

San Mateo Consolidated Fire Department

Adopted 2024-26 Business Plan



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Budget Message



Transmittal of Adopted Budget

Fire Chief's Letter of Transmittal

Honorable Board of Directors of the San Mateo Consolidated Fire Department:

The San Mateo Consolidated Fire Department (SMC Fire), like most organizations, was required to deal with a degree of fiscal uncertainty through most of 2023 brought on by inflation and predictions of significant economic impacts. Though we adapted to these challenges by evaluating and updating processes to stay in front of production delays, supply chain issues, and increased costs for goods and services, we continue to look for new and creative methods in all aspects of our operations to ensure continued fiscal responsibility while honoring our commitment to provide the highest level of public service possible. Our Strategic Plan is focused on continuing to build on employee training and engagement and to bring in technology that will give us the analytic tools necessary to monitor all facets of the organization and implement effective measures. As we complete our 5th year of operation, I am happy to say the organization is finding its stride. We continue to build on the strong foundation to support the actions needed to honor our mission and values. Our culture is built on trust and collaboration at every level and is most prevalent in the work done by our participatory management process known as FACT (Fire Action Consensus Team). It is extremely encouraging to be a member of an organization that not only supports input and collaboration but requires it from every level of every division in order to create positive change. 2023 started with a storm that tested emergency response and mitigation at every level. Spring continued with a wetter than normal pattern, which led to a slower than normal wildfire season. Deployments totaled just under 11,000 hours, which is well below our five-year average of almost 14,000 hours. Though slower than normal, we still managed to send crews to multiple fires in Northern California, Oregon, and Idaho. Fortunately, the excessive rainfall kept local wildfires to a size that was quickly managed by local resources. Operationally, we saw a significant uptick in both our responses for service and total inspections. Responses increased by 11.5% to 19,719 and our inspections increased by 14.5% to 7,388. With steady increases in demand for services, the importance of staying fully staffed has remained a focus. Industry-wide, we are seeing significant staffing challenges, primarily with the entry-level Firefighter and Firefighter/Paramedic positions. Though we are seeing a decrease in the applicant pool, the draw of a culture-focused and competitive organization like SMC Fire has allowed us to bring in outstanding candidates for all positions. In response to recruitment efforts, we saw 13 new faces join the organization, filling vacancies and new positions in every division. They are now part of the SMC Fire family, and we are excited about the energy they all bring to the organization.

Unfortunately, 2023 brought with it a stark reminder of the dangers of the service we provide. On July 21, 2023, at the age of 54, Firefighter Mike Ramsey lost his battle with a job-related cancer. This was the first line of duty death we experienced as an organization, and it was incredibly impactful to every member of our fire family. Though we provided Mike and his family with an appropriate memorial, the greatest honor we can give is to continue to focus on ways to improve the health and safety of our employees through programs and policies that focus on the physical and behavioral health of our organization. With Firefighters being at a significantly higher risk of a cancer diagnosis than the general public, we will continue to identify and implement practical solutions with the goal of never having to provide a memorial service for one of our own again. As Fire Chief of San Mateo Consolidated Fire Department, I am extremely proud of the solid foundation the organization has built over the past five years. Our focus has been on implementing policies and processes that support the organization's mission and vision. With a strong foundation in place, built on a culture of trust and communication, we are confident we can meet future challenges head on while maintaining public trust.

I am inspired by the dedication I see throughout our organization, and I am reassured daily by the level of talent and leadership I see throughout the Department.

Transmittal of Adopted Budget

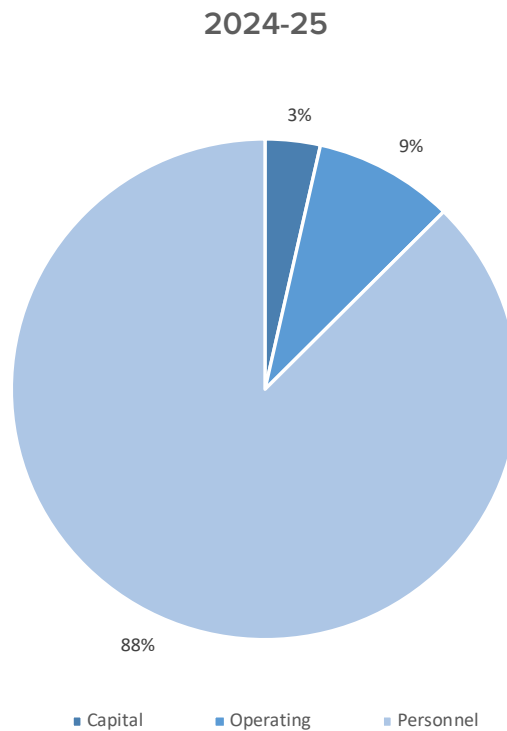
I am pleased to present for your review and consideration the 2024-26 Business Plan, which includes the 2024-25 budget for appropriation. Overall, the total adopted budget for fiscal year 2024-25 is \$52.6 million. This budget will provide funding for core services at levels consistent with, or beyond what the three member agencies relied on when each agency had their own fire department. The table below summarizes the adopted operating expenditures for 2024-26.

SMC FIRE		2024-25 ADOPTED BUDGET		2025-26 PROJECTED BUDGET
General Fund	\$	48.9	\$	50.9
Special Revenue Fund		3.7		3.8
Total	\$	52.6	\$	54.7

In millions

General Fund

The General Fund is the primary funding source for the vast majority of SMC Fire's operations, which include field operations, training, hazardous materials response program, emergency preparedness and planning, and program administration. Of the total adopted budget, the General Fund represents over 90%. The total spending plan for the General Fund is outlined in the chart below and shows fire personnel constituting the majority of the operating budget in SMC Fire.



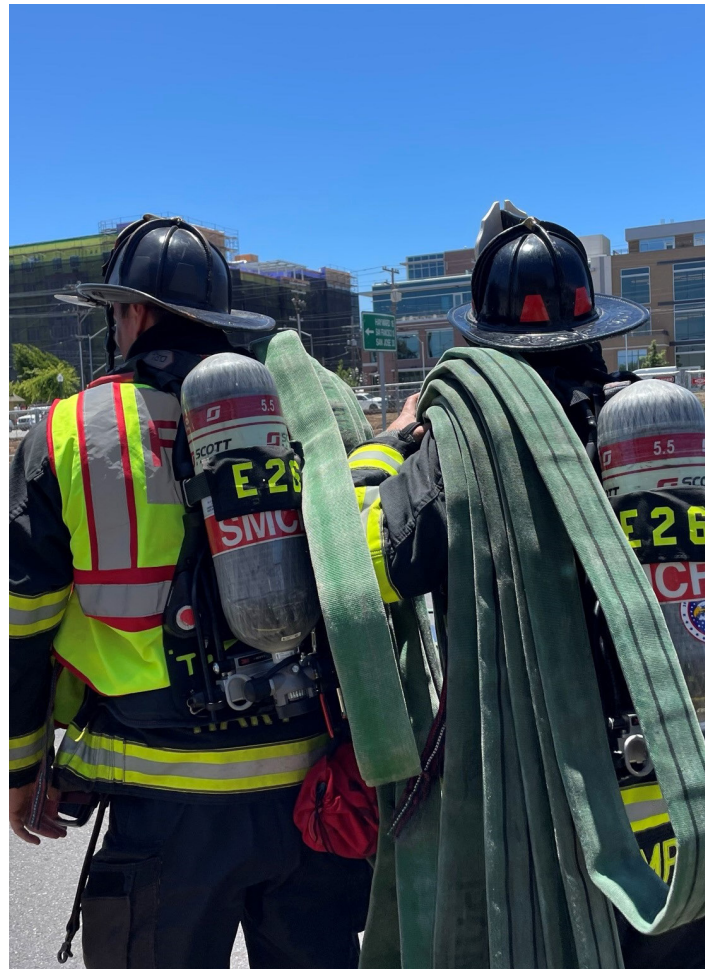
Transmittal of Adopted Budget

Budget Development Priorities

The operating budget reflects maintenance of existing service levels, and reorganization to achieve greater operating efficiencies, along with cost adjustments to reflect current conditions. This consisted of adjusting personnel costs to factor in the current composition of SMC Fire staff and the contractual agreements that are in place. Adjustments were also made to pension costs with updated contribution rates from CalPERS, and to other benefit costs such as health insurance.

Short- and Long-Term Factors

When developing the budget, the department has taken several short and long-term factors into consideration. Such factors include inflation and unfunded pension liabilities. Rising inflation has been an issue for many of us in the last two years. With the Federal government actively seeking to control inflation, we hope the inflation will gradually return to the targeted 2% over the next few years. Based on the current forecast, we anticipated the inflation issue will continue into next year. As such, inflationary increases have been factored into the development of the budget. In 2023-24, the department experienced higher than normal overtime expenses. The increase was partly due to mutual-aid fire support which was later reimbursed by the State government. As a new entity, SMC Fire does not carry significant unfunded pension liabilities in its contract with CalPERS. The unfunded pension liabilities, or payment with current dollars to fund for pension benefits for prior years' services, remained with the respective member agencies. For the last five years, SMC Fire's pension contribution rates primarily consist of normal services costs (contributions to fund for pension benefits for the current year's service). However, this will change starting in the next fiscal year 2024-25. In fiscal year 2021-22, CalPERS experienced significant investment loss (-7.5%). As such, an additional unfunded pension liability was added to SMC Fire. The department will be required to make unfunded actuarial liability (UAL) payment to CalPERS beginning 2024-25. Based on the latest CalPERS actuarial valuation reports, SMC Fire's UAL requirements are projected to be \$125,000 and \$203,000, respectively, for fiscal years 2024-25 and 2025-26. The Internal Service Fund for Benefits has accumulated sufficient funds to meet the UAL requirements. As such, the projected increases in pension UAL will not cause budget issues in the short term. Other costs that are expected but not yet quantifiable include the claims costs that are below the insurance coverage levels for workers' compensation and general liability. As experience continues to build in SMC Fire, the long-term plan will continually be monitored and adjusted as information becomes available.



Transmittal of Adopted Budget

General Fund Long-Term Financial Plan

Funding for SMC Fire comes from contributions by its member agencies, as prescribed in the governance of the JPA: 20% Belmont, 20% Foster City, and 60% San Mateo. In order to provide each agency with a framework of its contributions in the short and long-term, a five-year financial plan is created to consider costs that are known, as well as costs that are assumed, to maintain current service levels. The major components of the long-term financial plan include:

- Known salary increases according to the contractual agreements
- Assumed 3% salary increases annually beyond the terms of the contractual agreements
- Increases in CalPERS contribution rates predominantly absorbed by SMC Fire
- Assumed increases in medical and other benefits costs

Because funding for SMC Fire comes from the three cities, factors that affect each city's financial ability to provide services for its own community will also affect SMC Fire's ability to provide services for all three communities. Coming out of the pandemic, many financial pressures continue to weigh on budgets for the communities we serve. Property tax in-lieu of vehicle license fees (VLF) shortfall has become a major uncertainty for all three cities. In addition, slowdown in housing market, worker shortages in many industries, and high inflation all weigh heavily on future revenue projections, and will need to be considered by the three cities as well as SMC Fire as we fully realize the impacts caused by these pressures. This may impact the member agency's ability to maintain existing service levels to their communities, which in turn may impact SMC Fire's ability to maintain service levels. We are in a strong position where all three cities have a proven record of financial sustainability and prudent fiscal practices. Each city is committed to maintaining the high level of fire service to their communities. Even with the challenges ahead, we face them together. SMC Fire is in a fortunate position to receive strong support from all three cities who work together to ensure stability of services. Our organization stands ready to adjust to this new reality together with our member agencies to ensure long-term sustainability, while also maintaining the high level of fire service our communities expect and deserve.



Transmittal of Adopted Budget

Concluding Remarks

After five years of operations, all members of SMC Fire remain committed to our mission, values, and benefits our consolidated agency provides. We are confident that the structural changes implemented this year will help optimize our organization and leave us positioned to take on the challenges and opportunities that lay ahead. The development and delivery of the adopted budget to the Board is the culmination of months of work from staff throughout SMC Fire as well as its three member agencies, and it is a true team effort. I would like to thank the Board of Directors, as well as City Council members from the cities of Belmont, Foster City, and San Mateo, for their vision and their support of the San Mateo Consolidated Fire Department. I would like to thank the SMC Fire staff members for their efforts in supporting the budget development process. I would also like to thank the Finance Directors from each member agency, along with their respective staff members, for their partnership to build a thoughtful budget. And finally, I'd like to thank the members of the City of San Mateo Finance Department, who drove the process to develop the budget and prepare this budget document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'KT', with a long horizontal flourish extending to the right.

Kent Thrasher
Fire Chief



Overview

San Mateo Consolidated Fire Department

Overview

The San Mateo Consolidated Fire Department (SMC Fire) commenced operations on January 13, 2019. The department was formed following the establishment of a Joint Powers Authority (JPA) on November 22, 2017, and represents the merger of the San Mateo, Foster City, and Belmont Fire Departments.

SMC Fire has over 260 years of combined history providing emergency services to the cities of San Mateo, Belmont, and Foster City, and serves a population of over 166,000. The department is staffed by 163 personnel, utilizing 10 engine companies and two ladder trucks from nine fire stations. This consolidation allows SMC Fire to continue providing comprehensive emergency response, fire prevention and disaster preparedness services to all three cities in a more cost-effective way, while maintaining the high level of service each city relies on.

Mission Statement

Providing all risk fire and emergency services through professionalism, collaboration, and public trust.

Core Values

- Respect
- Accountability
- Dedication
- Integrity
- Compassion
- Altruism
- Leadership

Services and Structure

Administration

The Administration Division provides leadership and direction for SMC Fire consistent with the expectations of the community and the industry's long tradition of trust and reliability. The administrative function of this division includes personnel management, labor relations, Fire Action Consensus Team (FACT) support, budget development, payroll, purchasing, clerical support, as well as facilities and equipment management. In addition to internal responsibilities, this division fosters intergovernmental

relationships and constantly seeks opportunities for providing services more efficiently through partnerships and collaboration. The division is also responsible for the administrative support needed to ensure effective and efficient emergency response operations. Lastly, the division encourages personnel to actively participate in civic activities within the jurisdictions which they serve.



San Mateo Consolidated Fire Department

Personnel assigned to the Operations Division respond to emergency and non-emergency incidents, provide incident scene management, and mitigate incidents. Safety and ethical behavior are top priorities for the division, which focuses on providing exceptional customer service throughout all interactions with the community. Responses are “all risk” in nature, including fires, explosions, emergency medical incidents, hazardous materials releases, natural and man-made disasters, weapons of mass destruction (WMD), extrication of trapped victims, water rescue, and service calls of all types and manner. This division responds to all types of non-emergency calls for service to assist citizens, including water removal from properties, providing lift assistance to the elderly, and investigating unknown types of odors.

Key responsibilities of the Operations Division include:

- Ensuring that fire suppression personnel are physically and mentally prepared to safely carry out their responsibilities.
- Utilizing Incident Command System (ICS) to manage and mitigate all emergency incidents effectively and safely.
- Participating in the development of countywide operational deployment and training objectives through the San Mateo County Operations Chiefs Section and Training Chiefs Section.
- Responding to issues brought forward by SMC Fire’s

Safety Committee within 14 days, 100% of the time.

- Monitoring all SMC Fire response times annually to ensure expedience when dispatched by San Mateo County Public Safety Communications.
- Ensuring each fire apparatus is fully equipped and mechanically operational for reliable response.
- Coordinating and integrating with other local agencies, such as Police and Public Works departments from each member agency, and external agencies such as Pacific Gas & Electric (PG&E), California Water Service, Red Cross, the Chambers of Commerce, and neighborhood groups as needed.
- Maintaining technology with Computer-Aided Dispatch and pre-plans in all front-line fire apparatus.

Hazardous Materials Response Program

The Hazardous Materials Response Program operates under a fee-for-service contract with the County of San Mateo to provide hazardous materials emergency response to all jurisdictions within San Mateo County. Fire personnel trained as Hazmat Technicians/Specialists respond as a specialized team to incidents and operate in partnership with the County’s Environmental Health Division and the County’s Department of Emergency Management. This program was incorporated into SMC Fire as part of the consolidation with the Belmont Fire Protection District, who provided these county-wide services since 1986.



San Mateo Consolidated Fire Department

Training Division

The Training Division delivers programs that develop multiple manipulative skills for response personnel, including probationary firefighters, and strives to enhance the leadership capability of SMC Fire. The division investigates all accidents and reviews all injuries to provide training to reduce risks of future accidents and injuries. The Training Battalion Chief functions as the Department Safety Officer.

The Emergency Medical Services (EMS) section of the division provides basic and advanced life support (ALS) emergency medical training to our emergency medical technicians (EMTs) and paramedics. The EMS section delivers State-mandated continuing education (CE) requirements for our EMTs and paramedics. The EMS section works closely with Field Operations for training, certification, and licensing to operate effectively while maintaining operational readiness, by following best practices and leading-edge training standards.

Key responsibilities of the Training Division include:

- Making safety and ethical behavior a top priority for all.
- Ensuring fire suppression personnel are physically and mentally prepared to safely carry out their responsibilities.
- Participating in the development of countywide deployment and training objectives through the San Mateo County Fire Chiefs Operations and Training Chiefs Sections.
- Providing a training program for all members of SMC Fire that meets local, state, and federally mandated training requirements to provide consistent, quality emergency and non-emergency services.
- Provide Paramedic and EMS oversight as required by countywide EMS JPA Agreement.
- Conducting self-assessments to evaluate our performance standards and operational readiness ensuring that SMC Fire members have the most current training to meet the challenges of an ever-changing world.

Community Risk Reduction Division

The goal of the Community Risk Reduction (CRR) Division is to maintain a resilient and sustainable community by reducing the risk of injury and loss of life and property from the effects of fire and other emergencies or events.

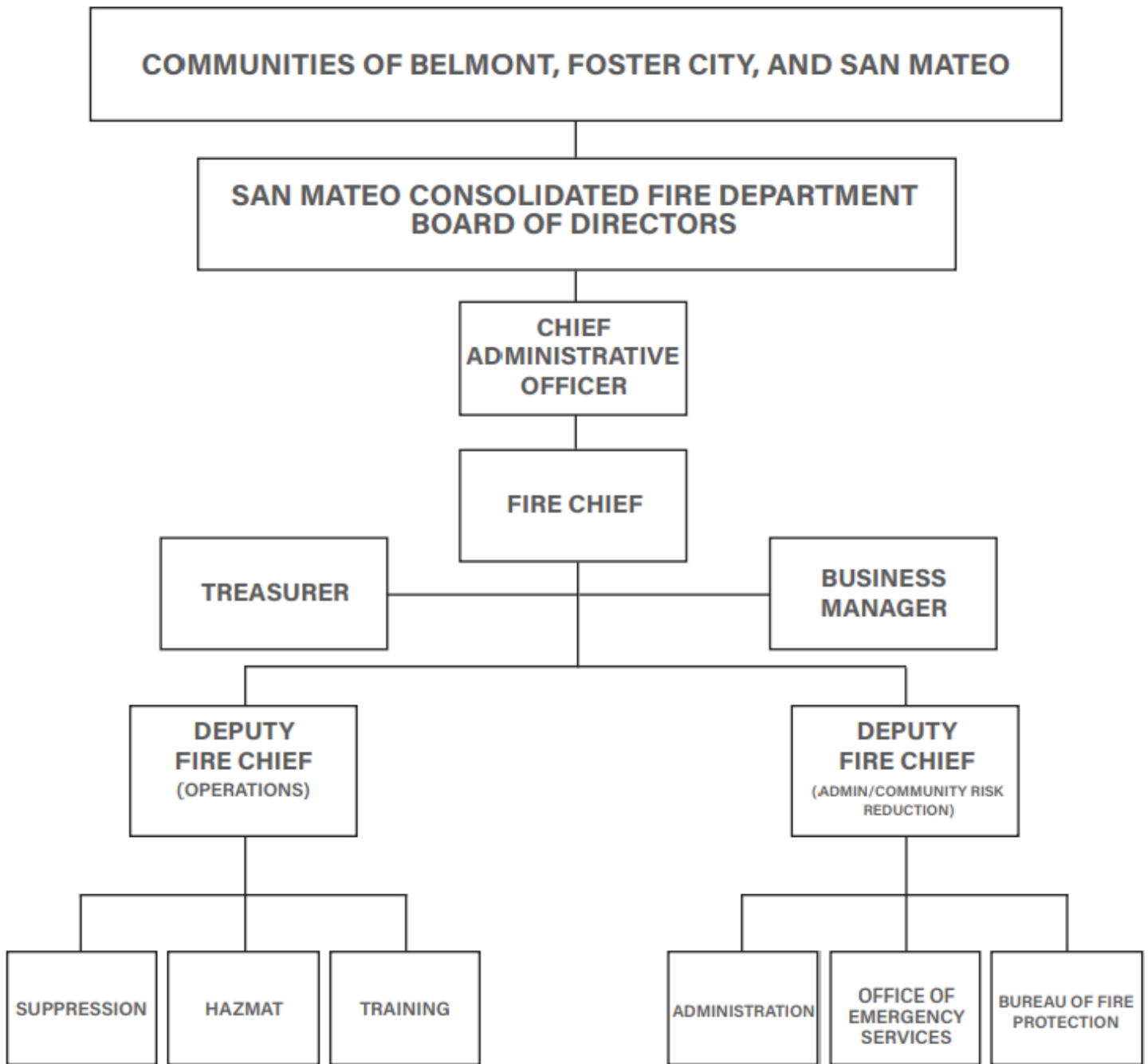
Key responsibilities of the CRR Division include:

- Managing risk within the community guided by a community risk assessment.
- Reducing loss through education on specific risks, engineering of safety solutions, and enforcement of fire and building codes.
- Maintaining community partnerships, with a focus on incident prevention and risk mitigation.
- Coordinating and cooperating with the Building, Planning, and Code Enforcement Divisions within the cities which SMC Fire serves.
- Reducing the risk of catastrophic wildfires through a robust vegetation management education and enforcement program.

Office of Emergency Services

Through the CRR Division, the mission of the Office of Emergency Services is to maintain, sustain, and improve a comprehensive, multi-city, risk-based emergency management program. This is achieved by developing and maintaining emergency plans including the Emergency Operations Plan (EOP), Continuity of Operations/ Continuity of Government (COOP/COG) Plan, and Incident Action (IAP) Plans; providing training and education to employees, businesses, and residents within the areas which we serve to be better prepared for response to all natural and manmade disasters; managing the Community Emergency Response Team (CERT) program; and ensuring readiness of each member agency's Emergency Operations Center (EOC) through coordination with each member agency's Information Technology Department to ensure redundancy and reliability of equipment and communications infrastructure. This division works before, during, and after a disaster or significant event in conjunction with the San Mateo County Department of Emergency Management, the California Governor's Office of Emergency Services, the Department of Homeland Security, and other agencies to obtain additional resources and/or to mitigate significant incidents.

Organizational Chart



BOARD OF DIRECTORS

Board Chair	Julia Mates, City of Belmont
Vice Chair	Rob Newsom Jr., City of San Mateo
Board Member	Jon Froomin, City of Foster City

Basis of Budgeting

Fund Accounting Budget System

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

Governmental Fund Types

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

General Fund

This fund accounts for all financial resources not required to be accounted for in other funds, and is the general operating fund of SMC Fire.

Special Revenue Funds

This fund type accounts for SMC Fire's revenues from sources which, by law or administrative action, are designated to account for particular functions or activities other than capital projects or expendable trusts.

Proprietary Fund Types

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

Internal Service Funds

These funds are an accounting device used to accumulate and allocate costs internally among SMC Fire's various functions.

Budgetary Controls

SMC Fire has a two-year budget cycle. The two-year budget process requires that SMC Fire submits two one-year expenditure plans and revenue estimates to the Fire Board for approval. Only the first of the two years' budget will be adopted. In each alternate year, staff makes recommendations to the Fire Board for amending the second-year plan. The Fire Chief is responsible for containing expenditures within their budgeted appropriations as approved by the Fire Board. Subsequent to the adoption of the budget, all additional changes to the budget require Fire Board approval. Activities of the General Fund, Special Revenue Funds, and Proprietary Funds are included in the annual budget. The level of budgetary control is within each fund.



Budget Preparation Timeline

Annual Budget Calendar

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

July Through September

- Encumbrances are incorporated into the budget and long-term financial plans of each applicable fund.
- Preliminary financial results from the previous fiscal year are reported to the Fire Board.
- Initial scoping meetings are held between division heads and the Fire Chief to discuss any significant changes to the operating budget that will be proposed for the upcoming cycle.

October Through December

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

January Through March

- Fire Board holds its annual goal setting session to identify budget priorities.
- Operating budget requests are received and evaluated by the Chief Administrative Officer.

April Through June

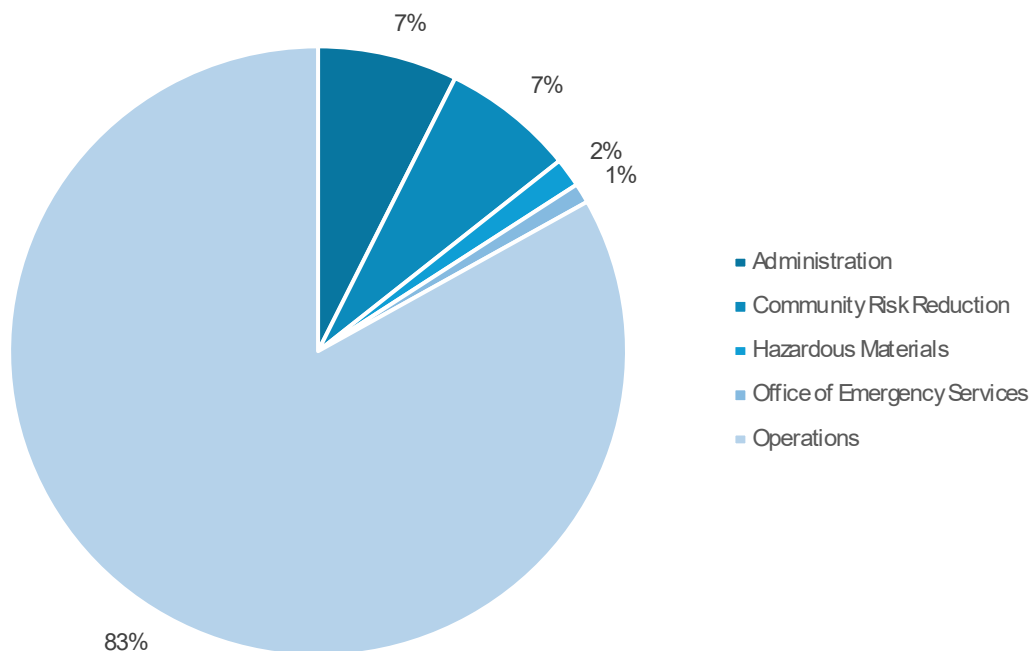
- Fire Board approves Master Fee Schedule during a public hearing.
- Long-term financial plans for applicable funds are finalized.
- The Fire Board holds a public hearing on the recommended budget.
- The Fire Board approves the recommended budget. Each of the member agencies then seeks approval from their respective City Councils on the recommended budget and their respective contributions. Once approved, the recommended budget becomes final and adopted.



Department Financials

FINANCIALS	2022-23 ACTUALS	2023-24 ADJUSTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET
Expenditures by Category				
Personnel	\$ 42,473,490	\$ 42,779,415	\$ 45,396,851	\$ 47,321,893
Operating	5,283,842	5,339,404	5,423,040	5,528,207
Indirect & Overhead Costs	-	-	1,775,989	1,813,354
Capital Outlay	1,526,431	1,749,586	-	-
Total Expenditures	\$ 49,283,762	\$ 49,868,405	\$ 52,595,880	\$ 54,663,454
Expenditures by Program				
Administration	\$ 3,676,329	\$ 3,942,154	\$ 3,851,755	\$ 4,107,705
Community Risk Reduction	2,385,885	2,817,045	3,651,539	3,777,538
Hazardous Materials	554,226	812,123	804,326	835,441
Office of Emergency Services	474,371	591,730	550,673	605,081
Operations	42,192,951	41,705,353	43,737,587	45,337,690
Total Expenditures	\$ 49,283,762	\$ 49,868,405	\$ 52,595,880	\$ 54,663,454
Funding Sources				
General Fund	\$ 47,028,335	\$ 47,051,360	\$ 48,940,498	\$ 50,885,916
Special Revenue Fund	2,255,427	2,817,045	3,655,382	3,777,538
Total Funding Sources	\$ 49,283,762	\$ 49,868,405	\$ 52,595,880	\$ 54,663,454

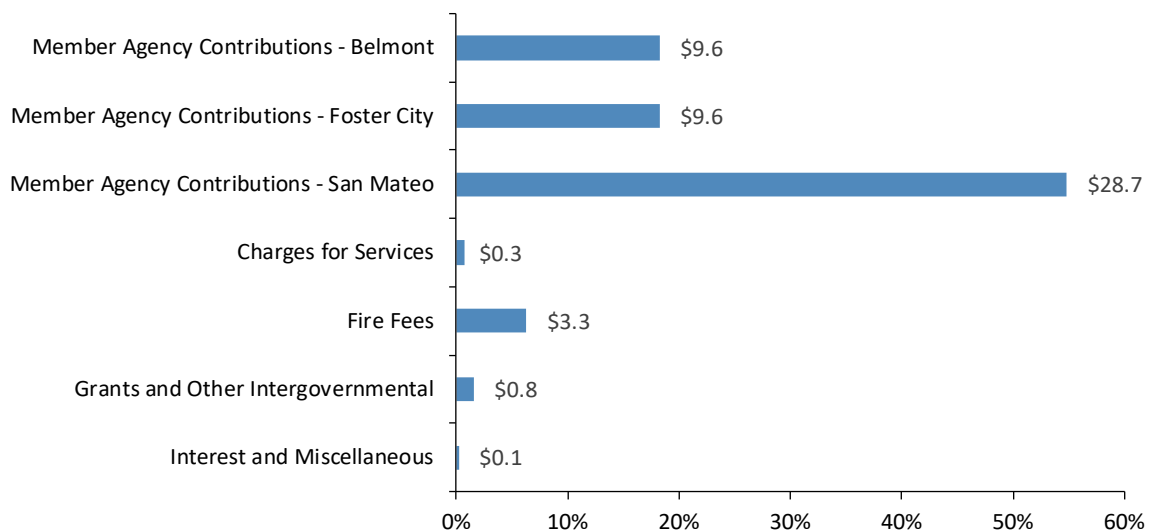
**EXPENDITURES BY PROGRAM
2024-25 (\$52.6 MILLION)**



Sources of Funding

CATEGORY	2022-23 ACTUALS	2023-24 ADJUSTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET
Member Agency Contributions - Belmont	\$ 8,722,543	\$ 9,169,909	\$ 9,582,555	\$ 9,965,857
Member Agency Contributions - Foster City	8,722,543	9,169,909	9,582,555	9,965,857
Member Agency Contributions - San Mateo	26,167,628	27,509,727	28,747,664	29,897,571
Charges for Services	2,432,776	299,464	353,324	365,154
Fire Fees	2,825,857	2,635,842	3,313,542	3,530,312
Grants and Other Intergovernmental	860,051	782,518	817,731	850,441
Interest and Miscellaneous	193,256	64,857	110,000	110,000
Total Sources of Funding	\$ 49,924,655	\$ 49,632,226	\$ 52,507,371	\$ 54,685,192

SOURCES OF FUNDING
2024-25 (\$52.5 MILLION)
 in millions



Full Time Equivalent (FTE) Personnel

FULL TIME EQUIVALENT (FTE) PERSONNEL	2023-24 ADJUSTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET
Fire Chief	1.00	1.00	1.00
Administrative Assistant	4.00	4.00	4.00
Administrative Technician	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Central Services Worker	1.00	-	-
Deputy Fire Chief	2.00	2.00	2.00
Deputy Fire Marshal	1.00	1.00	1.00
EMS Manager	1.00	1.00	1.00
Emergency Services Manager	1.00	1.00	1.00
Emergency Services Specialist	2.00	2.00	2.00
Facilities and Fleet Services Manager	1.00	1.00	1.00
Fire Battalion Chief	6.00	6.00	6.00
Fire Captain	41.00	41.00	41.00
Fire Marshal	-	1.00	1.00
Fire Prevention Inspector I/II	6.00	6.00	6.00
Firefighter	90.00	90.00	90.00
Fleet Mechanic I/II	-	1.00	1.00
Management Analyst I/II	1.00	1.00	1.00
Office Assistant I/II	1.00	1.00	1.00
Systems Analyst II	1.00	1.00	1.00
Total Merit	162.00	163.00	163.00
Total Per Diem	2.31	1.85	1.85
Total Positions	164.31	164.85	164.85



Fund Information



General Fund

General Fund

GENERAL FUND	2022-23 ACTUALS	2023-24 ESTIMATED ACTUALS	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST
Beginning Fund Balance	\$ 550	\$ 584	\$ 359	\$ 530	\$ 717	\$ 944	\$ 1,215
Revenues							
Member Agency Contributions - Belmont	\$ 8,723	\$ 9,170	\$ 9,583	\$ 9,966	\$ 10,265	\$ 10,573	\$ 10,890
Member Agency Contributions - Foster City	8,723	9,170	9,583	9,966	10,265	10,573	10,890
Member Agency Contributions - San Mateo	26,168	27,510	28,748	29,898	30,794	31,718	32,670
Charges for Services	2,417	1,390	308	318	319	321	322
Grants and Other Intergovernmental	806	1,215	818	850	867	885	902
Interest and Miscellaneous	164	234	75	75	77	78	80
Total Revenues	\$ 46,999	\$ 48,689	\$ 49,114	\$ 51,073	\$ 52,587	\$ 54,147	\$ 55,754
Expenditures							
Salaries and Wages	\$ 29,740	\$ 31,053	\$ 30,444	\$ 31,771	\$ 32,684	\$ 33,624	\$ 34,591
Benefits	11,127	12,171	12,409	12,852	13,238	13,635	14,044
Operating	4,163	3,940	4,370	4,507	4,646	4,790	4,938
Indirect & Overhead Charges	1,489	1,750	1,720	1,756	1,792	1,828	1,864
Capital Outlay	509	-	-	-	-	-	-
Total Expenditures	\$ 47,028	\$ 48,913	\$ 48,943	\$ 50,886	\$ 52,360	\$ 53,877	\$ 55,438
Other Financing Sources	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 584	\$ 359	\$ 530	\$ 717	\$ 944	\$ 1,215	\$ 1,531
Committed	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101
Unassigned Fund Balance	\$ 483	\$ 258	\$ 429	\$ 616	\$ 843	\$ 1,114	\$ 1,430

Fund numbers are represented in thousands.

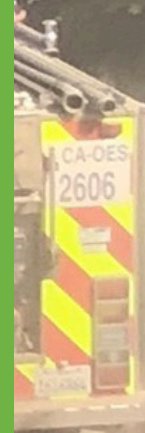
The General Fund is the primary funding source of the SMC Fire's operations, which includes field operations, training, hazardous materials response program, emergency preparedness and planning, and program administration. Funding comes primarily from contributions by its member agencies: 20% Belmont, 20% Foster City, and 60% San Mateo; as well as intergovernmental partnerships for services that SMC Fire provides.

This five-year forecast maintains core services at the current level. Operations in SMC Fire are mostly provided by fire personnel, and of the total General Fund expenditures, personnel costs represent over 90%. In this forecast, increases for salaries and salary-related costs, such as overtime, are initially based on existing contractual agreements or assumptions about the outcome of ongoing and future negotiations. Beyond those contractual assumptions, salary increases are set based on modest increases. CalPERS pension expenditures, another significant component of personnel costs, are projected in this forecast based on contribution rates that were assumed by CalPERS. These rates are then adjusted to factor in the employees' share of SMC Fire's contribution to CalPERS.

To ensure service stability without putting a major impact on the member agencies in the event of significant financial emergency, the General Fund will seek to establish a reserve that is in line with our reserve policy. Funds will be set aside when, in any year, actual expenditures come in lower than actual revenues.

The fund balance is estimated to drop down to \$0.3 million by the end of fiscal year 2023-24, which is primarily due to the increase in the cost of salaries and wages due to overtime for deployment and rising inflation. Actual expenditures and the level of fund balance will continue to be monitored in subsequent years to build on the reserve.

Special Revenue



Fire Protection and Life Safety

FIRE PROTECTION AND LIFE SAFETY	2022-23 ACTUALS	2023-24 ESTIMATED ACTUALS	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST
Beginning Fund Balance	\$ 305	\$ 975	\$ 954	\$ 692	\$ 527	\$ 473	\$ 475
Revenues							
Fire Fees	\$ 2,896	\$ 2,645	\$ 3,358	\$ 3,577	\$ 3,721	\$ 3,869	\$ 4,024
Interest and Miscellaneous	29	22	35	35	36	38	39
Total Revenues	\$ 2,925	\$ 2,667	\$ 3,393	\$ 3,612	\$ 3,757	\$ 3,907	\$ 4,064
Expenditures							
Personnel	\$ 1,607	\$ 1,939	\$ 2,546	\$ 2,699	\$ 2,753	\$ 2,808	\$ 2,864
Operating	370	211	507	459	462	474	486
Capital Outlay	37	44	56	57	59	60	61
Legacy Costs	241	493	546	562	538	563	588
Total Expenditures	\$ 2,255	\$ 2,688	\$ 3,655	\$ 3,778	\$ 3,811	\$ 3,905	\$ 3,999
Ending Fund Balance	\$ 975	\$ 954	\$ 692	\$ 527	\$ 473	\$ 475	\$ 540

Fund numbers are represented in thousands.

The primary mission of the Bureau of Fire Protection and Life Safety is to provide a reasonable level of safety by reducing the probability of injury and loss of life from the effects of fire and other emergencies or events. To accomplish this mission, the bureau enforces all applicable state and local fire codes and standards, as well as conducts fire investigations. The Fire Protection and Life Safety Fund is a cost recovery program that generates revenues through service fees to pay for this comprehensive fire and life safety service within the communities of SMC Fire: Belmont, Foster City, and San Mateo.

The program originated from member agency San Mateo. As a program in SMC Fire, expenditures in the Fire Protection and Life Safety Fund will include legacy costs, most notably the unfunded pension liability from fire prevention personnel that transferred from San Mateo. The estimated fund balance by the end of 2023-24 will meet policy-level reserves in this fund, which is three months of operating expenditures; however, the projected 2024-25 budget will bring the fund balance down below policy reserve level. Fee schedule updates will be proposed in order to adequately recover costs for the Fire Protection and Life Safety Fund.



Internal Services



Vehicle and Equipment Replacement

VEHICLE AND EQUIPMENT REPLACEMENT	2022-23 ACTUALS	2023-24 ESTIMATED ACTUALS	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST
Beginning Cash Balance	\$ 2,051	\$ 1,585	\$ 2,137	\$ 3,097	\$ 3,248	\$ 4,606	\$ 5,729
Revenues							
Interest Earnings	\$ 23	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
Interfund Replacement Collections	1,613	1,793	1,776	1,813	1,851	1,888	1,926
Total Revenues	\$ 1,636	\$ 1,813	\$ 1,796	\$ 1,833	\$ 1,871	\$ 1,908	\$ 1,946
Expenses							
Vehicle Replacement	\$ 350	\$ 979	\$ 184	\$ 403	\$ 183	\$ 438	\$ 182
Computer Replacement	7	73	35	10	10	10	10
Radio Replacement	19	-	109	252	-	6	-
Other Capital Outlay	1,726	209	509	1,018	320	331	210
Total Expenses	\$ 2,102	\$ 1,261	\$ 836	\$ 1,683	\$ 513	\$ 785	\$ 401
Ending Cash Balance	\$ 1,585	\$ 2,137	\$ 3,097	\$ 3,248	\$ 4,606	\$ 5,729	\$ 7,274

Fund numbers are represented in thousands.

The Vehicle and Equipment Replacement Fund accounts for charges to SMC Fire operations to fund the replacement of vehicles and equipment. This includes vehicles, computers, radios, and other major equipment. Funds for future replacement are collected while vehicles and equipment are in service so that when it is time for replacement, adequate funds are available. As such, a fund balance will accumulate over time, to ensure that those funds are available when replacement is needed.

Collection into the fund is from SMC Fire operations, so it is important that the amount of available fund balance considers this. To that end, a long-term spending plan is an important tool for managing this type of fund. Understanding spending needs over the short- and long-term and factoring in fund balance allows SMC Fire to set a collection amount that ensures funding is available when vehicles and equipment need to be replaced, but does not maintain such a large fund balance that creates an unnecessary burden on the operations. Fiscal year 2023-24 is anticipated to end the fiscal year with an estimated \$2.1 million in fund balance. In the five-year plan, staff have increased the cost recovery rates for vehicle and equipment replacements to restore the fund balance to an appropriate level.

Benefits

BENEFITS	2022-23 ACTUALS	2023-24 ESTIMATED ACTUALS	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST
Beginning Fund Balance	\$ 2,784	\$ 3,539	\$ 1,501	\$ 1,953	\$ 1,959	\$ 2,052	\$ 2,232
Revenues							
Internal Service Charge - Pension	\$ 3,953	\$ 3,803	\$ 4,713	\$ 4,927	\$ 5,115	\$ 5,319	\$ 5,538
Internal Service Charge - Medicare	429	424	402	422	435	448	461
Internal Service Charge - Healthcare	3,421	3,311	4,202	4,290	4,444	4,604	4,771
Internal Service Charge - Severance Trust	512	492	587	617	635	654	674
Internal Service Charge - Other	1,011	990	1,059	1,082	1,117	1,153	1,191
Total Revenues	\$ 9,327	\$ 9,021	\$ 10,963	\$ 11,338	\$ 11,790	\$ 12,222	\$ 12,679
Expenses							
Pension	\$ 3,954	\$ 4,595	\$ 4,713	\$ 4,927	\$ 5,115	\$ 5,319	\$ 5,538
Medicare	429	448	402	422	478	491	505
Healthcare	3,034	3,411	3,891	4,421	4,491	4,567	4,659
Contribution to OPEB Trust	-	1,500	-	-	-	-	-
Severance Trust	199	54	391	403	415	428	441
Other	956	1,052	1,115	1,158	1,197	1,237	1,279
Total Expenses	\$ 8,572	\$ 11,059	\$ 10,512	\$ 11,331	\$ 11,697	\$ 12,042	\$ 12,421
Ending Fund Balance	\$ 3,539	\$ 1,501	\$ 1,953	\$ 1,959	\$ 2,052	\$ 2,232	\$ 2,490

Fund numbers are represented in thousands.

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

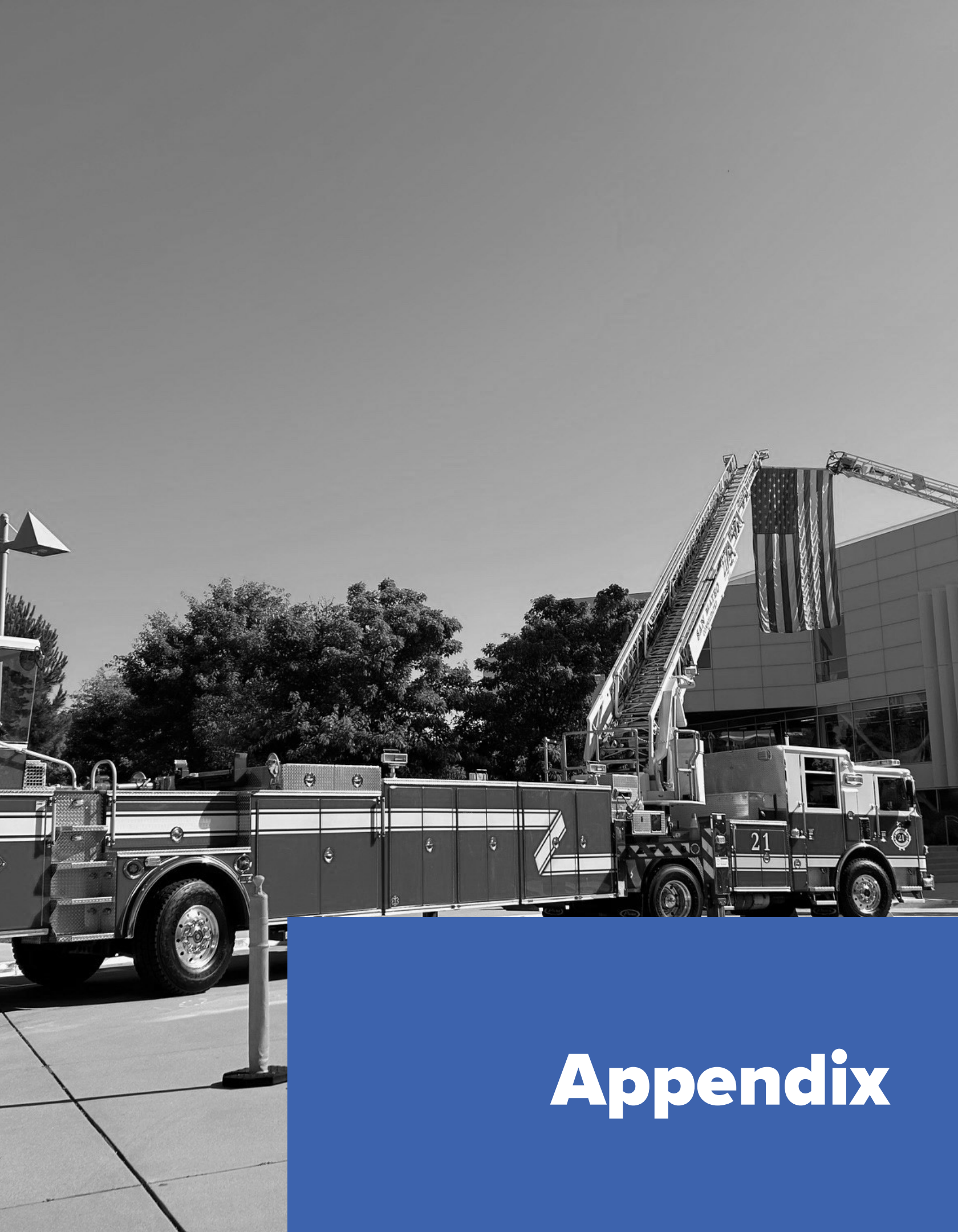
Workers' Compensation and General Liability

WORKERS' COMPENSATION AND GENERAL LIABILITY	2022-23 ACTUALS	2023-24 ESTIMATED ACTUALS	2024-25 ADOPTED BUDGET	2025-26 PROJECTED BUDGET	2026-27 FORECAST	2027-28 FORECAST	2028-29 FORECAST
Beginning Fund Balance	\$ 2,111	\$ 2,318	\$ 2,855	\$ 3,369	\$ 3,801	\$ 4,140	\$ 4,374
Revenues							
Internal Service Charges	\$ 2,591	\$ 2,811	\$ 2,957	\$ 3,111	\$ 3,273	\$ 3,443	\$ 3,623
Interest Earnings	18	5	5	5	5	5	5
Other Revenues	584	450	500	500	500	500	500
Total Revenues	\$ 3,193	\$ 3,266	\$ 3,462	\$ 3,616	\$ 3,778	\$ 3,948	\$ 4,128
Expenses							
Insurance Premiums	\$ 2,986	\$ 2,730	\$ 2,948	\$ 3,184	\$ 3,439	\$ 3,714	\$ 4,011
Total Expenses	\$ 2,986	\$ 2,730	\$ 2,948	\$ 3,184	\$ 3,439	\$ 3,714	\$ 4,011
Ending Fund Balance	\$ 2,318	\$ 2,855	\$ 3,369	\$ 3,801	\$ 4,140	\$ 4,374	\$ 4,491

Fund numbers are represented in thousands.

The Workers' Compensation and General Liability Fund accounts for workers' compensation and comprehensive liability activities. Expenses in this fund primarily consist of insurance premiums. Funding for general liability comes from a contribution by the operating funds, and funding for workers' compensation comes from collections through personnel charges. Each employee is charged a percentage of pay, and the amount of the charge depends on the type of employee. Positions that historically have higher workers' compensation experience, such as fire safety employees, are charged a higher rate than positions with historically lower experience, such as administrative employees.

In the five-year plan, collections have been set to adequately cover the cost of the workers' compensation and general liability programs. As experience begins to build in this fund, annual collection amounts will be adjusted accordingly to ensure the costs of the programs are covered and with an appropriate fund balance to absorb major fluctuations in cost.



Appendix

Financial Policies

Statement of Purpose

The financial integrity of the San Mateo Consolidated Fire Department (SMC Fire) is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. The set of policies within this document, adopted each year with our budget, serves as a central reference point of our policies, which are critical to the continued financial health of SMC Fire.

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

The following policies are divided into seven (7) general categories for ease of reference. These categories include:

1. General Policies
2. Accounting, Auditing, and Financial Reporting Policies
3. Funding Balance and Reserve Policies
4. Pension and Retirement Funding Policies
5. Internal Service Fund Policies
6. Investment Policies
7. Operating Budget Policies

With the exception of the Funding Balance and Reserve Policies, except as otherwise noted all policies included in this document are currently adhered to. As noted in the General Fund narrative, compliance will be achieved on a gradual basis, rather than immediate based on the actual results of each fiscal year to avoid placing an unnecessary and immediate financial impact on member agencies.

General

SMC Fire will:

- Manage its financial assets in a sound and prudent manner.
- Maintain and further develop programs to ensure its long-term ability to fund core services and pay all costs necessary to provide the level and quality of service required by the communities it serves.
- Establish and maintain investment policies that are in accordance with State laws.

Accounting, Auditing, and Financial Reporting

Accounting Standards

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

Annual Audit

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

Financial Information

It is the policy of SMC Fire to provide all financial information in a thorough, timely fashion, and in a format that is easy for the Fire Board, citizens, and staff to understand and utilize.

Funding Balance and Reserves

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

Financial Policies

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

General Fund

General Fund reserves will be at least 3% of annual operating expenditures. This modest goal accounts for the member agencies' preference of retaining resources in their own respective ledgers while providing SMC Fire with the operational flexibility to avoid having to request additional contributions mid-year. These reserves are designed to be used in the event of significant financial emergency, such as natural catastrophic events (e.g. an earthquake) or economic cycles. The Fire Board may, at its discretion, reserve additional funds above the minimum. Such additional reserves may be set aside for specific purposes, such as capital projects, for known significant future cost items, or as general operational reserves.

Special Revenue Fund

The Fire Protection and Life Safety Fund will maintain reserves equal to three months of operating expenditures.

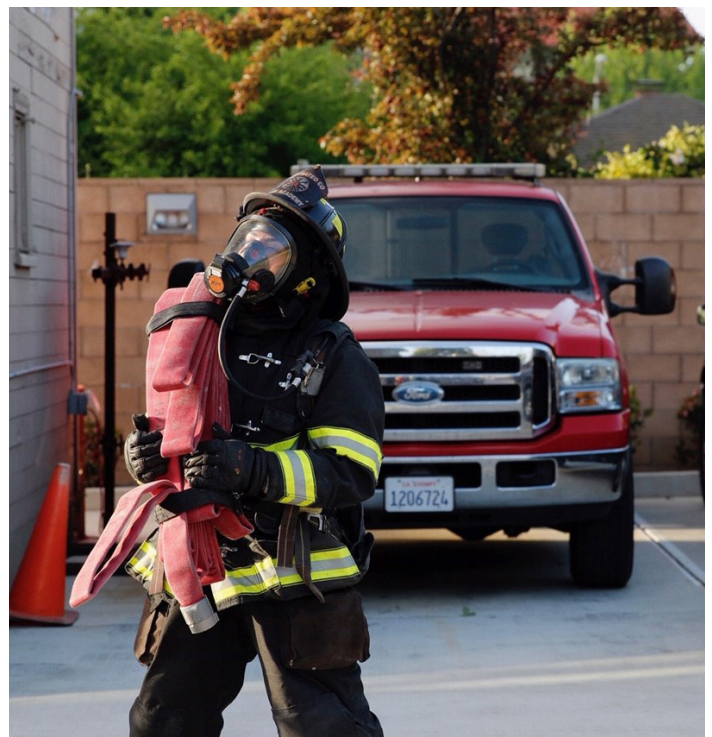
Pension and Retirement Funding

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

Internal Service Fund

Vehicle and Equipment Replacement Fund

Through the use of the Vehicle and Equipment Replacement Fund, SMC Fire will annually budget sufficient funds to provide for the orderly replacement of its fleet, vehicles, computers, radios, equipment, technology infrastructure, and other major capital outlay. The fund is supported by charges to user divisions, which are adjusted annually based on the divisions' proportionate share of estimated expenses. Sufficient reserves will be maintained in the Replacement Fund to provide for the scheduled replacement of fleet, vehicles, computers, radios, equipment, technology infrastructure, and other major capital outlay at the end of their useful lives.



Financial Policies

Risk Management Fund

SMC Fire maintains a Workers' Compensation and Comprehensive Liability Insurance Fund for the purpose of workers' compensation, property, and liability expenses. This fund pays insurance premiums, and administrative and operating expenses. SMC Fire will complete an actuarial valuation of this fund every other year. The workers' compensation component of the fund is supported by charges to operating funds based on personnel costs. The annual charges shall reflect historical experience and shall be established to approximately equal the annual expenses as they relate to workers' compensation. The comprehensive liability component of the fund is supported by the operating funds. Separate reserves shall be maintained for current and long-term general liability and workers' compensation liability at a level which will adequately fund SMC Fire's potential loss exposure in each area. The practice is to establish reserves in both funds at least at the marginally acceptable level as determined by the actuarial report.

Investment

The Fire Board shall annually review, update, or modify as appropriate, SMC Fire's investment policy. The policy shall be adopted by resolution of the Fire Board based upon staff's recommendations. Funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.



Operating Budget

Balanced Operating Budget

It is SMC Fire's policy to adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and/or "one-time only" General Fund expenditures.

Budget Document

The two-year business plan shall serve as the official financial plan for SMC Fire. It will serve as the policy document of the Fire Board for implementing Board goals and objectives. The budget shall provide staff the resources necessary to accomplish Board-determined service levels.

SMC Fire has two-year business plan development procedures. The two-year business plan process requires two one-year expenditure plans and revenue estimates to be provided to the Fire Board for approval. Only the first of the two-year budget will be adopted. The second year represents a projected plan which will be subject to amendment in the following year.

The Treasurer shall annually prepare and the Fire Chief shall present a proposed operating budget to the Fire Board no later than thirty days prior to the fiscal year end, and the Fire Board will adopt said budget no later than June 30 of each year. SMC Fire's annual budget will be presented with a logical breakdown of programs and proposed expenditures. The budget document will also summarize expenditures at the personnel, operating, and capital levels.

Budget Control and Accountability

The Fire Chief is responsible for containing expenditures within the budgeted appropriations as approved by the Fire Board. Subsequent to the adoption of the budget, all additional changes to the budget require Fire Board approval.

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

Budget Adoption Documentation

RESOLUTION NO. RES-2024-009

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN MATEO CONSOLIDATED FIRE DEPARTMENT APPROVING THE 2024-25 BUDGET

WHEREAS, the San Mateo Consolidated Fire Department (SMC Fire) Board of Directors held a public hearing on the fiscal year 2024-25 budget; and,

WHEREAS, the budget required to operate and support SMC Fire is \$52,598,128 for the fiscal year beginning July 1, 2024 and ending June 30, 2025; and,

WHEREAS, unrecoverable costs in the approved budget are allocated between the member agencies as prescribed in section 14.2 of the Joint Powers Authority (JPA) governing SMC Fire: sixty percent (60%) to City of San Mateo, or \$28,747,664, and twenty percent (20%) each to Foster City and Belmont, or \$9,582,555 each.

NOW, THEREFORE, the Board of Directors of the San Mateo Consolidated Fire Department resolves as follows:

1. Approve SMC Fire's budget, which provides for \$48,942,747 in General Fund appropriations and \$3,655,381 in Fire Protection and Life Safety Fund appropriations for the fiscal year beginning July 1, 2024 and ending June 30, 2025, as set forth in the accompanying Staff Report.
2. Recommend approval of the budget to the governing bodies of the member agencies.
3. Authorize the Fire Chief, upon approval of the budget by the governing boards of the member agencies, to effectuate SMC Fire's budget as adopted.

PASSED AND ADOPTED as a resolution of the Board of Directors of the San Mateo Consolidated Fire Department at the regular meeting held on the 22nd day of May, 2024, by the following vote:

Budget Adoption Documentation

AYES: Froomin, Newsom, McCune

NOES:

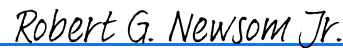
ABSENT: Mates

ABSTAIN:

ATTEST:



Board Secretary



Robert G. Newsom Jr. (May 24, 2024 10:41 PDT)

Board President

APPROVED AS TO FORM:



William D. Ross, General Counsel

Budget Adoption Documentation

RESOLUTION NO. 2024 – 03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BELMONT FIRE PROTECTION DISTRICT ADOPTING FISCAL YEAR 2024-25 REVENUE AND APPROPRIATIONS BUDGETS, AND PERMANENT STAFFING PLAN FOR THE DISTRICT

WHEREAS, the Board desires to have a fiscal and staffing plan for the Belmont Fire Protection District in order to plan for anticipated revenues and control expenditures; and,

WHEREAS, the fiscal year (FY) revenue, appropriation, and permanent staffing plan for the District is expressed in the in the FY 2024-25 budget document; and,

WHEREAS, the Board and the Audit Committee reviewed the budgets for compliance with the goals and objectives of the community; and,

WHEREAS, the Planning Commission adopted a resolution finding the projects in the FY 2024-25 Capital Improvement Program (CIP) were consistent with the Belmont General Plan and Belmont Village Specific Plan (BVSP); and,

WHEREAS, the Board has held public hearing on the programs and fiscal policies to obtain public comments regarding the proposed budget document.

NOW, THEREFORE, the Board of Directors of the Belmont Fire Protection District resolves as follows:

SECTION 1. The revenue, appropriations, and CIP budgets for FY 2024-25 are adopted as shown in the follow table

FY 2024-25		REVENUES	EXPENDITURES	
Fund #	Fund Name		Operating	CIP
223	Belmont Fire Protection District	18,684,389	13,545,524	70,000

Budget Adoption Documentation

ADOPTED June 11, 2024, by the Board of Directors of the Belmont Fire Protection District by the following vote:

Ayes: McCune, Hurt, Latimerlo, Mates

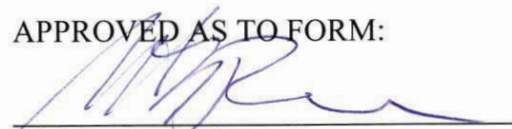
Absent: Pang-Maganaris

ATTEST:


Board Secretary


Board President

APPROVED AS TO FORM:


District Counsel

Budget Adoption Documentation

RESOLUTION NO. 2024-66

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOSTER CITY APPROVING THE FISCAL YEAR 2024-25 CITY BUDGET

CITY OF FOSTER CITY

WHEREAS, the City Manager is responsible for preparing and submitting a City budget for the operation and improvements of the community; and

WHEREAS, the City Council has reviewed and evaluated the proposed budget submitted by the City Manager; and

WHEREAS, the citizens have had an opportunity to review and make additional suggestions to the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Foster City that:

1. The City budget for the 2024-25 fiscal year ending June 30, 2025, is hereby approved as set forth in the attached Exhibit and incorporated herein.
2. The City Manager is hereby delegated responsibility for the administration of the budget except that transfers between departments must be approved by the City Council.
3. The City Treasurer shall not certify any encumbrance nor execute any payment in excess of department budget appropriations.

PASSED AND ADOPTED as a resolution of the City Council of the City of Foster City at the regular meeting held on the 17th day of June, 2024, by the following vote:

AYES: Councilmembers Froomin, Hindi, and Mayor Sullivan

NOES: Councilmember Kiesel and Vice Mayor Jimenez

ABSENT: None

ABSTAIN: None

DocuSigned by:
Patrick Sullivan
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PATRICK SULLIVAN, MAYOR

ATTEST:

DocuSigned by:
Priscilla Schaus
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PRISCILLA SCHAUS, CITY CLERK

Budget Adoption Documentation

CITY OF SAN MATEO RESOLUTION NO. 52 (2024)

ADOPTING THE 2024-25 CITY BUDGET

WHEREAS, the City Council held public hearings on the Budget and Capital Improvement Program, as required by the City Charter section 5.02; and

WHEREAS, budget required to operate and support the City departments and to pay the bonded indebtedness of the City, or any portion or district therein, is \$256,148,134 for Operating and \$65,248,363 for the Capital Improvement Program (CIP) for the fiscal year from July 1, 2024 to June 30, 2025; and

WHEREAS, Municipal Code Section 3.50.160, Fiscal Accountability Provisions, requires that the amount of revenue generated by the one-quarter cent Measure S Transactions and Use Tax and how it was used be included in the annual financial audit; and

WHEREAS, budgeted resources and requirements are sufficient to meet Council's adopted financial policy that the General Fund reserve will be maintained in an amount equal to at least three months, or 25 percent, of the annual General Fund operating expenditure budget to be used in the event of significant financial emergency.

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

1. In accordance California Environmental Quality Act (CEQA) Guidelines section 15378(b)(4), adoption of the budget is not a project subject to CEQA because it is a government fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.
2. The City Budget, providing for expenditures and appropriations in the sum of \$256,148,134 for Operating and \$65,248,363 for Capital Improvement Program (CIP), for a total of \$321,396,497 for the fiscal year from July 1, 2024 through June 30, 2025, set forth the accompanying Administrative Report and its attachments, is approved.
3. The Measure S spending plan, which is included as part of the City Budget, \$9,063,633 in operating expenditures and transfers out for the fiscal year from July 1, 2024 to June 30, 2025 that includes:
 - a. \$1,816,766 in salaries and benefits covering a total of 5.91 Full Time Equivalent (FTE), including 3.0 FTE merit Police Officers, 1.0 FTE merit Police Sergeant, 0.75 FTE merit Library Assistant I/II, 1.0 FTE merit Community Services Coordinator, and 0.16 FTE merit Community Services Supervisor; and
 - b. \$517,835 in non-personnel operating expenditures that consist of \$104,321 for the Library Department, \$231,514 for the Parks and Recreation Department, and \$182,000 of capital outlay for the Police Department; and
 - c. \$3,700,000 in transfers to the Capital Project Fund to support capital improvement projects; and
 - d. \$339,032 in transfers to the General Fund that represents year six of ten to repay the advance funding from the General Fund; and
 - e. \$2,690,000 in debt service on street and flood control lease revenue bonds; is approved; and

Budget Adoption Documentation

4. The FTE positions by department as noted in the table below for the fiscal year 2024-25 are hereby approved the pay period that includes July 1, 2024; and

FULL TIME EQUIVALENT (FTE) PERSONNEL	2024-25 PROPOSED BUDGET
CITY ATTORNEY	
City Attorney	1.00
Assistant City Attorney	3.00
Executive Secretary to City Attorney	1.00
Total Merit	5.00
Total Per Diem	-
Total FTE	5.00
CITY CLERK	
City Clerk	1.00
Assistant to the City Clerk	1.00
Deputy City Clerk	1.00
Management Analyst I/II	1.00
Total Merit	4.00
Total Per Diem	0.88
Total FTE	4.88
CITY COUNCIL	
City Council Member	5.00
Total Merit	5.00
Total Per Diem	-
Total FTE	5.00
CITY MANAGER	
City Manager	1.00
Assistant City Manager	1.00
Communications and Public Relations Analyst	1.00
Communications Manager	1.00
Economic Development Manager	1.00
Executive Secretary to City Manager	1.00
Management Analyst I/II	1.00
Senior Management Analyst	1.00
Sustainability Analyst	1.00
Total Merit	9.00
Total Per Diem	0.48
Total FTE	9.48

Budget Adoption Documentation

COMMUNITY DEVELOPMENT

Community Development Director	1.00
Administrative Assistant	4.00
Administrative Technician	2.00
Associate Planner	6.00
Building Inspector I/II	7.00
Business Manager	1.00
Code Enforcement Manager	1.00
Code Enforcement Officer I/II	3.00
Deputy Building Official	1.00
Deputy Community Development Director	1.00
Deputy Comm. Dev. Director/Building Official	1.00
Development Review Technician	5.00
Housing and Neighborhood Services Manager	1.00
Housing Specialist I/II	2.00
Inspection Supervisor	1.00
Managing Arborist	1.00
Office Assistant I/II	2.00
Permit Center Supervisor	1.00
Plan Check Supervisor	1.00
Plan Checker Engineer	5.00
Planning Manager	1.00
Principal Planner	2.00
Senior Business Systems Analyst	1.00
Senior Code Enforcement Officer	1.00
Senior Development Review Technician	2.00
Senior Management Analyst	1.00
Senior Planner	2.00
Total Merit	57.00
Total Per Diem	0.92
Total FTE	57.92

HUMAN RESOURCES

Human Resources Director	1.00
Human Resources Information Systems Analyst I/II	1.00
Human Resources Technician	3.00
Senior Human Resources Analyst	5.00
Senior Human Resources Analyst Risk Manager	1.00
Total Merit	11.00
Total Per Diem	0.48
Total FTE	11.48

Budget Adoption Documentation

FINANCE	
Finance Director	1.00
Accountant I/II	2.00
Accounting Assistant I/II	4.00
Accounting Manager	1.00
Budget Manager	1.00
Deputy Finance Director	1.00
Finance Specialist I/II	1.00
Payroll Supervisor	1.00
Payroll Technician I/II	1.00
Senior Accountant	2.00
Senior Accounting Assistant	2.00
Senior Management Analyst	1.00
Total Merit	18.00
Total Per Diem	-
Total FTE	18.00
INFORMATION TECHNOLOGY	
Information Technology Director	1.00
Consulting and Applications Manager	1.00
Customer Service Manager	1.00
GIS Coordinator	1.00
GIS Technician I/II	1.00
IS Support Technician I/II	2.00
Network Analyst	1.00
Senior IS Support Technician	1.00
Systems Analyst I/II	3.00
Systems and Network Manager	1.00
Web Specialist	1.00
Total Merit	14.00
Total Per Diem	0.23
Total FTE	14.23
LIBRARY	
City Librarian	1.00
Administrative Technician	1.00
Community Services Coordinator	1.50
Deputy City Librarian	1.00
Executive Assistant	1.00

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Librarian I/II	9.63
Library Assistant I/II	9.75
Library Technology Specialist	1.00
Literacy Program Coordinator	1.00
Literacy Specialist	0.63
Senior Accounting Assistant	1.00
Senior Library Assistant	3.00
Senior Management Analyst	1.00
Supervising Librarian	3.00
Supervising Library Assistant	1.00
Total Merit	36.51
Total Per Diem	17.15
Total FTE	53.66

PARKS AND RECREATION

Parks and Recreation Director	1.00
Administrative Assistant	1.00
Administrative Technician	1.00
Business Manager	1.00
Communications and Public Relations Analyst	1.00
Community Services Coordinator	9.00
Community Services Section Manager	2.00
Community Services Manager	1.00
Community Services Supervisor	7.00
Custodian	1.00
Deputy Parks and Recreation Director	1.00
Golf Course Maintenance Supervisor	1.00
Golf Equipment Maintenance Specialist	1.00
Golf Services Manager	1.00
Irrigation Specialist	2.00
Landscape Laborer	3.00
Landscape Maintenance Worker I/II	15.00
Lead Teacher	2.50
Managing Arborist	1.00
Park and Landscape Maintenance Supervisor	1.00
Park and Landscape Manager	1.00
Senior Accounting Assistant	1.00
Senior Park Landscape Maintenance Worker	3.00
Senior Park Ranger	1.00
Senior Program Assistant	5.00
Senior Project Manager	1.00
Tree Maintenance Specialist	1.00
Total Merit	66.50
Total Per Diem	50.17
Total FTE	116.67

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POLICE	
Chief of Police	1.00
Administrative Assistant	2.00
Administrative Technician	1.00
Business Manager	1.00
Community Service Officer I/II	5.00
Communications & Public Relations Analyst	1.00
Crime and Intelligence Analyst	1.00
Dispatch Services Supervisor	2.00
Dispatcher	14.00
Executive Assistant	1.00
Management Analyst I/II	1.00
Police Captain	2.00
Police Digital Forensic Specialist	1.00
Police Evidence Analyst	1.00
Police Lieutenant	6.00
Police Officer	90.00
Police Records Specialist I/II	5.00
Police Records Supervisor	2.00
Police Sergeant	17.00
Police Support Services Analyst	1.00
Police Technical Services Administrator	1.00
Senior Business Systems Analyst	1.00
Senior Community Service Officer	1.00
Senior Management Analyst	1.00
Senior Police Records Specialist	2.00
Vehicle Abatement Officer	2.00
Total Merit	163.00
Total Per Diem	12.75
Total FTE	175.75
PUBLIC WORKS	
Public Works Director	1.00
Administrative Assistant	6.00
Administrative Technician	2.00
Associate Engineer	14.00
Associate Transportation Planner	1.00
Building Maintenance Supervisor	1.00
Business Manager	1.00
Calibration Technician	1.00
Central Services Worker	1.00
Construction Inspector I/II	4.00
Deputy Director of Public Works	2.00
Downtown Coordinator	1.00

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Engineering Manager	3.00
Engineering Technician I/II	6.00
Environmental Compliance Inspector	3.00
Environmental Programs Coordinator	1.00
Executive Assistant	1.00
Facilities and Fleet Services Manager	1.00
Facility Maintenance Worker	4.00
Field Maintenance Manager	1.00
Fleet Services Supervisor	1.00
Instrument Control Technician	1.00
Laboratory Analyst I/II	3.00
Laboratory Analyst III	1.00
Laboratory Supervisor	1.00
Laborer	1.00
Maintenance Planner	2.00
Maintenance Worker I/II	26.00
Management Analyst I/II	3.00
Principal Transportation Planner	1.00
Project Manager I/II	3.00
Public Works Maintenance Leadworker	3.00
Public Works Supervisor	4.00
Pump Station Mechanic I/II	3.00
Pump Station Mechanic III	1.00
Regulatory Compliance Manager	1.00
Senior Engineer	7.00
Senior Facility Maintenance Worker	3.00
Senior I&C Technician	1.00
Senior Management Analyst	1.00
Solid Waste & Recycling Program Coordinator	1.00
Solid Waste Technician	1.00
Traffic and Light Technician	2.00
Traffic Safety Worker	3.00
WWTP Electrical Technician	2.00
WWTP Maintenance Superintendent	1.00
WWTP Manager	1.00
WWTP Mechanic I/II	6.00
WWTP Mechanic III	2.00
WWTP Operations Superintendent	1.00
WWTP Operator In-Training/I/II	10.00
WWTP Operator III	5.00
WWTP Shift Supervisor	2.00
Waste Management Supervisor	1.00
Total Merit	160.00
Total Per Diem	6.04
Total FTE	166.04

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2024-25 POSITION BUDGET:



TOTAL MERIT	549.01
TOTAL PER DIEM	89.10
TOTAL FTEs	638.11

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

RESOLUTION NO. 52 (2024) adopted by the City Council of the City of San Mateo, California, at a regular meeting held on June 17, 2024, by the following vote of the City Council:

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

ATTEST:

Martin McTaggart, City Clerk



Lisa Diaz Nash, Mayor