King and Joinville pool assessments and improvements, as well as the Central Park Master Plan and sports field conversion to turf. Transfers planned beyond 2023-24 include improvement to citywide play area upgrade, the Central Park Master Plan, sports field conversion to turf, and continued assessments and improvements to the King Pool.

# Traffic Impact Fee

TRAFFIC IMPACT FEE	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 843	\$ 257	\$ (1,707)	\$ 780	\$ 3,387	\$ 5,825	\$ 5,541
<b>Revenues</b>							
Interest Earnings	\$ (21)	\$ -	\$ 32	\$ 36	\$ 36	\$ 36	\$ 36
Traffic Impact Fees	25	2,917	2,505	2,821	3,252	530	500
<b>Total Revenues</b>	<b>\$ 4</b>	<b>\$ 2,917</b>	<b>\$ 2,537</b>	<b>\$ 2,857</b>	<b>\$ 3,288</b>	<b>\$ 566</b>	<b>\$ 536</b>
<b>Transfer Out</b>	<b>\$ 590</b>	<b>\$ 4,882</b>	<b>\$ 50</b>	<b>\$ 250</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>
Ending Fund Balance	\$ 257	\$ (1,707)	\$ 780	\$ 3,387	\$ 5,825	\$ 5,541	\$ 5,227

Values shown in thousands.

The Traffic Impact Fee Fund accounts for revenues that are collected to fund various capital projects to mitigate the traffic related cumulative impacts of new development. Revenues from this fund were used to partially pay for traffic calming projects, construction costs of new traffic signals, and to fund infrastructure projects such as the 25th Ave. Grade Separation Project, which was completed in 2021, and the Railroad Avenue Wall Enhancement project. These expenditures left the fund with a negative balance. The General Fund and/or the Capital Improvement Projects Fund temporarily loaned funds to the Traffic Impact Fee Fund to cover the City's contributions for these capital improvement projects. In the five-year Capital Improvement Plan, transfers are being made to fund bicycle projects, the Citywide Traffic Calming project, and the Traffic Impact Fee update.



# Commercial Linkage Fee

COMMERCIAL LINKAGE FEE	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 7,157	\$ 3,160	\$ 3,264	\$ 3,383
<b>Revenues</b>				
Interest Earnings	\$ (126)	\$ 109	\$ 125	\$ 125
Commercial Linkage Fee	133	-	-	-
<b>Total Revenues</b>	\$ 7	\$ 109	\$ 125	\$ 125
<b>Expenditures</b>				
Operating	\$ 5	\$ 5	\$ 5	\$ 5
Loan Forgiveness	4,000	-	-	-
<b>Total Expenditures</b>	\$ 4,005	\$ 5	\$ 5	\$ 5
Ending Fund Balance	\$ 3,160	\$ 3,264	\$ 3,383	\$ 3,503

Values are shown 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.

The fund balance is being accumulated over the period of this forecast. Potential projects will be identified as the fund balance reaches an appropriate level. Accumulated resources will be utilized to fund projects through a transfer to the Capital Improvement Projects Fund, and this plan will be updated accordingly as more information is available.

\$4 million was committed from the fund to finance the construction of a new affordable housing project in Downtown San Mateo and the fund drawdown occurred in 2021-22.

# Road Maintenance and Rehabilitation Account

ROAD MAINTENANCE AND REHABILITATION ACCOUNT	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 2,037	\$ 2,166	\$ 480	\$ 1,111	\$ 1,320	\$ 1,411	\$ 1,584
<b>Revenues</b>							
Road Maintenance and Rehabilitation	\$ 2,090	\$ 2,294	\$ 2,614	\$ 2,693	\$ 2,773	\$ 2,857	\$ 2,942
Interest Earnings	(68)	15	17	17	17	17	17
<b>Total Revenues</b>	<b>\$ 2,022</b>	<b>\$ 2,309</b>	<b>\$ 2,631</b>	<b>\$ 2,710</b>	<b>\$ 2,790</b>	<b>\$ 2,874</b>	<b>\$ 2,959</b>
<b>Transfer Out</b>	<b>\$ 1,892</b>	<b>\$ 3,995</b>	<b>\$ 2,000</b>	<b>\$ 2,500</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>
Ending Fund Balance	\$ 2,166	\$ 480	\$ 1,111	\$ 1,320	\$ 1,411	\$ 1,584	\$ 1,844

Values are shown in thousands.

The Road Maintenance and Rehabilitation Account (RMRA) Fund was created in 2020-21. It accounts for transportation taxes established by the Road Repair and Accountability Act of 2017 (SB 1). Prior to 2020-21, RMRA revenues were deposited in 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.

Based on the State Department of Finance (DOF) estimates, staff anticipates that the RMRA revenues will be approximately \$2.9 million for FY 2022-23 and \$2.6 million for FY 2023-24. Accumulated resources from the RMRA revenues will be utilized to fund street reconstruction and rehabilitation projects through a transfer to the Capital Improvement Projects (CIP) Fund. In the five-year plan, the annual transfers to CIP are over \$2 million each year.

# Permanent Local Housing Allocation

PERMANENT LOCAL HOUSING ALLOCATION	2021-22 ACTUALS		2022-23 ESTIMATED ACTUALS		2023-24 ADOPTED BUDGET		2024-25 FORECAST	
Beginning Fund Balance	\$	-	\$	(23)	\$	(23)	\$	(23)
<b>Revenues</b>								
Interest Earnings	\$	(2)	\$	-	\$	-	\$	-
State Grants		177		368		500		500
<b>Total Revenues</b>	\$	175	\$	368	\$	500	\$	500
<b>Expenditures</b>								
Operating	\$	198	\$	368	\$	500	\$	500
<b>Total Expenditures</b>	\$	198	\$	368	\$	500	\$	500
Ending Fund Balance	\$	(23)	\$	(23)	\$	(23)	\$	(23)

Values are shown in thousands.

The Permanent Local Housing Allocation (PLHA), which began in Fall 2020, is a State Grant that will continue on an annual basis based on actual State receipts of document recording fees. These funds are flexible as long as they are used for housing-related projects and programs that assist in addressing the unmet housing needs of San Mateo.

The fund supports two programs to support housing affordability in the City. The first is an operations subsidy for client services at the affordable housing development Montara and a rapid rehousing program with case management, which will use the remainder of the annual grant.

LANDFILL	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 2,923	\$ 3,368	\$ 3,921	\$ 4,479
<b>Revenues</b>				
Interest Earnings	\$ (82)	\$ 50	\$ 55	\$ 55
Garbage Collection Surcharge	600	600	600	600
<b>Total Revenues</b>	<b>\$ 518</b>	<b>\$ 650</b>	<b>\$ 655</b>	<b>\$ 655</b>
<b>Expenditures</b>				
Personnel	\$ 26	\$ 27	\$ 27	\$ 27
Operating	46	70	70	70
<b>Total Expenditures</b>	<b>\$ 73</b>	<b>\$ 97</b>	<b>\$ 97</b>	<b>\$ 97</b>
Ending Fund Balance	\$ 3,368	\$ 3,921	\$ 4,479	\$ 5,037

Values are shown in thousands.

The Landfill Fund was initially set up as a debt service fund to account for debt service payments for the landfill revenue bonds. Since the landfill bonds have been paid off, starting in fiscal year 2022-23, the Landfill Fund was reclassified to a special revenue fund. Surcharge revenues collected will be reviewed and adjusted in future years to reflect the reduction of the debt service obligation.

The Landfill Fund will continue to maintain a fund balance that is sufficient to meet the City's landfill closure and post-closure obligations.





CIVILIZATION

# Debt Service

HIGH  
VOLTAGE

# Street & Flood Control Projects Bond

STREET & FLOOD CONTROL PROJECTS BOND	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 12	\$ 5	\$ 5	\$ 5
<b>Revenues</b>				
Interest Earnings	\$ (8)	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ (8)	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Operating	\$ 29	\$ 61	\$ 63	\$ 64
Debt Service	2,634	2,632	2,629	2,629
<b>Total Expenditures</b>	\$ 2,663	\$ 2,693	\$ 2,692	\$ 2,694
<b>Transfer In</b>	\$ 2,664	\$ 2,693	\$ 2,692	\$ 2,694
<b>Ending Fund Balance</b>	\$ 5	\$ 5	\$ 5	\$ 5

Values are shown in thousands.

The City has three debt services funds: the Street and Flood Control Projects Bond Fund, General Obligation Bond Fund, and the 2% Hotel Tax Fund. 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. The remaining debt service is funded by the Measure S.



# General Obligation Bonds

GENERAL OBLIGATION BONDS	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST
Beginning Fund Balance	\$ 5,688	\$ 5,929	\$ 5,970	\$ 6,011
<b>Revenues</b>				
Interest Earnings	\$ (128)	\$ 97	\$ 99	\$ 99
Property Taxes	2,448	2,041	2,049	2,131
<b>Total Revenues</b>	<b>\$ 2,320</b>	<b>\$ 2,138</b>	<b>\$ 2,148</b>	<b>\$ 2,230</b>
<b>Expenditures</b>				
Operating	\$ 33	\$ 57	\$ 59	\$ 59
Debt Service	2,046	2,041	2,049	2,062
<b>Total Expenditures</b>	<b>\$ 2,079</b>	<b>\$ 2,098</b>	<b>\$ 2,108</b>	<b>\$ 2,121</b>
<b>Ending Fund Balance</b>	<b>\$ 5,929</b>	<b>\$ 5,970</b>	<b>\$ 6,011</b>	<b>\$ 6,121</b>

Values are shown 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.

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

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 projected 2023-24 assessed value of \$36.2 billion, San Mateo's legal debt limit for 2023-24 is \$5.4 billion. For 2023-24, the City will be at only 0.3% 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.

## 2% Hotel Tax

2% HOTEL TAX	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ (572)	\$ (1,364)	\$ 14	\$ 37	\$ 201	\$ 508	\$ 817
<b>Revenues</b>							
Transient Occupancy Tax	\$ 650	\$ 833	\$ 1,000	\$ 1,167	\$ 1,333	\$ 1,360	\$ 1,387
<b>Total Revenues</b>	<b>\$ 650</b>	<b>\$ 833</b>	<b>\$ 1,000</b>	<b>\$ 1,167</b>	<b>\$ 1,333</b>	<b>\$ 1,360</b>	<b>\$ 1,387</b>
<b>Expenditures</b>							
Operating	\$ 128	\$ 136	\$ 139	\$ 142	\$ 145	\$ 147	\$ 150
Debt Service	467	720	838	861	882	903	927
<b>Total Expenditures</b>	<b>\$ 596</b>	<b>\$ 856</b>	<b>\$ 977</b>	<b>\$ 1,003</b>	<b>\$ 1,027</b>	<b>\$ 1,050</b>	<b>\$ 1,077</b>
Transfer In	\$ -	\$ 1,450	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 1,234	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ (1,364)</b>	<b>\$ 14</b>	<b>\$ 37</b>	<b>\$ 201</b>	<b>\$ 508</b>	<b>\$ 817</b>	<b>\$ 1,127</b>

Values are shown in thousands.

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

Due to COVID, hotel taxes decreased significantly. \$4 million was transferred out to support the construction work related to the new Fire Station 25 and to the Borel Park development. As a result, the fund balance went negative at the close of 2021-22. Through FY 2022-23 mid-year budget review, the Council approved making a one-time General Fund transfer to bring the fund back to positive. As shown on the five-year plan, staff anticipates hotel taxes will continue to recover, and the 2% Hotel Tax Fund will accumulate sufficient funds to pay for debt service and related expenses.





# Capital Projects

# Capital Projects

CAPITAL PROJECTS	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 63,800	\$ 55,482	\$ 10,059	\$ 9,658	\$ 4,030	\$ 4,151	\$ 5,644
<b>Revenues</b>							
Taxes, Fees, and Charges	\$ 8,830	\$ 37,208	\$ 13,612	\$ 21,087	\$ 18,959	\$ 14,419	\$ 12,517
Transfers from Sewer Fund	185,905	305,765	41,360	31,190	7,790	25,635	17,010
Other Sources	14,724	131,936	22,259	15,140	6,342	7,889	21,900
<b>Total Revenues</b>	<b>\$ 209,459</b>	<b>\$ 474,909</b>	<b>\$ 77,231</b>	<b>\$ 67,416</b>	<b>\$ 33,091</b>	<b>\$ 47,943</b>	<b>\$ 51,427</b>
<b>Expenditures</b>							
Capital Outlay	\$ 218,396	\$ 520,332	\$ 78,032	\$ 73,444	\$ 33,370	\$ 46,850	\$ 50,665
<b>Total Expenditures</b>	<b>\$ 218,396</b>	<b>\$ 520,332</b>	<b>\$ 78,032</b>	<b>\$ 73,444</b>	<b>\$ 33,370</b>	<b>\$ 46,850</b>	<b>\$ 50,665</b>
<b>Other Sources</b>	<b>\$ 619</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>
<b>Ending Fund Balance</b>	<b>\$ 55,482</b>	<b>\$ 10,059</b>	<b>\$ 9,658</b>	<b>\$ 4,030</b>	<b>\$ 4,151</b>	<b>\$ 5,644</b>	<b>\$ 6,806</b>

Values are shown in thousands.

The Capital 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, Parks and Recreation Revenue, Road Maintenance and Rehabilitation, and Traffic Impact Fee Funds, as well as from other tax and fee revenues. Projects in the Capital Improvement Program 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.





# Enterprise

SEWER (CASH BASIS)	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 157,611	\$ 354,734	\$ 185,647	\$ 41,995	\$ 144,630	\$ 188,336	\$ 191,991
<b>Revenues</b>							
Interest Earnings	\$ 2,500	\$ 984	\$ 1,012	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Operating Revenues	71,663	78,229	80,569	82,828	85,260	87,765	90,344
Bond/Loan Proceeds and Capital Contributions	322,797	7,349	4,878	108,302	25,933	1,060	1,060
<b>Total Revenues</b>	<b>\$ 396,961</b>	<b>\$ 86,563</b>	<b>\$ 86,459</b>	<b>\$ 192,130</b>	<b>\$ 112,193</b>	<b>\$ 89,826</b>	<b>\$ 92,404</b>
<b>Expenses</b>							
Operating and Maintenance	\$ 24,409	\$ 25,843	\$ 28,492	\$ 29,827	\$ 31,228	\$ 32,700	\$ 34,245
Capital Projects	153,896	200,000	173,562	31,190	7,790	25,635	17,010
Debt Service	21,533	28,013	28,056	28,478	29,469	27,835	27,835
<b>Total Expenses</b>	<b>\$ 199,838</b>	<b>\$ 253,855</b>	<b>\$ 230,111</b>	<b>\$ 89,495</b>	<b>\$ 68,488</b>	<b>\$ 86,170</b>	<b>\$ 79,090</b>
Transfer Out	\$ -	\$ 1,794	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 354,734</b>	<b>\$ 185,647</b>	<b>\$ 41,995</b>	<b>\$ 144,630</b>	<b>\$ 188,336</b>	<b>\$ 191,991</b>	<b>\$ 205,305</b>

Values are shown in thousands.

The Sewer Fund consists of the sewer collection systems, the Wastewater Treatment Plant (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 fund's financial plan consists of two elements: (1) the 2023-24 adopted operating budget and forecast of future operational needs, and (2) estimated cash inflows and outflows for sewer capital improvement projects (CIP) during the forecast period. 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 5-Year Capital Improvement Program section of this document.

In 2018, the City Council adopted a five-year sewer rate structure for fiscal years 2018-19 through 2022-23 designed to provide sufficient revenues to fund ongoing operations and capital projections. The 50/50 volumetric/fixed fee structure was implemented. The new rate structure introduced a fixed monthly fee to better stabilize revenue and help address revenue reductions due to increased water conservation. A recent Sewer Rate Study found that the past rate increases have put the City's sewer fund in a good financial position. Additionally, the City has been successful in getting a large amount of the Clean Water Program financed with low interest rate loans. As a result, only inflationary level rate increases will be required for future years.

The financial plan will be continually monitored and this plan will be updated accordingly.





# Internal Services





# Vehicle and Equipment Replacement

VEHICLE AND EQUIPMENT REPLACEMENT	2021-22 ACTUALS		2022-23 ESTIMATED ACTUALS		2023-24 ADOPTED BUDGET		2024-25 FORECAST		2025-26 FORECAST		2026-27 FORECAST		2027-28 FORECAST	
Beginning Fund Balance	\$	20,041	\$	19,156	\$	17,709	\$	11,020	\$	11,473	\$	12,086	\$	12,805
<b>Revenues</b>														
Interest Earnings	\$	(379)	\$	236	\$	354	\$	220	\$	229	\$	242	\$	256
Rental Charges - Vehicles		653		719		788		812		812		812		812
Rental Charges - Computers		173		214		225		232		232		232		232
Rental Charges - Radios		14		43		43		44		44		44		44
Rental Charges - Major Equipment		729		719		715		736		736		736		736
Rental Charges - Furniture		69		67		67		69		69		69		69
Other Revenues		43		-		-		-		-		-		-
<b>Total Revenues</b>	\$	<b>1,301</b>	\$	<b>1,998</b>	\$	<b>2,191</b>	\$	<b>2,112</b>	\$	<b>2,121</b>	\$	<b>2,134</b>	\$	<b>2,148</b>
<b>Expenses</b>														
Vehicle Replacement	\$	563	\$	2,564	\$	3,052	\$	900	\$	563	\$	1,272	\$	143
Computer Replacement		163		280		770		255		87		227		909
Radio Replacement		-		-		274		399		-		-		-
Major Equipment Replacement		285		-		4,724		407		1,248		299		1,925
Furniture Replacement		34		40		71		106		20		27		34
Other Capital Outlay & Depreciation		722		(1,044)		-		-		-		-		-
<b>Total Expenses</b>	\$	<b>1,767</b>	\$	<b>1,840</b>	\$	<b>8,891</b>	\$	<b>2,068</b>	\$	<b>1,918</b>	\$	<b>1,825</b>	\$	<b>3,011</b>
Transfer In	\$	410	\$	704	\$	410	\$	410	\$	410	\$	410	\$	410
Transfer Out	\$	829	\$	2,309	\$	400	\$	-	\$	-	\$	-	\$	-
<b>Ending Fund Balance</b>	\$	<b>19,156</b>	\$	<b>17,709</b>	\$	<b>11,020</b>	\$	<b>11,473</b>	\$	<b>12,086</b>	\$	<b>12,805</b>	\$	<b>12,352</b>
<b>Reserve for Major Building Component Replacements</b>	\$	<b>2,050</b>	\$	<b>2,460</b>	\$	<b>2,870</b>	\$	<b>3,280</b>	\$	<b>3,690</b>	\$	<b>4,100</b>	\$	<b>4,510</b>
<b>Remaining Fund Balance</b>	\$	<b>17,106</b>	\$	<b>15,249</b>	\$	<b>8,150</b>	\$	<b>8,193</b>	\$	<b>8,396</b>	\$	<b>8,705</b>	\$	<b>7,842</b>

Values are shown 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 \$15 million at the end of fiscal year 2021-22. 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.

In 2020-21, \$2,000,000 was committed as a transfer out to the Capital Projects Fund to fund the replacement of the City's enterprise resource planning (ERP) software. Additional appropriation of \$872,422 was approved for this project in 2021-22, making a total of \$2,872,422.

The five-year plan further captures a portion of the fund balance that is reserved for major building component replacements. Since 2017-18, the General Fund transfers \$410,000 each year to this reserve and in 2022-23, the Sewer Fund will contribute \$294,000. As the reserve balance reaches an appropriate level and major building replacement projects are identified, the accumulated funds will be utilized to fund the projects through a transfer to the Capital Projects Fund, and this plan will be updated accordingly.

# Fleet and Building Maintenance

FLEET AND BUILDING MAINTENANCE	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 421	\$ 755	\$ 741	\$ 668	\$ 633	\$ 639	\$ 667
<b>Revenues</b>							
Charges to Dept. - Building	\$ 3,462	\$ 3,566	\$ 3,566	\$ 3,744	\$ 3,932	\$ 4,049	\$ 4,171
Charges to Dept. - Fleet	1,929	2,035	2,279	2,393	2,513	2,588	2,666
Other Revenues	16	8	8	8	8	8	8
<b>Total Revenues</b>	<b>\$ 5,407</b>	<b>\$ 5,609</b>	<b>\$ 5,852</b>	<b>\$ 6,145</b>	<b>\$ 6,452</b>	<b>\$ 6,645</b>	<b>\$ 6,844</b>
<b>Expenses</b>							
Personnel	\$ 1,687	\$ 1,584	\$ 2,043	\$ 2,105	\$ 2,168	\$ 2,211	\$ 2,255
Operating	3,353	4,006	3,849	4,041	4,243	4,370	4,501
Capital Outlay	32	33	33	34	35	35	36
<b>Total Expenses</b>	<b>\$ 5,073</b>	<b>\$ 5,623</b>	<b>\$ 5,926</b>	<b>\$ 6,180</b>	<b>\$ 6,446</b>	<b>\$ 6,617</b>	<b>\$ 6,793</b>
Ending Fund Balance	\$ 755	\$ 741	\$ 668	\$ 633	\$ 639	\$ 667	\$ 718

Values are shown 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, collections were set to increase significantly (starting from 2020-21) to ensure the fund remains healthy and with an appropriate level of reserves.



BENEFITS	2021-22 ACTUALS	2022-23 ESTIMATED	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 116	\$ (266)	\$ (125)	\$ 241	\$ 523	\$ 799	\$ 1,068
<b>Revenues</b>							
Internal Service Charge - Pension	\$ 24,024	\$ 26,196	\$ 27,416	\$ 29,307	\$ 29,847	\$ 31,327	\$ 32,541
Internal Service Charge - Social Security/Medicare	3,242	3,212	3,723	3,797	3,873	3,950	4,029
Internal Service Charge - Healthcare	8,510	8,461	9,397	9,942	10,562	11,221	11,855
Internal Service Charge - Severance Trust	1,214	1,224	1,273	1,298	1,324	1,350	1,377
Internal Service Charge - Other	2,449	2,652	2,815	2,909	2,971	3,034	3,098
<b>Total Revenues</b>	<b>\$ 39,439</b>	<b>\$ 41,746</b>	<b>\$ 44,623</b>	<b>\$ 47,253</b>	<b>\$ 48,577</b>	<b>\$ 50,882</b>	<b>\$ 52,900</b>
<b>Expenses</b>							
Pension	\$ 24,067	\$ 26,200	\$ 27,416	\$ 29,307	\$ 29,847	\$ 31,327	\$ 32,541
Social Security/Medicare	3,242	3,212	3,723	3,797	3,873	3,950	4,029
Healthcare	8,914	8,527	9,214	9,838	10,457	11,116	11,751
Severance Trust	1,227	1,100	1,144	1,167	1,190	1,214	1,238
Other	2,371	2,567	2,761	2,863	2,934	3,006	3,079
<b>Total Expenses</b>	<b>\$ 39,822</b>	<b>\$ 41,605</b>	<b>\$ 44,257</b>	<b>\$ 46,971</b>	<b>\$ 48,301</b>	<b>\$ 50,613</b>	<b>\$ 52,638</b>
Ending Fund Balance	\$ (266)	\$ (125)	\$ 241	\$ 523	\$ 799	\$ 1,068	\$ 1,330

Values are shown in thousands.

# Benefits

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 due to CalPERS' investment losses from FY 2021-22. 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.

After the transfer of the City's fire operations to SMC Fire in 2018-19, with the exception of the Bureau of Fire Protection and Life Safety (Bureau), what remains as the City's responsibility is the former fire department 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. Bureau activities are designed to be full cost recovery, so with the transition to SMC Fire, legacy pension costs for former Bureau personnel are the responsibility of SMC Fire.

Fund balance temporarily went negative primarily due to actual expenses for health insurance and retiree medical exceeded the budget. Staff has adjusted the collection rates for the out years in the five-year plan. The long-term 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	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 791	\$ 1,078	\$ 1,041	\$ 1,018	\$ 980	\$ 925	\$ 852
<b>Revenues</b>							
Internal Service Charges	\$ 802	\$ 733	\$ 785	\$ 809	\$ 833	\$ 858	\$ 884
<b>Total Revenues</b>	<b>\$ 802</b>	<b>\$ 733</b>	<b>\$ 785</b>	<b>\$ 809</b>	<b>\$ 833</b>	<b>\$ 858</b>	<b>\$ 884</b>
<b>Expenses</b>							
Insurance Premiums	\$ 514	\$ 770	\$ 808	\$ 847	\$ 888	\$ 931	\$ 976
<b>Total Expenses</b>	<b>\$ 514</b>	<b>\$ 770</b>	<b>\$ 808</b>	<b>\$ 847</b>	<b>\$ 888</b>	<b>\$ 931</b>	<b>\$ 976</b>
Ending Fund Balance	\$ 1,078	\$ 1,041	\$ 1,018	\$ 980	\$ 925	\$ 852	\$ 760

Values are shown 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. As actual expenses are analyzed over time, annual collections amounts will be adjusted accordingly.

# Workers' Compensation Insurance

WORKERS' COMPENSATION INSURANCE	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ (183)	\$ 5,130	\$ 4,912	\$ 4,698	\$ 4,814	\$ 5,010	\$ 5,287
<b>Revenues</b>							
Interest Earnings	\$ (430)	\$ 268	\$ 306	\$ 306	\$ 306	\$ 306	\$ 306
Internal Service Charges	4,501	4,070	3,804	3,918	4,036	4,157	4,282
<b>Total Revenues</b>	<b>\$ 4,071</b>	<b>\$ 4,338</b>	<b>\$ 4,110</b>	<b>\$ 4,224</b>	<b>\$ 4,342</b>	<b>\$ 4,463</b>	<b>\$ 4,588</b>
<b>Expenses</b>							
Personnel	\$ 409	\$ 379	\$ 397	\$ 407	\$ 415	\$ 423	\$ 431
Operating	862	852	972	1,001	1,031	1,062	1,094
Claims	1,225	1,500	2,500	2,500	2,500	2,500	2,500
Actuarial Adjustment	(3,739)	324	455	200	200	200	200
<b>Total Expenses</b>	<b>\$ (1,242)</b>	<b>\$ 3,055</b>	<b>\$ 4,325</b>	<b>\$ 4,108</b>	<b>\$ 4,146</b>	<b>\$ 4,185</b>	<b>\$ 4,226</b>
<b>Transfer Out</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Fund Balance	\$ 5,130	\$ 4,912	\$ 4,698	\$ 4,814	\$ 5,010	\$ 5,287	\$ 5,650

Values are shown 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 (excluding actuarial accounting adjustment) have been as high as \$4.3 million and as low as \$1.6 million.

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.

In 2019-20, the fund received a \$3.5 million transfer from the General Fund to prevent the fund from going further to a negative balance. However, based on the latest actuarial study, the City's workers' compensation liabilities for 2021-22 were adjusted down by \$2 million. As such, the fund will only need to keep \$2 million from the General Fund transfer. The excess \$1.5 million will be transferred out to the Comprehensive Liability Fund.

With the transfer of the City's fire operations to San Mateo Consolidated Fire Department (SMC Fire), with the exception of former Fire personnel that served in the Bureau of Fire Protection and Life Safety (Bureau), as it is a cost recovery program, claims that were incurred while the fire employees were City employees will remain in this fund and as the City's responsibility. While SMC Fire has paid the City for the present value of former Bureau legacy workers' compensation, which reflects open claims and claims that have been closed since SMC Fire commencement of operations, as updated actuarial studies are performed in subsequent fiscal years, the City will prepare an annual analysis to 1) compare actuarial assumptions to the current actuarial study, including the discount rate or cost of healthcare, 2) evaluate new claims if the City is assigned proportional responsibility. The City will then compare the amount of legacy costs paid by SMC Fire (from its Bureau) to the City with the update workers' compensation liability and resume collecting additional costs as appropriate.



# Comprehensive Liability

COMPREHENSIVE LIABILITY	2021-22 ACTUALS	2022-23 ESTIMATED ACTUALS	2023-24 ADOPTED BUDGET	2024-25 FORECAST	2025-26 FORECAST	2026-27 FORECAST	2027-28 FORECAST
Beginning Fund Balance	\$ 589	\$ (1,517)	\$ 867	\$ 231	\$ (363)	\$ (899)	\$ (1,354)
<b>Revenues</b>							
Interfund Charges	\$ 1,610	\$ 2,237	\$ 2,793	\$ 3,473	\$ 4,322	\$ 5,384	\$ 6,710
Investment/Interest Earnings	(14)	28	32	32	32	32	32
Miscellaneous Revenues	33	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,629</b>	<b>\$ 2,265</b>	<b>\$ 2,825</b>	<b>\$ 3,505</b>	<b>\$ 4,354</b>	<b>\$ 5,416</b>	<b>\$ 6,742</b>
<b>Expenses</b>							
Personnel	\$ 135	\$ 147	\$ 142	\$ 145	\$ 148	\$ 151	\$ 154
Insurance Premiums	1,400	1,784	2,430	3,038	3,798	4,748	5,935
Claims	907	150	250	258	266	274	282
Attorney's Fees	312	612	430	443	456	470	484
Other Costs	981	188	209	215	222	228	235
<b>Total Expenses</b>	<b>\$ 3,735</b>	<b>\$ 2,881</b>	<b>\$ 3,461</b>	<b>\$ 4,099</b>	<b>\$ 4,889</b>	<b>\$ 5,871</b>	<b>\$ 7,090</b>
<b>Transfer In</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ (1,517)</b>	<b>\$ 867</b>	<b>\$ 231</b>	<b>\$ (363)</b>	<b>\$ (899)</b>	<b>\$ (1,354)</b>	<b>\$ (1,702)</b>

Values are shown 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.

As anticipated, the budget for the general liability program reflects increasingly higher costs. The City's insurance premium was \$0.6 million in 2017-18 and is projected to be at \$2.4 million for 2023-24. The California public entity insurance marketplace has been changing dramatically in recent years, and public agencies throughout the state are seeing a significant increase in plaintiff demands and high dollar liability claims. Areas of particular concern include wildfire, dangerous conditions, road design, intersections, sidewalks, and public safety services. Insurance premiums are anticipated to increase considerably.

In addition to high insurance costs, the last two years have turned out to be some of the 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 and \$3 million was transferred from other funds (\$1.5 million from the Workers' Compensation Fund and \$1.5 million from the Sewer Fund) to help to return the fund to a positive fund balance. Activities in this fund will continually be monitored closely and this plan will be updated accordingly.

A black and white photograph of a large, dome-shaped industrial structure, likely a water tower or storage tank. The dome is covered in a textured material, possibly insulation or a protective layer. A walkway with a metal railing is visible at the top of the dome. Several pipes and structural supports are attached to the side of the dome. The sky is clear and light-colored.

# **Five-Year Capital Improvement Program**



# Summary

As part of the Capital Improvement Program (CIP) budget process, departments develop project requests that capture the five-year capital project needs. Total project costs are developed, and funding sources are identified where possible. For capital projects that have been completed, operating costs are included in the respective operating budgets. New and on-going capital 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 Finance Director.

Sections 65400, 65401, and 65403 of the California Planning and Land Use Government Code require the City's governing body, planning, or public works commission to review public works projects proposed for the fiscal year to determine conformity with the adopted General Plan. The City Council reviews the Capital Improvement Program Budget at their meetings in June each year, 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, 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 \$284.4 million, with \$78.4 million for 2023-24. Immediately following this narrative is a list of all the capital projects funded in the 2023-28 CIP ("Funded Projects"). In addition, the table below summarizes the five-year CIP by physical type of the capital projects.

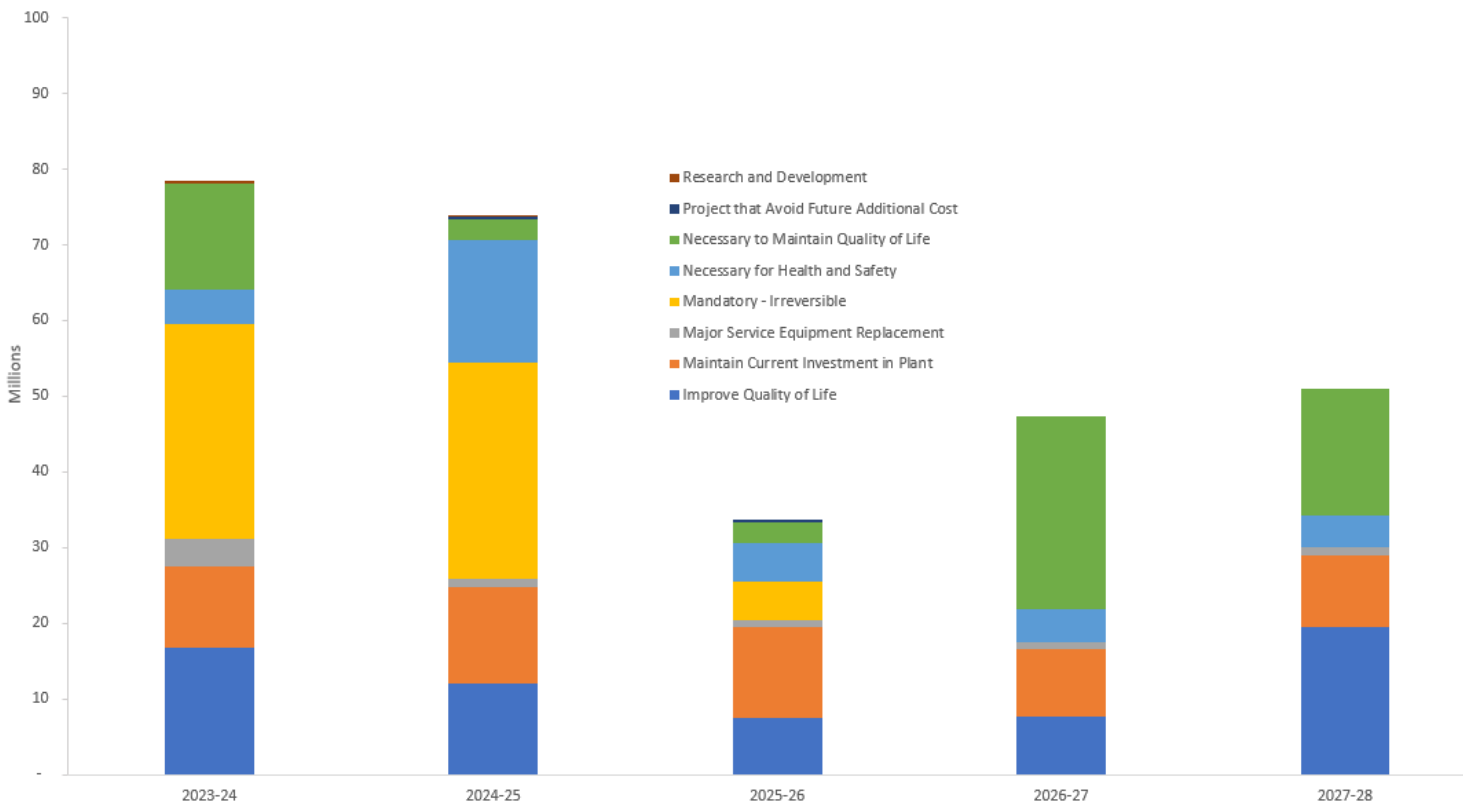
CAPITAL PROJECTS	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	FIVE-YEAR TOTAL
Bikeway/Pedestrian	\$ 3,089,353	\$ 2,460,000	\$ 2,064,950	\$ 5,190,000	\$ 1,000,000	\$ 13,804,303
Bridges	(15,140)	10,580,000	2,220,000	100,000	100,000	12,984,860
Buildings	6,109,000	2,540,000	1,335,000	2,135,000	20,135,000	32,254,000
Miscellaneous	3,403,971	1,063,500	265,000	-	-	4,732,471
Parks	4,835,000	12,590,000	9,420,000	4,215,000	2,215,000	33,275,000
Sanitary Sewer and Wastewater Management (Clean Water Program)	41,360,000	31,190,000	7,790,000	25,635,000	17,010,000	122,985,000
Storm Drains	3,150,000	1,350,000	1,300,000	1,300,000	1,300,000	8,400,000
Street Lights	4,973,885	-	-	-	-	4,973,885
Streets	7,475,210	8,100,000	8,250,000	8,250,000	8,880,000	40,955,210
Traffic	1,400,747	3,970,000	1,125,000	425,000	425,000	7,345,747
Other City Projects	2,650,000	-	-	-	-	2,650,000
<b>Total 5-year CIP</b>	<b>\$ 78,432,026</b>	<b>\$ 73,843,500</b>	<b>\$ 33,769,950</b>	<b>\$ 47,250,000</b>	<b>\$ 51,065,000</b>	<b>\$ 284,360,476</b>

Of the total \$284.4 million, \$123.0 million (43% of the total five-year CIP) is for Clean Water Program capital projects, all of which are funded by sewer service charges, bond and loan proceeds, and capital payments 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 \$41.0 million (14% of the total five-year CIP), while parks-related projects amount to \$33.3 million (12% of the total).

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 following chart illustrates capital projects by function. Of the five-year CIP total, Mandatory-Irreversible, Improve Quality of Life, and Necessary to Maintain Quality of Life comprise 66% of the total, each at 22%, 19% are categorized as Maintain Current Investment, 12% are categorized as Necessary for Health and Safety, and the remaining 3% split amongst the other categories.

# Summary

## FIVE-YEAR CIP BY FUNCTION \$284.4 MILLION



### Clean Water Program Capital Projects

The Sewer Enterprise system consists of the City’s sewer collection system and wastewater treatment plant (WWTP), facilities serving the residents and businesses of the City, all of Foster City, the Crystal Springs County Sanitation District (“CSCSD”), and portions of the neighboring communities (sub-regional customers) of the Town Hillsborough, City of Belmont, and certain unincorporated areas of San Mateo County. The current population in the utility’s service area is approximately 150,000 residents. There are approximately 30,500 customer accounts in the City and approximately 11,000 customer accounts in Foster City and the sub-regional customer communities utilizing the WWTP.

The Clean Water Program consists of capital improvement projects for the City’s sewer collection system and the wastewater treatment plant (WWTP). A total of \$123.0 million is planned for the Clean Water Program five-year CIP. Of this total, \$88.1 million is for sewer collection system improvement projects and \$34.9 million is for WWTP projects.

CLEAN WATER PROGRAM (SEWER) PROJECTS	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	FIVE-YEAR TOTAL
Sewer - Collection Systems	\$ 26,490,000	\$ 14,760,000	\$ 7,790,000	\$ 22,065,000	\$ 17,010,000	\$ 88,115,000
Sewer - WWTP	14,870,000	16,430,000	-	3,570,000	-	34,870,000
Total	\$ 41,360,000	\$ 31,190,000	\$ 7,790,000	\$ 25,635,000	\$ 17,010,000	\$ 122,985,000



# Summary

## 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 City's sewer collection system dates back to the early 1900s, with the majority of sewer pipes installed in the 1940s through 1960s. The original structures at the WWTP were constructed in 1937. The City's collection system has challenges with infiltration and inflow through leaky pipes and illegal drain connections. During significant rain events, flow into the sewer pipes increases, exceeding the capacity of the sewer collection system and WWTP. These conditions result in overflows of diluted and untreated sewage onto streets and storm drains, which eventually reaches the City's local creeks and San Francisco 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 SSOs into the City's local creeks and San Francisco 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 ensure full treatment at the WWTP 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 Enterprise 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. As of August 2020, all three phases of the WWTP Upgrade and Expansion construction contract had been awarded. 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 project is anticipated to be completed by August 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 CDO. 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.

The City, through the San Mateo – Foster City Public Financing Authority (Authority) with Foster City/Estero Municipal Improvement District (EMID), has received significant funding through SRF and WIFIA loans for the wastewater treatment plant upgrade and expansion project. In November 2020, the Authority finalized a WIFIA loan for the WWTP for \$277 million and in December 2020, the City finalized a second WIFIA loan for its Basins 2 and 3 Collection System Improvement project for \$85 million.

## Summary

For the SRF funding, the Authority submitted an application in 2017 and updated the application in 2019 to reflect the most recent design. The SRF loan of \$137 million was finalized in early May 2022.

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 or other financing vehicles may be issued to supplement the federal and state loan funds to ensure adequate funding in the Clean Water Program.

FUNDING SOURCE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	FIVE-YEAR TOTAL
Crystal Spring County Sanitation District / San Mateo County / Hillsborough	\$ 2,921,648	\$ 2,228,575	\$ 2,038,515	\$ 1,948,998	\$ 1,948,998	\$ 11,086,734
Foster City / Estero (Sewer)	2,844,706	3,005,883	868,311	-	-	6,718,900
Sewer (Interfund Transfer)	35,593,646	25,955,542	4,883,174	23,686,002	15,061,002	105,179,366
<b>Total</b>	<b>\$ 41,360,000</b>	<b>\$ 31,190,000</b>	<b>\$ 7,790,000</b>	<b>\$ 25,635,000</b>	<b>\$ 17,010,000</b>	<b>\$22,985,000</b>

### Sewer Capital Projects and Costs

Of the total \$123.0 million planned over the next five years, four capital projects are planned for the City's WWTP totaling an estimated \$34.9 million. The largest planned WWTP project is \$26.6 million for the plant's on-going flow management upgrade and expansion project, followed by \$4.5 million for annual major components, and \$3.6 million for annual repairs.

Sewer collection system improvements total an estimated \$88.1 million, with eleven different capital projects throughout the City. The largest sewer collection system project is \$27.6 million for CWP Annual Citywide Sanitary Sewer Rehabilitation, followed by \$16.0 million for Sanitary Sewer Pump Station Upgrades and \$15.5 million for Annual Sanitary Sewer Rehabilitation.

### Street Rehabilitation and Improvement Capital Projects

A total of \$41.0 million in street rehabilitation, reconstruction, and improvement projects are planned for in the five-year CIP. Primary funding sources for these projects include Road Maintenance and Rehabilitation Account Fund (\$12.6 million), Measure A half-cent sales tax (\$8.4 million), General Fund (\$5.7 million), Gas Tax (\$5.3 million), Measure W half-cent sales tax (\$4.4 million), Measure S (\$4.0 million), Private Contributions (\$0.3 million), and Traffic Impact Fees (\$0.2 million).

The City's Pavement Management Program (PMP) uses available funding to minimize deferred maintenance, reduce the failed streets inventory, and maintain the City's streets with a Pavement Condition Index (PCI) above 70. While the PMP focuses on the management of the City's entire pavement assets, a separate Smooth Streets Program (SSP) was created in 2013 to address failed streets. Street segments with a PCI of less than 25 are considered "failed" by common industry practice, and generally require expensive, full street reconstruction to restore. Of the 17 miles identified as failed streets and five miles identified as at-risk, 11 miles have been restored and two miles are currently in construction. The remaining five miles of failed streets and four miles of at-risk streets in the Smooth Streets Program are currently scheduled for completion by 2026. Smooth Streets projects that are identified for the next five years are programmed with a total of \$7.1 million.

### City Building and Facilities Improvement Capital Projects

A total of \$32.3 million is planned for various building facilities improvements and new construction. \$18 million of this total is budgeted for the construction of a new central park parking garage, \$5.5 million of this total is budgeted for Parking Facility Structural Repairs and \$2.0 million is budgeted for miscellaneous corporation yard improvements.

# Summary

## Bridge Maintenance and Improvement Capital Projects

Of the total \$13.0 million planned over the next five years for bridge-related capital improvements, the Bermuda Drive Bridge Replacement project totals \$11.0 million, \$3.3 million for citywide bridge maintenance, and \$1.3 million transferring out to a traffic improvement project. The Bermuda Drive Bridge Replacement project is principally funded by a \$6.6 million grant, \$1.8 million from the General Fund, and \$1.2 million from Measure W.

## Parks and Recreation Facilities Renovation & Rehabilitation Capital Projects

A total of \$33.3 million in parks and recreation capital improvement projects are planned for the next five years. Of the total planned, the largest parks project is \$10 million for Central Park, consistent with the capital improvements identified in the approved and updated Central Park Master Plan. \$9.0 million is also programmed to upgrade citywide park play areas.

Of the \$33.3 million total of planned projects, the majority (\$27.7 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 \$8.4 million is planned for storm drainage and flood control projects for the next five years. Projects in this category include \$3.8 million for small trash capture devices at various locations and \$1.5 million for the Columbia Drive and Crystal Springs Road Storm Drain Channel over the five-year period.

## Bikeway / Pedestrian Walkway Capital Projects

A total of \$13.8 million is planned for bikeway and pedestrian walkway projects. Of the total, \$5.8 million is planned for the Highway 101/Highway 92 multi-modal bike lane, \$2.1 million is budgeted for the Bike San Mateo Program, \$1.7 million is budgeted for Community Development Block Grant (CDBG) funded street and sidewalk repair, \$1.7 million is planned for Delaware Safe Routes to School Corridor, \$1.1 million is budgeted for the Downtown Grade Separation Study and the remaining \$1.4 million is planned for other high priority bicycle projects. The City's portion of the citywide sidewalk repair program is funded by the General Fund and through contributions from homeowners.

## Traffic Capital Projects

A total of \$7.3 million is planned for 10 different traffic-related projects throughout the City. Of this amount, the larger projects include \$2.4 million for a retaining wall at Gramercy Drive, \$1.4 million for the reconstruction of the intersection at Norfolk Street and Fashion Island Boulevard and \$1.0 million each for the Neighborhood Traffic Management project and the Railroad Avenue Wall Enhancement project.

The primary funding sources for these traffic-related projects are General Fund (\$2.4 million), Measure A (\$2.1 million), Traffic Impact Fee (\$1.9 million), and Measure S (\$1.0 million).

## Street Lights Capital Projects

The project in this category removes approximately 450 existing high voltage streetlights with lower voltage, LED streetlights. The project will be implemented in phases and is expected to be completed in 2026. This project is funded by \$5.0 million from the General Fund.

## Other City Capital Projects

Various other citywide capital projects are planned totaling \$7.4 million over the next five years. Of this amount, the largest project is \$2.7 million for the second phase of 25th Avenue Undergrounding. This project is funded by contributions from other agencies. In addition, \$1.6 for upgrades to Police radio consoles and infrastructure and \$1.0 million is budgeted for art in public places.

# Summary

## CIP Funding

All the projects listed in the following “Funded Projects” sub-section have identified sources of funding. The “Project Charters” sub-sections give a brief description and overview of each funded and priority unfunded projects. The sub-section “Projects by Funding Source” lists all the funding categories for the projects in the five-year CIP.

The City also has several 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 estimated to be \$231.6 million. The size and scope of the projects varies and includes major construction projects, such as \$40 million for the Bay Meadows Community Park, \$40 million for Shoreline Parks, and \$26 million for a new corporation yard facility, \$24 million for central park, and other various smaller renovation projects such as parking lot repair and various facility improvements.







# Funded Projects



# Funded Projects

PROJECT #	PROJECT NAME	2023-24 ADOPTED BUDGET
130004	PEDESTRIAN MALL CONSTRUCTION	\$ 600,000
210001	PEG PROJECT (PUBLIC EDUCATION GOVERNMENT CATV ACCESS)	200,000
310330	ART IN PUBLIC PLACES	990,000
310521	MINOR HOME REPAIR	110,000
313134	EMERGENCY TENANT RELOCATION ASSISTANCE	18,971
460037	EL CAMINO REAL AT HIGHWAY 92 LANDSCAPRE IMPROVEMENT	200,000
460040	HIGH VOLTAGE STREET LIGHT CONVERSION	4,950,000
460053	PAINT EXTERIOR 2ND AVENUE / EL CAMINO REAL GARAGE	-
460054	PAINT EXTERIOR MAIN STREET GARAGE	-
460058	ADA ENTRY COMPLIANCE - BERESFORD	250,000
461008	CITYWIDE PAID PARKING EVALUATION AND IMPLEMENTATION	-
461214	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS	500,000
462004	CITYWIDE BRIDGE MAINTENANCE	455,000
462202	RAIL CORRIDOR GRADE SEPARATION	(1,300,140)
462205	TRAIN QUIET ZONE	25,000
462226	NEIGHBORHOOD TRAFFIC MANAGEMENT	-
462250	BERMUDA DRIVE BRIDGE REPLACEMENT	830,000
462337	19TH AVENUE TWO-WAY STREET CONVERSION	747
462897	PARK CITYWIDE PLAYGROUND EQUIPMENT REPLACEMENT - PUBLIC WORKS	15,000
463004	CITYWIDE STREET LIGHTS	23,885
463338	NORFOLK STREET AND FASHION ISLAND BOULEVARD INTERSECTION RECONSTRUCTION	-
465162	CITYWIDE BICYCLE PARKING	-
465333	CITYWIDE TRAFFIC SIGNAL RETIMING	-
465432	EL CAMINO REAL LEFT-TURN POCKET - TILTON AVENUE AND BALDWIN AVENUE	-
466600	CITYWIDE TRAFFIC CALMING	150,000
466607	CITYWIDE SIGN INVENTORY AND REPLACEMENT	-
467001	CITYWIDE STREET REHABILITATION PACKAGE I	12,210
467008	CITYWIDE STREET REHABILITATION PACKAGE II	363,000
467009	CITYWIDE STREET REHABILITATION PACKAGE III	3,400,000
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE III	3,500,000
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL	1,350,000
468301	BAYFRONT LEVEE IMPROVEMENT SOUTH OF SAN MATEO CREEK	400,000
469031	ADA COMPLIANCE AND TRANSITION PLANNING	35,000
469916	COLLECTION SYSTEM SCADA	160,000
469933	ROOT FOAMING	400,000
469988	EAST SAN MATEO LIFT STATION	11,675,000



# Funded Projects

2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	-	\$	-	\$	-	\$	-	600,000
	-		-		-		-	200,000
	-		-		-		-	990,000
	110,000		110,000		-		-	330,000
	-		-		-		-	18,971
	-		-		-		-	200,000
	-		-		-		-	4,950,000
	275,000		-		-		-	275,000
	450,000		-		-		-	450,000
	-		-		-		-	250,000
	66,500		155,000		-		-	221,500
	300,000		300,000		300,000		300,000	1,700,000
	400,000		2,220,000		100,000		100,000	3,275,000
	-		-		-		-	(1,300,140)
	-		-		-		-	25,000
	250,000		250,000		250,000		250,000	1,000,000
	10,180,000		-		-		-	11,010,000
	-		-		-		-	747
	15,000		15,000		15,000		15,000	75,000
	-		-		-		-	23,885
	700,000		700,000		-		-	1,400,000
	10,000		10,000		-		-	20,000
	25,000		25,000		25,000		25,000	100,000
	45,000		-		-		-	45,000
	150,000		150,000		150,000		150,000	750,000
	-		150,000		150,000		150,000	450,000
	-		-		-		-	12,210
	-		-		-		-	363,000
	-		-		-		-	3,400,000
	3,600,000		-		-		-	7,100,000
	-		-		-		-	1,350,000
	400,000		400,000		400,000		400,000	2,000,000
	35,000		35,000		35,000		35,000	175,000
	-		-		-		-	160,000
	400,000		400,000		400,000		400,000	2,000,000
	-		-		-		-	11,675,000

# Funded Projects

PROJECT #	PROJECT NAME	2023-24 ADOPTED BUDGET
469997	CITYWIDE STREET REHABILITATION PROGRAM	-
46C001	SMALL TRASH CAPTURE DEVICES	750,000
46C002	CITYWIDE SOIL STABILIZATION PROGRAM	150,000
46C003	GREEN FLEET CHARGING INFRASTRUCTURE	100,000
46C004	DEVELOPMENT DESIGN STANDARDS	260,000
46C005	ADAPTATION PLAN	100,000
46F001	DOWNTOWN PARKING GARAGE PEDESTRIAN SAFETY	560,000
46F003	CORPORATION YARD MISCELLANEOUS IMPROVEMENTS	-
46F005	EXTERIOR AND INTERIOR PAINTING - CENTRAL PARK GARAGE	-
46F015	PARK RESTROOM PHASE V	750,000
46F016	MAIN LIBRARY PAINTING	400,000
46F017	OFFICES - ACOUSTIC ATTENUATION - LIBRARY	(425,000)
46F018	PANIC BUTTONS AT COUNTERS AND OFFICES	75,000
46F021	OFFICES - ACOUSTIC ATTENUATION - CITY HALL	16,000
46F022	TRANSACTION COUNTER SECURITY IMPROVEMENTS	-
46F023	SHOREVIEW BASKETBALL COURT RESURFACING	-
46F025	PARKING FACILITY STRUCTURAL REPAIRS	3,200,000
46F026	NEW CENTRAL PARK PARKING GARAGE	-
46F027	POLICE DEPARTMENT ROOF DRAINAGE IMPROVEMENTS	1,000,000
46F028	LAKESHORE RECREATION CENTER ADA ENTRY	50,000
46F030	CITYWIDE FACILITIES CONDITION ASSESSMENT	100,000
46F032	INFORMATION TECHNOLOGY - UPS REPLACEMENT	400,000
46F033	BERESFORD BASKETBALL COURT RESURFACE	-
46F034	LOS PRADOS COURT LIGHTING IMPROVEMENTS	120,000
46F035	ELEVATOR MODERNIZATION - CENTRAL GARAGE	500,000
46F036	DR. MARTIN LUTHER KING JR. COMMUNITY CENTER REHABILITATION	100,000
46F037	JOINVILLE POOL ASSESSMENT AND IMPROVEMENTS	100,000
46M001	RAILROAD CROSSING IMPROVEMENTS	500,000
46M003	TRANSIT ORIENTED DEVELOPMENT PEDESTRIAN ACCESS STUDY	9,353
46R001	HILLSDALE BOULEVARD AND ALAMEDA DE LAS PULGAS SIGNAL	-
46R008	RAILROAD AVENUE WALL ENHANCEMENT	1,000,000
46R009	GRAMMERCY DRIVE RETAINING WALL	50,000
46R010	25TH AVENUE UNDERGROUNDING - PHASE II	2,650,000
46R016	101/92 MULTI-MODAL (CLASS IV BIKE LANE)	255,000
46R017	DOWNTOWN GRADE SEPARATION STUDY	1,100,000
46R018	HILLSDALE BIKE/PEDESTRIAN BRIDGE FEASIBILITY STUDY	165,000



# Funded Projects

2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	FIVE-YEAR TOTAL
4,500,000	8,100,000	8,100,000	8,730,000	29,430,000
750,000	750,000	750,000	750,000	3,750,000
150,000	150,000	150,000	150,000	750,000
200,000	200,000	-	-	500,000
75,000	-	-	-	335,000
50,000	-	-	-	150,000
-	-	-	-	560,000
-	-	1,000,000	1,000,000	2,000,000
150,000	-	-	-	150,000
-	-	-	-	750,000
-	-	-	-	400,000
-	-	-	-	(425,000)
-	-	-	-	75,000
-	-	-	-	16,000
80,000	-	-	-	80,000
450,000	-	-	-	450,000
1,000,000	1,000,000	1,000,000	1,000,000	7,200,000
-	-	-	18,000,000	18,000,000
-	-	-	-	1,000,000
400,000	-	-	-	450,000
100,000	100,000	100,000	100,000	500,000
-	-	-	-	400,000
-	180,000	-	-	180,000
-	-	-	-	120,000
-	-	-	-	500,000
3,000,000	3,000,000	-	-	6,100,000
-	-	-	-	100,000
-	-	-	-	500,000
-	-	-	-	9,353
400,000	-	-	-	400,000
-	-	-	-	1,000,000
2,300,000	-	-	-	2,350,000
-	-	-	-	2,650,000
610,000	914,950	4,050,000	-	5,829,950
-	-	-	-	1,100,000
-	-	-	-	165,000

# Funded Projects

PROJECT #	PROJECT NAME	2023-24 ADOPTED BUDGET
46R019	CITYWIDE SAFE ROUTES TO SCHOOL PROGRAM	140,000
46R020	DOWNTOWN TRAFFIC SAFETY IMPROVEMENTS	100,000
46R021	DOWNTOWN CIRCULATION STUDY	200,000
46R022	DELAWARE SAFE ROUTES TO SCHOOL CORRIDOR	260,000
46R023	TRAFFIC IMPACT FEE UPDATE	-
46R024	BIKE SAN MATEO PROGRAM	-
46S003	BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS	855,000
46S090	CLEAN WATER PROGRAM (CWP) SEWER FLOW MONITORING AND REPORTING	90,000
46S091	CLEAN WATER PROGRAM (CWP) ANNUAL CITYWIDE SANITARY SEWER REHABILITATION	11,700,000
46S093	CLEAN WATER PROGRAM (CWP) CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM	770,000
46S101	TOTAL MAXIMUM DAILY LOAD (TMDL) ENHANCED PLANNING & INFRASTRUCTURE IMPROVEMENTS	1,000,000
46S190	SANITARY SEWER FLOW MONITORING & REPORTING	-
46S191	ANNUAL SANITARY SEWER REHABILITATION	-
46S192	SANITARY SEWER PUMP STATION UPGRADES	-
46S193	SANITARY SEWER CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM	-
46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION	11,210,000
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS	3,500,000
46T190	WWTP ANNUAL REPAIRS	-
46W002	STORMWATER SYSTEM MANAGEMENT AND IMPROVEMENT PROGRAM	400,000
512000	EXTERNAL RADIO INFRASTRUCTURE	900,000
513000	POLICE RADIOS - HAND HELD AND MOBILE	-
610008	TREE PLANTING - PARKS DIVISION	400,000
610014	CITYWIDE PARK FENCING AND STRUCTURES	-
610017	CITYWIDE PARK PLAY AREA UPGRADE	-
610023	SPORTS FIELDS CONVERSION - SYNTHETIC TURF	500,000
610027	CENTRAL PARK	2,000,000
610055	SYNTHETIC FIELD REPLACEMENT	500,000
610060	PARKS IRRIGATION CONTROLLER UPGRADE	150,000
618278	GOLF COURSE - WELL DRILLING	200,000
665100	MARINA LIBRARY STRUCTURAL IMPROVEMENTS	208,000
Total Recommended Project Budgets		\$ 78,432,026

# Funded Projects

2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	FIVE-YEAR TOTAL
140,000	140,000	140,000	-	560,000
-	-	-	-	100,000
-	-	-	-	200,000
1,400,000	-	-	-	1,660,000
100,000	-	-	-	100,000
-	700,000	700,000	700,000	2,100,000
-	-	-	-	855,000
95,000	-	-	-	185,000
11,000,000	4,890,000	-	-	27,590,000
765,000	-	-	-	1,535,000
2,500,000	2,500,000	2,500,000	2,500,000	11,000,000
-	-	125,000	125,000	250,000
-	-	5,120,000	10,350,000	15,470,000
-	-	13,020,000	3,000,000	16,020,000
-	-	900,000	635,000	1,535,000
15,400,000	-	-	-	26,610,000
1,030,000	-	-	-	4,530,000
-	-	3,570,000	-	3,570,000
-	-	-	-	400,000
-	-	-	-	900,000
662,000	-	-	-	662,000
200,000	200,000	200,000	200,000	1,200,000
400,000	400,000	-	-	800,000
3,375,000	1,625,000	2,000,000	2,000,000	9,000,000
1,000,000	500,000	-	-	2,000,000
3,000,000	3,000,000	2,000,000	-	10,000,000
1,000,000	500,000	-	-	2,000,000
150,000	-	-	-	300,000
-	-	-	-	200,000
-	-	-	-	208,000
\$ 73,843,500	\$ 33,769,950	\$ 47,250,000	\$ 51,065,000	\$ 284,360,476



# Project Charters - Funded



# Project Charters

## Funded

### PEDESTRIAN MALL CONSTRUCTION

Project No.	130004
Purpose	Construct improvements to the pedestrian malls including permanent barricades, street furnishings, ADA parking spaces, and traffic signal adjustments.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Kathy Kleinbaum
Master Plan	-
Council Priority	Design and implement capital improvements for permanent street closure.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Total	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000

# Project Charters

## Funded

### ART IN PUBLIC PLACES

Project No.	310330
Purpose	<p>This project includes approval, acquisition, installation, improvement, and maintenance of artwork to be displayed in the City. This project provides approval of art for private development; solicits, acquires, and maintains art for City owned property; prepares designated locations for art installations; administers the Arts In Public Places program.</p>
Project Type	Miscellaneous
Project Category	Improve Quality of Life
Project Manager	Heather Stewart
Master Plan	-
Council Priority	-



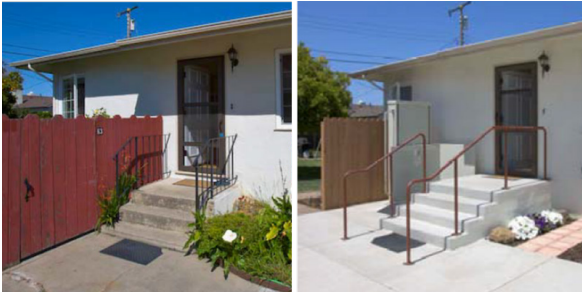
FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Private Contributions	\$ 687,566	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 887,566
Total	\$ 687,566	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 887,566

# Project Charters

## Funded

### MINOR HOME REPAIR

Project No.	310521
Purpose	Provide funds to providers to perform minor home repairs to lower income households Citywide free of charge.
Project Type	Miscellaneous
Project Category	Necessary for Health and Safety
Project Manager	Eloiza Murillo-Garcia
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ 1,613,803	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ 1,943,803
Total	\$ 1,613,803	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ 1,943,803

# Project Charters

## Funded

### EL CAMINO REAL AT HIGHWAY 92 LANDSCAPE IMPROVEMENT

Project No.	460037
Purpose	The project consists of the installation of permanent landscaping at the newly reconstructed El Camino Real (State Route 82) / State Route 92 interchange.
Project Type	Streets
Project Category	Improve Quality of Life
Project Manager	Tina Pham
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Other Agencies	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Traffic Impact Fee	922,000	200,000	-	-	-	-	1,122,000
Total	\$ 2,022,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 2,222,000



# Project Charters

## Funded

### HIGH VOLTAGE STREET LIGHT CONVERSION

Project No.	460040
Purpose	The program involves the replacement of existing high voltage streetlighting with lower voltage circuits and change from high pressure sodium vapor to LED fixtures. The program involves approximately 21 miles of trenching and replacement of 450+ streetlights.
Project Type	Street Lights
Project Category	Improve Quality of Life
Project Manager	Mike Kato
Master Plan	-
Council Priority	Replace all remaining high voltage circuits to improve safety and reliability of the street light system.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 8,280,000	\$ 4,950,000	\$ -	\$ -	\$ -	\$ -	\$ 13,230,000
Total	\$ 8,280,000	\$ 4,950,000	\$ -	\$ -	\$ -	\$ -	\$ 13,230,000

# Project Charters

## Funded

PAINT EXTERIOR 2ND AVENUE / EL CAMINO REAL GARAGE

Project No.	460053
Purpose	The project involves painting the garage to preserve the existing facility.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
General Fund	\$	-	\$	-	\$	275,000	\$	-	\$	-	\$	-	\$ 275,000
Total	\$	-	\$	-	\$	275,000	\$	-	\$	-	\$	-	\$ 275,000

# Project Charters

## Funded

### PAINT - MAIN STREET GARAGE

Project No.	460054
Purpose	The project involves painting the garage to preserve the existing facility.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
General Fund	\$	-	\$	-	\$	450,000	\$	-	\$	-	\$	-	\$ 450,000
Total	\$	-	\$	-	\$	450,000	\$	-	\$	-	\$	-	\$ 450,000

# Project Charters

## Funded

### ADA ENTRY COMPLIANCE - BERESFORD

Project No.	460058
Purpose	Design and install a fully compliant ADA access route from the parking lot to the front door of the Beresford Recreation Center.
Project Type	Buildings
Project Category	Improve Quality of Life
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 330,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 580,000
Total	\$ 330,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 580,000



# Project Charters

## Funded

### CITYWIDE PAID PARKING EVALUATION AND IMPLEMENTATION

Project No.	461008
Purpose	<p>This project will evaluate the paid parking program in the entire City. The project will collect data and analyze the parking data and recommend parking program options for implementation. Once the evaluation is complete, capital improvement projects will be identified and budgeted.</p>
Project Type	Miscellaneous
Project Category	Improve Quality of Life
Project Manager	Sue-Ellen Atkinson
Master Plan	-
Council Priority	-



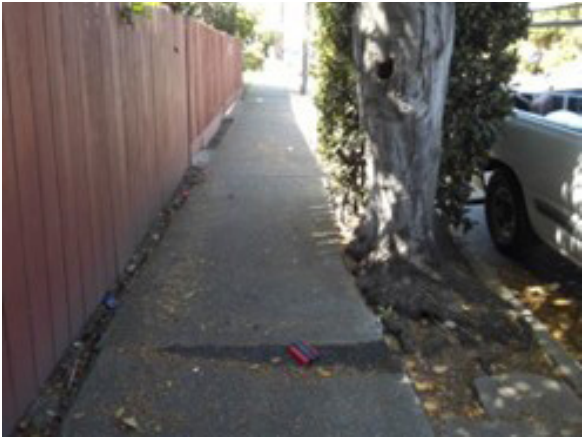
FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 125,000	\$ -	\$ 66,500	\$ 155,000	\$ -	\$ -	\$ 346,500
Total	\$ 125,000	\$ -	\$ 66,500	\$ 155,000	\$ -	\$ -	\$ 346,500

# Project Charters

## Funded

### COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS

Project No.	461214
Purpose	<p>This project utilizes available Community Development Block Grant (CDBG) funds to improve pedestrian, bicycle, and paving improvements within the CDBG area. The location and scope of work changes annually. In order to be eligible to use CDBG funds, the project location must be within designated CDBG areas, determined using household income data provided by the United States Department of Housing and Urban Development Department.</p>
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Elton Yee
Master Plan	-
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ 2,995,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 3,245,000
Total	\$ 2,995,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 3,245,000

# Project Charters

## Funded

CITYWIDE BRIDGE MAINTENANCE

Project No.	462004
Purpose	Maintain City-owned bridges in a structurally safe and serviceable condition.
Project Type	Bridges
Project Category	Necessary for Health and Safety
Project Manager	Tina Pham
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ 1,302,600	\$ 455,000	\$ 400,000	\$ 2,220,000	\$ 100,000	\$ 100,000	\$ 4,577,600
Total	\$ 1,302,600	\$ 455,000	\$ 400,000	\$ 2,220,000	\$ 100,000	\$ 100,000	\$ 4,577,600

# Project Charters

## Funded

### TRAIN QUIET ZONE

Project No.	462205
Purpose	The effort is focused on the design and implementation of improvements at at-grade railroad crossings to establish a "Quiet Zone" to restrict the sounding of train horns in the rail corridor.
Project Type	Miscellaneous
Project Category	Improve Quality of Life
Project Manager	Tina Pham
Master Plan	-
Council Priority	Minimize impacts to residents from train horn noise at City at grade crossings.

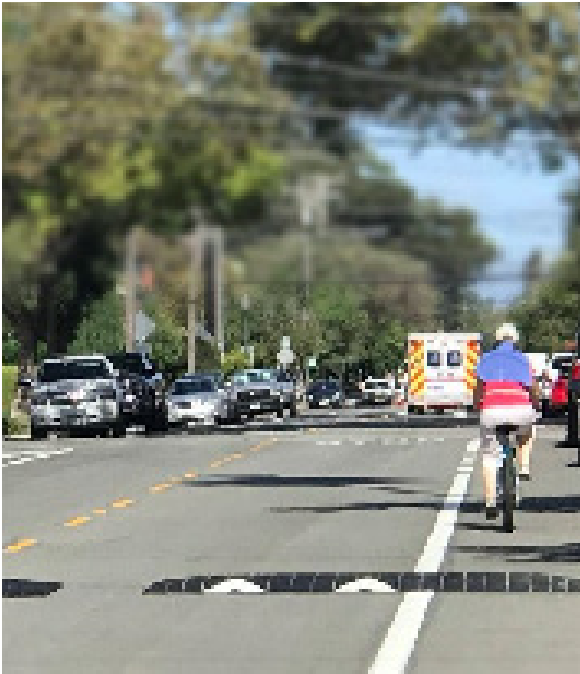


FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 485,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 510,000
Grants	10,478	-	-	-	-	-	10,478
Total	\$ 495,478	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 520,478



NEIGHBORHOOD TRAFFIC MANAGEMENT

Project No.	462226
Purpose	This project will implement the recommendations of the neighborhood Traffic Action Plans. The project will evaluate vehicle, bike, and pedestrian counts, studies and warrants, origin-destination studies, traffic calming devices, and traffic signal modifications and synchronization. Fourteen neighborhood Traffic Action Plans have been completed to date.
Project Type	Traffic
Project Category	Necessary to Maintain Quality of Life
Project Manager	Sang Cho
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure S	\$ 1,750,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,750,000
Total	\$ 1,750,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,750,000

# Project Charters

## Funded

### BERMUDA DRIVE BRIDGE REPLACEMENT

Project No. 462250

**Purpose** Replace existing bridge in accordance with recommendations in Caltrans bridge inspection report and upgrade to current standards.

**Project Type** Bridges

**Project Category** Necessary for Health and Safety

**Project Manager** Leo Chow

**Master Plan** -

**Council Priority** -



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Gas Tax	\$ 732,000	\$ 420,000	\$ 520,000	\$ -	\$ -	\$ -	\$ 1,672,000
General Fund	-	-	1,750,000	-	-	-	1,750,000
Grants	88,500	-	6,550,000	-	-	-	6,638,500
Measure A	876,014	160,000	160,000	-	-	-	1,196,014
Measure S	-	250,000	-	-	-	-	250,000
Measure W	-	-	1,200,000	-	-	-	1,200,000
<b>Total</b>	<b>\$ 1,696,514</b>	<b>\$ 830,000</b>	<b>\$ 10,180,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,706,514</b>

# Project Charters

## Funded

### PARK CITYWIDE PLAYGROUND EQUIPMENT REPLACEMENT - PUBLIC WORKS

Project No.	462897
Purpose	The playground equipment at various City parks require routine maintenance and/or replacement.
Project Type	Parks
Project Category	Major Service Equipment Replacement
Project Manager	Marie Silva
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 375,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 450,000
Total	\$ 375,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 450,000

# Project Charters

## Funded

### NORFOLK STREET AND FASHION ISLAND BOULEVARD INTERSECTION RECONSTRUCTION

Project No.	463338
Purpose	Study to reconstruct median improvements for eastbound Fashion Island Boulevard approaching Norfolk Street. These improvements may include reconfiguration of the Norfolk Street/Fashion Island Boulevard intersection to accommodate multiple lanes, as well as reconfigurations of the lanes across the bridge. These improvements are being considered as a means to address the severe congestion along 19th Avenue/Fashion Island Boulevard. The 19th Avenue/Fashion Island Boulevard study will be funded with both this project and the 19th Avenue Two Way Street Conversion project.
Project Type	Traffic
Project Category	Improve Quality of Life
Project Manager	Mike Kato
Master Plan	-
Council Priority	Improve traffic flow on 19th Avenue and Fashion Island Boulevard from Grant to Mariners Island Boulevard.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ 230,000	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ 1,630,000
Private Contributions	250,000	-	-	-	-	-	250,000
Total	\$ 480,000	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ 1,880,000



# Project Charters

## Funded

### CITYWIDE BICYCLE PARKING

Project No. 465162

#### Purpose

This project will continue the implementation of bicycle parking as recommended in the 2020 Bicycle Master Plan. The purpose of the project is to increase bicycle parking facilities throughout the City.

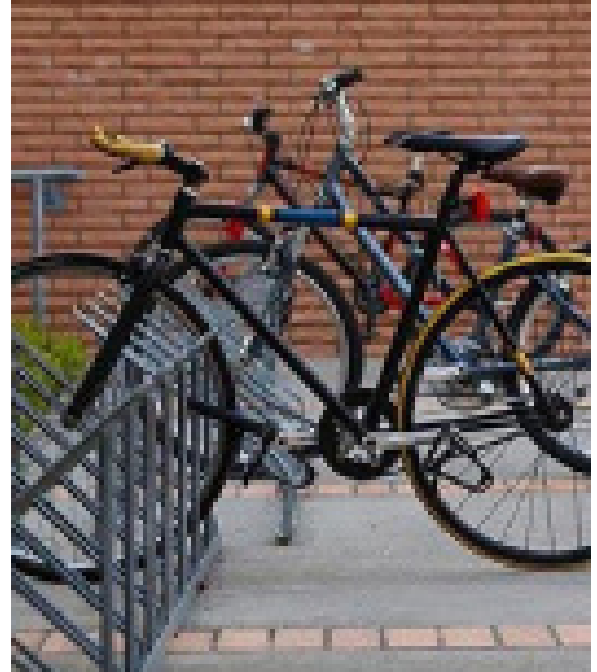
Project Type Bikeway/Pedestrian

Project Category Improve Quality of Life

Project Manager Sue-Ellen Atkinson

Master Plan 2020 Bicycle Master Plan

Council Priority Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Gas Tax	\$ 37,508	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 57,508
Grants	58,740	-	-	-	-	-	58,740
Total	\$ 96,248	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 116,248

# Project Charters

## Funded

CITYWIDE TRAFFIC SIGNAL RETIMING

Project No.	465333
Purpose	This project will be used for various traffic signal timing projects throughout the city. Signal timing is a low-cost way to reduce congestion.
Project Type	Traffic
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET	2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Measure A	\$	100,000	\$ -	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$ 200,000
Total	\$	100,000	\$ -	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$ 200,000

# Project Charters

## Funded

### EL CAMINO REAL LEFT-TURN POCKET - TILTON AVENUE AND BALDWIN AVENUE

Project No.	465432
Purpose	Evaluate whether left-turn pockets for the northbound and southbound directions at El Camino Real/Tilton Avenue and El Camino Real/Baldwin Avenue are feasible and recommended. Otherwise, implement left-turn restrictions at both intersections. Both intersections have been identified as bottlenecks along the El Camino Real corridor due to the lack of left-turn pockets, which causes significant delay to the entire corridor. Travel time and delay are both expected to be reduced with the installation or removal.
Project Type	Traffic
Project Category	Improve Quality of Life
Project Manager	Mike Kato
Master Plan	-
Council Priority	-



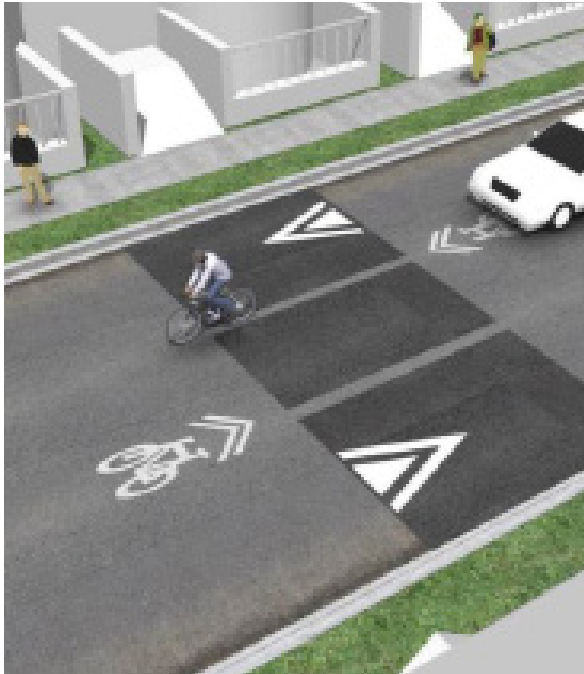
FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ 70,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 115,000
Total	\$ 70,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 115,000

# Project Charters

## Funded

CITYWIDE TRAFFIC CALMING

Project No.	466600
Purpose	<p>This project will develop and implement the Citywide traffic calming program known as the Neighborhood Traffic Management Program (NTMP). This includes staff time to process traffic-related requests and solutions, such as speed cushions, rectangular rapid flashing beacons, and driver feedback signs.</p>
Project Type	Traffic
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000
Traffic Impact Fee	2,093,911	150,000	150,000	150,000	150,000	150,000	2,843,911
Total	\$ 2,165,911	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 2,915,911



# Project Charters

## Funded

### CITYWIDE SIGN INVENTORY AND REPLACEMENT

Project No.	466607
Purpose	This project will conduct an inventory of all city signs and determine their retroreflectivity levels. This data will be used to establish a sign replacement program for all out of compliance signage. This program was required to be established by June 13, 2014, in compliance with Caltrans' California Manual on Uniform Traffic Control Devices (CA MUTCD). Non-compliance of this requirement could lead to federal aid requests being denied.
Project Type	Traffic
Project Category	Necessary for Health and Safety
Project Manager	Bethany Lopez
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ 460,000	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 910,000
Total	\$ 460,000	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 910,000

# Project Charters

## Funded

CITYWIDE STREET REHABILITATION PACKAGE III

Project No.	467009
Purpose	<p>This project account funds maintenance and rehabilitation projects in the City's Pavement Management Program to maintain the street pavement infrastructure. The annual program budget provides funding for projects within the planning horizon.</p>
Project Type	Streets
Project Category	Maintain Current Investment
Project Manager	Jimmy Vo
Master Plan	-
Council Priority	-



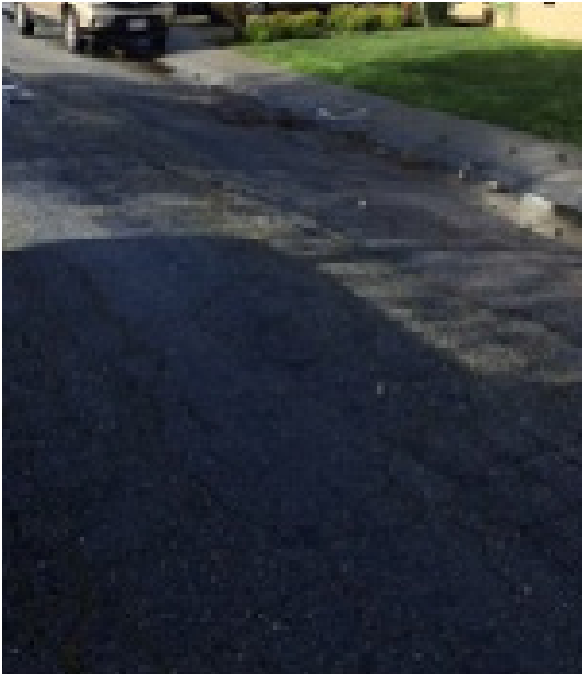
FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Gas Tax	\$ 450,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000
General Fund	-	1,300,000	-	-	-	-	1,300,000
Measure A	450,000	2,000,000	-	-	-	-	2,450,000
Total	\$ 900,000	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -	\$ 4,300,000

# Project Charters

## Funded

### CITYWIDE STREET RECONSTRUCTION PACKAGE III

Project No.	467773
Purpose	This project is part of the Smooth Streets Program to reconstruct failed streets. Annual program budget provides funding for projects within the planning horizon.
Project Type	Streets
Project Category	Maintain Current Investment
Project Manager	Jimmy Vo
Master Plan	-
Council Priority	Reconstruct all failed streets in San Mateo by 2026.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure S	\$ 1,600,000	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 3,200,000
Measure W	1,300,000	700,000	700,000	-	-	-	2,700,000
RMRA	2,000,000	2,000,000	2,100,000	-	-	-	6,100,000
Taxes, Fees, and Charges	1,650,000	-	-	-	-	-	1,650,000
Total	\$ 6,550,000	\$ 3,500,000	\$ 3,600,000	\$ -	\$ -	\$ -	\$ 13,650,000

# Project Charters

## Funded

### COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL

Project No.	468007
Purpose	Manage storm water that conveys along the open drainage ditch located in the public easement that traverses from Columbia Drive to Crystal Springs Road.
Project Type	Stormwater
Project Category	Necessary for Health and Safety
Project Manager	Elton Yee
Master Plan	-
Council Priority	Expedite efforts to improve the stormwater collection, drainage, and storage system, including dredging the Marina lagoon.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 830,000	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -	\$ 2,180,000
Measure S	1,250,000	-	-	-	-	-	1,250,000
Total	\$ 2,080,000	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -	\$ 3,430,000



# Project Charters

## Funded

### ADA COMPLIANCE AND TRANSITION PLANNING

Project No.	469031
Purpose	The Americans with Disabilities Act (ADA) Compliance and Transition Plan involves identifying improvements needed to City facilities and public rights-of-way in order to comply with current ADA standards. Needed improvements will be prioritized based on a variety of factors, including but not limited to the volume and type of use, path of access, and the severity of the issue.
Project Type	Buildings
Project Category	Necessary for Health and Safety
Project Manager	Tina Pham
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 329,900	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 504,900
Taxes, Fees, and Charges	100,000	-	-	-	-	-	100,000
Total	\$ 429,900	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 604,900

# Project Charters

## Funded

### COLLECTION SYSTEM SCADA

Project No.	469916
Purpose	Needed to provide control and data management of collection system components and coordination with the wastewater treatment plant. The project includes a master plan to develop standards for the collection system control system. The standards will be implemented in conjunction with collection system capital improvement projects.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Deryk Daquigan
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ 1,818,591	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 1,978,591
Taxes, Fees, and Charges	104,972	-	-	-	-	-	104,972
Total	\$ 1,923,563	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 2,083,563

# Project Charters

## Funded

### ROOT FOAMING

Project No.	469933
Purpose	This project performs the annual root foaming efforts identified in the City's Sanitary Sewer Management Plan (SSMP). Root foaming is performed in sewer lines in areas with historic root intrusion. Approximately 275,000 feet of sewer lines are treated annually.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Laura Webb
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ 3,216,660	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,216,660
Taxes, Fees, and Charges	1,031,339	-	-	-	-	-	1,031,339
Total	\$ 4,248,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 6,248,000

# Project Charters

## Funded

### EAST SAN MATEO LIFT STATION

Project No.	469988
Purpose	Needed to maintain reliability of pump stations transferring flow from sub-basins to the wastewater treatment plant. The project includes wet well rehab, pump replacement/rehab, and/or upgrades to ancillary equipment and components.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Tom Williams
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ 12,317,421	\$ 11,675,000	\$ -	\$ -	\$ -	\$ -	\$ 23,992,421
Total	\$ 12,317,421	\$ 11,675,000	\$ -	\$ -	\$ -	\$ -	\$ 23,992,421



# Project Charters

## Funded

### CITYWIDE STREET REHABILITATION PROGRAM

Project No.	469997
Purpose	This project account funds maintenance and rehabilitation projects in the City's Pavement Management Program to maintain the street pavement infrastructure. The annual program budget provides funding for projects within the planning horizon.
Project Type	Streets
Project Category	Maintain Current Investment
Project Manager	Jimmy Vo
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Gas Tax	\$ -	\$ -	\$ 1,000,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 5,200,000
General Fund	-	-	1,800,000	900,000	200,000	830,000	3,730,000
Measure A	-	-	1,300,000	1,300,000	2,000,000	2,000,000	6,600,000
Measure S	-	-	-	800,000	800,000	800,000	2,400,000
Measure W	-	-	-	1,000,000	1,000,000	1,000,000	3,000,000
RMRA	-	-	400,000	2,700,000	2,700,000	2,700,000	8,500,000
Total	\$ -	\$ -	\$ 4,500,000	\$ 8,100,000	\$ 8,100,000	\$ 8,730,000	\$29,430,000

Project Charters

Funded

SMALL TRASH CAPTURE DEVICES

Project No.	46C001
Purpose	<p>This program will install small trash capture devices at various locations throughout the City, and is identified as high priority toward meeting City trash reduction requirements. Annual budget provides funding for individual projects within the planning horizon.</p>
Project Type	Stormwater
Project Category	Necessary for Health and Safety
Project Manager	Elton Yee
Master Plan	-
Council Priority	Meet the 100% trash reduction mandate.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
RMRA	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000
Taxes, Fees, and Charges	-	750,000	750,000	750,000	750,000	750,000	3,750,000
Total	\$ 1,650,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 5,400,000

# Project Charters

## Funded

### CITYWIDE SOIL STABILIZATION PROGRAM

Project No.	46C002
Purpose	This project includes the design and implementation of repairs required to address Citywide slope/landslide problems, creek bank and other geotechnical problems due to erosion, storm damages, poor soils, etc.
Project Type	Stormwater
Project Category	Necessary for Health and Safety
Project Manager	Stephanie Piñon
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Total	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

# Project Charters

## Funded

### GREEN FLEET CHARGING INFRASTRUCTURE PROJECT

Project No.	46C003
Purpose	This project is for the planning, design, and implementation of infrastructure improvements for charging stations, solar panel systems, battery storage and other clean energy improvements to facilitate green fleet transitions.
Project Type	Buildings
Project Category	Mandatory - Irreversible
Project Manager	Sydney Chow
Master Plan	-
Council Priority	Implement a Green Fleet by 2030.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ 100,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 500,000
Total	\$ -	\$ 100,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 500,000



# Project Charters

## Funded

### DEVELOPMENT DESIGN STANDARDS

Project No. 46C004

#### Purpose

The focus of the project is to update existing standard drawings, develop new necessary drawings, standard specifications, design guidelines and update the municipal code as needed.

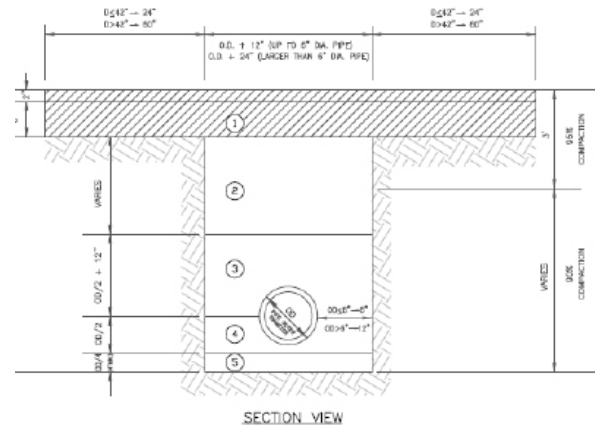
Project Type Miscellaneous

Project Category Research and Development

Project Manager Tina Pham

Master Plan -

Council Priority -



TRENCH BACKFILL MATERIALS	
①	Street Areas - Match Existing Asphalt and/or Concrete Section Unimproved Areas - Aggregate Base (AB) or Approved Native Material, as directed by the Engineer For Concrete Base - 3500 PSI, 5.5 Sack, 1.5" Max. Course Aggregate
②	Class II AB, Controlled Density Fill (CDF), Native Material approved by the Engineer
③	Class II AB, CDF, Native Material approved by the Engineer

FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Taxes, Fees, and Charges	\$ -	\$ 260,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 335,000
Total	\$ -	\$ 260,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 335,000

# Project Charters

## Funded

### ADAPTATION PLAN

Project No.	46C005
Purpose	<p>This project initiates the assessment of climate change impacts to the City and includes an evaluation of vulnerability, exposure, and risk. Adaptation strategies will be developed based on the level of protection of the City's bayfront levee system and consideration of land use regulations. An adaptation pathway will be developed and future monitoring recommended.</p>
Project Type	Stormwater
Project Category	Necessary for Health and Safety
Project Manager	Azalea Mitch
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Taxes, Fees, and Charges	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 150,000

# Project Charters

## Funded

### DOWNTOWN PARKING GARAGE PEDESTRIAN SAFETY

Project No.	46F001
Purpose	The project scope includes construction of pedestrian safety improvements at two City-owned parking garages: Main Street Parking Garage and Central Parking Garage. These improvements will address site-specific safety deficiencies at each facility to enhance pedestrian safety in Downtown San Mateo for all ages and abilities. Improvements include audible and visual pedestrian and vehicle warning devices, physical separation for pedestrian pathways, speed cushions, and updating signage and pavement markings to MUTCD standards.
Project Type	Bikeway/Pedestrian
Project Category	Necessary for Health and Safety
Project Manager	Nicolette Chan
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Measure A	-	560,000	-	-	-	-	560,000
Total	\$ 140,000	\$ 560,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000

# Project Charters

## Funded

### CORP YARD MISC IMPROVEMENTS

Project No.	46F003
Purpose	The existing Corporation Yard for the City is located at 1949-2001 Pacific Boulevard, a 5.2 acre parcel. The Public Works and the Parks and Recreation departments currently occupy the existing Corporation Yard. Functions located at the facility include sewer collection; street and traffic maintenance; facilities maintenance; fleet maintenance; a receiving warehouse; landscape maintenance; and related administrative staff. The facilities are aging and in need of improvements. Upgrades include: pavement rehabilitation and improvements to the existing restrooms, locker rooms, office spaces, common areas, etc.
Project Type	Buildings
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,100,000
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,100,000



# Project Charters

## Funded

### PAINT - CENTRAL PARKING GARAGE

Project No.	46F005
Purpose	Routine maintenance item to preserve the existing facility.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

# Project Charters

## Funded

### PARK RESTROOM PHASE V

Project No.	46F015
Purpose	Park restrooms remodel. Includes restrooms at Shoreview and Lakeshore Parks.
Project Type	Parks
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Total	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

# Project Charters

## Funded

### MAIN LIBRARY PAINTING

Project No.	46F016
Purpose	The Main Library was built in 2006 and has provided resources and services to San Mateo County by offering a variety of media to meet the needs of individuals and groups for education, information, and personal development. The general lifespan for interior paint is 12-15 years, so the facility is due for repainting. The project involves coordination with various library/community groups and involves phasing, temporary relocation, and shutdowns.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 50,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Total	\$ 50,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000

# Project Charters

## Funded

### PANIC BUTTONS AT COUNTERS AND OFFICES

Project No.	46F018
Purpose	This project is to install buttons underneath public counters and private offices to alert the Police Department in the event of an emergency.
Project Type	Buildings
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Taxes, Fees, and Charges	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Total	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000



# Project Charters

## Funded

### OFFICES - ACOUSTIC ATTENUATION - CITY HALL

Project No.	46F021
Purpose	This project is to decrease sound transmission between offices and conference room and engages professional acoustical engineering services.
Project Type	Buildings
Project Category	Necessary to Maintain Quality of Life
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Taxes, Fees, and Charges	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Total	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000

# Project Charters

## Funded

### FINANCE COUNTER SECURITY IMPROVEMENTS

Project No.	46F022
Purpose	Improvements to create an accessible counter and increase security while providing public service.
Project Type	Buildings
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$	-	\$	-	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Total	\$	-	\$	-	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

# Project Charters

## Funded

### SHOREVIEW BASKETBALL COURT RESURFACING

Project No.	46F023
Purpose	The scope of work involves replacing the entire basketball surface, poles, backboard, net, and benches.
Project Type	Parks
Project Category	Maintain Current Investment
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$	-	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
Total	\$	-	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000

# Project Charters

## Funded

### PARKING FACILITY STRUCTURAL REPAIRS

Project No.	46F025
Purpose	To preserve the City's infrastructure by investigating the structural condition of and making improvements to every downtown parking garage over the next five years. The proposed timeline begins with assessing the 2nd & El Camino Parking Garage, the Central Parking Garage, the Transit Center Parking Garage, the Central Park Tennis Court Parking Garage, and the Main Street Parking Garage.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 700,095	\$ 1,000,000	\$ 1,700,095
Parking In-Lieu	-	3,200,000	1,000,000	1,000,000	299,905	-	5,499,905
Total	\$ -	\$ 3,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 7,200,000



# Project Charters

## Funded

### NEW CENTRAL PARK PARKING GARAGE

Project No.	46F026
Purpose	The project includes the construction of a new parking garge at Central Park.
Project Type	Buildings
Project Category	Improve Quality of Life
Project Manager	Kathy Kleinbaum
Master Plan	Central Park Master Plan
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Taxes, Fees, and Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000,000	\$ 18,000,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000,000	\$ 18,000,000

Project Charters

Funded

POLICE DEPARTMENT ROOF IMPROVEMENTS

Project No.	46F027
Purpose	This project involves building a new roof with positive drainage over the existing damaged roof at the Police headquarters building.
Project Type	Buildings
Project Category	Projects that Avoid Future Additional Cost
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure S	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

# Project Charters

## Funded

### LAKESHORE RECREATION CENTER ADA ENTRY

Project No.	46F028
Purpose	The project consists of improvements to the building entrance are required for safety and ADA compliance.
Project Type	Buildings
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$	-	\$ 50,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 450,000
Total	\$	-	\$ 50,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 450,000

# Project Charters

## Funded

### CITYWIDE FACILITIES CONDITION ASSESSMENT

Project No.	46F030
Purpose	The purpose of this Citywide program is to preserve the City's infrastructure by investigating the structural condition of every facility over the next five years. The proposed timeline begins with assessing essential services buildings such as the Police Station, Fire Stations, City Hall, recreation centers and libraries.
Project Type	Buildings
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Total	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000



# Project Charters

## Funded

### INFORMATION TECHNOLOGY - UPS REPLACEMENT

Project No.	46F032
Purpose	The project includes the replacement of the UPS system at City Hall.
Project Type	Miscellaneous
Project Category	Major Service Equipment Replacement
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Miscellaneous	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

# Project Charters

## Funded

### BERESFORD BASKETBALL COURT RESURFACE

Project No.	46F033
Purpose	The project includes the installation of sport court material, replacement of benches, poles, and backboards.
Project Type	Parks
Project Category	Improve Quality of Life
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
General Fund	\$	-	\$	-	\$	-	\$	180,000	\$	-	\$	-	\$ 180,000
Total	\$	-	\$	-	\$	-	\$	180,000	\$	-	\$	-	\$ 180,000

# Project Charters

## Funded

### LOS PRADOS COURT LIGHTING IMPROVEMENTS

Project No.	46F034
Purpose	The project includes the repair and conversion of the lights at the tennis and basketball courts to LED for recreation and safety.
Project Type	Parks
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Total	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

Project Charters

Funded

ELEVATOR MODERNIZATION - CENTRAL GARAGE

Project No.	46F035
Purpose	This project includes the upgrade of the controls system of the elevator as required for code compliance and waterproofing to maintain safe operations.
Project Type	Buildings
Project Category	Necessary for Health and Safety
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Total	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000



# Project Charters

## Funded

### DR. MARTIN LUTHER KING JR. COMMUNITY CENTER REHABILITATION

Project No. 46F036

#### Purpose

This project will renovate the facility to ensure it can remain open and operable. This modernization ensures participants are taught a critical life and safety skill, learning to swim. This facility is designated as the community resilience center for the city in emergencies.

Project Type Parks

Project Category Maintain Current Investment

Project Manager Steve Wu

Master Plan -

Council Priority -



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Parks and Recreation Tax and Fees	\$ -	\$ 100,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 6,100,000
Total	\$ -	\$ 100,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 6,100,000

# Project Charters

## Funded

### JOINVILLE POOL ASSESSMENT AND IMPROVEMENTS

Project No.	46F037
Purpose	The project involves a comprehensive assessment of the pool and implementation of capital improvements.
Project Type	Parks
Project Category	Maintain Current Investment
Project Manager	Steve Wu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Parks and Recreation Tax and Fees	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

# Project Charters

## Funded

### RAILROAD CROSSING IMPROVEMENTS

Project No.	46M001
Purpose	Install City's portion of improvements (within City right of way) associated with California Public Utilities Commission (CPUC) Section 130 railroad crossing improvements at 4th Avenue and 5th Avenue at-grade railroad crossings.
Project Type	Miscellaneous
Project Category	Improve Quality of Life
Project Manager	Tina Pham
Master Plan	-
Council Priority	Minimize impacts to residents from train horn noise at City at grade crossings.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Other Agencies	1,566,125	500,000	-	-	-	-	2,066,125
Total	\$ 1,816,125	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,316,125

# Project Charters

## Funded

### HILLSDALE BOULEVARD AND ALAMEDA DE LAS PULGAS SIGNAL

Project No.	46R001
Purpose	Install a traffic signal at the Hillsdale Boulevard and Alameda de las Pulgas intersection to improve safety and optimize congestion.
Project Type	Traffic
Project Category	Improve Quality of Life
Project Manager	Sang Cho
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ 430,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 830,000
Total	\$ 430,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 830,000



# Project Charters

## Funded

### RAILROAD AVENUE WALL ENHANCEMENT

Project No.	46R008
Purpose	Caltrain will be constructing a parking track near the neighborhood of Hayward Park. Caltrains parking track runs parallel to S. Railroad Avenue between 10th Avenue and 14th Avenue. The Railroad Avenue Wall Enhancement project will construct a wall to obstruct the view of Caltrain's parking track.
Project Type	Miscellaneous
Project Category	Improve Quality of Life
Project Manager	Jay Yu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Traffic Impact Fee	\$ 1,100,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
Total	\$ 1,100,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

# Project Charters

## Funded

GRAMMERCY DRIVE RETAINING WALL

Project No.	46R009
Purpose	Long term roadway reconstruction and stabilization via retaining wall.
Project Type	Streets
Project Category	Necessary for Health and Safety
Project Manager	Stephanie Piñon
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 275,000	\$ 50,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ 2,625,000
Total	\$ 275,000	\$ 50,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ 2,625,000

# Project Charters

## Funded

### 25TH AVENUE UNDERGROUNDING - PHASE II

Project No.	46R010
Purpose	Relocate all overhead electrical below ground per Rule 20A on 25th Avenue from El Camino Real to Delaware Street.
Project Type	Utility Underground
Project Category	Improve Quality of Life
Project Manager	Elton Yee
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Other Agencies	-	2,650,000	-	-	-	-	2,650,000
Total	\$ 260,000	\$ 2,650,000	\$ -	\$ -	\$ -	\$ -	\$ 2,910,000

# Project Charters

## Funded

### 101/92 MULTI-MODAL (FASHION ISLAND CLASS IV BIKE LANE)

Project No.	46R016
Purpose	<p>This complete streets project is intended to to implement a proposed Class IV separated bikeway on Fashion Island Boulevard and 19th Avenue that will include many pedestrian co-benefits. The dedicated bikeway under the US 101/SR 92 interchange will provide access from eastern San Mateo and Foster City to both the existing Hayward Park Caltrain Station and the proposed US 101/SR 92 SamTrans Mobility Hub to facilitate multimodal transportation connections.</p>
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Sue-Ellen Atkinson
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ -	\$ 255,000	\$ 554,545	\$ 831,819	\$ 3,988,636	\$ -	\$ 5,630,000
Measure A	-	-	55,455	83,131	61,364	-	199,950
Total	\$ -	\$ 255,000	\$ 610,000	\$ 914,950	\$ 4,050,000	\$ -	\$ 5,829,950



# Project Charters

## Funded

### DOWNTOWN GRADE SEPARATION STUDY

Project No.	46R017
Purpose	This project involves the development of options for the separation of existing at-grade crossings in downtown (1st - 5th and 9th Avenue).
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Jay Yu
Master Plan	-
Council Priority	Plan for the downtown grade separations and long-term train corridor improvements.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Measure W	-	100,000	-	-	-	-	100,000
Total	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

# Project Charters

## Funded

### HILLSDALE BIKE PED BRIDGE FEASIBILITY STUDY

Project No.	46R018
Purpose	This is a feasibility study to analyze other options to get pedestrians and bicyclists across Hillsdale. The existing Hillsdale Bike/ped bridge alignment was too expensive to move forward with PS&E and CON, and with roadway alignment changes on US101 may not be feasible. This necessitates a re-evaluation to determine the preferred alternative for future PS&E.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Sue-Ellen Atkinson
Master Plan	-
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Measure A	-	15,000	-	-	-	-	15,000
Total	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000

# Project Charters

## Funded

### CITYWIDE SAFE ROUTES TO SCHOOL PROGRAM

Project No.	46R019
Purpose	This program will identify and develop specific improvements to address pedestrian and access safety around schools.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Sue-Ellen Atkinson
Master Plan	-
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ 560,000
Total	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	\$ 560,000

Project Charters

Funded

DOWNTOWN TRAFFIC SAFETY IMPROVEMENTS

Project No.	46R020
Purpose	This project focuses on pedestrian safety improvements in the downtown. Improvements could include a study, or plan, crosswalk improvements, bulb outs, lighting, and other safety related improvements.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Jay Yu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET	2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Private Contributions	\$	-	\$ 100,000	\$	-	\$	-	\$	-	\$	-	\$ 100,000
Total	\$	-	\$ 100,000	\$	-	\$	-	\$	-	\$	-	\$ 100,000



# Project Charters

## Funded

### DOWNTOWN CIRCULATION STUDY

Project No.	46R021
Purpose	This study will reanalyze the downtown circulation after the July direction from City Council to remove the recommended bike lanes on B. Street. This study will assess public right-of-way and circulation in Downtown San Mateo to identify priority modes for each street segment.
Project Type	Traffic
Project Category	Improve Quality of Life
Project Manager	Sue-Ellen Atkinson
Master Plan	-
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure A	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

# Project Charters

## Funded

DELAWARE SAFE ROUTES TO SCHOOL CORRIDOR

Project No.	46R022
Purpose	<p>This is a fully grant-funded project (ATP Cycle 6). The purpose of this project to improve the bike infrastructure on Delaware from Pacific to 19th Avenue. This is an essential corridor to connect the community to schools.</p>
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



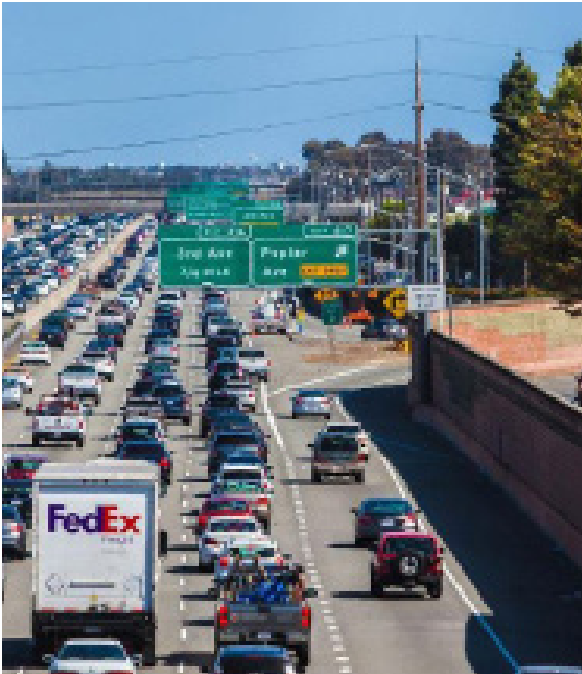
FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ -	\$ 260,000	\$ 1,400,000	\$ -	\$ -	\$ -	\$ 1,660,000
Total	\$ -	\$ 260,000	\$ 1,400,000	\$ -	\$ -	\$ -	\$ 1,660,000

# Project Charters

## Funded

### TRAFFIC IMPACT FEE UPDATE

Project No.	46R023
Purpose	This project is to update the existing level of service based Transportation Improvement Fee to a new metric to better align with the new General Plan.
Project Type	Traffic
Project Category	Improve Quality of Life
Project Manager	Jay Yu
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Traffic Impact Fee	\$	-	\$	-	\$	100,000	\$	-	\$	-	\$	-	\$ 100,000
Total	\$	-	\$	-	\$	100,000	\$	-	\$	-	\$	-	\$ 100,000

# Project Charters

## Funded

### BIKE SAN MATEO PROGRAM

Project No.	46R024
Purpose	This is a comprehensive program specifically dedicated to implement all the high and medium-high projects identified in the 2020 Bicycle Master Plan. This program will delineate funding and scheduling by year to accomplish the goal of designing and constructing these projects as directed by City Council.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Sue-Ellen Atkinson
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Traffic Impact Fee	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 700,000	\$ 2,100,000
Total	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 700,000	\$ 2,100,000



# Project Charters

## Funded

### BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS

Project No.	46S003
Purpose	Needed to replace aging infrastructure, ensure reliable operations, provide capacity for wet weather flow, and comply with regulatory requirements. The project includes pipeline replacement and upsizing (total of approximately 19,000 feet), pump station upgrades, force main rehabilitation (approximately 2,000 feet), and a new underground flow equalization holding structure (approximately 5.3 million gallons) and associated diversion sewers (3,400 feet) in the central area of the collection system.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Deryk Daquigan
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



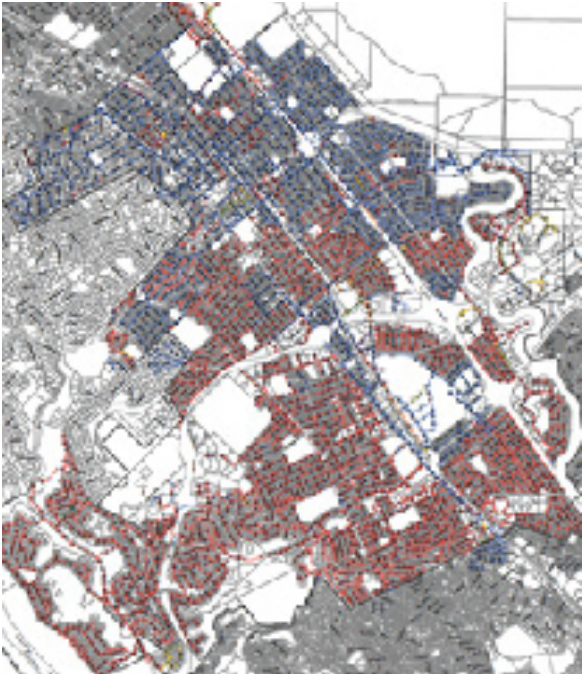
FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Private Contributions	\$ 3,781,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,781,944
Sewer	154,780,241	855,000	-	-	-	-	155,635,241
Total	\$ 158,562,185	\$ 855,000	\$ -	\$ -	\$ -	\$ -	\$ 159,417,185

# Project Charters

## Funded

### CLEAN WATER PROGRAM (CWP) SEWER FLOW MONITORING AND REPORTING

Project No.	46S090
Purpose	Needed to analyze the changing hydraulics of the collection system. Hydraulic conditions regularly change due to aging infrastructure, changes in rainfall and inflow/infiltration, and impacts of capital improvement projects. The project includes flow monitoring/measurement in the collection system on an as-needed basis, and maintenance of the system hydraulic model.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Deryk Daquigan
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ 572,000	\$ 90,000	\$ 95,000	\$ -	\$ -	\$ -	\$ 757,000
Total	\$ 572,000	\$ 90,000	\$ 95,000	\$ -	\$ -	\$ -	\$ 757,000

# Project Charters

## Funded

### CLEAN WATER PROGRAM (CWP) ANNUAL CITYWIDE SANITARY SEWER REHABILITATION

Project No.	46S091
Purpose	Annual program needed to repair defects in gravity collection pipes to prevent increase of infiltration and inflow and pipe failures. The project includes rehabilitation needs identified by annual CCTV inspection of collection system gravity pipes and manholes. Projects are recommended on an annual basis and may include sewer spot repairs, gravity sewer lining, full pipe replacements and manhole lining and repairs. The City's sewer system is divided into several basins that are evaluated every five years (Basins A, B, C, D & E and El Camino Real).
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Laura Webb
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ 39,651,000	\$ 11,700,000	\$ 11,000,000	\$ 4,890,000	\$ -	\$ -	\$ 67,241,000
Total	\$ 39,651,000	\$ 11,700,000	\$ 11,000,000	\$ 4,890,000	\$ -	\$ -	\$ 67,241,000

# Project Charters

## Funded

### CLEAN WATER PROGRAM (CWP) CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM

Project No.	46S093
Purpose	Annual program needed to identify defects in gravity collection pipes. Includes video inspection (closed circuit television, CCTV) of gravity pipes systems every five years (1/5 of collection system inspected each year). All inspected pipes and manholes are assessed and considered for rehabilitation.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Laura Webb
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ 4,031,000	\$ 770,000	\$ 765,000	\$ -	\$ -	\$ -	\$ 5,566,000
Total	\$ 4,031,000	\$ 770,000	\$ 765,000	\$ -	\$ -	\$ -	\$ 5,566,000



# Project Charters

## Funded

### TMDL ENHANCED PLANNING AND INFRASTRUCTURE IMPROVEMENTS

Project No.	46S101
Purpose	Develop, submit, implement, and monitor an enhanced infrastructure renewal and capacity assurance plan that prioritizes sewer system inspections and repairs in areas within 1/2 mile of the San Mateo beaches as required to comply with the Regional Water Quality Control Board's total maximum daily load (TMDL) requirements.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Deryk Daquigan
Master Plan	Sanitary Sewer Management Plan
Council Priority	-



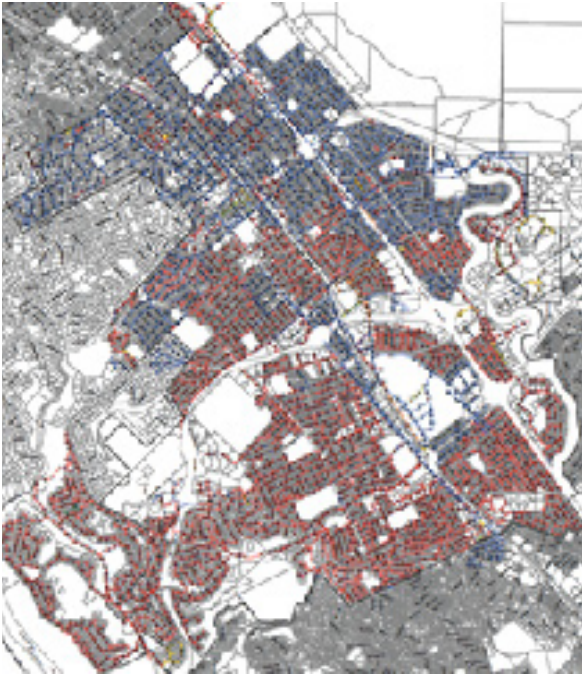
FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ -	\$ 1,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 11,000,000
Total	\$ -	\$ 1,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 11,000,000

# Project Charters

## Funded

### SANITARY SEWER FLOW MONITORING & REPORTING

Project No.	46S190
Purpose	Hydraulic conditions of the sewer system change due to aging infrastructure and inflow/infiltration. The project consists of flow monitoring/ measurement of the sewer collection system on an as-needed basis and maintenance of the sewer system hydraulic model to assess capacity.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Deryk Daquigan
Master Plan	Sanitary Sewer Management Plan
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Sewer	\$	-	\$	-	\$	-	\$	-	\$	125,000	\$	125,000	\$ 250,000
Total	\$	-	\$	-	\$	-	\$	-	\$	125,000	\$	125,000	\$ 250,000

# Project Charters

## Funded

### ANNUAL SANITARY SEWER REHABILITATION

Project No.	46S191
Purpose	Annual program to repair defects in the sewer system pipes to minimize infiltration and inflow and pipe failures. The project includes the repair of defects identified by annual CCTV inspections of the collection system gravity pipes and manholes. Projects are recommended on an annual basis and may include sewer spot repairs, gravity sewer lining, full pipe replacements and manhole lining and repairs. The City's sewer system consists of several basins that are evaluated every five years (Basins A, B, C, D & E and El Camino Real).
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Laura Webb
Master Plan	Sanitary Sewer Management Plan
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Sewer	\$	-	\$	-	\$	-	\$	-	\$	5,120,000	\$	10,350,000	\$ 15,470,000
Total	\$	-	\$	-	\$	-	\$	-	\$	5,120,000	\$	10,350,000	\$ 15,470,000

# Project Charters

## Funded

### SANITARY SEWER PUMP STATION UPGRADES

Project No.	46S192
Purpose	A biennial program needed to maintain the reliability of the City's sanitary sewer pump stations. The program includes pump station repair and rehabilitation projects identified through condition assessments. Projects are recommended on a biennial basis and may include pump, valve and piping replacement, wet well and valve vault lining and/or repair or complete replacement, instrumentation, controls, and electrical replacement or upgrades, force main repair, and the addition of standby generators.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Tom Williams
Master Plan	Sanitary Sewer Management Plan
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Sewer	\$ -	\$ -	\$ -	\$ -	\$ 13,020,000	\$ 3,000,000	\$ 16,020,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 13,020,000	\$ 3,000,000	\$ 16,020,000



# Project Charters

## Funded

### SANITARY SEWER CCTV INSPECTION PROGRAM

Project No.	46S193
Purpose	The program involves video inspection (closed circuit television, CCTV) of the City's sewer collection system (1/5 of the collection system inspected each year). All inspected pipes and manholes are assessed and considered for rehabilitation.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Laura Webb
Master Plan	Sanitary Sewer Management Plan
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Sewer	\$	-	\$	-	\$	-	\$	-	\$	900,000	\$	635,000	\$ 1,535,000
Total	\$	-	\$	-	\$	-	\$	-	\$	900,000	\$	635,000	\$ 1,535,000

# Project Charters

## Funded

### WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION

Project No.	46T003
Purpose	Needed to replace aging infrastructure, ensure reliable operations, provide capacity for wet weather flow, and comply with regulatory requirements. The project includes new biological nutrient removal (BNR)/membrane bioreactor (MBR) wastewater treatment facilities. Project includes all preliminary, primary, and secondary treatment facilities, site preparation, stormwater management, automation of the plant, a new administration building, new maintenance warehouse and improvements to the pedestrian and bike path surrounding the plant site. Effluent from new facilities will meet Title 22 recycled water quality.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Thomas Ruark
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Other Agencies	\$ 160,959,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,959,351
Sewer	363,757,649	11,210,000	15,400,000	-	-	-	390,367,649
Total	\$ 524,717,000	\$ 11,210,000	\$15,400,000	\$ -	\$ -	\$ -	\$ 551,327,000

# Project Charters

## Funded

### CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS

Project No.	46T090
Purpose	Needed to maintain reliable plant operations and meet permit requirements. The project is comprised of repair and/or replacement of critical equipment throughout the wastewater treatment plant to maintain reliable operations.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Deryk Daquigan
Master Plan	Clean Water Program (2014)
Council Priority	Fund and deliver the Clean Water Program.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Other Agencies	\$ 1,679,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,679,612
Sewer	3,714,388	3,500,000	1,030,000	-	-	-	8,244,388
Total	\$ 5,394,000	\$ 3,500,000	\$ 1,030,000	\$ -	\$ -	\$ -	\$ 9,924,000

Project Charters

Funded

WWTP ANNUAL REPAIRS

Project No.	46T190
Purpose	The effort is comprised of the repair and/or replacement of critical equipment at the wastewater treatment plant to maintain reliable operations and meet permit requirements.
Project Type	Sanitary Sewer
Project Category	Necessary to Maintain Quality of Life
Project Manager	Deryk Daquigan
Master Plan	Sanitary Sewer Management Plan
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Sewer	\$	-	\$	-	\$	-	\$	-	\$	3,570,000	\$	-	\$ 3,570,000
Total	\$	-	\$	-	\$	-	\$	-	\$	3,570,000	\$	-	\$ 3,570,000



Project Charters

Funded

STORMWATER SYSTEM MANAGEMENT IMPROVEMENT PROGRAM

Project No.	46W002
Purpose	<p>The City's stormwater system consists of storm drains, creeks/channels, green infrastructure, pump stations, and the Marina Lagoon. This Program funds stormwater system condition assessments, capacity evaluations, master planning, and capital improvements for flood control.</p>
Project Type	Stormwater
Project Category	Maintain Current Investment
Project Manager	Jimmy Vo
Master Plan	Storm Drain Master Plan
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure S	\$ 250,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Total	\$ 250,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000

Project Charters

Funded

EXTERNAL RADIO INFRASTRUCTURE

Project No.	512000
Purpose	Complete replacement of the public safety radio infrastructure, which has far surpassed its projected lifespan. The Department's radio technicians have been able to piecemeal various parts and equipment to continue functionality, but the system is at risk of failure. Additionally, the existing equipment lacks the ability to support modern technology such as encryption, GPS, and Wi-Fi.
Project Type	Miscellaneous
Project Category	Necessary for Health and Safety
Project Manager	Marie Silva
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET	2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		TOTAL
Measure S	\$	-	\$ 900,000	\$	-	\$	-	\$	-	\$	-	\$ 900,000
Total	\$	-	\$ 900,000	\$	-	\$	-	\$	-	\$	-	\$ 900,000

# Project Charters

## Funded

### POLICE RADIOS - HAND HELD AND MOBILE

Project No.	513000
Purpose	Complete replacement of handheld and mobile radios for the Police Department. New radios and mobiles will allow for the use of advanced technologies. This will offer the Department access to GPS, Bluetooth, an emergency button, and encryption. The mobile radios are three years past their projected lifespan and the current handhelds will not accommodate the advanced technology.
Project Type	Miscellaneous
Project Category	Necessary for Health and Safety
Project Manager	Marie Silva
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE		2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$	-	\$	-	\$ 662,000	\$	-	\$ 662,000
Total	\$	-	\$	-	\$ 662,000	\$	-	\$ 662,000

# Project Charters

## Funded

### TREE PLANTING - PARKS DIVISION

Project No. 610008

**Purpose** Planting trees in parks and along streets within the City to maintain the City's tree canopy.

**Project Type** Parks

**Project Category** Improve Quality of Life

**Project Manager** Matthew Fried

**Master Plan** -

**Council Priority** -



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Miscellaneous	\$ 600,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,200,000
Tree Replacement Fee	2,634,250	200,000	100,000	100,000	100,000	100,000	3,234,250
<b>Total</b>	<b>\$ 3,234,250</b>	<b>\$ 400,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 4,434,250</b>



# Project Charters

## Funded

### CITYWIDE PARK FENCING AND STRUCTURES

Project No. 610014

#### Purpose

Replacement fund for minor playground structure replacements and or fencing as is required. To design and install protective shade structures within City parks. The Department targets key areas in parks for new shade structures including picnic areas, play areas, ballfield team enclosures, etc. Shade structures are typically installed in conjunction with other play area or picnic area upgrades and/or replacements.

Project Type Parks

Project Category Maintain Current Investment

Project Manager Ron Hostick

Master Plan -

Council Priority -



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 10,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ 810,000
Parks and Recreation Tax and Fees	416,000	-	-	-	-	-	416,000
<b>Total</b>	<b>\$ 426,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,226,000</b>

# Project Charters

## Funded

### CITYWIDE PARK PLAY AREA UPGRADE

Project No.	610017
Purpose	To maintain safe play areas with high recreation value within all City Parks. The next park to receive upgrades is East Hillsdale. The plan is to install new play equipment and amenities that meet the current safety and accessibility guidelines, improves recreational opportunities and increases play value for all children.
Project Type	Parks
Project Category	Necessary to Maintain Quality of Life
Project Manager	Joanne Magrini
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ 441,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441,848
Miscellaneous	5,315,610	-	-	-	-	-	5,315,610
Parks and Recreation Tax and Fees	5,912,628	-	3,375,000	1,625,000	2,000,000	2,000,000	14,912,628
Total	\$ 11,670,086	\$ -	\$ 3,375,000	\$ 1,625,000	\$ 2,000,000	\$ 2,000,000	\$20,670,086

# Project Charters

## Funded

### SPORTS FIELDS CONVERSION - SYNTHETIC TURF

Project No. 610023

#### Purpose

The Department has identified a need for additional athletic field time within the City's parks system. One way to add additional field capacity is to convert selected existing turf fields to synthetic turf so that they are available for more hours. The City has completed two such projects at Los Prados and King Parks. A third project is desirable at one of the remaining two fields, Fiesta Meadows or Bayside Joinville.



Project Type	Parks
Project Category	Improve Quality of Life
Project Manager	Ron Hostick
Master Plan	-
Council Priority	-

FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Grants	\$ 460,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,350
Parks and Recreation Tax and Fees	5,333,445	500,000	1,000,000	500,000	-	-	7,333,445
Total	\$ 5,793,795	\$ 500,000	\$ 1,000,000	\$ 500,000	\$ -	\$ -	\$ 7,793,795

# Project Charters

## Funded

### CENTRAL PARK

Project No.	610027
Purpose	To make improvements to Central Park in accordance with the approved and updated Park Master plan. The first phase of implementation will include the renovation of the existing play area, including restrooms as well as installation of the Fallen Heroes Memorial.
Project Type	Parks
Project Category	Improve Quality of Life
Project Manager	Joanne Magrini
Master Plan	-
Council Priority	Implement the Central Park Master Plan.



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure S	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Parks and Recreation Tax and Fees	9,389,718	2,000,000	3,000,000	3,000,000	2,000,000	-	19,389,718
Total	\$ 9,889,718	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ -	\$ 19,889,718



# Project Charters

## Funded

### SYNTHETIC FIELD REPLACEMENT

Project No.	610055
Purpose	Start a fund for replacement of the curent synthetic fields, with an approximate life span of 10 years, Los Prados (2017) King (2020)
Project Type	Parks
Project Category	Major Service Equipment Replacement
Project Manager	Ron Hostick
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Measure S	\$ -	\$ 500,000	\$ 1,000,000	\$ 500,000	\$ -	\$ -	\$ 2,000,000
Total	\$ -	\$ 500,000	\$ 1,000,000	\$ 500,000	\$ -	\$ -	\$ 2,000,000

# Project Charters

## Funded

### PARKS - IRRIGATION CONTROLLER UPGRADE

Project No.	610060
Purpose	<p>Update older controllers, improve inputs in the Calsense Irrigation Control System for more accurate water usage information.</p> <p>Start a plan for controller communication upgrades, possibly use Wi-Fi at rec centers.</p>
Project Type	Parks
Project Category	Major Service Equipment Replacement
Project Manager	Ron Hostick
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Parks and Recreation Tax and Fees	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000
Total	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000

# Project Charters

## Funded

### GOLF COURSE - WELL DRILLING

Project No.	618278
Purpose	Drill and install a new irrigation well to provide a secondary souce of water in the event the primary well fails. Primary well is over 20 years old and has needed numerous repairs recently. Without an operable well, the potential for turf loss is high and a costly expense to replace. Potable water as an alternative water source is also etremely expensive.
Project Type	Parks
Project Category	Maintain Current Investment
Project Manager	Kevin Kobayashi
Master Plan	-
Council Priority	-



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
Parks and Recreation Tax and Fees	\$ 252,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 452,000
Total	\$ 252,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 452,000

# Project Charters

## Funded

### MARINA LIBRARY STRUCTURAL IMPROVEMENTS

Project No. 665100

#### Purpose

Funding for improvements to resolve settlement issues at the facility. Includes deep underpinning to the existing foundation, such as auger cast piles with grade beam foundations for re-leveling.

Project Type Buildings

Project Category Maintain Current Investment

Project Manager Steve Wu

Master Plan -

Council Priority -



FUNDING SOURCE	TOTAL COMMITMENT TO DATE	2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	TOTAL
General Fund	\$ 1,750,000	\$ (1,292,000)	\$ -	\$ -	\$ -	\$ -	\$ 458,000
Grants	1,750,000	1,500,000	-	-	-	-	3,250,000
Total	\$ 3,500,000	\$ 208,000	\$ -	\$ -	\$ -	\$ -	\$ 3,708,000





# Project Charters - Priority Unfunded

# Project Charters

## Priority Unfunded

CITYWIDE PARK PLAY AREA UPGRADE

Project No.	610017
Purpose	To maintain safe play areas with high recreation value within all City Parks. After East Hillsdale Park is completed, we could be facing a lack of funds with which to complete further park improvements.
Project Type	Parks
Project Category	Maintain Current Investment
Project Manager	Joanne Magrini
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
General Fund	\$	-	\$	-	\$	1,000,000	\$	1,000,000	\$	-	\$ 2,000,000
TOTAL	\$	-	\$	-	\$	1,000,000	\$	1,000,000	\$	-	\$ 2,000,000

# Project Charters

## Priority Unfunded

### 16TH AVENUE DRAINAGE AREA

Project No.	TBD
Purpose	This project is proposed for system-wide storm drainage improvements within the 16th Avenue Drainage Catchment Area as identified in the 2004 Storm Drain Master Plan.
Project Type	Stormwater
Project Category	Necessary to Maintain Quality of Life
Project Manager	Jimmy Vo
Master Plan	Storm Drain Master Plan
Council Priority	Expedite efforts to improve the stormwater collection, drainage, and storage system, including dredging the Marina lagoon.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	-	\$	-	\$	9,521,000	\$	-	\$	9,521,000
Taxes, Fees, and Charges												
TOTAL	\$	-	\$	-	\$	-	\$	9,521,000	\$	-	\$	9,521,000

Project Charters

Priority Unfunded

19TH AVENUE DRAINAGE AREA

Project No.	TBD
Purpose	<p>This project is proposed for system-wide storm drainage improvements within the 19th Avenue Drainage Catchment Area as identified in the 2004 Storm Drain Master Plan.</p>
Project Type	Stormwater
Project Category	Necessary to Maintain Quality of Life
Project Manager	Jimmy Vo
Master Plan	Storm Drain Master Plan
Council Priority	Expedite efforts to improve the stormwater collection, drainage, and storage system, including dredging the Marina lagoon.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	-	\$	-	\$	11,972,000	\$	-	\$	11,972,000
Taxes, Fees, and Charges												
TOTAL	\$	-	\$	-	\$	-	\$	11,972,000	\$	-	\$	11,972,000



# Project Charters

## Priority Unfunded

### 3RD AVE/NORFOLK INTERSECTION PED/BIKE ACCESS IMPROVEMENT

Project No.	TBD
Purpose	Implement bicycle and pedestrian improvements identified in the Bicycle Master Plan and Pedestrian Master Plan for the 3rd Avenue/Norfolk Intersection.
Project Type	Bikeway/Pedestrian
Project Category	Necessary to Maintain Quality of Life
Project Manager	Bethany Lopez
Master Plan	Bicycle Master Plan/Pedestrian Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
Measure A											
Grants	\$	-	\$	-	\$	-	\$	370,000	\$	-	\$ 370,000
TOTAL	\$	-	\$	-	\$	-	\$	370,000	\$	-	\$ 370,000

# Project Charters

## Priority Unfunded

### ANNUAL PARKING REPAVING PROJECT

Project No.	TBD
Purpose	To maintain current asphalt quality minor repairs and seal coat are necessary. Planned locations: Shoreline Parks, Lakeshore, Los Prados, Beresford (Upper lot)
Project Type	Parks
Project Category	Project that Avoid Future Additional Cost
Project Manager	Stephen Wu
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
General Fund	\$	-	\$	561,000	\$	100,000	\$	-	\$	-	\$ 661,000
TOTAL	\$	-	\$	561,000	\$	100,000	\$	-	\$	-	\$ 661,000

# Project Charters

## Priority Unfunded

### FIRE STATION #27 - ROOF REPLACEMENT

Project No.	TBD
Purpose	This project is a maintenance project to replace a roof that is at the end of its useful life. The process involves an initial assessment to define the scope (repair/replacement) in order to develop a cost estimate.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Stephen Wu
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	-	\$	-	\$	140,000	\$	-	\$	140,000
TOTAL	\$	-	\$	-	\$	-	\$	140,000	\$	-	\$	140,000

# Project Charters

## Priority Unfunded

### GOLF COURSE BUNKER RENOVATION

Project No.	TBD
Purpose	Improve the playability of the golf course and upgrade an integral feature of the golf course.
Project Type	Parks
Project Category	Maintain Current Investment
Project Manager	Kevin Kobayashi
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
Parks and Recreation Tax and Fees	\$	-	\$	-	\$	175,000	\$	-	\$	-	\$ 175,000
TOTAL	\$	-	\$	-	\$	175,000	\$	-	\$	-	\$ 175,000



Project Charters

Priority Unfunded

GREEN INFRASTRUCTURE

Project No.	TBD
Purpose	Develop a detailed plan to identify project locations to meet Green Infrastructure mandatory requirements within the updated Municipal regional Stormwater Permit (MRP) 2.0.
Project Type	Stormwater
Project Category	Mandatory - Irreversible
Project Manager	Jimmy Vo
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	50,000	\$	350,000	\$	-	\$	-	\$	400,000
Grants												
TOTAL	\$	-	\$	50,000	\$	350,000	\$	-	\$	-	\$	400,000

# Project Charters

## Priority Unfunded

### HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1B

Project No.	TBD
Purpose	This project is to design and construct the high priority package 1B bicycle project identified in the 2020 Bicycle Master Plan.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
Measure A											
Grants	\$	-	\$	559,000	\$	3,594,000	\$	-	\$	-	\$ 4,153,000
TOTAL	\$	-	\$	559,000	\$	3,594,000	\$	-	\$	-	\$ 4,153,000

# Project Charters

## Priority Unfunded

### HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1C

Project No.	TBD
Purpose	This project is to design and construct the high priority package 1C bicycle project identified in the 2020 Bicycle Master Plan.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
Measure A											
Grants	\$	-	\$	307,000	\$	1,707,000	\$	-	\$	-	\$ 2,014,000
TOTAL	\$	-	\$	307,000	\$	1,707,000	\$	-	\$	-	\$ 2,014,000

# Project Charters

## Priority Unfunded

### HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1D

Project No.	TBD
Purpose	This project is to design and construct the high priority package 1D bicycle project identified in the 2020 Bicycle Master Plan.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE	2025-26 ESTIMATE		2026-27 ESTIMATE	2027-28 ESTIMATE		ESTIMATED TOTAL
Measure A	\$	-	\$ 247,000	\$	1,615,000	\$	-	\$	1,862,000
Grants									
TOTAL	\$	-	\$ 247,000	\$	1,615,000	\$	-	\$	1,862,000



# Project Charters

## Priority Unfunded

### HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1E

Project No.	TBD
Purpose	This project is to design and construct the high priority package 1E bicycle project identified in the 2020 Bicycle Master Plan.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
Measure A											
Grants	\$	-	\$	625,613	\$	4,711,868	\$	-	\$	-	\$ 5,337,481
TOTAL	\$	-	\$	625,613	\$	4,711,868	\$	-	\$	-	\$ 5,337,481

# Project Charters

## Priority Unfunded

### HILLSDALE LIBRARY - ROOF REPLACEMENT

Project No.	TBD
Purpose	This project is a maintenance project to replace a roof that is at the end of its useful life. The process involves an initial assessment to define the scope (repair/replacement) in order to develop a cost estimate.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Stephen Wu
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	-	\$	-	\$	175,000	\$	-	\$	175,000
Taxes, Fees, and Charges												
TOTAL	\$	-	\$	-	\$	-	\$	175,000	\$	-	\$	175,000

# Project Charters

## Priority Unfunded

### JAPANESE GARDEN REFURBISHMENT

Project No. TBD

#### Purpose

Koi Pond, fence and roof repairs. The Koi Pond - South end has been completed and the North end needs edges repairs to prevent significant water loss. Roof is in poor condition and will compromise valuable contents of the structure if not repaired.

Project Type Parks

Project Category Maintain Current Investment

Project Manager Ron Hostick

Master Plan -

Council Priority -



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	-	\$	150,000	\$	-	\$	-	\$	150,000
Measure S												
TOTAL	\$	-	\$	-	\$	150,000	\$	-	\$	-	\$	150,000

# Project Charters

## Priority Unfunded

### LAUREL CREEK DRAINAGE AREA

Project No.	TBD
Purpose	This project is proposed for system-wide storm drainage improvements within the Laurel Creek Drainage Catchment Area as identified in the 2004 Storm Drain Master Plan.
Project Type	Stormwater
Project Category	Necessary to Maintain Quality of Life
Project Manager	Jimmy Vo
Master Plan	Storm Drain Master Plan
Council Priority	Expedite efforts to improve the stormwater collection, drainage, and storage system, including dredging the Marina lagoon.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	-	\$	-	\$	9,567,000	\$	-	\$	9,567,000
Taxes, Fees, and Charges												
TOTAL	\$	-	\$	-	\$	-	\$	9,567,000	\$	-	\$	9,567,000



# Project Charters

## Priority Unfunded

### MARINA LAGOON DREDGING

Project No.	TBD
Purpose	Develop a detailed Marina Lagoon Dredging Plan, obtain regulatory permits, perform additional analysis as needed, and begin focused efforts on strategic dredging of areas where water quality concerns due to shallow depths are high, and to maximize recreational uses and stormwater retention capacity. Costs include estimated sediment testing costs, permitting fees, engineering design, and construction costs.
Project Type	Stormwater
Project Category	Necessary for Health and Safety
Project Manager	Evan Albert
Master Plan	Storm Drain Master Plan
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET	2024-25 ESTIMATE	2025-26 ESTIMATE	2026-27 ESTIMATE	2027-28 ESTIMATE	ESTIMATED TOTAL
General Fund	\$ -	\$ 1,900,000	\$ 10,000,000	\$ 1,900,000	\$ 1,900,000	\$ 15,700,000
Taxes, Fees, and Charges						
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,900,000</b>	<b>\$ 10,000,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>	<b>\$ 15,700,000</b>

# Project Charters

## Priority Unfunded

### PACIFIC BOULEVARD DRAINAGE CHANNEL REHABILITATION

Project No.	TBD
Purpose	Rehabilitate concrete drainage channel along Pacific Blvd south of 19th Avenue. This work is needed to maintain the storm drain asset to assure full capacity and functionality, and avoid flooding. This project will require environmental and railroad permitting and associated costs.
Project Type	Stormwater
Project Category	Necessary to Maintain Quality of Life
Project Manager	Jimmy Vo
Master Plan	-
Council Priority	Expedite efforts to improve the stormwater collection, drainage, and storage system, including dredging the Marina lagoon.



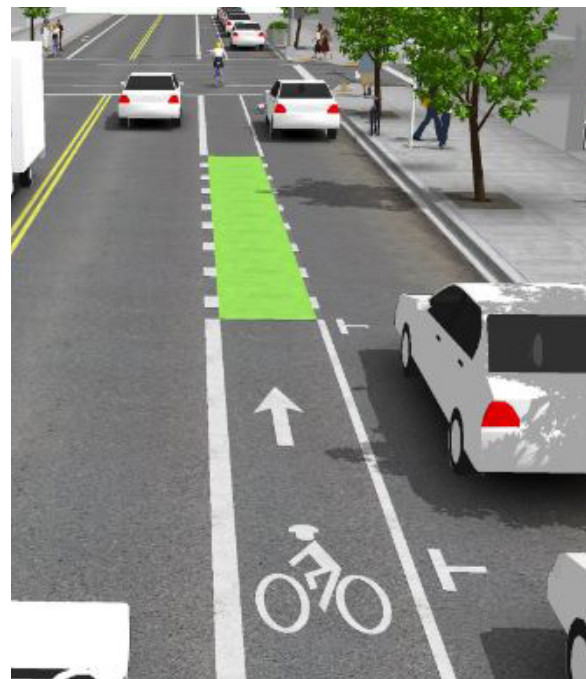
POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE	2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
General Fund	\$	-	\$ 200,000	\$	400,000	\$	-	\$	-	\$ 600,000
Measure S										
TOTAL	\$	-	\$ 200,000	\$	400,000	\$	-	\$	-	\$ 600,000

# Project Charters

## Priority Unfunded

### PENINSULA AVENUE BIKE CORRIDOR

Project No.	TBD
Purpose	This project is to design and construct the High No. 2 Priority Bicycle project identified in the 2020 Bicycle Master Plan.
Project Type	Bikeway/Pedestrian
Project Category	Improve Quality of Life
Project Manager	Bethany Lopez
Master Plan	Bicycle Master Plan
Council Priority	Complete all High and Medium-High priority projects in the 2020 Bicycle Master Plan and the Pedestrian Master Plan.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
Measure A	\$	-	\$	237,000	\$	1,945,000	\$	-	\$	-	\$ 2,182,000
Grants											
TOTAL	\$	-	\$	237,000	\$	1,945,000	\$	-	\$	-	\$ 2,182,000

Project Charters

Priority Unfunded

RESTROOM REFURBISHMENT PHASE 5 (LAKESHORE/SHOREVIEW)

Project No.	TBD
Purpose	Continuation of city wide park restroom refurbishments.
Project Type	Parks
Project Category	Necessary to Maintain Quality of Life
Project Manager	Stephen Wu
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
General Fund	\$	-	\$	-	\$	300,000	\$	-	\$	-	\$300,000
Measure S											
TOTAL	\$	-	\$	-	\$	300,000	\$	-	\$	-	\$300,000



# Project Charters

## Priority Unfunded

### SAN MATEO CREEK DRAINAGE AREA

Project No.	TBD
Purpose	This project is proposed for system-wide storm drainage improvements within the San Mateo Creek Drainage Catchment Area as identified in the 2004 Storm Drain Master Plan.
Project Type	Stormwater
Project Category	Maintain Current Investment
Project Manager	Jimmy Vo
Master Plan	Storm Drain Master Plan
Council Priority	Expedite efforts to improve the stormwater collection, drainage, and storage system, including dredging the Marina lagoon.



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL	
General Fund	\$	-	\$	-	\$	-	\$	2,620,000	\$	-	\$	2,620,000
Taxes, Fees, and Charges												
TOTAL	\$	-	\$	-	\$	-	\$	2,620,000	\$	-	\$	2,620,000

# Project Charters

## Priority Unfunded

### SHOREVIEW REC CENTER - ROOF REPLACEMENT

Project No.	TBD
Purpose	This project is a maintenance project to replace a roof that is at the end of its useful life. The process involves an initial assessment to define the scope (repair/replacement) in order to develop a cost estimate.
Project Type	Buildings
Project Category	Maintain Current Investment
Project Manager	Stephen Wu
Master Plan	-
Council Priority	-



POTENTIAL FUNDING SOURCE	2023-24 ADOPTED BUDGET		2024-25 ESTIMATE		2025-26 ESTIMATE		2026-27 ESTIMATE		2027-28 ESTIMATE		ESTIMATED TOTAL
General Fund	\$	-	\$	-	\$	-	\$	176,000	\$	-	\$ 176,000
TOTAL	\$	-	\$	-	\$	-	\$	176,000	\$	-	\$ 176,000



# Projects By Funding Source



# Capital Improvement Projects Fund

DESCRIPTION		2022-23 ESTIMATED ACTUALS
Beginning Fund Balance	\$	63,978,054
<b>Revenue</b>		
GENERAL FUND	\$	9,750,000
2% HOTEL TAX FUND TRANSFER IN		49,143
GAS TAX FUND TRANSFER IN		2,628,129
MEASURE A		2,904,621
MEASURE S TRACKING FUND TRANSFER IN		6,710,015
MEASURE W		1,000,000
PARKING IN-LIEU FEE		350,000
PARKS AND RECREATION REVENUE FUND TRANSFER IN		14,589,029
ROAD MAINTENANCE AND REHABILITATION FUND TRANSFER IN		3,995,088
SEWER FUND TRANSFER IN		305,764,919
TRAFFIC IMPACT FEE FUND TRANSFER IN		4,881,596
TREE REPLACEMENT FEE		150,000
OTHER SOURCES		111,719,768
<b>Total Revenue</b>	<b>\$</b>	<b>464,492,308</b>
<b>Recommended Project Budgets</b>		
GENERAL FUND	\$	20,887,908
2% HOTEL TAX FUND PROJECTS		49,143
GAS TAX FUND PROJECTS		2,628,129
MEASURE A		9,021,233
MEASURE S TRACKING FUND PROJECTS		6,710,015
MEASURE W		2,775,729
PARKING IN-LIEU FEE		715,658
PARKS AND RECREATION REVENUE FUND PROJECTS		14,589,029
ROAD MAINTENANCE AND REHABILITATION FUND PROJECTS		3,995,088
SEWER FUND PROJECTS		305,764,919
TRAFFIC IMPACT FEE FUND PROJECTS		4,881,596
TREE REPLACEMENT FEE		377,313
OTHER SOURCES		147,936,039
<b>Total Recommended Project Budgets</b>	<b>\$</b>	<b>520,331,798</b>
<b>Other Sources *</b>	<b>\$</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>8,138,564</b>

\* South Bayfront Assessment



# Capital Improvement Projects Fund

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	8,138,564	\$	7,737,223	\$	2,109,781	\$	2,230,608	\$	3,723,420	
\$	12,250,000	\$	5,250,000	\$	4,250,000	\$	2,750,000	\$	2,750,000	\$ 27,250,000
	-		-		-		-		-	-
	520,000		1,530,000		1,410,000		1,400,000		1,400,000	6,260,000
	2,991,760		3,081,512		3,173,958		3,269,177		3,367,252	15,883,658
	3,850,000		2,050,000		1,550,000		1,050,000		1,050,000	9,550,000
	1,000,000		1,000,000		1,000,000		1,000,000		1,000,000	5,000,000
	-		-		-		-		-	-
	3,050,000		10,525,000		8,125,000		4,000,000		2,000,000	27,700,000
	2,000,000		2,500,000		2,700,000		2,700,000		2,700,000	12,600,000
	41,360,000		31,190,000		7,790,000		25,635,000		17,010,000	122,985,000
	49,860		250,000		850,000		850,000		850,000	2,849,860
	150,000		150,000		150,000		150,000		150,000	750,000
	10,009,066		9,889,545		2,091,819		5,138,636		19,150,000	46,279,066
\$	77,230,686	\$	67,416,057	\$	33,090,777	\$	47,942,813	\$	51,427,252	\$ 277,107,585
\$	10,153,000	\$	9,283,500	\$	2,135,000	\$	2,200,095	\$	3,130,000	\$ 26,901,595
	-		-		-		-		-	-
	520,000		1,530,000		1,410,000		1,400,000		1,400,000	6,260,000
	2,840,100		3,225,455		4,618,131		2,476,364		2,275,000	15,435,050
	3,850,000		2,050,000		1,550,000		1,050,000		1,050,000	9,550,000
	800,000		1,900,000		1,000,000		1,000,000		1,000,000	5,700,000
	3,200,000		1,000,000		1,000,000		299,905		-	5,499,905
	3,050,000		10,525,000		8,125,000		4,000,000		2,000,000	27,700,000
	2,000,000		2,500,000		2,700,000		2,700,000		2,700,000	12,600,000
	41,360,000		31,190,000		7,790,000		25,635,000		17,010,000	122,985,000
	49,860		250,000		850,000		850,000		850,000	2,849,860
	200,000		100,000		100,000		100,000		100,000	600,000
	10,009,066		9,889,545		2,091,819		5,138,636		19,150,000	46,279,066
\$	78,032,026	\$	73,443,500	\$	33,369,950	\$	46,850,000	\$	50,665,000	\$ 282,360,476
\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$ 700,000
\$	7,737,223	\$	2,109,781	\$	2,230,608	\$	3,723,420	\$	4,885,672	

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 12,010,258
Revenue		
	TRANSFER IN FROM GENERAL FUND	\$ 6,750,000
	TRANSFER IN FROM CONSTRUCTION SERVICES FUND	3,000,000
Total Revenue		\$ 9,750,000
Recommended Project Budgets		
130004	PEDESTRIAN MALL CONSTRUCTION	\$ 600,000
313134	EMERGENCY TENANT RELOCATION ASSISTANCE	50,000
460040	HIGH VOLTAGE STREET LIGHT CONVERSION	5,897,296
460048	RELOCATE ELECTRICAL ROOM AT TRANSIT CENTER	90,000
460053	PAINT EXTERIOR 2ND AVENUE / EL CAMINO REAL GARAGE	-
460054	PAINT EXTERIOR MAIN STREET GARAGE	-
460057	CITYWIDE FIRE - INTRUSION ALARM SYSTEM UPGRADE	250,000
460058	ADA ENTRY COMPLIANCE - BERESFORD	311,845
460064	SUSTAINABLE SOLUTIONS TURNKEY PROGRAM	112,727
461001	DOWNTOWN PARKING IMPROVEMENTS	2,285,840
461002	NEW CORPORATION YARD FACILITY	126,100
461004	PUBLIC FACILITY AND SITE IMPROVEMENTS	43,751
461008	CITYWIDE PAID PARKING EVALUATION AND IMPLEMENTATION	125,000
461009	DOWNTOWN PARKING TECHNOLOGY	130,119
462205	TRAIN QUIET ZONE	393,727
462250	BERMUDA DRIVE BRIDGE REPLACEMENT	-
462897	PARK CITYWIDE PLAYGROUND EQUIPMENT REPLACEMENT - PUBLIC WORKS	30,000
463004	CITYWIDE STREET LIGHTS	203,682
463231	CITYWIDE SIDEWALK REPAIR PROGRAM	311,449
465006	PARKING LOT REFURBISHMENT AT POPLAR CREEK GOLF COURSE	136,511
465166	EAST 3RD AVENUE BICYCLE BRIDGE MAINTENANCE	100,000
465167	PEDESTRIAN MALL STREETScape DESIGN	83,313
467001	CITYWIDE STREET REHABILITATION PACKAGE I	68,090
467002	CITYWIDE STREET REHABILITATION FY 2018-19	204,915
467003	CITYWIDE STREET REHABILITATION FY 2017-18	584,821
467007	SAN MATEO DRIVE SUSTAINABLE STREETS PROJECT	336,634
467008	CITYWIDE STREET REHABILITATION PACKAGE II	2,686,076
467009	CITYWIDE STREET REHABILITATION PACKAGE III	-



# General Fund

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL	
\$	872,350	\$	2,969,350	\$	(1,064,150)	\$	1,050,850	\$	1,600,755		
\$	7,250,000	\$	5,250,000	\$	4,250,000	\$	2,750,000	\$	2,750,000	\$	22,250,000
5,000,000		-		-		-		-		5,000,000	
\$	12,250,000	\$	5,250,000	\$	4,250,000	\$	2,750,000	\$	2,750,000	\$	27,250,000
\$	600,000	\$	-	\$	-	\$	-	\$	-	\$	600,000
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4,950,000		-		-		-		-		4,950,000	
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-		275,000		-		-		-		275,000	
-		450,000		-		-		-		450,000	
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25,000		-		-		-		-		25,000	
-		1,750,000		-		-		-		1,750,000	
15,000		15,000		15,000		15,000		15,000		75,000	
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# General Fund

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
468005	STORM SYSTEM DREDGING	200,224
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL	691,735
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION)	22,497
469031	ADA COMPLIANCE AND TRANSITION PLANNING	49,260
469997	CITYWIDE STREET REHABILITATION PROGRAM	-
46C002	CITYWIDE SOIL STABILIZATION PROGRAM	-
46C003	GREEN FLEET CHARGING INFRASTRUCTURE	-
46F001	DOWNTOWN PARKING GARAGE PEDESTRIAN SAFETY	7,777
46F002	PARK RESTROOM REFURBISHMENT - PHASE IV	304,527
46F003	CORPORATION YARD MISCELLANEOUS IMPROVEMENTS	100,000
46F005	EXTERIOR AND INTERIOR PAINTING - CENTRAL PARK GARAGE	-
46F011	KING AND JOINVILLE CHANGING ROOM IMPROVEMENTS	249,351
46F013	CORPORATION YARD UNDERGROUND TANK REPLACEMENT	617,000
46F015	PARK RESTROOM PHASE V	-
46F016	MAIN LIBRARY PAINTING	50,000
46F019	SHOREVIEW PARK PICKLEBALL COURTS	380,000
46F020	WASHINGTON PARK BASKETBALL COURT	300,000
46F022	TRANSACTION COUNTER SECURITY IMPROVEMENTS	-
46F023	SHOREVIEW BASKETBALL COURT RESURFACING	-
46F025	PARKING FACILITY STRUCTURAL REPAIRS	-
46F028	LAKESHORE RECREATION CENTER ADA ENTRY	-
46F030	CITYWIDE FACILITIES CONDITION ASSESSMENT	-
46F033	BERESFORD BASKETBALL COURT RESURFACE	-
46F034	LOS PRADOS COURT LIGHTING IMPROVEMENTS	-
46F035	ELEVATOR MODERNIZATION - CENTRAL GARAGE	-
46R009	GRAMMERCY DRIVE RETAINING WALL	205,945
513000	POLICE RADIOS - HAND HELD AND MOBILE	-
610011	BOREL PARK DEVELOPMENT	507,244
610014	CITYWIDE PARK FENCING AND STRUCTURES	-
610027	CENTRAL PARK	36,849
610037	SUGARLOAF TRAIL REPAIR	38,180
618280	GOLF COURSE UPGRADES FY 2018-19 (GOLF SUB-FUND)	215,423
665100	MARINA LIBRARY STRUCTURAL IMPROVEMENTS	1,750,000
Total Recommended Project Budgets		\$ 20,887,908
Ending Fund Balance		\$ 872,350





# General Fund

2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	FIVE-YEAR TOTAL
-	-	-	-	-	-
1,350,000	-	-	-	-	1,350,000
-	-	-	-	-	-
35,000	35,000	35,000	35,000	35,000	175,000
-	1,800,000	900,000	200,000	830,000	3,730,000
150,000	150,000	150,000	150,000	150,000	750,000
100,000	200,000	200,000	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,000,000	1,000,000	2,000,000
-	150,000	-	-	-	150,000
-	-	-	-	-	-
-	-	-	-	-	-
750,000	-	-	-	-	750,000
400,000	-	-	-	-	400,000
-	-	-	-	-	-
-	-	-	-	-	-
-	80,000	-	-	-	80,000
-	450,000	-	-	-	450,000
-	-	-	700,095	1,000,000	1,700,095
50,000	400,000	-	-	-	450,000
100,000	100,000	100,000	100,000	100,000	500,000
-	-	180,000	-	-	180,000
120,000	-	-	-	-	120,000
500,000	-	-	-	-	500,000
50,000	2,300,000	-	-	-	2,350,000
-	662,000	-	-	-	662,000
-	-	-	-	-	-
-	400,000	400,000	-	-	800,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,292,000)	-	-	-	-	(1,292,000)
\$ 10,153,000	\$ 9,283,500	\$ 2,135,000	\$ 2,200,095	\$ 3,130,000	\$ 26,901,595
\$ 2,969,350	\$ (1,064,150)	\$ 1,050,850	\$ 1,600,755	\$ 1,220,755	

## 2% Hotel Tax

PROJECT #	DESCRIPTION		2022-23 ESTIMATED ACTUALS
	Beginning Fund Balance	\$	(1,363,829)
	Revenue	\$	833,000
	Expenditures		
	OPERATING EXPENDITURES	\$	136,166
	DEBT SERVICE		720,000
	Total Expenditures	\$	856,166
	Transfer Out to Capital Projects Fund		
460039	FIRE STATION #25 ACCESS - ALAMEDA DE LAS PULGAS / HIGHWAY 92	\$	49,143
	Total Transfer Out to Capital Projects Fund	\$	49,143
	Transfer In From General Fund	\$	1,450,000
	Ending Fund Balance	\$	13,862



## 2% Hotel Tax

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	13,862	\$	36,973	\$	201,306	\$	507,807	\$	817,076	
\$	1,000,000	\$	1,167,000	\$	1,333,000	\$	1,359,660	\$	1,386,853	\$ 6,246,513
\$	138,889	\$	141,667	\$	144,500	\$	147,390	\$	150,338	\$ 722,786
838,000		861,000		882,000		903,000		927,000		4,411,000
\$	976,889	\$	1,002,667	\$	1,026,500	\$	1,050,390	\$	1,077,338	\$ 5,133,786
\$	-	\$	-	\$	-	\$	-	\$	-	-
\$	-	\$	-	\$	-	\$	-	\$	-	-
\$	-	\$	-	\$	-	\$	-	\$	-	-
\$	36,973	\$	201,306	\$	507,806	\$	817,076	\$	1,126,591	

# Gas Tax

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 1,080,836
Revenue		
	INTEREST EARNINGS	\$ 12,000
	STATE GAS TAX - 2105	638,092
	STATE GAS TAX - 2107	764,392
	STATE GAS TAX - 2107.5	10,000
	STATE GAS TAX - 2106	398,000
	GAS TAX IN LIEU OF PROP 42	907,739
Total Revenue		\$ 2,730,223
Transfer Out to General Fund		\$ 1,747,500
Transfer Out to Capital Projects Fund		
462227	US 101 / HIGHWAY 92 INTERCHANGE AREA IMPROVEMENTS SHORT-TERM	\$ 28,434
462228	US 101 / HIGHWAY 92 DIRECT CONNECTOR LONG-TERM	26,244
462250	BERMUDA DRIVE BRIDGE REPLACEMENT	732,000
463535	US 101 AND PENINSULA AVENUE INTERCHANGE PROJECT	65,393
465162	CITYWIDE BICYCLE PARKING	28,228
465631	TRAFFIC CONTROLLER CABINETS	97,831
467008	CITYWIDE STREET REHABILITATION PACKAGE II	1,200,000
467009	CITYWIDE STREET REHABILITATION PACKAGE III	450,000
469997	CITYWIDE STREET REHABILITATION PROGRAM	-
Total Transfer Out to Capital Projects Fund		\$ 2,628,129
Ending Fund Balance		\$ (564,570)



# Gas Tax

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	(564,570)	\$	198,378	\$	11,495	\$	5,984	\$	73,073	
\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$ 60,000
	693,937		707,816		721,972		736,411		751,140	3,611,276
	833,510		850,180		867,184		884,527		902,218	4,337,620
	10,000		10,000		10,000		10,000		10,000	50,000
	433,079		441,741		450,575		459,587		468,779	2,253,761
	1,047,922		1,068,880		1,090,258		1,112,063		1,134,304	5,453,428
\$	3,030,448	\$	3,090,617	\$	3,151,989	\$	3,214,589	\$	3,278,441	\$ 15,766,084
\$	1,747,500	\$	1,747,500	\$	1,747,500	\$	1,747,500	\$	1,747,500	\$ 8,737,500
\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
	-		-		-		-		-	-
	420,000		520,000		-		-		-	940,000
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	-		10,000		10,000		-		-	20,000
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	100,000		-		-		-		-	100,000
	-		1,000,000		1,400,000		1,400,000		1,400,000	5,200,000
\$	520,000	\$	1,530,000	\$	1,410,000	\$	1,400,000	\$	1,400,000	\$ 6,260,000
\$	198,378	\$	11,495	\$	5,984	\$	73,073	\$	204,014	

# Measure A

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 7,644,694
Revenue		\$ 2,904,621
Recommended Project Budgets		
462004	CITYWIDE BRIDGE MAINTENANCE	\$ 410,028
462227	US 101 / HIGHWAY 92 INTERCHANGE AREA IMPROVEMENTS SHORT-TERM	15,000
462249	HILLSDALE CORRIDOR IMPROVEMENTS	299,168
462250	BERMUDA DRIVE BRIDGE REPLACEMENT	390,037
462337	19TH AVENUE TWO-WAY STREET CONVERSION	(747)
463004	CITYWIDE STREET LIGHTS	354,964
463337	PARROTT DRIVE AND ALAMEDA DE LAS PULGAS INTERSECTION RECONSTRUCTION	648
463338	NORFOLK STREET AND FASHION ISLAND BOULEVARD INTERSECTION RECONSTRUCTION	391,741
463535	US 101 AND PENINSULA AVENUE INTERCHANGE PROJECT	603,697
465130	TRAFFIC SIGNAL MASTER PLAN	12,147
465157	HILLSDALE BOULEVARD AND US 101 BRIDGE OVERCROSSING CONSTRUCTION	38,697
465333	CITYWIDE TRAFFIC SIGNAL RETIMING	71,880
465432	EL CAMINO REAL LEFT-TURN POCKET - TILTON AVENUE AND BALDWIN AVENUE	69,084
465631	TRAFFIC CONTROLLER CABINETS	100,000
466607	CITYWIDE SIGN INVENTORY AND REPLACEMENT	333,339
467008	CITYWIDE STREET REHABILITATION PACKAGE II	3,294,538
467009	CITYWIDE STREET REHABILITATION PACKAGE III	450,000
467010	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG 2) VARIOUS LOCATIONS	477,820
46F001	DOWNTOWN PARKING GARAGE PEDESTRIAN SAFETY	-
46M003	TRANSIT ORIENTED DEVELOPMENT PEDESTRIAN ACCESS STUDY	(9,353)
46M004	28TH AVENUE GAP CLOSURE	17,000
46R001	HILLSDALE BOULEVARD AND ALAMEDA DE LAS PULGAS SIGNAL	430,000
46R002	42ND AVENUE AND PACIFIC BOULEVARD SIGNAL IMPROVEMENTS	48,498
46R003	DOWNTOWN STREET NAME SIGNS UPGRADE	140,000
46R004	TRAFFIC SIGNAL VIDEO DETECTION REPLACEMENT	300,000
46R010	25TH AVENUE UNDERGROUNDING - PHASE II	236,426
46R011	HIGH PRIORITY BICYCLE PROJECT DESIGN PACKAGE	452,000
46R014	COMPLETE STREETS PLAN	94,621
46R016	101/92 MULTI-MODAL (CLASS IV BIKE LANE)	-
46R018	HILLSDALE BIKE/PEDESTRIAN BRIDGE FEASIBILITY STUDY	-
46R019	CITYWIDE SAFE ROUTES TO SCHOOL PROGRAM	-
46R021	DOWNTOWN CIRCULATION STUDY	-
469997	CITYWIDE STREET REHABILITATION PROGRAM	-
Total Recommended Project Budgets		\$ 9,021,233
Ending Fund Balance		\$ 1,528,082



# Measure A

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL	
\$	1,528,082	\$	1,679,742	\$	1,535,799	\$	91,626	\$	884,439		
\$	2,991,760	\$	3,081,512	\$	3,173,958	\$	3,269,177	\$	3,367,252	\$	15,883,658
\$	455,000	\$	400,000	\$	2,220,000	\$	100,000	\$	100,000	\$	3,275,000
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# Measure S

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 6,817,613
Revenue		
SALES TAX - MEASURE S		\$ 7,179,000
GRANT		160,000
Total Revenue		\$ 7,339,000
Operating Expenditures		\$ 2,038,666
Transfer Out to Street and Flood Control Projects Bond Fund		\$ 2,692,830
Transfer Out to Capital Projects Fund		
462226	NEIGHBORHOOD TRAFFIC MANAGEMENT	\$ 925,002
462250	BERMUDA DRIVE BRIDGE REPLACEMENT	-
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE II	775,729
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE III	1,599,420
468007	COLUMBIA DRIVE AND CRYSTAL SPRINGS ROAD STORM DRAIN CHANNEL	1,250,000
469997	CITYWIDE STREET REHABILITATION PROGRAM	-
46F002	PARK RESTROOM REFURBISHMENT - PHASE IV	478,000
46F011	KING AND JOINVILLE CHANGING ROOM IMPROVEMENTS	215,000
46F024	GATEWAY PARK PEDESTRIAN BRIDGE IMPROVEMENTS	560,000
46F027	POLICE DEPARTMENT ROOF DRAINAGE IMPROVEMENTS	-
46W002	STORMWATER SYSTEM MANAGEMENT AND IMPROVEMENT PROGRAM	250,000
511000	RADIO DISPATCH CONSOLES	194,000
512000	EXTERNAL RADIO INFRASTRUCTURE	-
610027	CENTRAL PARK	462,864
610055	SYNTHETIC FIELD REPLACEMENT	-
Total Transfer Out to Capital Projects Fund		\$ 6,710,015
Transfer Out to General Fund		\$ 339,032
Additional Capacity		\$ -
Ending Fund Balance		\$ 2,376,071



# Measure S

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	2,376,071	\$	673,811	\$	1,181,286	\$	410,121	\$	356,994	
\$	7,314,000	\$	7,576,000	\$	7,867,000	\$	8,153,000	\$	8,433,000	\$ 39,343,000
-		-		-		-		-		-
\$	7,314,000	\$	7,576,000	\$	7,867,000	\$	8,153,000	\$	8,433,000	\$ 39,343,000
\$	2,135,342	\$	2,199,402	\$	2,265,384	\$	2,333,346	\$	2,403,346	\$ 11,336,821
\$	2,691,887	\$	2,480,091	\$	2,483,749	\$	2,483,749	\$	2,500,000	\$ 12,639,476
\$	-	\$	250,000	\$	250,000	\$	250,000	\$	250,000	\$ 1,000,000
250,000		-		-		-		-		250,000
-		-		-		-		-		-
800,000		800,000		-		-		-		1,600,000
-		-		-		-		-		-
-		-		800,000		800,000		800,000		2,400,000
-		-		-		-		-		-
-		-		-		-		-		-
-		-		-		-		-		-
1,000,000		-		-		-		-		1,000,000
400,000		-		-		-		-		400,000
-		-		-		-		-		-
900,000		-		-		-		-		900,000
-		-		-		-		-		-
500,000		1,000,000		500,000		-		-		2,000,000
\$	3,850,000	\$	2,050,000	\$	1,550,000	\$	1,050,000	\$	1,050,000	\$ 9,550,000
\$	339,032	\$	339,032	\$	339,032	\$	339,032	\$	339,032	\$ 1,695,158
\$	-	\$	-	\$	2,000,000	\$	2,000,000	\$	2,000,000	\$ 6,000,000
\$	673,811	\$	1,181,286	\$	410,121	\$	356,994	\$	497,616	



## Measure W

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 2,517,834
Revenue		
SALES TAX - MEASURE S		\$ 1,000,000
Total Revenue		\$ 1,000,000
Transfer Out to Capital Projects Fund		
462250	BERMUDA DRIVE BRIDGE REPLACEMENT	\$ -
467008	CITYWIDE STREET REHABILITATION PACKAGE II	700,000
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE II	775,729
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE III	1,300,000
469997	CITYWIDE STREET REHABILITATION PROGRAM	-
46R017	DOWNTOWN GRADE SEPARATION STUDY	-
Total Recommended Project Budgets		\$ 2,775,729
Ending Fund Balance		\$ 742,105

## Parking in-Lieu

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 5,865,562
Revenue		\$ 350,000
Recommended Project Budgets		
460632	DOWNTOWN REDEVELOPMENT SITE PARKING GARAGE	\$ 515,658
461007	NEW DOWNTOWN GARAGE	200,000
46F025	PARKING FACILITY STRUCTURAL REPAIRS	-
Total Recommended Project Budgets		\$ 715,658
Ending Fund Balance		\$ 5,499,905

Due to a recent change in state law, the City's ability to assess parking in-lieu fees has been taken away. As such the 2023-28 CIP reflects the use of the remaining resources.



## Measure W

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	742,105	\$	942,105	\$	42,105	\$	42,105	\$	42,105	
\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$ 5,000,000
\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$ 5,000,000
\$	-	\$	1,200,000	\$	-	\$	-	\$	-	\$ 1,200,000
	-		-		-		-		-	-
	-		-		-		-		-	-
	700,000		700,000		-		-		-	1,400,000
	-		-		1,000,000		1,000,000		1,000,000	3,000,000
	100,000		-		-		-		-	100,000
\$	800,000	\$	1,900,000	\$	1,000,000	\$	1,000,000	\$	1,000,000	\$ 5,700,000
\$	942,105	\$	42,105	\$	42,105	\$	42,105	\$	42,105	

## Parking in-Lieu

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	5,499,905	\$	2,299,905	\$	1,299,905	\$	299,905	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	-
	-		-		-		-		-	-
	3,200,000		1,000,000		1,000,000		299,905		-	5,499,905
\$	3,200,000	\$	1,000,000	\$	1,000,000	\$	299,905	\$	-	\$ 5,499,905
\$	2,299,905	\$	1,299,905	\$	299,905	\$	-	\$	-	

# Parks and Recreation Tax and Fee

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 12,126,319
Revenue		
INTEREST EARNINGS		\$ 182,000
PARKS AND RECREATION TAX AND FEES		-
Total Revenue		\$ 182,000
Operating Expenditures		\$ 16,390
Transfer Out to Capital Projects Fund		
46F036	DR. MARTIN LUTHER KING JR. COMMUNITY CENTER REHABILITATION	\$ -
46F037	JOINVILLE POOL ASSESSMENT AND IMPROVEMENTS	-
610012	LAURELWOOD AND SUGARLOAF OPEN SPACE	57,685
610017	CITYWIDE PARK PLAY AREA UPGRADE	5,645,748
610023	SPORTS FIELDS CONVERSION - SYNTHETIC TURF	178,157
610027	CENTRAL PARK	7,922,783
610030	PARK SITE AMENITIES	7,449
610035	CITYWIDE PARK SPECIAL FACILITIES UPGRADE	8,189
610036	RECREATION FACILITIES STRATEGIC PLAN	74,173
610038	SKATE PLAZA UPDATES	400,000
610060	PARKS IRRIGATION CONTROLLER UPGRADE	-
612917	PARK RENOVATION SHOREVIEW PARK MASTER PLAN AND IMPLEMENTATION	42,845
618278	GOLF COURSE - WELL DRILLING	252,000
Total Transfer Out to Capital Projects Fund		\$ 14,589,029
Ending Fund Balance		\$ (2,297,100)

# Parks and Recreation Tax and Fee

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	(2,297,100)	\$	5,603,154	\$	14,920,002	\$	8,193,088	\$	6,102,632	
\$	187,000	\$	187,000	\$	187,000	\$	187,000	\$	187,000	\$ 935,000
10,780,136		19,672,068		1,228,650		1,740,460		1,000,000		34,421,314
\$	10,967,136	\$	19,859,068	\$	1,415,650	\$	1,927,460	\$	1,187,000	\$ 35,356,314
\$	16,882	\$	17,220	\$	17,564	\$	17,915	\$	18,274	\$ 87,855
\$	100,000	\$	3,000,000	\$	3,000,000	\$	-	\$	-	\$ 6,100,000
100,000		-		-		-		-		100,000
-		-		-		-		-		-
-		3,375,000		1,625,000		2,000,000		2,000,000		9,000,000
500,000		1,000,000		500,000		-		-		2,000,000
2,000,000		3,000,000		3,000,000		2,000,000		-		10,000,000
-		-		-		-		-		-
-		-		-		-		-		-
-		-		-		-		-		-
-		-		-		-		-		-
150,000		150,000		-		-		-		300,000
-		-		-		-		-		-
200,000		-		-		-		-		200,000
\$	3,050,000	\$	10,525,000	\$	8,125,000	\$	4,000,000	\$	2,000,000	\$ 27,700,000
\$	5,603,154	\$	14,920,002	\$	8,193,088	\$	6,102,633	\$	5,271,359	

# Road Maintenance and Rehabilitation Account

PROJECT #	DESCRIPTION		2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$	2,166,192
Revenue			
ROAD MAINTENANCE AND REHABILITATION		\$	2,293,553
INTEREST EARNINGS			15,000
Total Revenue		\$	2,308,553
Transfer Out to Capital Program Fund			
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE II	\$	1,995,088
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE III		2,000,000
469997	CITYWIDE STREET REHABILITATION PROGRAM		-
Total Transfer Out to Capital Projects Fund		\$	3,995,088
Ending Fund Balance		\$	479,657





# Road Maintenance and Rehabilitation Account

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	479,657	\$	1,110,847	\$	1,320,463	\$	1,410,857	\$	1,584,453	
\$	2,614,190	\$	2,692,616	\$	2,773,394	\$	2,856,596	\$	2,942,294	\$ 13,879,090
	17,000		17,000		17,000		17,000		17,000	85,000
\$	2,631,190	\$	2,709,616	\$	2,790,394	\$	2,873,596	\$	2,959,294	\$ 13,964,090
\$	-	\$	-	\$	-	\$	-	\$	-	-
	2,000,000		2,100,000		-		-		-	4,100,000
	-		400,000		2,700,000		2,700,000		2,700,000	8,500,000
\$	2,000,000	\$	2,500,000	\$	2,700,000	\$	2,700,000	\$	2,700,000	\$ 12,600,000
\$	1,110,847	\$	1,320,463	\$	1,410,857	\$	1,584,453	\$	1,843,747	

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 109,975,918
Revenue		
	CAPITAL - FOSTER CITY	\$ 2,734,243
	CAPITAL - CRYSTAL SPRINGS	815,235
	CAPITAL - COUNTY OF SM	324,394
	CAPITAL - HILLSBOROUGH	1,948,998
	IMPACT FEES	100,000
	SEWER CAPACITY CHARGE	250,000
	INTEREST/GAIN ON INVESTMENT	984,000
	MISC. DISCHARGE FEES	66,653
	WIFIA LOANS	219,232,065
	SEWER BOND PROCEEDS	137,000,000
	SEWER CHARGE-BELMONT	200,000
	SEWER CHARGE-COUNTY OF SAN MATEO	24,000
	SEWER CHARGE-CRYSTAL SPRINGS	350,000
	SEWER CHARGE-FLORES GARDEN	70,000
	SEWER CHARGE-FOSTER CITY	2,500,000
	SEWER CHARGE-HILLSBOROUGH	900,000
	SEWER CHARGE-MISC	25,000
	SEWER CHARGE-PEN GOLF	17,000
	SEWER SERVICE FEE-CITY OF SAN MATEO	73,576,734
	SEWER SERVICE/CONNECT FEES	150,000
Total Revenue		\$ 441,268,322
Operating Expenses		\$ 53,855,374
Transfer Out to Capital Projects Fund		
461002	NEW CORPORATION YARD FACILITY	\$ 126,800
469916	COLLECTION SYSTEM SCADA	292,752
469922	KINGRIDGE SEWER	432,601
469933	ROOT FOAMING	1,454,383
469981	PROGRAM MANAGEMENT - SEWER PROJECTS	16,100,879
469988	EAST SAN MATEO LIFT STATION	6,869,426
46F013	CORPORATION YARD UNDERGROUND TANK REPLACEMENT	78,000
46S003	BASINS 2 AND 3 COLLECTION SYSTEM IMPROVEMENTS	50,891,535
46S005	BASIN 4 COLLECTION SYSTEM IMPROVEMENTS	18,369,836
46S090	CLEAN WATER PROGRAM (CWP) SEWER FLOW MONITORING AND REPORTING	351,743

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL
\$	191,623,947	\$	180,694,307	\$	179,884,686	\$	200,638,987	\$	203,091,845	
\$	2,844,706	\$	3,005,883	\$	868,311	\$	-	\$	-	\$ 6,718,900
	736,502		264,811		84,789		-		-	1,086,102
	236,148		14,766		4,728		-		-	255,642
	1,948,998		1,948,998		1,948,998		1,948,998		1,948,998	9,744,990
	-		-		-		-		-	-
	250,000		250,000		250,000		250,000		250,000	1,250,000
	1,012,000		1,032,240		1,052,885		1,073,942		1,095,421	5,266,489
	66,653		67,986		69,346		70,733		72,147	346,865
	-		-		-		-		-	-
	-		-		-		-		-	-
	204,000		204,000		204,000		204,000		204,000	1,020,000
	24,480		24,970		25,469		25,978		26,498	127,395
	357,000		364,140		371,423		378,851		386,428	1,857,842
	71,400		71,400		71,400		71,400		71,400	357,000
	2,550,000		2,601,000		2,653,020		2,706,080		2,760,202	13,270,302
	850,000		867,000		884,340		902,027		920,067	4,423,434
	25,500		25,500		25,500		25,500		25,500	127,500
	17,340		17,340		17,340		17,340		17,340	86,700
	75,784,036		77,299,717		78,845,711		80,422,625		82,031,078	394,383,167
	-		-		-		-		-	-
\$	86,978,763	\$	88,059,750	\$	87,377,259	\$	88,097,475	\$	89,809,080	\$ 440,322,328
\$	56,548,403	\$	57,679,371	\$	58,832,958	\$	60,009,618	\$	61,209,810	\$ 294,280,160
\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
	160,000		-		-		-		-	160,000
	-		-		-		-		-	-
	400,000		400,000		400,000		400,000		400,000	2,000,000
	-		-		-		-		-	-
	11,675,000		-		-		-		-	11,675,000
	-		-		-		-		-	-
	855,000		-		-		-		-	855,000
	-		-		-		-		-	-
	90,000		95,000		-		-		-	185,000

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
46S091	CLEAN WATER PROGRAM (CWP) ANNUAL CITYWIDE SANITARY SEWER REHABILITATION	23,071,314
46S093	CLEAN WATER PROGRAM (CWP) CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM	1,807,506
46S095	LARGE DIAMETER CLEANING AND CONDITION ASSESSMENT	489,956
46S101	TOTAL MAXIMUM DAILY LOAD (TMDL) ENHANCED PLANNING & INFRASTRUCTURE IMPROVEMENTS	-
46S190	SANITARY SEWER FLOW MONITORING & REPORTING	-
46S191	ANNUAL SANITARY SEWER REHABILITATION	-
46S192	SANITARY SEWER PUMP STATION UPGRADES	-
46S193	SANITARY SEWER CLOSED CIRCUIT TELEVISION (CCTV) INSPECTION PROGRAM	-
46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION	175,186,586
46T009	WWTP IMMEDIATE ACTION PROJECTS PACKAGE II	941,808
46T010	WWTP IMMEDIATE ACTION PROJECTS PACKAGE III	6,237,924
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS	3,061,870
46T190	WWTP ANNUAL REPAIRS	-
Total Transfer Out to Capital Projects Fund		\$ 305,764,919
Ending Fund Balance		\$ 191,623,947

2023-24 ADOPTED BUDGET	2024-25 PLAN	2025-26 PLAN	2026-27 PLAN	2027-28 PLAN	FIVE-YEAR TOTAL
11,700,000	11,000,000	4,890,000	-	-	27,590,000
770,000	765,000	-	-	-	1,535,000
-	-	-	-	-	-
1,000,000	2,500,000	2,500,000	2,500,000	2,500,000	11,000,000
-	-	-	125,000	125,000	250,000
-	-	-	5,120,000	10,350,000	15,470,000
-	-	-	13,020,000	3,000,000	16,020,000
-	-	-	900,000	635,000	1,535,000
11,210,000	15,400,000	-	-	-	26,610,000
-	-	-	-	-	-
-	-	-	-	-	-
3,500,000	1,030,000	-	-	-	4,530,000
-	-	-	3,570,000	-	3,570,000
\$ 41,360,000	\$ 31,190,000	\$ 7,790,000	\$ 25,635,000	\$ 17,010,000	\$ 122,985,000
\$ 180,694,307	\$ 179,884,686	\$ 200,638,987	\$ 203,091,845	\$ 214,681,115	



## Traffic Impact Fee

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 257,416
Revenue		
INTEREST EARNINGS		\$ -
TRAFFIC IMPACT FEE		2,916,975
Total Revenue		\$ 2,916,975
Transfers Out to Capital Projects Fund		
460037	EL CAMINO REAL AT HIGHWAY 92 LANDSCAPE IMPROVEMENT	\$ 549,612
460049	POPLAR AVENUE / HUMBOLDT STREET SIGNAL MODIFY - LEFT TURN	777,353
462202	RAIL CORRIDOR GRADE SEPARATION	1,300,140
462204	HILLSDALE STATION RELOCATION PLAN	37,127
462225	EL CAMINO REAL AND HIGHWAY 92 INTERCHANGE IMPROVEMENTS	479,865
465157	HILLSDALE BOULEVARD AND US 101 BRIDGE OVERCROSSING CONSTRUCTION	90,000
466600	CITYWIDE TRAFFIC CALMING	64,417
466601	TRAFFIC MODEL UPDATE	202,210
467005	20TH AVENUE AND EL CAMINO REAL SOUTHBOUND RIGHT TURN LANE	280,872
46R008	RAILROAD AVENUE WALL ENHANCEMENT	1,100,000
46R023	TRAFFIC IMPACT FEE UPDATE	-
46R024	BIKE SAN MATEO PROGRAM	-
Total Transfers Out to Capital Projects Fund		\$ 4,881,596
Ending Fund Balance		\$ (1,707,205)

## Tree Replacement Fee

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		\$ 1,162,866
Revenue		\$ 150,000
Recommended Project Budgets		
610008	TREE PLANTING - PARKS DIVISION	\$ 377,313
Total Recommended Project Budgets		\$ 377,313
Ending Fund Balance		\$ 935,553



## Traffic Impact Fee

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL	
\$	(1,707,205)	\$	780,417	\$	3,387,279	\$	5,825,078	\$	5,541,078		
\$	32,000	\$	36,000	\$	36,000	\$	36,000	\$	36,000	\$	176,000
2,505,482		2,820,862		3,251,799		530,000		500,000		9,608,143	
\$	2,537,482	\$	2,856,862	\$	3,287,799	\$	566,000	\$	536,000	\$	9,784,143
\$	200,000	\$	-	\$	-	\$	-	\$	-	\$	200,000
-		-		-		-		-		-	
(1,300,140)		-		-		-		-		(1,300,140)	
-		-		-		-		-		-	
-		-		-		-		-		-	
-		-		-		-		-		-	
150,000		150,000		150,000		150,000		150,000		750,000	
-		-		-		-		-		-	
-		-		-		-		-		-	
1,000,000		-		-		-		-		1,000,000	
-		100,000		-		-		-		100,000	
-		-		700,000		700,000		700,000		2,100,000	
\$	49,860	\$	250,000	\$	850,000	\$	850,000	\$	850,000	\$	2,849,860
\$	780,417	\$	3,387,279	\$	5,825,078	\$	5,541,078	\$	5,227,078		

## Tree Replacement Fee

2023-24 ADOPTED BUDGET		2024-25 PLAN		2025-26 PLAN		2026-27 PLAN		2027-28 PLAN		FIVE-YEAR TOTAL	
\$	935,553	\$	885,553	\$	935,553	\$	985,553	\$	1,035,553		
\$	150,000	\$	150,000	\$	150,000	\$	150,000	\$	150,000	\$	750,000
\$	200,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	600,000
\$	200,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	600,000
\$	885,553	\$	935,553	\$	985,553	\$	1,035,553	\$	1,085,553		



# Other Funding Sources

DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance	
GRANTS	\$ (662,761)
OTHER AGENCIES	(375,602)
PRIVATE CONTRIBUTIONS	8,621,480
TAXES, FEES & CHARGES	29,673,582
MISCELLANEOUS	(178,538)
<b>Total Beginning Fund Balance</b>	<b>\$ 37,078,162</b>
Revenue	
GRANTS	\$ 13,641,285
OTHER AGENCIES	87,835,601
PRIVATE CONTRIBUTIONS	-
TAXES, FEES & CHARGES	2,143,471
MISCELLANEOUS	8,099,412
<b>Total Revenue</b>	<b>\$ 111,719,768</b>
Recommended Project Budgets	
GRANTS	\$ 12,978,524
OTHER AGENCIES	87,459,999
PRIVATE CONTRIBUTIONS	8,561,166
TAXES, FEES & CHARGES	31,015,475
MISCELLANEOUS	7,920,874
<b>Total Recommended Project Budgets</b>	<b>\$ 147,936,039</b>
Ending Fund Balance	
GRANTS	\$ -
OTHER AGENCIES	-
PRIVATE CONTRIBUTIONS	60,313
TAXES, FEES & CHARGES	801,578
MISCELLANEOUS	-
<b>Total Ending Fund Balance</b>	<b>\$ 861,891</b>

# Other Funding Sources

2023-24 ADOPTED BUDGET			2024-25 PLAN			2025-26 PLAN			2026-27 PLAN			2027-28 PLAN			FIVE-YEAR TOTAL		
\$ - \$			\$ - \$			\$ - \$			\$ - \$			\$ -					
-			-			-			-			-					
60,313			60,313			60,313			60,313			60,313					
801,578			801,578			801,578			801,578			801,578					
-			-			-			-			-					
\$ 861,891			\$ 861,891			\$ 861,891			\$ 861,891			\$ 861,891					
\$ 3,775,000			\$ 8,914,545			\$ 1,241,819			\$ 4,288,636			\$ 300,000			\$ 32,161,285		
3,150,000			-			-			-			-			90,985,601		
1,484,181			-			-			-			-			1,484,181		
976,000			875,000			750,000			750,000			18,750,000			24,244,471		
623,885			100,000			100,000			100,000			100,000			9,123,297		
\$ 10,009,066			\$ 9,889,545			\$ 2,091,819			\$ 5,138,636			\$ 19,150,000			\$ 157,998,835		
\$ 3,775,000			\$ 8,914,545			\$ 1,241,819			\$ 4,288,636			\$ 300,000			\$ 31,498,524		
3,150,000			-			-			-			-			90,609,999		
1,484,181			-			-			-			-			10,045,347		
976,000			875,000			750,000			750,000			18,750,000			53,116,475		
623,885			100,000			100,000			100,000			100,000			8,944,760		
\$ 10,009,066			\$ 9,889,545			\$ 2,091,819			\$ 5,138,636			\$ 19,150,000			\$ 194,215,105		
\$ - \$			\$ - \$			\$ - \$			\$ - \$			\$ -					
-			-			-			-			-					
60,313			60,313			60,313			60,313			60,313					
801,578			801,578			801,578			801,578			801,578					
-			-			-			-			-					
\$ 861,891			\$ 861,891			\$ 861,891			\$ 861,891			\$ 861,891					

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		
310521	MINOR HOME REPAIR	\$ (32,061)
315000	HOUSING REHABILITATION	(3,500)
461009	DOWNTOWN PARKING TECHNOLOGY	(21,500)
461106	TRASH RECAPTURE	(605,700)
Total Beginning Fund Balance		\$ (662,761)
Revenue		\$ 13,641,285
Recommended Project Budgets		
310416	HOUSING LAND PURCHASE NEW	\$ 650,000
310520	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) COMMUNITY FACILITIES	43,969
310521	MINOR HOME REPAIR	215,107
460059	TRASH CAPTURE AT POPLAR AVENUE AND GOLF COURSE	330,000
461009	DOWNTOWN PARKING TECHNOLOGY	255,009
461214	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS	417,493
462225	EL CAMINO REAL AND HIGHWAY 92 INTERCHANGE IMPROVEMENTS	5,865,000
462250	BERMUDA DRIVE BRIDGE REPLACEMENT	4,967
466600	CITYWIDE TRAFFIC CALMING	72,000
467010	CITYWIDE STREET REHABILITATION - ONE BAY AREA GRANT 2 (OBAG 2) VARIOUS LOCATIONS	1,593,000
46M001	RAILROAD CROSSING IMPROVEMENTS	176,250
46R014	COMPLETE STREETS PLAN	490,882
46R016	101/92 MULTI-MODAL (CLASS IV BIKE LANE)	-
46R017	DOWNTOWN GRADE SEPARATION STUDY	-
46R018	HILLSDALE BIKE/PEDESTRIAN BRIDGE FEASIBILITY STUDY	-
46R022	DELAWARE SAFE ROUTES TO SCHOOL CORRIDOR	-
610011	BOREL PARK DEVELOPMENT	673,000
610017	CITYWIDE PARK PLAY AREA UPGRADE	441,848
665100	MARINA LIBRARY STRUCTURAL IMPROVEMENTS	1,750,000
Total Recommended Project Budgets		\$ 12,978,524
Ending Fund Balance		\$ -



# Grants

2023-24 ADOPTED BUDGET			2024-25 PLAN			2025-26 PLAN			2026-27 PLAN			2027-28 PLAN			FIVE-YEAR TOTAL			
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
\$	3,775,000	\$	8,914,545	\$	1,241,819	\$	4,288,636	\$	300,000	\$	18,520,000							
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-					
			-				-				-				-			
			-				-				-				-			
			110,000				110,000				110,000				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			500,000				300,000				300,000				300,000			
			-				-				-				-			
			-				6,550,000				-				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			255,000				554,545				831,819				3,988,636			
			1,000,000				-				-				-			
			150,000				-				-				-			
			260,000				1,400,000				-				-			
			-				-				-				-			
			-				-				-				-			
			-				-				-				-			
			1,500,000				-				-				-			
\$	3,775,000	\$	8,914,545	\$	1,241,819	\$	4,288,636	\$	300,000	\$	18,520,000							
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							

## Other Agencies

PROJECT #	DESCRIPTION		2022-23 ESTIMATED ACTUALS
Beginning Fund Balance			
460063	ENERGY EFFICIENT GRANT PROJECTS	\$	15,019
465510	28TH AVENUE BIKE BOULEVARD		(323,976)
46M001	RAILROAD CROSSING IMPROVEMENTS		(66,645)
Total Beginning Fund Balance		\$	(375,602)
Revenue		\$	87,835,601
Recommended Project Budgets			
460037	EL CAMINO REAL AT HIGHWAY 92 LANDSCAPE IMPROVEMENT	\$	1,100,000
460063	ENERGY EFFICIENT GRANT PROJECTS		15,019
462202	RAIL CORRIDOR GRADE SEPARATION		1,608
462225	EL CAMINO REAL AND HIGHWAY 92 INTERCHANGE IMPROVEMENTS		192,724
465157	HILLSDALE BOULEVARD AND US 101 BRIDGE OVERCROSSING CONSTRUCTION		46,489
467001	CITYWIDE STREET REHABILITATION PACKAGE I		250,000
469981	PROGRAM MANAGEMENT - SEWER PROJECTS		3,029,644
46M001	RAILROAD CROSSING IMPROVEMENTS		1,566,125
46M004	28TH AVENUE GAP CLOSURE		153,000
46R010	25TH AVENUE UNDERGROUNDING - PHASE II		-
46T003	WWTP AND FLOW MANAGEMENT UPGRADE AND EXPANSION		76,497,406
46T009	WWTP IMMEDIATE ACTION PROJECTS PACKAGE II		341,104
46T010	WWTP IMMEDIATE ACTION PROJECTS PACKAGE III		2,860,621
46T090	CLEAN WATER PROGRAM (CWP) WWTP ANNUAL MAJOR COMPONENTS		1,406,258
Total Recommended Project Budgets		\$	87,459,999
Ending Fund Balance		\$	-

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM **321**

# Private Contributions

PROJECT #	DESCRIPTION		2022-23 ESTIMATED ACTUALS
Beginning Fund Balance			
202020	CIP UNALLOCATED FUNDS	\$	4,925,496
310600	CHILD CARE FACILITIES		10,721
461110	DOWNTOWN TRANSPORTATION MANAGEMENT ASSOCIATION		191,445
462249	HILLSDALE CORRIDOR IMPROVEMENTS		48,868
465159	SIDEWALK STUDY - HILLSDALE BOULEVARD NEAR CLEARVIEW WAY		32,895
466606	TRAFFIC IMPROVEMENTS - EL CAMINO REAL / CRYSTAL SPRINGS ROAD		17,537
466608	EAST 3RD AVENUE / NORFOLK STREET INTERSECTION RECONSTRUCTION		235,000
Total Beginning Fund Balance		\$	5,461,962
Revenue		\$	-
Recommended Project Budgets			
310330	ART IN PUBLIC PLACES	\$	501,649
310416	HOUSING LAND PURCHASE NEW		4,000,000
310600	CHILD CARE FACILITIES		3,820,239
313134	EMERGENCY TENANT RELOCATION ASSISTANCE		(18,971)
461110	DOWNTOWN TRANSPORTATION MANAGEMENT ASSOCIATION		146,445
462249	HILLSDALE CORRIDOR IMPROVEMENTS		75,743
463231	CITYWIDE SIDEWALK REPAIR PROGRAM		125,839
463338	NORFOLK STREET AND FASHION ISLAND BOULEVARD INTERSECTION RECONSTRUCTION		-
465159	SIDEWALK STUDY - HILLSDALE BOULEVARD NEAR CLEARVIEW WAY		32,895
466606	TRAFFIC IMPROVEMENTS - EL CAMINO REAL / CRYSTAL SPRINGS ROAD		17,537
466608	EAST 3RD AVENUE / NORFOLK STREET INTERSECTION RECONSTRUCTION		235,000
467001	CITYWIDE STREET REHABILITATION PACKAGE I		(12,210)
467008	CITYWIDE STREET REHABILITATION PACKAGE II		(363,000)
46R020	DOWNTOWN TRAFFIC SAFETY IMPROVEMENTS		-
Total Recommended Project Budgets		\$	8,561,166
Ending Fund Balance		\$	(3,099,205)



# Private Contributions

2023-24 ADOPTED BUDGET			2024-25 PLAN			2025-26 PLAN			2026-27 PLAN			2027-28 PLAN			FIVE-YEAR TOTAL		
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
	-		-		-		-		-		-		-				
	-		-		-		-		-		-		-				
	-		-		-		-		-		-		-				
	-		-		-		-		-		-		-				
	-		-		-		-		-		-		-				
	-		-		-		-		-		-		-				
\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)						
\$	1,484,181	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,484,181		
\$	990,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	990,000		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	18,971		-		-		-		-		-		-		18,971		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	12,210		-		-		-		-		-		-		12,210		
	363,000		-		-		-		-		-		-		363,000		
	100,000		-		-		-		-		-		-		100,000		
\$	1,484,181	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,484,181		
\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)	\$	(3,099,205)						





# Taxes, Fees, and Charges

PROJECT #	DESCRIPTION.	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		
202020	CIP UNALLOCATED FUNDS	\$ 17,997,827
210001	PEG PROJECT (PUBLIC EDUCATION GOVERNMENT CATV ACCESS)	1,258,929
Total Beginning Fund Balance		\$ 19,256,757
Revenue		\$ 12,560,296
Recommended Project Budgets		
210001	PEG PROJECT (PUBLIC EDUCATION GOVERNMENT CATV ACCESS)	\$ -
310007	SAN MATEO DOWNTOWN PLAN UPDATE	457,351.66
310026	COMMUNITY DEVELOPMENT DEPARTMENT SERVICES IMPROVEMENT - ELECTRONIC AND DIGITAL	1,763,747
460059	TRASH CAPTURE AT POPLAR AVENUE AND GOLF COURSE	1,253,194
460062	TRASH CAPTURE AT POPLAR AVENUE AND MONTE DIABLO AVENUE	750,000
466601	TRAFFIC MODEL UPDATE	61,101
467001	CITYWIDE STREET REHABILITATION PACKAGE I	539,546
467008	CITYWIDE STREET REHABILITATION PACKAGE II	466,079
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19	583,591
467771	CITYWIDE STREET RECONSTRUCTION PACKAGE I	6,878,779
467772	CITYWIDE STREET RECONSTRUCTION PACKAGE II	654,101
467773	CITYWIDE STREET RECONSTRUCTION PACKAGE III	1,650,000
468202	NORTH SHOREVIEW FLOOD IMPROVEMENTS (CONSTRUCTION)	4,469,379
46C001	SMALL TRASH CAPTURE DEVICES	1,650,000
46C004	DEVELOPMENT DESIGN STANDARDS	-
46C005	ADAPTATION PLAN	-
46F007	CITY HALL RESTROOM IMPROVEMENTS	1,039,446
46F008	CITY HALL IMPROVEMENTS	8,169,161
46F013	CORPORATION YARD UNDERGROUND TANK REPLACEMENT	55,000
46F014	CITY HALL PROJECTS	150,000
46F017	OFFICES - ACOUSTIC ATTENUATION - LIBRARY	425,000
46F018	PANIC BUTTONS AT COUNTERS AND OFFICES	-
46F021	OFFICES - ACOUSTIC ATTENUATION - CITY HALL	-
46F026	NEW CENTRAL PARK PARKING GARAGE	-
Total Recommended Project Budgets		\$ 31,015,475
Ending Fund Balance		\$ 801,578

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM **325**

## Miscellaneous

PROJECT #	DESCRIPTION	2022-23 ESTIMATED ACTUALS
Beginning Fund Balance		
467770	CITYWIDE STREET RECONSTRUCTION FY 2018-19	\$ (338,304)
664000	MAIN LIBRARY - CHILDREN'S SPACE ENHANCEMENTS	59,766
665000	BRANCH LIBRARIES SPACE ENHANCEMENTS	100,000
Total Beginning Fund Balance		\$ (178,538)
Revenue		\$ 8,099,412
Recommended Project Budgets		
150001	DOCUMENT MANAGEMENT SYSTEM REPLACEMENT	\$ 144,113
200001	ENTERPRISE RESOURCE PLANNING SOFTWARE	1,923,691
310416	HOUSING LAND PURCHASE NEW	2,926,380
460043	KING CENTER KITCHENS REMODEL	190,876
460048	RELOCATE ELECTRICAL ROOM AT TRANSIT CENTER	152,200
461203	LANDFILL MAINTENANCE	647,608
463004	CITYWIDE STREET LIGHTS	(23,885)
46F032	INFORMATION TECHNOLOGY - UPS REPLACEMENT	-
511000	RADIO DISPATCH CONSOLES	272,000
610008	TREE PLANTING - PARKS DIVISION	597,255
610017	CITYWIDE PARK PLAY AREA UPGRADE	847,600
665000	BRANCH LIBRARIES SPACE ENHANCEMENTS	243,035
Total Recommended Project Budgets		\$ 7,920,874
Ending Fund Balance		\$ -

# Miscellaneous

2023-24 ADOPTED BUDGET			2024-25 PLAN			2025-26 PLAN			2026-27 PLAN			2027-28 PLAN			FIVE-YEAR TOTAL		
\$		-	\$		-	\$		-	\$		-	\$		-			
		-			-			-			-			-			
		-			-			-			-			-			
\$		-	\$		-	\$		-	\$		-	\$		-			
\$		623,885	\$		100,000	\$		100,000	\$		100,000	\$		100,000	\$		1,023,885
\$		-	\$		-	\$		-	\$		-	\$		-	\$		-
		-			-			-			-			-			-
		-			-			-			-			-			-
		-			-			-			-			-			-
		-			-			-			-			-			-
		-			-			-			-			-			-
		23,885			-			-			-			-			23,885
		400,000			-			-			-			-			400,000
		-			-			-			-			-			-
		200,000			100,000			100,000			100,000			100,000			600,000
		-			-			-			-			-			-
		-			-			-			-			-			-
\$		623,885	\$		100,000	\$		100,000	\$		100,000	\$		100,000	\$		1,023,885
\$		-	\$		-	\$		-	\$		-	\$		-			





# Unfunded Projects



# Unfunded Projects

PROJECT #	PROJECT NAME	2023-24 ESTIMATED COST	2024-25 ESTIMATED COST
461002	NEW CORPORATION YARD FACILITY	\$ -	\$ -
610012	LAURELWOOD / SUGARLOAF OPEN SPACE	-	1,370,000
610017	CITYWIDE PARK PLAY AREA UPGRADE	-	-
610019	SHORELINE PARKS	-	-
610027	CENTRAL PARK	-	4,500,000
610031	BAY MEADOWS COMMUNITY PARK	-	-
612917	PARK RENOVATION SHOREVIEW PARK MASTER PLAN AND IMPLEMENTATION	-	300,000
TBD	16TH AVENUE DRAINAGE AREA	-	-
TBD	19TH AVENUE DRAINAGE AREA	-	-
TBD	3RD AVENUE/NORFOLK INTERSECTION PED/BIKE ACCESS IMPROVEMENT	-	-
TBD	ANNUAL PARKING REPAVING PROJECT	-	561,000
TBD	BIO-TECH LEARNING CENTER AT MAIN LIBRARY (2ND FLOOR)	-	-
TBD	BUSINESS LIBRARY (MAIN 2ND FLOOR)	-	-
TBD	CITYWIDE PARK SIGNS	-	125,000
TBD	CONVERSION OF PERIODICAL STORAGE AT MAIN LIBRARY (3RD FLOOR)	-	-
TBD	DETROIT DRIVE DRAINAGE AREA	-	-
TBD	DOWNTOWN TWINKLE LIGHT PHASE 2	-	600,000
TBD	DOWNTOWN TWINKLE LIGHT PHASE 3	-	900,000
TBD	EAST 5TH AVENUE PEDESTRIAN SCALE LIGHTING	-	220,000
TBD	FIRE STATION #27 IMPROVEMENTS	-	260,000
TBD	FIRE STATION #27 - ROOF REPLACEMENT	-	-
TBD	FRIENDS BOOK SHOP & CAFÉ AT MAIN LIBRARY (1ST FLOOR)	-	-
TBD	GOLF COURSE BUNKER RENOVATION	-	-
TBD	GREEN INFRASTRUCTURE	-	50,000
TBD	HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1B	-	559,000
TBD	HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1C	-	307,000
TBD	HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1D	-	247,000
TBD	HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1E	-	625,613
TBD	HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1F	-	-
TBD	HIGH PRIORITY BICYCLE PROJECTS PACKAGE 1G	-	-
TBD	HILLSDALE LIBRARY - ROOF REPLACEMENT	-	-
TBD	INSTALL SECURITY CAMERAS AT SELECTED PARKS	-	120,000
TBD	JAPANESE GARDEN REFURBISHMENT	-	-
TBD	JOB SEEKERS AT MAIN LIBRARY (2ND FLOOR)	-	-
TBD	KING CENTER LARGE KITCHEN	-	50,000



# Unfunded Projects

	2025-26 ESTIMATED COST		2026-27 ESTIMATED COST		2027-28 ESTIMATED COST		FIVE-YEAR TOTAL
\$	-	\$	26,000,000	\$	-	\$	26,000,000
	5,070,000		1,775,000		-		8,215,000
	1,000,000		1,000,000		-		2,000,000
	21,000,000		18,900,000		-		39,900,000
	10,000,000		9,000,000		-		23,500,000
	-		40,000,000		-		40,000,000
	-		1,200,000		-		1,500,000
	-		9,521,000		-		9,521,000
	-		11,972,000		-		11,972,000
	-		370,000		-		370,000
	100,000		-		-		661,000
	54,247		-		-		54,247
	318,867		-		-		318,867
	-		-		-		125,000
	670,812		-		-		670,812
	-		5,728,000		-		5,728,000
	-		-		-		600,000
	-		-		-		900,000
	-		-		-		220,000
	-		-		-		260,000
	-		140,000		-		140,000
	822,968		-		-		822,968
	175,000		-		-		175,000
	350,000		-		-		400,000
	3,594,000		-		-		4,153,000
	1,707,000		-		-		2,014,000
	1,615,000		-		-		1,862,000
	4,711,868		-		-		5,337,481
	328,000		1,782,243		-		2,110,243
	102,000		516,000		-		618,000
	-		175,000		-		175,000
	-		-		-		120,000
	150,000		-		-		150,000
	241,000		-		-		241,000
	400,000		-		-		450,000



# Unfunded Projects

PROJECT #	DESCRIPTION	2023-24 ESTIMATED COST	2024-25 ESTIMATED COST
TBD	LAUREL CREEK DRAINAGE AREA	-	-
TBD	LOBBY ENHANCEMENT BERESFORD / KING	-	185,000
TBD	MAIN LIBRARY LOBBY IMPROVEMENTS (1ST FLOOR)	-	-
TBD	MAIN LIBRARY TEEN LOUNGE (3RD FLOOR)	-	-
TBD	MARINA LAGOON DREDGING	-	1,900,000
TBD	MONTE DIABLO AVENUE PEDESTRIAN SCALE LIGHTING	-	300,000
TBD	PACIFIC BOULEVARD DRAINAGE CHANNEL REHABILITATION	-	200,000
TBD	PALM AVENUE PEDESTRIAN SCALE LIGHTING	-	300,000
TBD	PATHWAY REPAIRS AT VARIOUS PARKS	-	115,000
TBD	PENINSULA AVENUE BIKE CORRIDOR	-	237,000
TBD	POLICE DEPARTMENT EXTERIOR - REDESIGN RAIN SCUPPER/PAINT MECH DECK	-	80,000
TBD	POLICE DEPARTMENT EXTERIOR - REPAINT DECK FENCING	-	50,000
TBD	POLICE DEPARTMENT INTERIOR WORK REORGANIZATION	-	150,000
TBD	REST ROOM BUILDING REPLACEMENT TRINTA	-	350,000
TBD	REST ROOM REFURBISHMENT PHASE 5 (LAKESHORE/SHOREVIEW)	-	300,000
TBD	SAN MATEO CREEK DRAINAGE AREA	-	-
TBD	SHOREVIEW REC CENTER - ROOF REPLACEMENT	-	-
TBD	SHOREVIEW TENNIS COURTS	-	140,000
TBD	STREETLIGHT MASTER PLAN	-	200,000
Total Recommended Project Budgets		\$ -	\$ 15,301,613



# Unfunded Projects

2025-26 ESTIMATED COST	2026-27 ESTIMATED COST	2027-28 ESTIMATED COST	FIVE-YEAR TOTAL
-	9,567,000	-	9,567,000
-	-	-	185,000
420,746	-	-	420,746
654,935	-	-	654,935
10,000,000	1,900,000	1,900,000	15,700,000
3,000,000	-	-	3,300,000
400,000	-	-	600,000
3,000,000	-	-	3,300,000
135,000	125,000	-	375,000
1,945,000	-	-	2,182,000
-	-	-	80,000
-	-	-	50,000
-	-	-	150,000
-	-	-	350,000
-	-	-	300,000
-	2,620,000	-	2,620,000
-	176,000	-	176,000
-	-	-	140,000
-	-	-	200,000
\$ 71,966,443	\$ 142,467,243	\$ 1,900,000	\$ 231,635,299



# 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 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 Annual Comprehensive 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.

## 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, 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:

# Financial Policies

## Nonspendable Fund Balance

Amounts that are not in spendable form, such as inventory, prepaid amounts, 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. As such, based on actual and projected General Fund revenues and expenditure trends, the General Fund Rainy Day Reserves, which are the remainder after accounting for the 25% reserve and the housing set-aside, will maintain a balance of \$30 million. This amount reflects the difference between the peak of the Rainy Day Reserve in 2018-19 of \$54 million to the projected trough of \$24 million in 2026-27.

## 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 Actuarially-Determined Contribution (ADC) 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 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 equipment 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\*. Sufficient reserves will be maintained in the Replacement Fund to provide for the scheduled replacement of equipment at the end of their useful lives.

# Financial Policies

## 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 for its general obligation (GO) bonds to maintain a AAA rating, and for the Sewer Enterprise to maintain a AA-/Aa2 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.

\*Internal service funds are allocated proportionate to the expenses with exception of the Community Development Block Grant Fund, which needs to maintain less than 10% in indirect costs. Charges may be reduced in this fund if necessary.

## Revenue

### General Fund Revenue

The City will strive to develop and maintain a diversified and reliable revenue stream 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.

### 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.

# Financial Policies

## 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 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 a 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.

## Budget Control and Accountability

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 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.



# Financial Policies

## 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
Benchmark	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.
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 Rainy Day Reserves will maintain a balance of at least \$30 million.
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 and 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 for its general obligation (GO) bonds to maintain a AAA rating, and for the Sewer Enterprise to maintain a AA-/Aa2 credit rating.
Status	Met. GO Bonds rated AAA by S&P. Sewer Enterprise rated Aa2 by Moody's, AA- by S&P.



# 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.
Status	Met
Benchmark	Property Transfer Tax is projected using a consistent methodology, which takes a long-term perspective to temper variance from year to year.
Status	Met. Property transfer tax is estimated at \$8.0 million per year throughout the General Fund Long-Term Financial Plan, reflecting the expectation that the federal funds rate will gradually decline, and the lower interest rate environment will buoy the real estate market.
Benchmark	Full cost recovery for user fees will be achieved.
Status	Met. All charges for services are based on the cost of providing the services.
Benchmark	Full cost recovery for indirect costs will be achieved.
Status	Met
Benchmark	The City shall actively pursue federal, state, and other grant opportunities when deemed appropriate.
Status	Met. 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.
Status	Met. The baseline General Fund transfer is \$2.66 million to fund streets, building components, and sidewalk repair.
Benchmark	Continue to use bond proceeds and other funding sources for capital projects.
Status	Met. Examples are streets and flood control, golf course, wastewater treatment plant, library, and fire station.
INVESTMENT	
Benchmark	City funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield; in that order.
Status	Met
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.
Status	Met
Benchmark	The City Manager shall annually prepare and present a proposed operating budget through two study sessions by no later than June of the prior fiscal year; and City Council will adopt said budget no later than June 30th of each year.
Status	Met

# 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 2023-24, as well as the total appropriations subject to the limit. The adjustment factors utilized for the fiscal year 2023-24 calculation include the growth in California per capita income and the population growth within the County of San Mateo. As the table demonstrates, the City’s appropriations subject to the limit (\$135.5 million) are well below the appropriations limit itself (\$260.4 million).

CITY OF SAN MATEO APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24			AMOUNT	SOURCE
A	Last Year’s Limit	\$	250,173,878	2022-23 Limit
B	Adjustment Factors			
	1. Population		0.997	CA Dept. of Finance
	2. Inflation		1.044	CA Dept. of Finance
			1.041	B1*B2
	<b>Total Adjustment %</b>		<b>0.041</b>	<b>B1*B2-1</b>
C	Annual Adjustment	\$	10,271,619	A*B
D	<b>This Year’s Limit</b>	<b>\$</b>	<b>260,445,497</b>	<b>A+C</b>
E	Tax Proceeds Subject to the Limit			
	Property Tax	\$	78,616,228	2023-24 Budget
	Sales Tax		30,814,000	2023-24 Budget
	Property Transfer Tax		8,000,000	2023-24 Budget
	Other Tax		13,302,889	2023-24 Budget
	Interest Allocation		4,804,000	2023-24 Budget
	<b>Total</b>	<b>\$</b>	<b>135,537,117</b>	
	Amount Under / (Over) Limit	\$	124,908,380	D-E

# Budget Changes

## Full Time Equivalent (FTE) Personnel Changes

DEPARTMENT	DESCRIPTION	2023-24
<b>2022-23 Adjusted Budget Total</b>		<b>610.24</b>
Community Development	Add Principal Planner	1.00
Community Development	Add Deputy Building Official	1.00
Community Development	Reallocate Code Enforcement Officer to Senior Code Enforcement Officer	-
Community Development	Add Development Review Technician	1.00
Finance	Reallocate two (2) Accounting Assistant II to two (2) Senior Accounting Assistant	-
Finance	Reallocate Budget Analyst to Budget Manager	-
Public Works	Reallocate Administrative Assistant to Administrative Technician	-
Public Works	Add Traffic and Lighting Technician	1.00
Public Works	Add Associate Engineer	1.00
Public Works	Add Pump Station Mechanic II	1.00
Public Works	Add WWTP Operator I/II	1.00
<b>Total Merit Changes</b>		<b>7.00</b>
<b>Total Per Diem Changes</b>		<b>0.96</b>
<b>2023-24 Total Positions</b>		<b>618.20</b>

## Operating Changes

DEPARTMENT	DESCRIPTION	FUND	2023-24
City Manager	Increase funding for contribution to the Chamber of Commerce	General Fund	\$ 15,000
Police	One-time funding for security improvements to property and evidence room in response to audit recommendations	General Fund	60,400
Police	Increase funding for Cellebrite Premium for access to digital evidence from iOS/Apple and android devices	General Fund	93,000
Police	One-time funding for staffing study	General Fund	100,000
Police	Increase funding for LAZ parking contract	Downtown Services Fund	43,396
Public Works	Increase funding for Marina lagoon maintenance expenses for algae harvesting and contract adjustments	General Fund	528,500
Public Works	Increase fund for maintenance improvements for storm water pump stations to include pump replacements, instrumentation, monitoring and control modifications, diagnostics, and other general needs	General Fund	80,000
Public Works	Increase funding for cleaning and street sweeping services for the Downtown Kiku garage	Downtown Services Fund	81,000
Public Works	One-time funding for purchase of additional sweeper needed to address downtime associated with on-going vehicle problems and reliability	Solid Waste	410,000
Public Works	Increase funding for software costs associated with Maintenance Connection and SCADA/Wonderware	Sewer Fund	50,000
Public Works	Increase funding for transfer of maintenance costs for CNG cleaning skid maintenance from Facilities to WWTP	Sewer Fund	78,000
Public Works	Decrease funding for transfer of maintenance costs for CNG cleaning skid maintenance from Facilities to WWTP	Fleet and Building Maintenance	(160,000)
<b>Total</b>			<b>\$ 1,379,296</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 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 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 total dollars remaining in a fund after current expenditures for operations and capital improvements are subtracted.

## 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.

# Glossary

## 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.



# Budget Adoption Documentation

## CITY OF SAN MATEO RESOLUTION NO. 67 (2023)

### ADOPTING THE 2023-24 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 \$239,083,971 for Operating and \$78,032,026 for the Capital Improvement Program (CIP) for fiscal year July 1, 2023 to June 30, 2024; 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.

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 \$239,083,917 for Operating and \$78,032,026 for Capital Improvement Program, for a total of \$317,115,943 for the fiscal year July 1, 2023 through June 30, 2024, 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, \$8,999,694 in operating expenditures and transfers out for fiscal year July 1, 2023 to June 30, 2024 that includes:
  - a. \$1,840,189 in salaries and benefits covering 3.0 Full Time Equivalent (FTE) merit Police Officers, 1.35 FTE merit Library Assistant I/II, 1.0 FTE merit Community Services Coordinator, 1.0 FTE merit Police Sergeant, and 0.16 FTE merit Community Services Supervisor; and
  - b. \$271,805 in operating expenditures that consist of \$75,327 in the Library Department and \$196,478 in the Parks and Recreation Department; and
  - c. \$3,850,000 in transfers to CIP that consist of \$1,000,000 for Police Department Roof Drainage Improvements, \$800,000 for Citywide Street Reconstruction, \$400,000 for Stormwater System Management and Improvement Program, \$250,000 for the Neighborhood Traffic Improvements project, \$900,000 for External Radio Infrastructure, and \$500,000 for Synthetic Field Replacement; and
  - d. \$339,032 in transfers to the General Fund that represents year five of ten to repay the advance funding from the General Fund; and
  - e. \$2,691,887 in debt service on street and flood control lease revenue bonds; is approved; and

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4. The FTE positions by department as noted in the table below for fiscal year 2023-24 are hereby approved the pay period that includes July 1, 2023; and

FULL TIME EQUIVALENT (FTE) PERSONNEL	2023-24 PROPOSED BUDGET
<b>CITY ATTORNEY</b>	
City Attorney	1.00
Assistant City Attorney	3.00
Executive Secretary to City Attorney	1.00
<b>Total Merit</b>	<b>5.00</b>
<b>Total Per Diem</b>	<b>0.00</b>
<b>Total FTE</b>	<b>5.00</b>
<b>CITY CLERK</b>	
City Clerk	1.00
Assistant to the City Clerk	1.00
Deputy City Clerk	1.00
Management Analyst I/II	1.00
<b>Total Merit</b>	<b>4.00</b>
<b>Total Per Diem</b>	<b>0.23</b>
<b>Total FTE</b>	<b>4.23</b>
<b>CITY COUNCIL</b>	
City Council Member	5.00
<b>Total Merit</b>	<b>5.00</b>
<b>Total Per Diem</b>	<b>0.00</b>
<b>Total FTE</b>	<b>5.00</b>
<b>CITY MANAGER</b>	
City Manager	1.00
Assistant City Manager	1.00
Communications Manager	1.00
Economic Development Manager	1.00
Executive Secretary to City Manager	1.00
Management Analyst I/II	1.00
Sustainability Analyst	1.00
<b>Total Merit</b>	<b>7.00</b>
<b>Total Per Diem</b>	<b>0.48</b>
<b>Total FTE</b>	<b>7.48</b>

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## COMMUNITY DEVELOPMENT

Community Development Director	1.00
Administrative Assistant	4.00
Administrative Technician	2.00
Associate Planner	6.00
Building Inspector I/II	7.00
Building Official	1.00
Business Manager	1.00
Code Enforcement Manager	1.00
Code Enforcement Officer I/II	3.00
Deputy Building Official	1.00
Deputy Community Development Director	1.00
Development Review Technician	6.00
Housing and Neighborhood Services Manager	1.00
Housing Specialist I/II	1.00
Inspection Supervisor	1.00
Managing Arborist	1.00
Office Assistant I/II	2.00
Permit Center Supervisor	1.00
Plan Check Supervisor	1.00
Plan Checker Engineer	5.00
Planning Manager	1.00
Principal Planner	2.00
Senior Business Systems Analyst	1.00
Senior Code Enforcement Officer	1.00
Senior Development Review Technician	1.00
Senior Management Analyst	1.00
Senior Planner	1.00
<b>Total Merit</b>	<b>55.00</b>
<b>Total Per Diem</b>	<b>1.18</b>
<b>Total FTE</b>	<b>56.18</b>

## FINANCE

Finance Director	1.00
Accountant I/II	2.00
Accounting Assistant I/II	4.00
Accounting Manager	1.00
Budget Manager	1.00
Deputy Finance Director	1.00
Payroll Supervisor	1.00
Payroll Technician I/II	1.00
Senior Accountant	2.00
Senior Accounting Assistant	2.00
Senior Management Analyst	1.00
<b>Total Merit</b>	<b>17.00</b>
<b>Total Per Diem</b>	<b>0.00</b>

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<b>Total FTE</b>	<b>17.00</b>
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## HUMAN RESOURCES

Human Resources Director	1.00
Human Resources Technician	4.00
Senior Human Resources Analyst	5.00
Senior Human Resources Analyst Risk Manager	1.00
<b>Total Merit</b>	<b>11.00</b>
<b>Total Per Diem</b>	<b>0.20</b>
<b>Total FTE</b>	<b>11.20</b>

## INFORMATION TECHNOLOGY

Information Technology Director	1.00
Consulting and Applications Manager	1.00
Customer Service Manager	1.00
GIS Coordinator	1.00
GIS Technician I/II	1.00
IS Support Technician I/II	2.00
Network Analyst	1.00
Senior IS Support Technician	1.00
Systems Analyst I/II	3.00
Systems and Network Manager	1.00
Web Specialist	1.00
<b>Total Merit</b>	<b>14.00</b>
<b>Total Per Diem</b>	<b>0.48</b>
<b>Total FTE</b>	<b>14.48</b>

## LIBRARY

City Librarian	1.00
Administrative Technician	1.00
Community Services Coordinator	0.50
Deputy City Librarian	1.00
Executive Assistant	1.00
Librarian II	9.63
Library Assistant I/II	8.75
Library Technology Specialist	1.00
Literacy Program Coordinator	1.00
Literacy Specialist	0.63
Senior Accounting Assistant	1.00
Senior Library Assistant	3.00
Senior Management Analyst	1.00
Supervising Librarian	3.00
Supervising Library Assistant	1.00
<b>Total Merit</b>	<b>34.51</b>
<b>Total Per Diem</b>	<b>19.81</b>
<b>Total FTE</b>	<b>54.32</b>

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## PARKS AND RECREATION

Parks and Recreation Director	1.00
Administrative Assistant	1.00
Administrative Technician	1.00
Business Manager	1.00
Communications and Public Relations Analyst	1.00
Community Services Coordinator	9.00
Community Services Section Manager	2.00
Community Services Supervisor	7.00
Custodian	1.00
Deputy Parks and Recreation Director	1.00
Golf Course Maintenance Supervisor	1.00
Golf Equipment Maintenance Specialist	1.00
Golf Services Manager	1.00
Irrigation Specialist	2.00
Landscape Laborer	3.00
Landscape Maintenance Worker I/II	15.00
Lead Teacher	4.00
Managing Arborist	1.00
Park and Landscape Maintenance Supervisor	1.00
Park and Landscape Manager	1.00
Program Assistant I/II	1.00
Project Manager I/II	1.00
Senior Accounting Assistant	1.00
Senior Park Landscape Maintenance Worker	3.00
Senior Park Ranger	1.00
Senior Program Assistant	3.00
Tree Maintenance Specialist	1.00
<b>Total Merit</b>	<b>65.50</b>
<b>Total Per Diem</b>	<b>49.08</b>
<b>Total FTE</b>	<b>114.58</b>

## POLICE

Chief of Police	1.00
Administrative Assistant	2.00
Administrative Technician	1.00
Business Manager	1.00
Community Service Officer I/II	4.00
Communications and Public Relations Analyst	1.00
Crime and Intelligence Analyst	1.00
Dispatch Services Supervisor	2.00
Dispatcher I/II	14.00
Executive Assistant	1.00
Facilities Coordinator	1.00
Management Analyst I/II	1.00



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Police Captain	2.00
Police Digital Forensic Specialist	1.00
Police Evidence Analyst	1.00
Police Lieutenant	6.00
Police Officer	90.00
Police Records Specialist I/II	5.00
Police Records Supervisor	2.00
Police Sergeant	17.00
Police Technical Services Administrator	1.00
Senior Business Systems Analyst	1.00
Senior Community Service Officer	1.00
Senior Police Records Specialist	2.00
Vehicle Abatement Officer	2.00
<b>Total Merit</b>	<b>161.00</b>
<b>Total Per Diem</b>	<b>9.40</b>
<b>Total FTE</b>	<b>170.40</b>

## PUBLIC WORKS

Public Works Director	1.00
Administrative Assistant	6.00
Administrative Technician	2.00
Associate Engineer	14.00
Associate Transportation Planner	1.00
Building Maintenance Supervisor	1.00
Business Manager	1.00
Calibration Technician	1.00
Central Services Worker	1.00
Communications and Public Relations Analyst	1.00
Construction Inspector I/II	4.00
Database Specialist	1.00
Deputy Director	2.00
Downtown Coordinator	1.00
Engineering Manager	3.00
Engineering Technician I/II	6.00
Environmental Compliance Inspector	3.00
Environmental Programs Coordinator	1.00
Executive Assistant	1.00
Facilities and Fleet Services Manager	1.00
Facility Maintenance Worker	3.00
Field Maintenance Manager	1.00
Fleet Services Supervisor	1.00
Instrument Control Technician	1.00
Laboratory Analyst I/II	3.00
Laboratory Supervisor	1.00
Laborer	1.00
Maintenance Planner	1.00

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Maintenance Worker I/II	24.00
Management Analyst I/II	3.00
Principal Transportation Planner	1.00
Project Manager I/II	3.00
Public Works Maintenance Leadworker	3.00
Public Works Supervisor	2.00
Pump Station Mechanic I/II	3.00
Pump Station Mechanic III	1.00
Regulatory Compliance Manager	1.00
Senior Engineer	7.00
Senior Facility Maintenance Worker	3.00
Senior I&C Technician	1.00
Senior Management Analyst	1.00
Solid Waste and Recycling Program Coordinator	1.00
Solid Waste Technician	1.00
Traffic and Light Technician	2.00
Traffic Safety Worker	3.00
WWTP Electrical Technician	1.00
WWTP Maintenance Superintendent	1.00
WWTP Manager	1.00
WWTP Mechanic I/II	6.00
WWTP Mechanic III	2.00
WWTP Operations Superintendent	1.00
WWTP Operator In-Training/I/II	10.00
WWTP Operator III	5.00
WWTP Shift Supervisor	2.00
Waste Management Supervisor	1.00
<b>Total Merit</b>	<b>154.00</b>
<b>Total Per Diem</b>	<b>4.69</b>
<b>Total FTE</b>	<b>158.69</b>

## Total 2023-24 Position Budget

<b>TOTAL MERIT FTE</b>	<b>533.01</b>
<b>TOTAL PER DIEM</b>	<b>85.55</b>
<b>TOTAL FTEs</b>	<b>618.56</b>

- The City Manager is authorized and instructed to effectuate the City Budget as approved.

# Budget Adoption Documentation

*Resolution No. 67 (2023)*  
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RESOLUTION NO. 67 (2023) adopted by the City Council of the City of San Mateo, California, at a regular meeting held on June 20, 2023, by the following vote of the City Council:

AYES: Council Members Lee, Diaz Nash, Hedges, Loraine and Newsom  
NOES: None  
ABSENT: None

ATTEST:



Martin McTaggart, Deputy City Clerk



Amourance Lee, Mayor

**CITY OF SAN MATEO  
RESOLUTION NO. 69 (2023)**

**ESTABLISHING THE CITY'S APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24**

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 City of San Mateo population percentage change over the prior year is negative 0.32 percent and the growth in California per capita personal income is 4.44 percent;

WHEREAS, utilizing the population growth for the City of San Mateo and the growth in California per capital personal income yield the most favorable appropriations limit; and

WHEREAS, the appropriations limit for 2023-24 is \$260,445,497 and the estimated budgeted proceeds from taxes are \$135,537,117.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN MATEO, CALIFORNIA, RESOLVES, that:

1. 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.
2. The City Council finds that the adjustment factors shall be based on the City's population growth and the growth in California per capita income to determine the appropriations limit for the fiscal year 2023-24.
3. The City Council approves the appropriation limit on revenue obtained from the proceeds of taxes for fiscal year 2023-24 to be \$260,445,497 using the selected adjustment factors.

RESOLUTION NO. 69 (2023) adopted by the City Council of the City of San Mateo, California, at a regular meeting held on June 20, 2023, by the following vote of the City Council:

AYES: Council Members Lee, Diaz Nash, Hedges, Loraine and Newsom  
NOES: None  
ABSENT: None

ATTEST:



Martin McTaggart, Deputy City Clerk



Amourence Lee, Mayor

**CITY OF SAN MATEO  
RESOLUTION NO. 68 (2023)**

**APPROVING THE 2023-2028 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 2023-28 Capital Budget presented as part of the proposed budget document that was delivered to Council on June 5, 2023 included details on recommended and funded CIP projects, as well as projects without an identified funding source; and

WHEREAS, the 2023-2028 CIP includes capital projects planned for the five-year period totaling \$284,360,476; and

WHEREAS, no changes to the 2023-2028 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 2023-2028 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. 68 (2023) adopted by the City Council of the City of San Mateo, California, at a regular meeting held on June 20, 2023, by the following vote of the City Council:

AYES: Council Members Lee, Diaz Nash, Hedges, Loraine and Newsom  
NOES: None  
ABSENT: None

ATTEST:



Martin McTaggart, Deputy City Clerk



Amourence Lee, Mayor