



**TOWN OF PORTOLA VALLEY**  
**Finance Committee Meeting**  
**Monday, August 30, 2021– 5:00 - 7:00 PM**  
**Special Videoconference Meeting via Zoom**

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**SPECIAL VIDEOCONFERENCE MEETING AGENDA**

**Join Zoom Meeting:**

<https://us06web.zoom.us/j/87649036216?pwd=VkJYRmhYaGpIMGFZMnNOV1FaN0Mrdz09>

**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:** 876 4903 6216

**Password:** 526048

1. Call to Order
2. Roll Call
3. Oral Communications and Announcements
4. Approve minutes from June 1, 2021 meeting
5. FY 2021-22 Revised Proposed Budget
6. Adjournment



**TOWN OF PORTOLA VALLEY**  
**Finance Committee Meeting**  
**Tuesday, June 1, 2021**  
**3:00 PM Video Conference**

**FINANCE COMMITTEE MEETING MINUTES**

**Attendees**

Jeremy Dennis, Town Manager  
Cindy Rodas, Finance Director  
Jim Saco, Finance Consultatn  
Craig Hughes, Council Liaison  
Sarah Wernikoff, Council Liaison  
Lucy Neely, Chair  
Stephen Cassani, Member  
Ken Lavine, Member  
Jason Pressman, Member  
George Savage, Member  
Michele Takei, Member  
Rita Comes  
Caroline Vertongen  
Nan Shostak

**Call to Order:** The meeting was called to order at 3:02 PM.

**Roll Call:** The Chair confirmed attendance as detailed above.

**Oral Communications:** None.

**Approval of Minutes:** The minutes were approved with no changes.

**Schedule/Frequency of Future Meetings:** Lucy proposed four quarterly meetings, with two additional meetings to cover (i) the annual audit and (ii) the budget. She noted that the staff and council is supportive of additional engagement with input from the Finance Committee. Sarah Wernikoff noted that the finance committees in other municipalities typically meet at least six-times per year, and some meet monthly. The Committee discussed the benefits of increased involvement and all members were supportive of moving forward with six meetings annually, with the understanding that we will re-assess over the course of the next year.

The Committee also discussed how far in advance we should schedule future meetings. After some discussion about possible travel plans and other commitments, it was agreed that advance scheduling would be helpful (with more advance notice than in the past), but not a full year in advance. Staff will send out a series of Doodle polls.

**Proposed Budget:** Jeremy then introduced the new budget, commenting that it was a new process this year given the system. This is the 3<sup>rd</sup> year that staff has been asked to develop their own budgets for their departments.

Jeremy then went through a detailed presentation deck.

With regard to revenue, Jeremy noted that property tax is typically budgeted to increase by 4-5% per year, but actual has been closer to 6.5%. The Sales and Use Tax increased meaningfully due almost exclusively to Alpine Inn. The American Rescue Plan (“ARP” -- Covid relief funds), which are expected to total over \$800K, will be recognized as revenue when received. Some Covid-related expenses that will draw on the ARP funds have already been incurred, while others will be incurred in future periods. With respect to the ARP, only expenses that can be shown to relate to the Covid pandemic can be offset by the ARP funds. Sarah recommended that staff create a summary of the ARP, together with the limits placed on how the funds can be used, term, etc., so that community members can better understand the program, how it can benefit the Town, and the program’s limitations. The ARP funds have not been included in the budget since not yet received.

Sarah asked whether there is a chance that we won’t be able to spend the entire ARP amount. Jeremy said that while it’s possible, since the funds can only cover Covid-related expenses/losses, any un-used funds may be allocated to assist local business with their Covid-related expenses/losses. The termination date for usage of the ARP funds is 12/31/24.

[NOTE: Not sure I got all of the following correct] We should receive comments/financials from the auditor in mid-July, and we will then finalize revisions to the budget in September. Jeremy also plans to develop a 5-year set of projections for all budget units and would like to discuss with the Finance Committee the assumptions driving the 5-year plan.

Jeremy also mentioned the increase in the cost of the Sheriff’s contract. Although the increase is modest in year-1, there are meaningfully higher increases in subsequent years. However, even at the higher levels, the related costs remain in the range of 14-16% of the overall budget.

Cindy then highlighted some of the capital budget items: \$100K to fund initial review and planning for a possible undergrounding of utility lines; \$[5k] to update the InterGov System; \$50K to move a radio antenna from a residential property to another location and other funds for school house improvements and to repair a flatbed truck.

Jeremy also mentioned that although the Town Center boiler was in need of replacement, it was determined that it could last another year with repairs. In addition, certain HVAC expenses would be covered by the Covid relief funds once received (related to air filtration).

Ken Lavine mentioned that Los Altos Hills conducted a similar assessment of undergrounding of utilities, and found that the cost would be tens of millions of dollars. Jim Saco confirmed that the cost for PV would be similar – potentially in the \$30MM+ range. We then discussed the UUT tax as a possible funding source. Currently the tax stands at 4.5% and there is the ability to raise it by an additional 1% (although no plans to do so).

Michelle Takei then raised some questions relating to retirement funds and the committee discussed the various retirement line items and how they relate to CalPERS, OPEB, and other funds that the Town participates in to mitigate risk of unfunded liabilities.

Community member Nan Shostack asked about wildfire preparedness budgets year over year. There was discussion about how it’s difficult to determine the true cost given that extensive staff time has recently been devoted to the topic, but it’s not always allocated in terms of budgets or actual expenses. It will be a narrative element, however. Sarah mentioned that it would be helpful to have a reporting format that allows for year-over-year tracking of fire-related expenses. The older system was not set up to compare apples-to-apples, but the new system is. Ken mentioned that having a system that can more accurately allocate staff time to a given project/function, is key to understanding how costs change over time.

Rita Comes then offered that she would like to see the Finance Committee having oversight re how the ARP funds are spent. She mentioned that with so many people using the Town’s trails, garbage along the roads and trails is becoming more of an issue. She also proposed that a toilet with running water at Ford Field would be a welcome upgrade, as would be signs making clear

that care should be taken when discarding cigarette butts. Jeremy reiterated that the ARP funds could only be used for Covid-related expenditures.

Caroline Vertongen made the observation that communication between/among the departments and committees could be improved. It's her sense that increasingly important decisions are being made in smaller ad hoc meetings. She also offered that it would be helpful to the community to have a Zoom call to discuss how the budgets are prepared.

Steve Cassani observed that the compound annual growth rate of expenses of some of the largest budget categories are quite high over the past 3 years, and asked how we get comfortable that growth rates are sustainable over time, particularly if we hit an economic rough patch. Jeremy mentioned that the Reserve is really a bridging mechanism to enable the funding of unforeseen expenses (e.g., emergencies), which are then often back-filled with other funds once received. Longer-term liabilities have specific reserves that are accounted for separately. Budgets are based on expected revenue and would need to be adjusted if expectations warrant (e.g., recession, etc.). Sarah proposed that a narrative be added to the longer term projections highlighting how the Reserve account works, vs accruing funds for long-term liabilities. This could be something that helps the public understand how various longer-term liabilities and emergencies are paid for.

Jeremy said that he expects to have a set of 5-year projections within 90-days, and that he will look to the Finance Committee to provide input on the key assumptions used in the model.

The Finance Committee then voted on the budget which was approved unanimously.

#### **New Business:**

**Possible Divestment of Fossil Fuel Investments:** Lucy raised concerns over climate change and the role fossil fuel companies play. She proposed looking into (i) what investments the town currently has in the fossil fuel sector and (ii) explore whether divestment should be considered, and if so, what process might we undertake and what policies we might consider. Ken mentioned that the funds the Town invests directly (e.g., through the Bill Urban fund or LAIF) are limited by statute to very conservative debt investments and therefore are not invested in equities of any kind, nor corporate debt issued by energy companies. Retirement funds, managed by the State, may however include fossil fuel investments. George Savage also made the point that any policy that limited our ability to invest in a given sector should also take into account how such policies may negatively impact returns to our retirees.

The committee agreed it would be helpful to receive a periodic update regarding the various Town funds and how they are allocated among funds, managers and asset classes, and how they are performing. Currently ~\$4.5 million is invested.

**Other Business:** Letter to Governor Newsom. Finally, Jeremy provided an overview of the recent letter the Town sent to the Governor re the VLF funds. It's a very complicated issue and it's unclear when or how it will be resolved. All San Mateo county cities have submitted a similar letter.

**Adjournment:** The meeting was adjourned at [5:20]pm

**Date & Time of Next Meeting:** TBD, but likely in early October



# TOWN OF PORTOLA VALLEY

## STAFF REPORT

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**TO:** Finance Committee

**FROM:** Cindy Rodas, Finance Director  
Jeremy Dennis, Town Manager

**DATE:** August 30, 2021

**RE:** Revised FY 2021-22 Budget

### **RECOMMENDATION**

Staff recommends that the Finance Committee recommend to the Town Council the Revised FY 2021-22 Budget

### **BACKGROUND**

Earlier this year, the Town Council and Finance Committee adopted a new model for budget development that included a revision to the draft budget. A revision to the draft annual budget allows for updated actuals for the previous year, changes to previously-proposed projects and programs, and modifications to revenue sources as new information is received. This new model is called the September Revision.

This year, the September Revision was accompanied by funding provided by the Federal Government in the American Rescue Plan Act (ARPA) to support COVID-19 related impacts and expenditures. The Town has received the first of two amounts of \$564,381 that have been included in the revised budget. A new fund (225) ARPA Coronavirus Recovery has been created to track this revenue as well as the associated expenditures.

### **DISCUSSION**

Overall, the draft FY 2021-22 budget was modestly adjusted, resulting in a new net operating general fund surplus of \$103,536.

Detail on the revenue and expenditure changes is listed below.

### **FISCAL IMPACT**

Department/Division Name	Fund Type	Acct Type	GL Acct Description	Description	Budget Change +/-
Town Manager	General	Expenditure	Salaries - hourly	Part-Time Admin Asst	\$ (5,496)
	General	Expenditure	Salaries - Permanent	Assistant Town Manager (ATM)	\$ 25,000
Finance Department	General	Expenditure	Salaries - Permanent	J. Saco Consultant Contract	\$ (22,000)
Planning Department	General	Expenditure	Miscellaneous Consultants	Safety Element - future pandemic planning	\$ 60,000
Public Works Department	General	Revenue	Micellaneous Receipts	Sedgewick/PLAN - Payout for Truck Dispositon	\$ 18,885
	General	Expenditure	Salaries - Permanent	Merit Increase (2%)	\$ 2,315
	General	Expenditure	Vehicle Maintenance	Safety Lights for new trucks	\$ 6,000
	General	Expenditure	Vehicle Maintenance	Window Guard	\$ 1,500
	ARPA	Expenditure	Janitorial Services	Janitorial Support/COVID Precautions	\$ 5,000
Community Hall	ARPA	Expenditure	Community Hall Maintenance	CH Maint/Updates - COVID19	\$ 25,000
Non-Departmental	General	Revenue	Property Tax - Secured	San Mateo County Property Tax	\$ 15,000
	General	Revenue	ERAF Revenue	ERAF Revenue	\$ 37,221
	General	Expenditure	Liability Insurance/Bonds	Liability Insurance Premium	\$ 21,774
	General	Expenditure	Property Insurance	Property Insurance	\$ 4,234
	General	Expenditure	Miscellaneous Consultants	Lobbyist - Cruz Strategies	\$ 5,000
	General	Expenditure	Miscellaneous Consultants	SMC HR Consultant Contract	\$ 2,000
	General	Expenditure	Software & Licensing	Veoci - Virtual EOC Software	\$ 14,275
	ARPA	Expenditure	Software & Licensing	DocuSign: Secured Remote Signature System	\$ 8,000
	ARPA	Expenditure	Wellness Program	Employee Wellness Program	\$ 10,000
	ARPA	Expenditure	Community Services	ARPA Business Recovery Program	\$ 100,000
CIP - Capital Improvement	Gen/ARPA	Expenditure	Infrastructure Improve Exp	Utility Undergrounding Study	\$ 100,000
	General	Expenditure	Infrastructure Improve Exp	Emergency Evacuations	\$ 75,000
	General	Expenditure	Fixed Assets/Software & Equip	SB1383 Tracking Software	\$ 8,000
	ARPA	Expenditure	Facilities Structures Expense	COVID Barriers/Partitions for Town Hall	\$ 381
	ARPA	Expenditure	Facilities Structures Expense	HVAC System/Air Handler	\$ 100,000
	ARPA	Expenditure	Fixed Assets/Software & Equip	Schoolhouse - Virtual/Hybrid Meeting Upgrade	\$ 100,000
	General	Expenditure	Fixed Assets/Software & Equip	CH - Buckeye Room TV (deleted)	\$ 2,500
	ARPA	Expenditure	Fixed Assets/Software & Equip	On premise server conversion to Cloud server	\$ 30,000
	ARPA	Expenditure	Fixed Assets/Software & Equip	Installation of VOIP system	\$ 50,000
	ARPA	Expenditure	Fixed Assets/Software & Equip	EnerGov P&L conversion to Cloud	\$ 21,000



# Revised 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](mailto:crodas@portolavalley.net)



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TOWN OF  
**Portola Valley**

765 Portola Road

[www.portolavalley.net](http://www.portolavalley.net)



# Acknowledgments

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**Town of Portola Valley, CA  
Financial Plan  
Fiscal Year 2022**

**Town Council**

Maryann Derwin, Mayor

Craig Hughes, Vice Mayor      Jeff Aalfs, Councilmember

John Richards, Councilmember      Sarah Wernikoff, Councilmember

**Town Administration**

Jeremy Dennis, Town Manager

Cindy Rodas, Finance Director

The development of a proposed annual budget is always laden with potential challenges. As much art as it is science, staff must work closely together to make their best assumptions about where revenues may be going, how many planning projects might be submitted - all the variables that could simply look different in just a few months.

The COVID-19 pandemic exasperated these typical challenges by requiring staff to develop this proposed budget without the normal tools we depend on – proximity with each other in the office and the simple one-off, spontaneous discussions that can solve mysteries and create solutions.

The full implementation of the Town's new financial system, of which we are an early adopter, was a final trial, as some of our most trusted systems were not available until deep into the budget development calendar.

Despite all these obstacles, Cindy Rodas, the Town's Finance Director, exemplified grace under pressure. Always quick to help, to find the humor in any situation, all while remaining clear-headed and focused on the task; Cindy personifies what public service should be. Thank you Cindy.

Jim Saco, the Town's Financial Consultant, continued with his steady hand, deep knowledge of systems and budgetary tools from years as the San Mateo County Budget Director, and breezy approach that puts everyone at ease.

Finally, thank you to the managers, who worked closely with Cindy to develop their department's budget proposals. In addition to their day-to-day work, each brought their expertise and positive natures to this process. Some days were rougher than others, and I am sure that there were moments where it seemed I was asking for the impossible, but each of you did the job admirably.



# Transmittal Memo

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## Town Manager FY 2021-22 Budget Message

As the Town, County, State and Country slowly emerge from the last year of the COVID-19 pandemic that radically and permanently altered the way governments deliver services, we are proud to present the proposed FY 2021-22 budget.

The draft budget is a reflection of what has been learned the last year – that successful administration of the service provided to residents and visitors in Portola Valley is (and will) remain our greatest skill set. Ensuring it remains strong, and is nurtured and enhanced with the community we are proud to serve and are part of, is fundamental.

The Town Council's adoption of its priorities for this budget cycle set the stage for a proposal that directs staff time and resources to this commitment. Included in this budget are funds to a full-time planner and full funding for a previously part-time position in Finance. The Council Priorities also explicitly support an emphasis on focusing Town Staff (Portola Valley has the fewest staff of any city in San Mateo County) on the Council's goals and not overpromise what can be accomplished in a fiscal year.

There are still many major projects to sustain and complete Fiscal Year 2021-22. On the contrary, with the Housing Element, Safety Element, Pedestrian Safety Study improvements, major land-use projects, virtual emergency operations software, changes to the Town's permit tracking software, website refresh launch and expanded capabilities and information, there will be plenty to do outside of the "normal", day-to-day staff work.

While it is difficult to strip away the impact of the COVID-19 pandemic on the demands of service provision, there is no question that by every available metric requests for staff time and services greatly increased in the last year. Examples include:

- More residents than ever participate in Town meetings, which has expanded information sharing and discussions between the Council, Town volunteers, staff and residents on a variety of issues
- Building permit applications increased by 25% over the last year
- Code Compliance complaints increased by 72%
- Residential Data Report requests doubled
- Interest in town land use projects and news led to new weekly messages from the Town, and increased overall communications
- Planning permit applications increased by 70%
- Public Records Act requests increased by over 1000%
- PV Connect service requests increased 157% (this includes trails, road, noise, dumping, graffiti, or other similar issues)

The Council's focus on service provision and enhancements to its delivery is appropriate, given these increases. This next fiscal year is a year of renewal, and this budget is a reflection of that renewal.

## General Fund Overview



The proposed FY 2021-22 budget anticipates a General Fund operating surplus of \$83,288. This tightening of the delta between General Fund revenue and expenditures is an ongoing trend, even in the light of better-than-anticipated growth in Property Taxes over the last three years. Staff is actively developing budget forecasting and monitoring tools that will be completed by September of this year and will be included in a proposed September Budget Revision.

With the addition of \$903,229 in General Fund monies for proposed capital improvements, the total General Fund deficit is \$941,092.

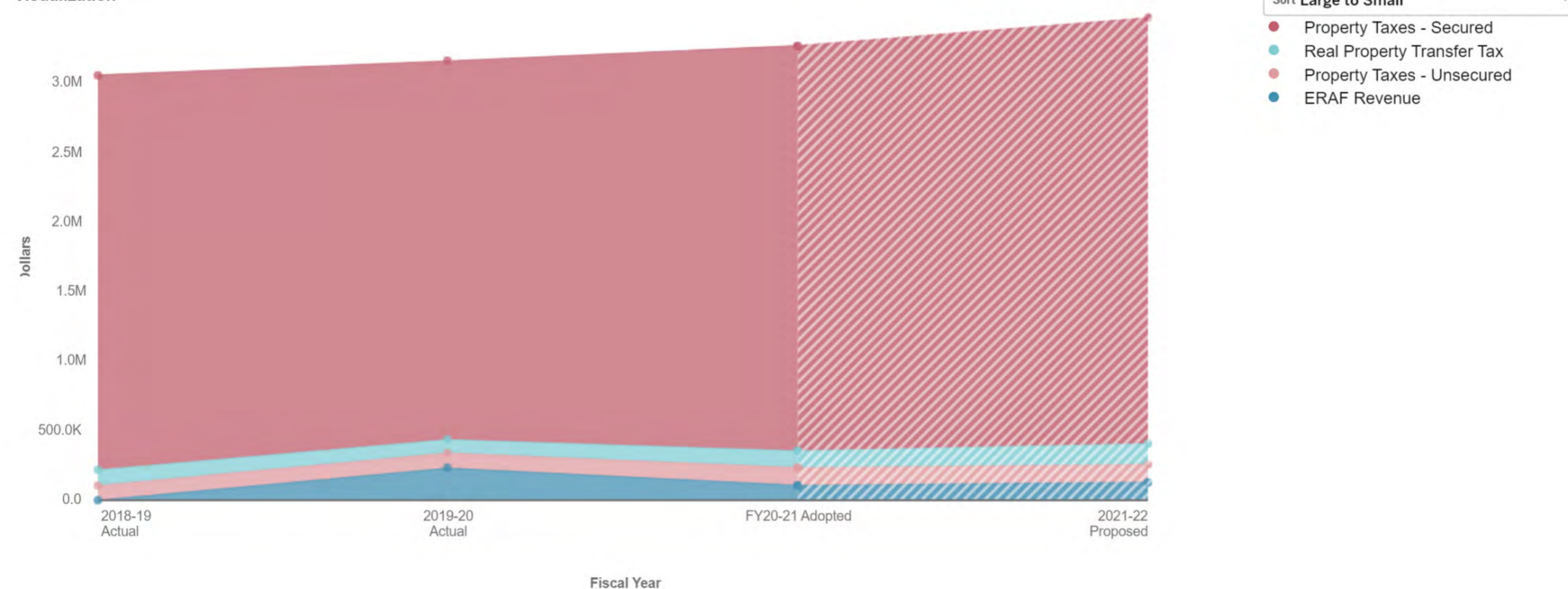
## General Fund Revenue

Overall, projected General Fund revenues total \$6,143,988, an increase of \$438,991 (or just under 8%) when compared to the prior year's budgeted amount. Few revenue sources are showing significant changes; those changes of note, or those fees of import to the Town's General Fund revenues are as follows:

- Property Taxes – As property tax revenues have generally increased more than budgeted in the last three years, and tax levels are expected to remain high in the coming years, staff has budgeted a 5.2% increase for FY 2021-22. Revenues from property taxes could run as high as 6+% in the coming years, but a conservative approach has benefitted the Town.

### Property Tax

Visualization



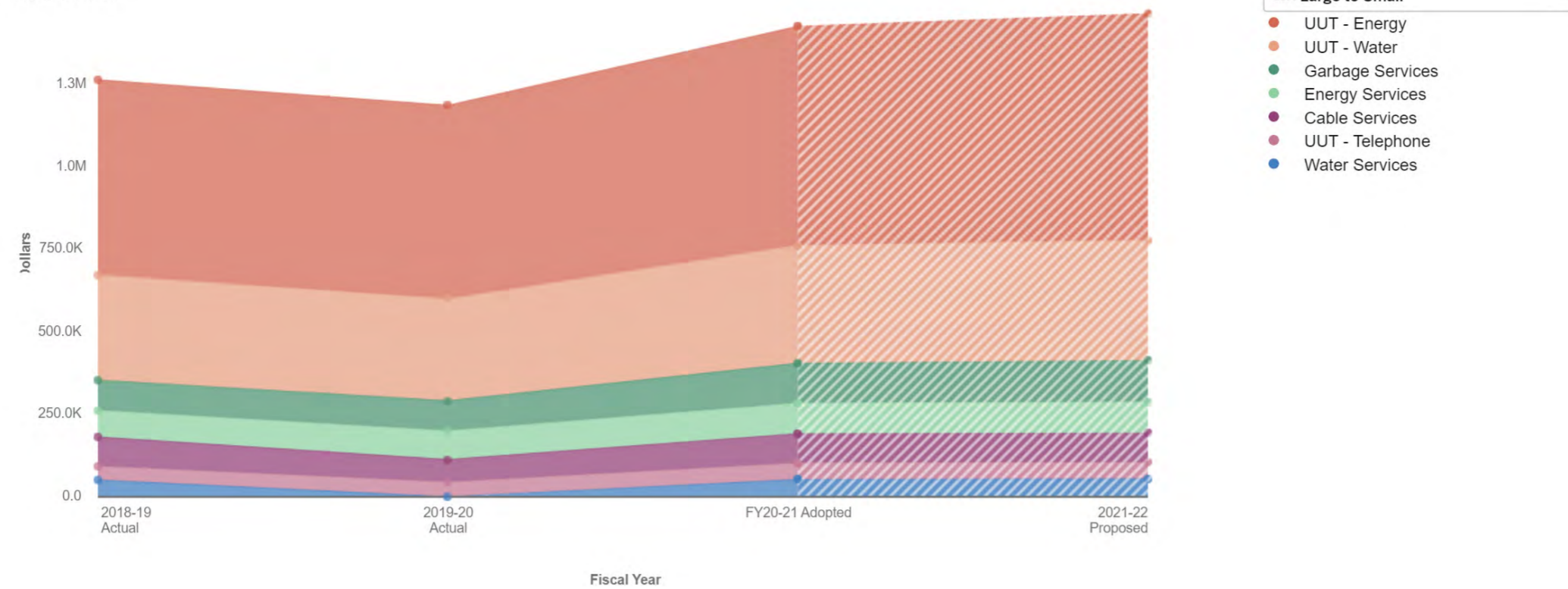
Data filtered by Property Taxes, Funds, Placeholder, Placeholder and exported on June 5, 2021. Created with OpenGov

- Utility Users Taxes (UUT) and Franchise Fees- These two sources are important revenue for Town services. UUT are derived from users' consumption of utility services, and franchise fees are charged to utilities for their use of Town roads, right-of-way and other Town-owned property

Both revenue sources continue to grow, albeit at a modest rate.

## UUT & Franchise Fees

Visualization



Data filtered by Revenues, Placeholder, Placeholder and exported on June 5, 2021. Created with OpenGov

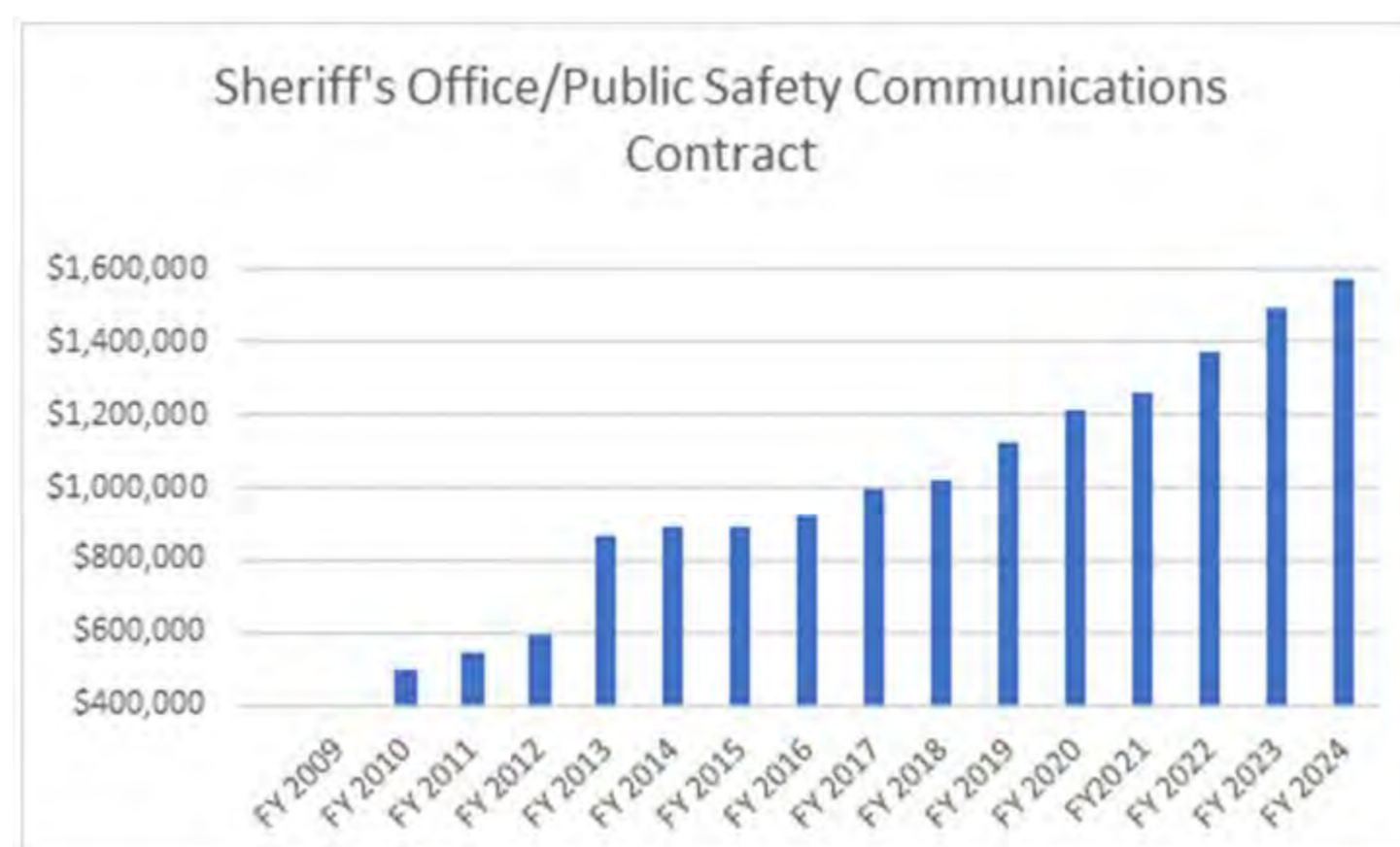
## General Fund Expenditures

General Fund operating expenditures are projected to be \$6,060,700, an increase of \$ 397,587 (or just under 7%) when compared to the prior year's budget. Significant changes of note in General Fund expenditures are as follows:

Personnel – The budget to support staff salaries and benefits is proposed to increase by \$291,308 over FY 2021-22 budget. Changes within this department include:

- Full funding for two staff positions
  - Senior Planner defunded in the FY 2020-21 budget
  - Finance Analyst funded part-time through a contract basis in FY 2020-21 that has now been filled
- Cost of Living Adjustment for managers and line staff
- One promotion and three merit raises of 1.5%
- Conversion of the part-time administration position to a Sustainability Analyst

Sheriff's Office Contract – The contract for police services is provided by the San Mateo County Sheriff's Office. In recent years, the cost of this contract has grown considerably (but has maintained a relative position to the overall General Fund budget):



The contract total FY 2021-22 is \$997,407 (note that the above graph includes the contract for 911 Communication services, which was not a separate line item in the overall contract until a few years ago).



The next contract will be negotiated in FY 2023-24.

## **General Fund Reserves**

The General Fund reserve is projected to be at \$5,906,905 on June 30, 2021. This is a reflection of slightly increased revenue over the last fiscal year and fewer expenditures completed during COVID-19.

Adjustments have been made to the following current General Fund Balance Assignments (Reserves):

Unfunded Retiree Medical Other Post Employee Benefits - reduction of \$559,932 as the Town continues to fund the new Trust Fund through the California Employers' Retiree Benefit Trust (CERBT). Two more payments of \$279,965.75 will occur in FY 2021-22.

## **Capital Improvement Plan**

The Town's annual capital improvement plan (CIP) includes \$903,229 in General Fund support to fund a variety of projects, including :

- \$302,929 for the annual road resurfacing project
- \$128,000 for enhancement and maintenance for the Town's Open Spaces
- \$100,000 for a study on undergrounding the Town's utilities
- \$79,800 for a hybrid meeting software solution in the Historic Schoolhouse
- \$57,000 to install the Town's AM radio equipment on CalWater property to expand its reach
- \$21,000 to convert the Town's permit tracking software to a cloud-based system (due to the termination of obsolete software support), which will add capabilities to the current system
- Replacement of the skate ramp on the All Sports Court
- Modest improvements to the Buckeye Room to expand use and utility for resident activities and Town Meetings

## **Council Priorities and the Budget**

Every year, the Town Council sets its priorities for the coming fiscal year, both as a guide for the development of the annual budget, but also as a message to residents on those issues most important for the coming year.

For FY 2021-22, the Council has set four priorities (see Council Priorities section for detail):

1. Wildfire/Emergency Preparedness
2. Resources for Land Use Projects and Programs
3. Service Delivery Improvements
4. Focus on Established Programming

Staff has drafted this proposed budget to best support these four priorities, as described below.

### **Wildfire/Emergency Preparedness**

The Town has a long history of focus on emergency preparedness: a result of the Town's location on the San Andreas Fault and within an environment increasingly prone to wildfire danger. Discussion of these issues has been the responsibility of the Emergency Preparedness Committee, and over the last three years, the Wildfire Preparedness Committee.

While the Town remains a leader in implementing a host of resiliency and mitigation measures, more remains to be completed. The CZU fire was, for many residents, the first time the reality of wildfire danger revealed itself, and the Council's primary priority this year is continued mitigation and resiliency efforts.

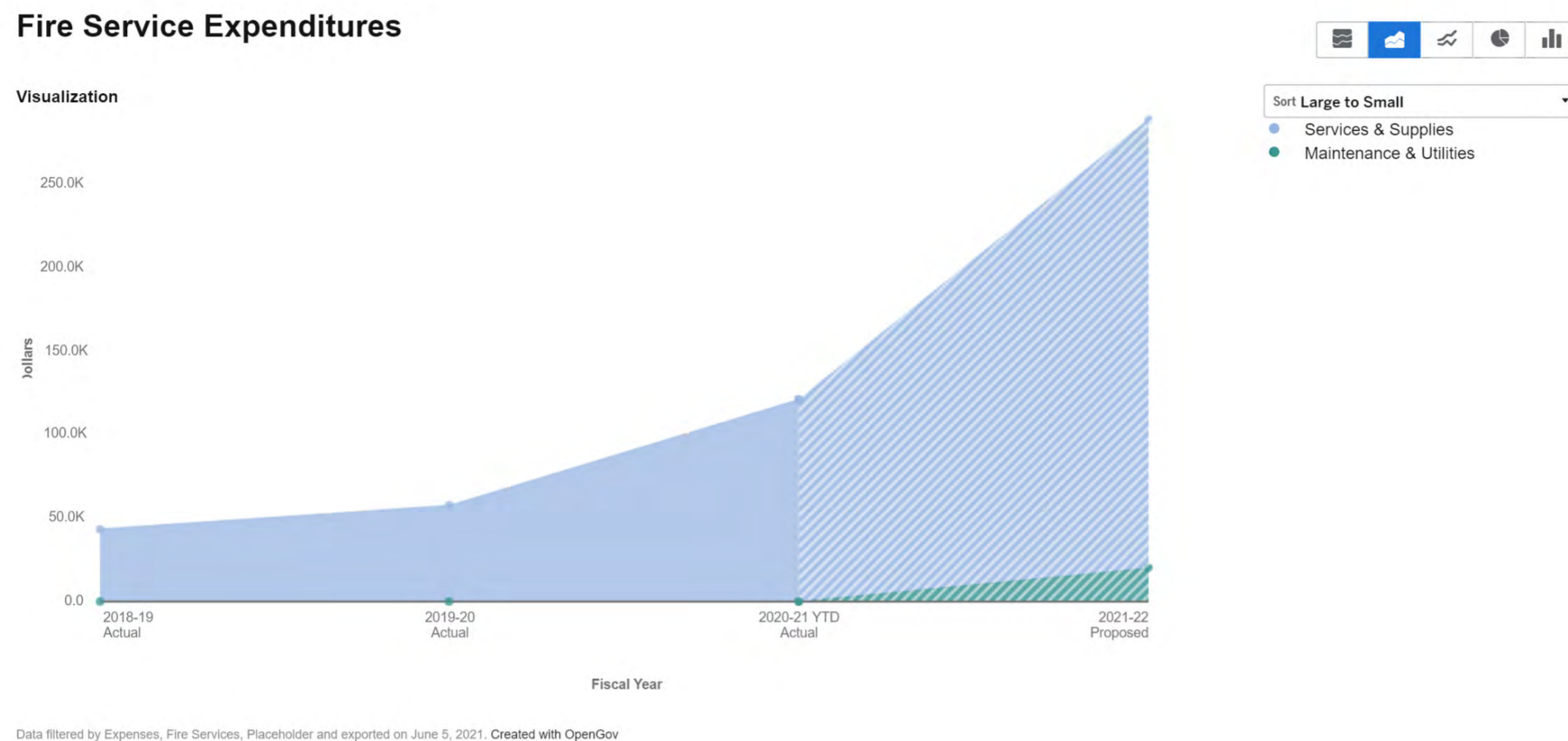
The FY 2021-22 Proposed Budget includes the following expenditures for wildfire/emergency preparedness:



- An increase from \$39,000 to \$190,000 for right-of-way vegetation management to keep the Town's roads clear in a wildfire event
- \$100,000 to study undergrounding the Town's utilities
- \$20,000 for update to the Town's Safety Element
- \$20,000 for traffic consultant services to examine evacuation-related issues
- Modest increases for the Woodside Fire Protection District's annual chipper program

Additional efforts include a new home hardening ordinance for review this summer, updates to the Town's Design Guidelines, and other municipal code revisions that are fully supported by staff.

The below graph shows the increasing amount allocated by the Town Council for fire prevention efforts, including significant increases for public right-of-way vegetation management clearing along the Town's roads.



Additional measures for this priority include additional staff time allocated to a variety of activities: assigned staff include the Town Manager, the Assistant to the Town Manager, the Planning and Building Director, and the Communications and Engagement Analyst.

### Resources for Land Use Projects and Programs

Over the last few years, there has been a marked increase in the number of complicated projects that the Planning and Building Department have managed. This increase includes most of the Town's major landowners updating their conditional use permits and applications for projects such as Stanford Wedge housing, the Neely Winery project and others.

As the Town is required to update its Housing Element every 8 years (which must be completed by the end of 2022), and anticipating additional housing projects, the Council identified this priority to ensure that the proper funding was available to support it.

The FY 2021-22 Proposed Budget includes the following expenditures for land use projects and programs:

- Full funding for a senior planner - \$165,936 salary and benefits
- Housing Element - \$245,000
- Pedestrian Safety Study Implementation - \$61,000
- \$20,000 for the Safety Element Update
- Increased funding for Building Official and Code Compliance consultant assistance

The Planning and Building Director continues to utilize a flexible consultant model for planning and project services, which is primarily supported by applicant charges and fees. This model allows the Director to utilize different skillsets as needed from a number of professional planners.

### **Service Delivery Enhancements/Focus on Established Programming**

The final two Council Priorities are treated as one in this summary, as they complement one another and relate to the same basic principles - core service delivery and its enhancement are fundamental to Town operations.

If there has been one positive aspect to the last 15 months of remote work during the COVID-19 pandemic, it has been the proliferation of new online tools to allow residents and visitors alike to conduct business with Town Staff. New services over the last year include:

- Appointment scheduling for Land Use Projects
- Submittal of project applications
- Class registration and refund forms
- Instructor-associated access
- Business License Payment
- COVID-related waivers and other related forms

Additions to this new web-based access will continue over the next year, with focus on facility reservations and events (and electronic payments), committee event and activity support, public records act request submittals, office hours and scheduling with staff and additional land use access.

In tandem with these online tools, the website has been refreshed and will be populated with new pages on land use projects, emergency preparedness, volunteerism, enriched committee pages and other important items.

Established programming is boosted in the FY 2021-22 budget with the following expenditures:

1. An increase of \$52,000 to \$128,000 for a variety of open space property improvements, including Spring Down Open Space, the “road remnant” property adjacent to Frog Pond Open Space and other associated projects
2. Replacement of the well-used skateboard ramp
3. Historic Schoolhouse and Buckeye Room expanded use, including \$79,800 for a hybrid meeting system
4. \$20,000 for annual major trails upgrades

Staff time is being allotted to major sustainability initiatives, such as the Green Building Ordinance, implementation of the smart water meter project, a project to demonstrate the relationship between back-up power/batteries, renewable energy and emergency preparedness and the creation of a Climate Action Plan.

### **Staffing**

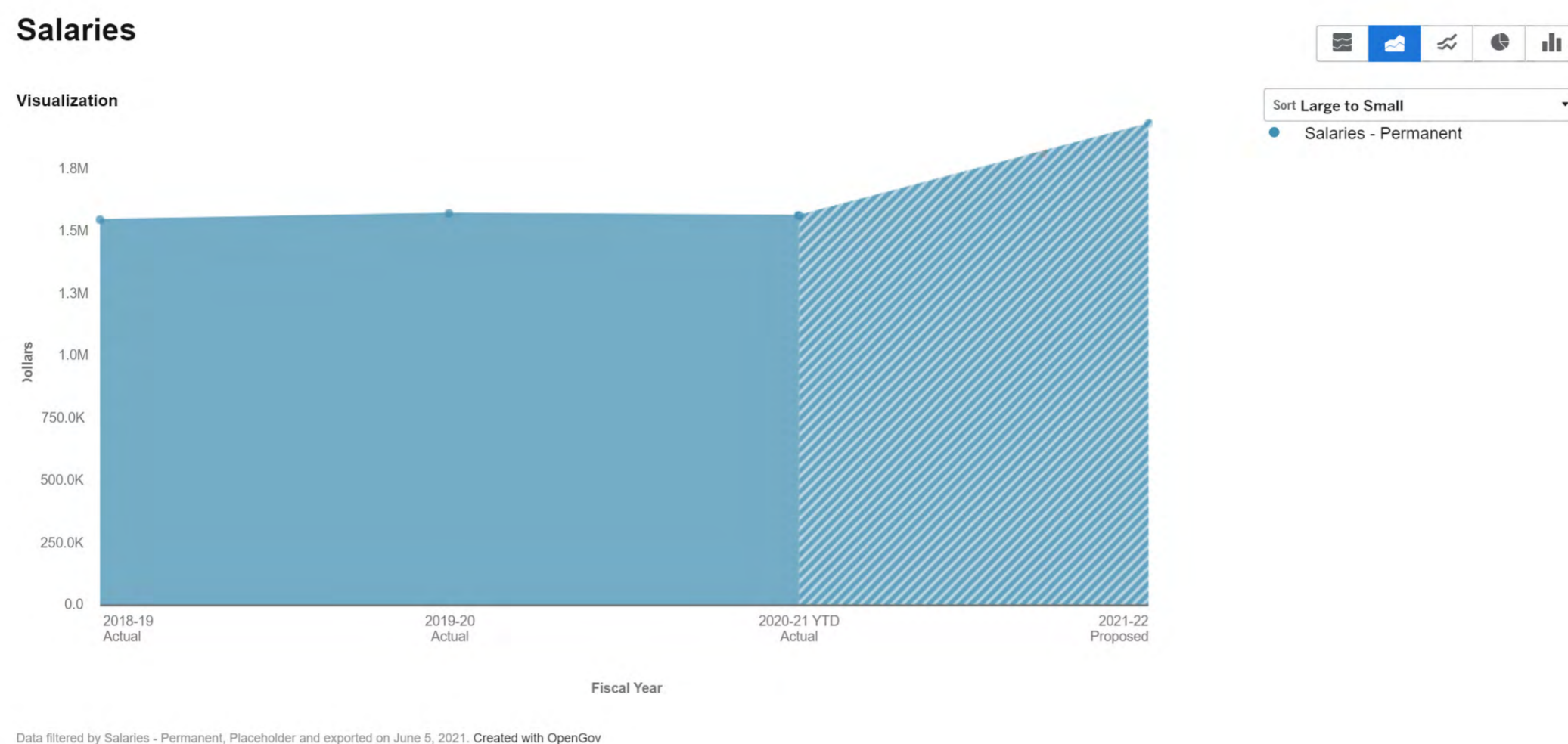
As described above, the complexity and volume of work managed and conducted by Town staff has grown considerably. The Council has directed the management team to develop and propose additional staffing to meet these challenges, in addition to those new/funded positions previously mentioned.

Over the next year, staff plans to bring to Council for consideration additional positions for Public Works and Administration, while utilizing the planning/building/code compliance consultant contracts to lower the current wait times in that department. We are hopeful that the resources proposed with this budget will help reduce the backlog of planning projects in the coming months to more manageable levels, resulting in wait times closer to those prior to COVID.

Public Works is considering a mid-level position to support the Director in engineering, facilities work, and other duties that will align the Director with overall management and strategic development. Administration is studying the addition of a management analysis that would operate as a generalist for department needs and resident interactions.

After FY 2021-22, staff expects additional planning and building needs. The current contract may continue to be useful, but staff is studying what the specific need may be, particularly with expected increased land use projects from the next Housing Cycle.

Fortunately, over the last few years, the Town Council has controlled salary costs, as shown below:



The rise in salaries this year is not as large as shown, as there would have been a proposed cost of living adjustment of just over 3% that was eliminated from the FY 2020-21 budget. Primary increases are a result of full funding for the senior planner and finance analyst positions.

### Forecasting the Next Five Years

By the time of the September Revision and adoption of the Final Budget, staff will present a full forecast for the next five years across all general fund revenue and expenditures.

Such an endeavor is fraught with unknowns, unanticipated issues and guesswork. However, with strongly-constructed assumptions about what is anticipated, the framework for such forecasting can identify potential structural budget issues in outlying years.

Concepts to be considered as part of this forecasting will include revenue enhancements (such as increasing the collection of the utility users tax or targeted parcel tax for wildfire resiliency), as well as thorough examination of current expenditures.

Finding revenue for the increased need described above is a challenge. As with every new need, there are a few potential ways to support it:

- Use of existing operating revenue surplus
- Use of reserves
- Cuts to existing expenditures

As with previous years, the delta between operating general fund revenue and expenditures is shrinking. While there are one-time expenditures within this proposed budget that will sunset in future years, staff expects this trend to continue.



Use of reserves is not recommended for operational needs, particularly on an ongoing basis.

Thus, staff will explore, with the support of the Town Council, staff will begin exploring expenditure changes, as appropriate, for future consideration. This will be a challenging process, with many opinions, that will be held in a transparent, open fashion by including as many residents as possible in these discussions.

### **American Rescue Plan Allotment and Expenditures**

The recently passed American Rescue Plan (ARP) apportioned funds to every municipality in the United States; Portola Valley is anticipating revenue totaling just under \$860,000.

Under the draft guidance, only COVID-19 pandemic-related expenditures can qualify for funding. Funds can be used:

- To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality
- To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers
- For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency
- To make necessary investments in water, sewer, or broadband infrastructure

As the Town awaits final guidance, staff is preparing a list of those impacts and expenditures that we currently believe qualifies for relief under the ARP, including:

- Lost revenue from classes, rentals of facilities, and land use projects suspended during the early stages of the pandemic, as well as for revenue lost for COVID-19 physical improvements and access to service
- Funds for businesses and individuals impacted by COVID-19

### **Next Steps**

This summer, the Town Council will begin reviewing potential expenditures for the American Rescue Plan funds.

In September, the Finance Committee and Town Council will be presented with a budget revision that will include the Town's forecasts for the next five fiscal years.

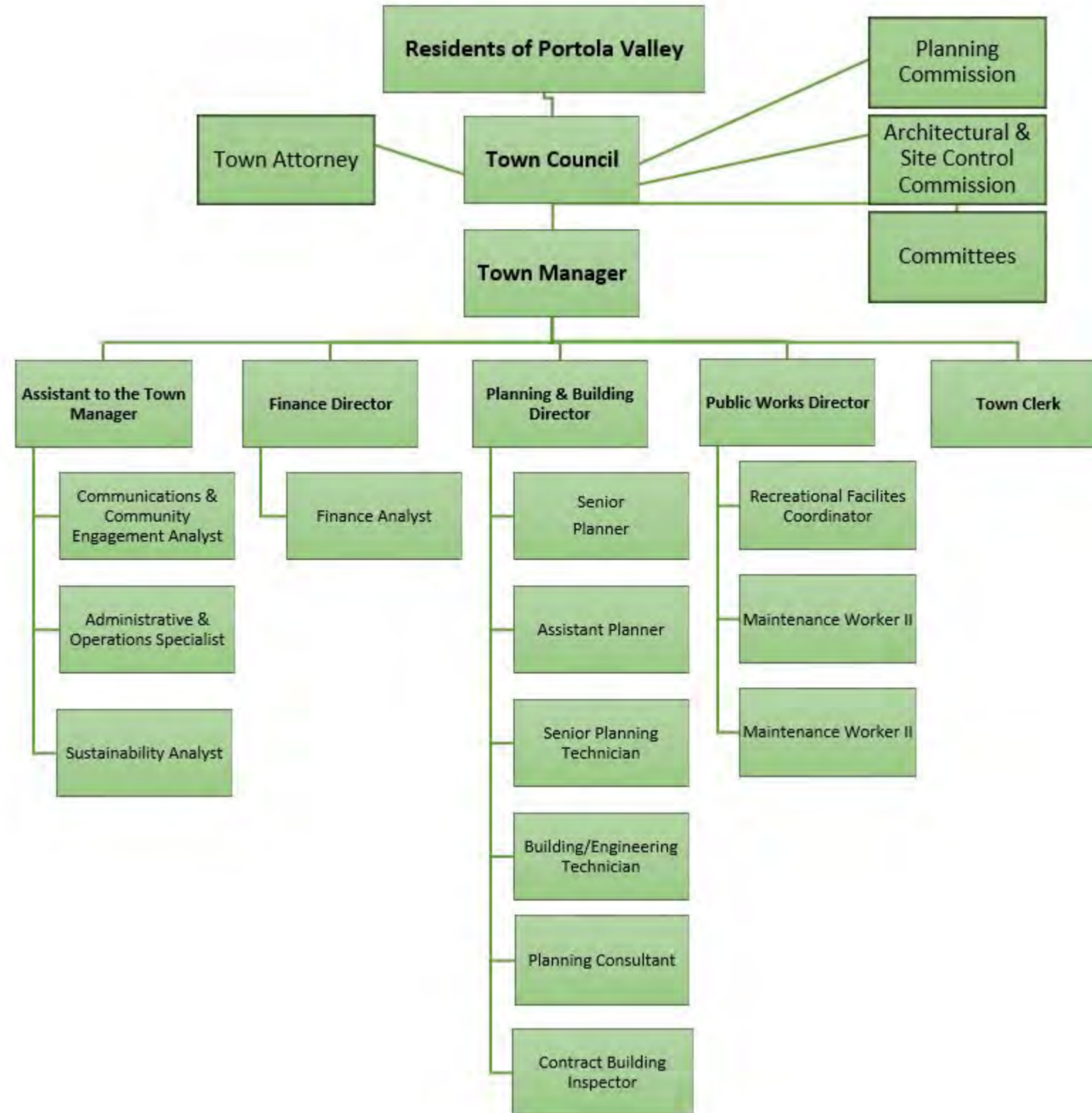


Town of Portola Valley, California



# Town Government Organizational Chart

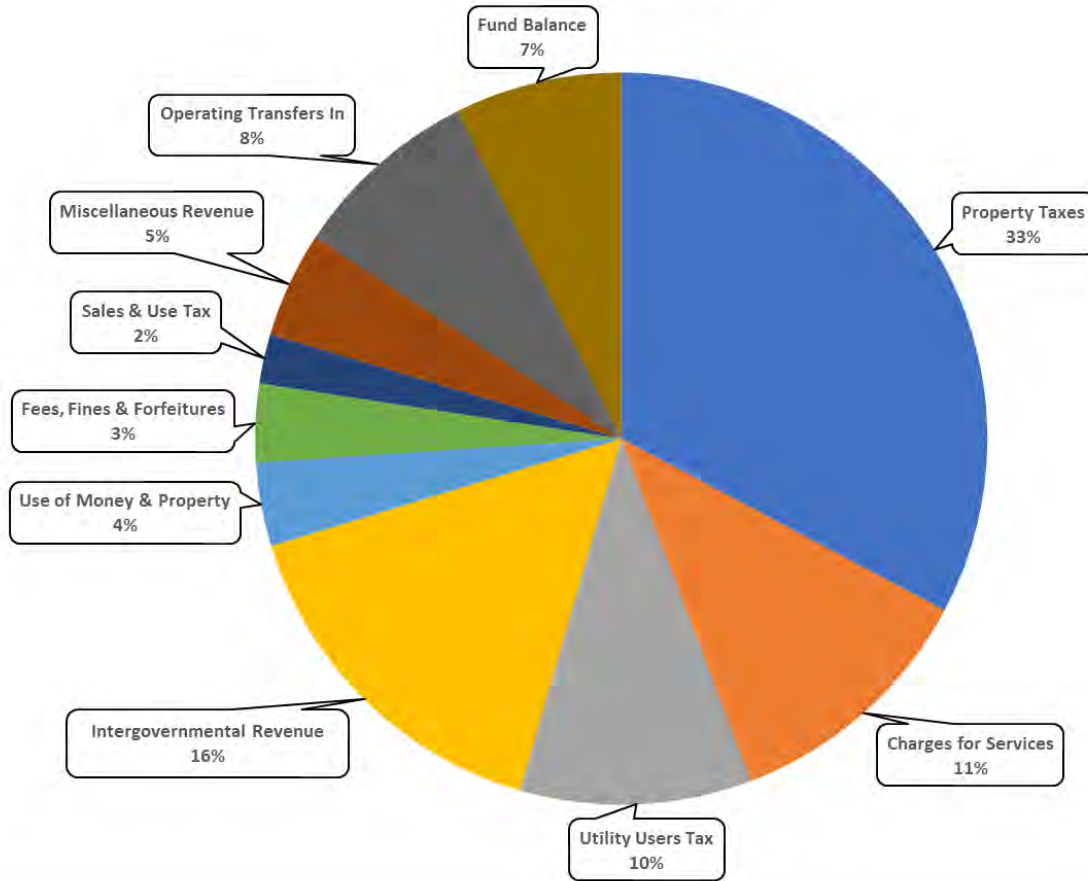
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765 Portola Road

[www.portolavalley.net](http://www.portolavalley.net)

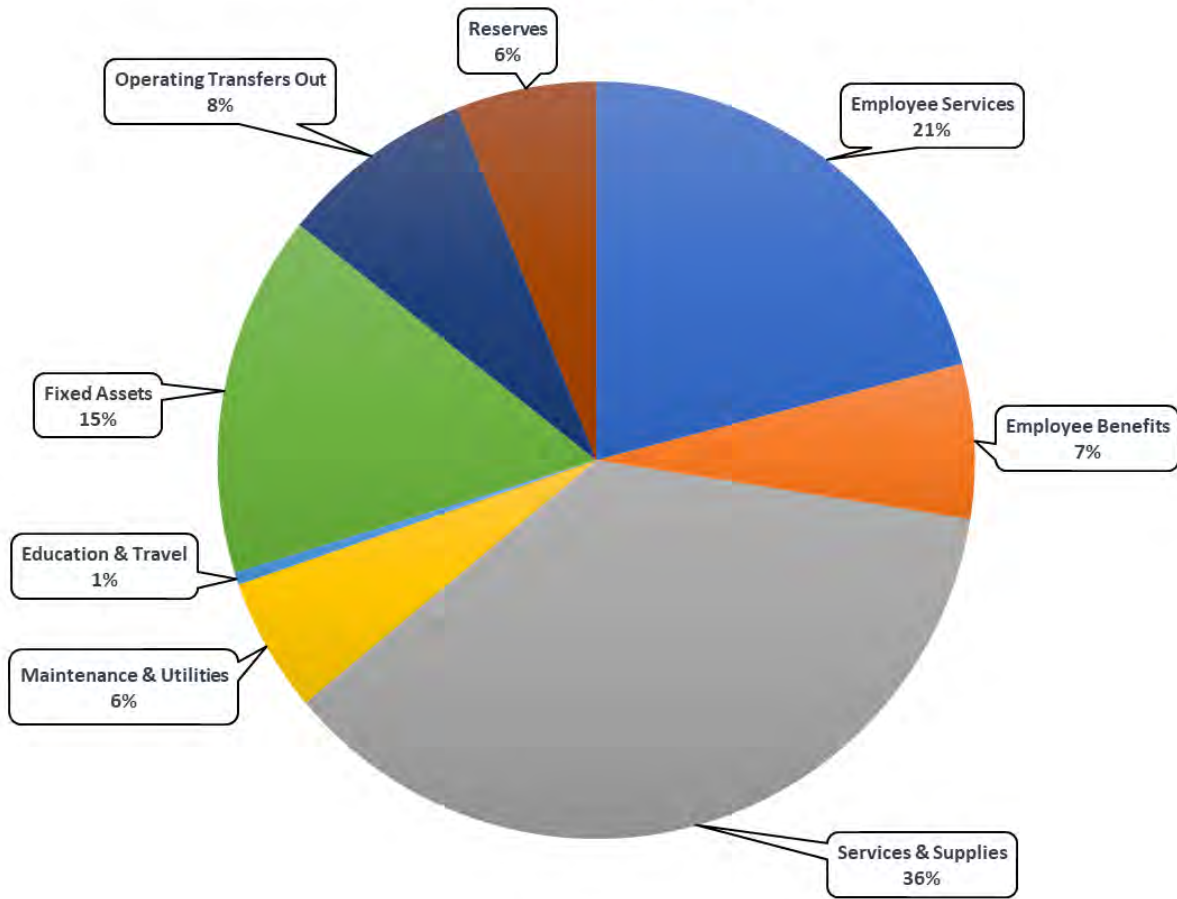
**FY 2021-22 Revised Budget  
Sources - All Funds**



Sources	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2021-22 Proposed	FY 2021-22 Revised	FY 2021-22 Percent
Property Taxes	3,058,184	3,158,836	3,269,350	3,469,815	3,522,036	32.78%
Charges for Services	1,435,345	1,278,014	917,443	1,230,410	1,230,410	11.45%
Utility Users Tax	951,600	939,260	1,070,387	1,100,487	1,100,487	10.24%
Intergovernmental Revenue	761,538	788,628	883,323	1,150,517	1,696,898	15.79%
Use of Money & Property	436,015	454,898	379,503	396,981	396,981	3.69%
Fees, Fines & Forfeitures	322,130	253,175	362,795	371,175	371,175	3.45%
Sales & Use Tax	184,175	191,109	215,000	235,000	235,000	2.19%
Miscellaneous Revenue	939,606	308,053	469,385	482,325	501,220	4.66%
Operating Transfers In	324,296	111,440	512,379	1,024,380	897,080	8.35%
Fund Balance	0	0	470,495	941,092	793,544	7.39%
	8,412,889	7,483,413	8,550,060	10,402,182	10,744,831	100.00%

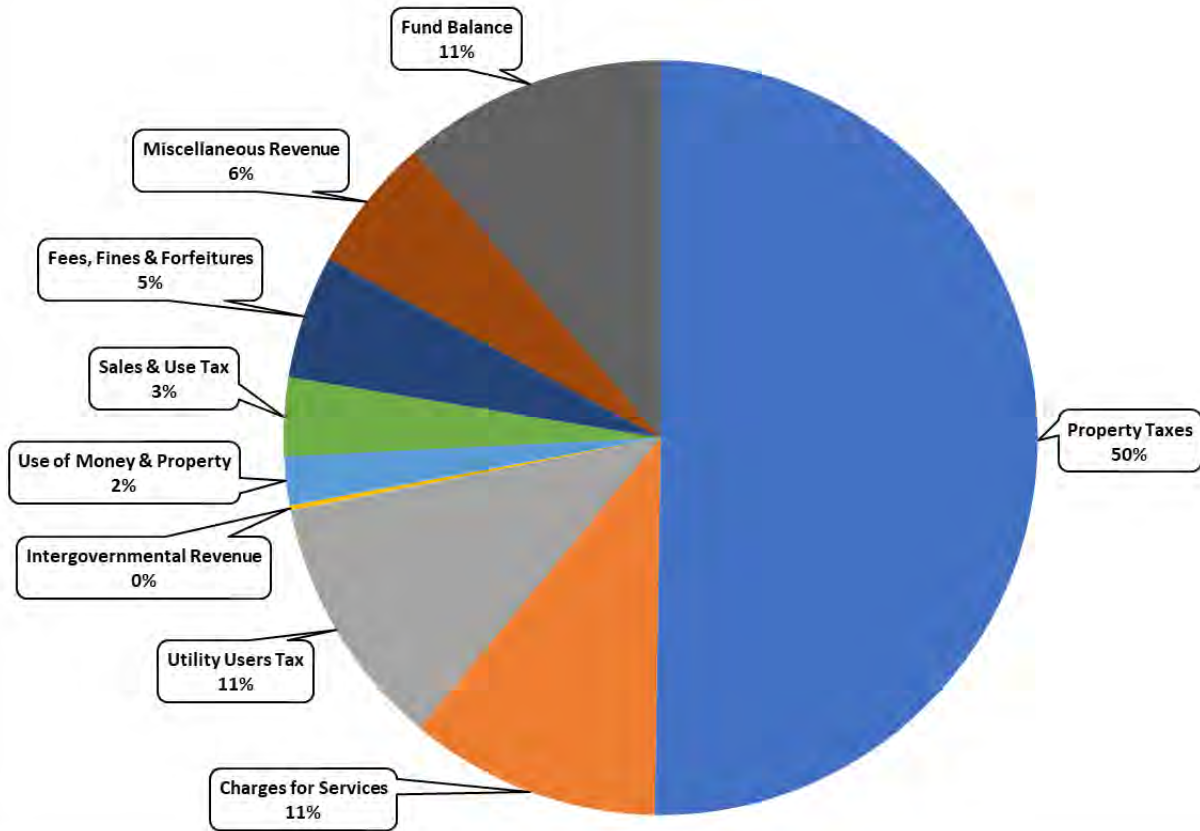


**FY 2021-22 Revised Budget  
Requirements - All Funds**



<b>Requirements</b>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Actual</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Proposed</b>	<b>FY 2021-22 Revised</b>	<b>FY 2021-22 Percent</b>
Employee Services	1,584,679	1,631,551	1,706,057	2,248,416	2,244,981	20.89%
Employee Benefits	557,446	557,813	709,577	703,526	709,046	6.60%
Services & Supplies	3,065,867	2,955,702	3,441,029	3,705,560	3,914,843	36.43%
Maintenance & Utilities	373,573	245,869	547,884	609,553	617,053	5.74%
Education & Travel	39,606	32,689	59,215	57,040	57,040	0.53%
Fixed Assets	629,252	111,440	423,440	1,411,300	1,662,381	15.47%
Operating Transfers Out	324,296	111,440	512,379	1,024,380	897,080	8.35%
Reserves	0	0	1,150,479	642,408	642,408	5.98%
	<b>6,574,720</b>	<b>5,646,503</b>	<b>8,550,060</b>	<b>10,402,182</b>	<b>10,744,831</b>	<b>100.00%</b>

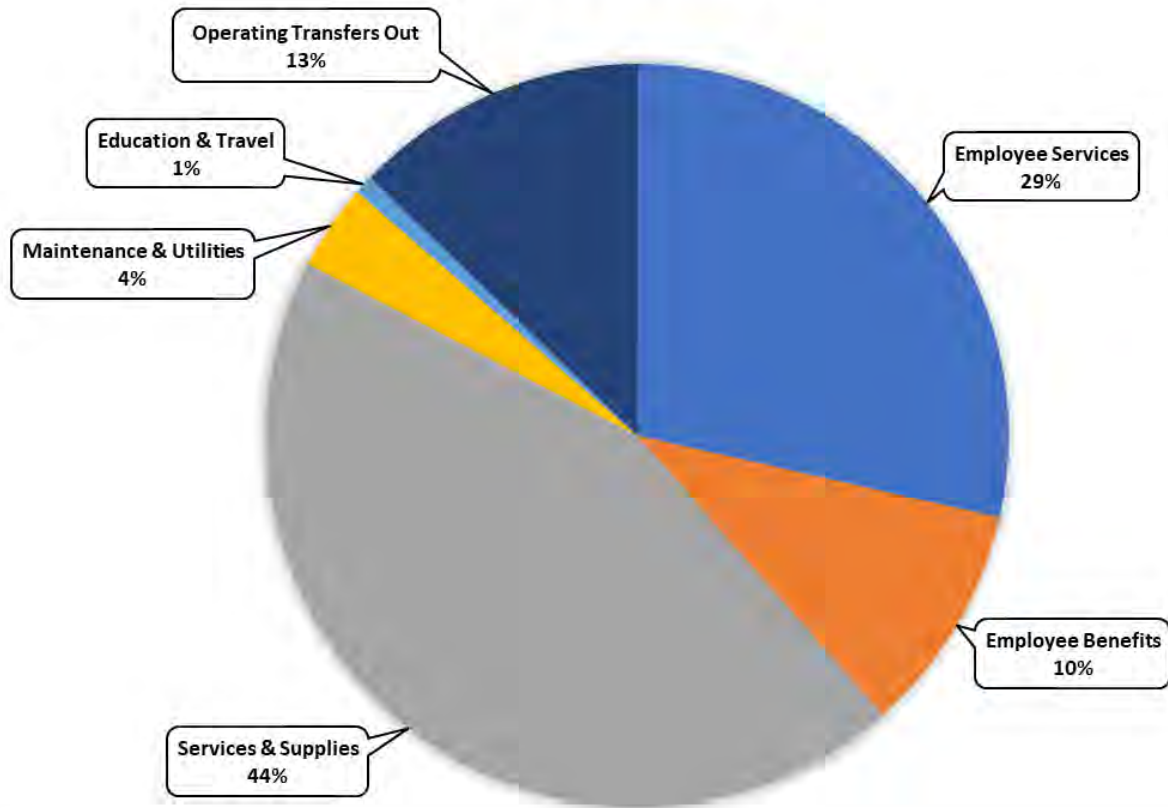
**FY 2021-22 Revised Budget  
Sources - General Fund**



Sources	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2021-22 Proposed	FY 2021-22 Revised	FY 2021-22 Percent
Property Taxes	3,058,184	3,158,836	3,269,350	3,469,815	3,522,036	50.25%
Charges for Services	775,127	535,411	602,443	755,410	755,410	10.78%
Utility Users Tax	658,714	658,037	732,890	762,990	762,990	10.89%
Intergovernmental Revenue	10,625	11,806	12,725	14,356	14,356	0.20%
Use of Money & Property	196,732	196,457	129,264	146,742	146,742	2.09%
Sales & Use Tax	184,175	191,109	215,000	235,000	235,000	3.35%
Fees, Fines & Forfeitures	322,130	253,175	362,795	371,175	371,175	5.30%
Miscellaneous Revenue	350,960	307,483	380,530	388,500	407,395	5.81%
Fund Balance	0	0	470,495	941,092	793,544	11.32%
	5,556,646	5,312,313	6,175,492	7,085,080	7,008,648	100.00%



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



<b>Requirements</b>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Actual</b>	<b>FY 2020-21 Adopted</b>	<b>FY 2021-22 Proposed</b>	<b>FY 2021-22 Revised</b>	<b>FY 2021-22 Percent</b>
Employee Services	1,584,679	1,631,551	1,706,057	2,003,416	1,999,981	28.54%
Employee Benefits	557,446	557,813	709,577	703,526	699,046	9.97%
Services & Supplies	2,226,977	2,045,435	2,899,893	3,011,324	3,092,607	44.13%
Maintenance & Utilities	173,229	156,575	244,771	285,395	262,895	3.75%
Education & Travel	39,606	32,689	59,215	57,040	57,040	0.81%
Fixed Assets	0	0	43,600	0	0	0.00%
Operating Transfers Out	324,296	111,440	512,379	1,024,380	897,080	12.80%
	<b>4,906,233</b>	<b>4,535,502</b>	<b>6,175,492</b>	<b>7,085,080</b>	<b>7,008,648</b>	<b>100.00%</b>



# Revenues & Expenses by Governmental Fund

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2021-22 Revenues and Expenses by Governmental Fund																
	Fund 101	Fund 401	Fund 201	Fund 202	Fund 203	Fund 204	Fund 205	Fund 206	Fund 211	Fund 212	Fund 213	Fund 221	Fund 222	Fund 225	Fund 701	TOTALS
	OPERATING	CAPITAL PROJECTS	GRANTS	PUBLIC SAFETY	COPS	OPEN SPACE	LIBRARY	GAS TAX	MEASURE A	MEASURE M	MEASURE W	PARK-IN-LIEU	INCLUS-IN-LIEU	APRA COV RLF	CASE REVIEWS	
<b>Revenues</b>																
Property Taxes	\$ 3,522,036															\$ 3,522,036
Sales & Use Tax	235,000															235,000
Other Taxes	125,000															125,000
Franchise Fees	362,675															362,675
Fines & Forfeitures	8,500															8,500
Licenses & Permits	260,000															260,000
Intergovernmental Revenue	14,356		251,600	15,000	145,000			215,791	298,935	76,975	132,860			546,381		1,696,898
Charges for Services	1,518,400					337,497									475,000	2,330,897
Use of Money & Property	146,742				2,614	143,863	6,695	5,263	1,003	5,227		788	84,786			396,981
Miscellaneous Revenue	22,395					1,000	92,825									116,220
Operating Transfers In		775,929						121,151								897,080
Appropriated Fund Balance	793,544															793,544
<b>Revs. Sub-Totals</b>	<b>\$ 7,008,648</b>	<b>\$ 775,929</b>	<b>\$ 251,600</b>	<b>\$ 15,000</b>	<b>\$ 147,614</b>	<b>\$ 482,360</b>	<b>\$ 99,520</b>	<b>\$ 342,205</b>	<b>\$ 299,938</b>	<b>\$ 82,202</b>	<b>\$ 132,860</b>	<b>\$ 788</b>	<b>\$ 84,786</b>	<b>\$ 546,381</b>	<b>\$ 475,000</b>	<b>\$ 10,744,831</b>
<b>Expenditures</b>																
Employee Services	\$ 1,999,981		245,000													\$ 2,244,981
Employee Benefits	699,046												10,000			709,046
Maintenance & Utilities	262,895						66,884	242,132		15,142			30,000			617,053
Services & Supplies	3,092,607		6,600	15,000	145,000		32,636	20,000					128,000	475,000		3,914,843
Education & Travel	57,040															57,040
Fixed Assets		8,000												201,000		209,000
Operating Transfers Out	897,080															897,080
Reserves					2,614	482,360					71,860	788	84,786			642,408
<b>Exp. Sub-Totals</b>	<b>\$ 7,008,648</b>	<b>\$ 8,000</b>	<b>\$ 251,600</b>	<b>\$ 15,000</b>	<b>\$ 147,614</b>	<b>\$ 482,360</b>	<b>\$ 99,520</b>	<b>\$ 262,132</b>	<b>\$ -</b>	<b>\$ 15,142</b>	<b>\$ 71,860</b>	<b>\$ 788</b>	<b>\$ 84,786</b>	<b>\$ 369,000</b>	<b>\$ 475,000</b>	<b>\$ 9,291,450</b>
<b>Capital Improvements</b>																
2021-22 Street Resurfacing Project		\$ 96,929						80,073	299,938	67,060						544,000
2021-22 Street Resurfacing Project - Alt 1 Only		51,000														51,000
2022-23 Street Resurfacing Project		60,000														60,000
Resurface Project Inspection and Testing		60,000														60,000
OBAG2 Resurfacing Project		40,000														40,000
Speed Survey for Radar Enforcement		25,000														25,000
Rapid Flashing Beacons		-									61,000					61,000
Trails Rehabilitation		20,000														20,000
Pedestrian Safety Study		35,000														35,000
Storm Drain Repairs		15,000														15,000
Undergrounding Study		23,000												77,000		100,000
Evacuation Planning - Engineer Support		75,000														75,000
Replace Skateboard Ramp - Town Center		10,000														10,000
Renovate Granite Walkway - Rossotti Field		15,000														15,000
TC DG Backstop and DG Path near Tennis Ct		30,000														30,000
Springdown/Vernal Pond vegetation management		50,000														50,000
Springdown Blue Heron Pond Webcam		2,000														2,000
Springdown Oak Tree Trimming		10,000														10,000
Frog Pond Open Space		45,000														45,000
Town Center Maintenance		3,500														3,500
Ford Field Open Space Support		5,500														5,500
Road Remnant Basic Fire Maintenance		7,000														7,000
Biologist Services Conservation Request		5,000														5,000
Rekey Community Hall & Install Locks		5,000														5,000
Radio Antenna Installation - CalWater Station		57,000														57,000
Landscape Improvements and beds 8 & 21		10,000														10,000
TC Oakgrove Fence and Bench		8,000														8,000
Improve Planting Bed along Tennis Court		4,000														4,000
HVAC System Air Handler		0												100,000		100,000
Town Center Covid-19 Plexiglass Protection		0												381		381
<b>Capital Improvements</b>	<b>\$ -</b>	<b>\$ 767,929</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,073</b>	<b>\$ 299,938</b>	<b>\$ 67,060</b>	<b>\$ 61,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,381</b>	<b>\$ -</b>	<b>\$ 1,453,381</b>
<b>Operating Surplus</b>	<b>\$ 103,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,614</b>	<b>\$ 482,360</b>	<b>\$ -</b>	<b>\$ (41,078)</b>	<b>\$ 299,938</b>	<b>\$ 67,060</b>	<b>\$ 132,860</b>	<b>\$ 788</b>	<b>\$ 84,786</b>	<b>\$ 378,381</b>	<b>\$ -</b>	<b>\$ 1,511,245</b>
<b>Interfund Transfers</b>																
General Fund to Transportation	121,151															121,151
General Fund Capital Transfer	775,929															775,929
<b>Transfers</b>	<b>\$ 897,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 897,080</b>
<b>Net Change in Fund Balance (Revenue - Exp - CIP + Transfers)</b>	<b>\$ (793,544)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,614</b>	<b>\$ 482,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,860</b>	<b>\$ 788</b>	<b>\$ 84,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (151,136)</b>



Town of Portola Valley  
Fund Activity Summary  
FY 2021-22 Revised Budget

FUND	FY 2020-21 ESTIMATED BALANCE	FY 2021-22 ESTIMATED REVENUES	FY 2021-22 ESTIMATED EXPENDITURES	FY 2021-22 TRANSFERS IN(OUT)	FY 2021-22 PROJECTED BALANCE
<b>General Purpose Funds</b>					
General Fund Unassigned	3,076,868	6,215,104	6,111,568	(897,080)	2,283,324
Unfunded Pension Liab Assignment	670,105				670,105
Equipment Replacement Assignment	100,000				100,000
Capital Repl/Emergency Assignment	1,400,000				1,400,000
Legal Contingency Assignment	100,000				100,000
Unfunded Retiree Medical OPEB	559,932				559,932
<b>Sub-Total</b>	<b>5,906,905</b>	<b>6,215,104</b>	<b>6,111,568</b>	<b>(897,080)</b>	<b>5,113,361</b>
<b>Restricted Funds</b>					
Grants (201)	69,800	251,600	251,600		69,800
Public Safety Sales Tax (202)	(6,479)	15,000	15,000		(6,479)
Public Safety/COPS (203)	125,547	147,614	145,000		128,161
Open Space (204)	7,145,517	482,360			7,627,877
Library Fund (205)	149,070	99,520	99,520		149,070
Gas Tax (206)	121,367	221,054	342,205	121,151	121,367
Measure A (211)	606,319	299,938	299,938		606,319
Measure M (212)	(80,613)	82,202	82,202		(80,613)
Measure W (213)	205,690	132,860	61,000		277,550
Park In Lieu (221)	35,025	788			35,813
Inclusionary In Lieu (222)	3,728,931	84,786			3,813,717
ARPA Covid Relief (2225)	0	546,381	546,381		0
Capital Projects Fund (401)	0		775,929	775,929	0
Applicant Deposits (701)	1,125,384	475,000	475,000		1,125,384
<b>Sub-Total</b>	<b>13,225,558</b>	<b>2,839,103</b>	<b>3,093,775</b>	<b>897,080</b>	<b>13,867,966</b>
<b>Grand Total</b>	<b>19,132,463</b>	<b>9,054,207</b>	<b>9,205,343</b>	<b>0</b>	<b>18,981,327</b>

## SECTION II – ADMINISTRATION

### 110 - Town Council Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Education & Travel	\$ 4,490	\$ 2,125	\$ 3,000	\$ 2,000	\$ 2,000
(65013) Educ/Train: Council & Commissn	2,238	1,350	1,500	500	500
(65014) Dues	1,500	0	1,500	1,500	1,500
(65012) Education & Training	752	775	0	0	0
<b>Total</b>	<b>\$ 4,490</b>	<b>\$ 2,125</b>	<b>\$ 3,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

Data filtered by Expenses, General Fund, Town Council, Placeholder and exported on August 28, 2021. Created with OpenGov

### 115 - Town Committees Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Services & Supplies	\$ 47,763	\$ 50,124	\$ 47,050	\$ 89,300	\$ 89,300
(63208) Parks & Recreation Committee	16,676	19,345	18,000	25,000	25,000
(62323) Volunteer Appreciation	13,786	14,218	0	16,000	16,000
(63204) Cultural Arts Committee	8,067	6,616	0	11,450	11,450
(63205) Emerg Preparedness Committee	2,462	6,415	10,000	9,000	9,000
(63209) Sustainability Committee	0	0	4,000	10,600	10,600
(63211) Trails & Paths Committee	5,563	0	6,000	6,000	6,000
(63203) Conservation Committee	432	3,529	3,000	3,550	3,550
(63206) Historic Resources Committee	577	0	3,550	3,700	3,700
(63202) BicyclePedTraffic Committee	0	0	2,000	3,500	3,500
(62324) Science & Nature	200	0	500	500	500
<b>Total</b>	<b>\$ 47,763</b>	<b>\$ 50,124</b>	<b>\$ 47,050</b>	<b>\$ 89,300</b>	<b>\$ 89,300</b>

Data filtered by Expenses, General Fund, Town Committees, Placeholder and exported on August 28, 2021. Created with OpenGov



SECTION II – ADMINISTRATION

120 - Town Manager Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Employee Services	\$ 447,362	\$ 519,854	\$ 525,041	\$ 575,126	\$ 595,375
(51011) Salaries - Permanent	421,972	515,616	518,541	569,626	589,875
(51012) Salaries - Temporary	20,566	0	0	0	0
(51031) Automobile Allowance	3,125	3,000	4,000	3,000	3,000
(51021) Vacation Buyout	1,698	1,039	2,500	2,500	2,500
▼ Employee Benefits	144,589	163,596	197,730	197,706	201,893
(55011) Retirement - PERS	61,495	72,499	79,298	79,328	83,302
(55021) Health Insurance Medical	25,116	35,337	46,810	59,100	59,100
(55012) Retirement - Soc Sec	23,460	26,876	28,312	30,073	29,778
(55022) Health Opt Out	8,600	7,200	9,650	7,200	7,200
(55013) Medicare	6,558	7,628	7,343	8,635	8,954
(55024) Health Ins Dental & Vision	7,117	7,800	8,781	7,463	7,463
(55033) Workers Compensation	10,483	4,211	15,829	3,017	3,205
(55031) Long Term Disability Insurance	1,760	2,044	1,727	2,891	2,891
▼ Education & Travel	24,975	23,743	6,340	8,140	8,140
(65014) Dues	23,349	20,761	3,400	3,400	3,400
(65012) Education & Training	1,626	2,686	2,940	4,740	4,740
(65015) Mileage Reimbursement	0	296	0	0	0
▼ Services & Supplies	1,645	2,853	19,100	19,600	19,600
(62329) Sustainability	1,645	2,275	19,100	19,600	19,600
(62305) Software & Licensing	0	560	0	0	0
(62399) Miscellaneous	0	18	0	0	0
<b>Total</b>	<b>\$ 618,571</b>	<b>\$ 709,846</b>	<b>\$ 748,211</b>	<b>\$ 800,572</b>	<b>\$ 825,009</b>

Data Filtered by Expenses, General Fund, Town Manager, Placeholder and exported on August 28, 2021. Created with OpenGov

130 - Town Clerk Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Employee Services	\$ 106,190	\$ 109,907	\$ 109,907	\$ 114,699	\$ 114,699
(51011) Salaries - Permanent	106,190	109,907	109,907	114,699	114,699
▼ Employee Benefits	36,821	43,312	49,188	45,435	45,460
(55011) Retirement - PERS	15,366	18,684	19,115	19,889	19,889
(55021) Health Insurance Medical	8,372	12,918	15,604	13,921	13,921
(55012) Retirement - Soc Sec	6,822	6,818	7,042	7,609	7,609
(55013) Medicare	1,563	1,617	1,545	1,780	1,780
(55024) Health Ins Dental & Vision	1,779	1,950	2,190	1,108	1,108
(55033) Workers Compensation	2,499	892	3,329	625	650
(55031) Long Term Disability Insurance	419	433	363	504	504
▼ Services & Supplies	18,441	12,420	38,650	17,000	17,000
(62034) Transcription Services	6,296	6,424	10,000	10,000	10,000
(62305) Software & Licensing	5,553	5,003	5,500	4,350	4,350
(62251) Elections	0	0	12,000	0	0
(62328) Codification	3,602	831	5,250	1,150	1,150
(62302) Scanning - Admin	1,038	0	2,900	1,500	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	2,000	2,000
(65014) Dues	329	284	1,000	1,000	1,000
(65012) Education & Training	0	350	1,000	1,000	1,000
<b>Total</b>	<b>\$ 161,781</b>	<b>\$ 166,273</b>	<b>\$ 199,745</b>	<b>\$ 179,133</b>	<b>\$ 179,159</b>

Data Filtered by Expenses, General Fund, Town Clerk, Placeholder and exported on August 28, 2021. Created with OpenGov

SECTION II – ADMINISTRATION

140 - Finance Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Employee Services	\$ 184,570	\$ 154,403	\$ 202,500	\$ 260,606	\$ 238,604
(51011) Salaries - Permanent	182,822	105,020	200,000	206,106	236,104
(51012) Salaries - Temporary	0	49,383	0	52,000	0
(51021) Vacation Buyout	1,748	0	2,500	2,500	2,500
▼ Services & Supplies	58,197	192,134	114,514	79,314	79,314
(62305) Software & Licensing	19,906	103,620	47,624	43,124	43,124
(62031) Accounting & Auditing	22,184	33,933	36,190	36,190	36,190
(62048) Temp Clerical/Admin	15,299	52,983	0	0	0
(62099) Miscellaneous Consultants	0	1,598	30,700	0	0
(62399) Miscellaneous	809	0	0	0	0
▼ Employee Benefits	67,138	47,757	87,790	88,337	86,569
(55011) Retirement - PERS	26,455	17,853	27,057	28,038	28,038
(55021) Health Insurance Medical	16,744	13,162	31,207	31,503	31,503
(55012) Retirement - Soc Sec	11,745	10,467	13,273	16,554	15,190
(55024) Health Ins Dental & Vision	3,559	1,950	4,361	4,279	4,279
(55013) Medicare	2,691	2,288	2,911	3,872	3,553
(55033) Workers Compensation	4,302	1,371	6,276	1,232	1,148
(55041) Tuition Reimbursement	920	0	2,000	2,000	2,000
(55031) Long Term Disability Insurance	722	666	685	859	859
▼ Education & Travel	2,599	110	3,575	2,300	2,300
(65012) Education & Training	2,011	0	1,500	1,500	1,500
(65014) Dues	378	110	1,575	500	500
(65015) Mileage Reimbursement	210	0	500	300	300
<b>Total</b>	<b>\$ 312,504</b>	<b>\$ 384,403</b>	<b>\$ 408,379</b>	<b>\$ 430,557</b>	<b>\$ 408,787</b>

Data filtered by Expenses, General Fund, Expenses Placeholder and entered on August 28, 2021. Created with OpenGov

## SECTION II: PUBLIC SAFETY

### 210 - Police Services Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Services & Supplies	\$ 898,278	\$ 704,836	\$ 1,097,340	\$ 1,207,886	\$ 1,207,886
(62204) San Mateo County Sheriffs Ofc	744,935	534,625	906,305	997,407	997,407
(62205) COPS Addl Traffic Patrols	153,343	170,211	191,035	210,479	210,479
<b>Total</b>	<b>\$ 898,278</b>	<b>\$ 704,836</b>	<b>\$ 1,097,340</b>	<b>\$ 1,207,886</b>	<b>\$ 1,207,886</b>

Data filtered by Expenses: General Fund, Police Services, Placeholder and exported on August 28, 2021. Created with OpenGov

### 210 - Police Services: Fund 202 Prop 172 Public Safety Sales Tax

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 16,206	\$ 15,153	\$ 16,000	\$ 15,000	\$ 15,000
▼ Intergovernmental Revenue	16,249	15,165	15,000	15,000	15,000
(42812) Prop 172 Public Safety	16,249	15,165	15,000	15,000	15,000
▶ Use of Money & Property	-43	-12	0	0	0
▼ Expenses	15,000	15,306	16,000	15,000	15,000
▼ Services & Supplies	15,000	15,306	15,000	15,000	15,000
(62205) COPS Addl Traffic Patrols	15,000	15,306	15,000	15,000	15,000
<b>Revenues Less Expenses</b>	<b>\$ 1,206</b>	<b>\$ -153</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Data filtered by Types: Public Safety Sales Tax, Police Services, Placeholder and exported on August 28, 2021. Created with OpenGov

### 210 - Police Services: Fund 203 COPS Public Safety

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 150,887	\$ 158,074	\$ 147,614	\$ 147,614	\$ 147,614
▼ Intergovernmental Revenue	148,747	155,948	145,000	145,000	145,000
(42814) Public Safety COPS Grant	148,747	155,948	145,000	145,000	145,000
▼ Use of Money & Property	2,141	2,126	2,614	2,614	2,614
(44011) Interest	2,141	2,126	2,614	2,614	2,614
▼ Expenses	145,000	145,000	147,614	147,614	147,614
▼ Services & Supplies	145,000	145,000	145,000	145,000	145,000
(62205) COPS Addl Traffic Patrols	145,000	145,000	145,000	145,000	145,000
▼ Reserves	0	0	2,614	2,614	2,614
(85011) Department Reserves	0	0	2,614	2,614	2,614
<b>Revenues Less Expenses</b>	<b>\$ 5,887</b>	<b>\$ 13,074</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Data filtered by Types: Public Safety/COPS, Police Services, Placeholder and exported on August 28, 2021. Created with OpenGov

### 220 - Fire Services Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Services & Supplies	\$ 41,811	\$ 55,945	\$ 214,732	\$ 266,700	\$ 266,700
(62047) WFPD-Fuel Mitigation Program	0	12,950	151,000	190,000	190,000
(62208) Fire Prevention	41,811	42,995	63,732	76,700	76,700
<b>Total</b>	<b>\$ 41,811</b>	<b>\$ 55,945</b>	<b>\$ 214,732</b>	<b>\$ 266,700</b>	<b>\$ 266,700</b>

Data filtered by Expenses: General Fund, Fire Services, Placeholder and exported on August 28, 2021. Created with OpenGov

### 230 - Dispatch Services Division

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Services & Supplies	\$ 55,660	\$ 60,669	\$ 66,129	\$ 72,100	\$ 72,100
(62203) Dispatch Services	55,660	60,669	66,129	72,100	72,100
<b>Total</b>	<b>\$ 55,660</b>	<b>\$ 60,669</b>	<b>\$ 66,129</b>	<b>\$ 72,100</b>	<b>\$ 72,100</b>

Data filtered by Expenses: General Fund, Dispatch Services, Placeholder and exported on August 28, 2021. Created with OpenGov



SECTION II: PLANNING & BUILDING

310 - Planning Division: General Fund Revenues

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Charges for Services	\$ 83,809	\$ 51,957	\$ 188,677	\$ 192,264	\$ 192,264
(43033) Town Planning Fees	38,154	16,973	146,304	146,304	146,304
(43021) Architectural Review Fees	20,945	13,980	19,304	22,000	22,000
(43024) Geology Fees	11,700	5,388	10,160	10,160	10,160
(43018) Residential Data Reports	6,490	7,310	6,147	6,800	6,800
(43019) Pre-Application Mtg Fee	4,840	3,441	6,762	7,000	7,000
(43017) Subdivision Fees	1,680	4,865	0	0	0
▼ Licenses & Permits	49,040	34,250	46,137	45,000	45,000
(41912) Site Development Permits	29,000	19,873	30,480	35,000	35,000
(41913) Conditional Use Permits	12,460	10,747	7,620	5,000	5,000
(41919) Variances	2,455	0	4,989	3,000	3,000
(41915) Horsekeeping Permits	3,080	2,208	3,048	2,000	2,000
(41917) Zoning & Planning Permits	2,045	1,422	0	0	0
<b>Total</b>	<b>\$ 132,849</b>	<b>\$ 86,207</b>	<b>\$ 234,814</b>	<b>\$ 237,264</b>	<b>\$ 237,264</b>

Data filtered by Revenues, General Fund, Planning Division, Placeholder and exported on August 28, 2021. Created with OpenGov.

310 - Planning Division: General Fund Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Employee Services	\$ 267,072	\$ 242,740	\$ 253,363	\$ 407,707	\$ 404,205
(51011) Salaries - Permanent	264,448	242,390	253,363	407,707	404,205
(51015) Overtime	2,624	0	0	0	0
(51021) Vacation Buyout	0	350	0	0	0
▼ Employee Benefits	89,489	72,428	107,920	115,533	112,806
(55011) Retirement - PERS	38,288	23,540	38,448	37,320	37,054
(55021) Health Insurance Medical	20,093	15,731	36,667	33,409	19,489
(55012) Retirement - Soc Sec	15,672	13,439	14,676	23,653	23,436
(55022) Health Opt Out	0	8,100	0	7,200	16,800
(55024) Health Ins Dental & Vision	4,270	5,015	5,426	3,766	5,830
(55013) Medicare	3,895	3,568	3,600	5,978	5,927
(55033) Workers Compensation	6,226	2,044	7,675	2,104	2,167
(55031) Long Term Disability Insurance	1,045	992	928	1,603	1,603
(55041) Tuition Reimbursement	0	0	500	500	500
▼ Services & Supplies	41,447	66,460	152,750	96,125	136,125
(62099) Miscellaneous Consultants	8,498	3,996	53,000	33,500	73,500
(62039) Planner	12,720	24,010	70,000	30,000	30,000
(62034) Transcription Services	8,100	6,424	10,000	14,000	14,000
(62305) Software & Licensing	2,998	6,057	8,250	8,625	8,625
(62303) Scanning	9,132	0	7,500	7,500	7,500
(62038) Engineer - Charges to Appls	0	25,973	0	0	0
(62035) Town Geologist	0	0	4,000	2,500	2,500
▼ Education & Travel	4,376	1,218	5,000	5,000	5,000
(65012) Education & Training	3,138	0	3,000	3,000	3,000
(65014) Dues	1,238	1,218	2,000	2,000	2,000
<b>Total</b>	<b>\$ 402,384</b>	<b>\$ 382,846</b>	<b>\$ 519,033</b>	<b>\$ 624,365</b>	<b>\$ 658,136</b>

Data filtered by Expenses, General Fund, Planning Division, Placeholder and exported on August 28, 2021. Created with OpenGov.

SECTION II: PLANNING & BUILDING

**310 - Planning Division: Grants Fund 201**

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

Data filtered by Types, Grants, Planning Division, Placeholder and exported on August 26, 2021. Created with OpenGov

SECTION II: PLANNING & BUILDING

310 - Planning Division: Special Revenue Fund 225 ARPA Coronavirus Recovery

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000
▼ Intergovernmental Revenue	0	0	0	0	20,000
(42100) Intergovernmental Revenue	0	0	0	0	20,000
▼ Expenses	0	0	0	0	20,000
▼ Services & Supplies	0	0	0	0	20,000
(62099) Miscellaneous Consultants	0	0	0	0	20,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Data filtered by Types, ARPA Coronavirus Recovery Funds, Planning Division, Placeholder and exported on August 28, 2021. Created with OpenGov

320 - Building Division: General Fund Revenues vs Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 841,573	\$ 480,122	\$ 595,275	\$ 634,922	\$ 634,922
▼ Charges for Services	451,048	314,176	399,542	435,922	435,922
(43012) Inspection Fee	231,384	173,998	213,360	240,000	240,000
(43011) Plan Check Fee	197,956	128,742	175,260	185,000	185,000
(43049) Miscellaneous Plan Charges	11,916	4,057	3,048	3,048	3,048
(43044) SMIP Fee	4,888	3,202	5,080	5,080	5,080
(43045) DSA Fee	2,730	3,188	1,270	1,270	1,270
(43043) BSA Fee	1,587	989	1,524	1,524	1,524
(43211) Town Inspection Fees	588	0	0	0	0
▼ Licenses & Permits	190,524	145,946	195,733	199,000	199,000
(41911) Building Permits	162,979	119,932	175,260	175,000	175,000
(41916) Construction & Demolition Fee	22,385	18,901	16,409	19,000	19,000
(41914) Temp Occupancy Fee	5,160	7,113	4,064	5,000	5,000
▼ Expenses	447,684	311,706	478,405	378,814	378,860
▼ Services & Supplies	237,569	123,688	270,600	155,600	155,600
(62042) Plan Check Services	113,429	85,512	123,500	120,000	120,000
(62099) Miscellaneous Consultants	0	0	135,000	25,000	25,000
(62051) Temp Bldg Inspection	110,642	33,784	0	0	0
(62303) Scanning	9,132	0	7,500	5,625	5,625
(62305) Software & Licensing	4,366	4,391	4,600	4,975	4,975
▼ Employee Services	147,137	134,707	139,708	156,967	156,964
(51011) Salaries - Permanent	144,770	134,707	134,708	151,967	151,964
(51021) Vacation Buyout	2,256	0	5,000	5,000	5,000
(51015) Overtime	111	0	0	0	0
▼ Employee Benefits	60,077	46,441	58,347	54,373	54,421
(55011) Retirement - PERS	20,960	17,665	20,443	20,789	20,789
(55021) Health Insurance Medical	20,093	15,085	20,285	19,489	19,489
(55012) Retirement - Soc.Sec	8,642	7,550	7,853	8,953	8,953
(55024) Health Ins Dental & Vision	4,270	2,535	2,847	1,551	1,551
(55013) Medicare	2,132	1,981	1,893	2,300	2,300
(55033) Workers Compensation	3,408	1,094	4,081	792	841
(55031) Long Term Disability Insurance	572	531	445	0	0
(55041) Tuition Reimbursement	0	0	500	500	500
▼ Maintenance & Utilities	2,377	6,492	7,750	7,874	7,874
(61031) BSA/SMIP/DSA Fees	2,377	6,492	7,750	7,874	7,874
▼ Education & Travel	524	377	2,000	2,000	2,000
(65012) Education & Training	174	377	1,000	1,000	1,000
(65014) Dues	350	0	1,000	1,000	1,000
Revenues Less Expenses	\$ 193,889	\$ 148,416	\$ 116,870	\$ 258,108	\$ 258,062

Data filtered by Types, General Fund, Building Division, Placeholder and exported on August 28, 2021. Created with OpenGov



## SECTION II: PLANNING & BUILDING

### 330 - Code Compliance: General Fund

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Employee Services	\$ 24,252	\$ 30,080	\$ 30,080	\$ 13,726	\$ 13,726
(51011) Salaries - Permanent	24,252	30,080	30,080	13,726	13,726
▼ Services & Supplies	0	0	0	23,000	23,000
(62099) Miscellaneous Consultants	0	0	0	23,000	23,000
▼ Employee Benefits	7,906	9,488	12,115	3,952	3,956
(55011) Retirement - PERS	3,513	3,369	4,565	1,453	1,453
(55021) Health Insurance Medical	1,674	3,230	3,901	1,392	1,392
(55012) Retirement - Soc Sec	1,338	1,597	1,668	723	723
(55033) Workers Compensation	571	244	911	71	74
(55013) Medicare	357	442	423	203	203
(55024) Health Ins Dental & Vision	356	488	548	111	111
(55031) Long Term Disability Insurance	96	119	99	0	0
<b>Total</b>	<b>\$ 32,158</b>	<b>\$ 39,568</b>	<b>\$ 42,195</b>	<b>\$ 40,679</b>	<b>\$ 40,682</b>

Data filtered by Expenses: General Fund, Code Compliance, Placeholder and exported on August 28, 2021. Created with OpenGov

### 340 - Customer Deposits: Revenues vs Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 660,218	\$ 742,602	\$ 315,000	\$ 475,000	\$ 475,000
▼ Charges for Services	660,218	742,602	315,000	475,000	475,000
(43041) Applicant Charges	660,218	742,602	315,000	475,000	475,000
▼ Expenses	633,502	716,362	315,000	475,000	475,000
▼ Services & Supplies	633,502	716,362	315,000	475,000	475,000
(62038) Engineer - Charges to Appls	134,348	209,842	120,000	120,000	120,000
(62036) Geologist - Charges to Appls	180,397	76,684	125,000	125,000	125,000
(62041) Planner - Charges to Appls	122,576	113,865	30,000	150,000	150,000
(63012) Deposit Refunds, Other Charges	218,131	257,777	0	0	0
(62033) Attorney - Charges to Appls	2,843	31,736	40,000	50,000	50,000
(62325) C&D Deposit	-24,793	26,457	0	30,000	30,000
<b>Revenues Less Expenses</b>	<b>\$ 26,716</b>	<b>\$ 26,240</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Data filtered by Types: Customer Deposits, Customer Deposits, Placeholder and exported on August 28, 2021. Created with OpenGov

Section II: RECREATION SERVICES

410 - Recreation Services: Community Hall

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 244,954	\$ 165,885	\$ 0	\$ 130,328	\$ 130,328
▼ Charges for Services	226,372	159,888	0	113,000	113,000
(43121) Class Fees	226,372	159,888	0	113,000	113,000
▼ Use of Money & Property	18,582	5,997	0	17,328	17,328
(44052) Comm Hall Private Party Fees	15,425	4,025	0	14,300	14,300
(44051) Comm Hall & Acty Room Rents	3,157	1,972	0	3,028	3,028
▼ Expenses	207,995	195,788	58,075	151,328	126,328
▼ Services & Supplies	175,772	155,309	4,075	97,328	97,328
(63013) Instructors & Class Refunds	166,078	146,278	0	90,000	90,000
(62305) Software & Licensing	3,248	3,248	4,075	4,300	4,300
(63104) Event Insurance	3,028	1,177	0	3,028	3,028
(62332) Merchant Svcs Credit Card Fees	0	4,606	0	0	0
(62331) Bank Fees	3,418	0	0	0	0
▼ Maintenance & Utilities	32,224	40,479	54,000	54,000	29,000
(61051) Community Hall Maintenance	32,224	40,479	54,000	54,000	29,000
Revenues Less Expenses	\$ 36,959	\$ -29,903	\$ -58,075	\$ -21,000	\$ 4,000

Data filtered by Types, General Fund, Departments, Placeholder and exported on August 26, 2021. Created with OpenGov

410 - Recreation Services: Community Hall ARPA Fund 225

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000
▼ Intergovernmental Revenue	0	0	0	0	25,000
(42100) Intergovernmental Revenue	0	0	0	0	25,000
▼ Expenses	0	0	0	0	25,000
▼ Maintenance & Utilities	0	0	0	0	25,000
(61051) Community Hall Maintenance	0	0	0	0	25,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Data filtered by Types, ARPA Coronavirus Recovery Funds, Departments, Placeholder and exported on August 26, 2021. Created with OpenGov

420 - Recreation Services: Parks & Fields Maintenance

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 54,603	\$ 54,620	\$ 11,000	\$ 11,000	\$ 11,000
▼ Use of Money & Property	54,603	54,620	11,000	11,000	11,000
(44054) Parking Lot & Field Rentals	54,603	54,620	11,000	11,000	11,000
▼ Expenses	76,797	50,581	91,000	121,500	121,500
▼ Maintenance & Utilities	76,797	50,581	91,000	121,500	121,500
(61055) Parks & Fields Maintenance	71,484	45,751	86,000	116,000	116,000
(61056) Portable Lavatories	5,313	4,830	5,000	5,500	5,500
Revenues Less Expenses	\$ -22,194	\$ 4,039	\$ -80,000	\$ -110,500	\$ -110,500

Data filtered by Types, General Fund, Departments, Placeholder and exported on August 26, 2021. Created with OpenGov

Section II: PUBLIC WORKS

510 - Public Works Division: General Fund

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
<b>Revenues</b>	\$ 31,747	\$ 23,600	\$ 24,384	\$ 30,224	\$ 37,724
<b>Licenses &amp; Permits</b>	17,625	14,210	10,160	16,000	16,000
(41951) Encroachment Permits	17,625	14,210	10,160	16,000	16,000
<b>Charges for Services</b>	13,897	9,390	14,224	14,224	14,224
(43252) Town Library Maintenance	8,497	7,140	11,176	11,176	11,176
(43253) Town Engineer Fees	5,400	2,250	3,048	3,048	3,048
<b>Miscellaneous Revenue</b>	225	0	0	0	7,500
(46079) Miscellaneous Receipts	225	0	0	0	7,500
<b>Expenses</b>	727,629	732,326	968,306	1,002,335	1,007,407
<b>Employee Services</b>	408,097	440,061	445,458	474,585	476,407
(51011) Salaries - Permanent	404,958	437,027	441,458	471,585	473,407
(51031) Automobile Allowance	3,125	3,000	4,000	3,000	3,000
(51021) Vacation Buyout	0	34	0	0	0
(51015) Overtime	13	0	0	0	0
<b>Employee Benefits</b>	149,391	173,791	190,487	192,189	192,939
(55011) Retirement - PERS	59,033	67,851	69,718	72,790	73,106
(55022) Health Opt Out	25,800	24,000	28,950	26,400	26,400
(55012) Retirement - Soc Sec	22,358	23,365	24,643	25,351	25,471
(55021) Health Insurance Medical	8,372	14,454	17,164	20,690	20,690
(55051) Deferred Compensation	9,495	9,828	18,804	18,804	18,804
(55033) Workers Compensation	9,599	18,091	13,495	6,437	6,722
(55024) Health Ins Dental & Vision	7,117	7,995	8,980	11,696	11,696
(55013) Medicare	6,005	6,472	6,260	7,088	7,117
(55031) Long Term Disability Insurance	1,611	1,734	1,473	1,933	1,933
(55041) Tuition Reimbursement	0	0	1,000	1,000	1,000
<b>Services &amp; Supplies</b>	108,021	58,924	234,540	226,940	226,940
(62099) Miscellaneous Consultants	36,125	11,665	71,250	89,000	89,000
(62012) Landscape Supplies & Services	39,305	16,097	109,240	63,240	63,240
(62037) Engineer Services	2,269	7,217	25,000	45,000	45,000
(62011) Building Maint Equip & Supp	8,526	6,627	15,000	15,000	15,000
(62305) Software & Licensing	14,798	4,702	7,050	6,600	6,600
(62014) Tools & Equipment	6,503	12,616	6,000	7,100	7,100
(62044) GIS Mapping	0	0	1,000	1,000	1,000
(62399) Miscellaneous	345	0	0	0	0
(62326) Contingency	150	0	0	0	0
<b>Maintenance &amp; Utilities</b>	61,831	59,023	92,021	102,021	104,521
(61054) Janitorial Services	31,638	25,398	45,168	45,168	40,168
(61081) Vehicle Maintenance	11,968	18,726	14,853	24,853	32,353
(61052) Mechanical Sys Maint & Repair	8,729	8,519	20,500	20,500	20,500
(61021) NPDES Stormwater Program	5,692	5,692	6,500	6,500	6,500
(61018) Repairs/Vandalism	3,804	689	5,000	5,000	5,000
<b>Education &amp; Travel</b>	290	528	5,800	6,600	6,600
(65012) Education & Training	0	408	3,800	4,600	4,600
(65014) Dues	290	120	2,000	2,000	2,000
<b>Revenues Less Expenses</b>	\$ -695,882	\$ -708,726	\$ -943,922	\$ -972,111	\$ -969,683

Data filtered by Types, General Fund, Public Works, Placeholder and exported on August 30, 2021. Created with OpenGov

510 - Public Works: Library Fund 205

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
<b>Revenues</b>	\$ 6,263	\$ 5,026	\$ 94,550	\$ 99,520	\$ 99,520
<b>Miscellaneous Revenue</b>	0	0	87,855	92,825	92,825
(46039) Miscellaneous Contributions	0	0	87,855	92,825	92,825
<b>Use of Money &amp; Property</b>	6,263	5,026	6,695	6,695	6,695
(44011) Interest	6,263	5,026	6,695	6,695	6,695
<b>Expenses</b>	71,255	55,830	94,550	99,520	99,520
<b>Maintenance &amp; Utilities</b>	45,131	23,831	61,914	66,884	66,884
(61054) Janitorial Services	15,900	12,572	22,584	27,101	27,101
(61052) Mechanical Sys Maint & Repair	13,592	4,119	18,000	18,000	18,000
(61053) Library Maint Staff Support	8,497	7,140	11,330	11,783	11,783
(61079) Maintenance/Improvements	7,142	0	10,000	10,000	10,000
<b>Services &amp; Supplies</b>	26,124	31,999	32,636	32,636	32,636
(62022) Utilities	22,590	27,879	21,136	21,136	21,136
(62011) Building Maint Equip & Supp	3,534	4,120	11,500	11,500	11,500
<b>Revenues Less Expenses</b>	\$ -64,992	\$ -50,804	\$ 0	\$ 0	\$ 0

Data filtered by Types, Library Fund, Departments, Placeholder and exported on August 28, 2021. Created with OpenGov



Section II: PUBLIC WORKS

510 - Public Works: Gas Tax Fund 206

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
<b>Revenues</b>	\$ 492,900	\$ 291,555	\$ 714,845	\$ 1,245,434	\$ 1,118,134
▼ Operating Transfers In	301,165	111,440	512,379	1,024,380	897,080
(49021) Transfer In - Capital	301,165	111,440	386,740	903,229	775,929
(49011) Operating Transfers In	0	0	125,639	121,151	121,151
▼ Intergovernmental Revenue	192,351	181,544	197,203	215,791	215,791
(42121) RMRA 2017 SB1	87,418	68,371	80,073	91,059	91,059
(42111) State Gas Tax 2103	21,301	37,363	39,365	41,157	41,157
(42114) State Gas Tax 2107	32,892	30,009	29,709	34,128	34,128
(42112) State Gas Tax 2105	26,155	23,766	24,695	26,818	26,818
(42113) State Gas Tax 2106	23,584	21,035	22,361	21,629	21,629
(42115) State Gas Tax 2107.5	1,000	1,000	1,000	1,000	1,000
▼ Use of Money & Property	-616	-1,428	5,263	5,263	5,263
(44011) Interest	-616	-1,428	5,263	5,263	5,263
<b>Expenses</b>	395,582	166,953	714,845	1,245,434	1,118,134
▼ Fixed Assets	249,621	111,440	379,840	983,302	856,002
(74011) Infrastructure Improve Exp	224,940	96,806	284,840	731,002	709,002
(72011) Facilities Structures Expense	24,681	0	10,000	149,000	139,000
(73011) Fixed Assets - Software/Equip	0	14,634	85,000	103,300	8,000
▼ Maintenance & Utilities	143,316	55,514	228,032	242,132	242,132
(61016) ROW Tree Trimming & Mowing	45,729	9,092	70,000	80,000	80,000
(61014) Trails Maintenance	38,343	2,727	55,000	56,100	56,100
(61015) Storm Damage / Emerg Repairs	20,231	0	40,000	40,000	40,000
(61011) Public Road Surface & Drainage	23,207	9,407	25,000	25,000	25,000
(61012) Street Sweeping	13,856	15,837	23,032	26,032	26,032
(61013) Street Signs & Striping	1,950	18,451	15,000	15,000	15,000
▼ Reserves	0	0	80,073	0	0
(85012) Capital Reserves	0	0	80,073	0	0
▼ Services & Supplies	2,644	0	26,900	20,000	20,000
(62037) Engineer Services	2,644	0	20,000	20,000	20,000
(62011) Building Maint Equip & Supp	0	0	6,900	0	0
<b>Revenues Less Expenses</b>	\$ 97,318	\$ 124,602	\$ 0	\$ 0	\$ 0

Data filtered by Types, Governmental, Departments, Placeholder and exported on August 26, 2021. Created with OpenGov.

510 - Public Works: Special Revenue Measure M Sales Tax Fund 212

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
<b>Revenues</b>	\$ 0	\$ 0	\$ 80,227	\$ 82,202	\$ 82,202
▼ Intergovernmental Revenue	0	0	75,000	76,975	76,975
(42132) Measure M Sales Tax	0	0	75,000	76,975	76,975
▼ Use of Money & Property	0	0	5,227	5,227	5,227
(44011) Interest	0	0	5,227	5,227	5,227
<b>Expenses</b>	78,897	9,950	80,227	82,202	82,202
▼ Fixed Assets	67,000	0	0	67,060	67,060
(74011) Infrastructure Improve Exp	67,000	0	0	67,060	67,060
▼ Reserves	0	0	67,060	0	0
(85012) Capital Reserves	0	0	67,060	0	0
▼ Maintenance & Utilities	11,897	9,950	13,167	15,142	15,142
(61017) Litter Clean Up Program	11,897	9,950	13,167	15,142	15,142
<b>Revenues Less Expenses</b>	\$ -78,897	\$ -9,950	\$ 0	\$ 0	\$ 0

Data filtered by Types, Measure M Motor Vehicle Fees, Departments, Placeholder and exported on April 26, 2021. Created with OpenGov.

510 - Public Works: Special Revenue ARPA Coronavirus Fund 225

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
<b>Revenues</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000
▼ Intergovernmental Revenue	0	0	0	0	5,000
(42100) Intergovernmental Revenue	0	0	0	0	5,000
<b>Expenses</b>	0	0	0	0	5,000
▼ Maintenance & Utilities	0	0	0	0	5,000
(61054) Janitorial Services	0	0	0	0	5,000
<b>Revenues Less Expenses</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Data filtered by Types, ARPA Coronavirus Recovery Funds, Public Works, Placeholder and exported on August 26, 2021. Created with OpenGov.

Section II: NON-DEPARTMENTAL

610: Non-Departmental General Fund Revenues

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Property Taxes	\$ 3,058,184	\$ 3,158,836	\$ 3,269,350	\$ 3,489,815	\$ 3,522,036
(41111) Property Taxes - Secured	2,839,938	2,722,757	2,914,012	3,062,627	3,077,627
(41121) ERAF Revenue	0	230,641	107,400	130,000	167,221
(41141) Real Property Transfer Tax	112,511	96,189	120,750	150,000	150,000
(41112) Property Taxes - Unsecured	105,735	109,249	127,188	127,188	127,188
▼ Charges for Services	658,714	658,037	732,890	762,990	762,990
(43111) UUT - Energy	409,085	405,446	452,525	475,225	475,225
(43113) UUT - Water	220,593	221,621	246,400	253,800	253,800
(43112) UUT - Telephone	29,036	30,970	33,965	33,965	33,965
▼ Fund Balance	0	0	470,495	941,092	793,544
(33333) Appropriated Fund Balance	0	0	470,495	941,092	793,544
▼ Franchise Fees	311,471	246,226	354,295	362,675	362,675
(41603) Garbage Services	91,723	91,179	120,863	125,663	125,663
(41601) Energy Services	80,564	87,001	92,538	94,018	94,018
(41604) Cable Services	88,236	68,046	88,394	88,394	88,394
(41602) Water Services	50,948	0	52,500	54,600	54,600
▼ Sales & Use Tax	184,175	191,109	215,000	235,000	235,000
(41311) Sales & Use Tax	184,175	191,109	215,000	235,000	235,000
▼ Use of Money & Property	123,547	135,840	118,264	118,414	118,414
(44011) Interest	117,935	135,840	109,156	109,156	109,156
(44055) Lease Income - Parks	5,611	0	9,108	9,258	9,258
▼ Other Taxes	87,232	99,870	125,000	125,000	125,000
(41411) Business License Tax	87,232	99,870	125,000	125,000	125,000
▼ Intergovernmental Revenue	10,625	11,806	12,725	14,356	14,356
(42821) Homeowners Property Tax Relief	8,337	8,118	9,100	9,100	9,100
(42811) Motor Vehicle	2,288	3,688	3,625	5,256	5,256
▼ Fines & Forfeitures	10,659	6,949	8,500	8,500	8,500
(41811) Fines & Forfeitures	10,659	6,949	8,500	8,500	8,500
▼ Miscellaneous Revenue	3,709	13,207	3,500	3,500	14,895
(46079) Miscellaneous Receipts	3,459	13,207	3,500	3,500	14,895
(46039) Miscellaneous Contributions	250	0	0	0	0
<b>Total</b>	<b>\$ 4,448,315</b>	<b>\$ 4,521,880</b>	<b>\$ 5,310,019</b>	<b>\$ 6,041,342</b>	<b>\$ 5,957,410</b>

Data filtered by Revenues: General Fund, Non-Departmental, Franchise and exported on August 28, 2021. Created with OpenGov

Section II: NON-DEPARTMENTAL

610: Non-Departmental General Fund Expenditures

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Services & Supplies	\$ 542,373	\$ 562,073	\$ 640,413	\$ 660,431	\$ 701,714
(62032) Town Attorney	136,320	95,059	140,000	140,000	140,000
(62022) Utilities	67,770	83,637	84,800	85,000	85,000
(63102) Liability Insurance/Bonds	56,223	67,836	68,441	86,166	107,940
(62305) Software & Licensing	32,060	38,230	69,495	77,710	85,985
(62327) Community Services	18,451	66,151	81,652	46,652	46,652
(62046) IT & Website Consultants	30,364	26,512	43,500	48,000	48,000
(62099) Miscellaneous Consultants	30,301	60,621	10,300	10,300	17,300
(62202) Animal Control	27,753	23,031	21,075	21,144	21,144
(62306) Office Equipment	51,139	4,357	11,360	17,250	17,250
(62206) Emergency Services Council JPA	15,525	17,515	18,300	18,300	18,300
(63101) Property Insurance	10,686	13,325	12,793	22,352	26,586
(62301) Office Supplies	17,803	16,982	12,225	15,025	15,025
(62331) Bank Fees	10,872	8,322	17,000	17,000	17,000
(62021) Telephones	9,866	8,738	15,700	16,700	16,700
(62399) Miscellaneous	11,678	13,182	7,500	7,500	7,500
(62308) Postage	6,015	4,074	4,000	10,000	10,000
(62307) Equipment Services Contracts	2,866	2,976	8,150	8,400	8,400
(62309) Advertising	4,134	6,392	6,500	6,500	6,500
(62304) Town Publications	1,114	1,700	5,000	5,000	5,000
(62201) HEART JPA	1,432	1,432	1,432	1,432	1,432
(62334) Leaf Blower Buy Back Program	0	0	1,200	0	0
▼ Operating Transfers Out	324,296	111,440	512,379	1,024,380	897,080
(75121) Transfer Out - Capital	324,296	111,440	386,740	903,229	775,929
(75111) Transfer Out - Operating	0	0	125,639	121,151	121,151
▼ Education & Travel	2,023	3,954	31,500	29,000	29,000
(65014) Dues	574	844	23,600	23,600	23,600
(65012) Education & Training	1,404	3,110	7,500	5,000	5,000
(65015) Mileage Reimbursement	45	0	400	400	400
▼ Fixed Assets	0	0	43,600	0	0
(73011) Fixed Assets - Software/Equip	0	0	43,600	0	0
▼ Employee Benefits	2,036	1,000	6,000	6,000	1,000
(55052) Wellness Program	36	0	5,000	5,000	0
(55025) Cafeteria Plan Mgmt	2,000	1,000	1,000	1,000	1,000
<b>Total</b>	<b>\$ 870,728</b>	<b>\$ 678,466</b>	<b>\$ 1,233,892</b>	<b>\$ 1,719,811</b>	<b>\$ 1,628,794</b>

Data filtered by Expenses, General Fund, Non-Departmental, Placeholder and expanded on August 29, 2021. Created with OpenGov

610: Non-Departmental Special Revenue, ARPA Coronavirus Recovery Fund 205

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 118,000
▼ Intergovernmental Revenue	0	0	0	0	118,000
(42100) Intergovernmental Revenue	0	0	0	0	118,000
▼ Expenses	0	0	0	0	118,000
▼ Services & Supplies	0	0	0	0	108,000
(62327) Community Services	0	0	0	0	100,000
(62305) Software & Licensing	0	0	0	0	8,000
▼ Employee Benefits	0	0	0	0	10,000
(55052) Wellness Program	0	0	0	0	10,000
<b>Revenues Less Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Data filtered by Types, ARPA Coronavirus Recovery Funds, Non-Departmental, Placeholder and expanded on August 28, 2021. Created with OpenGov

620: Non-Departmental Road Maintenance Districts

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 131,628	\$ 142,410	\$ 0	\$ 0	\$ 0
▼ Property Taxes	119,166	127,190	0	0	0
(41131) Assessment Revenue	119,166	127,190	0	0	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	0	0
▼ Services & Supplies	3,050	37,123	0	0	0
(62311) General Expenses	3,050	37,123	0	0	0
<b>Revenues Less Expenses</b>	<b>\$ 128,578</b>	<b>\$ 105,288</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Data filtered by Types, Special Districts, Road Maintenance Districts, Placeholder and expanded on August 28, 2021. Created with OpenGov



# Capital Projects

## FY 2021-22

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### Section III - Capital Projects: Department 700

#### Description

The Capital Improvement Program is a five-year plan that provides guidance to the Town Council, Town staff, and the community about the capital improvements and purchases that will/could be undertaken over the next five-year period. The Capital Improvement Program is a living document that will be revisited and revised at least annually as the Town plans its improvements. As a five-year plan, the projects are updated and phased over time taking into account the needs and resources available to complete the projects.

#### Capital Improvement Projects List

Division 710 - Roads & Right-of-Way Capital Improvement			
Project Description	General Fund	Special Revenue	Total Project Cost
1 OBAG 2 Resurfacing Project Design	\$ 40,000	-	\$ 40,000
2 Speed Survey for Radar Enforcement	\$ 25,000	-	\$ 25,000
3 Storm Drain Repairs	\$ 15,000	-	\$ 15,000
4 Rehabilitation of Trails	\$ 20,000	-	\$ 20,000
5 Pedestrian Safety Study Improvements	\$ 35,000	-	\$ 35,000
6 2021-22 Street Resurfacing Project	\$ 96,929	\$ 447,071	\$ 544,000
Bid Alternate 1	\$ 51,000	-	\$ 51,000
Construction Inspection & Testing	\$ 60,000	-	\$ 60,000
7 FY 2022-23 Street Resurfacing Investigation & Design	\$ 60,000	-	\$ 60,000
8 Rapid Flashing Beacon Project (pre-design)	\$ -	\$ 61,000	\$ 61,000
9 Undergrounding Study	\$ 23,000	77,000.00	\$ 100,000
10 Evacuation Planning - Traffic Engineer Support	\$ 75,000	-	\$ 75,000
<b>TOTALS:</b>	<b>\$ 500,929</b>	<b>\$ 585,071</b>	<b>\$ 1,086,000</b>
Division 720 - Parks & Fields Maintenance			
Project Description	General Fund	Special Revenue	Total Project Cost
1 Town Center Skate Board Ramp Replacement	\$ 10,000	-	\$ 10,000
2 Rossotti Field - Renovate Walkway	\$ 15,000	-	\$ 15,000
3 Town Center Backstop & DG	\$ 30,000	-	\$ 30,000
<b>TOTALS:</b>	<b>\$ 55,000</b>	<b>-</b>	<b>\$ 55,000</b>



Division 725 - Open Space			
Project Description	General Fund	Special Revenue	Total Project Cost
1 Annual Spring Down & Blue Heron Pond vegetation mgmt.	\$ 50,000	-	\$ 50,000
2 Ford Field Open Space Support	\$ 5,500	-	\$ 5,500
3 Spring Down Blue Heron Pond Webcam & service	\$ 2,000	-	\$ 2,000
4 Frog Pond Open Space per Conservation Committee	\$ 45,000	-	\$ 45,000
5 Town Center Maintenance per Conservation	\$ 3,500	-	\$ 3,500
6 Road Remnant Basic Fire Maintenance per Conservation	\$ 7,000	-	\$ 7,000
7 Spring Down Oak Tree Thinning per Conservaton	\$ 10,000	-	\$ 10,000
8 Biologist Consultant Services per Conservation	\$ 5,000	-	\$ 5,000
<b>TOTALS:</b>	<b>\$ 128,000</b>	<b>-</b>	<b>\$ 128,000</b>

Division 730 - Facilities and Buildings			
Project Description	General Fund	Special Revenue	Total Project Cost
1 Re-key Community Hall & Cabinet lock Installation	\$ 5,000	-	\$ 5,000
2 Radio Antenna & Equipment Installation (Cal-Water)	\$ 57,000	-	\$ 57,000
3 TC Landscape Improvements per Conservation (8 & 21)	\$ 10,000		\$ 10,000
4 TC Oak Grove Fence & Bench per Conservation	\$ 8,000		\$ 8,000
5 TC Planting Bed Improvements per Conservation	\$ 4,000		\$ 4,000
6 Town Center COVID-19 Safety (barriers, plexiglass, etc.)		381.00	\$ 381
<b>TOTALS:</b>	<b>\$ 84,000</b>	<b>381.00</b>	<b>\$ 84,381</b>
Fixed Assets - Capital Equipment & IT			
7 Installation of VOIP System	\$ -	50,000.00	\$ 50,000
8 Town Hall on premise sever conversion to cloud system	\$ -	30,000.00	\$ 30,000
9 Town Hall HVAC System/Air Handler	\$ -	100,000.00	\$ 100,000
10 SB1383 Tracking Software	\$ 8,000		\$ 8,000
11 SH Video System - Zoom Hybrid Meeting Integration	\$ -	100,000.00	\$ 100,000
12 EnerGov Upgrade to Cloud Based System	\$ -	21,000.00	\$ 21,000
<b>TOTALS:</b>	<b>\$ 8,000</b>	<b>301,000.00</b>	<b>\$ 309,000</b>
<b>GRAND TOTAL CIP EXPENDITURES</b>	<b>\$ 775,929</b>	<b>\$ 886,452</b>	<b>\$ 1,662,381</b>

## Capital Projects Fund 401

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 168,969	\$ 111,440	\$ 386,740	\$ 903,229	\$ 775,929
▼ Operating Transfers In	168,969	111,440	386,740	903,229	775,929
(49021) Transfer In - Capital	168,969	111,440	386,740	903,229	775,929
▼ Expenses	171,621	111,440	386,740	903,229	775,929
▼ Fixed Assets	171,621	111,440	379,840	903,229	775,929
(74011) Infrastructure Improve Exp	146,940	96,806	284,840	650,929	628,929
(72011) Facilities Structures Expense	24,681	0	10,000	149,000	139,000
(73011) Fixed Assets - Software/Equip	0	14,634	85,000	103,300	8,000
▼ Services & Supplies	0	0	6,900	0	0
(62011) Building Maint Equip & Supp	0	0	6,900	0	0
Revenues Less Expenses	\$ -2,652	\$ 0	\$ 0	\$ 0	\$ 0



## Measure A Fund 211

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 327,047	\$ 315,638	\$ 299,938	\$ 299,938	\$ 299,938
▼ Intergovernmental Revenue	323,067	309,938	298,935	298,935	298,935
(42131) Measure A Sales Tax	323,067	309,938	298,935	298,935	298,935
▼ Use of Money & Property	3,980	5,701	1,003	1,003	1,003
(44011) Interest	3,980	5,701	1,003	1,003	1,003
▼ Expenses	275,000	0	299,938	299,938	299,938
▼ Fixed Assets	275,000	0	0	299,938	299,938
(74011) Infrastructure Improve Exp	275,000	0	0	299,938	299,938
▼ Reserves	0	0	299,938	0	0
(85012) Capital Reserves	0	0	299,938	0	0
Revenues Less Expenses	\$ 52,047	\$ 315,638	\$ 0	\$ 0	\$ 0

## Measure M Fund 212

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 0	\$ 0	\$ 80,227	\$ 82,202	\$ 82,202
▼ Intergovernmental Revenue	0	0	75,000	76,975	76,975
(42132) Measure M Sales Tax	0	0	75,000	76,975	76,975
▼ Use of Money & Property	0	0	5,227	5,227	5,227
(44011) Interest	0	0	5,227	5,227	5,227
▼ Expenses	78,897	9,950	80,227	82,202	82,202
▼ Fixed Assets	67,000	0	0	67,060	67,060
(74011) Infrastructure Improve Exp	67,000	0	0	67,060	67,060
▼ Reserves	0	0	67,060	0	0
(85012) Capital Reserves	0	0	67,060	0	0
▼ Maintenance & Utilities	11,897	9,950	13,167	15,142	15,142
(61017) Litter Clean Up Program	11,897	9,950	13,167	15,142	15,142
Revenues Less Expenses	\$ -78,897	\$ -9,950	\$ 0	\$ 0	\$ 0

## Measure W - Fund 213

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 0	\$ 109,229	\$ 132,860	\$ 132,860	\$ 132,860
▼ Intergovernmental Revenue	0	109,229	132,860	132,860	132,860
(42133) Measure W Sales Tax	0	109,229	132,860	132,860	132,860
▼ Expenses	0	0	132,860	132,860	132,860
▼ Reserves	0	0	132,860	71,860	71,860
(85012) Capital Reserves	0	0	132,860	71,860	71,860
▼ Fixed Assets	0	0	0	61,000	61,000
(74011) Infrastructure Improve Exp	0	0	0	61,000	61,000
Revenues Less Expenses	\$ 0	\$ 109,229	\$ 0	\$ 0	\$ 0



## ARPA Coronavirus Recovery Fund - 225

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	2021-22 Revised
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 378,381
▼ Intergovernmental Revenue	0	0	0	0	378,381
(42100) Intergovernmental Revenue	0	0	0	0	378,381
▼ Expenses	0	0	0	0	378,381
▼ Fixed Assets	0	0	0	0	378,381
(73011) Fixed Assets - Software/Equip	0	0	0	0	201,000
(72011) Facilities Structures Expense	0	0	0	0	100,381
(74011) Infrastructure Improve Exp	0	0	0	0	77,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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# Glossary of Budget Terms

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**Adopted Budget:** The budget that is finally adopted by the Town Council in September after the prior Fiscal Year's audit has been completed and actuals from the CAFR can be incorporated. Also, following the assessment of any impacts of the state budget once adopted would be included in the Town Budget.

**Appropriation:** An expenditure authorization granted by the Town Council from a specific fund and a specific budget unit. Appropriation authority is granted at the object level, including Salaries and Benefits, Services and Supplies, Fixed Assets, Transfers out and other expense categories.

**ARPA:** American Rescue Plan Act, Coronavirus Recovery Relief Bill

**Balanced Budget:** A budget where Total Sources, including Fund Balance, equal Total Requirements, including Reserves and Contingencies, for each appropriated fund.

**BSA Fee:** A State Building Permit Fee regulated by the California Building Standards Administration (Commission).

**Budget:** An itemized summary of probable expenditures and income for a given period.

**Budget Unit:** : A distinct fiscal and organizational entity within the Town budget which has a mission and/or funding source sufficiently unique to require a separate legal appropriation from the Town Council. Budget units are generally at the department or major division level of an organization.

**California Public Employees' Retirement System (CalPERS):** Agency in the state of California that manages pension and health benefits for more than 1.6 million California public employees, retirees, and their families.

**Capital Improvement Plan (CIP):** A multi-year tool to plan for upcoming one-time expenditures.

**Chart of Accounts:** A list of account numbers and names which provide the organizing framework for budgeting, recording, and reporting on all financial transactions. The Chart of Accounts is comprised of sub-accounts (the level at which transactions are posted), account groups (a roll-up of related sub-accounts) and objects (major categories of revenues and expenditures as defined by the State Controller's guideline and the account level at which the council approves the budget).

**Citizen's Option for Public Safety (COPS):** State funds to support a variety of law enforcement needs.

**Construction and Demolition Debris Deposit (C&D Deposit):** A refundable deposit to ensure that the materials related to a construction/demolition project are properly disposed.

**Comprehensive Annual Financial Report (CAFR):** The culmination of all budgeting and accounting activities engaged in by management during the prior year, covering all funds of the Town, its component units, and its financial transactions.

**Decomposed Granite (DG):** Used for baseball infields, planned project within the CIP

**Division of the State Architect (DSA Fee):** A fee associated with the State department and projects that use its services.

**Education Revenue Augmentation Fund (ERAF):** In FY 1992-93 and FY 1993-94, in response to serious budgetary shortfalls, the State Legislature and administration permanently redirected over \$3 billion of property taxes from cities, counties, and special districts to schools and community college districts. These redirected funds reduced the state's funding obligation for K-14 school districts by a commensurate amount. ERAF is the fund into which redirected property taxes are deposited in each county. In FY 1996-97, cities, counties, and special districts deposited about \$3.4 billion of property taxes into ERAF. The amount of required ERAF contributions grows annually along with property tax growth rate. To mitigate the ongoing impact of the FY 1993-94 property tax shift, the Legislature proposed, and the voters approved, Proposition 172. This measure provides counties and cities with a share of a half-cent sales tax for public safety purposes.

**EnerGov:** The Town's permit tracking software system.

**Expenditure:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants, entitlements, and shared revenues.

**Fiscal Year (FY):** A 12-month accounting period which differs from the calendar year. For the Town of Portola Valley, the fiscal year runs July 1 through the following June 30. During the fiscal year, revenues are realized, obligations are incurred, encumbrances are made, and appropriations are expended.

**Fixed/Capital Assets:** Long-lived tangible assets (over the value of \$5,000) obtained or controlled as a result of past transactions, events, or circumstances. Fixed/capital assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant, and equipment. The terms fixed assets and capital assets are used interchangeably throughout the budget.

**Full-Time Equivalent (FTE):** This represents the budgeted number of full-time equivalent staffing. A full-time equivalent position is equal to 2,080 hours a year (40 hours per week times 52 weeks).

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The resources remaining from prior years that are available to be budgeted in the current year. It is also the difference between fund assets and fund liabilities remaining at year-end. For budgetary purposes, Fund Balance represents the sum of over-realized or unanticipated revenues and unspent appropriations or reserves at the end of each fiscal year.

**General Fund:** The major County operating fund used to account for all financial sources and uses, except those required to be accounted for in another fund.

**Graphical Information System (GIS):** A technological field that incorporates geographical features with tabular data in order to map, analyze, and assess real-world problems.



**Housing Endowment and Regional Trust of San Mateo County Joint Powers Authority (HEART JPA):**

A housing trust fund for San Mateo County

**Joint Powers Authority (JPA):** An entity whereby two or more public authorities (e.g., a city and county government or a utility district and a transportation district) can operate collectively, share a common power and implement shared programs or services.

**Maintenance of Effort (MOE):** A statutory obligation to provide a minimum amount of funding or other effort toward a specific program area or budget.

**National Pollutant Discharge Elimination System (NPDES):** The Clean Water Act prohibits anybody from discharging "pollutants" through a "point source" into a "water of the United States" unless they have an NPDES permit. The permit will contain limits on what you can discharge, monitoring and reporting requirements, and other provisions to ensure that the discharge does not hurt water quality or people's health. In essence, the permit translates general requirements of the Clean Water Act into specific provisions tailored to the operations of each person discharging pollutants.

**One Bay Area Grant (OBAG2):** A program that distributes funds from the Metropolitan Transportation Commission and the Federal Highway Administration to local jurisdictions.

**Other Post-Employee Benefits (OPEB):** Non-pension benefits provided to employees after their retirement.

**Proposition 172 (Public Safety Augmentation Fund):** Common name for the half-cent Public Safety Sales Tax authorized by the voters in 1993; this revenue source provides funding for criminal justice and public safety expenditures.

**Recommended Budget:** The Recommended Budget is submitted for approval by the Town Manager to the Town Council in June of each year. Public hearings are held on the budget in June prior to the beginning of the new fiscal year on July 1. The Recommended Budget may include reductions to meet budget targets or address revenue changes, as well as specific additional funding for proposed projects, activities, or purchases.

**Reserves:** Those portions of fund balance that are not appropriated for expenditure or legally segregated for a specific purpose. Reserves are not appropriated for designated expenditures and require Council approval to be transferred into appropriations such as Salaries and Benefits, Services and Supplies, or Fixed Assets.

**Revenue:** Source of income to an operation from any funding source other than Fund Balance.

**Road Maintenance and Rehabilitation Program (RMRA):** A 2017 State fund to support deferred maintenance on local roads and streets.

**Right of Way (ROW):** Land owned by the Town used for various purposes, including; roads, trails or those properties adjacent to roads.

**Salaries and Benefits:** An object level of expenditure reflecting the County's compensation costs for employees. Salaries includes all types of cost attributable to personnel services of full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay, and various types of premium pay. Benefits include the County's share of the costs for health, dental, life insurance, retirement, social security, and workers' compensation.

**Special Funds:** Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent.

**Strong Motion Instrumentation Program (SMIP Fee):** A fee charged by the Town to support the acquisition of earthquake data.

**Total Requirements:** Reflects all expenditure appropriations, Intrafund Transfers, and Reserves.

**Total Sources:** Reflects all revenues and Fund Balance utilized to finance expenditure needs.

**Use of Money and Property:** Revenue account that contains funds received from interest, rent payments, or proceeds from the sale of property.

**Utility Users' Tax (UUT):** A town tax on the consumption of utilities such as; Telephone, Water, and Garbage.

**Vehicle License Fee (VLF):** A State fee on vehicle registration.

**Woodside Fire Protection District (WFPD):** The Special District, with its own governance structure, that provides fire services for Portola Valley.

## Useful Resources on Local Finance

Understanding the Basics of Municipal Revenues in California: Cities, Counties and Special Districts – Institute for Local Government

A Primer on California City Revenues, Part One: Revenue Basics – Western City Magazine, 2016



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# Reserves and Fund Balance FAQ's

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## **What are reserves?**

Reserves are resources set aside to provide a buffer against risk.

## **Does the Town have multiple general fund assignments for reserves?**

Yes. In addition to unassigned, the Town assigns funds, based on accounting or policy, to the following needs: Unfunded Pension Liabilities, Equipment Replacement, Capital Replacement/Emergency, Legal Contingency, and Unfunded Retiree Medical Other Post-Employee Benefits.

## **What is fund balance?**

Fund Balance is the net position of government funds calculated with generally accepted accounting principles (GAAP), calculated on a budgetary basis.

## **Does the Town have a minimum fund balance policy for the General Fund?**

Yes. The Government Finance Officers' Association (GFOA) recommends that a minimum General Fund reserve of 5% to 15% of operating revenues or one to two months of operating expenditures (8-17%) be maintained. In a 2007 survey performed by the GFOA, most of the participating cities had a minimum or target between 10% and 30%.

As a small town with the historical precedence and risk of local natural disasters (landslides, earthquake, wildfires) and less diversified tax base, it is fiscally prudent for Portola Valley to maintain a minimum unreserved and spendable fund balance within the general fund at a higher level. It is therefore recommended that the Town maintain a minimum of 60% of its annual budgeted operating expenditures within the General Fund's unrestricted fund balance.

See section [General Fund Minimum Fund Balance Policy](#).

## **What is the General Fund?**

The General Fund is the repository of those moneys that can be used in an unrestricted fashion.

## **How are the terms "reserves" and "fund balance" used when included in the annual budget process?**

The Town utilizes a balanced budget model, which means that if either sources (revenues) or requirements (expenditures) do not equal each other, fund balance is appropriated on the sources side of the ledger, and reserves are allocated on the requirement side of the ledger.

## **What is an operating transfer?**

An operating transfer is the movement of funds, as needed, to support either revenue or expenditure needs





# Town of Portola Valley

## General Fund Minimum Fund Balance Policy

Adopted: July 27, 2011

### **Purpose**

The purpose of this policy is to establish a target minimum level of unreserved and spendable fund balance to be maintained in the General Fund for use by the Town Council in the event of natural disaster, severe unforeseen emergencies, economic uncertainties and/or replacement of major Town infrastructure.

### **Background**

In order to protect the fiscal solvency of the Town, it is important to maintain a minimum unreserved and spendable fund balance within the General Fund. Although the Town has acted prudently when arriving at budgetary decisions, a written policy establishing a target minimum fund balance assists both the Council and staff in focusing on this important fiscal consideration.

The current *Best Practices* recommendations of the Government Finance Officers' Association (GFOA) are that a minimum General Fund reserve of 5% to 15% of operating revenues or one to two months of operating expenditures (8-17%) be maintained. In a 2007 survey performed by the GFOA, most of the participating cities had a minimum or target between 10% and 30%.

The GFOA also recommends that the adequacy of unreserved fund balance in the general fund should be assessed based on upon a government's own specific circumstances, and that smaller cities with a less diversified tax base are advised to hold reserve percentages at the higher end of the suggested range.

A minimum General Fund operating/emergency fund balance amount can be calculated in a variety of ways, ie. as a percentage of the operating budget, appropriations, expenditures, or projected or actual revenues. It can also be calculated as a minimum flat amount that can be increased by the CPI each year.

### **Recommendation**

As a small town with the historical precedence and risk of local natural disasters (landslides, earthquake, wildfires) and less diversified tax base, it is fiscally prudent for Portola Valley to maintain a minimum unreserved and spendable fund balance within the general fund at a higher level. It is therefore recommended that the Town maintain a minimum of 60% of its annual budgeted operating expenditures within the General Fund's unrestricted fund balance. This amount is to be calculated annually via the adopted budget.

Example:

2011-12 Adopted Budget General Fund Expenditures	\$3,724,101
Multiplied by 60%	\$2,234,461
Current general fund unrestricted fund balance	\$2,242,966



# Town of Portola Valley Investment Policy

Originally Adopted: December 10, 2003

Revised: June 27, 2012

## 1.0 MISSION STATEMENT

It is the policy of the Town of Portola Valley to invest public funds in a manner which will provide the maximum security with best investment returns, while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

## 2.0 SCOPE

This investment policy applies to all financial assets of the Town of Portola Valley. These funds are audited annually and accounted for in the Financial Statements. Funds include the General Fund, Special Revenue and Restricted Funds, Trust Funds and any other Town Funds or funds held for the exclusive benefit of the Town of Portola Valley and under the direction of Town of Portola Valley officials.

**2.1 Pooling of Funds** Except for cash in certain restricted funds, the Town will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

## 3.0 OBJECTIVES

In order of priority, the primary objectives of the investment activities shall be:

- 3.1 Safety** Safety of the principal is the foremost objective of the investment program. Investments of the Town shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- 3.2 Liquidity** The investment portfolio will remain sufficiently liquid to enable the Town of Portola Valley to meet all operating requirements that might be reasonably anticipated.
- 3.3 Total Return** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

#### **4.0 STANDARDS OF CARE**

- 4.1 Prudence** Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence and discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used shall be the “prudent investor” standard (California Government Code 53600.3) and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s risk or market price changes, provided deviations from expectation are reported in a timely fashion and appropriate action is taken to control adverse developments.
- 4.2 Delegation of Authority** Authority to manage the investment program is derived from California Government Code (CGC) 53600/1, et seq. Management responsibility for the investment program is hereby delegated to the Treasurer, who shall establish procedures and operate the investment program consistent with this investment policy. Procedures may include, but not be limited to, references to: safekeeping, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.
- 4.3 Ethics and Conflict of Interest** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Town.

#### **5.0 AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS**

The Treasurer may select any financial institution/broker/dealer selected by credit worthiness that is authorized to provide investment services in the State of California. For broker/dealers of government securities and other investments, the Treasurer shall select only broker/dealers who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission and the National Association of Securities Dealers.



## 6.0 AUTHORIZED INVESTMENTS

- 6.1 Investment Types** The Town of Portola Valley is empowered by CGC 53601 et seq. to invest in the following:
- Local Agency Investment Fund (LAIF), a special fund of the State Treasury in which local agencies are allowed to pool their funds for investment purposes up to a maximum of \$40 million. LAIF will have its own investment policy that will differ from the Town.
  - United States Treasury Bills, Notes and Bonds, or mutual funds or exchange traded funds holding 80% or more of its total investments in these security types.
  - Pools and other investment structures incorporating investments permitted in CGC 53601 and 53635, such as Local Government Investment Pools sponsored by Counties and Joint Powers Authorities. These entities may have their own investment policy that will differ from that of the Town.
  - Negotiable Certificates of Deposit issued by federally or state chartered banks or associations. No more than 30% of surplus funds can be invested in certificates of deposit.

Investment in derivatives of the above instruments shall require authorization by the Town Council. Any concentrated equity or bond holding (including any private note held by the Town), however obtained, must be sold and converted into approved investments as quickly as practicable, considering market liquidity and trading restrictions on such securities.

- 6.2 Collateralization** All certificates of deposit must be collateralized by U.S. Treasury obligations held by a third party with whom the Town has a current written custodial agreement. The Treasurer may waive this requirement up to the amount already insured by federal or state deposit insurance (FDIC).

## 7.0 APPROVAL AND REVISION

The Investment Policy shall be adopted by resolution of the Town of Portola Valley. The Policy will be reviewed as part of the annual budget process with any amendments to be approved by the Council.