



TOWN OF PORTOLA VALLEY
Special Finance Committee Meeting
Tuesday, June 1, 2021– 3:00 5:00 PM

Special Videoconference Meeting via Zoom

SPECIAL VIDEOCONFERENCE MEETING AGENDA

Join Zoom Meeting:

<https://zoom.us/j/7679977601?pwd=Q1lZRk0zdXV2b3ZGWklhQngyVTIzQT09>

To access the meeting by phone, dial:

1-669-900-6833

1-877-853-5247 (toll-free)

*Mute/Unmute – Press *6 / Raise Hand – Press *9*

Meeting ID: 767 997 7601

Password: 578854

1. Call to Order
2. Roll Call
3. Oral Communications and Announcements
4. **Approve minutes from May 5, 2021 meeting**
5. Schedule/frequency of future meetings
6. **FY 2021-22 Proposed Budget**
7. Divestment – Discussion Led By Chair
8. **VLF Shortfall Letter to Assemblyman Berman**
9. Adjournment

TOWN OF PORTOLA VALLEY
Finance Committee Minutes
Wednesday, May 5, 2021 – 4:30pm Video
Conference

Attendees

Jeremy Dennis, Town Manager
Cindy Rodas, Finance Director (ill not present)
Jim Saco, Finance Consultant
Craig Hughes, Council Liaison
Sarah Wernikoff, Council Liaison
Lucy Neely, Chair
Stephen Cassani, New Member
Ken Lavine, Member
Jason Pressman, Member
George Savage, Member
Michele Takei, Member
Kristi Corley
Rita Comes
Caroline Vertongen
Betsy Morgenthaler
Nan Shostak
Bill Levin

Call to Order

The Chair called the meeting to order at 4:32pm.

Roll Call

The Chair confirmed attendance as detailed above.

Oral Communications and Announcements None

Approval of Minutes

The minutes of the November 30, 2020 meeting were approved as amended below.
“Betsy Morgenthaler discussed her observation that the town reserves have decreased over the past few years. She also noted that 6 out of 8 past meeting minutes were not available on the Town’s website.

Betsy Morgenthaler pointed out that while she is new to finance meetings, she feels that the discussions could be more productive if historical financials were presented for context. Betsy would like to see an accounting for the resources being devoted to Regional Housing Needs Assessment.”

Introduce and welcome new committee member—Stephen Cassani

Stephen has lived in Portola Valley since 2004 and has had leadership roles in different community organizations. He is a former investment banker.

OpenGov Report and Update

OpenGov software replaces the Town's current ERP. The process has been a little rocky, bumpy. There have been 5-6 different project managers. Three out of the 4 phases are complete and the fourth is due to launch on May 11, 2021.

Ken suggested an **ACTION ITEM** after the upcoming budget presentation should be to make suggestions for changes to the presentation.

Betsy Morgenthaler is interested in more information about our reserves.

Caroline Vertongen would like to see more clarity on changes to the chart of accounts from prior years to this year. Jim Saco says that a "crosswalk" between the old and new accounts exists.

Kristi Corley would like to see more detail on spending such as on fire prevention.

Lucy suggested that report requests be emailed to Cindy Rodas since she wasn't present at this meeting.

Quarterly Reports, concept and feedback

Sarah Wernikoff says that our "peer" cities, Woodside, Los Altos Hills, Hillsborough, Menlo Park all have quarterly financial reports. Jeremy supports quarterly reporting so the public has a better understanding of where the Town is. Additional resources to do this would not be huge.

Schedule/frequency of future meetings

Sarah suggested that the finance committee meet quarterly plus have a budget and audit report meeting. Other members of the committee agreed that meeting at least quarterly made sense with the meetings scheduled a year in advance. Craig Hughes thought it would be a little difficult to discuss the budget at a quarterly meeting since that meeting tends to be at the end of the quarter. **(ACTION ITEM)** Lucy suggested that a subcommittee of Jeremy, Craig, Sarah and Lucy meet to discuss the timing of future finance committee meetings.

Review of Committee Charter, Town Financial Policies, Divestment

The finance committee should consider amendments to the Committee Charter and to review Town Financial Policies. These agenda items were postponed to a future meeting.

Adjournment

The 21/22 budget meeting will probably be on June 1 or June 2, 2021 with presentation of the budget to the Town Council on June 9, 2021.

There being no further business, the Chair adjourned the meeting at 6:05pm.

Michele Takei – Acting Secretary

Town of Portola Valley, California

Proposed Annual Budget

Fiscal Year 2021-2022

About this Document

Compiled by Administration and Finance

Budget Team:

Jeremy Dennis, Town Manager

Cindy Rodas, Finance Director

Jim Saco, Fiscal Consultant

Questions? Email:

crodas@portolavalley.net



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Capital Plan Overview FY 2020-
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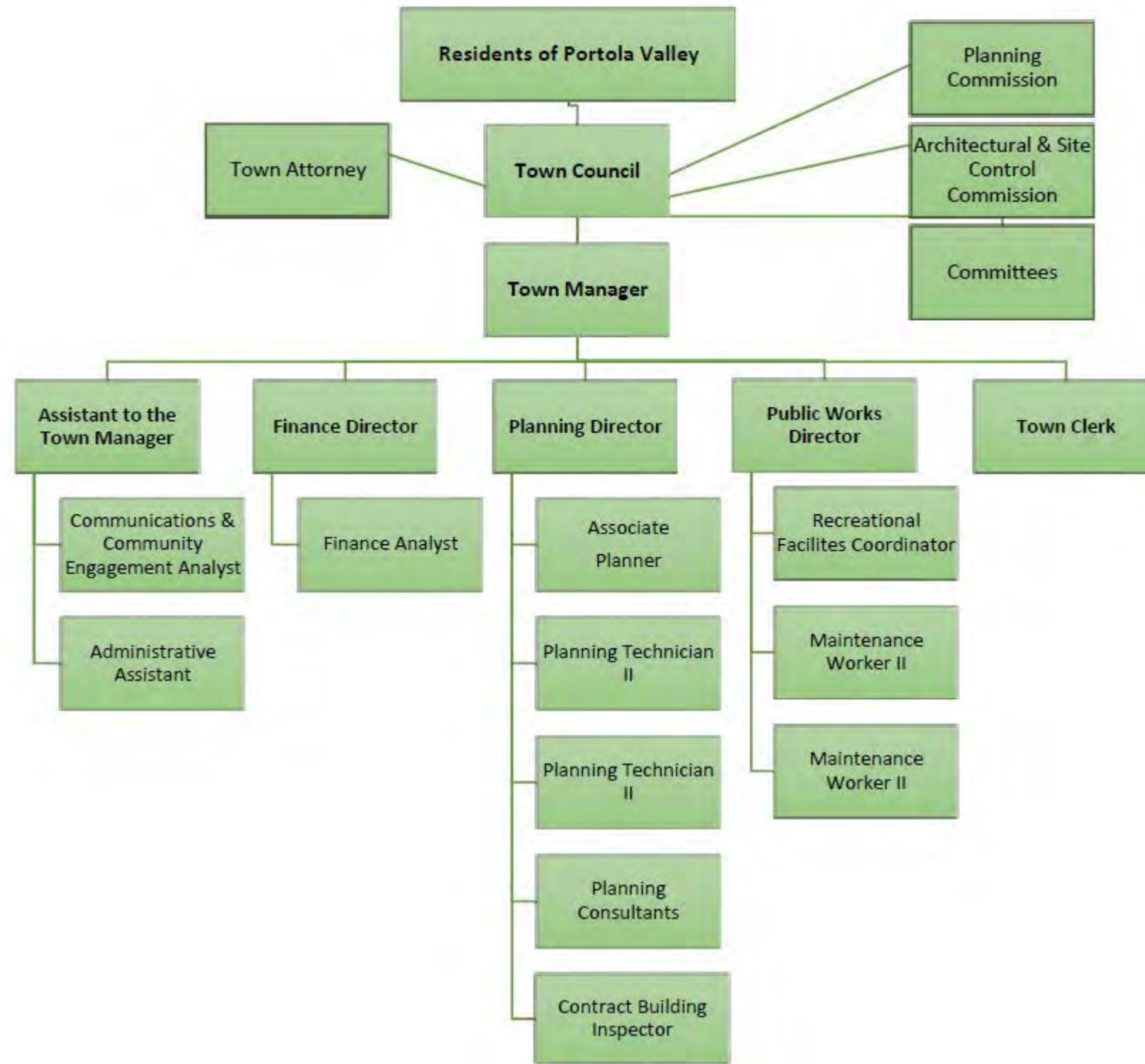


765 Portola Road

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Town Government Organizational Chart

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Fund Descriptions

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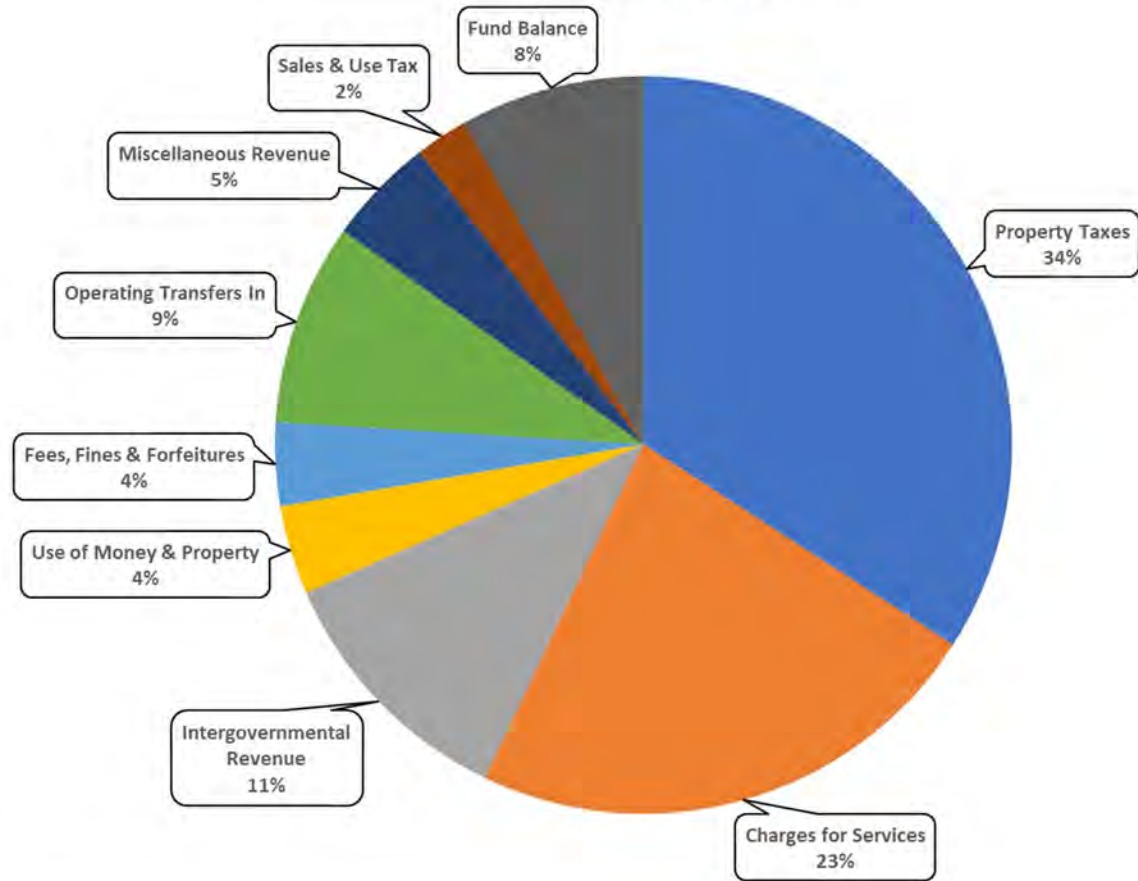
101	General Fund	The Town's operating fund; all general operating revenues and expenditures are processed through it.
201	Grants	Used to record all revenues and expenditures related to county, State, and Federal grants.
202	Public Safety/Safety Tax	A half-cent State sales tax revenue designated exclusively for local agency public safety services. (Sec. 35 of Art. XIII of Cal Const)
203	Public Safety/COPS	Citizens' Option for Public Safety; a supplemental State Law enforcement fund for special law and traffic enforcement.
204	Open Space	Used for acquisition and support of open space parcels in Town.
205	Library Fund	Library service revenue from San Mateo County Library JPA to be spent on library related activities as mutually agreed by the JPA and Town Council.
206	Gas Tax	For maintenance and repairs to streets.
208	Frog Pond Open Space (Road Remnant)	To support maintenance of the road remnant adjacent to the Frog Pond Open Space
211	Measure A Funds	A half-cent County sales tax revenue designated for the improvement of local transportation, including streets and roads.
212	Measure M	County-generated vehicle registration revenue to be used for local streets and roads for congestion mitigation and water pollution prevention programs.
213	Measure W	County generated half-cent sales tax revenue to support congestion relief, including road work and new projects.
221	Park-in-Lieu	Subdivision developer's fee that can only be used for parks or recreational purposes.
222	Inclusionary-in-Lieu	A subdivision developer's fee, payable by fee or land, which can only be used for affordable housing.
223	Storm Damage	Initially created during the 1998-99 Alpine Road slide repairs, this fund is used as necessary to track federal or state-reimbursed storm-related road repairs.
501	Crescent M.D.	Maintenance District Funds
502	PVR M.D.	
503	Wayside I M.D.	
504	Wayside II M.D.	
505	Woodside Highlands M.D.	
701	Customer Deposits	Deposit fund for customer fees to pay for consulting costs associated with individual building projects. Any remaining deposit amounts are refunded to customer when project is completed.



765 Portola Road

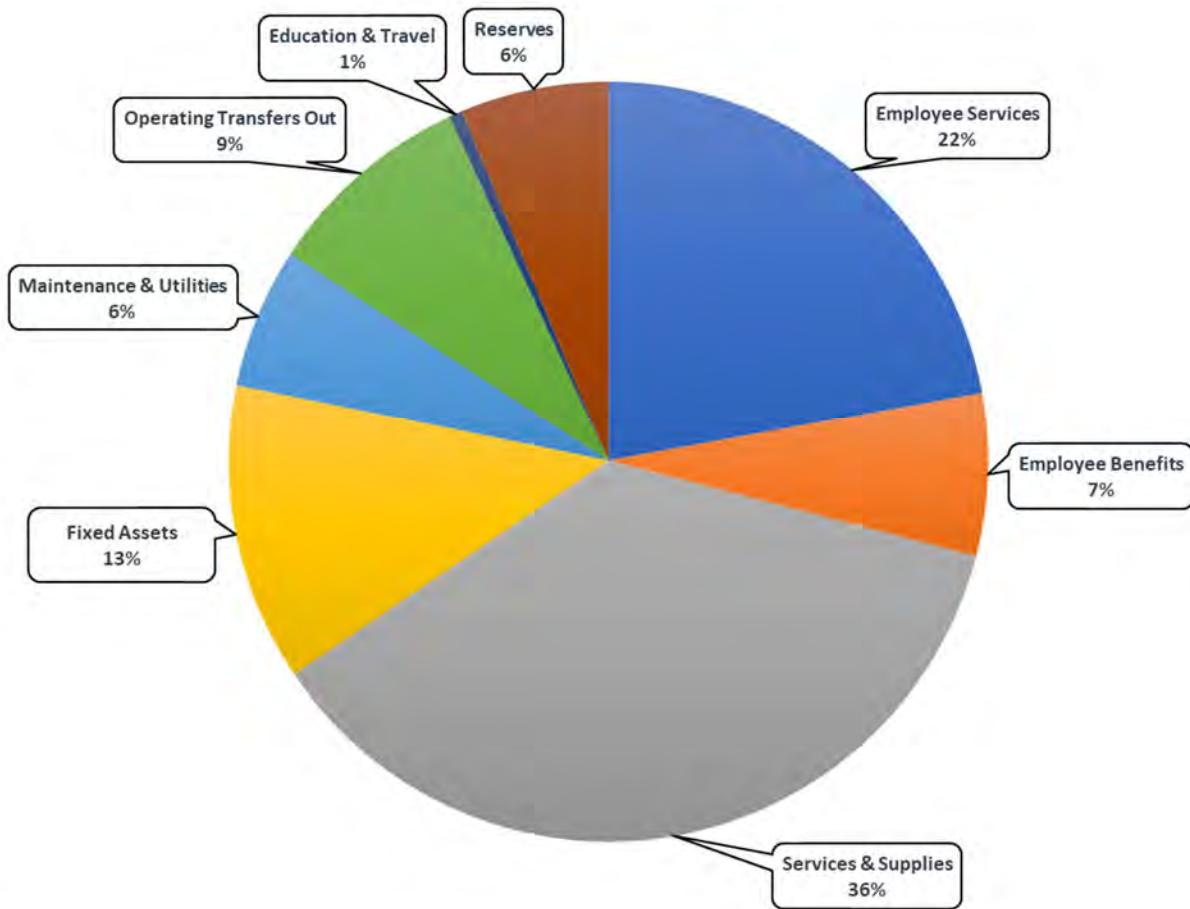
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**FY 2021-22 Proposed Budget
Sources - All Funds**



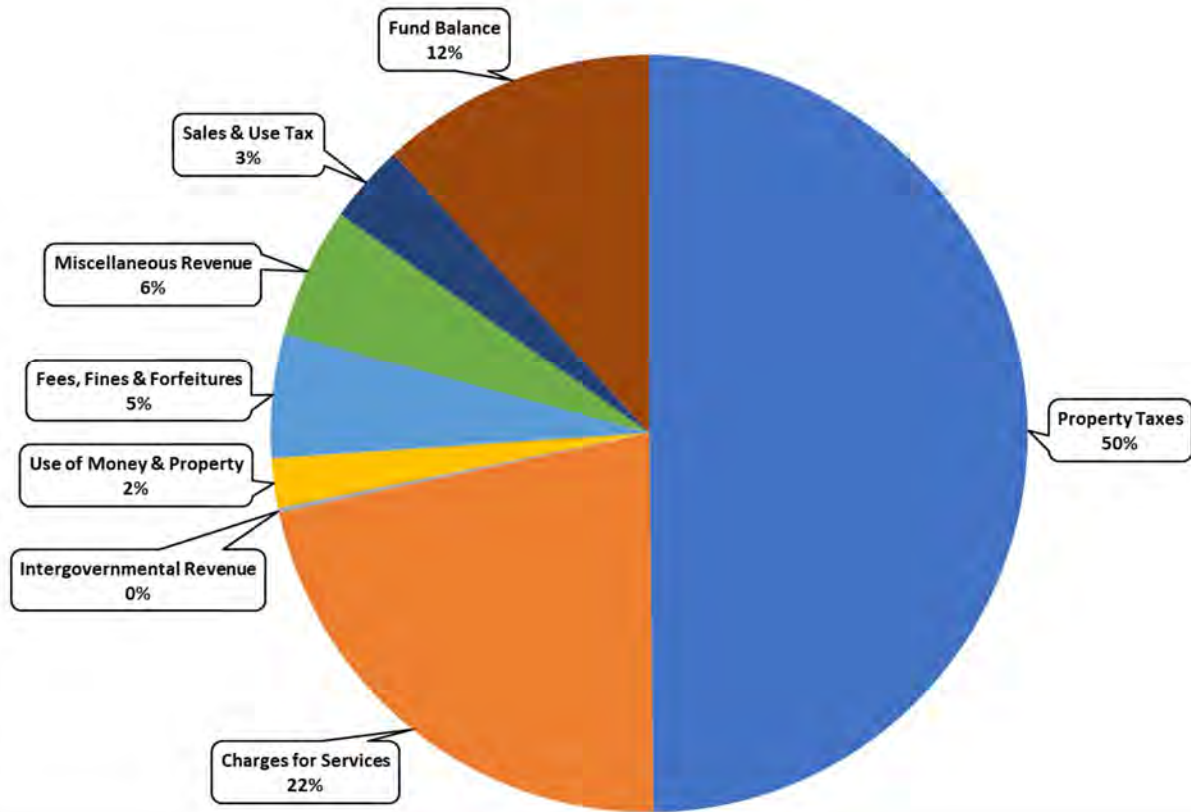
Revenue Objects	Sources	Percent
Property Taxes	3,469,815	34.14%
Charges for Services	2,330,897	22.94%
Intergovernmental Revenue	1,150,517	11.32%
Use of Money & Property	396,981	3.91%
Fees, Fines & Forfeitures	371,175	3.65%
Operating Transfers In	904,380	8.90%
Miscellaneous Revenue	482,325	4.75%
Sales & Use Tax	235,000	2.31%
Fund Balance	821,092	8.08%
	10,162,182	100.00%

**FY 2021-22 Proposed Budget
Requirements - All Funds**



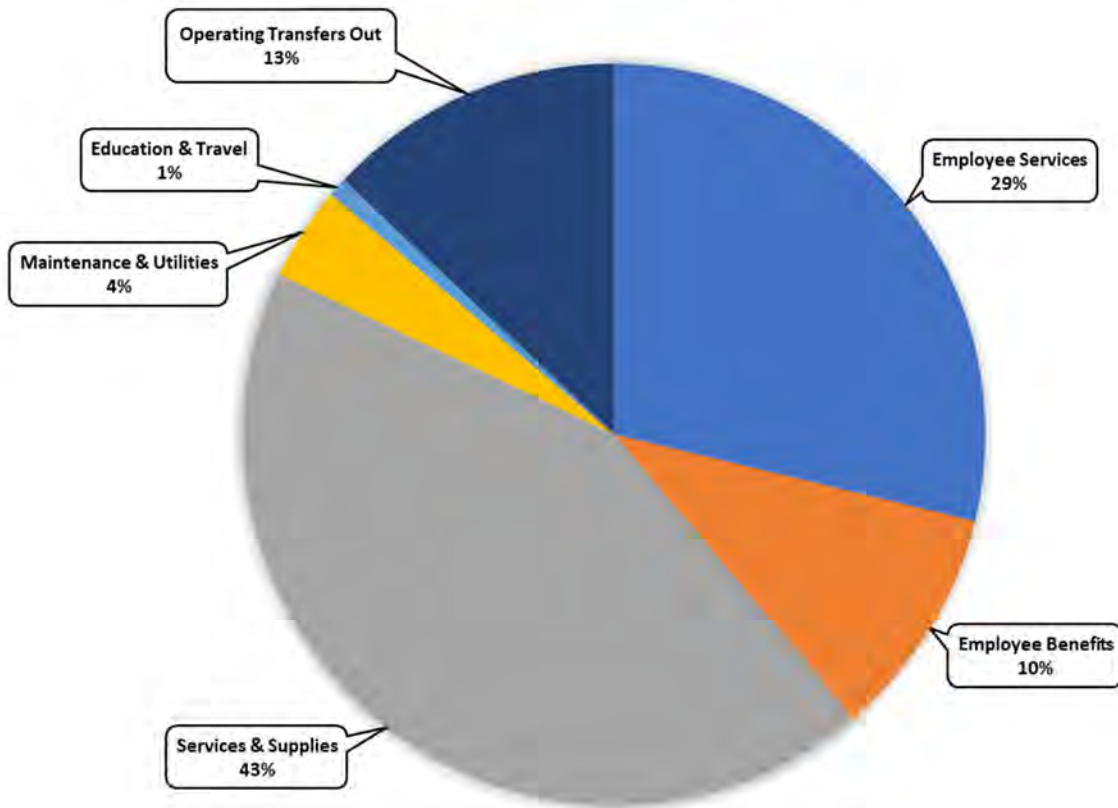
Expenditure Objects	Requirements	Percent
Employee Services	2,248,416	22.13%
Employee Benefits	703,526	6.92%
Services & Supplies	3,705,559	36.46%
Fixed Assets	1,291,300	12.71%
Maintenance & Utilities	609,553	6.00%
Operating Transfers Out	904,380	8.90%
Education & Travel	57,040	0.56%
Reserves	642,408	6.32%
	10,162,182	100.00%

**FY 2021-22 Proposed Budget
Sources - General Fund**



<u>Revenue Objects</u>	<u>Sources</u>	<u>Percent</u>
Property Taxes	3,469,815	49.82%
Charges for Services	1,518,400	21.80%
Intergovernmental Revenue	14,356	0.21%
Use of Money & Property	146,742	2.11%
Fees, Fines & Forfeitures	371,175	5.33%
Miscellaneous Revenue	388,500	5.58%
Sales & Use Tax	235,000	3.37%
Fund Balance	821,092	11.79%
	<hr/>	
	6,965,080	100.00%

**FY 2021-22 Proposed Budget
Requirements - General Fund**



Expenditure Objects	Requirements	Percent
Employee Services	2,003,416	28.76%
Employee Benefits	703,526	10.10%
Services & Supplies	3,011,323	43.23%
Maintenance & Utilities	285,395	4.10%
Education & Travel	57,040	0.82%
Operating Transfers Out	904,380	12.98%
	6,965,080	100.00%

SECTION II – ADMINISTRATION

Town Manager: Department 120

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Employee Services	\$ 447,362	\$ 519,854	\$ 525,041	\$ 493,235	\$ 575,126
(51011) Salaries - Permanent	421,972	515,016	518,541	490,465	569,626
(51012) Salaries - Temporary	20,566	0	0	0	0
(51031) Automobile Allowance	3,125	3,000	4,000	2,750	3,000
(51021) Vacation Buyout	1,698	1,039	2,500	0	2,500
Employee Benefits	144,589	163,596	197,730	998,628	197,708
(55011) Retirement - PERS	61,495	72,499	79,298	751,353	79,328
(55021) Health Insurance Medical	25,116	35,337	46,810	114,622	59,100
(55012) Retirement - Soc Sec	23,460	20,876	28,312	28,626	30,073
(55033) Workers Compensation	10,463	4,211	15,829	25,546	3,017
(55024) Health Ins Dental & Vision	7,117	7,800	8,761	24,338	7,463
(55022) Health Opt Out	8,600	7,200	9,650	6,600	7,200
(55013) Medicare	8,558	7,028	7,343	7,203	8,635
(55025) Cafeteria Plan Mgmt	0	0	0	35,565	0
(55031) Long Term Disability Insurance	1,760	2,044	1,727	4,657	2,891
Education & Travel	24,975	23,743	6,340	1,512	6,140
(65014) Dues	23,349	20,761	3,400	775	3,400
(65012) Education & Training	1,626	2,886	2,940	737	4,740
(65015) Mileage Reimbursement	0	296	0	0	0
Services & Supplies	1,645	2,853	19,100	81	19,800
(62329) Sustainability	1,645	2,275	19,100	81	19,800
(62305) Software & Licensing	0	560	0	0	0
(62399) Miscellaneous	0	18	0	0	0
Total	\$ 616,571	\$ 709,846	\$ 748,211	\$ 1,493,457	\$ 800,572

Data from: Expenses, General Fund, Town Manager, Phishilltown and reported on May 20, 2021. Created with OpenGov.

Town Clerk: Department 130

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Employee Services	\$ 106,190	\$ 109,907	\$ 109,907	\$ 106,202	\$ 114,989
(51011) Salaries - Permanent	106,190	109,907	109,907	109,202	114,989
Employee Benefits	36,821	43,312	49,188	51,152	45,435
(55011) Retirement - PERS	15,366	18,684	19,115	31,840	19,889
(55021) Health Insurance Medical	8,372	12,918	15,604	0	13,921
(55012) Retirement - Soc Sec	8,822	6,818	7,042	8,850	7,609
(55025) Cafeteria Plan Mgmt	0	0	0	10,849	0
(55013) Medicare	1,563	1,617	1,545	1,604	1,780
(55033) Workers Compensation	2,499	692	3,329	0	625
(55024) Health Ins Dental & Vision	1,779	1,950	2,190	0	1,108
(55031) Long Term Disability Insurance	419	433	363	0	504
Services & Supplies	18,441	12,420	38,650	19,305	17,000
(62034) Transcription Services	6,296	6,424	10,000	5,001	10,000
(62305) Software & Licensing	5,553	5,003	5,500	5,909	4,350
(62251) Elections	0	0	12,000	6,365	0
(62328) Codification	3,602	831	5,250	0	1,150
(62302) Scanning - Admin	1,038	0	2,900	0	1,500
(62399) Miscellaneous	0	162	3,000	0	0
(62099) Miscellaneous Consultants	1,952	0	0	0	0
Education & Travel	329	634	2,000	334	2,000
(65014) Dues	329	284	1,000	334	1,000
(65012) Education & Training	0	350	1,000	0	1,000
Total	\$ 161,781	\$ 196,273	\$ 199,745	\$ 179,993	\$ 179,133

Data from: Expenses, General Fund, Town Clerk, Phishilltown and reported on May 20, 2021. Created with OpenGov.

SECTION II – ADMINISTRATION

Finance: Department 140

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
▼ Employee Services	\$ 184,570	\$ 154,403	\$ 202,500	\$ 177,827	\$ 200,806
(51011) Salaries - Permanent	182,822	105,020	200,000	177,827	206,108
(51012) Salaries - Temporary	0	49,383	0	0	52,000
(51021) Vacation Buyout	1,748	0	2,500	0	2,500
▼ Services & Supplies	58,197	192,134	114,514	77,641	79,314
(62305) Software & Licensing	19,906	103,620	47,624	55,308	43,124
(62031) Accounting & Auditing	22,184	33,933	36,190	20,099	36,190
(62048) Temp Clerical/Admin	15,299	52,983	0	0	0
(62099) Miscellaneous Consultants	0	1,588	30,700	2,235	0
(62399) Miscellaneous	809	0	0	0	0
▼ Employee Benefits	57,138	47,757	87,700	61,575	88,337
(55011) Retirement - PERS	26,455	17,853	27,057	35,530	28,038
(55021) Health Insurance Medical	16,744	13,162	31,207	0	31,503
(55012) Retirement - Soc Sec	11,745	10,467	13,273	8,340	16,554
(55025) Cafeteria Plan Mgmt	0	0	0	15,745	0
(55024) Health Ins Dental & Vision	3,559	1,950	4,381	0	4,279
(55013) Medicare	2,691	2,288	2,911	1,951	3,872
(55033) Workers Compensation	4,302	1,371	6,276	0	1,232
(55041) Tuition Reimbursement	920	0	2,000	0	2,000
(55034) Long Term Disability Insurance	722	666	885	0	859
▼ Education & Travel	2,599	110	3,575	110	2,300
(65012) Education & Training	2,011	0	1,500	0	1,500
(65014) Dues	378	110	1,575	110	500
(65015) Mileage Reimbursement	210	0	500	0	300
Total	\$ 312,504	\$ 394,403	\$ 408,379	\$ 317,153	\$ 430,557

SECTION II: PLANNING & BUILDING

Planning Division: Department 310

Worksheet: P-21

Collapse All	2019-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Revenues	\$ 132,849	\$ 86,207	\$ 234,814	\$ 91,536	\$ 237,264
Charges for Services	83,809	51,957	188,677	47,178	192,264
(43033) Town Planning Fees	38,154	16,973	146,304	6,546	148,304
(43021) Architectural Review Fees	20,945	13,980	19,304	15,060	22,000
(43024) Geology Fees	11,700	5,388	10,180	6,433	10,180
(43018) Residential Data Reports	6,490	7,310	6,147	7,371	8,800
(43019) Pre-Application Mtg Fee	4,840	3,441	6,762	7,832	7,000
(43017) Subdivision Fees	1,680	4,865	0	3,936	0
Licenses & Permits	49,040	34,250	46,137	44,358	45,000
(41912) Site Development Permits	29,000	19,873	30,480	37,479	35,000
(41913) Conditional Use Permits	12,480	10,747	7,620	2,475	5,000
(41919) Variances	2,455	0	4,999	2,922	3,000
(41915) Horseshooping Permits	3,060	2,208	3,048	0	2,000
(41917) Zoning & Planning Permits	2,045	1,422	0	1,462	0
Expenses	402,384	382,846	519,033	582,769	624,365
Employee Services	267,072	242,740	253,363	394,123	407,707
(51011) Salaries - Permanent	264,448	242,390	253,363	393,540	407,707
(51015) Overtime	2,624	0	0	583	0
(51021) Vacation Buyout	0	350	0	0	0
Employee Benefits	89,489	72,428	107,920	128,040	115,533
(55011) Retirement - PERS	38,288	23,540	38,448	61,054	37,320
(55021) Health Insurance Medical	20,093	15,731	36,867	0	33,409
(55012) Retirement - Soc Sec	15,672	13,439	14,876	22,057	23,853
(55025) Cafeteria Plan Mgmt	0	0	0	32,057	0
(55013) Medicare	3,895	3,568	3,800	5,782	5,978
(55022) Health Opt Out	0	8,100	0	7,080	7,200
(55024) Health Ins Dental & Vision	4,270	5,015	5,426	0	3,766
(55033) Workers Compensation	6,226	2,044	7,675	0	2,104
(55031) Long Term Disability Insurance	1,045	992	928	0	1,803
(55041) Tuition Reimbursement	0	0	500	0	500
Services & Supplies	41,447	66,460	152,750	60,077	98,125
(62039) Planner	12,720	24,010	70,000	29,293	30,000
(62099) Miscellaneous Consultants	8,498	3,996	53,000	12,123	33,500
(62034) Transcription Services	8,100	6,424	10,000	7,459	14,000
(62305) Software & Licensino	2,998	6,057	8,250	6,009	8,625
(62303) Scanning	9,132	0	7,500	5,163	7,500
(62038) Engineer - Charges to Applis	0	25,973	0	0	0
(62035) Town Geologist	0	0	4,000	0	2,500
Education & Travel	4,376	1,218	5,000	529	5,000
(65012) Education & Training	3,138	0	3,000	59	3,000
(65014) Dues	1,238	1,218	2,000	470	2,000
Revenues Less Expenses	\$ -269,535	\$ -296,639	\$ -284,219	\$ -491,233	\$ -387,101

Data derived from OpenGov Finance Report: Planning Division - Department 310 - Worksheet P-21 - May 20, 2021. Created with OpenGov.

Planning Division: Department 310

Worksheet: P-21

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 245,000
Intergovernmental Revenue	0	0	0	0	245,000
(42799) Misc Grants	0	0	0	0	245,000
Expenses	0	0	0	0	245,000
Employee Services	0	0	0	0	245,000
(62335) Misc Grants	0	0	0	0	245,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Data derived from OpenGov Finance Report: Planning Division - Department 310 - Worksheet P-21 - May 20, 2021. Created with OpenGov.

SECTION II: PLANNING & BUILDING

Building Division: Department 320

General Fund

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Revenues	\$ 641,573	\$ 460,122	\$ 595,275	\$ 484,575	\$ 634,922
Charges for Services	451,048	314,176	399,542	344,172	435,922
(43012) Inspection Fee	231,384	173,998	213,360	204,588	240,000
(43011) Plan Check Fee	197,856	128,742	175,260	128,291	185,000
(43048) Miscellaneous Plan Charges	11,918	4,057	3,048	6,296	3,048
(43044) SMIP Fee	4,888	3,202	5,080	2,017	5,080
(43045) DSA Fee	2,730	3,188	1,270	2,205	1,270
(43043) BSA Fee	1,587	989	1,524	775	1,524
(43211) Town Inspection Fees	588	0	0	0	0
Licenses & Permits	190,524	145,946	195,733	140,403	199,000
(41911) Building Permits	162,979	119,032	175,260	121,478	175,000
(41916) Construction & Demolition Fee	22,385	18,901	16,409	17,416	19,000
(41914) Temp Occupancy Fee	5,160	7,113	4,064	1,511	5,000
Expenses	447,684	311,706	478,405	338,512	376,814
Services & Supplies	237,589	123,688	270,900	125,942	155,800
(62042) Plan Check Services	113,429	85,512	123,500	61,800	120,000
(62099) Miscellaneous Consultants	0	0	135,000	60,032	25,000
(62051) Temp Bldg Inspection	110,642	33,784	0	0	0
(62305) Software & Licensing	4,368	4,391	4,800	4,310	4,975
(62303) Scanning	9,132	0	7,500	0	5,625
Employee Services	147,137	134,707	139,708	0	156,967
(51011) Salaries - Permanent	144,770	134,707	134,708	0	151,967
(51021) Vacation Buyout	2,258	0	5,000	0	5,000
(51015) Overtime	111	0	0	0	0
Employee Benefits	60,077	46,441	56,347	12,406	54,373
(55011) Retirement - PERS	20,980	17,685	20,443	12,406	20,789
(55021) Health Insurance Medical	20,093	15,085	20,285	0	19,489
(55012) Retirement - Soc Sec	8,642	7,550	7,853	0	8,953
(55024) Health Ins Dental & Vision	4,270	2,535	2,847	0	1,551
(55033) Workers Compensation	3,408	1,094	4,081	0	792
(55013) Medicare	2,132	1,081	1,893	0	2,300
(55031) Long Term Disability Insurance	572	531	445	0	0
(55041) Tuition Reimbursement	0	0	500	0	500
Maintenance & Utilities	2,377	6,492	7,750	0	7,874
(61031) BSA/SMIP/DSA Fees	2,377	6,492	7,750	0	7,874
Education & Travel	524	377	2,000	164	2,000
(65012) Education & Training	174	377	1,000	164	1,000
(65014) Dues	350	0	1,000	0	1,000
Revenues Less Expenses	\$ 193,889	\$ 148,416	\$ 116,870	\$ 346,063	\$ 258,108

Data derived by Expense General Fund - Building Division - Planning and operations MTD on May 30, 2021. Created with OpenGov.

Code Compliance Division: Department 330

General Fund

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Employee Services	\$ 24,252	\$ 30,080	\$ 30,080	\$ 0	\$ 13,728
(51011) Salaries - Permanent	24,252	30,080	30,080	0	13,728
Employee Benefits	7,906	9,488	12,115	2,207	3,952
(55011) Retirement - PERS	3,513	3,369	4,565	2,207	1,453
(55021) Health Insurance Medical	1,674	3,230	3,901	0	1,392
(55012) Retirement - Soc Sec	1,338	1,597	1,668	0	723
(55033) Workers Compensation	571	244	911	0	71
(55024) Health Ins Dental & Vision	356	488	548	0	111
(55013) Medicare	357	442	423	0	203
(55031) Long Term Disability Insurance	86	119	99	0	0
Services & Supplies	0	0	0	0	23,000
(62099) Miscellaneous Consultants	0	0	0	0	23,000
Total	\$ 32,158	\$ 39,568	\$ 42,195	\$ 2,207	\$ 40,679

Data derived by Expense General Fund - Code Compliance, Permits and operations MTD on May 30, 2021. Created with OpenGov.

SECTION II: PLANNING & BUILDING

Customer Deposits: Department 340

Special Revenue - Customer Deposits - Fund 031

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
• Revenues	\$ 660,218	\$ 742,602	\$ 315,000	\$ 503,079	\$ 475,000
• Charges for Services	660,218	742,602	315,000	503,079	475,000
(43041) Applicant Charges	660,218	742,602	315,000	503,079	475,000
• Expenses	633,502	716,362	315,000	601,437	475,000
• Services & Supplies	633,502	716,362	315,000	601,437	475,000
(62038) Engineer - Charges to Appls	134,348	209,842	120,000	125,212	120,000
(63012) Deposit Refunds, Other Charges	218,131	257,777	0	133,474	0
(62036) Geologist - Charges to Appls	180,387	76,684	125,000	93,887	125,000
(62041) Planner - Charges to Appls	122,576	113,665	30,000	161,504	150,000
(62033) Attorney - Charges to Appls	2,843	31,736	40,000	19,795	50,000
(62325) C&D Deposit	-24,793	26,457	0	67,764	30,000
Revenues Less Expenses	\$ 26,716	\$ 26,240	\$ 0	\$ -98,358	\$ 0

Data derived by Fyros, Customer Deposits, Customer Deposits, Financials Fund Revenue of Way County, Georgia OpenGov

Section II: RECREATION SERVICES

Community Hall: Department 410

General Fund

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Revenues	\$ 244,954	\$ 165,885	\$ 0	\$ -1,025	\$ 130,328
Charges for Services	226,372	159,888	0	0	113,000
(43121) Class Fees	226,372	159,888	0	0	113,000
Use of Money & Property	18,582	5,997	0	-1,025	17,328
(44052) Comm Hall Private Party Fees	15,425	4,025	0	-1,025	14,300
(44051) Comm Hall & Acty Room Rents	3,157	1,972	0	0	3,028
Expenses	207,995	195,788	58,075	22,014	151,328
Services & Supplies	175,772	155,309	4,075	4,248	97,328
(63013) Instructors & Class Refunds	166,078	146,278	0	0	90,000
(62305) Software & Licensing	3,248	3,248	4,075	4,075	4,300
(63104) Event Insurance	3,028	1,177	0	173	3,028
(62332) Merchant Svcs Credit Card Fees	0	4,806	0	0	0
(62331) Bank Fees	3,418	0	0	0	0
Maintenance & Utilities	32,224	40,479	54,000	17,766	54,000
(61051) Community Hall Maintenance	32,224	40,479	54,000	17,766	54,000
Revenues Less Expenses	\$ 36,959	\$ -29,903	\$ -58,075	\$ -23,039	\$ -21,000

Data taken by Fyrc from General Fund, Department: Recreation, period: 2018-19, 2019-20, 2020-21, 2021-22. Created with OpenGov.

Parks & Fields Operations: Department 420

General Fund

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Revenues	\$ 54,803	\$ 54,820	\$ 11,000	\$ -7,680	\$ 11,000
Use of Money & Property	54,803	54,820	11,000	-7,680	11,000
(44054) Parking Lot & Field Rentals	54,803	54,820	11,000	-7,680	11,000
Expenses	76,797	50,581	91,000	55,736	121,500
Maintenance & Utilities	76,797	50,581	91,000	55,736	121,500
(61055) Parks & Fields Maintenance	71,484	45,751	86,000	52,510	116,000
(61056) Portable Lavatories	5,313	4,830	5,000	3,226	5,500
Revenues Less Expenses	\$ -22,194	\$ -4,039	\$ -80,000	\$ -63,416	\$ -110,500

Data taken by Fyrc from General Fund, Department: Recreation, period: 2018-19, 2019-20, 2020-21, 2021-22. Created with OpenGov.

Section II: PUBLIC WORKS

Public Works & Facilities: Department 510

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Collapse All					
Revenues	\$ 31,747	\$ 23,800	\$ 24,384	\$ 18,656	\$ 30,224
Licenses & Permits	17,625	14,210	10,160	18,056	16,000
(41951) Encroachment Permits	17,625	14,210	10,160	18,056	16,000
Charges for Services	13,697	9,390	14,224	600	14,224
(43252) Town Library Maintenance	8,497	7,140	11,176	0	11,176
(43253) Town Engineer Fees	5,400	2,250	3,048	600	3,048
Miscellaneous Revenue	225	0	0	0	0
(46079) Miscellaneous Receipts	225	0	0	0	0
Expenses	727,629	732,326	968,308	706,096	1,002,335
Employee Services	406,097	440,081	445,458	387,742	474,585
(51011) Salaries - Permanent	404,958	437,027	441,458	394,992	471,585
(51031) Automobile Allowance	3,125	3,000	4,000	2,750	3,000
(51021) Vacation Buyout	0	34	0	0	0
(51015) Overtime	13	0	0	0	0
Employee Benefits	149,391	173,791	190,487	169,811	162,186
(55011) Retirement - PERS	59,033	67,851	69,718	114,684	72,790
(55022) Health Opt Out	25,800	24,000	28,950	24,200	26,400
(55012) Retirement - Soc Sec	22,358	23,365	24,643	21,687	25,351
(55051) Deferred Compensation	9,495	9,828	16,804	9,008	18,804
(55021) Health Insurance Medical	6,372	14,454	17,164	0	20,690
(55033) Workers Compensation	0,599	16,091	13,495	0	6,437
(55024) Health Ins Dental & Vision	7,117	7,095	8,980	0	11,696
(55013) Medicare	6,005	6,472	6,260	6,028	7,085
(55025) Cafeteria Plan Mgmt	0	0	0	14,104	0
(55031) Long Term Disability Insurance	1,611	1,734	1,473	0	1,933
(55041) Tuition Reimbursement	0	0	1,000	0	1,000
Services & Supplies	108,021	58,924	234,540	56,156	226,940
(62012) Landscape Supplies & Services	39,305	18,097	109,240	12,852	63,240
(62099) Miscellaneous Consultants	36,125	11,665	71,250	825	69,000
(62037) Engineer Services	2,269	7,217	25,000	27,175	45,000
(62011) Building Maint Equip & Supp	8,526	6,627	15,000	2,876	15,000
(62014) Tools & Equipment	6,503	12,616	6,000	8,140	7,100
(62305) Software & Licensing	14,798	4,702	7,050	4,289	6,600
(62044) GIS Mapping	0	0	1,000	0	1,000
(62399) Miscellaneous	345	0	0	0	0
(62326) Contingency	150	0	0	0	0
Maintenance & Utilities	61,631	59,023	92,021	62,096	102,021
(61054) Janitorial Services	31,638	25,398	45,166	25,826	45,188
(61081) Vehicle Maintenance	11,968	16,726	14,853	23,215	24,853
(61052) Mechanical Sys Maint & Repair	8,729	8,519	20,500	7,061	20,500
(61021) NPDES Stormwater Program	6,692	5,692	6,500	5,994	6,500
(61018) Repairs/Vandalism	3,804	688	5,000	0	5,000
Education & Travel	290	528	5,800	290	6,600
(65012) Education & Training	0	408	3,800	0	4,600
(65014) Dues	290	120	2,000	290	2,000
Revenues Less Expenses	\$ -695,882	\$ -708,726	\$ -943,922	\$ -687,436	\$ -972,111

Data derived by Typo, Government Public Works, Wisconsin and exported on 03/22/2022. Created with OpenGov.

Public Works & Facilities: Department 510

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Collapse All					
Revenues	\$ 0	\$ 0	\$ 87,855	\$ 0	\$ 92,825
Miscellaneous Revenue	0	0	87,855	0	92,825
(46039) Miscellaneous Contributions	0	0	87,855	0	92,825
Expenses	71,255	27,951	94,550	18,343	99,520
Maintenance & Utilities	45,131	23,831	61,914	16,432	66,884
(61054) Janitorial Services	15,900	12,572	22,584	10,609	27,101
(61052) Mechanical Sys Maint & Repair	13,592	4,119	16,000	4,824	18,000
(61053) Library Maint Staff Support	8,497	7,140	11,330	0	11,783
(61079) Maintenance/Improvements	7,142	0	10,000	1,000	10,000
Services & Supplies	26,124	4,120	32,636	1,911	32,636
(62022) Utilities	22,590	0	21,136	0	21,136
(62011) Building Maint Equip & Supp	3,534	4,120	11,500	1,911	11,500
Revenues Less Expenses	\$ -71,255	\$ -27,951	\$ -6,695	\$ -18,343	\$ -6,695

Data derived by Typo, Library Fund, Public Works, Wisconsin and exported on 03/22/2022. Created with OpenGov.

Section II: PUBLIC WORKS

Public Works & Facilities: Department 510

Special Revenue - Gas Tax Funds 206

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Revenues	\$ 324,547	\$ 181,544	\$ 328,105	\$ 159,707	\$ 342,205
Intergovernmental Revenue	192,351	181,544	197,203	159,707	215,791
(42121) RMRA 2017 SB1	87,418	68,371	80,073	63,228	91,059
(42111) State Gas Tax 2103	21,301	37,363	39,365	27,741	41,157
(42114) State Gas Tax 2107	32,892	30,009	29,709	28,691	34,128
(42112) State Gas Tax 2105	26,155	23,766	24,695	21,253	26,818
(42113) State Gas Tax 2106	23,584	21,035	22,361	17,794	21,629
(42115) State Gas Tax 2107.5	1,000	1,000	1,000	1,000	1,000
Operating Transfers In	132,196	0	125,639	0	121,151
(49011) Operating Transfers In	0	0	125,639	0	121,151
(49021) Transfer In - Capital	132,196	0	0	0	0
Use of Money & Property	0	0	5,263	0	5,263
(44011) Interest	0	0	5,263	0	5,263
Expenses	145,960	55,514	308,105	53,646	242,132
Maintenance & Utilities	143,316	55,514	208,032	53,646	222,132
(61014) Trails Maintenance	38,343	2,727	55,000	24,713	56,100
(61016) ROW Tree Trimming & Mowing	45,729	9,092	50,000	9,525	60,000
(61015) Storm Damage / Emerg Repairs	20,231	0	40,000	690	40,000
(61012) Street Sweeping	13,856	15,837	23,032	13,757	26,032
(61011) Public Road Surface & Drainage	23,207	9,407	25,600	2,362	25,000
(61013) Street Signs & Striping	1,950	18,451	15,000	2,599	15,000
Reserves	0	0	80,073	0	0
(85012) Capital Reserves	0	0	80,073	0	0
Services & Supplies	2,644	0	20,000	0	20,000
(62037) Engineer Services	2,644	0	20,000	0	20,000
Revenues Less Expenses	\$ 178,587	\$ 126,030	\$ 20,000	\$ 106,061	\$ 100,073

Table created by Types, Class, Title, Position, and Account Reporting and Reporting on May 28, 2021. Created with OpenGov.

Public Works & Facilities: Department 510

Special Revenue - Measure M Fund 212

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
Revenues	\$ 0	\$ 0	\$ 0	\$ 9,773	\$ 0
Intergovernmental Revenue	0	0	0	9,773	0
(42132) Measure M Sales Tax	0	0	0	9,773	0
Expenses	11,897	9,950	13,167	9,339	15,142
Maintenance & Utilities	11,897	9,950	13,167	9,339	15,142
(61017) Litter Clean Up Program	11,897	9,950	13,167	9,339	15,142
Revenues Less Expenses	\$ -11,897	\$ -9,950	\$ -13,167	\$ 434	\$ -15,142

Table created by Types, Measure M Fund, Position, and Account Reporting and Reporting on May 28, 2021. Created with OpenGov.

Section II: NON-DEPARTMENTAL

Non-Departmental: Department 610

General Fund - Overview

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
▼ Property Taxes	\$ 3,058,184	\$ 3,156,636	\$ 3,269,350	\$ 3,189,470	\$ 3,489,615
(41111) Property Taxes - Secured	2,639,898	2,722,757	2,914,012	2,857,693	3,082,627
(41121) ERAF Revenue	0	230,641	107,400	238,707	130,000
(41141) Real Property Transfer Tax	112,511	96,189	120,750	192,802	150,000
(41112) Property Taxes - Unsecured	105,735	106,249	127,188	100,269	127,188
▼ Charges for Services	656,714	658,037	732,890	636,731	762,990
(43111) UUT - Energy	409,085	405,446	452,525	411,048	475,225
(43113) UUT - Water	220,593	221,621	246,400	201,101	253,800
(43112) UUT - Telephone	26,036	30,970	33,965	24,582	33,965
▼ Franchise Fees	311,471	246,226	354,295	240,979	362,675
(41603) Garbage Services	91,723	91,179	120,863	89,926	125,663
(41601) Energy Services	80,564	87,001	92,538	93,035	94,016
(41604) Cable Services	86,236	68,046	86,394	7,566	88,394
(41602) Water Services	50,948	0	52,500	50,432	54,600
▼ Fund Balance	0	0	470,495	0	821,092
(33333) Appropriated Fund Balance	0	0	470,495	0	821,092
▼ Sales & Use Tax	184,175	191,109	215,000	233,062	235,000
(41311) Sales & Use Tax	184,175	191,109	215,000	233,062	235,000
▼ Other Taxes	87,232	99,870	125,000	72,116	125,000
(41411) Business License Tax	87,232	99,870	125,000	72,116	125,000
▼ Use of Money & Property	123,547	135,840	118,264	0	118,414
(44011) Interest	117,935	135,840	109,156	0	109,156
(44055) Lease Income - Parks	5,611	0	9,108	0	9,258
▼ Intergovernmental Revenue	10,625	11,806	12,725	10,170	14,356
(42821) Homeowners Property Tax Relief	8,337	8,118	9,100	6,791	9,100
(42811) Motor Vehicle	2,288	3,688	3,625	3,379	5,256
▼ Fines & Forfeitures	10,659	6,049	8,500	2,891	8,500
(41811) Fines & Forfeitures	10,659	6,049	8,500	2,891	8,500
▼ Miscellaneous Revenue	3,709	13,207	3,500	1,250	3,500
(46079) Miscellaneous Receipts	3,459	13,207	3,500	1,250	3,500
(46039) Miscellaneous Contributions	250	0	0	0	0
Total	\$ 4,448,315	\$ 4,521,880	\$ 5,310,019	\$ 4,386,669	\$ 5,921,342

Section II: NON-DEPARTMENTAL

Non-Departmental: Department 610

General Fund Expenses

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
▼ Services & Supplies	\$ 542,373	\$ 562,073	\$ 840,413	\$ 405,127	\$ 860,431
(62032) Town Attorney	136,320	95,059	140,000	58,408	140,000
(62022) Utilities	67,770	83,637	84,800	76,046	85,000
(62327) Community Services	18,451	66,151	81,652	76,652	46,652
(63102) Liability Insurance/Bonds	56,223	67,836	68,441	0	86,166
(62305) Software & Licensing	32,060	38,230	89,495	56,854	77,710
(62046) IT & Website Consultants	30,364	26,512	43,500	37,639	46,000
(62202) Animal Control	27,753	23,031	21,075	21,120	21,144
(62099) Miscellaneous Consultants	30,301	60,621	10,300	1,433	10,300
(62306) Office Equipment	51,139	4,357	11,350	17,343	17,250
(62206) Emergency Services Council JPA	15,525	17,515	18,300	18,300	18,300
(62301) Office Supplies	17,803	18,982	12,225	9,080	15,025
(62021) Telephones	9,886	8,738	15,700	9,571	16,700
(63101) Property Insurance	10,686	13,325	12,793	0	22,352
(62331) Bank Fees	10,872	8,322	17,000	671	17,000
(62399) Miscellaneous	11,678	13,182	7,500	7,993	7,500
(62309) Advertising	4,134	6,392	6,500	5,015	6,500
(62307) Equipment Services Contracts	2,866	2,970	8,150	2,661	8,400
(62308) Postage	6,015	4,074	4,000	726	10,000
(62304) Town Publications	1,114	1,700	5,000	518	5,000
(62264) HEART JPA	1,432	1,432	1,432	1,432	1,432
(62334) Leaf Blower Buy Back Program	0	0	1,200	3,859	0
▼ Operating Transfers Out	324,296	111,440	512,379	0	904,380
(75121) Transfer Out - Capital	324,296	111,440	386,740	0	783,229
(75111) Transfer Out - Operating	0	0	125,639	0	121,151
▼ Education & Travel	2,023	3,954	31,500	7,521	29,000
(65014) Dues	574	844	23,600	4,379	23,800
(65012) Education & Training	1,404	3,110	7,500	3,100	5,000
(65015) Mileage Reimbursement	45	0	400	42	400
▼ Fixed Assets	0	0	43,600	17,205	0
(73011) Fixed Assets - Software/Equip	0	0	43,600	17,205	0
▼ Employee Benefits	2,036	1,000	6,000	1,000	6,000
(55052) Wellness Program	36	0	5,000	0	5,000
(55025) Cafeteria Plan Mgmt	2,000	1,000	1,000	1,000	1,000
Total	\$ 670,728	\$ 678,468	\$ 1,233,892	\$ 430,854	\$ 1,599,811

Data Provided by: Excesses, General Fund, Non-Departmental/Departmental and Encumbrances (May 28, 2021) Created with OpenGov

Special Districts: Department 620

Municipal District

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Actual	2021-22 Budget
▼ Revenues	\$ 131,828	\$ 142,410	\$ 0	\$ 60,511	\$ 0
▼ Property Taxes	119,168	127,190	0	60,511	0
(41131) Assessment Revenue	119,168	127,190	0	60,511	0
▼ Use of Money & Property	12,462	15,220	0	0	0
(44011) Interest	12,462	15,220	0	0	0
▼ Expenses	3,050	37,123	0	6,307	0
▼ Services & Supplies	3,050	37,123	0	6,307	0
(62311) General Expenses	3,050	37,123	0	6,307	0
Revenues Less Expenses	\$ 128,578	\$ 105,288	\$ 0	\$ 54,204	\$ 0

Data Provided by: Taxes, Municipal Districts, Special Districts, Municipal Districts, Encumbrances (May 20, 2021) Created with OpenGov



TOWN of PORTOLA VALLEY

Town Hall: 765 Portola Road, Portola Valley, CA 94028 - Tel: (650) 851-1700 Fax: (650) 851-4677

May 23, 2021

The Honorable Gavin Newsom
Governor, State of California
State Capitol, First Floor State Capitol
Sacramento, CA 95814

RE: VLF Funds for County of San Mateo and its Cities

Dear Governor Newsom,

I write to request the inclusion of language in the final budget agreement to resolve insufficient revenues to cover the State's statutory Vehicle License Fee (VLF) Swap obligation.

Absent budget action to resolve this matter, there will be a severe impact San Mateo County and its cities' budgets. With no mechanism currently in the statute to pay for the VLF Swap, it is critical that we address this problem in the 2021-22 State budget to ensure a solution is in place to resolve this important issue.

The VLF "Swap" was an integral part of the 2004 Budget compromise (See SB 1096). Under the terms of that compromise, the State permanently reduced annual VLF revenues that were a significant funding source for counties and cities, by 67.5%, and also shifted \$1.3 billion more in property taxes away from all counties, cities and special districts to pay the State's school funding obligations for two fiscal years. By way of these shifts, the counties and cities gave up significant revenue to address the State's budget deficit. In exchange, the State guaranteed counties and cities an in-lieu VLF payment (adjusted annually for property tax growth).

The VLF Swap legislation identified two sources of funding to pay the State's in-lieu VLF obligation to counties and cities: (a) ERAF distributions to non-basic aid schools; and (b) property tax revenues of non-basic aid schools. **Non-basic aid schools do not suffer any financial loss since they are backfilled** by the State. The Legislature did not anticipate the funding sources would be insufficient to fulfill the State's in-lieu VLF obligation. In recent years, however, VLF revenue shortfalls have occurred and will continue to occur in counties around the state, including San Mateo County.

Historically, the State has made counties and cities whole by reimbursing in-lieu VLF revenue shortfalls 14 months after the fiscal year in which the shortfall occurred through

special appropriations in the State budget. This delay causes significant cash flow issues for impacted counties and cities.

The current statutes do not provide a mechanism to fully reimburse counties and cities the entire State in-lieu VLF obligation when there are insufficient funds from ERAF and property taxes of non-basic aid schools. In other words, there is no procedure for the State's obligation to be fulfilled in a predictable manner when revenue shortfalls occur. Hence, the law needs to be amended to fix this unanticipated consequence.

The County and its cities are unified in supporting a legislative proposal to solve this problem by providing a statutory mechanism for reimbursement to enable the State and counties and cities to manage VLF shortfalls. Under this proposal, (a) counties are to submit claims for insufficient in-lieu VLF revenues for the next fiscal year and adjustments for 3 prior fiscal years and (b) the State is provided with advance notice of one year before any reimbursement is due. The proposed solution enables the State and counties and cities to manage in-lieu VLF revenues and would create a subvention mechanism to cover any funding shortfalls.

This proposed amendment to the VLF Swap statute fulfills the State's promise from 2004 in a predictable and stable manner. Without this proposed mechanism to fund insufficient revenues in the current fiscal year, counties and cities will continue to face substantial budget impacts that impair public services.

Thank you for your consideration of this critical measure.



Jeremy Dennis
Town Manager, Portola Valley

cc: Portola Valley Town Council
Senator Josh Becker
Assemblyman Marc Berman
Portola Valley Finance Committee