



THE CITY OF  
**HALF MOON BAY**  
CALIFORNIA



# FISCAL YEAR 2025-26 ADOPTED OPERATING BUDGET



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# Readers Guide

Thank you for taking the time to review our Fiscal Year 2025-2026 budget document. This document represents months of hard work gathering information and working with each department in an effort to create the budget you are about to read.

This year's budget represents a significant departure from past practice. To enhance accessibility, we have migrated the entire document to ClearGov's online platform. The new format supports a wider variety of devices and integrates seamlessly with screen-reading technology, eliminating many of the limitations inherent in previous production methods.

The transition to ClearGov also introduces a new Transparency Module. Updated at least quarterly—and often monthly—this feature provides residents with an interactive, up-to-date view of the City's financial position.

In the coming fiscal years, we will continue to refine both the budget and our transparency tools. As with settling into a new home, optimizing layout and formatting takes time; minor presentation issues may still occur while we fine-tune the content. We appreciate your patience and remain committed to delivering an increasingly polished, user-friendly budget document.

# Budget Introduction

## Acknowledgements

### City Council

Robert Brownstone, Mayor  
Debbie Ruddock, Vice Mayor  
Patric Bo Jonsson, Councilmember  
Paul Nagengast, Councilmember  
Deborah Penrose, Councilmember

### City Manager

Matthew Chidester

### Executive Management

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### Cover & Budget Photographs

Austin Seely - Coastside Fire Protection District [Cover Image]



## Government Finance Officers Association Award

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- A policy document
- A financial plan
- A operations guide
- A communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.



## California Society of Municipal Finance Officers Award



The California Society of Municipal Finance Officers (CSMFO) presented its Operating Budget Excellence Award to the City of Half Moon Bay, California for its Annual budget for FY 2025. In order to receive this award, a governmental unit must publish a budget document that meets the CSMFO's operating budget Excellence requirements.

# Budget Message

June 17, 2025

Honorable Mayor, City Council and Community,

On behalf of City staff, it is my privilege to present the Recommended Operating Budget for Fiscal Year (FY) 2025-26. The Recommended Budget is a statement of the City's current financial position, a tool that projects future revenue and expenditures, and a work plan for communicating, implementing, and monitoring City operations, capital expenditures and Council priorities.

Increasing costs of providing services, due to several years of historically high inflation and significant rate increases for public safety services provided by the County (61% over the last three years), coupled with several years of stagnant or falling tax revenues, have pushed the City into a *structural deficit*, where ongoing costs outpace revenues. The last two fiscal year budgets were structurally imbalanced, but prior year savings and the City's Economic Uncertainty Reserve were used to balance the budget and allowed operations to continue with only moderate modifications. Unfortunately, the outlook has not improved, and the City is facing multi-million-dollar structural deficits for the foreseeable future. This past fiscal year has been a time of cutting back and evaluating the services and programs the City provides to the community. Staff and the Council have continued to eliminate discretionary spending, focusing expenditures on only the necessities to provide core services and invest in important programs and infrastructure. Staff have updated practices and procedures to be more efficient and effective, with some investments in technology and tools that will save costs going forward, while improving service to the community. Additionally, several staff departures over the last two years have been held vacant, in order to derive savings and allow for reevaluation of the City's current organizational structure and positions. All of these efforts have come at a cost to productivity and output, but put the City in a position to address long-term financial challenges.

The budget we present to you is balanced, through spending reductions, grants, and the use of unallocated fund-balance and one-time revenue sources. Although we are not utilizing General Fund reserves to balance the budget this year, continued use of one-time funding sources is an unsustainable approach over the long-term. Without new ongoing revenues and the recovery of existing tax sources, the City will likely be forced into painful reductions in services and programs that help maintain a high quality of life for residents, and may even jeopardize the health, safety, and well-being of our community. The past prudence and foresight of the Council and staff has provided the opportunity to be thoughtful and methodical in finding ways to sustainably balance the City's budget, but ultimately the community will need to decide what services the City provides that are most important, and work with the City to ensure there are resources necessary to provide those services.

## Prior Year Accomplishments (Strategic Plan Elements)

Despite the challenges the City has faced over the past year, including reduced budgets and multiple staff vacancies which added to an already heavy workload, staff maintained high levels of service across core work areas. Additionally, staff continued to implement the Council's FY 2024–26 Priorities, making significant progress on the adopted priorities workplan. Some of our key accomplishments are summarized below:

- Supported the completion and opening of the Stone Pine Cove farmworker housing community, and collaborated in the continued support of households displaced by the tragic 2023 mass shooting, until they are able to move into the new community. (Healthy Communities, Infrastructure/Environment)
- With financial support from the County, continued operation of the Opportunity Center of the Coastside to support small businesses, entrepreneurs, jobseekers, and job growth; as well as a business incubator, Coastside Venture Studio, with a focus on resiliency tech. (Fiscal Sustainability, Infrastructure and Environment)
- Continued the Community Services Financial Assistance Grant Program to support local non-profits who serve the Half Moon Bay Community; provided technical assistance to the cohort of grant recipients in the areas of collective impact and healthcare expansion. (Healthy Communities/Public Safety)
- Completed the development, implementation, and management of the City's rental registry and rent stabilization ordinances and programs. (Healthy Communities/Public Safety)
- Completed the draft Housing Element development, conducted outreach, and presented at City meetings. (Inclusive Governance, Infrastructure/Environment)
- Continued both the N.E.T. and FLCA civics and leadership academies for adults and youth. (Inclusive Governance)
- Conducted the 2024 general municipal election for Districts 2 and 3. (Inclusive Government)
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY 24-25 Operating and Capital Budget documents, representing compliance with best practices in budgeting. (Fiscal Sustainability, Inclusive Governance)
- Completed the annual audit, prepared the City's Annual Comprehensive Financial Report (ACFR), and received a clean audit opinion from the independent auditors. (Fiscal Sustainability, Inclusive Governance)
- Continued to deploy new network and media technologies to better support staff and the community that use City facilities. (Inclusive Governance, Infrastructure and Environment)
- Continued to work collaboratively with the Psychiatric Emergency Response Team (PERT) and the Crisis Assistance Response and Evaluation (CARES) Team to reduce tragic outcomes, divert hospitalization and incarceration, reduce recidivism, and connect those with mental illness and addiction to community resources. (Healthy Communities/Public Safety, Inclusive Governance)
- Updated and reprioritized the City's Five-Year Capital Improvement Program (CIP) to reflect evolving community needs and Council priorities to reflect the "Back to Basics" shift to maintain current capital assets. (Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment)
- Developed and implemented the City's internal Geographic Information System (GIS), compiling zoning, planning, utility and other maps/information into one platform for City staff. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Successfully delivered capital projects including Carter Park Improvements\*, Poplar Complete Street Phase 1 (East of Highway 1), Kelly Outfall Emergency Repairs, 2024 Street Maintenance Project, along with additional smaller-scale improvements. (Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Adopted the Get There Together TDM plan, a collaboration with the County of San Mateo to address transportation demand on the Coastside. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Implemented a new online Building Permit and Code Enforcement system, Cloudpermit, to increase efficiency, transparency, and communication with permit applicants. The Planning Permit component is due to go online in summer 2025. (Inclusive Governance)
- Completed a fourth public review draft of the Housing Element and submitted it to HCD for certification. (Healthy Communities/Public Safety)



- Completed the Climate Change Vulnerability Assessment and second round of public outreach for the Safety Element update, and adopted the Local Hazard Mitigation Plan into the Safety Element. (Healthy Communities/Public Safety, Inclusive Governance, Fiscal Sustainability)

## FY 2025-27 Council Priorities

Consistent with the past several years, in preparation for the upcoming budget, the City Council hosted several community listening sessions, which provided the Council and staff the opportunity to listen directly to members of the community and gain additional insight into the community's priorities for the allocation of resources over the next year and beyond. Feedback was also collected through other means, including an online survey on the City's website.

This outreach culminated in priority-setting workshops in March and June 2025. At these workshops, the City Council confirmed the following four broad priorities, which have some overlap but nuanced differences from prior fiscal years:

- Financial Health, Sustainability, and Transparency
- Economic Development
- Health, Safety and Emergency Preparation
- Housing

Staff developed a multi-year work plan that includes programs, projects, and tasks aligned with the four priorities. The Recommended Budget includes numerous staff and funding allocations that will support the implementation of this work over the coming fiscal year.

## Budget At A Glance

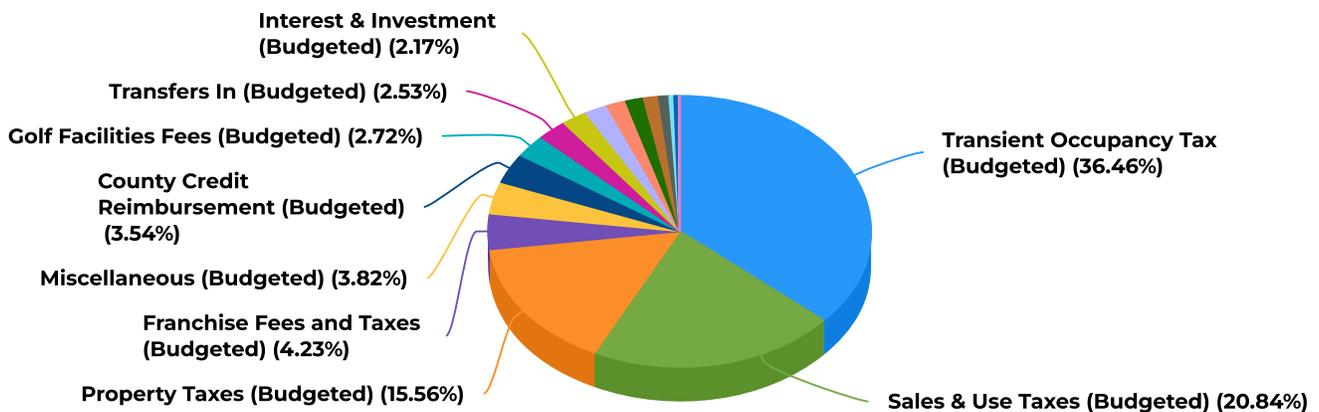
The City's total estimated revenue for all funds for FY 2024-25 is \$60M. This amount represents a 1.07% increase from FY 2024-25.

General Fund revenues are approximately 40% percent of total revenues, and the three primary sources of General Fund revenues are Transient Occupancy Tax (TOT), Property Tax, and Sales Tax, as seen in the pie chart below. As the City begins to collect from the newly approved half-cent sales tax increase, these three primary sources are expected to increase by approximately 14% from FY 2024-25. These projections are based on staff analysis of local conditions and reflect information received from several sources, including the City's Sales and Transient Occupancy Tax consultants. The total increase in general fund revenues from the year prior is 14%.

### Revenues & Transfers - All Funds

Fund Name	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
General Fund	\$22,870,180	\$24,404,648	\$20,897,074	\$23,858,488
Enterprise Funds	\$7,523,898	\$8,014,578	\$9,392,700	\$9,056,672
Special Revenue & Capital Projects	\$10,012,755	\$13,720,564	\$26,040,011	\$24,237,828
Internal Service Funds	\$2,530,975	\$2,539,913	\$3,021,056	\$2,835,468
Debt Service	\$136	\$157	0	0
<b>Grand Totals:</b>	<b>\$42,937,945</b>	<b>\$48,679,860</b>	<b>\$59,350,842</b>	<b>\$59,988,457</b>

### General Fund Revenues - By Type

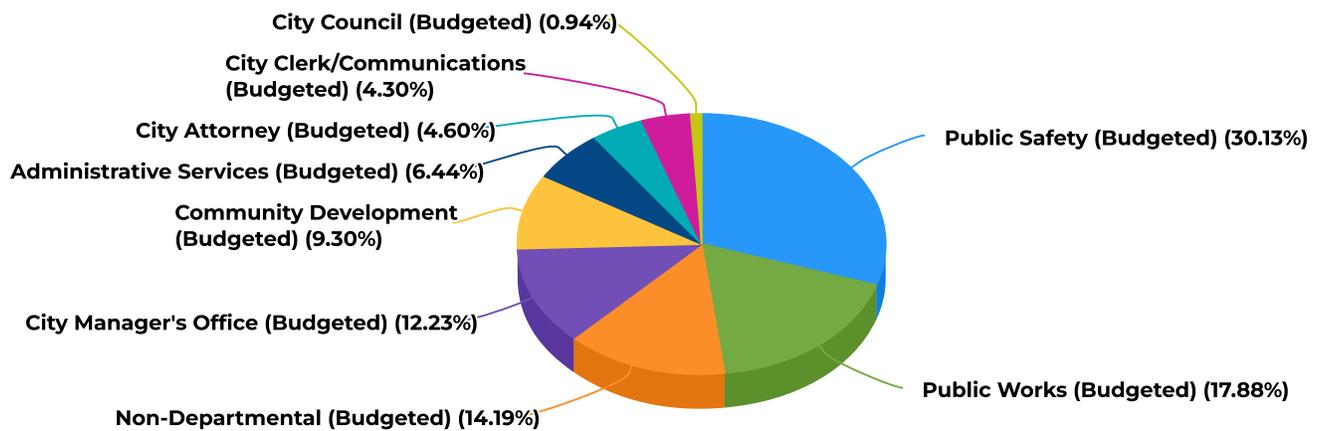


The City's total proposed budgeted expenditures for FY 2025-26 are \$71.2M, which represents a 5% decrease from FY 2024-25. This decrease is primarily due to decreased spending with special revenue funds and capital projects. Capital improvements are approximately 34% of total expenditures. The General Fund accounts for 36% of the budget, and of these expenditures, the largest departmental budget is for public safety, as shown in the pie chart on the following page.

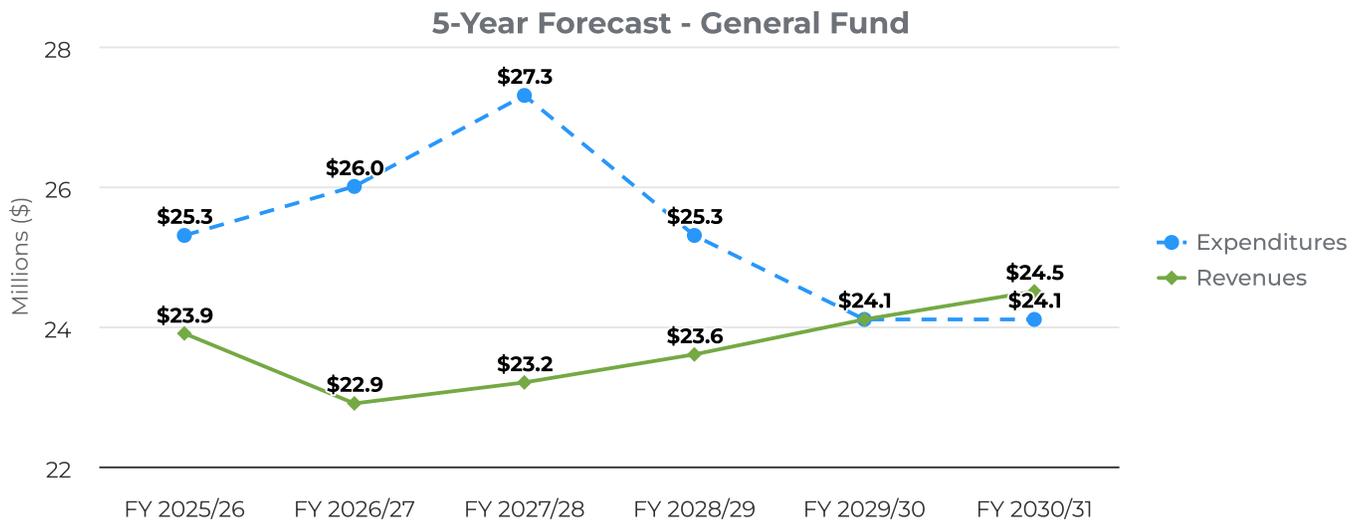
### Expenditures & Transfers - All Funds

Fund Name	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
General Fund	\$22,227,428	\$26,264,623	\$25,716,079	\$25,329,607
Enterprise Funds	\$7,817,793	\$7,927,926	\$10,873,702	\$11,354,347
Special Revenue & Capital Projects	\$8,168,181	\$12,369,646	\$34,999,812	\$31,002,118
Internal Service Funds	\$2,428,948	\$2,787,469	\$3,096,787	\$3,467,739
Debt Service	0	0	0	0
<b>Grand Totals:</b>	<b>\$40,642,350</b>	<b>\$49,349,664</b>	<b>\$74,686,380</b>	<b>\$71,153,812</b>

### General Fund Expenditures - By Department



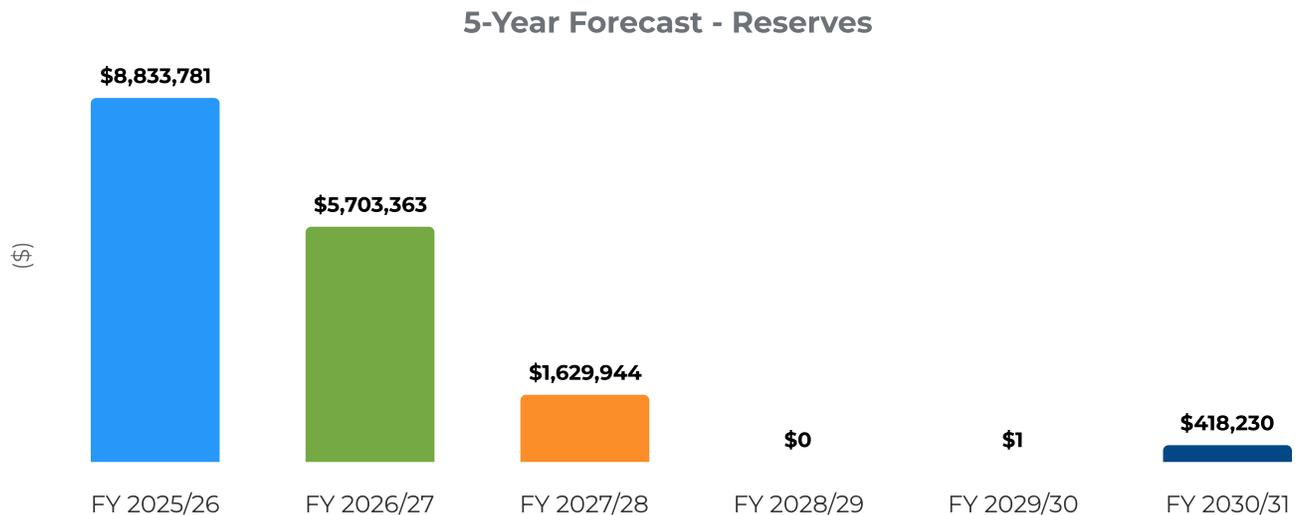
Based on conservative staff assumptions, known future costs, and historical information, we've prepared a five-year forecast for general fund revenues and expenditures. Forecasts are generally used to anticipate any significant fiscal issues in future years. The chart below shows revenues and expenditures during the upcoming five-year period.



Based on the current forecast, expenditures are expected to outpace revenues in the coming years, resulting in annual budget deficits. To address these gaps, the City would need to rely on a combination of unassigned fund balances (prior-year savings), reserves, expenditure reductions, and/or increased revenues. Without corrective action, the City is projected to exhaust its Economic Uncertainty Reserve by FY 2026-27 and fully deplete all reserves by approximately FY 2028-29, placing the City in an adverse financial position.

If additional revenues are not secured, the City would be required to implement substantial expenditure reductions—potentially in the multi-million-dollar range—no later than FY 2028-29.

The chart below illustrates projected reserve balances over the next five years, highlighting the decline if no mitigation strategies are adopted.



## Budgetary Highlights/Significant Changes

- The City continues to face a structural deficit, where annual expenses outpace ongoing revenues. Despite targeted reductions and a conservative approach to spending, long-term imbalances remain. This year's budget reflects new revenues from a sales tax measure and a comprehensive fee study, along with temporary adjustments, to sustain service levels as we pursue sustainable fiscal solutions.
- A newly approved local sales tax is projected to generate about \$1.8 million this year, strengthening the City's fiscal outlook and advancing progress toward a structurally balanced General Fund. These proceeds will fund essential community services and reduce reliance on reserves.
- Public safety continues to be the City's most significant expenditure, with law enforcement and emergency dispatch contracts representing the largest share of General Fund spending. These costs increased by 5% over the prior year and are projected to keep rising, placing continued pressure on the City's operating budget.
- In light of broader financial constraints, the Community Services Financial Assistance Grant Program has been reduced to \$227,000 for FY 2025–26 and continues to use a cohort-based model aligned with Community Resilience Initiative (CRI) recommendations. The City remains committed to supporting community-based organizations and will reassess mid-year whether additional funding can be made available.
- The City has allocated \$985,000 from the General Fund toward capital improvements, representing a \$1 million decrease from the FY 2024–25 Adopted Budget. This reduction reflects a shift in budget structure, with many capital programs now integrated into departmental operating budgets. Funding is focused on priority projects related to traffic safety, transportation infrastructure, economic development, and grant-matching opportunities.
- As part of a comprehensive staffing reorganization, several vacant positions are being held open to allow for a full evaluation of workforce needs. This strategy supports a more intentional, efficient alignment of staffing resources with the City's evolving service priorities.
- The City's Operating Reserve remains fully funded at 30% of General Fund expenditures, consistent with adopted policy. However, the Economic Uncertainty Reserve will be \$1.5 million, or 6%, below the target level of 20%. Together, the two reserves total \$8.8 million, which represents a modest increase of \$182,000 from FY 2024–25 and reflects the City's ongoing commitment to prudent financial stewardship despite challenging conditions.

## Capital Improvement Program

The Five-Year Capital Improvement Program (CIP) has been updated along with preparation of the operating budget. The CIP document, which is presented separately, is an important element of the City's budget as it guides the City's infrastructure and facilities work for current and future efforts to enhance the quality of life and experience of the community. The development of the CIP has also utilized an iterative process. The City Council has seen this plan several times and has offered input and feedback at each stage, consistently providing guidance with an emphasis on investing in the community through capital improvements.

## Conclusion

The FY 2025-26 Recommended Budget is a balanced budget that reflects the core services of the City, priorities of the City Council, and needs of the community. This balanced budget is possible due to prudent fiscal policies in past years, but fund balances, one-time revenues, and the City's precious reserves will not be enough to sustain the City in the future unless ongoing revenues increase, or services and expenditures are drastically decreased. A key priority for staff and the Council in the coming fiscal year will be to identify firm strategies to balance the budget for the future, including additional sources of ongoing revenue, continuing to find new efficiencies and cost savings wherever possible. Staff will work with the Council to evaluate the City's organizational structure, and pursue changes that can improve service delivery, achieve strategic priorities, and reduce costs. These are all important practices for any organization, but especially now for the City of Half Moon Bay.

For more detailed information than what is stated here, the reader is encouraged to start with the Budget Overview. Departmental budgets follow and are clearly tabbed for ease of finding specific costs and services for each department.

I am pleased to report that the City's FY 2024-25 Budget received the Excellence Award from the Government Finance Officers Association. This award is presented to cities whose budget documents meet program criteria as a policy document, operational guide, financial plan, and communication device. We believe the FY 2025-26 budget will continue to meet the criteria for this award.

Development of the budget must be completed within a very compressed timeline, requiring a substantial amount of work for the entire organization. I want to acknowledge the Council's leadership, the department directors and their staff, but especially thank the dedicated budget team who completed this document, which includes Lisa Rossi, Kenneth Stiles, Bryan Lopez, Ernest Azevedo, Raymond Cruz, Margaret Jeanne Geiger, and Julissa Acosta.

Respectfully submitted,



Matthew Chidester

City Manager

# Mensaje de Presupuesto

17 de Junio de 2025

Honorable Alcalde, Concejo Municipal y Comunidad,

En nombre del personal de la Ciudad, es un privilegio para mí presentar el Presupuesto Operativo Recomendado para el Año Fiscal (FY) 2025-26. El Presupuesto Recomendado es una declaración de la posición financiera actual de la Ciudad, una herramienta que proyecta ingresos y gastos futuros, y un plan de trabajo para comunicar, implementar y monitorear las operaciones de la Ciudad, los gastos de capital y las prioridades del Concejo.

El aumento de los costos de prestación de servicios, debido a varios años de inflación históricamente alta y aumentos significativos de tarifas para los servicios de seguridad pública proporcionados por el Condado (61% en los últimos tres años), junto con varios años de ingresos fiscales estancados o en caída, han empujado a la Ciudad a un déficit estructural, donde los costos continuos superan los ingresos. Los presupuestos de los últimos dos años fiscales fueron estructuralmente desequilibrados, pero los ahorros del año anterior y la Reserva de Incertidumbre Económica de la Ciudad se utilizaron para equilibrar el presupuesto y permitieron que las operaciones continuaran con solo modificaciones moderadas. Desafortunadamente, el panorama no ha mejorado, y la Ciudad enfrenta déficits estructurales multimillonarios en el futuro previsible. Este último año fiscal ha sido un tiempo de recortes y evaluación de los servicios y programas que la Ciudad ofrece a la comunidad. El personal y el Concejo han continuado eliminando el gasto discrecional, enfocando los gastos solo en las necesidades para proporcionar servicios básicos e invertir en programas e infraestructura importantes. El personal ha actualizado sus prácticas y procedimientos para ser más eficientes y eficaces, con algunas inversiones en tecnología y herramientas que ahorrarán costos en el futuro, al tiempo que mejoran el servicio a la comunidad. Además, varias salidas de personal en los últimos dos años se han mantenido vacantes, con el fin de obtener ahorros y permitir la reevaluación de la estructura organizativa y los puestos actuales de la Ciudad. Todos estos esfuerzos han tenido un costo para la productividad y la producción, pero ponen a la Ciudad en posición de abordar desafíos financieros a largo plazo.

El presupuesto que le presentamos es equilibrado, a través de reducciones de gastos, subvenciones y el uso de saldos de fondos no asignados y fuentes de ingresos únicas. Aunque no estamos utilizando las reservas del Fondo General para equilibrar el presupuesto de este año, el uso continuo de fuentes de financiamiento de una sola vez es un enfoque insostenible a largo plazo. Sin nuevos ingresos continuos y la recuperación de las fuentes impositivas existentes, es probable que la Ciudad se vea obligada a dolorosas reducciones en los servicios y programas que ayudan a mantener una alta calidad de vida para los residentes, e incluso puede poner en peligro la salud, la seguridad y el bienestar de nuestra comunidad. La prudencia y previsión pasadas del Concejo y el personal han brindado la oportunidad de ser reflexivos y metódicos en la búsqueda de formas de equilibrar de manera sostenible el presupuesto de la Ciudad, pero en última instancia, la comunidad tendrá que decidir qué servicios proporciona la Ciudad que son más importantes, y trabajar con la Ciudad para garantizar que haya los recursos necesarios para proporcionar esos servicios.

## Logros del Año anterior (Elementos del Plan Estratégico)

A pesar de los desafíos que la Ciudad ha enfrentado durante el último año, incluyendo presupuestos reducidos y múltiples vacantes de personal que se sumaron a una carga de trabajo ya pesada, el personal mantuvo altos niveles de servicio en todas las áreas de trabajo principales. Además, el personal continuó implementando las prioridades del Consejo para el año fiscal 2024-26, logrando avances significativos en el plan de trabajo de prioridades adoptado. A continuación se resumen algunos de nuestros principales logros:

- Se apoyó la finalización y apertura de la comunidad de viviendas para trabajadores agrícolas de Stone Pine Cove, y colaboró en el apoyo continuo de los hogares desplazados por el trágico tiroteo masivo de 2023, hasta que puedan mudarse a la nueva comunidad. (Comunidades Saludables, Infraestructura/Medio Ambiente)
- Con el apoyo financiero del Condado, la operación continua del Centro de Oportunidades de la Costa para apoyar a las pequeñas empresas, empresarios, solicitantes de empleo y el crecimiento laboral; así como una incubadora de empresas, Coastside Venture Studio, con un enfoque en tecnología de resiliencia (Sostenibilidad Fiscal, Infraestructura y Medio Ambiente)
- Se continuó el Programa de Subvenciones de Asistencia Financiera para Servicios Comunitarios para apoyar a las organizaciones locales sin fines de lucro que sirven a la comunidad de Half Moon Bay; se brindó asistencia técnica a la cohorte de beneficiarios de subvenciones en las áreas de impacto colectivo y expansión de la atención médica. (Comunidades Saludables/Seguridad Pública)
- Se completó el desarrollo, la implementación, y la gestión del registro de alquileres de la Ciudad y las ordenanzas y programas de estabilización de alquileres. (Comunidades Saludables/Seguridad Pública)
- Se completó el borrador del desarrollo del Elemento de Vivienda, llevó a cabo la divulgación y se presentó en las reuniones de la Ciudad. (Gobernanza Inclusiva, Infraestructura/Medio Ambiente)
- Continuaron las academias de educación cívica y liderazgo de N.E.T. y FLCA para adultos y jóvenes. (Gobernanza inclusiva)
- Se llevó a cabo las elecciones municipales generales de 2024 para los Distritos 2 y 3. (Gobierno Inclusivo)
- Se recibió el Premio a la Presentación Distinguida del Presupuesto de la Asociación de Funcionarios de Finanzas del Gobierno (GFOA) por los documentos del Presupuesto Operativo y de Capital del Año Fiscal 24-25, que representan el cumplimiento de las mejores prácticas en la elaboración de presupuestos. (Sostenibilidad Fiscal, Gobernanza Inclusiva)
- Se completó la auditoría anual, preparó el Informe Financiero Integral Anual (ACFR, por sus siglas en inglés) de la Ciudad y se recibió una opinión de auditoría limpia de los auditores independientes. (Sostenibilidad Fiscal, Gobernanza Inclusiva)
- Se continuó desplegando nuevas tecnologías de redes y medios para apoyar mejor al personal y a la comunidad que usa las instalaciones de la Ciudad. (Gobernanza, Infraestructura y Medio Ambiente Inclusivos)
- Continuamos trabajando en colaboración con el Equipo de Respuesta a Emergencias Psiquiátricas (PERT, por sus siglas en inglés) y el Equipo de Respuesta y Evaluación de Asistencia en Crisis (CARES, por sus siglas en inglés) para reducir los resultados trágicos, desviar la hospitalización y encarcelamiento, reducir la reincidencia y conectar a las personas con enfermedades mentales y adicciones con los recursos comunitarios. (Comunidades Saludables/Seguridad Pública, Gobernanza Inclusiva)
- Se actualizó y repriorizó el Programa de Mejoras de Capital de Cinco Años (CIP) de la Ciudad para reflejar las necesidades cambiantes de la comunidad y las prioridades del Concejo para reflejar el cambio de "Regreso a lo Básico" para mantener los activos de capital actuales. (Sostenibilidad Fiscal/Comunidades Saludables y Seguridad Pública/Gobernanza Inclusiva/Infraestructura y Medio Ambiente)
- Se desarrolló e implementó el Sistema de Información Geográfica (GIS) interno de la ciudad, compilando zonificación, planificación, servicios públicos y otros mapas/información en una plataforma para el personal de la ciudad. (Sostenibilidad Fiscal, Comunidades Saludables/Seguridad Pública, Gobernanza Inclusiva, Infraestructura/Medio Ambiente)
- Proyectos de capital entregados con éxito, incluyendo Carter Park Improvements\*, Poplar Complete Street Phase 1 (East of Highway 1), Kelly Outside Emergency Repairs, 2024 Street Maintenance Project, junto con mejoras adicionales de menor escala. (Comunidades Saludables/Seguridad Pública, Gobernanza Inclusiva, Infraestructura/Medio Ambiente)

## Prioridades del Concejo del Año Fiscal 25-27

De acuerdo con los últimos años, en preparación para el próximo presupuesto, el Concejo Municipal organizó varias sesiones de escucha comunitaria, que brindaron al Concejo y al personal la oportunidad de escuchar directamente a los miembros de la comunidad y obtener información adicional sobre las prioridades de la comunidad para la asignación de recursos durante el próximo año y más allá. Los comentarios también se recopilaron a través de otros medios, incluida una encuesta en línea en el sitio web de la Ciudad.

Esta divulgación culminó con talleres de establecimiento de prioridades en marzo y junio de 2025. En estos talleres, el Concejo Municipal confirmó las siguientes cuatro prioridades generales, que tienen algunas coincidencias pero diferencias matizadas con respecto a años fiscales anteriores:

- Salud Financiera, Sostenibilidad y Transparencia
- Desarrollo económico
- Salud, seguridad y preparación para emergencias
- Vivienda

El personal desarrolló un plan de trabajo plurianual que incluye programas, proyectos y tareas alineados con las cuatro prioridades. El Presupuesto Recomendado incluye numerosas asignaciones de personal y fondos que apoyarán la implementación de este trabajo durante el próximo año fiscal.

## Presupuesto en un Vistazo

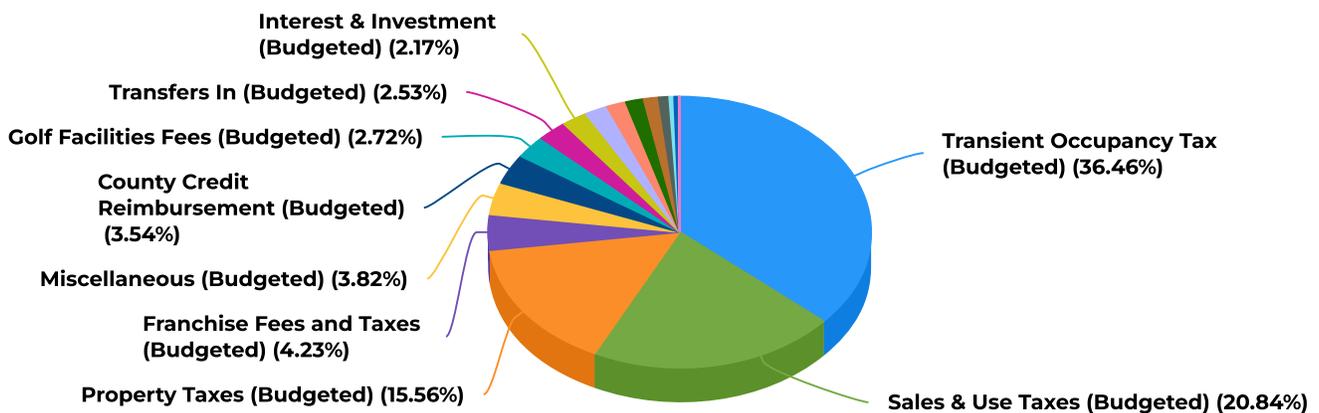
Los ingresos totales estimados de la Ciudad para todos los fondos para el año fiscal 2024-25 son \$60M. Esta cantidad representa un aumento del 1.07% con respecto al año fiscal 2024-25.

Los ingresos del Fondo General son aproximadamente el 40% por ciento de los ingresos totales, y las tres fuentes principales de ingresos del Fondo General son el Impuesto de Ocupación Transitoria (TOT), el Impuesto sobre la Propiedad y el Impuesto sobre las Ventas, como se ve en el gráfico circular a continuación. A medida que la Ciudad comienza a recaudar del aumento del impuesto sobre las ventas de medio centavo recientemente aprobado, se espera que estas tres fuentes principales aumenten aproximadamente un 14% desde el año fiscal 2024-25. Estas proyecciones se basan en el análisis del personal de las condiciones locales y reflejan información recibida de varias fuentes, incluyendo los consultores de Impuestos sobre las Ventas y la Ocupación Transitoria de la Ciudad. El aumento total en los ingresos del fondo general con respecto al año anterior es del 14%.

### Ingresos & Transferencias - Todos los Fondos

Nombre del Fondo	Actual 2022-23	Actual 2023-24	Revisado 2024-25	Recomendado 2025-26
Fondo General	\$22,870,180	\$24,404,648	\$20,897,074	\$23,858,488
Fondos de la Empresa	\$7,523,898	\$8,014,578	\$9,392,700	\$9,056,672
Ingresos Especiales & Proyectos Capitales	\$10,012,755	\$13,720,564	\$26,040,011	\$24,237,828
Fondos de Servicio Interno	\$2,530,975	\$2,539,913	\$3,021,056	\$2,835,468
Servicio de Deuda	\$136	\$157	0	0
<b>Gran Total:</b>	<b>\$42,937,945</b>	<b>\$48,679,860</b>	<b>\$59,350,842</b>	<b>\$59,988,457</b>

### General Fund Revenues - By Type

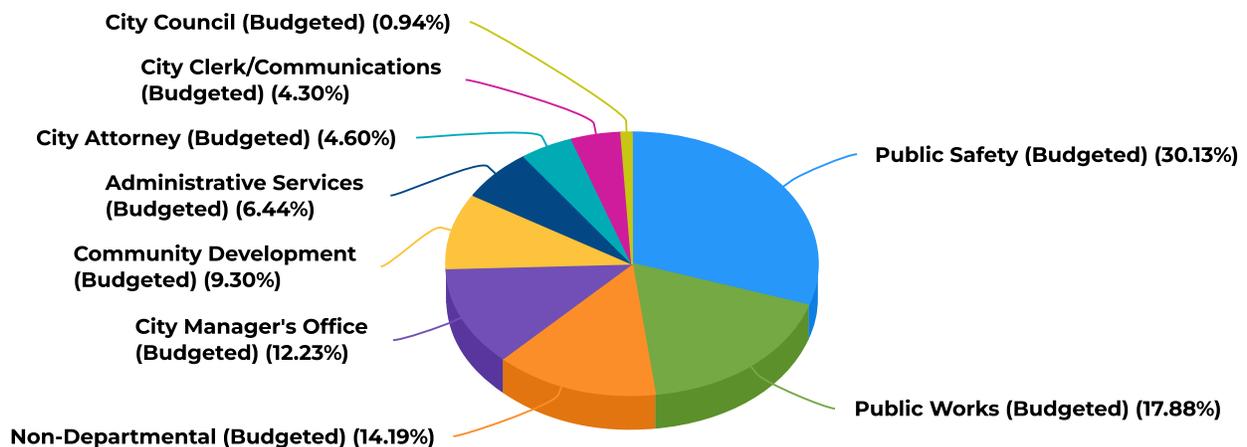


Los gastos totales presupuestados propuestos por la Ciudad para el año fiscal 2025-26 son \$71.2M, lo que representa una disminución del 5% con respecto al año fiscal 2024-25. Esta disminución se debe principalmente a la disminución del gasto en fondos de ingresos especiales y proyectos de capital. Las mejoras de capital representan aproximadamente el 34% de los gastos totales. El Fondo General representa el 36% del presupuesto, y de estos gastos, el mayor presupuesto departamental es para la seguridad pública, como se muestra en el gráfico circular de la página siguiente.

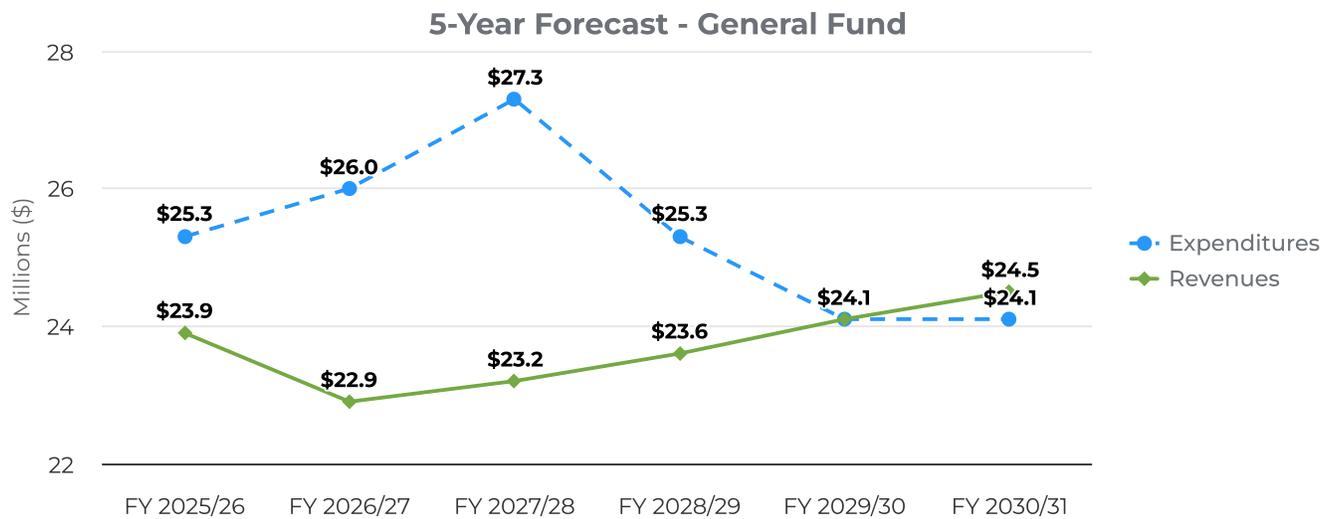
### Gastos & Transferencias - Todos los Fondos

Nombre del Fondo	Actual 2022-23	Actual 2023-24	Revisado 2024-25	Recomendado 2025-26
Fondo General	\$22,227,428	\$26,264,623	\$25,716,079	\$25,329,607
Fondos de la Empresa	\$7,817,793	\$7,927,926	\$10,873,702	\$11,354,347
Ingresos Especiales & Proyectos Capitales	\$8,168,181	\$12,369,646	\$34,999,812	\$31,002,118
Fondos de Servicio Interno	\$2,428,948	\$2,787,469	\$3,096,787	\$3,467,739
Servicio de Deuda	0	0	0	0
<b>Gran Total:</b>	<b>\$40,642,350</b>	<b>\$49,349,664</b>	<b>\$74,686,380</b>	<b>\$71,153,812</b>

### General Fund Expenditures - By Department



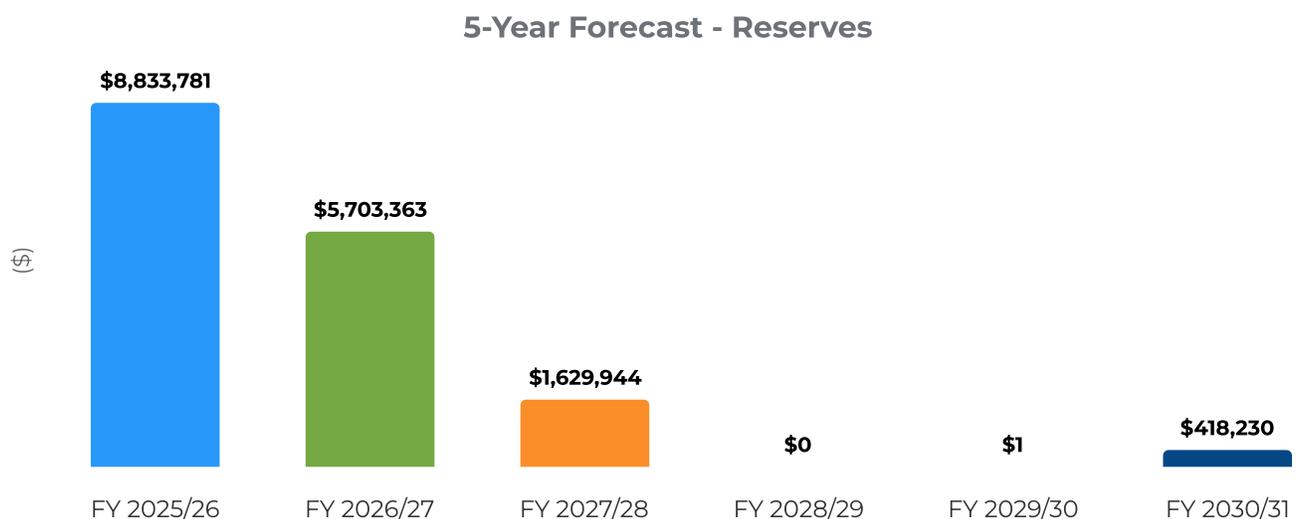
Sobre la base de suposiciones conservadoras del personal, costos futuros conocidos e información histórica, hemos preparado un pronóstico a cinco años para los ingresos y gastos del fondo general. Los pronósticos se utilizan generalmente para anticipar cualquier problema fiscal significativo en los próximos años. El siguiente gráfico muestra los ingresos y gastos durante el próximo período de cinco años.



Sobre la base de las previsiones actuales, se espera que los gastos superen a los ingresos en los próximos años, lo que dará lugar a déficits presupuestarios anuales. Para abordar estas brechas, la Ciudad necesitaría depender de una combinación de saldos de fondos no asignados (ahorros del año anterior), reservas, reducciones de gastos y/o mayores ingresos. Sin medidas correctivas, se proyecta que la Ciudad agotará su Reserva de Incertidumbre Económica para el año fiscal 2026-27 y agotará completamente todas las reservas aproximadamente para el año fiscal 2028-29, colocando a la Ciudad en una posición financiera adversa.

Si no se aseguran ingresos adicionales, se requeriría que la Ciudad implemente reducciones sustanciales de gastos, potencialmente en el rango de varios millones de dólares, a más tardar en el año fiscal 2028-29.

En el gráfico que figura a continuación se ilustran los saldos de reserva proyectados para los próximos cinco años, destacando la disminución si no se adoptan estrategias de mitigación.



## Aspectos Presupuestarios Destacados/Cambios Significativos

- La Ciudad continúa enfrentando un déficit estructural, donde los gastos anuales superan los ingresos continuos. A pesar de las reducciones selectivas y de un enfoque conservador del gasto, persisten desequilibrios a largo plazo. El presupuesto de este año refleja nuevos ingresos provenientes de una medida del impuesto sobre las ventas y un estudio exhaustivo de tarifas, junto con ajustes temporales, para mantener los niveles de servicio mientras buscamos soluciones fiscales sostenibles.
- Se proyecta que un impuesto local sobre las ventas recientemente aprobado generará alrededor de \$1.8 millones este año, fortaleciendo el panorama fiscal de la Ciudad y avanzando hacia un Fondo General estructuralmente equilibrado. Estos ingresos financiarán servicios comunitarios esenciales y reducirán la dependencia de las reservas.
- La seguridad pública sigue siendo el gasto más significativo de la Ciudad, y los contratos de aplicación de la ley y despacho de emergencia representan la mayor parte del gasto del Fondo General. Estos costos aumentaron en un 5% con respecto al año anterior y se proyecta que seguirán aumentando, ejerciendo una presión continua sobre el presupuesto operativo de la Ciudad.
- A la luz de limitaciones financieras más amplias, el Programa de Subvenciones de Asistencia Financiera para Servicios Comunitarios se ha reducido a \$227,000 para el año fiscal 2025-26 y continúa utilizando un modelo basado en cohortes alineado con las recomendaciones de la Iniciativa de Resiliencia Comunitaria (CRI). La Ciudad mantiene su compromiso de apoyar a las organizaciones comunitarias y volverá a evaluar a mediados de año si se pueden poner a disposición fondos adicionales.
- La Ciudad ha asignado \$985,000 del Fondo General para mejoras de capital, lo que representa una disminución de \$1 millón con respecto al Presupuesto Adoptado para el Año Fiscal 2024-25. Esta reducción refleja un cambio en la estructura presupuestaria, con muchos programas de capital ahora integrados en los presupuestos operativos departamentales. Los fondos se centran en proyectos prioritarios relacionados con la seguridad del tráfico, la infraestructura de transporte, el desarrollo económico y las oportunidades de contrapartida de subvenciones.
- Como parte de una reorganización integral de la dotación de personal, se mantienen vacantes varios puestos vacantes para permitir una evaluación completa de las necesidades de mano de obra. Esta estrategia apoya una alineación más intencional y eficiente de los recursos de personal con las prioridades de servicio en evolución de la Ciudad.
- La Reserva Operativa de la Ciudad permanece totalmente financiada en un 30% de los gastos del Fondo General, consistente con la política adoptada. Sin embargo, la Reserva de Incertidumbre Económica estará en 1,5 millones de dólares, o un 6%, por debajo del nivel objetivo del 20%. Juntas, las dos reservas suman un total de \$8.8 millones, lo que representa un modesto aumento de \$182,000 desde el año fiscal 2024-25 y refleja el compromiso continuo de la Ciudad con una administración financiera prudente a pesar de las condiciones desafiantes.

## Programa de Mejora Capital

El Programa Quinquenal de Mejoras de Capital (CIP, por sus siglas en inglés) ha sido actualizado junto con la preparación del presupuesto operativo. El documento CIP, que se presenta por separado, es un elemento importante del presupuesto de la Ciudad, ya que guía el trabajo de infraestructura e instalaciones de la Ciudad para los esfuerzos actuales y futuros para mejorar la calidad de vida y la experiencia de la comunidad. El desarrollo del CIP también ha utilizado un proceso iterativo. El Concejo Municipal ha visto este plan varias veces y ha ofrecido aportes y comentarios en cada etapa, brindando orientación constante con énfasis en invertir en la comunidad a través de mejoras de capital.

## Conclusión

El presupuesto recomendado para el año fiscal 2025-26 es un presupuesto equilibrado que refleja los servicios básicos de la Ciudad, las prioridades del Concejo Municipal y las necesidades de la comunidad. Este presupuesto equilibrado es posible debido a las políticas fiscales prudentes de los últimos años, pero los saldos de los fondos, los ingresos únicos y las preciosas reservas de la Ciudad no serán suficientes para sostener a la Ciudad en el futuro a menos que aumenten los ingresos continuos, o se reduzcan drásticamente los servicios y gastos. Una prioridad clave para el personal y el Consejo en el próximo año fiscal será identificar estrategias firmes para equilibrar el presupuesto para el futuro, incluidas fuentes adicionales de ingresos continuos, continuar encontrando nuevas eficiencias y ahorros de costos siempre que sea posible. El personal trabajará con el Concejo para evaluar la estructura organizacional de la Ciudad y buscar cambios que puedan mejorar la prestación de servicios, lograr prioridades estratégicas y reducir costos. Todas estas son prácticas importantes para cualquier organización, pero especialmente ahora para la ciudad de Half Moon Bay.

Para obtener información más detallada que la que se indica aquí, se recomienda al lector que comience con el Resumen del Presupuesto. Los presupuestos departamentales siguen y están claramente tabulados para facilitar la búsqueda de costos y servicios específicos para cada departamento.

Me complace informar que el presupuesto de la Ciudad para el año fiscal 2024-25 recibió el Premio a la Excelencia de la Asociación de Funcionarios de Finanzas del Gobierno. Este premio se otorga a las ciudades cuyos documentos presupuestarios cumplen con los criterios del programa como documento de política, guía operativa, plan financiero y dispositivo de comunicación. Creemos que el presupuesto del año fiscal 2025-26 continuará cumpliendo con los criterios para este premio.

El desarrollo del presupuesto debe completarse dentro de un cronograma muy compreso, lo que requiere una cantidad sustancial de trabajo para toda la organización. Quiero reconocer el liderazgo del Consejo, a los directores de departamento y su personal, pero especialmente agradecer al dedicado equipo de presupuesto que completó este documento, que incluye a Lisa Rossi, Kenneth Stiles, Bryan López, Ernest Azevedo, Raymond Cruz, Margaret Jeanne Geiger y Julissa Acosta.

Respetuosamente presentado,



Matthew Chidester

Administrador de la Ciudad

**RESOLUTION No. C-2025-****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HALF MOON BAY  
ADOPTING THE FISCAL YEAR 2025-2026 ANNUAL OPERATING AND CAPITAL BUDGET**

**WHEREAS**, the City Council of the City of Half Moon Bay has received and completed its review of the proposed FY 2025-26 Operating and Capital Improvement Program Budgets during the budget hearing held on June 3, 2025 and gave general direction on the recommendations contained therein during a public meeting; and

**WHEREAS**, the City Council of the City of Half Moon Bay has held a public hearing on June 17, 2025, for consideration of adoption of the proposed FY 2025-26 Operating and Capital Budget; and

**WHEREAS**, the proposed budget was prepared in accordance with the financial policies of the City; and

**WHEREAS**, the proposed budget is a balanced expenditure plan that ensures the maintenance of adequate reserves during FY 2025-26; and

**WHEREAS**, in accordance with Section 65103 of the State Government Code, the City's Planning Commission held a hearing on June 10, 2025, and determined that the Five-Year Capital Improvement Plan is consistent with the City's General Plan; and

**WHEREAS**, the City of Half Moon Bay now desires to adopt the 2025-26 Fiscal Year Appropriations Limit, Operating and Capital Improvement Program Budgets for FY 2025-26;

**NOW THEREFORE**, the City Council of the City of Half Moon bay does hereby resolve as follows:

1. The City Council does hereby approve and adopt the City's budget of \$71,153,812 for fiscal year 2025-26 consisting of appropriations, inter-fund transfers and General Fund expenditures of \$25,329,607 is set forth within the Fiscal Year 2025-26 Budget.
2. The City Council does hereby approve and adopt the City's budgeted revenue of \$59,988,457 for fiscal year 2025-26 and General Fund revenues of \$23,858,488 is set forth within the Fiscal Year 2025-26 Budget.
3. The amount of the 2025-26 Fiscal Year Budget for each account area of the budget may be drawn upon in the form of warrants issued for payment of demands and certified in accordance with the provisions of California Government Code Sections 37208 and 37209.
4. The City Manager is hereby authorized to prepare an administrative budget document which further specifies the accounts for the expenditure of appropriations approved by the City Council and set forth in GANN Appropriation Limit Calculation section. The City Manager shall provide the Council with copies of this budget.
5. A copy of the adopted budget, signed by the Mayor and attested to by the City Clerk, shall be kept on file with the City Clerk of the City of Half Moon Bay, as the official budget of the City of Half Moon Bay for the 2025-26 fiscal year.

I, the undersigned, hereby certify that the foregoing Resolution was duly passed and adopted on the 17<sup>th</sup> day of June, 2025 by the City Council of Half Moon Bay by the following vote:

**Ayes, Councilmembers:**

**Noes, Councilmembers:**

**Absent, Councilmembers:**

**Abstain, Councilmembers:**

**Attest:**

**Approved**

\_\_\_\_\_  
**Maggie Rodriguez, Assistant City Clerk**

\_\_\_\_\_  
**Robert Brownstone, Mayor**



## City of Half Moon Bay City Council



**Mayor**  
**Robert Brownstone**



**Vice Mayor**  
**Debbie Ruddock**



**Councilmember Patric Jonsson**



**Councilmember Paul Nagengast**



**Councilmember Deborah Penrose**

## Strategic Plan Elements & Initiatives

The following Strategic Elements are high-level objectives that provide a long-range vision for the City's future and a consistent focus on the City's services.

- Infrastructure and Environment
- Healthy Communities and Public Safety
- Fiscal Sustainability
- Inclusive Governance

Based on the Strategic Elements, the City Council has adopted Strategic Initiatives. These initiatives are intended to help guide the City's actions and work plans as well as focus efforts on addressing the City's identified priorities.

### Strategic Element: Infrastructure and Environment

- Preserve, upgrade, and maintain existing City infrastructure to manage and make progress on the backlog created as a result of deferred maintenance.
- Maintain functional and effective usage of City facilities; Sustain efforts to maintain the City as clean, inviting, accessible, and aesthetically pleasing throughout all segments of the community.
- Continue to build and enhance a more sustainable and resilient community by incorporating green and sustainable infrastructure projects and environmental conservation.
- Utilize technology to maximize efficiency and productivity for improved City operations.

### Strategic Element: Healthy Communities and Public Safety

- Foster opportunities for affordable housing for very low, low, moderate, and above moderate-income households, including entry-level housing, shared housing, etc.
- Enhance safety for pedestrians, bicyclists, and motorists through a "complete streets" approach.
- Promote the health and well-being of children, youth, families, and adults of all ages and abilities.
- Promote a sustainable, comprehensive, and forward-looking environmentally/green-conscious community.
- Prepare City staff and community members for inevitable natural disasters and other emergencies.
- Provide comprehensive and innovative law enforcement services to reduce crime and the fear of crime; Inform and educate the community about crime prevention and awareness.

## Strategic Element: Fiscal Sustainability

- Practice sound and responsible financial management while providing fiscally sustainable government services that address the community's needs.
- Support and sustain a business environment that contributes to economic prosperity and revenue generation and improves the community's economic well-being.
- Promote a balanced economic development approach that retains, attracts, and supports businesses Citywide for a strong, stable, complementary, and diverse business environment, including tourism, coastal resources, conservation, and farmland cultivation.

## Strategic Element: Inclusive Governance

- Manage the operations of the City as an engaged, collaborative, and responsive team of professionals who provide services in an effective, accountable, and inclusive manner.
- Emphasize a high level of community engagement through public outreach and building mutually beneficial, innovative, collaborative community partnerships throughout the City.
- Provide organizational development that invests in staff leadership skills development and other human resources, to attract, develop, support, and retain a highly qualified, valued, and diverse municipal workforce.
- Maintain accuracy, consistency, and frequency in the City's public communications, and increase Half Moon Bay's efforts to build credibility and mutual trust with the community.
- Provide and manage a repository of City records that is easily accessible to the public.
- Promote diversity by improving knowledge of and accessibility to City services among the Latino community, with an emphasis on bilingual access and inclusiveness and civic participation.
- Continue and enhance transparency and accountability with community members, providing easy access to information, helpful and informed staff, and meaningful opportunities to participate in the City's decision-making processes and other municipal and community activities.

# About Half Moon Bay

"Live, Work, Play"

## Location and Setting

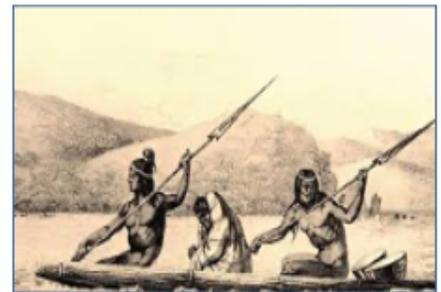
Half Moon Bay sits on the Pacific Coast between forested hills and some of the most beautiful coastlines of California. It is located approximately 25 miles south of San Francisco and an easy 45-minute drive from almost anywhere in the Bay Area, within the western portion of San Mateo County. Half Moon Bay's climate is usually mild throughout the year.

Half Moon Bay is considered a rural coastal community and is home to approximately 11,454 people. Featuring the best of Northern California all in one place, visitors to Half Moon Bay enjoy miles of white sandy beaches, redwood forests, a historic downtown filled with local artisan shops, beautiful state parks, fields of wildflowers, and breathtaking trails along ocean bluffs and green rolling hills as far as the eye can see.



## History

The original inhabitants of Half Moon Bay were members of the Costanoan Rumsen Ohlone Tribe, one of eight bands of an indigenous group affiliated with Ohlone and/or Costanoan. Evidence of human dwellings and daily life surfaces throughout San Mateo County, including Half Moon Bay's Pilarcitos Creek.



The ocean and land provided adequately for its earliest residents in terms of sustenance and trade. In addition to members of the Rumsen Tribe, Spanish explorers and Mexican cowboys lived or passed through this Coastside. The beautiful coast, accessible ports, proximity to San Francisco, and the availability of land grants to early Mexican settlers in the 1840's were all factors in attracting a new wave of people to the Half Moon Bay area.

Governor Juan B. Alvarado gave a 4,424-acre Mexican land grant to a soldier, Juan Jose Candelario Miramontes, in 1841. This land was known as Rancho Miramontes, which eventually transitioned into today's Downtown Main Street. The Main Street Bridge over Pilarcitos Creek was the entrance to the Miramontes Ranch. A Spanish immigrant named Estanislao Zaballa married into the family. He and other business prospectors brought a commercial flavor by opening some of Half Moon Bay's first businesses, such as saloons, rooming houses, and blacksmith shops. Named San Benito in the 1840's, and later Spanishtown, Half Moon Bay received its current name in 1874 and is the oldest settlement in San Mateo County.

Settlers such as James and Petra Johnston, the original owners of the majestic 'White House of Half Moon Bay, saw potential and aspirations for cattle grazing and raising a family. James' Scottish heritage and Petra's Hispanic background, in addition to the



Portuguese, Italian, Mexican, and Spanish influences on the coast, demonstrate the distinct mix of ideas, traditions, occupations, and cultures that defined the area's character and identity.

In 1907, the Ocean Shore Railway was constructed along the shoreline from San Francisco to Tunitas Glen, just south of present-day Half Moon Bay. Due to financial problems and the increasing popularity of the horseless carriage, the railroad ceased operation in 1920.

The coast provided an ideal setting for "rum running" during Prohibition Era (1920 – 1933) because of its unique setting among the hidden ocean coves and thick fog. The City was small and isolated, yet close enough to access San Francisco by car. During this era, the Ocean Beach Hotel (presently Miramar Beach Restaurant) and other stops along the coast were raided numerous times for illegal liquor, gambling, and prostitution.

In 1942, the California State Highway Department constructed the Half Moon Bay Airport. Originally known as the Half Moon Bay Flight Strip, it was used during WWII by the U.S. Army and eventually turned over to the U.S. Navy at the conclusion of the war.

In 1947, San Mateo County acquired the airport, and ten years later, drag racing took it over. The Half Moon Bay Dragstrip quickly became one of the nation's premier tracks. Half Moon Bay played host to every big name the sport had to offer during the 1950's and 1960's. Presently, the airport hosts the annual Pacific Coast Dream Machines show which features magnificent driving, flying, and working machines from the 20<sup>th</sup> and 21<sup>st</sup> centuries.

The City of Half Moon Bay was incorporated in 1959. It has many reminders of its early beginnings in the mid-nineteenth century as an agricultural town. Fields of flowers, artichokes, brussels sprouts, Christmas trees, pumpkins, and other crops blanket the pastoral landscape in and around town.

The City's location on the coast attracted hopeful business prospectors from many industries, including fishermen and farmers. The American dream was reflected in these industrious individuals and their families whose ethnicities, aspirations, and languages converged to create a unique coastal community.



## Culture, Recreation, and Local Attractions

The City and Coastside are an agricultural, fishing, recreation, and tourism destination. The local and surrounding agricultural community hosts a Saturday farmers' market, and many rural roadside stands sell the bounty of the local farms and nurseries.

Roughly 3,000 tons of pumpkins are grown on the Coastside in a typical year and are featured in the Half Moon Bay Art and Pumpkin Festival held in October on Downtown's historic Main Street. The annual festival draws over 300,000 visitors for the two-day event and features some of the world's largest pumpkins.

Half Moon Bay provides a wide variety of public and private attractions. The historic downtown is home to shopping, art galleries, fine dining, and entertainment. Visitors can stroll downtown to discover unique wares in local markets, shops, and boutiques. Farm-fresh produce and one-of-a-kind art pieces are available side-by-side. First-class dining can be found at restaurants, bakeries, taquerías, delis, and coffee shops. Menus include fresh fish straight off the boat and ethnic offerings from around the world.



A short distance from downtown, the California Coastal Trail meanders for five miles along beaches and bluff tops, providing a scenic setting for whale and bird watching, biking, walking, and horseback riding. Golf can be enjoyed at two golf courses acclaimed for their quality and spectacular ocean backdrops.

The Coastside has its well-known broad, sandy beaches. Adding to the coastal habitat diversity, just a few miles southwest of town is a redwood forest. Over a century ago, those forests were cut for the timber that was used in the development of the San Francisco Peninsula. Now those redwoods are enjoyed for their enduring natural beauty. There are thousands of parkland acres throughout the southern portion of San Mateo County, accessible via miles of hiking and biking trails. These lands offer breathtaking coastal vistas and endless views of hillsides cloaked in vegetation. Half Moon Bay serves as a gateway to these recreational offerings.

The City also boasts truly unique lodgings with breathtaking ocean views, world-class hotels, and quaint cottages. Within the city limits, there are 12 hotels, inns, and Bed and Breakfasts, in addition to three RV parks and campgrounds.

# Population and Demographics

There is a rich culture of diverse backgrounds and multi-generational families who have lived in Half Moon Bay for well over 100 years. Several of its older residential neighborhoods feature century-old architecture enhanced by colorful yards and gardens. It is not uncommon to find farmers, high-tech entrepreneurs, and artists living together. A snapshot of demographic highlights includes:

## Population



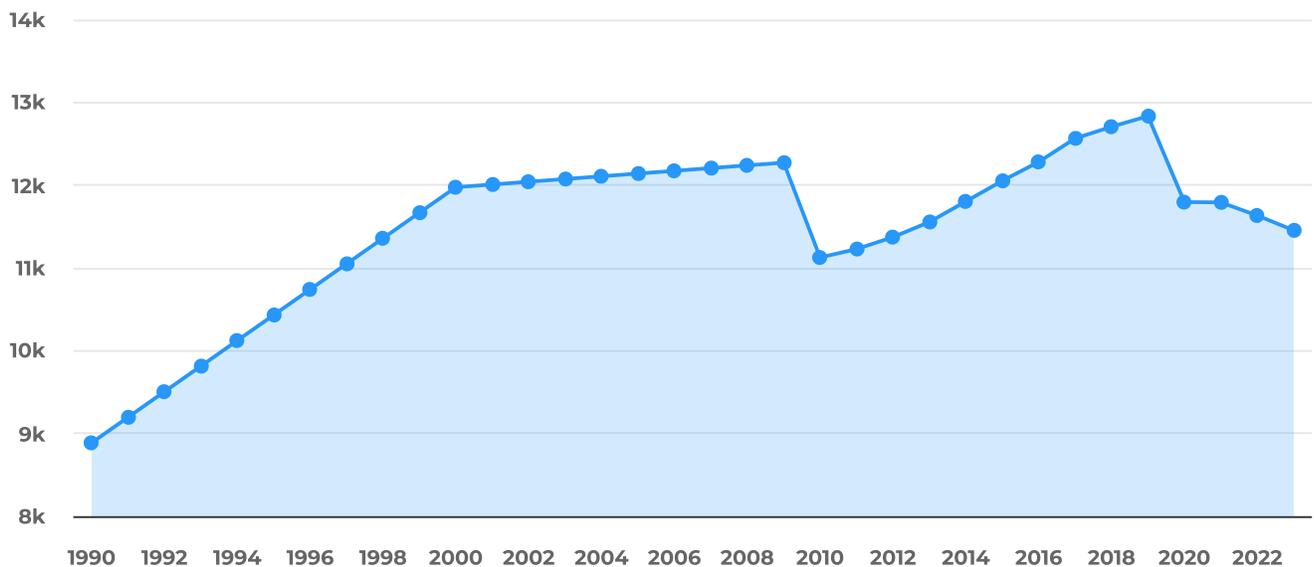
TOTAL POPULATION

**11,454**

**-1.54%**  
vs. 2022

GROWTH RANK

**451** out of **503** Municipalities in California



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



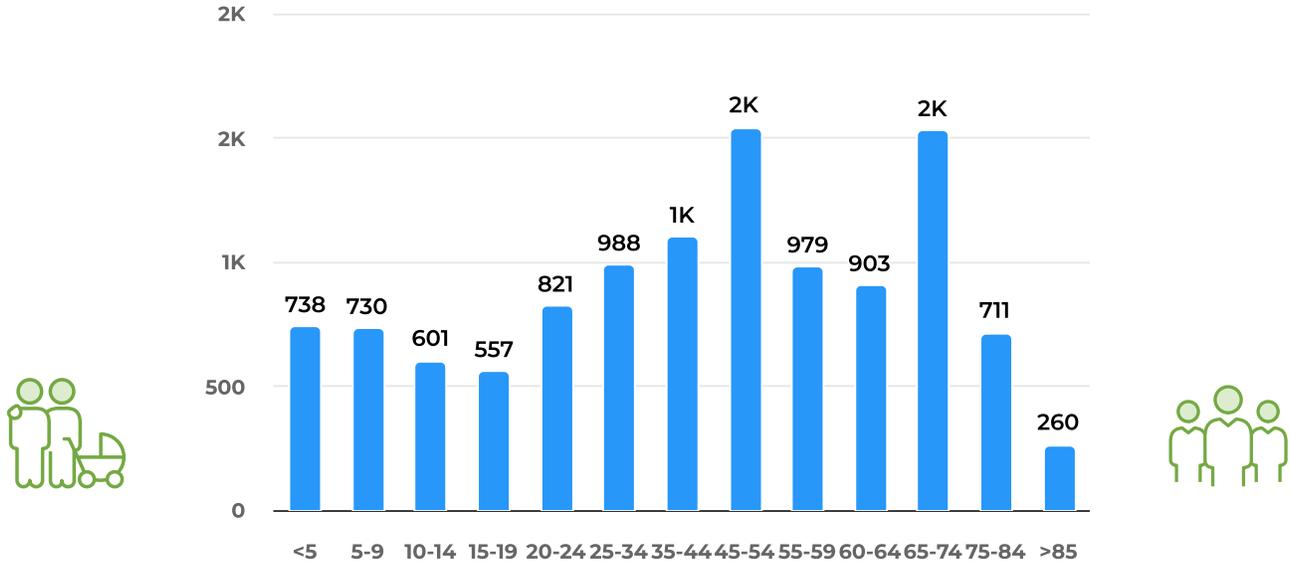
DAYTIME POPULATION

**10,798**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

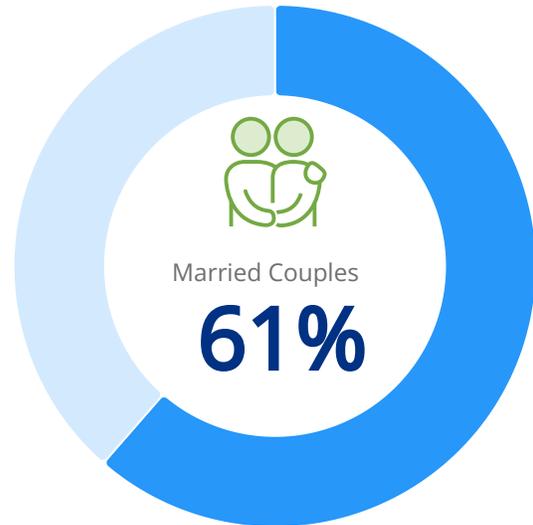
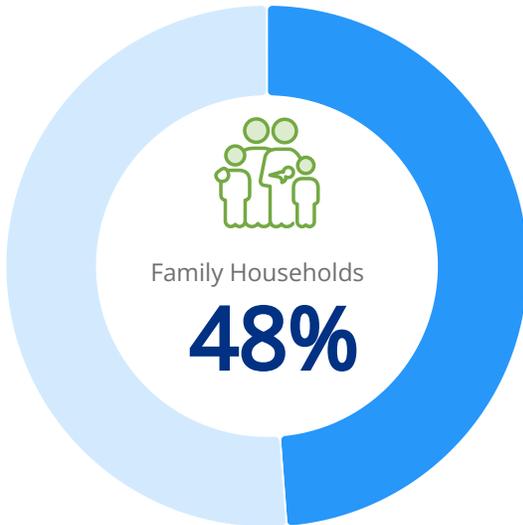
*\* Data Source: American Community Survey 5-year estimates*

## Household

TOTAL HOUSEHOLDS

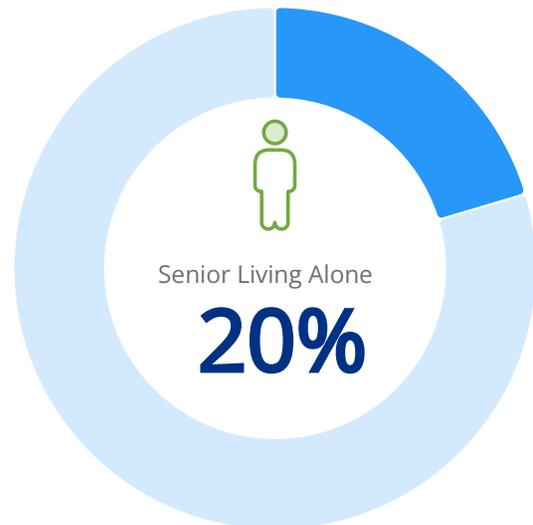
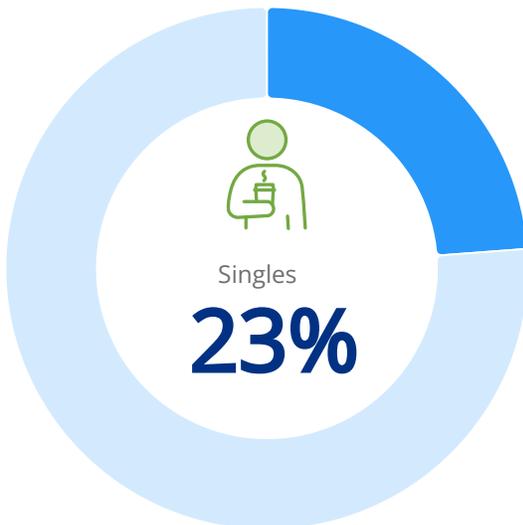
# 4,151

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



**23%**

higher than state average



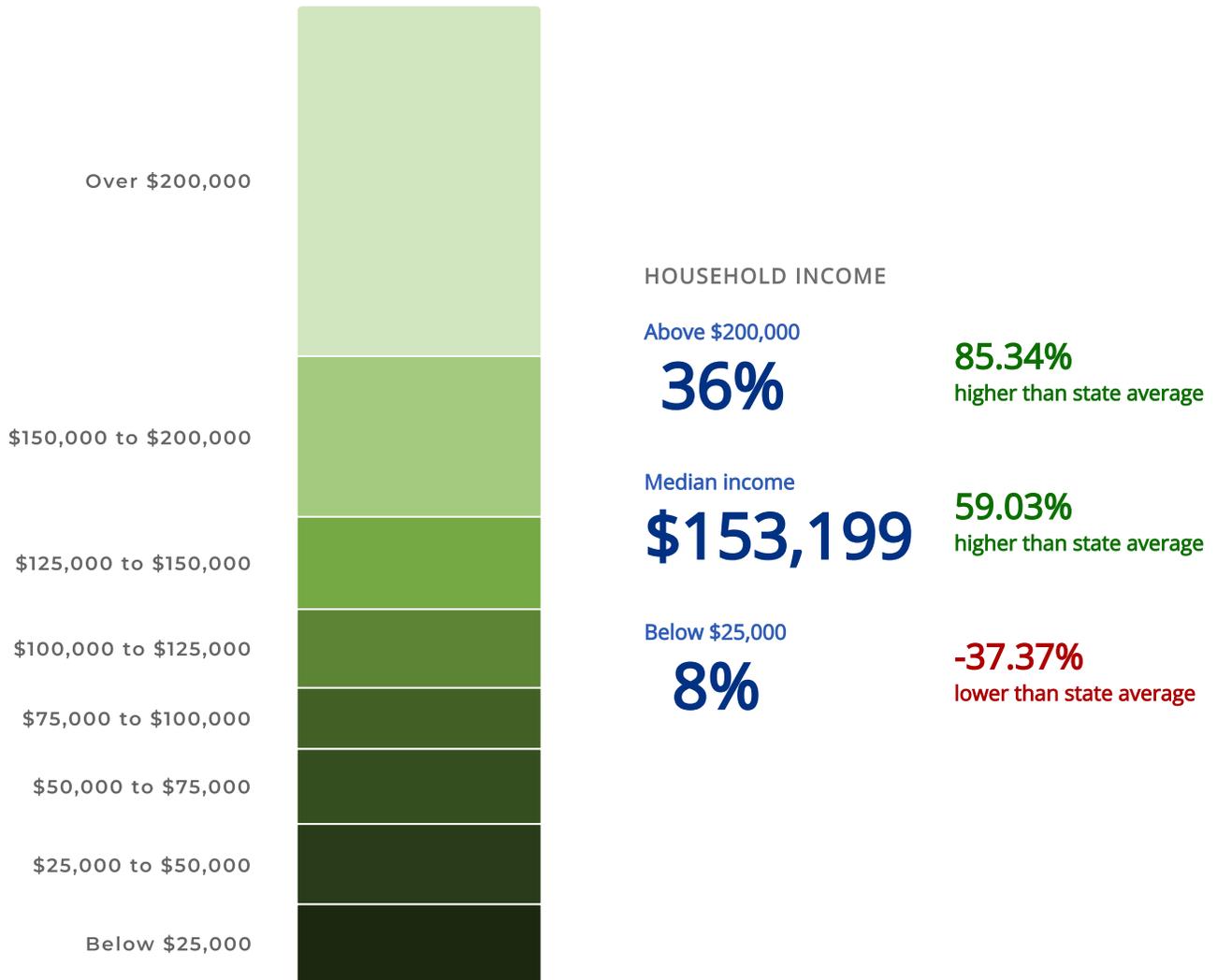
**55%**

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

## Economic

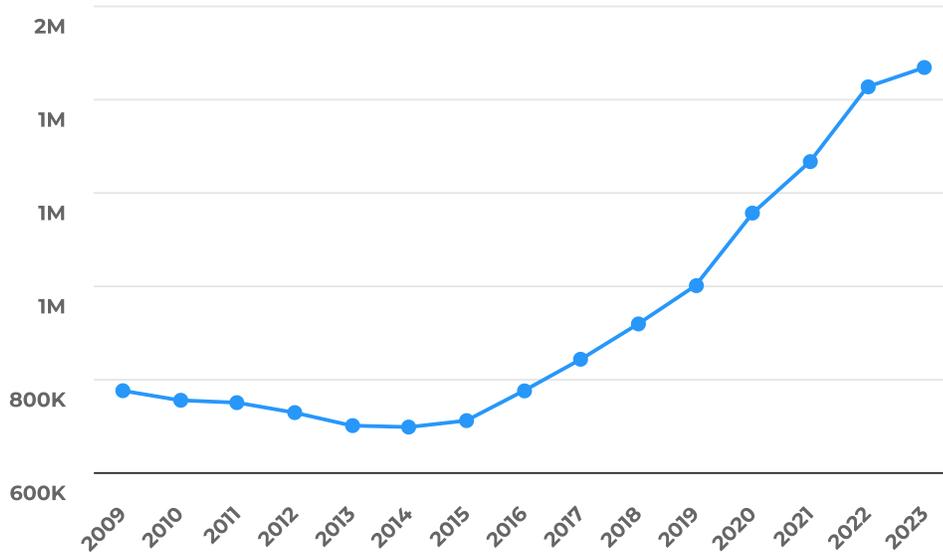
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



\* Data Source: American Community Survey 5-year estimates

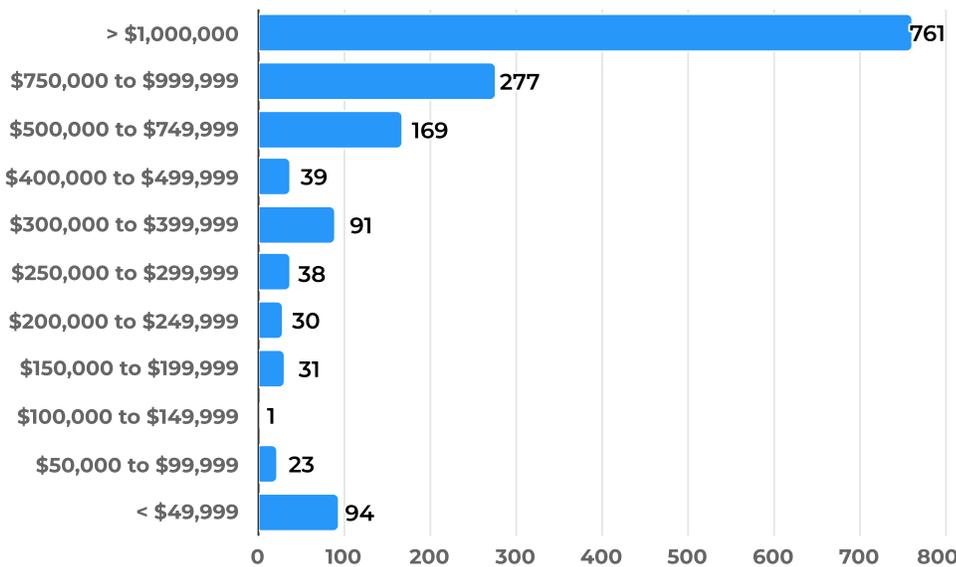
# Housing

2023 MEDIAN HOME VALUE  
 **\$1,467,000**



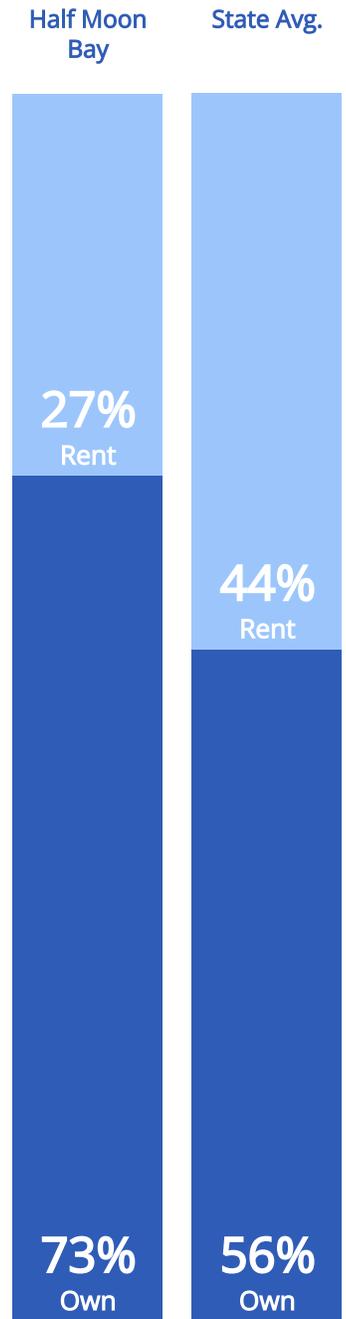
\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS



\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## San Mateo County

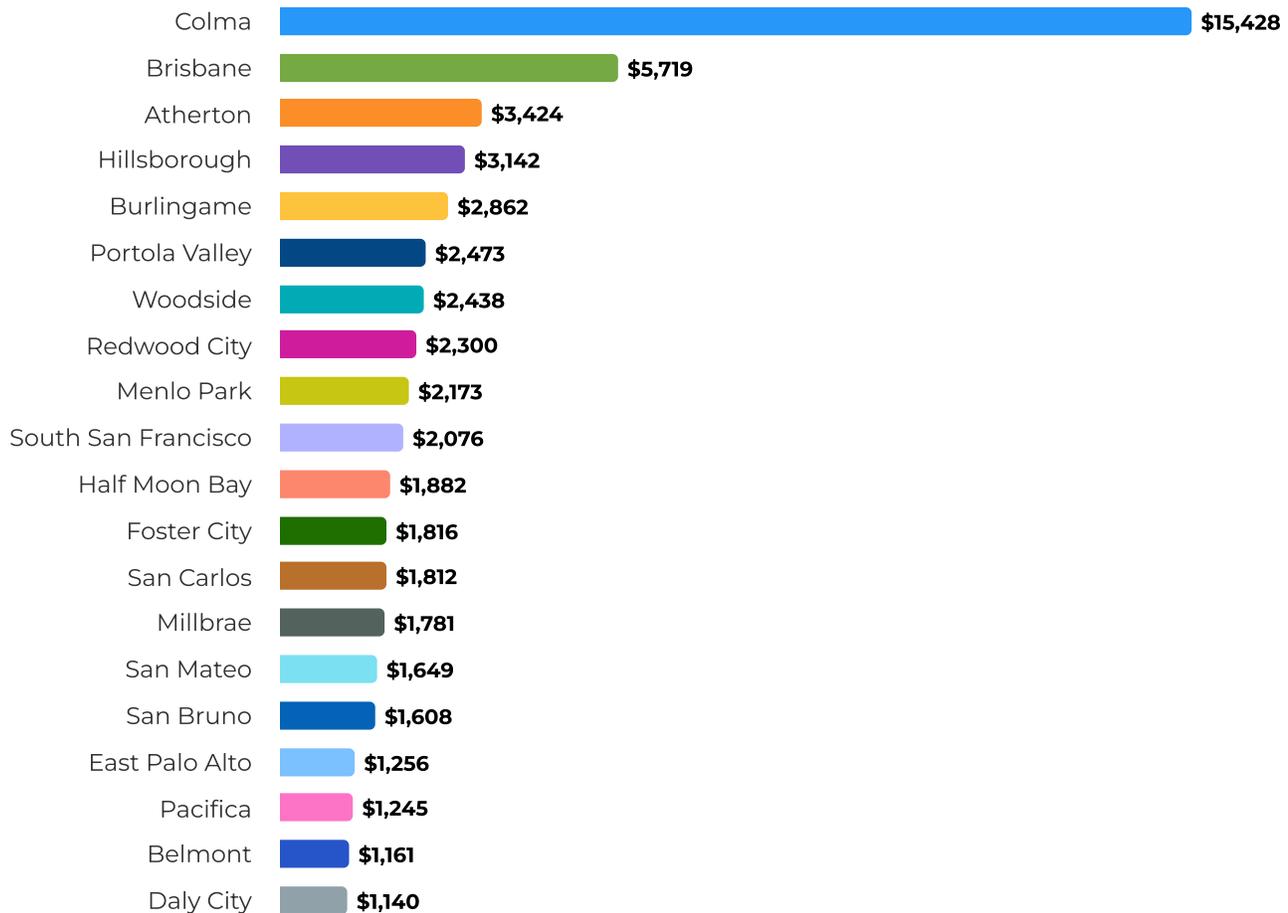
San Mateo County is part of the nine-county Bay Area region. This area is a vibrant job center and part of Silicon Valley. On the bayside, cities are linked by Highways 101 and 280, El Camino Real, and the Caltrain corridor. Many of Half Moon Bay's employed residents work outside the City throughout this jobs-rich region.

Half Moon Bay has retained employment sectors traditional to the Coastsides, while also accommodating new businesses and industries that are otherwise primarily thought to be located "over-the-hill." Despite its smaller size and distinct economic base, the City's revenues and expenditures indicate that the range and cost of City services are within the norm for the County as a whole.

### San Mateo County Cities Comparison

The City of Half Moon Bay ranks 11th in revenues per capita compared to other cities within San Mateo County. The City ranks 7th in cost per capita and 12th in outstanding debt per capita.

**General Revenues Per Capita**  
**Half Moon Bay Ranks 11th out of 20 in Revenues per Capita**



(\$)

City	Population	Report Totals			Per Capita		
		General Revenues	General Expenditures	Outstanding Debt	General Revenue	General Expenditures	O/S Debt
Atherton	6,718	23,001,022	20,774,676	7,680,000	3,424	3,092	1,143
Belmont	27,110	31,465,623	31,278,220	3,751,730	1,161	1,154	138
Brisbane	4,668	26,695,707	28,599,443	13,957,000	5,719	6,127	2,990
Burlingame	30,513	87,327,947	81,032,875	71,587,152	2,862	2,656	2,346
Colma	1,407	21,707,774	21,706,919	120,000	15,428	15,428	85
Daly City	101,243	115,376,535	121,584,655	7,242,312	1,140	1,201	72
East Palo Alto	29,078	36,521,808	35,723,656	1,525,830	1,256	1,229	52
Foster City	32,703	59,390,199	64,883,838	87,983,000	1,816	1,984	2,690
Half Moon Bay	11,105	20,897,074	25,716,079	6,063,426	1,882	2,316	546
Hillsborough	11,443	35,959,000	22,214,000	66,441,817	3,142	1,941	5,806
Menlo Park	33,780	73,412,487	74,231,260	30,507,499	2,173	2,197	903
Millbrae	23,100	41,140,000	41,143,000	18,922,793	1,781	1,781	819
Pacifica	38,595	48,068,300	46,916,071	23,670,263	1,245	1,216	613
Portola Valley	4,042	9,994,855	9,994,855	-	2,473	2,473	-
Redwood City	83,077	191,061,000	184,600,000	78,600,000	2,300	2,222	946
San Bruno	41,327	66,473,574	66,465,013	6,353,473	1,608	1,608	154
San Carlos	31,587	57,243,090	61,880,000	1,503,566	1,812	1,959	48
San Mateo	103,000	169,800,000	180,400,000	86,600,000	1,649	1,751	841
South San Francisco	66,185	137,421,000	145,400,000	216,688,616	2,076	2,197	3,274
Woodside	5,037	12,279,385	12,135,886	-	2,438	2,409	-

## Government Structure and City Services

The City of Half Moon Bay operates under a council-manager form of government and is governed by a five-member elected City Council. The City Council appoints a City Manager who is responsible for the oversight of daily operations and provides leadership for the City's programs.

The City Council is the policy-making body. In 2018 the City approved a transition from at-large to by-district elections, with the mayor to be elected at-large, and In 2020, the City again updated its election process to comply with new state standards. The 2020 update changed the 4 districts to 5 with an annual rotating mayor instead of a mayor being elected at large. In 2022 three of the district council members were up for reelection, with the other two being up for reelection in 2024. The City Council appoints commission and committee members to support the public policy-making process.

The City Council meets regularly on the first and third Tuesdays of each month at 7:00 p.m. and may call additional special meetings. All meetings of City Council and Council-appointed commissions and committees are open to the public except when certain personnel matters and legal items are discussed.

By means of its own employees and through other shared or contract services, the City of Half Moon Bay provides a variety of municipal services to its citizens, including law enforcement, library, disaster preparedness, recreation programs, maintenance of streets, parks, and buildings, sanitary sewer utility collection and maintenance, planning, housing, zoning, and building inspection, storm drain maintenance, code and parking enforcement, engineering, and general administrative services.



City offices are typically open 8:30 a.m. to 5:00 p.m., Monday through Thursday (except holidays). Since COVID-19, city offices and facilities have scaled back hours of operation while continuing to deliver the full range of municipal services.

City of Half Moon Bay Main Line	(650) 726-8910	501 Main Street
City Clerk's Office	(650) 726-8250	501 Main Street
Administrative Services	(650) 435-8261	507-B Purissima Street
Recreation Services	(650) 726-8297	535 Kelly Avenue
Community Development	(650) 726-8260	501 Main Street
Public Works	(650) 750-2012	880 Stone Pine Road
Code Enforcement	(650) 726-8260	501 Main Street
Public Safety (Business Line)	(650) 726-8288	537 Kelly Avenue
Non-Emergency - After Hours	(650) 726-8286	537 Kelly Avenue

Additional information about city services is available on the City of Half Moon Bay website at [www.hmbcity.com](http://www.hmbcity.com)

# Budget Overview

## Budget Overview

The City Budget is the result of a thorough, lengthy, and collaborative process involving City Council leadership and City staff expertise. First, the City Council sets the priorities and goals then City staff take into consideration economic trends to forecast revenue and create a budget that accomplishes the goals of the Council while ensuring the financial stability of the City. Local, County, State, and national economic trends are among the factors considered.

## Economic Update

During FY 2024-25, the City experienced continued fluctuations in tourism and economic activity. While local indicators remain relatively stable, recent federal policies have dampened the broader economic outlook. The State of California now projects a “growth recession” through most of 2025, marked by slower GDP growth and rising inflation.

State inflation is expected to reach 3.8% in 2025, increasing the cost of goods, services, and capital projects. Sectors tied to tourism and trade—key components of Half Moon Bay’s economy—may face pressure if consumer spending or travel activity declines. While tourism and transient occupancy tax revenues appear to be recovering, the City continues to plan conservatively, closely monitoring revenue performance and cost trends in the face of ongoing uncertainty.

As of the March Jobs report which is the most current official data as of the preparation of this budget document the unemployment rate in San Mateo County is approximately 3.5%. The City of Half Moon Bay’s unemployment rate is 1.4%. The City unemployment rate is currently lower than the unemployment rates for San Mateo County, California, and the nation during the same period.

## State Budget Outlook & Impact On The City

The State of California’s budget and overall economic conditions can directly influence the City’s financial position. Due to expected impacts from federal policies and rising expenditures, the State is facing a projected \$12 billion deficit for FY 2025-26. This may affect the City through potential reductions in state reimbursements and capital grant funding. While current capital grant awards appear secure, the City anticipates that a portion of vehicle license fee (VLF) revenues may not be fully funded. These revenues remain a point of contention between San Mateo County cities and the State, and City staff will continue to actively advocate for their full allocation.

## Budget Development Process

City staff prepare an annual operating budget each year containing revenues, appropriations, and other financial information pertaining to City’s operating and capital budgets. The philosophy employed in creating this budget focuses the City’s efforts on continuing to provide quality “core” municipal services in the most efficient way possible. This budget must be adopted by the City Council.

## Council Strategic Planning

In preparation for the upcoming budget, the City Council hosted three community listening sessions, which allowed the Council to hear directly from members of the community to gain additional insight into the community's priorities for budget allocation of resources over the next year and beyond.

The listening sessions culminated in a priority-setting workshop on June 3, 2025. At this workshop, the City Council established the following five broad priorities:

1. Financial Health, Sustainability, and Transparency
2. Economic Development and Vitality
3. Community Health and Safety
4. Housing Support

The table below demonstrates how the Council's FY 2025–26 priorities fit into the larger Strategic Plan Elements and Initiatives that were adopted on February 9, 2016, and reaffirmed for FY 2025-26.

### Strategic Elements

Priority	Infrastructure/Environment	Healthy Communities/Public Safety	Fiscal Sustainability	Inclusive Governance
Financial Health, Sustainability, and Transparency	√		√	√
Economic Development and Vitality	√		√	√
Community Health and Safety	√	√		√
Housing Support		√		√

## Budget Preparation

The annual budget cycle begins each year with the development of budget instructions, including policy directives and a budget calendar, early in the calendar year and concludes with the budget adoption by the City Council in June, as shown in the budget timeline table below.

Each department was asked to provide their anticipated Base Budget operating expenditure changes with adjustments by known personnel salary and benefit costs. Each department is also given an opportunity to submit prioritized program changes for service enhancements or other program restoration to the Base Budget.

The City Manager reviewed department expenditure adjustments and formulated a Recommended Budget for Council's consideration. Staff recommendations are based on many considerations, including the City's strategic plan, staffing capacity, and potential impacts to the overall City operation, fiscal sustainability, and services provided to the community.

Final adoption of the Recommended Budget for FY 2025-26 occurred on June 17, 2025.

- **February 2, 2025**  
Community Listening Session

- **February 13, 2025**  
Faith Leader Breakfast and Listening Session
- **February 13, 2025**  
Community Listening Session
- **March 4, 2025**  
Downtown Business Listening Session
- **March 11, 2025**  
Council Strategic Planning & Priority Setting Workshop
- **May 14, 2025**  
Finance Committee Meeting
- **June 3, 2025**  
Council Strategic Planning & Priority Setting Workshop & City Council Review of Proposed Budget
- **June 17, 2025**  
City Council Formal Budget Adoption

## Basic Accounting

The City's accounting system is maintained on a fund basis in accordance with governmental accounting standards. Each fund is considered a separate accounting entity with a self-balancing set of accounts that record assets, liabilities, fund equity, revenue, and expenditures. All governmental funds are budgeted and accounted for using the modified accrual basis of accounting, which recognizes revenues when they become susceptible to accrual—i.e., measurable, and available. Expenditures are recognized when the fund expense or liability is incurred.

## Budgetary Control

The City utilizes the following procedures to establish budgetary control:

1. The City Manager submits to the City Council a proposed balanced operating and capital budget for the following fiscal year.
2. After a review by the City Council, a public hearing is conducted, and further comments are received from the City Council and the public.
3. Upon completion of the hearings and modifications, if any, to the proposed budget, it is adopted by the City Council through passage of an appropriate resolution.
4. The department heads are responsible for ensuring the expenditures of their departments stay within the budget.
5. The budget is amended during the year by the Council as needed.
6. The City Manager is authorized to reallocate budget amounts of operational expenditure categories within funds as deemed necessary in order to meet the City's operational needs.
7. City Council approval is required for all inter-fund transfers and use of reserves, and for transfers to/from the capital expenditure category. The legal level of budgetary control is at the fund level. This is the level that City management cannot overspend without approval from the City Council.

The City Council holds public budget study sessions and adopts the City operating and capital budgets no later than June 30<sup>th</sup> of each year.

The City's financial goal is to achieve a balanced budget with operating revenue, including reimbursements from other funds for services provided, equal to or greater than operating expenditures (including debt service).

Staff used the following guidelines in preparation for this budget: ending fund balance (or working capital in the enterprise fund) should meet the minimum level of no less than 30% of operating expenditures, where applicable. Under this policy, it is allowable for total expenditures to exceed revenue in a given year to fund capital improvement plan projects or other "one-time" non-recurring expenditures.

Ultimately, the City's financial position and the resources in each fund will determine the level of services and the projects that the City will be able to deliver to the community in the upcoming fiscal year. These services and projects are included in the adopted annual budget.

## FY 2025-26 Adopted Budget Overview

The Recommended FY 2025-26 Budget is balanced following careful review and conservative assumptions.-

In FY 2025-26, General Fund revenue of \$23.9M is projected to be less than the General Fund expenses of \$25.3M by -\$1.5M.

This means that the City will not be able to adequately fund the cost of day-to-day operations and capital projects in Half Moon Bay without the use of any available unassigned fund balances. Future contributions from the General Fund to the CIP are contingent upon new revenues or one-time funds becoming available in the future.

Transient occupancy tax (i.e., "hotel tax"), property tax, and sales tax revenue make up 73% of General Fund revenue.

## Budget Assumptions

The Base Budget is not an exact duplicate of the Adopted or Amended FY 2024-25 Budget because of actions the Council may have taken to modify the budget during the year, and most notably due to the FY 2025-26 budget assumptions used to develop the Base Budget. The following are the major assumptions used to develop the initial FY 2025-26 Base Budget:

### *Base Budget General Fund Revenue Assumptions*

- **Total General Fund revenue** of \$23.9M shows an increase of 14.17% from the FY 2024-25 Revised Budget.
- **The top three revenue sources**, Transient Occupancy Tax (TOT), Property Tax, and Sales and Use Tax are estimated to increase by 14% compared to the current budget.

### *Base Budget Expenditures Assumptions*

- Total General Fund expenditures of \$25.1M, which includes \$24.1M in operating expenditures and in \$985K capital transfers to fund the Capital Improvement Program.
- Salary and Benefits projections include funding for 45 full-time equivalent (FTE) positions city-wide with no increases or decreases to personnel.

- Vacant positions are budgeted at middle step. Projections also include salary step increases for staff members who may be eligible on their performance review dates.
- Overtime funding is included in the projections based on historical averages of overtime hours worked.
- PERS retirement rates are budgeted as provided by CalPERS: Tier 1 (2.0% @ 55) at 13.380% for classic members and Tier 2 (2% @ 62) at 8.270% for new employees without prior municipal experience or who have had a break in service.
- Salary adjustments have been made to reflect MOU provisions.
- Annual amounts are needed to pay for the unfunded liability.
- Operating Expenses have increased by 3% over FY 2024-25 budgeted amounts.

## Capital Improvement Program (CIP) Budget

The City's 5-Year Capital Improvement Program (CIP) is a financial planning and prioritization tool that represents the City's continuous efforts to protect public health and safety and enhance the quality of life and experience for visitors and residents in Half Moon Bay. It is adopted in conjunction with the City's Operating Budget and is presented as a separate document.

Updating the CIP annually requires coordination and cooperation between all City departments. The process includes many internal meetings to discuss current and future CIP improvements, prioritization of identified improvements, review by various advisory boards, General Plan consistency finding by the Planning Commission, and adoption by City Council.

While staff continuously assess the needs of the City and prioritize projects accordingly, the process to create the FY 2025-26 CIP officially began in December 2024. This resulted in the preliminary draft FY 2025-26 Capital Budget presented to the City Council on June 3, 2025.

Staff continued to refine project scope and budget with a summary of the CIP included in the "Capital Improvement Program" section of this document. Individuals interested in learning more about the specific improvements planned for the upcoming Fiscal Year should refer to the published Capital Improvement Program book stored on our [Annual Budget Page](#).

## Budgetary Reserves

The Government Finance Officers Association (GFOA) has issued its recommended best practice for determining the appropriate level of unrestricted General Fund balance to be, at a minimum, no less than two months of regular General Fund operating revenues or expenses, which equates to approximately 17% of annual expenses.

The City's Fund Balance Policy identifies fund balances (or reserves) as falling into the following categories: Restricted, Committed, Assigned, or Unassigned. In accordance with Government Accounting Standards Board (GASB) Statement No. 54 requirements and the City policy, the Council established the following designations for General Fund Committed Fund Balances:

- General Fund Reserve 30% of annual expenditures
- Economic Uncertainty Reserve of up to 20% of annual operating expenditures

## Conclusion

The FY 2025-26 General Fund total budget expenditures total \$25.3M and includes a \$985K contribution to CIP. The FY 2025-26 General Fund budget has a deficit of \$1.5 million primarily caused by rising costs in existing services. The deficit will be mitigated with the use of prior year savings. The FY 2025-26 budgets in the Special Revenue and Capital Funds, Enterprise Funds, Debt Service Funds, and Internal Service Funds total \$36 million. The proposed 5-Year Capital Improvement Program (CIP) includes budgeted expenses of \$24 million for FY 2025-26. The deficit is structural in nature, not sustainable and remains an ongoing significant fiscal challenge for the City.

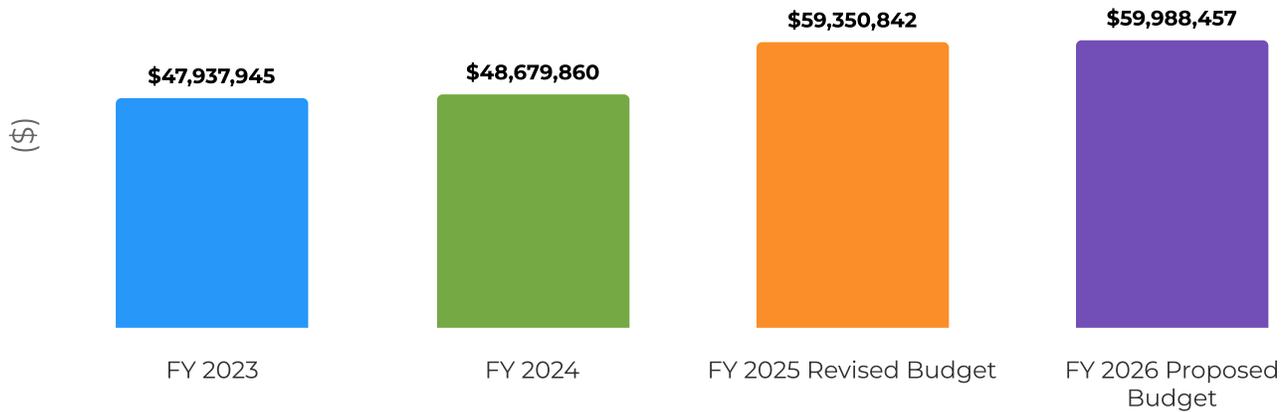
Fiscal sustainability remains a high priority for Half Moon Bay and to that end, staff continues to explore revenue enhancements and cost containment strategies for the City going forward.

## Summary of Revenues

The City of Half Moon Bay's revenue sources span a variety of funding streams, including taxes, service charges, grants, and interfund transfers—each aligned with the specific purpose of the fund they support.

For Fiscal Year 2025-26, total revenues are projected at \$60M, representing an increase of \$637.6K or 1.07%, compared to the prior year.

### Historical Revenues Across Fund Group

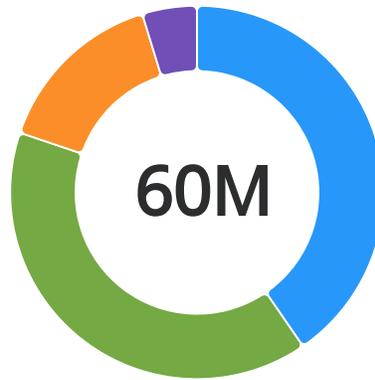


The **General Fund** is the City's primary operating fund and accounts for 40% total revenues in the FY 2025-26 budget.

**Special Revenue Funds** comprise 40% of total revenues and are supported by dedicated sources such as grants and transfers from other funds. These funds help finance major capital projects and targeted initiatives, including Affordable Housing programs and the Opportunity Coastside Center.

**Enterprise Funds**, which are primarily funded through sewer service charges, represent 15% of total revenues. No rate increases are included for FY 2025-26, resulting in relatively flat revenue projections.

### FY26 Revenues by Fund Group



● Special Revenue Funds	<b>\$24,237,828</b>	40.40%
● General Fund	<b>\$23,858,488</b>	39.77%
● Enterprise Funds	<b>\$9,056,672</b>	15.10%
● Internal Service Funds	<b>\$2,835,468</b>	4.73%

### Revenues by Fund Group

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted	\$ Change	% Change
General Fund	\$22,870,180	\$24,404,648	\$20,897,074	\$23,858,488	\$2,961,414	14.17%
Special Revenue Funds	\$10,012,755	\$13,720,564	\$26,040,011	\$24,237,828	-\$1,802,183	-6.92%
Debt Service Funds	\$136	\$157	-	-	-	-
Enterprise Funds	\$7,523,898	\$8,014,578	\$9,392,700	\$9,056,672	-\$336,028	-3.58%
Internal Service Funds	\$2,530,975	\$2,539,913	\$3,021,056	\$2,835,468	-\$185,588	-6.14%
<b>Total Revenues</b>	<b>\$42,937,945</b>	<b>\$48,679,860</b>	<b>\$59,350,842</b>	<b>\$59,988,457</b>	<b>\$637,615</b>	<b>1.07%</b>

### Revenues by Individual Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
General Fund	\$22,870,180	\$24,404,648	\$20,897,074	\$23,858,488	\$2,961,414	14.17%
Storm Drain Operating Fund	\$7,637	\$16,520	\$10,463	\$9,909	-\$554	-5.29%
Traffic Mitigation Fund	\$226,307	\$226,345	\$216,298	\$175,580	-\$40,718	-18.82%
Library Fund	\$350	\$841	\$479	\$491	\$12	2.51%
Main Street Bridge Fund	\$39,367	\$2,815	-	-	-	-
Gas Tax Fund	\$598,951	\$724,038	\$708,500	\$726,213	\$17,713	2.50%
Street And Road Fund	\$247,030	\$970,052	\$13,422,096	\$11,992,605	-\$1,429,491	-10.65%
Measure A Fund	\$454,696	\$486,969	\$475,585	\$468,490	-\$7,095	-1.49%
Park Facility Development Fund	\$1,570,732	\$2,781,694	\$4,411,050	\$2,305,846	-\$2,105,204	-47.73%
Affordable Housing Fund	\$47,034	\$4,975,848	\$301,161	\$221,052	-\$80,109	-26.60%
Public Facilities Fund	\$3,012,796	\$215,699	\$157,294	\$58,726	-\$98,568	-62.66%
Police Special Revenue Fund	\$183,236	\$237,287	\$225,731	\$226,749	\$1,018	0.45%
Measure W Fund	\$196,378	\$216,307	\$217,414	\$207,915	-\$9,499	-4.37%
Lot Acquisition/Development Fund	\$36,645	\$72,390	\$42,840	\$47,475	\$4,635	10.82%



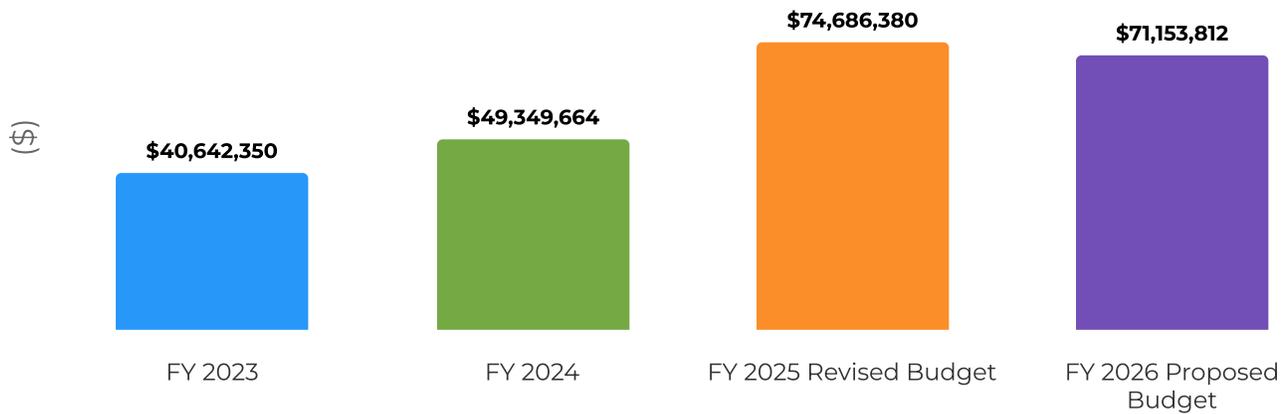
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
CZI Grant Fund	\$506,701	\$13,062	\$8,971	\$7,521	-\$1,450	-16.16%
Opportunity Coastsides Center Grant Fund	\$651,347	\$264,363	\$1,649,710	\$1,192,337	-\$457,373	-27.72%
JOB Bond Debt Service Fund	\$136	\$157	-	-	-	-
General Capital Fund	\$1,813,130	\$1,605,994	\$3,963,865	\$6,096,276	\$2,132,411	53.80%
Drainage Fund	\$410,836	\$887,313	\$200,424	\$287,187	\$86,763	43.29%
Library Capital Fund	\$9,581	\$23,029	\$28,129	\$13,457	-\$14,672	-52.16%
Sewer Service Fund	\$7,071,505	\$7,768,981	\$9,210,208	\$8,936,747	-\$273,461	-2.97%
Sewer Capital Fund	\$452,392	\$245,598	\$182,492	\$119,925	-\$62,567	-34.28%
Vehicle Replacement Fund	\$70,680	\$117,348	\$82,522	\$202,592	\$120,070	145.50%
Furn/Fixt & Equip Fund	\$558,673	\$617,184	\$565,103	\$595,838	\$30,735	5.44%
Risk Management Fund	\$730,927	\$841,178	\$970,465	\$487,874	-\$482,591	-49.73%
Retirement Stabilization Fund	\$1,170,695	\$964,204	\$1,402,966	\$1,549,164	\$146,198	10.42%
Grants and Special Programs	-	-	-	\$200,000	\$200,000	-
<b>Total Revenues</b>	<b>\$42,937,945</b>	<b>\$48,679,860</b>	<b>\$59,350,842</b>	<b>\$59,988,457</b>	<b>\$637,615</b>	<b>1.07%</b>

## Summary of Expenditures

City expenditures reflect the cost of delivering essential services, advancing policy priorities, and maintaining infrastructure, with spending tied to the available resources and legal constraints of each fund.

For Fiscal Year 2025-26, total expenditures are projected at \$71.2M, representing a decrease of -\$3.5M , or -4.73%, compared to the prior year.

### Historical Expenditures Across Fund Group



**Special Revenue Funds** are designated for specific purposes, primarily funding infrastructure projects, grant-supported programs, and community initiatives like affordable housing and the Opportunity Coasts Center. This category also includes the City's Capital Improvement Plan and makes up 43% of the FY 2025-26 budget.

**General Fund** resources cover the City's basic operating needs, including public safety, public works, administrative functions, and planning activities. These general-purpose expenditures account for 36% of the overall budget.

**Enterprise Funds** are used exclusively for managing the City's sewer system, including day-to-day operations and long-term capital upgrades. These expenses comprise 16% of the annual budget.

### FY26 Expenditures by Fund Group



● Special Revenue Funds	<b>\$31,002,118</b>	43.57%
● General Fund	<b>\$25,329,607</b>	35.60%
● Enterprise Funds	<b>\$11,354,347</b>	15.96%
● Internal Service Funds	<b>\$3,467,739</b>	4.87%

### Expenditures by Fund Group

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
General Fund	\$22,227,428	\$26,264,623	\$25,716,079	\$25,329,607	-\$386,472	-1.50%
Special Revenue Funds	\$8,168,181	\$12,369,646	\$34,999,812	\$31,002,118	-\$3,997,694	-11.42%
Enterprise Funds	\$7,817,793	\$7,927,926	\$10,873,702	\$11,354,347	\$480,645	4.42%
Internal Service Funds	\$2,428,948	\$2,787,469	\$3,096,787	\$3,467,739	\$370,952	11.98%
<b>Total Expenditures</b>	<b>\$40,642,350</b>	<b>\$49,349,664</b>	<b>\$74,686,380</b>	<b>\$71,153,812</b>	<b>-\$3,532,568</b>	<b>-4.73%</b>

### Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
General Fund	\$22,227,428	\$26,264,623	\$25,716,079	\$25,329,607	-\$386,472	-1.50%
Storm Drain Operating Fund	-	\$100,000	\$100,000	\$93,850	-\$6,150	-6.15%
Traffic Mitigation Fund	\$31,232	\$30,292	\$3,151,054	\$2,895,248	-\$255,806	-8.12%
Main Street Bridge Fund	\$480,024	-	-	-	-	-
Gas Tax	\$35,859	\$385,856	\$672,958	\$1,221,764	\$548,806	81.55%
Street And Road Fund	\$787,645	\$1,107,704	\$13,987,625	\$11,443,512	-\$2,544,113	-18.19%
Measure A Fund	\$63,272	\$70,116	\$272,463	\$274,753	\$2,290	0.84%
Park Facility Development Fund	\$2,286,727	\$4,477,660	\$5,020,834	\$2,164,921	-\$2,855,913	-56.88%
Affordable Housing	-	\$1,185,761	\$2,164,239	\$1,314,998	-\$849,241	-39.24%
Public Facilities Fund	\$2,554,303	\$777,060	\$896,554	\$548,106	-\$348,448	-38.87%
Police Special Revenue	\$6,414	\$23,451	\$100,000	\$100,000	-	0.00%
Lot Acquisition/Development	\$536,514	-	-	-	-	-
CZI Grant	\$221,300	\$87,400	\$196,808	-	-	-
OCC Grant	-	\$886,000	\$1,175,022	\$729,689	-\$445,333	-37.90%
General Capital Fund	\$895,812	\$2,610,872	\$5,697,127	\$8,474,684	\$2,777,557	48.75%
Drainage Fund	\$269,079	\$627,474	\$1,565,127	\$1,540,594	-\$24,533	-1.57%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
Sewer Service Fund	\$6,811,900	\$7,354,860	\$7,952,639	\$8,936,747	\$984,108	12.37%
Sewer Capital Fund	\$1,005,892	\$573,066	\$2,921,063	\$2,417,601	-\$503,462	-17.24%
Vehicle Replacement	\$103,229	\$118,938	\$77,000	\$197,000	\$120,000	155.84%
Furn/Fixt & Equip Fund	\$505,642	\$502,108	\$533,178	\$563,114	\$29,936	5.61%
Risk Management Fund	\$667,982	\$1,252,950	\$1,140,177	\$1,216,408	\$76,231	6.69%
Retirement Stabilization Fund	\$1,152,095	\$913,474	\$1,346,432	\$1,491,217	\$144,785	10.75%
Grants and Special Programs Fund	-	-	-	\$200,000	\$200,000	-
<b>Total Expenditures</b>	<b>\$40,642,350</b>	<b>\$49,349,664</b>	<b>\$74,686,380</b>	<b>\$71,153,812</b>	<b>-\$3,532,568</b>	<b>-4.73%</b>

## Transfers & Allocations Summary

	Budget Transfers In
<b>GENERAL FUND (101)</b>	
From Sewer Operating (201) - Admin Fee	602,454
<b>GENERAL FUND (101)</b>	<b>602,454</b>
<b>SEWER OPERATING (201)</b>	
From Sewer Capital (202)	1,692,090
<b>SEWER OPERATING (201)</b>	<b>1,692,090</b>
<b>STREETS AND ROADS (123)</b>	
From General Fund (101) - Capital Projects Funding	-
From Traffic Mitigation (112) - Capital Projects Funding	2,863,248
From Gas Tax (122) - Capital Projects Funding	542,764
From Measure A (124) - Capital Projects Funding	200,000
<b>STREETS AND ROADS (123)</b>	<b>3,606,012</b>
<b>PARKS/FACILITIES DEVELOPMENT (125)</b>	
From General Fund (101) - Capital Projects Funding	-
<b>PARKS/FACILITIES DEVELOPMENT (125)</b>	<b>-</b>
<b>PUBLIC FACILITIES (127)</b>	
From General Fund (101) - Capital Projects Funding	-
<b>PUBLIC FACILITIES (127)</b>	<b>-</b>
<b>GRANTS &amp; SPECIAL PROJECTS (137)</b>	
From General Fund (101) - Special Projects Funding	200,000
<b>GRANTS &amp; SPECIAL PROJECTS (137)</b>	<b>200,000</b>
<b>GENERAL CAPITAL FUND (151)</b>	
From General Fund (101) - Capital Projects Funding	845,000
From Gas Tax (122) - Capital Projects Funding	635,000
From Streets and Roads (123) - Capital Projects Funding	105,000
From Parks/Facilities Development (125)- Capital Projects Funding	174,320
From Public Facilities (127) - Capital Projects Funding	76,374
From Drainage Capital (152) - Capital Projects Funding	20,000
<b>GENERAL CAPITAL FUND (151)</b>	<b>1,855,694</b>
<b>DRAINAGE CAPITAL (152)</b>	
From General Fund (101) - Capital Projects Funding	140,000
From Storm Drain Operating (111) - Capital Projects Funding	93,850
From General Capital (151) - Capital Projects Funding	-
<b>DRAINAGE CAPITAL (152)</b>	<b>233,850</b>
<b>VEHICLE REPLACEMENT (301)</b>	
From General Fund (101)	120,983

From Sewer Operating (201)	74,440
From Streets & Roads (123)	1,006
From Storm Drain (152)	571
<b>VEHICLE REPLACEMENT (301)</b>	<b>197,000</b>

<b>EQUIPMENT FUND (302)</b>	
From General Fund (101)	345,386
From Sewer Operating (201)	213,212
From Streets & Roads (123)	2,881
From Storm Drain (152)	1,635
<b>EQUIPMENT FUND (302)</b>	<b>563,114</b>

<b>RISK MANAGEMENT FUND (303)</b>	
From General Fund (101)	-
From Sewer Operating (201)	346,980
From Streets & Roads (123)	4,688
From Storm Drain (152)	2,662
<b>RISK MANAGEMENT FUND (303)</b>	<b>354,330</b>

<b>PENSION STABILIZATION FUND (304)</b>	
From General Fund (101) - To fund unfunded liability payment	1,491,217
<b>PENSION STABILIZATION FUND (304)</b>	<b>1,491,217</b>

**GRAND TOTAL** **10,795,760**

# Fund Balances Summary

	Projected Fund Balance 6/30/2025	Revenues & Trsfrs In Budget	Expenditures & Trsfrs Out Budget	Revenue Over(Under) Expenditures	Projected Fund Balance 6/30/2026
<b>GENERAL FUND</b>					
101 General	10,304,900	23,858,488	25,329,607	(1,471,119)	8,833,781
<b>ENTERPRISE FUNDS</b>					
201 Sewer Operating	-	8,936,747	8,936,747	-	-
202 Sewer Capital 1	3,096,531	119,925	2,417,601	(2,297,676)	798,855
<b>Total Enterprise Funds</b>	<b>3,096,531</b>	<b>9,056,672</b>	<b>11,354,348</b>	<b>(2,297,676)</b>	<b>798,855</b>
<b>SPECIAL REVENUE FUNDS</b>					
111 Storm Drain Operating	271,800	9,909	93,850	(83,941)	187,859
112 Traffic Mitigation	4,514,700	175,580	2,895,248	(2,719,668)	1,795,033
113 Library Operation	111,000	491	-	491	111,491
121 Main Street Bridge	47,100	-	-	-	47,100
122 Gas Tax	2,615,900	726,213	1,221,764	(495,551)	2,120,349
123 Streets and Roads	1,686,300	11,992,605	11,443,512	549,093	2,235,393
124 Measure A	2,257,000	468,490	274,753	193,737	2,450,737
125 Park/Facilities Development	138,500	2,305,846	2,164,921	140,925	279,425
126 Affordable Housing	5,408,900	221,052	1,314,998	(1,093,946)	4,314,954
127 Public Facilities	1,402,000	58,726	548,106	(489,380)	912,620
128 Police Grants	1,160,000	226,749	100,000	126,749	1,286,749
132 Measure W	1,069,900	207,915	-	207,915	1,277,815
133 Lot Acquisition/Development	1,291,100	47,475	-	47,475	1,338,575
134 CZI Grant	20,300	7,521	-	7,521	27,821
135 Opportunity Center Coastside	(443,200)	1,192,337	729,689	462,648	19,448
137 Grants & Special Projects	-	200,000	200,000	-	-
151 Capital General	3,159,100	6,096,276	8,474,684	(2,378,407)	780,693
152 Drainage Capital	1,280,900	287,187	1,540,594	(1,253,407)	27,493
153 Library Capital	481,200	13,457	-	13,457	494,657
<b>Total Special Revenue and Capital Funds</b>	<b>26,472,500</b>	<b>24,237,828</b>	<b>31,002,118</b>	<b>(6,764,289)</b>	<b>19,708,211</b>
<b>INTERNAL SERVICE FUNDS</b>					
301 Vehicle Replacement	381,900	202,592	197,000	5,592	387,492
302 Equipment Replacement	1,087,200	595,838	563,114	32,724	1,119,924
303 Risk Management	2,032,300	487,874	1,216,408	(728,534)	1,303,766
304 Retirement Stabilization Fund	1,540,500	1,549,164	1,491,217	57,947	1,598,447
<b>Total Internal Service Funds</b>	<b>5,041,900</b>	<b>2,835,468</b>	<b>3,467,739</b>	<b>(632,271)</b>	<b>4,409,629</b>
<b>DEBT SERVICE FUNDS</b>					
142 Judgment Obligation Bond -Series B					
<b>Total Debt Service Funds</b>		\$	\$	\$	

<b>Total Other Funds</b>	<b>34,610,931</b>	<b>36,129,968</b>	<b>45,824,205</b>	<b>(9,694,236)</b>	<b>24,916,695</b>
<b>Total All Funds</b>	<b>44,915,831</b>	<b>59,988,456</b>	<b>71,153,812</b>	<b>(11,165,355)</b>	<b>33,750,476</b>

*1 Final fund balance represents the portion of net assets that is unrestricted. This number does not include the non-cash value of fixed assets, construction in progress and equity in the Sewer Authority Mid-Coastside agency*

# GANN Appropriations Limit

Article XIII B of the California State Constitution set an appropriations limit for governmental agencies. It became effective in Fiscal Year FY 1979-80 by passage of Proposition 4 (“The Gann Initiative”) and was modified by Proposition 111 in November 1989. With FY 1978-79 appropriations as the starting point, the limit is modified by the year-to-year changes both in per capita income and population, using the following alternative percentage changes for each:

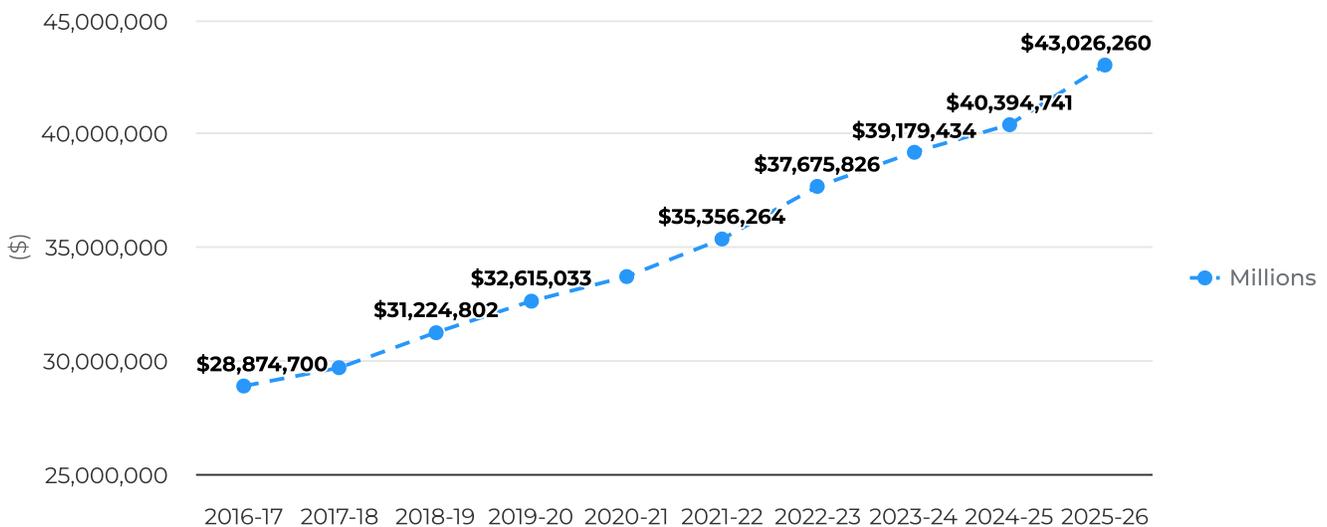
1. Income Growth:
  - a. California per capita personal income, or
  - b. Nonresidential assessed valuation due to new construction in the city.
2. Population growth:
  - a. City of Half Moon Bay, or
  - b. County of San Mateo

Article XIII B also sets the guidelines as to what can be included in the appropriations limit, using “Proceeds of Taxes,” as defined in the Article, in the limit calculations. The City has remained well below the appropriations limit. It is unlikely that the limit will apply for fiscal year 2025-26.

### Appropriations Limit Calculation

<b>FY 2024-25 Appropriations Limit</b>	<b>\$40,394,741</b>
<b>Per Capita Personal Income Growth</b>	6.44% 1.0644 factor
<b>Population Change</b>	.07% 1.0007 factor
<b>Calculation of factor for FY 2024-25</b>	1.0644x1.0007=1.06514508
<b>FY 2025-26 Appropriation Limit</b>	<b>\$43,026,260</b>

## Appropriations Limit History



## GANN Appropriations Worksheet

		<u>Amount</u>	
	Last Year's Limit	<b>\$40,394,741</b>	
B	Adjustment Factor		
	1. Population	1.0007	State Finance
	2. Inflation	1.0644	State Finance
	3. Total Adjustment	1.0651451	(B1 x B2)
C	Annual Adjustments	2,631,519	(A x B3)
D	Other Adjustments	-	
E	Total Adjustments	2,631,519	(C + D)
	This Years Limit	<b>\$43,026,260</b>	(A + E)

RESOLUTION NO. C-2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HALF MOON BAY, CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT PURSUANT TO CALIFORNIA CONSTITUTION ARTICLE XIII B, AND SECTION 7900 ET. SEQ OF THE CALIFORNIA GOVERNMENT CODE

FOR FISCAL YEAR 2025-26

**WHEREAS**, Article XIII B is an amendment to the California Constitution placing a restriction on the amount of proceeds of tax revenue which can be appropriated by state and local governments during a fiscal year; and

**WHEREAS**, the total appropriation subject to limitation shall not exceed the appropriation limit of the City of Half Moon Bay for the prior fiscal year, as adjusted for inflationary and population changes; and

**WHEREAS**, the City Council is required to elect which adjustment factors will be used to calculate the limit: (1) either the annual growth in California per capita personal income or the growth in non-residential assessed valuation due to new construction within the City, and (2) either the population growth in the City of Half Moon Bay or population growth in the County of San Mateo, as provided by the State Department of Finance; and

**WHEREAS**, the City Council has considered the matter at a regular scheduled City Council meeting.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council hereby adopts the appropriations limit for the Fiscal Year 2025-26, as calculated in Exhibit A, and hereby determines the amount to be forty-three million, twenty-six thousand, two hundred and sixty dollars (\$43,026,260) for the City of Half Moon Bay, pursuant to Article XIII B of the California Constitution.

The City selected the following adjustment factors for the calculation of this amendment to the appropriations limit for the 2025-26 fiscal year: (1) the population factor of the City of Half Moon Bay; and (2) the Percentage Change in Per Capita Personal Income over prior year, which were provided by the State of California Department of Finance in May 2025.

\*\*\*\*\*

I, the undersigned, hereby certify that the foregoing Resolution was duly passed and adopted on the 17<sup>th</sup> day of June, 2025 by the City Council of Half Moon Bay by the following vote:

Ayes, Councilmembers:

Noes, Councilmembers:

Absent, Councilmembers:

Abstain, Councilmembers:

Attest:

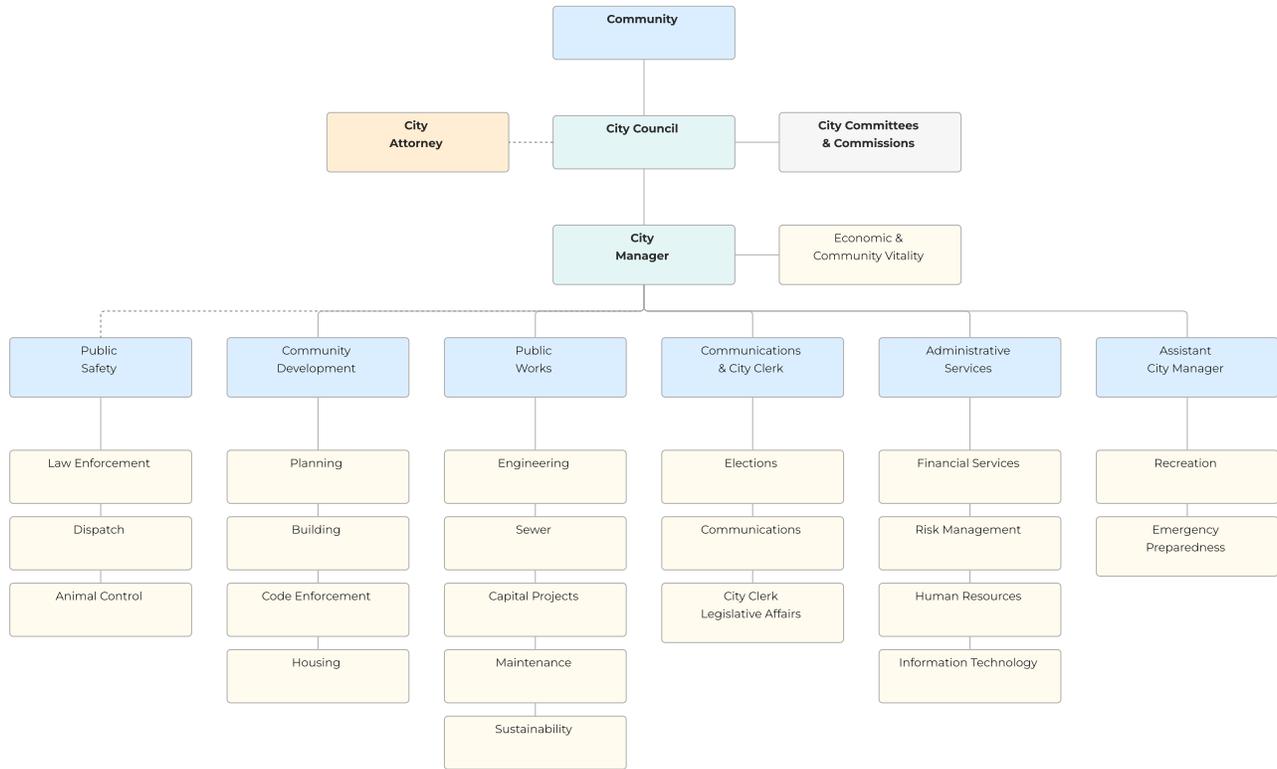
APPROVED:

\_\_\_\_\_  
Maggie Rodriguez, Assistant City Clerk

\_\_\_\_\_  
Robert Brownstone, Mayor

# Personnel

### Half Moon Bay Organizational Chart Overview



## Executive Team



City Manager,  
Matthew Chidester



City Attorney,  
Catherine Engberg

**Photo Coming Soon**

Assistant City Manager, [VACANT]

**Photo Coming Soon**

Communications/City Clerk, Director  
[Interim]



Public Works Director, Maz Bozorginia



Administrative Services Director, Lisa Rossi



Community Development Director, Leslie Lacko



San Mateo County Sheriff, Captain

## Personnel Summary - Full Time Equivalent

Full-Time Equivalent	Actual 2022-23	Actual 2023-24	Revised 2024-25	Proposed 2025-26
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
Administrative Services Director	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00
City Clerk/Communications Director	1.00	1.00	1.00	1.00
Assistant to the City Manager	-	-	1.00	1.00
Accounting Technician	2.00	2.00	2.00	2.00
Administrative Analyst	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	3.00
Assistant City Clerk	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00	1.00
Assistant Planner	-	-	-	-
Associate Engineer	1.00	1.00	1.00	1.00
Associate Planner	2.00	1.00	1.00	1.00
City Engineer	1.00	-	-	-
Communications Specialist	1.00	1.00	1.00	1.00
Community Preservation Specialist	1.00	1.00	1.00	1.00
Economic & Community Vitality Manager	1.00	1.00	1.00	1.00
Deputy City Clerk	-	-	-	-
Executive Assistant	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00
Housing Coordinator	1.00	1.00	1.00	1.00
Maintenance Assistant	1.00	1.00	1.00	1.00
Maintenance Worker I/II	4.00	4.00	4.00	4.00
Management Analyst	4.00	4.00	4.00	4.00
Payroll Technician	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor	-	2.00	2.00	2.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Leader I/II/III	2.00	2.00	2.00	2.00
Senior Accountant	-	-	-	-
Senior Maintenance Worker	2.00	1.00	1.00	1.00
Senior Management Analyst	3.00	3.00	2.00	2.00
Senior Planner	1.00	2.00	2.00	2.00
<b>Total Regular Fulltime Employees</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>

FTE Count does not include limited term employees or council members



## Staffing Level Summary

Fund - Function	Actual 2022-23	Actual 2023-24	Revised 2024-25	Proposed 2025-26
<b>GENERAL FUND</b>				
<b>General Administration</b>	<b>14.15</b>	<b>14.85</b>	<b>14.85</b>	<b>14.85</b>
<b>Community Development</b>				
Administration	2.55	2.40	2.10	2.10
Planning Services	3.65	3.55	4.30	4.30
Building and Code Enforcement	1.50	1.30	0.85	0.85
Total Community Development	<b>7.70</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>
<b>Public Works</b>				
Administration	2.80	2.80	2.40	2.40
Engineering	1.90	2.45	2.75	2.75
Facilities Maintenance	6.80	7.25	7.25	7.25
Total Public Works	<b>11.50</b>	<b>12.50</b>	<b>12.40</b>	<b>12.40</b>
<b>Recreation Services</b>				
Parks/Recreation	3.20	3.20	3.20	3.20
Community Services	3.20	3.20	3.00	3.15
Total Recreation Services	<b>6.40</b>	<b>6.40</b>	<b>6.20</b>	<b>6.35</b>
<b>Total FTE by General Fund</b>	<b>39.75</b>	<b>41.00</b>	<b>40.70</b>	<b>40.85</b>
<b>OTHER FUNDS</b>				
201 - Sewer Operating	2.50	1.50	1.55	1.55
135 - Opportunity Center Coastside			0.20	0.05
123 - Streets & Roads	0.80	0.65	0.65	0.65
124 - Measure A	0.50	0.40	0.45	0.45
152 - Storm Drains	0.25	0.30	0.30	0.30
125 - Parks Facilities				
127 - Public Facilities				
302 - Equipment Fund	0.55	0.55	0.55	0.55
303 - Risk Management	0.65	0.60	0.60	0.60
<b>Total By Other Funds</b>	<b>5.25</b>	<b>4.00</b>	<b>4.30</b>	<b>4.15</b>
City Council	5.00	5.00	5.00	5.00
<b>Total Staffing Levels</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>

## Staffing Level By Service Area

Division	FY 2023-24	Net Change	Revised FY 2024-25	Net Change	Proposed FY 2025-26
City Council	5.00	-	5.00	-	5.00
City Manager's Office	3.95	-	3.95	-	3.95
City Clerk	1.55	-	1.55	-	1.55
Communications	1.40	-	1.40	-	1.40
Finance	4.80	-	4.80	(0.10)	4.70
Human Resources	1.45	-	1.45	0.30	1.75
Administrative Services	0.75	-	0.75	(0.20)	0.55
Information Technology	0.55	-	0.55	-	0.55
General Liability	0.60	-	0.60	-	0.60
Emergency Services	0.95	-	0.95	-	0.95
Public Works - Administration	2.80	(0.40)	2.40	-	2.40
Engineering	2.45	0.30	2.75	-	2.75
Maintenance	7.25	-	7.25	-	7.25
Parks and Recreation	3.20	-	3.20	-	3.20
Economic and Community Vitality	3.20	(0.20)	3.00	0.15	3.15
Planning Services	3.55	0.75	4.30	-	4.30
Building and Code Enforcement	1.30	(0.45)	0.85	-	0.85
Community Development - Administration	2.40	(0.30)	2.10	-	2.10
Sewer Operations	1.50	0.05	1.55	-	1.55
Other	1.35	0.25	1.60	(0.15)	1.45
<b>Total FTE</b>	<b>50.00</b>	<b>-</b>	<b>50.00</b>	<b>-</b>	<b>50.00</b>

### Changes in Staffing

The FY 2025-26 budget includes adjustments to how staff time is allocated amongst different functions but does not include any additional staffing or personnel.

# General Fund

## General Fund

The General Fund is the primary operating fund of the City and is used to account for day-to-day activities. It receives unrestricted revenue and provides City general administrative services, public safety, and land development – related activities.

All general tax revenue and other revenues that are not allocated by law or contractual agreement to other funds are accounted for in this fund. The General Fund is an unrestricted fund, and its resources can be used for any City service or governmental purpose.

The City's major revenue sources for the General Fund are transient occupancy (hotel) taxes, sales and property taxes, charges for services and other revenue.

The General Fund provides for the cost of operating City government and includes the City Attorney, City Clerk, City Council, City Manager, Finance, Risk Management, Human Resources, Information Technology, Emergency Services Operations, Public Safety, Planning Services, Building and Code Enforcement, Engineering, Facilities Maintenance, and Recreation Services. In addition, General Fund expenditures include capital projects and reserve funding.

The City provides services to the community using a combination of City staff, programs, and contract services. The Community Development, Public Works, Engineering, Building, Administrative Services, Communications/City Clerk and City Manager departments consist primarily of City staff. This work is supplemented by contracts with other government agencies and service providers that provide the City with Animal Control, Building Inspection, Building Permit Processing, including plan check, Dispatch, Engineering, Information Technology, Janitorial, Law Enforcement, Legal Services, Library Operations, and limited Landscaping Maintenance services.

## General Fund Overview

The General Fund budget for FY 2025-26 is \$23.9M in revenue, \$24.3M in operating expenditures, and \$985 K in capital transfers. This is a deficit of -\$1.5M in the FY 2025-26 General Fund budget. The deficit is to be met with the use of unassigned funds. The City continues to invest back into the community by funding its Capital Improvement Program, including contributions from the General Fund. The reserves are projected to be \$8.8 million on June 30, 2026, representing an increase of \$182 K from June 30, 2025.

## General Fund Revenues

Unlike appropriations that can be established at the direction of the City, many key revenue sources are controlled by external forces on the City. For instance, property tax revenue varies with real estate values, and development-related revenue is affected by the volume and type of building permits and plan check requests. Sales tax and transient occupancy tax (TOT) revenues are subject to local and national economic cycles, businesses' decisions to locate in the community and travel activity of businesses and tourists.

Three sources make up almost 73% of the revenue in the General Fund: Transient Occupancy (Hotel) Tax, Property Tax and Sales Tax. These revenues are projected to increase by 14% from the FY 2024-25 budget. This is primarily due to a half-cent sales tax increase as approved by voters in November 2024. All other revenues are also estimated to increase by 14%, mostly due to one-time revenues and increases in fees for city services.

Key general fund revenue categories are further described below:

## Transient Occupancy Taxes (TOT)

Transient occupancy taxes are assessed on the City's thirteen hotels, motels, bed & breakfast establishments, and three campgrounds at a rate of 15%, generating the City's largest source of revenue. Following several years of lagging revenues, TOT is expected to increase by 4% in FY 2025-26.

## Property Tax

Property tax is the City's second-largest revenue source. Property tax revenue is collected and distributed by the County of San Mateo based on applying the constitutionally limited tax rate of 1% to the assessed value of certain secured and unsecured properties as determined by the County Assessor.

The City considers the historical rate of changes and potential economic conditions when forecasting property tax revenue. Property tax revenue shows increases based on figures from the San Mateo County Assessor's Office.

This revenue includes the distribution of excess Educational Revenue Augmentation Fund (ERAF) at 50% of the historical distribution level due to the uncertain nature of these revenues.

### Where Do Property Taxes Go?



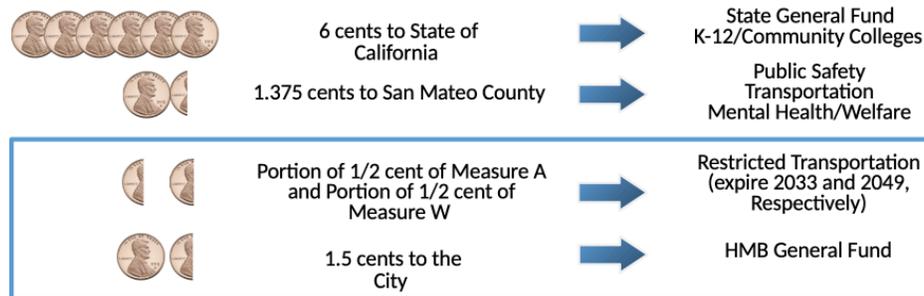
- Cabrillo Unified \$0.36
- SMC \$0.22
- HMB Fire District \$0.19
- Other \$0.07
- City of Half Moon Bay \$0.07
- SM College District \$0.06
- SMC Library \$0.03

## Sales and Use Tax

The Sales Tax is currently the City's third-largest revenue source. Sales tax is collected by the State Board of Equalization against tangible items. The local portion is distributed to cities and counties based on the location of the sale. The City of Half Moon Bay receives 1.5¢ on every \$1 purchase as listed in the chart below.

**Where Do Sales Taxes Go?**  
**2025 Half Moon Bay Sales Tax Rate = 9.875%**

## Each \$1 purchase = \$0.09875



Most of Half Moon Bay Sales Tax is generated by three major economic sectors, listed below. Approximately 75% of the City's total sales tax is generated from twenty-five businesses.

- Food (grocery, restaurants) – 51%
- General Retail – 14%
- Transportation (car sales, gas station) – 19%
- Other – 16%

The City's sales tax revenues are expected to continue to increase with the half-cent sales tax increase.

## Other Taxes

Other taxes include franchise fees assessed on franchise agreements with utility companies, and business license registration taxes that are assessed on all businesses operating within the City limits.

## Charges For Services

Cost of Services fees are revised on an annual basis based on a comprehensive review of actual cost. This revenue source is approximately 4.8% of General Fund revenue.

The City's current user fees and deposit amounts were established through a fee study in 2025, prepared in accordance with State law, that was approved and accepted by City Council. Annually, Finance staff will provide an update to City Council. The purpose of this update is to affirm and update certain Administrative, Building, Public Works, Planning, and Public Safety fees. Most of the fees were set at or about 100-percent cost recovery.

## Other Revenues

This revenue category includes San Mateo County reimbursement relating to unfunded pension liability for safety personnel that the City pays directly to CalPERS, golf fees per the development agreement with Ocean Colony and parking fees.

## General Fund Expenditures

The FY 2025-26 General Fund total expenditure budget is \$25.3M which includes \$24.3M in operating expenditures and \$985K in capital transfers to fund the City's FY 2025-26 Capital Improvement Program. This is a decrease of \$346 K or 1% of the revised FY 2024-25 budget.

## Transfers For Capital Project Funds

The General Fund makes contributions to the City's Capital Improvement Plan (CIP) that is budgeted in various Special Revenues and Capital Funds.

Staff strives to identify probable funding sources for projects and explore outside funding sources whenever possible. These include Federal and State Grants, County contributions, Gas Tax, and various other tax measures. When no external sources of funding can be identified, General Funds are allocated to help cover the cost of projects.

The proposed 5-Year Capital Improvement Program (CIP) has a total FY 2025-26 budget of \$24 million, which includes a \$985K contribution from the General Fund. Additional information on the CIP can be found in the CIP Budget document located on our [Annual Budget page](#).

## Assigned Funds & Reserves

The City's Fund Balance Policy identifies fund balances (or reserves) as falling into the following categories: Restricted, Committed, Assigned or Unassigned. In accordance with GASB Statement No. 54 requirements and the City policy, the Council established the following designations for General Fund Committed Fund Balances:

- Operating Contingency Reserve of 30% of annual expenditures
- Economic Uncertainty Reserve of 20% of annual expenditure

The General Fund balance components are detailed in the table below. The City will have a balanced budget for FY 2025-26.

GENERAL FUND (RESTRICTED & UNRESTRICTED BALANCES)			
Designations	Actual 2023-24	Revised Budget 2024-25	Proposed Budget 2025-26
<b>Beginning Fund Balance</b>	<b>\$16,227,904</b>	<b>\$14,367,929</b>	<b>\$10,304,900</b>
<b>Total Revenue</b>	<b>\$24,404,648</b>	<b>\$20,897,074</b>	<b>\$23,858,488</b>
Net Operating Expenditures	\$22,052,885	\$21,343,756	\$22,187,174
Operating Transfers	\$1,753,738	\$2,259,619	\$2,157,433
<b>Total Operating Expenditures</b>	<b>\$23,806,623</b>	<b>\$23,603,375</b>	<b>\$24,344,607</b>
Capital Transfers	\$2,458,000	\$2,112,704	\$985,000
<b>Total Expenditures</b>	<b>\$26,264,623</b>	<b>\$25,716,079</b>	<b>\$25,329,607</b>
<b>Ending Fund Balance</b>	<b>\$14,367,929</b>	<b>\$9,548,924</b>	<b>\$8,833,781</b>
General Fund Reserve (30% of Op. Exp.)	\$6,654,952	\$7,017,113	7,303,382
Economic Uncertainty Reserve (Target 20% Op. Exp.)	\$4,436,635	\$1,634,636	1,530,398
<b>Total Reserves</b>	<b>\$11,091,587</b>	<b>\$8,651,749</b>	<b>8,833,781</b>
<b>Unassigned Fund Balance</b>	<b>\$3,276,342</b>	<b>\$897,175</b>	<b>0</b>
<b>Reserve as % of Total Op. Expenses</b>	<b>47%</b>	<b>37%</b>	<b>36%</b>

\*Beginning Fund Balance reflects ending estimates that may not match the ending 2024-25 revised budget

The General Fund Reserve provides funds for the City to cover unexpected and sharp drops in revenues due to the economy, emergency events and other unanticipated expenditures and events. The City's policy requires this reserve to be 30% of budgeted annual operating expenditures. In calculating the FY 2025-26 general fund reserves, staff included operating transfers in the expenditures figures and set aside \$7.3 million for this purpose.

The assigned Economic Uncertainty Reserve was created in FY 2019-20 in preparation for the next recession. The reserve requires 20% of budgeted annual operating expenditures. The FY 2025-26 budget provides \$1.5 million for this reserve.

Altogether, General Fund projected fund balance of \$8.8 million represents 36% (vs 37% in the FY 2024-25 budget) of operating General Fund expenditures.

## General Fund Summary

	<b>Actual 2023-24</b>	<b>Revised Budget 2024-25</b>	<b>Recommended 2025-26</b>
Revenue	<b>24,404,648</b>	<b>20,897,074</b>	<b>23,858,488</b>
Operating Expenditures	(22,052,885)	(21,343,756)	(22,187,174)
General Fund Transfers Out- Operating	(1,753,738)	(2,259,619)	(2,157,433)
<b>Excess of Operating Revenue Over/(Under) Expenditures</b>	<b>598,025</b>	<b>(2,706,301)</b>	<b>(486,119)</b>
General Fund Transfers Out - Capital (CIP)	(2,458,000)	(2,112,704)	(985,000)
<b>Net Change to General Fund</b>	<b>(1,859,975)</b>	<b>(4,819,005)</b>	<b>(1,471,119)</b>
Beginning Total Fund Balance	<b>16,227,904</b>	<b>14,367,929</b>	<b>10,304,900</b>
Ending Fund Balance	<b>14,367,929</b>	<b>9,548,924</b>	<b>8,833,781</b>
Reserves			
General Fund Reserve	<b>6,654,952</b>	<b>7,017,113</b>	<b>7,303,382</b>
Economic Uncertainty Reserve	<b>4,436,635</b>	<b>1,634,636</b>	<b>1,530,399</b>
<b>Unassigned Fund Balance</b>	<b>3,276,342</b>	<b>897,175</b>	<b>-</b>

### Excess Revenue Over/(Under) Expenditures

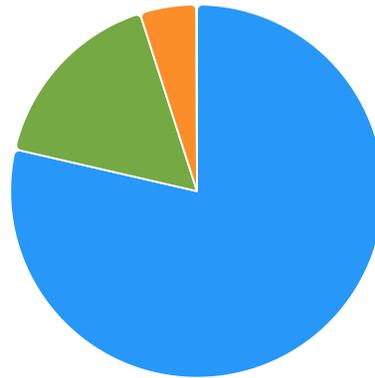
There is an annual deficit in the FY 2025-26 budget of \$1.5 million. This deficit is mitigated using projected unassigned savings from the prior year.

### Assigned Reserves for FY 2025-26

The City maintains two key reserves: the General Fund Reserve, which targets a balance equal to 30% of annual operating expenditures, and the Economic Uncertainty Reserve, which targets 20%. Due to the budget deficit, the Economic Uncertainty Reserve is funded at only 6% of its target. Combined, both reserves total \$8.8 million for FY 2025-26.

# Summary of Revenues

FY26 Revenues by Revenue Category



<span style="color: blue;">●</span> Taxes	<b>\$18,754,338</b>	78.61%
<span style="color: green;">●</span> Other Revenue	<b>\$3,923,822</b>	16.45%
<span style="color: orange;">●</span> Charges for Services	<b>\$1,168,028</b>	4.90%
<span style="color: purple;">●</span> Intergovernmental	<b>\$12,300</b>	0.05%

## Revenues by Revenue Category

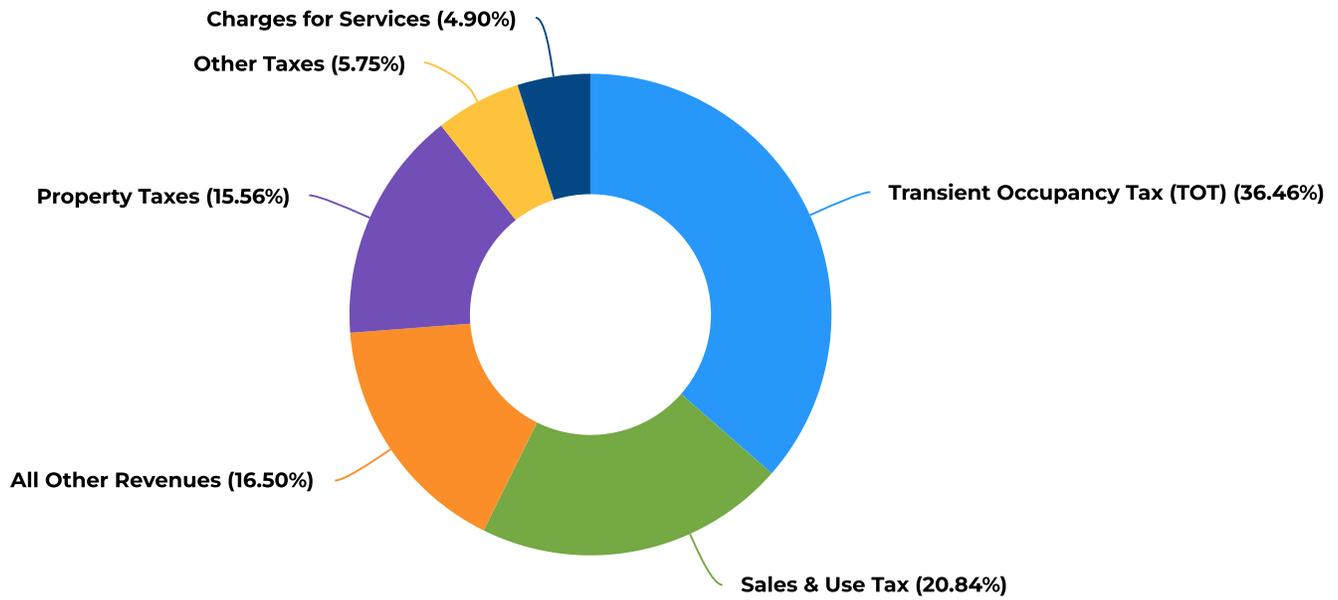
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
Intergovernmental	\$1,558,854	\$14,520	\$12,000	\$12,300	\$300	2.50%
Other Revenue	\$2,733,848	\$6,504,490	\$3,360,869	\$3,923,822	\$562,953	16.75%
Taxes	\$17,425,030	\$16,906,681	\$16,570,045	\$18,754,338	\$2,184,293	13.18%
Charges for Services	\$1,152,449	\$978,957	\$954,160	\$1,168,028	\$213,868	22.41%
<b>Total Revenues</b>	<b>\$22,870,180</b>	<b>\$24,404,648</b>	<b>\$20,897,074</b>	<b>\$23,858,488</b>	<b>\$2,961,414</b>	<b>14.17%</b>

## Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
Transient Occupancy Tax	\$8,852,640	\$8,167,938	\$8,343,730	\$8,699,852	\$356,122	4.27%
Sales & Use Taxes	\$3,160,478	\$3,111,521	\$2,948,414	\$4,972,232	\$2,023,818	68.64%
Franchise Fees and Taxes	\$945,755	\$992,685	\$997,341	\$1,008,159	\$10,818	1.08%
Other Fees	\$91,248	\$100,761	\$96,835	\$99,256	\$2,421	2.50%
Miscellaneous	\$310,272	\$376,309	\$463,438	\$912,000	\$448,562	96.79%
Public Safety Services	\$50,099	\$91,231	\$88,400	\$89,585	\$1,185	1.34%
Building Permits	\$429,751	\$286,544	\$286,500	\$392,000	\$105,500	36.82%
Dept of Motor Vehicle Fees	\$12,049	\$14,520	\$12,000	\$12,300	\$300	2.50%
Business License Taxes	\$330,544	\$350,948	\$353,700	\$362,543	\$8,843	2.50%
Transfers In	\$524,180	\$537,285	\$587,760	\$602,454	\$14,694	2.50%
Relief Grants	\$1,546,805	\$0	\$0	\$0	\$0	
Interest & Investment	\$353,945	\$804,185	\$480,000	\$518,797	\$38,797	8.08%
Golf Facilities Fees	\$631,458	\$631,530	\$650,402	\$650,000	-\$402	-0.06%
County Credit Reimbursement	\$660,198	\$457,722	\$793,534	\$845,317	\$51,783	6.53%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
Engineering & Planning Fees	\$476,452	\$358,563	\$361,460	\$465,000	\$103,540	28.64%
Parking	\$165,516	\$294,671	\$294,700	\$302,068	\$7,368	2.50%
Property Taxes	\$4,135,613	\$4,283,590	\$3,926,861	\$3,711,552	-\$215,309	-5.48%
Recreation Services	\$187,176	\$227,246	\$207,000	\$210,373	\$3,373	1.63%
Grants	\$6,000	\$117,400	\$5,000	\$5,000	\$0	0.00%
Loan Proceeds	\$0	\$3,200,000	\$0	\$0	\$0	
<b>Total Revenues</b>	<b>\$22,870,180</b>	<b>\$24,404,648</b>	<b>\$20,897,074</b>	<b>\$23,858,488</b>	<b>\$2,961,414</b>	<b>14.17%</b>

### General Fund Revenue Sources

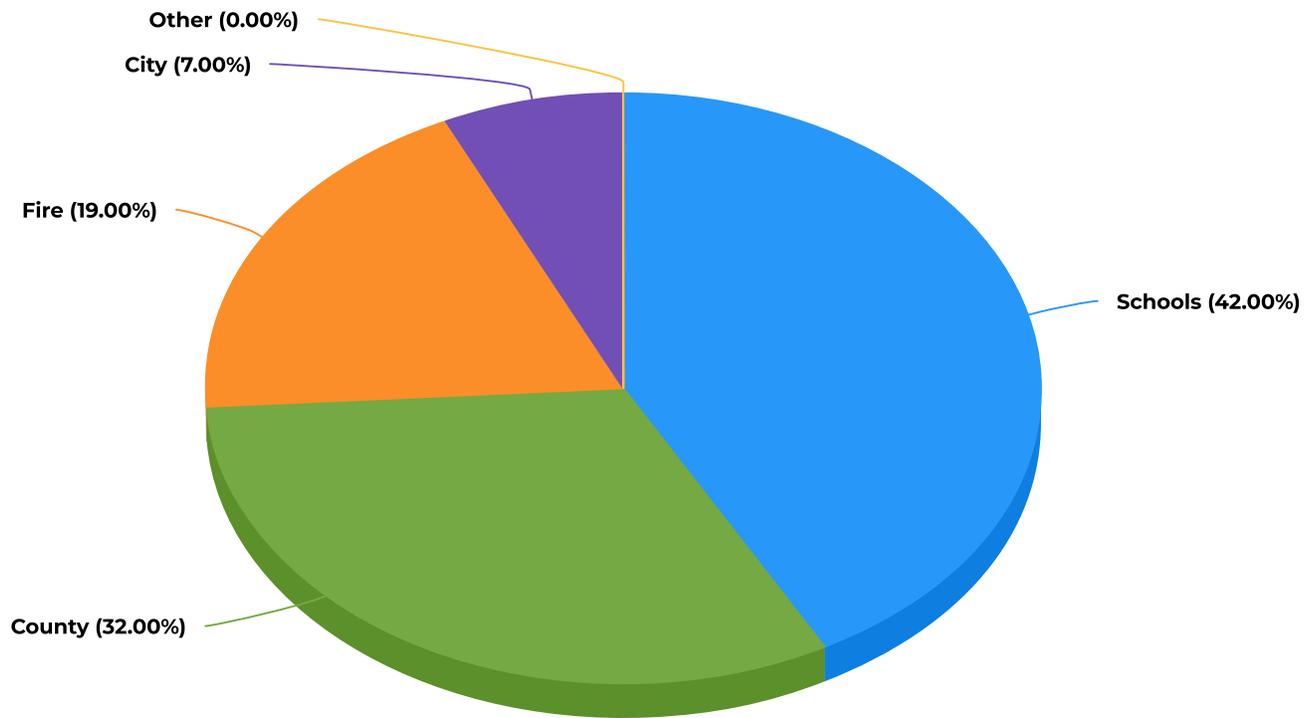


Transient Occupancy Tax (TOT)	\$8,699,852
Sales Tax	4,972,232
Property Tax	3,711,552
Other Taxes	1,370,702
Charges for Services	1,168,028
All other revenues	3,936,122
<b>FY 2025-26 Budget</b>	<b>23,858,488</b>

The City of Half Moon Bay's three primary revenue sources are Transient Occupancy Tax (TOT), Property Tax, and Sales Tax, which comprise 73% of total General Fund Revenue.

# Property Tax Revenue

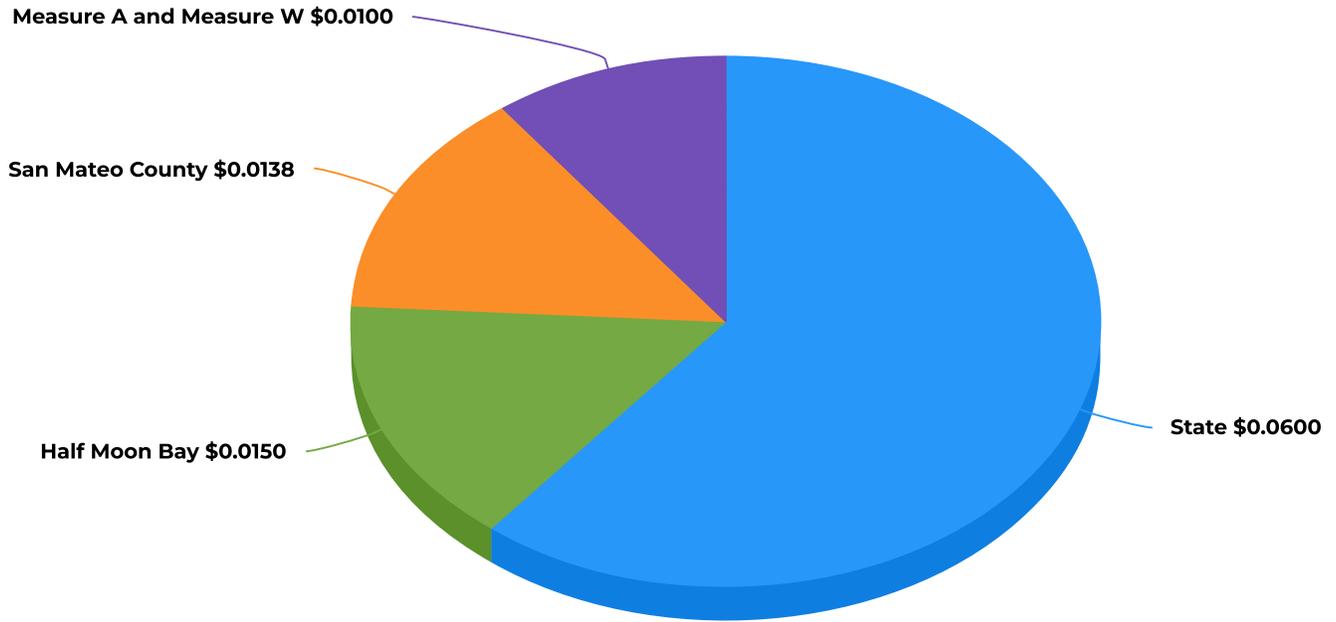
### Property Tax Revenue By Agency



The City of Half Moon Bay is a low property tax city with a 7% share of Property Taxes

# Sales Tax Revenue

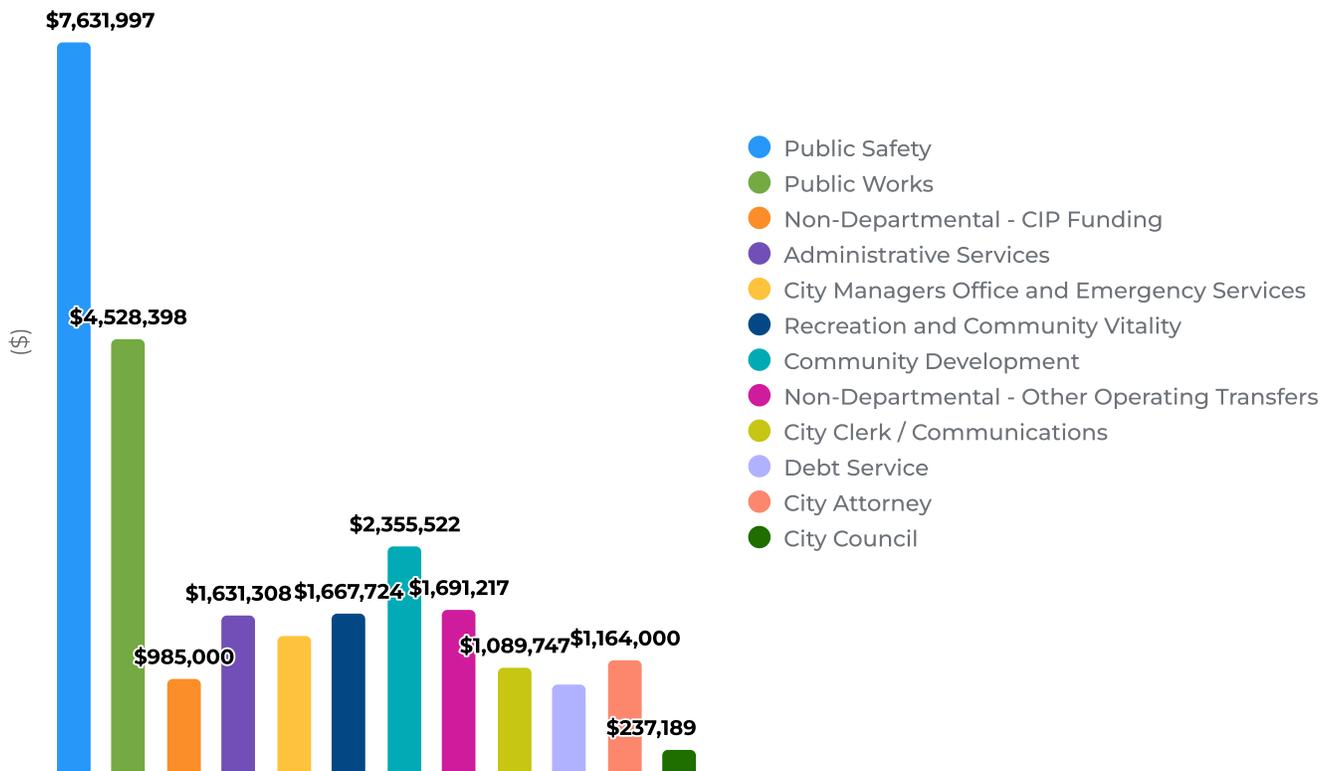
**Sales Tax Revenue (9.875%)**



Half Moon Bay Sales Tax is generated primarily from three sectors. Approximately 75.5% of the total "Sales Tax" is generated from twenty-five businesses.

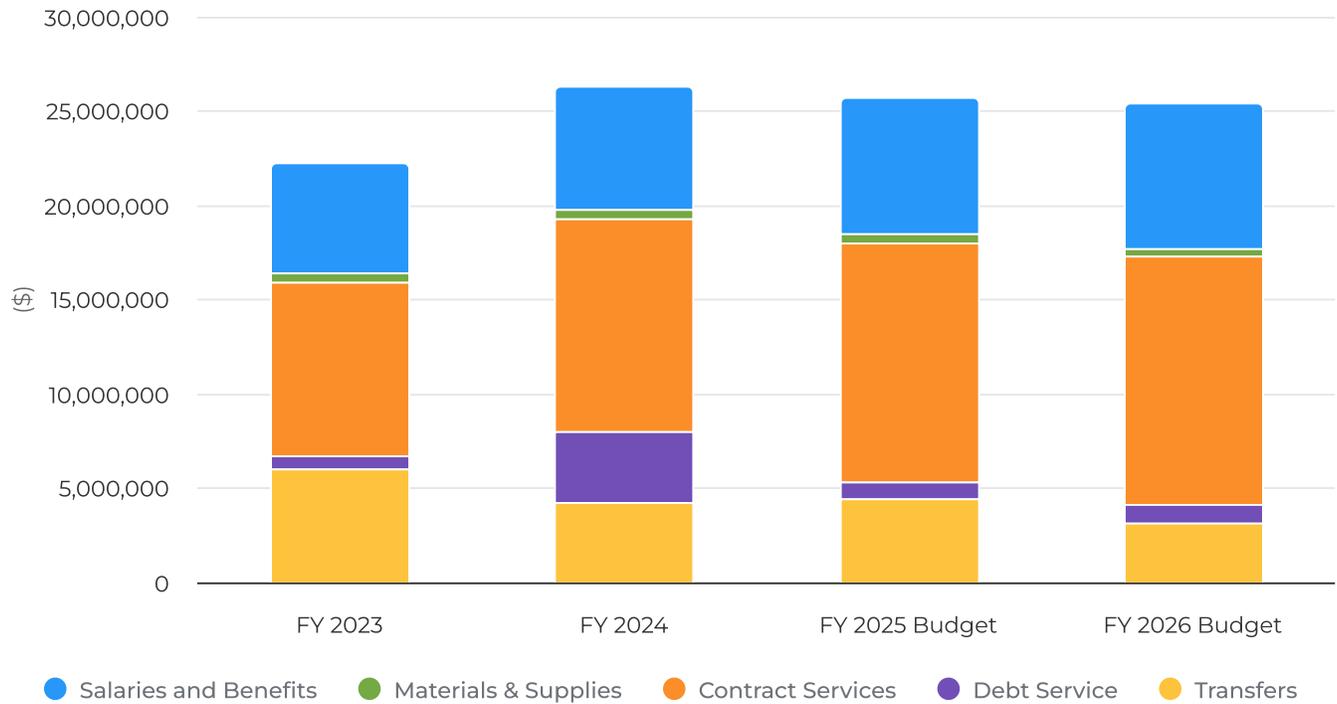
Food (grocery, restaurants)	51%
General Retail	14%
Transportation (Car sales, Gas Stations)	19%
Other	16%

# General Fund Expenditures

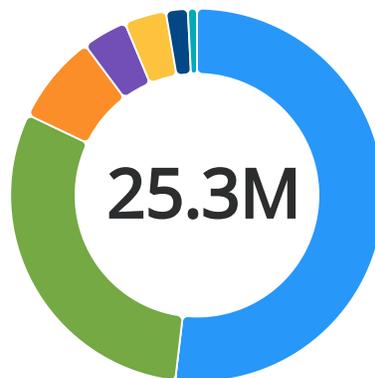


Public Safety	\$	7,631,997
Public Works	\$	4,528,398
Capital Improvements (CIP)	\$	985,000
Administrative Services	\$	1,631,308
City Manager's Office and Emergency Services	\$	1,428,910
Recreation and Community Vitality	\$	1,667,724
Community Development	\$	2,355,522
Other Operating Transfers	\$	1,691,217
City Clerk/Communications	\$	1,089,747
Debt Service	\$	918,596
City Attorney	\$	1,164,000
City Council	\$	237,189
<b>Total FY 2025-26 Budget</b>	<b>\$</b>	<b>25,329,607</b>

## General Fund Expenditures Trend - By Type



### General Fund Expenditures by Type



Contract Services	\$13,136,607	51.86%
Salaries & Benefits	\$7,653,772	30.22%
Operating Transfers	\$1,957,433	7.73%
Capital Transfers	\$985,000	3.89%
Debt Service	\$918,596	3.63%
Materials & Supplies	\$478,200	1.89%
Other Transfers	\$200,000	0.79%

## General Fund Expenditures By Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
Salaries & Benefits	\$5,867,524	\$6,524,659	\$7,259,760	\$7,653,772	\$394,012	5.43%
Other Transfers	\$0	\$0	\$0	\$200,000	\$200,000	
Debt Service	\$675,302	\$3,725,598	\$945,778	\$918,596	-\$27,182	-2.87%
Operating Transfers	\$1,954,936	\$1,753,738	\$2,259,619	\$1,957,433	-\$302,186	-13.37%
Materials & Supplies	\$455,253	\$490,930	\$473,700	\$478,200	\$4,500	0.95%
Capital Transfers	\$4,015,419	\$2,458,000	\$2,112,704	\$985,000	-\$1,127,704	-53.38%
Contract Services	\$9,258,994	\$11,311,697	\$12,664,519	\$13,136,607	\$472,088	3.73%
<b>Total Expenditures</b>	<b>\$22,227,428</b>	<b>\$26,264,623</b>	<b>\$25,716,079</b>	<b>\$25,329,607</b>	<b>-\$386,472</b>	<b>-1.50%</b>

### Salaries and Benefits

Salary and benefit costs are projected to rise by \$394 K in FY 2025-26 due to labor-related commitments, including cost-of-living adjustments and merit-based increases. No new staff positions are included in the budget.

### Other Transfers

The FY 2025-26 budget includes \$200,000 in one-time transfers to support special initiatives, specifically the initial phase of the Local Coastal Program (LCP) Implementation Plan Update. The total cost of this multi-year effort is expected to exceed \$800 K. The City will seek external funding opportunities, including grants, to support this work.

### Debt Service

The City's debt obligations for FY 2025-26 total \$918 K, reflecting a \$27 K reduction from the previous year. This decrease is directly related to the sale of City-owned parcels at Stone Pine Cove to the County.

### Operating Transfers

Operating transfers, which provide funding for internal service functions and pension obligations, are decreasing by \$302 K. This reduction is primarily due to a temporary suspension of contributions to the Risk Management Fund, which currently holds sufficient fund balance.

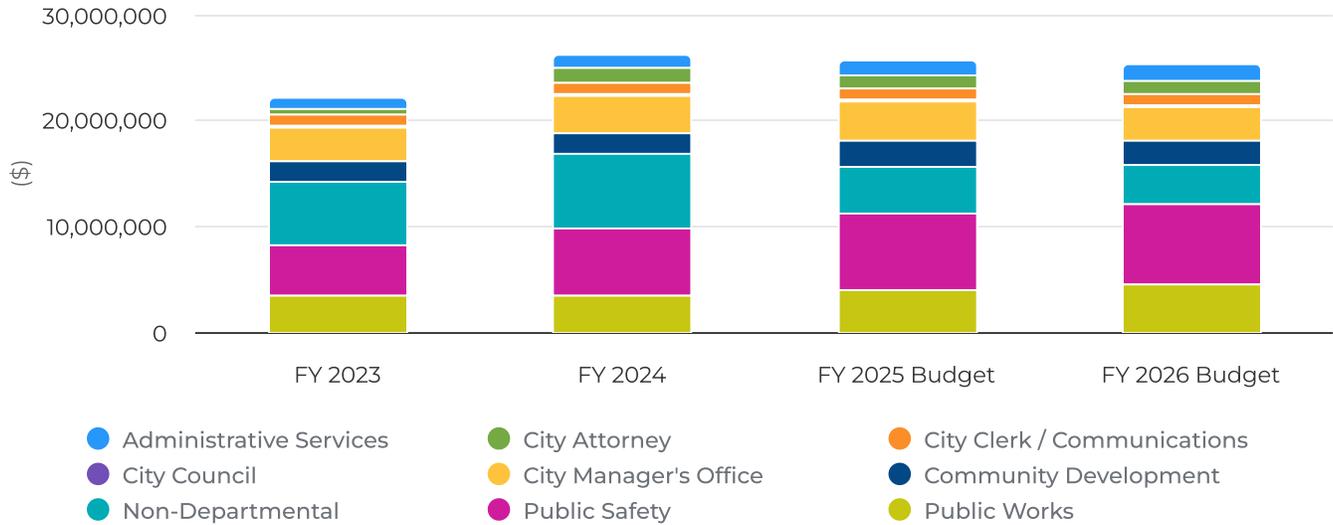
### Capital Transfers

Capital transfers, which fund the Capital Improvement Plan (CIP), are budgeted at \$985,000 for FY 2025-26—a \$1.1 million decrease from the prior year. This reduction reflects a change in budget structure, where capital programs have been incorporated directly into department operating budgets.

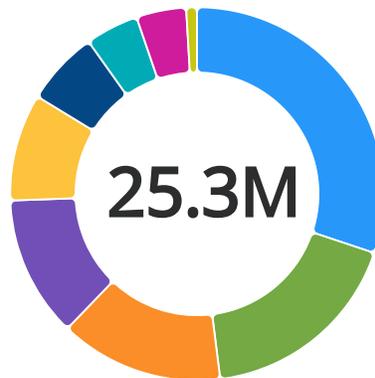
### Contract Services

The budget allocates \$13.1 million for contract services, representing a \$472 K (4%) increase over the prior year. The rise is driven by higher public safety costs, the inclusion of capital programs into departmental operating budgets and expenses related to a citywide classification study. These increases are partially offset by the elimination of funding for the CARES Program.

## General Fund Expenditures Trend - By Type



## General Fund Expenditures by Department



Public Safety	\$7,631,997	30.13%
Public Works	\$4,528,398	17.88%
Non-Departmental	\$3,594,813	14.19%
City Manager's Office	\$3,096,634	12.23%
Community Development	\$2,355,522	9.30%
Administrative Services	\$1,631,308	6.44%
City Attorney	\$1,164,000	4.60%
City Clerk/Communications	\$1,089,747	4.30%
City Council	\$237,189	0.94%

## General Fund Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget	\$ Change	% Change
Non-Departmental	\$5,971,117	\$7,101,806	\$4,404,914	\$3,594,813	-\$810,101	-18.39%
City Council	\$213,896	\$196,209	\$246,182	\$237,189	-\$8,993	-3.65%
City Manager's Office	\$3,149,931	\$3,585,191	\$3,670,107	\$3,096,634	-\$573,473	-15.63%
City Attorney	\$503,380	\$1,336,296	\$1,120,223	\$1,164,000	\$43,777	3.91%
City Clerk/Communications	\$958,238	\$996,494	\$1,158,920	\$1,089,747	-\$69,173	-5.97%
Administrative Services	\$1,208,136	\$1,359,955	\$1,483,204	\$1,631,308	\$148,104	9.99%
Public Safety	\$4,787,728	\$6,242,696	\$7,237,728	\$7,631,997	\$394,269	5.45%
Public Works	\$3,488,360	\$3,511,966	\$3,993,666	\$4,528,398	\$534,732	13.39%
Community Development	\$1,946,642	\$1,934,009	\$2,401,135	\$2,355,522	-\$45,613	-1.90%
<b>Total Expenditures</b>	<b>\$22,227,428</b>	<b>\$26,264,623</b>	<b>\$25,716,079</b>	<b>\$25,329,607</b>	<b>-\$386,472</b>	<b>-1.50%</b>

### Non-Departmental

This category includes pension obligations, debt service, and capital transfers. The overall decrease is primarily due to the reallocation of capital projects from transfers to the Public Works operating budgets.

### City Manager's Office

The reduction in this budget is primarily due to the defunding of the CARES program.

### Administrative Services

The increase is driven by the full funding of previously vacant staff positions and one-time costs associated with a classification and compensation study.

### Public Safety

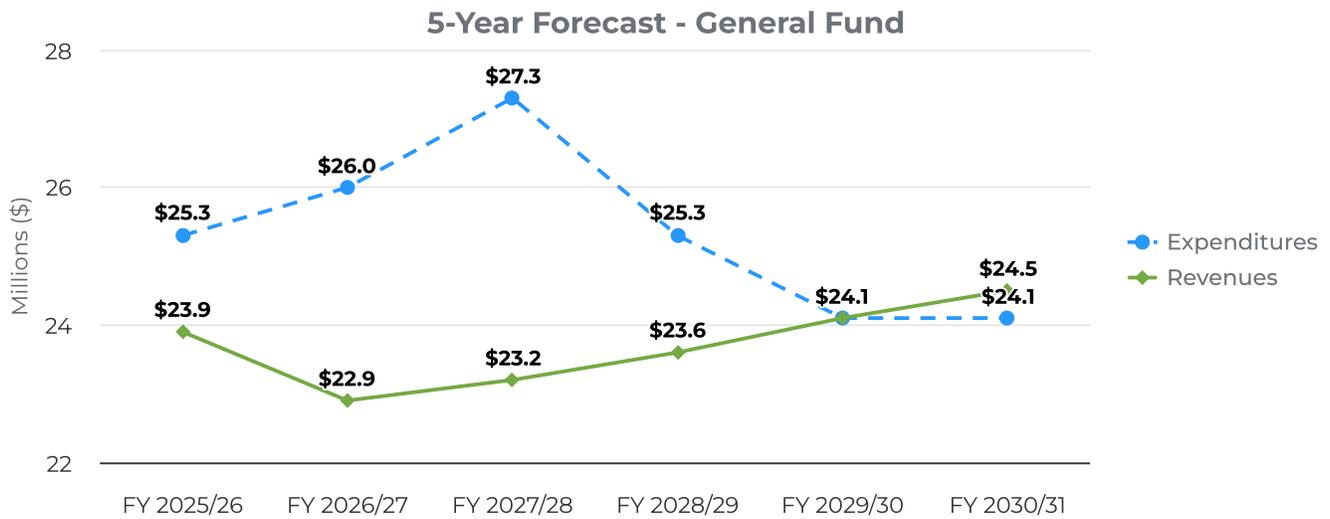
The increase reflects higher costs for sheriff patrol and 911 dispatch services.

### Public Works

The increase is primarily due to the integration of capital programs into the operating budget, along with added funding for supplies and a new work order management system.

Additional details on these changes can be found in the individual department budget pages included in this document.

# General Fund Projections



	2024-25 Revised	2025-26 Recommended	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
<b>REVENUES</b>							
Transient Occupancy Tax	8,343,730	8,699,852	8,873,849	9,051,326	9,232,352	9,416,999	9,605,339
Property Taxes	3,926,861	3,711,552	3,785,783	3,861,499	3,938,729	4,017,504	4,097,854
Sales & Use Tax	2,948,414	4,972,232	5,052,800	5,142,400	5,219,200	5,280,000	5,326,400
Total Other Taxes	1,351,041	1,370,702	1,404,970	1,440,094	1,476,096	1,512,999	1,550,824
Other Revenue	3,329,031	3,589,696	3,156,462	3,066,592	3,127,924	3,190,482	3,254,292
Transfers In	587,760	602,454	617,515	632,953	648,777	664,996	681,621
One Time Revenue	410,238	912,000					
<b>TOTAL REVENUE</b>	<b>20,897,074</b>	<b>23,858,488</b>	<b>22,891,379</b>	<b>23,194,863</b>	<b>23,643,078</b>	<b>24,082,980</b>	<b>24,516,329</b>
<b>EXPENDITURES</b>							
Salaries & Benefits	7,259,760	7,653,772	8,014,339	8,263,167	8,499,050	8,722,626	8,952,891
Materials & Supplies	473,700	478,200	482,982	487,812	492,690	497,617	502,593
Contract Services	12,664,519	13,136,607	13,530,705	13,936,626	11,702,178	10,313,992	10,623,411
Debt Service	945,778	918,596	918,596	918,596	918,596	918,596	373,093
<b>Operating Transfers</b>							
Other Operating Transfers		200,000					
Internal Service Funds	913,187	466,216	482,174	1,025,081	938,507	888,149	888,112
Pension	1,346,432	1,491,217	1,593,000	1,637,000	1,722,000	1,742,000	1,758,000
Capital Transfers	2,112,704	985,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>25,716,079</b>	<b>25,329,607</b>	<b>26,021,797</b>	<b>27,268,283</b>	<b>25,273,021</b>	<b>24,082,979</b>	<b>24,098,100</b>
<b>Structural Surplus (Deficit)</b>	<b>\$(4,819,005)</b>	<b>\$(1,471,119)</b>	<b>\$(3,130,418)</b>	<b>\$(4,073,419)</b>	<b>\$(1,629,944)</b>	<b>\$0.22</b>	<b>\$418,229</b>
Beginning Fund Balance	14,367,929	10,304,900	\$8,833,781	\$5,703,363	\$1,629,944	\$0	\$1
Ending Fund Balance	\$9,548,924	\$8,833,781	\$5,703,363	\$1,629,944	\$0	\$1	\$418,230
Reserves	\$11,091,587	\$8,833,781	\$5,703,363	\$1,629,944	\$0	\$1	\$418,230

**Assumptions:**

**Transient Occupancy Tax** is expected to increase in FY 2025-26 based on the positive growth seen in the early months of 2025.

**Property Tax** is projected to decrease in FY2025-26, primarily due to the uncertainty in vehicle-in-lieu fees. This category is expected to increase by 2.0% year-over-year thereafter.

**Sales Taxes** is projected to increase greatly in FY 2025-26 to due a sales tax increase of .50%. In future years it is assumed to increase by an average of 1.4% each year based on information provided by the City's external sales tax consultant.

**Operating Transfers - Internal Service Funds** assumes 4% of the total of all other operating expenditures

**Operating Transfers-Pension** is based on the UAAL estimates as provided by CalPERS

**Capital** is based on the 5-year Capital Improvement Program (CIP) and the estimated general fund contribution.

Due to a persistent structural deficit, the City is projected to deplete its reserves completely by approximately FY 2028-29, leading to an adverse financial position. To address this, the City must either increase revenues and/or reduce expenditures. In this forecast, if the City is unsuccessful in revenue generation, multi-million in cuts would have to occur beginning in FY 2028-29

## GENERAL FUND - FUND 101

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	<b>\$15,585,152</b>	<b>\$16,227,904</b>	<b>\$14,367,929</b>	<b>\$10,304,900</b>
<b>Revenues</b>				
Intergovernmental	\$1,558,854	\$14,520	\$12,000	\$12,300
Other Revenue	\$2,733,848	\$6,504,490	\$3,360,869	\$3,923,822
Taxes	\$17,425,030	\$16,906,681	\$16,570,045	\$18,754,338
Charges for Services	\$1,152,449	\$978,957	\$954,160	\$1,168,028
<b>Total Revenues</b>	<b>\$22,870,180</b>	<b>\$24,404,648</b>	<b>\$20,897,074</b>	<b>\$23,858,488</b>
<b>Expenditures</b>				
Salaries & Benefits	\$5,867,524	\$6,524,659	\$7,259,760	\$7,653,772
Other Transfers	\$0	\$0	\$0	\$200,000
Debt Service	\$675,302	\$3,725,598	\$945,778	\$918,596
Operating Transfers	\$1,954,936	\$1,753,738	\$2,259,619	\$1,957,433
Materials & Supplies	\$455,253	\$490,930	\$473,700	\$478,200
Capital Transfers	\$4,015,419	\$2,458,000	\$2,112,704	\$985,000
Contract Services	\$9,258,994	\$11,311,697	\$12,664,519	\$13,136,607
<b>Total Expenditures</b>	<b>\$22,227,428</b>	<b>\$26,264,623</b>	<b>\$25,716,079</b>	<b>\$25,329,607</b>
<b>Total Revenues Less Expenditures</b>	<b>\$642,752</b>	<b>-\$1,859,975</b>	<b>-\$4,819,005</b>	<b>-\$1,471,119</b>
<b>Ending Fund Balance</b>	<b>\$16,227,904</b>	<b>\$14,367,929</b>	<b>\$9,548,924</b>	<b>\$8,833,781</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.



# Department Budgets

# City Council

## Core Services

The core services of the City Council of Half Moon Bay are to create policy related to providing high-quality public services and facilities in a fiscally sustainable, responsive, and friendly manner, which fosters a safe and healthy community in a semi-rural setting.

## Description

The City Council is the governing body of the City. It provides community leadership, establishes policies that reflect the needs, wishes, and priorities of the community of Half Moon Bay, and enacts laws and adopts resolutions and ordinances. The Mayor and City Council represent the City on various local, regional, and state policy committees and commissions. The City Council also reviews proposed State of California legislation and provides formal input into the legislative process. The City Council meets on the first and third Tuesday of each month in formal public session and occasionally in additional special meetings and study sessions.

## Service Priorities

- Deliberate on all matters brought before the City Council at its public meetings, make decisions relative to those matters, while striving to meet the Elements of the Strategic Plan.
- Establish priorities for the City of Half Moon Bay.
- Allocate financial resources necessary to meet priorities and goals to provide community services.

## Staffing

The Council is composed of five members who are elected by district on a non-partisan basis for four-year staggered terms. The Mayor is currently appointed annually from among the elected councilmembers.

## Service Level Changes

The current level of service will be maintained.

## Budget Highlights / Summary of Changes

The City Council budget consists of funding for the five independently elected Council members as well as travel and miscellaneous expenses to carry out the work of the City.

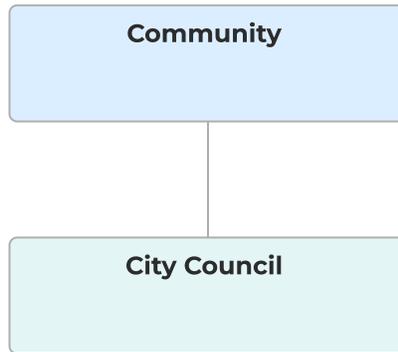
## Fiscal Year 2024-2025 Accomplishments / Strategic Plan Elements

- Partnered with San Mateo County to bring forward Farmworker Housing at 880 Stone Pine. (Healthy Communities, Infrastructure/Government)
- Provided grants and support to community organizations providing services to the community through the CSFA Grant process. (Healthy Communities, Infrastructure/Government)
- Worked with non-profit partners to bring forward the inaugural Pride Parade. (Inclusive Government)
- Adopted the Short-Term Rental Ordinance with the goal of protecting housing stock as well as maintaining neighborhood preservation. (Inclusive Government, Infrastructure)
- Adopted the Residential Rental Registration Ordinance to better help gather landlord and tenant data. (Inclusive Government, Infrastructure/Environment)
- Celebrated two years with the Crisis Assistance Response and Evaluation Services (CARES) Program in collaboration with El Centro De Libertad and San Mateo County to serve the Coastside from Montara to Moonridge. (Healthy Communities/Public Safety)
- Opened the Opportunity Center of the Coastside at 637 Main Street in partnership with the Chamber of Commerce and San Mateo County. (Healthy Communities/Public Safety, Inclusive Government, Infrastructure/Environment)
- Completed the Downtown Streetscape Master Plan with Toole Design. (Infrastructure/Environment)
- Completed the draft Housing Element development, conducted outreach, and presented at City meetings. (Inclusive Government, Infrastructure)

## Fiscal Year 2025-2026 Goals / Strategic Plan Elements

- Complete construction of Carter Park (Healthy Communities and Public Safety, Infrastructure and Environment).
- Continue efforts on an affordable housing strategy, including pursuing opportunities for housing development, conducting Town Center planning, and updating elements of the General Plan (Healthy Communities and Public Safety, Infrastructure and Environment).
- Continue to redevelop and update the City's Emergency Operations Plan and Crisis Communications Plan (Healthy Communities and Public Safety).
- Continue work on the Climate Action and Adaptation Plan, including coordination with the Local Hazard Mitigation Plan and General Plan (Infrastructure and Environment).
- Continuing efforts related to Transportation Demand Management (Infrastructure and Environment).
- Continue efforts on economic recovery and development, including work on the Coastside Recovery Initiative (Fiscal Sustainability, Inclusive Governance).
- Continue to work with the Coastside Chamber of Commerce to support and sustain a business environment that contributes to economic prosperity, revenue generation, and improves the economic well-being of the community (Fiscal Sustainability).
- Continue work on affordable housing initiatives (Healthy Communities and Public Safety).
- Continue to identify potential housing sites and work to enable affordable housing development of publicly and privately-owned properties (Healthy Communities and Public Safety).
- Support community mental health initiatives through the Community Services Financial Assistance (CSFA) grant program, Mental Health Workgroup, Substance Abuse Workgroup, and the Cabrillo Unified School District (CUSD) mental health fair (Healthy Communities and Public Safety).
- Complete emergency preparedness and evacuation plans for tsunamis, wildfires, dam inundation, and shelters-in place (Healthy Communities and Public Safety).

# City Council Organizational Chart



## Performance Measures

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IG, IE, FS	Percent of completed or on-track Council Priorities	58%	76%	72%	75%	95%
IG	Number of Councils, Boards, and Subcommittees served on by Council Members	34	34	34	34	34
IG, HP, FS	Number of Community Outreach Events (Workshops, Study Sessions, Listening Sessions, Community Meetings, Academies)	16	22	21	20	20

### KEY:

IE=Infrastructure/Environment

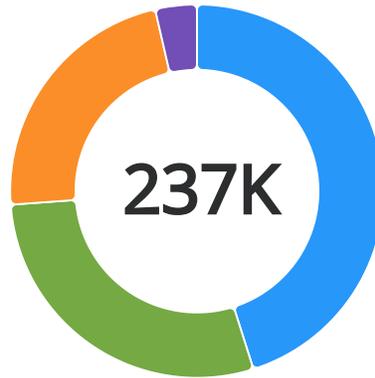
HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

IG=Inclusive Governance

# City Council - 101-110

## Expenditures by Category



<span style="color: blue;">●</span> Contract Services	<b>\$107,000</b>	45.11%
<span style="color: green;">●</span> Salaries & Benefits	<b>\$68,142</b>	28.73%
<span style="color: orange;">●</span> Materials & Supplies	<b>\$53,500</b>	22.56%
<span style="color: purple;">●</span> Operating Transfers	<b>\$8,546</b>	3.60%

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$61,038	\$68,143	\$68,142	\$68,142
Operating Transfers	\$16,140	\$16,287	\$17,540	\$8,546
Materials & Supplies	\$76,933	\$65,067	\$53,500	\$53,500
Contract Services	\$59,785	\$46,713	\$107,000	\$107,000
<b>Total Expenditures</b>	<b>\$213,896</b>	<b>\$196,209</b>	<b>\$246,182</b>	<b>\$237,189</b>

### Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$50,700	\$57,300	\$57,300	\$57,300
Auto Allowance	\$6,000	\$6,000	\$6,000	\$6,000
FICA Taxes	\$4,338	\$4,843	\$4,842	\$4,842
Supplies	\$18,791	\$700	\$17,500	\$17,500
Training/Meeting Exp	\$44,231	\$56,772	\$30,000	\$30,000
Memberships, Dues & Sub	\$13,911	\$7,594	\$6,000	\$6,000
Contract Services	-	\$881	\$15,000	\$15,000
Advertising Costs	\$3,685	\$3,893	-	-
Cable Tv Expense	\$56,100	\$37,100	\$57,000	\$57,000
Interpretation Services	-	\$4,839	\$35,000	\$35,000
Vehicle ISF	\$570	\$682	\$931	\$2,215
Equipment Fund ISF	\$7,062	\$7,279	\$6,448	\$6,331
Risk Management ISF	\$8,508	\$8,326	\$10,161	-
<b>Total Expenditures</b>	<b>\$213,896</b>	<b>\$196,209</b>	<b>\$246,182</b>	<b>\$237,189</b>

## Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Miscellaneous Revenue	-	\$1,170	-	-
<b>Total Revenues</b>	-	<b>\$1,170</b>	-	-

## FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Council Member	5.00	5.00	5.00	5.00
<b>FTE Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items.
6100-6199	Supplies & Materials	Adhoc supplies and materials for City Council is budgeted here.
6200-6299	Training & Memberships	Meetings and conferences for council members on city affairs.
6300-6399	Contract Services	Costs include broadcasting and interpretation services of public council meetings.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# City Manager's Office

## Core Services

The City Manager's Office provides overall leadership and management of the City, executes Council policy, and ensures that residents of Half Moon Bay receive fair treatment, excellent customer service, and appropriate stewardship of tax revenue, in support of a vibrant community with well-maintained infrastructure and a broad range of customary public services.

## Description

The City Manager's Office provides overall management of City operations and oversight of City departments. The City Manager is responsible for carrying out the strategic goals, policies, and directives of the City Council, for the effective and cost-efficient management of City operations and personnel, and for preparing and submitting the annual budget to the Council. The City Manager authorizes and oversees the hiring of all City Staff.

## Service Priorities

- Oversee the delivery of public services in accordance with all federal and state laws and the City's Municipal Code, and the policies, ordinances, and resolutions adopted by the City Council.
- Direct and organize City departments, programs, and services.
- Carry out elements of the Strategic Plan and City Council priorities.
- Recommend the adoption of policies and ordinances, as necessary.
- Ensure the long-term fiscal viability of the City.
- Increase the productivity, efficiency, and effectiveness of the organization.
- Enforce contracts, agreements, and permits authorized by the City Council.
- Advise the City Council on matters regarding the current and future fiscal, staffing, and program needs of the City.
- Oversee customer service, and community engagement.
- Coordinate and collaborate with non-profit and philanthropic partners to advance City Council goals.
- Expand and support economic development and workforce initiatives within the City and regionally.
- Provide and expand quality recreational services and opportunities for individuals and families.
- Provide and expand health and wellness opportunities for youth, adults, and seniors.
- Provide and expand enrichment activities for all ages.
- Provide community gathering and meeting spaces through facility rentals and special events.
- Protect public health and safety through an emergency preparedness program and through administration of the contract through San Mateo County for law enforcement services.

## Staffing

The City Manager's Department comprises the City Manager, Assistant City Manager, Assistant to the City Manager, and an Executive Assistant. The City Manager's Office provides direct oversight of the Emergency Services, Economic and Community Vitality, and Recreation Services Divisions, which respectively include a Manager, two Management Analysts, an Administrative Analyst, a Recreation Supervisor, two Recreation Leaders, and part-time Building Attendants.

## Service Level Changes

In Fiscal Year 2024-25, staffing and service levels remained static, although several positions were vacated and held open to achieve salary savings and to evaluate the future structure of the City Manager's Office. For FY 2025-26, it is expected that some of these positions will be reallocated to different roles and different departments or eliminated as part of a potential restructuring.

## Budget Highlights / Summary of Changes

As noted above, several vacancies have occurred in the City Manager's Office over the last two years. These positions have been intentionally held vacant, to achieve salary savings and to allow for flexibility in a proposed organizational restructure, which will likely take place in the first quarter of FY 2025-26. The result will likely be a slimmed-down City Manager's Office with different functions, and existing functions and positions being transferred to existing or new departments. The CARES program, which has been funded since FY 2021-22 through a combination of grants and General Fund support, was fully funded through the BHJIS grant program through March 2025. The City utilized some one-time, non-general funds to maintain the program through the end of FY 2024-25, but is not budgeting additional funds for the program in FY 2025-26. Staff and partners continue to seek grants or other outside funding to continue the CARES program, but it appears this is one of the service reductions necessary to reduce the City's structural deficit. If additional funding is obtained in the future, staff will explore reinstating the program. The opening of the Carter Park performing arts improvements will be a key effort of staff, developing and implementing fees, policies, and procedures for the operation of the facility for cultural and performing arts events, community gatherings, and as a source of economic development in downtown Half Moon Bay.

## The Department Is Comprised Of The Following Divisions:

### Emergency Services

#### Core Services

The Emergency Services division assists residents and businesses, along with other Coastside communities and City staff, to be prepared for and better respond to emergencies and disasters.

#### Description

The Emergency Services division works in partnership with San Mateo County Emergency Management, the San Mateo County Sheriff, the Coastside Fire Protection District, and other agencies to prepare staff, Coastside agencies, and residents to effectively prepare for, respond to, and recover from emergencies and natural disasters. The division develops and updates the general emergency operations plans, trains staff in emergency operations procedures, and serves as the City's representative on the Coastside Emergency Action Program and the San Mateo County Emergency Managers Association to assist with local and regional emergency preparedness efforts.

## Recreation Services

### Core Services

The Recreation Services division enriches lives within the community through affordable, accessible, citywide programs that promote educational and recreational opportunities that contribute to a healthy community and lifestyles.

### Description

The Recreation division is responsible for delivering quality, affordable recreation programs and opportunities for community enrichment to the residents of Half Moon Bay and the Coastside. The division works closely with the Parks and Recreation Commission to identify opportunities to improve and expand recreation programs and to implement the recommendations in the Parks Master Plan. The division is responsible for coordinating, renting, and scheduling City facilities, including Smith Field, the Train Depot, the Ted Adcock Community Center, Carter Park, and the Half Moon Bay Library community rooms.

## Economic & Community Vitality

### Core Services

The Economic and Community Vitality division focuses on innovation and job creation, expanding higher education and vocational programs, revitalizing commercial and community spaces, helping the City's business and nonprofit community thrive, and using the region's abundance of natural assets to drive economic growth. The division also supports efforts that address other critical work-adjacent and quality of life issues, such as housing, transportation, digital infrastructure and access, and childcare. These strategies are carried out through culturally competent, City-led and City-supported initiatives and activities that engage the community, build connections, and create opportunities for all, including our most vulnerable residents.

### Description

The Economic and Community Vitality division plays a key role in advancing strategies that promote economic and community well-being. The division serves as a link between the City, local businesses, and community organizations, as well as other government agencies, labor, philanthropy, academia, research institutions, and regional entities, with the goal of creating a more equitable, vibrant, and resilient future for our community.

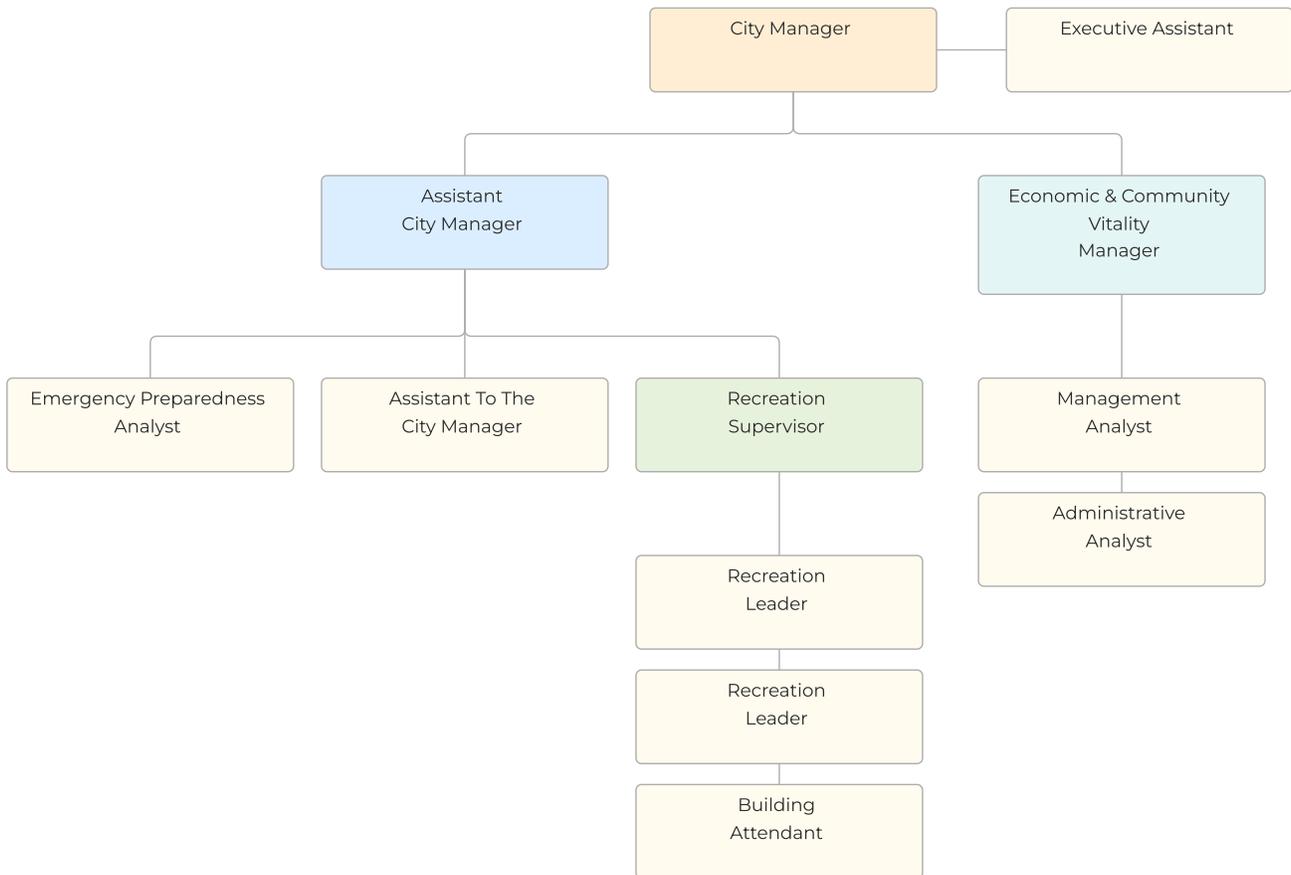
## FY 2025-26 Department Accomplishments / Strategic Plan Elements

- Coordinated and facilitated three City Council Listening Sessions for residents to express their priorities and interests, leading up to a Council Priorities Setting meeting and the development of the FY 2025-26 Budget. Guided the City Council in further updating its Strategic Plan and priorities. (Inclusive Governance)
- With financial support from the County, continued operation of the Opportunity Center of the Coastsides to support small businesses, entrepreneurs, jobseekers, and job growth; as well as a business incubator, Coastsides Venture Studio, with a focus on resiliency tech. (Fiscal Sustainability, Infrastructure/Environment)
- Continued the Community Services Financial Assistance Grant Program to support local non-profits who serve the Half Moon Bay Community; provided technical assistance to the cohort of grant recipients in the areas of collective impact and healthcare expansion. (Healthy Communities/Public Safety)
- Collaborated with the County and community partners on a successful urgent care services pilot in downtown Half Moon Bay. (Healthy Communities/Public Safety, Inclusive Governance)
- Celebrated the opening of the College of San Mateo - Coastsides Campus, a direct result of Coastsides Recovery Initiative recommendations. (Healthy Communities/Public Safety, Infrastructure/Environment)
- Collaborated with Half Moon Bay Chamber of Commerce to initiate an increase in Hotel Business Improvement District assessments, resulting in additional funding for Coastsides tourism marketing. (Fiscal Sustainability, Infrastructure/Environment)
- Led and supported the development, implementation, and management of the City's rental registry and rent stabilization ordinances and programs. (Healthy Communities/Public Safety)
- Supported the completion and opening of the Stone Pine Cove farmworker housing community, and collaborated in the continued support of households displaced by the tragic 2023 mass shooting, until they are able to move into the new community. (Healthy Communities/Public Safety, Infrastructure/Environment)
- Worked with the Recreation Commission to add two new Youth Commissioner positions for additional perspectives and better representation in recreation programming. (Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Completed the fourth year of usage of the Boys and Girls Club of the Coastsides Event Center for Recreation programming and events, paving the way for future collaboration and shared usage between the Club, School District, and City. (Fiscal Sustainability, Healthy Communities/Public Safety, Infrastructure/Environment)
- Created several new recreation classes and camps (including line dancing and volleyball) and continued offering new programming (including the pickleball academy, swimming, and toddlers) utilizing Recreation staff as leaders and instructors for internally-run classes. (Healthy Communities/Public Safety)
- Facilitated bi-monthly food distributions in partnership with the Second Harvest Food Bank, providing food for hundreds of families. (Fiscal Sustainability, Healthy Communities/Public Safety)
- Supported a community-led pilot of sanctioned fire pits at Poplar Beach, collaborating across the organization on a permanent approach. (Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Co-hosted with the Northern California Amateur Skateboard League the third annual Half Moon Bay NCASL Skateboard Competition. (Healthy Communities/Public Safety)
- Planned and executed the fifth annual Summer's End Music Festival Event. (Healthy Communities/Public Safety)
- Continued to support the Make It Main Street first Thursday events in downtown Half Moon Bay, bringing Coastsides artists, creators, and makers together with non-profits and community to connect, exchange, and share while stimulating the downtown economy on a monthly basis from Spring through Fall of each year. (Healthy Communities/Public Safety, Inclusive Governance)
- Developed and implemented a two-year Automated License Plate Reader pilot program at key locations within Half Moon Bay. (Healthy Communities/Public Safety, Infrastructure/Environment)
- Obtained funding and support through the County to assist in the closure of homeless encampments and support unhoused residents. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Planned and hosted the first annual Non-Profit Day event, as a way to connect Coastsides non-profits with the community and each other. (Healthy Communities/Public Safety, Inclusive Governance)

## FY 2025-26 Department Goals / Strategic Plan Elements

- Advance projects that link to the City's Strategic Plan and Council Priorities. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Explore Citywide organizational restructuring to improve service delivery, efficiency, and reduce expenditures. (Fiscal Sustainability, Inclusive Governance)
- Work with City Council to increase transparency and reporting on the City's Strategic Plan and Council Priorities (Inclusive Governance)
- Collaborate with Community Development to provide information and policies to address the lack of affordable housing (Healthy Communities/Public Safety).
- Continue to collaborate with the Sheriff's Office, local agencies, and residents to address public safety and law enforcement concerns and identify innovative programs to improve community relations and response to vulnerable communities (Healthy Communities/Public Safety, inclusive Governance).
- Collaborate with the City's departments, regional public agencies, and local groups to develop and implement plans to better prepare the City, its residents, and the greater Coastside for natural disasters and other emergencies (Healthy Communities/Public Safety, Inclusive Governance).
- Work with the Parks and Recreation Commission to implement City priorities, accessible recreation offerings, and the Parks Master Plan. (Healthy Communities/Public Safety)
- Develop policies, procedures, fee schedules, fundraising opportunities, and marketing for City-sponsored and private events at the newly renovated Carter Park performing arts facility. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Develop and implement additional recreation and community activities and continue to expand the number and types of classes offered to reach a broader and more diverse group of residents, including more staff-led programs. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance)
- Support community-based special events that provide opportunities for local non-profits to fundraise and outreach to the community. (Inclusive Governance)
- Continue to engage in regional partnerships to support projects in Half Moon Bay and those potentially impacting the Coastside. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Continue the implementation of the new rental registration and rent stabilization programs, evaluate outcomes and need mid-year. (Healthy Communities/Public Safety, Inclusive Governance)
- Seek adoption of a code-enforcement related relocation assistance ordinance.
- Build on recent success expanding access to healthcare through the continued work of the CSFA cohort and combined efforts of complementary agencies and committees. (Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Continue developing and evaluating services through the Opportunity Center of the Coastside. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Continue to promote and grow Coastside Venture Studio by supporting the inaugural cohort, forming an Advisory Board, and pursuing additional sources of revenue. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)
- Collaborate with Community Development to evaluate, update, and implement business-friendly permitting and programs to improve access to entrepreneurs and small businesses in Half Moon Bay. (Fiscal Sustainability, Inclusive Governance)
- Collaborate with Public Works to evaluate and make improvements to visitor serving and commercial areas within Half Moon Bay to improve vibrancy, accessibility, and public safety. (Fiscal Sustainability, Healthy Communities/Public Safety, Inclusive Governance, Infrastructure/Environment)

# City Manager's Office Organizational Chart



## Performance Measures

### Administration:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IE, HP, FS, IG	Percent of financial documents and reports (recommended budget, mid-year update, audit/ACFR, quarterly reports) completed on time and in accordance with Government Code requirements	100%	100%	100%	100%	100%
FS	Percent of revised budget to actual expenditures (General Fund)	93%	92%	98%	95%	<95%
FS	Reserve as a percent of total operating expenses	54%	47%	37%	36%	>50%
IE, HP, FS, IG	Percent of annual Council Priorities completed or on-track	58%	76%	72%	80%	95%
IE, HP, FS, IG	Average staff vacancy rate (calendar year)	15.6%	6.83%	6.83%	6%	<20%

### Emergency Services:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
HP	Percent of staff up-to-date with ICS trainings	75%	95%	85%	95%	95%
HP, IG	Number of community members receiving emergency prep outreach/education materials through Emergency Prep Events (Coastside Prep Day, NNO)	300	500	200	500	500
HP, IG	Number of tabletop drills and training hosted or participated	4	4	3	5	5

### Recreation Services:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
HP, FS, IG	Percent of participants in recreation classes utilizing the Rollie Wright Scholarship	1%	1%	1%	3%	5%
HP, IG	Percent of facility rentals provided to HMB residents and organizations	80%	74%	73%	80%	80%

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
HP, IG	Percent of commercial facility rentals by non-profit organizations	50%	43%	45%	50%	50%
HP	Number of Recreation class participants	1151	1054	1184	1100	1200
HP, FS	Number of Facility Rentals	593	685	657	750	800

**Economic & Community Vitality:**

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IE, HP, FS, IG	Percent of Coastside Recovery Initiative recommendations with significant implementation activity	33%	53%	53%	67%	10% increase
HP, IG	Number of CSFA grant recipients/Annual distribution of CSFA grant funds (in \$)	9/\$300,000	9/\$300,000	9/\$300,000	9/\$227,000	9/TBD
FS	Average occupancy rate of available hotel rooms (calendar year)	60%	55%	54%	60%	75%
FS	Visit Half Moon Bay website total page views	848,416	752,000	870,000	900,000	1,000,000
HP, FS	Total jobseekers and entrepreneurs served through OCC programs	N/A*	N/A*	330	365	10% increase

\*Performance Measures have been redesigned for the 2025/26 fiscal year. As such, data may be missing from prior years due to some metrics not being tracked in previous years.

**KEY:**

IE=Infrastructure/Environment

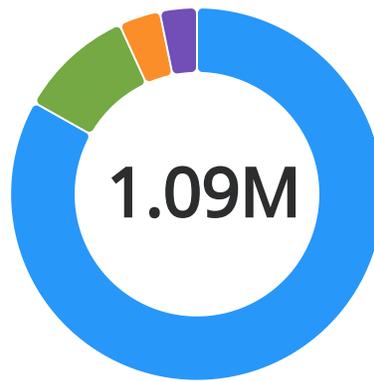
HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

IG=Inclusive Governance

# City Manager's Office - 101-120

Expenditures by Category



<span style="color: blue;">●</span> Salaries & Benefits	<b>\$906,922</b>	83.16%
<span style="color: green;">●</span> Contract Services	<b>\$109,310</b>	10.02%
<span style="color: orange;">●</span> Operating Transfers	<b>\$39,294</b>	3.60%
<span style="color: purple;">●</span> Materials & Supplies	<b>\$35,000</b>	3.21%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$716,331	\$763,390	\$859,588	\$906,922
Operating Transfers	\$92,473	\$105,732	\$110,644	\$39,294
Materials & Supplies	\$43,787	\$69,535	\$38,500	\$35,000
Contract Services	\$658,534	\$740,270	\$544,238	\$109,310
<b>Total Expenditures</b>	<b>\$1,511,126</b>	<b>\$1,678,928</b>	<b>\$1,552,970</b>	<b>\$1,090,527</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$556,996	\$546,912	\$604,834	\$645,632
Overtime Other Pay	\$965	\$1,264	\$1,833	\$1,877
Leave Payout	-	\$16,860	\$28,566	\$19,697
Cafeteria Pay	\$67,601	\$77,710	\$90,060	\$90,060
Notary 2.5%	-	-	-	\$2,470
Bilingual 5%	\$170	\$3,347	\$4,350	\$4,940
Technology Allowance	\$3,558	\$4,090	\$4,440	\$4,740
Auto Allowance	\$6,500	\$6,195	\$6,150	\$6,150
PERS	\$51,648	\$60,011	\$67,746	\$79,237
PEMCHA Health	\$2,391	\$2,242	\$7,466	\$7,584
FICA Taxes	\$9,495	\$9,297	\$10,605	\$11,543
Ltd Insurance	\$2,280	\$2,952	\$2,300	\$2,317
Dental Insurance	\$5,103	\$7,594	\$9,594	\$8,400
Life Insurance	\$665	\$942	\$750	\$737
Vision Insurance	\$701	\$979	\$1,210	\$1,054
Education Reimbursement	\$1,500	-	-	-
Deferred Comp Match	\$6,758	\$22,994	\$19,685	\$20,485
Supplies	\$10,681	\$22,310	\$15,000	\$10,000

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Training/Meeting Exp	\$15,171	\$14,285	\$5,500	\$7,000
Memberships, Dues & Sub	\$17,935	\$32,941	\$18,000	\$18,000
Contract Services	\$216,695	\$131,898	-	\$30,000
Advertising Costs	-	\$400	-	-
Hiring Costs	\$8,500	-	-	-
Professional Services	\$394,716	\$596,368	\$499,238	\$79,310
Miscellaneous Expense	\$38,622	\$11,605	\$45,000	-
Vehicle ISF	\$3,269	\$4,428	\$5,874	\$10,184
Equipment Fund ISF	\$40,460	\$47,254	\$40,675	\$29,110
Risk Management ISF	\$48,744	\$54,050	\$64,095	-
<b>Total Expenditures</b>	<b>\$1,511,126</b>	<b>\$1,678,928</b>	<b>\$1,552,970</b>	<b>\$1,090,527</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Miscellaneous Revenue	\$280,000	\$286,746	\$410,238	-
<b>Total Revenues</b>	<b>\$280,000</b>	<b>\$286,746</b>	<b>\$410,238</b>	<b>-</b>

### FTE Count By Title

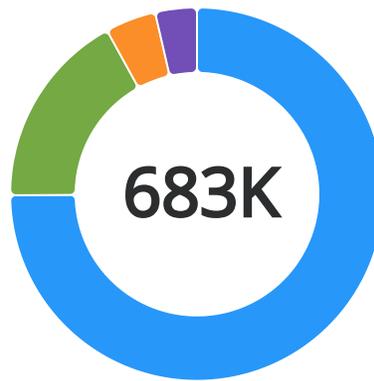
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
City Manager	0.85	0.85	0.85	0.85
Assistant City Manager	0.35	0.35	0.35	0.35
Senior Management Analyst	1.00	1.00	-	-
Assistant to the City Manager	-	-	1.00	1.00
Management Analyst	0.40	0.25	0.25	0.25
Community Preservation Specialist	-	0.50	0.50	0.50
Executive Assistant	1.00	1.00	1.00	1.00
<b>FTE Total</b>	<b>3.60</b>	<b>3.95</b>	<b>3.95</b>	<b>3.95</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. The increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Various office supplies and materials to support operations.
6200-6299	Training & Memberships	Training, professional memberships, and conferences.
6300-6399	Contract Services	Costs include supporting costal clean-up and miscellaneous services.
6600-6699	Other Expenses	Amounts here encompass support for various City events such as Make it Main Street, the Pumpkin Festival, and the Wine and Jazz Festival.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Recreation - 101-610

Expenditures by Category



● Salaries & Benefits	<b>\$511,561</b>	74.91%
● Contract Services	<b>\$116,700</b>	17.09%
● Materials & Supplies	<b>\$30,000</b>	4.39%
● Operating Transfers	<b>\$24,605</b>	3.60%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$360,502	\$376,261	\$497,125	\$511,561
Operating Transfers	\$42,111	\$44,431	\$49,389	\$24,605
Materials & Supplies	\$24,582	\$27,507	\$30,000	\$30,000
Contract Services	\$139,128	\$135,060	\$116,700	\$116,700
<b>Total Expenditures</b>	<b>\$566,322</b>	<b>\$583,259</b>	<b>\$693,214</b>	<b>\$682,866</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$229,975	\$220,253	\$258,322	\$266,264
Part-Time/Hourly	\$28,785	\$34,532	\$86,611	\$91,941
Overtime Other Pay	\$1,634	-	\$4,056	\$4,249
Overtime Straight Pay	\$54	-	-	-
Leave Payout	-	\$2,338	\$11,759	\$9,085
Cafeteria Pay	\$57,000	\$72,010	\$72,960	\$72,960
Bilingual 5%	\$384	-	\$2,104	\$1,095
Technology Allowance	\$3,000	\$3,590	\$3,840	\$3,840
Auto Allowance	\$750	\$600	\$600	\$600
PERS	\$20,024	\$21,980	\$23,873	\$24,502
PEMCHA Health	\$3,561	\$3,928	\$6,048	\$6,144
FICA Taxes	\$6,076	\$5,267	\$11,695	\$12,342
Ltd Insurance	\$1,064	\$1,518	\$1,863	\$1,877
Dental Insurance	\$2,637	\$3,995	\$4,381	\$7,150
Life Insurance	\$312	\$483	\$607	\$597
Vision Insurance	\$418	\$608	\$655	\$927
Deferred Comp Match	\$4,827	\$5,158	\$7,750	\$7,988
Supplies	\$18,912	\$18,564	\$20,000	\$20,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Training/Meeting Exp	-	\$2,169	\$2,000	\$2,000
Memberships, Dues & Sub	\$5,669	\$6,774	\$8,000	\$8,000
Contract Services	\$72,183	\$56,614	\$51,700	\$51,700
Advertising Costs	\$9,887	\$4,728	\$5,000	\$5,000
Contract Classes	\$57,059	\$73,718	\$60,000	\$60,000
Vehicle ISF	\$1,488	\$1,861	\$2,622	\$6,377
Equipment Fund ISF	\$18,425	\$19,857	\$18,156	\$18,228
Risk Management ISF	\$22,197	\$22,713	\$28,611	-
<b>Total Expenditures</b>	<b>\$566,322</b>	<b>\$583,259</b>	<b>\$693,214</b>	<b>\$682,866</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Parks & Recreation	\$118,420	\$139,293	\$121,200	\$123,833
Rents / Leases	\$63,728	\$78,135	\$75,800	\$76,540
Miscellaneous Revenue	\$28,217	\$78,527	\$53,200	-
Special Events Permits	\$5,028	\$9,818	\$10,000	\$10,000
<b>Total Revenues</b>	<b>\$215,393</b>	<b>\$305,774</b>	<b>\$260,200</b>	<b>\$210,373</b>

### FTE Count By Title

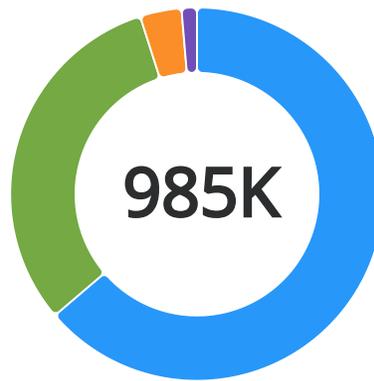
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Assistant City Manager	0.20	0.20	0.20	0.20
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Leader I/II/III	2.00	2.00	2.00	2.00
<b>FTE Total</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. The increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Supplies and materials to support various recreation programs and services.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Costs include recreation guides, music events, umpire contracts, class instructors and other costs related to recreational programs.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

## Economic and Community Vitality - 101-640

Expenditures by Category



● Salaries & Benefits	<b>\$627,871</b>	63.75%
● Contract Services	<b>\$308,500</b>	31.32%
● Operating Transfers	<b>\$35,487</b>	3.60%
● Materials & Supplies	<b>\$13,000</b>	1.32%

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$409,803	\$574,358	\$562,864	\$627,871
Operating Transfers	\$83,836	\$83,817	\$76,971	\$35,487
Materials & Supplies	\$3,980	\$8,785	\$16,000	\$13,000
Contract Services	\$429,484	\$425,133	\$424,500	\$308,500
<b>Total Expenditures</b>	<b>\$927,102</b>	<b>\$1,092,092</b>	<b>\$1,080,334</b>	<b>\$984,858</b>

### Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$304,959	\$406,753	\$389,502	\$437,990
Overtime Other Pay	-	\$4,171	\$3,457	\$3,755
Leave Payout	-	\$10,387	\$18,846	\$17,615
Cafeteria Pay	\$48,450	\$72,960	\$68,400	\$71,820
Bilingual 5%	\$5,003	\$7,236	\$8,001	\$11,448
Technology Allowance	\$2,550	\$3,840	\$3,600	\$3,780
Auto Allowance	\$500	\$600	\$600	\$600
PERS	\$23,773	\$35,677	\$35,086	\$39,560
PEMCHA Health	\$1,728	\$5,027	\$5,670	\$6,048
FICA Taxes	\$4,984	\$6,780	\$7,036	\$8,122
Ltd Insurance	\$1,449	\$1,800	\$1,747	\$1,848
Dental Insurance	\$4,187	\$5,269	\$4,974	\$7,595
Life Insurance	\$429	\$573	\$569	\$588
Vision Insurance	\$575	\$733	\$691	\$963
Education Reimbursement	\$3,000	\$3,000	\$3,000	\$3,000
Deferred Comp Match	\$8,216	\$9,552	\$11,685	\$13,140
Supplies	\$3,251	\$1,869	\$10,000	\$3,000
Training/Meeting Exp	\$729	\$2,684	\$2,000	\$6,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Memberships, Dues & Sub	-	\$4,232	\$4,000	\$4,000
Contract Services	\$38,346	\$23,592	\$33,000	\$40,000
Professional Services	\$76,138	\$86,811	\$100,000	\$60,000
Financial Aid / Grants	\$275,000	\$274,730	\$271,500	\$208,500
JPA/District Contributions	\$40,000	\$40,000	\$20,000	-
Vehicle ISF	\$2,963	\$3,510	\$4,086	\$9,197
Equipment Fund ISF	\$36,681	\$37,459	\$28,296	\$26,290
Risk Management ISF	\$44,191	\$42,847	\$44,588	-
<b>Total Expenditures</b>	<b>\$927,102</b>	<b>\$1,092,092</b>	<b>\$1,080,334</b>	<b>\$984,858</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Grants	-	\$17,400	-	-
<b>Total Revenues</b>	<b>-</b>	<b>\$17,400</b>	<b>-</b>	<b>-</b>

### FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Assistant City Manager	0.20	0.20	0.20	0.20
Economic & Community Vitality Manager	1.00	1.00	0.80	0.95
Management Analyst	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00
<b>FTE Total</b>	<b>3.20</b>	<b>3.20</b>	<b>3.00</b>	<b>3.15</b>

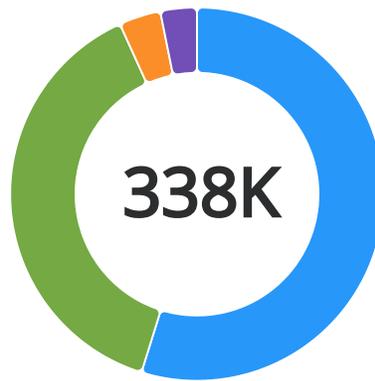


## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Supplies and materials relating to administration and oversight of various programs and outreach.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	For various services relating to downtown improvements and technical assistance with the CSFA program.
6600-6699	Other Expenses	Category encompasses grant aid via the Community Services Financial Assistance (CSFA) program.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Emergency Services - 101-320

Expenditures by Category



● Salaries & Benefits	<b>\$185,491</b>	54.82%
● Contract Services	<b>\$130,000</b>	38.42%
● Operating Transfers	<b>\$12,193</b>	3.60%
● Materials & Supplies	<b>\$10,700</b>	3.16%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$62,286	\$170,071	\$194,159	\$185,491
Operating Transfers	\$18,521	\$20,634	\$24,480	\$12,193
Materials & Supplies	\$4,698	\$9,429	\$19,700	\$10,700
Contract Services	\$59,875	\$30,778	\$105,250	\$130,000
<b>Total Expenditures</b>	<b>\$145,381</b>	<b>\$230,913</b>	<b>\$343,589</b>	<b>\$338,384</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$50,072	\$122,142	\$138,745	\$133,762
Leave Payout	-	\$6,857	\$2,505	-
Cafeteria Pay	\$4,370	\$18,810	\$21,660	\$21,660
Technology Allowance	\$230	\$990	\$240	\$1,140
Auto Allowance	\$500	\$600	\$600	\$600
PERS	\$4,643	\$12,420	\$18,467	\$17,897
PEMCHA Health	\$45	\$220	\$1,796	\$1,824
FICA Taxes	\$809	\$2,125	\$2,398	\$2,337
Ltd Insurance	\$123	\$453	\$553	\$557
Dental Insurance	\$443	\$2,120	\$2,537	\$1,355
Life Insurance	\$33	\$143	\$180	\$177
Vision Insurance	\$58	\$268	\$316	\$169
Deferred Comp Match	\$960	\$2,924	\$4,162	\$4,013
Supplies	\$3,973	\$9,429	\$18,000	\$10,000
Training/Meeting Exp	\$725	-	\$1,000	-
Memberships, Dues & Sub	-	-	\$700	\$700
Contract Services	\$25,100	\$13,082	\$11,000	\$100,000
Professional Services	\$12,000	-	\$2,000	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Utilities - Other	-	\$73	\$24,000	\$4,000
JPA/District Contributions	\$22,775	\$17,624	\$68,250	\$26,000
Vehicle ISF	\$655	\$864	\$1,300	\$3,160
Equipment Fund ISF	\$8,104	\$9,222	\$8,999	\$9,033
Risk Management ISF	\$9,763	\$10,548	\$14,181	-
<b>Total Expenditures</b>	<b>\$145,381</b>	<b>\$230,913</b>	<b>\$343,589</b>	<b>\$338,384</b>

## FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Assistant City Manager	0.20	0.20	0.20	0.20
Management Analyst	0.60	0.75	0.75	0.75
<b>FTE Total</b>	<b>0.80</b>	<b>0.95</b>	<b>0.95</b>	<b>0.95</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Supplies and materials to support Coastside Preparedness Day, the Emergency Operation Center and other supplies.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Costs mostly include a continuation of evacuation planning and training support.
6600-6699	Other Expenses	Contribution to San Mateo County Office of Emergency Services is budgeted here.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# City Attorney

## Core Services

The core services of the City Attorney provide the City Council and City staff with prompt and high-quality legal advice, counsel, and representation.

## Description

The City Attorney reports directly to the City Council and is charged with the task of serving as the legal counsel to the City Council, Planning Commission, City Manager, and City staff on all legal aspects of municipal operations.

Legal services include legal advice and analysis, preparation of legislation including ordinances and resolutions, drafting or review of contracts and agreements, conducting research and supporting the City in litigation, civil and criminal actions, and code enforcement. The City Attorney attends all regular and special City Council meetings. Other services include meetings with the City Manager, City Executive Team, and other city officials on an on-call basis while keeping the City Council, City Manager, and staff advised of current laws affecting decisions and programs of the City.

## Service Priorities

- Devote the time and resources necessary to provide timely, affordable, high-quality legal advice.
- Minimize liability and work creatively to accomplish the policy objectives of the City.
- Offer legal opinions and draft ordinances and other documents in a timely and professional manner.
- Provide high-quality litigation representation to ensure matters are resolved cost effectively.
- Respond to inquiries from the public as appropriate, and in a timely and constructive manner, while ensuring that the City's interests are protected, and policies are implemented.

## Staffing

The department comprises the City Attorney, who is retained under contract with a law firm, and a staff of associate attorneys who act as Assistant or Deputy City Attorneys as required. Outside legal counsel may be retained for assistance on specialized issues and areas of law. The firm provides all legal services and includes all administrative costs such as paralegals, secretarial services, clerical services, continuing legal education, law library, and research costs, etc.

## Service Level Changes

For FY 2025-26, the City Attorney's Office will continue to be available both onsite and remotely to the City Council, Planning Commission, Parks and Recreation Commission, City committees, and staff.



## Budget Highlights / Summary Of Changes

The City Attorney budget consists of contract legal services for the City Attorney and Deputy City Attorneys, and support staff. It excludes reimbursable matters, unbudgeted litigation, and certain specialized services provided by outside legal counsel that are budgeted in respective department budgets.

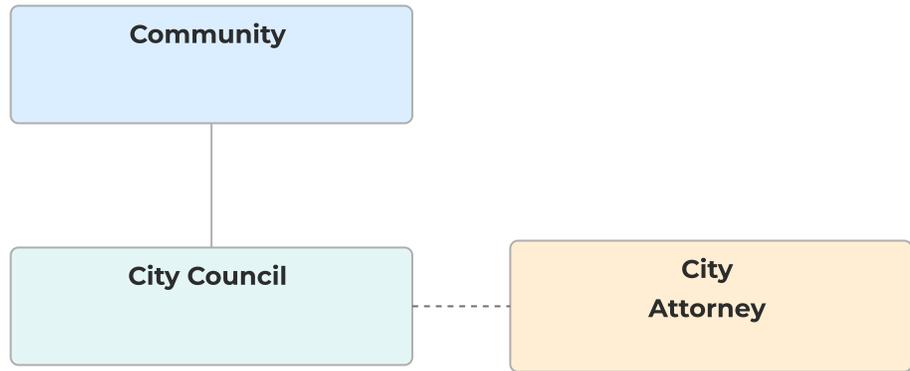
## Fiscal Year 2024-2025 Accomplishments / Strategic Plan Elements

- Provided legal support for the November 2024 election and sales tax ballot measure (Inclusive Governance).
- Provided negotiation/real estate support related to the Carter L. Park Improvement Project (Infrastructure and the Environment and Fiscal Sustainability).
- Provided legal and planning support related to affordable housing projects and large planning applications (Healthy Communities and Public Safety).
- Advised on land use projects related to infrastructure, housing, and a hotel project and related appeals (Infrastructure and the Environment).
- Managed litigation risk by securing dismissals in Government Tort Claims Act cases seeking damages against the City (Fiscal Sustainability).

## Fiscal Year 2025-2026 Goals / Strategic Plan Elements

- Continue to implement Council policy directives and ensure projects and directives are legally secure (Inclusive Governance).
- Provide construction/real estate support to ensure completion of the Carter L. Park Improvement Project (Infrastructure and the Environment and Fiscal Sustainability).
- Support the City's affordable housing objectives by completing the Housing Element, assisting staff with the implementation of rental security measures, and providing legal support for the City's affordable housing projects. (Inclusive Governance).
- Continue economic resolution of claims and litigation (Fiscal Sustainability).

# City Attorney Organizational Chart



## Performance Measures

Strategic Element	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IG	Advise on land use appeals to City Council	0	5	3	0	0
FS	Active lawsuits	4	4	5	5	0
IG	Closed sessions held		12	15	12	12
IG	Ordinances drafted/reviewed		6	1	2	2

\*Performance Measures have been redesigned for the 2025/26 fiscal year. As such, data may be missing from prior years due to some metrics not being tracked in previous years.

### KEY:

IE=Infrastructure/Environment

HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

IG=Inclusive Governance

# City Attorney - 101-130

## Expenditures by Category



● Contract Services **\$1,164,000** 100.00%

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Contract Services	\$503,380	\$1,336,296	\$1,120,223	\$1,164,000
<b>Total Expenditures</b>	<b>\$503,380</b>	<b>\$1,336,296</b>	<b>\$1,120,223</b>	<b>\$1,164,000</b>

### Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Legal Counsel	\$503,380	\$1,336,296	\$1,120,223	\$1,164,000
<b>Total Expenditures</b>	<b>\$503,380</b>	<b>\$1,336,296</b>	<b>\$1,120,223</b>	<b>\$1,164,000</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Miscellaneous Revenue	\$394	-	-	-
<b>Total Revenues</b>	<b>\$394</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
FTE Total	0.00	0.00	0.00	0.00

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Attorney services are contracted out thus no salary charges are budgeted.
6300-6399	Contract Services	Costs only contain legal counsel services for all nonspecific citywide functions and litigation.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance. Since this department contains no staff personnel, there are no internal service charges.

# Communications & City Clerk

## Core Services

The core services of the Communications & City Clerk Department promote openness in government and the free exchange of public information to engage residents in City policies and decision-making processes. The Communications & City Clerk Department is committed to serving the citizens of our community in a neutral and ethical manner by providing equal access to open and transparent government, ensuring the integrity of the participatory process, bridging internal and external communication pathways, and enhancing the public's trust in local government. The City Clerk Division manages and provides access to City records, manages the legislative and governmental affairs of the City, administers elections, and records legislative functions. The Communications Division promotes inclusive public engagement and positive community relations through effective and transparent communications strategies.

## Description

The Communications & City Clerk Department comprises two divisions: Communications and City Clerk.

The Communications Division is responsible for all internal and external communications. The division ensures the dissemination of timely and accurate public information about City operations, projects, policies, Council actions, services, and programs through traditional media, social media, and online. The division engages the community and increases transparency, utilizing multiple social media platforms and online communication tools that promote accessible and convenient information.

The City Clerk Division conducts regular and special general municipal elections in consolidation with the County of San Mateo for the election of City Council members and local initiatives, referendums, and recalls. The division manages the City's legislative and intergovernmental affairs. The division administers Political Reform Act requirements related to campaign disclosure statements, conflict of interest filings, and AB1234 ethics training. Brown Act requirements are administered by the City Clerk Division, ensuring meetings, agendas, minutes, reports, public notices, resolutions, and ordinances are prepared, posted, and published pursuant to law. The City Clerk serves as Clerk of the Council and attends, monitors, and retains complete records of all City Council proceedings. The City Clerk ensures open and transparent access through records-related services, including records management, retention, and Public Records Act programs. Additionally, the division administers the boards and commissions program related to vacancies, orientation, commission handbooks, and Maddy Act compliance. The City Clerk serves as the City's Elections Official, Public Information Officer, Political Reform Act Filing Officer, Records Manager, and Compliance Officer.

## Service Priorities

- Maintain effective communication with community members, staff, and the Council to increase the understanding of and support for City programs, policies, and projects, and to develop positive relations through impactful outreach.
- Gather and share information to support and encourage open, participatory government and an informed community.
- Manage the City's governmental and legislative affairs, including tracking legislation, preparing position letters, advocating with local legislators, seeking, and applying for grant opportunities, and monitoring interagency appointments and actions.
- Provide City Council support, including agenda and packet preparation, public noticing, and distribution of materials to the City Council, staff, and the public.
- Support boards and commissions, including agenda and packet preparation, public noticing, and distribution of materials to Commissioners, staff, and the public.
- Process local legislation, including resolutions, ordinances, and minutes.
- Oversee elections, including qualifying candidates, petitions, and ballot measures, processing all necessary resolutions, monitoring campaign filing requirements, and certifying election results.
- Maintain records and archives, including responses to public records requests.

## Staffing

The Communications & City Clerk Department is staffed by a Communications Director, Communications Program Manager, Assistant City Clerk, and a Social Media Intern.

## Service Level Changes

For FY 25-26, no staffing changes are requested.

## Budget Highlights / Summary Of Changes

The Communications & City Clerk budget consists of costs for compensation and operations of the department.

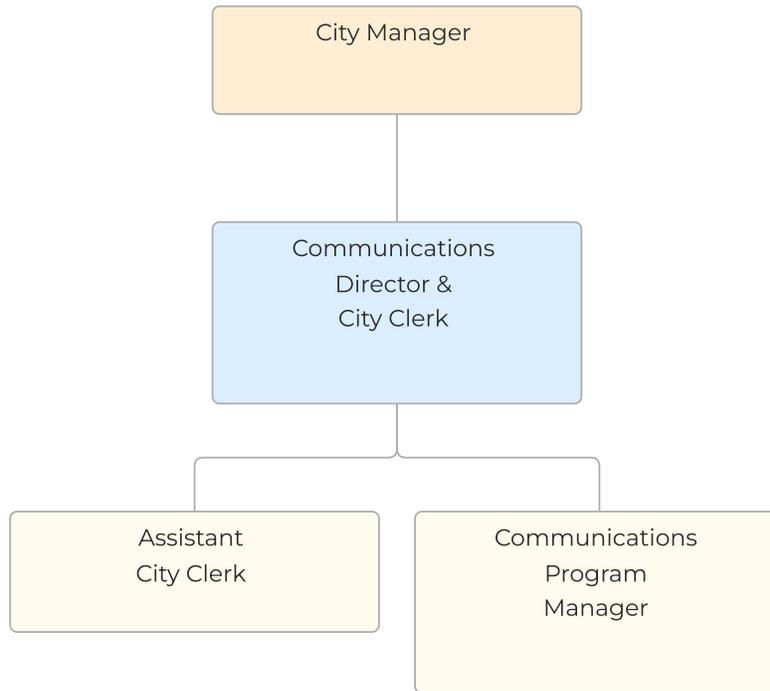
## Fiscal Year 2024-2025 Accomplishments / Strategic Plan Elements

- Continued to lead public information outreach including numerous news releases, weekly e-news, the quarterly print newsletter 'Currents,' website updates, social media updates, signage, coordination with agencies, and other items. (Inclusive Government)
- Continued the City's Legislative Platform, which had a primary focus on legislation and budgetary items, managed the Legislative Subcommittee, and managed the lobbyist contract for the City's legislative affairs. (Inclusive Government)
- Worked with various departments to draft communication outreach campaigns surrounding events/programs/activities such as the Downtown Streetscape Master Plan, the Opportunity Center of the Coastside, affordable housing initiatives, the Climate Action and Adaptation Plan, and transportation management programs. (Infrastructure, Environment, Healthy Communities)
- Conducted both the N.E.T. and FLCA civics and leadership academies for adults and youth. (Inclusive Government)
- Completed website redesign. (Inclusive Government, Infrastructure)
- Held 15 employee engagement committee events to bolster organizational health and employee morale. (Healthy Communities, Inclusive Government)
- Coordinated and managed the E-bike grant program. (Healthy Communities, Environment)
- Conducted the 2024 general municipal election for Districts 2 and 3. (Inclusive Government)

## Fiscal Year 2025-2026 Goals / Strategic Plan Elements

- Conduct the Future Leaders Civics Academy and the Network, Engage, Transform engagement programs (Inclusive Governance).
- Complete and publish the Emergency Public Information Plan (Healthy Communities and Public Safety).
- Continue to expand local relationships, community, and partnerships as part of the City's intergovernmental affairs (Inclusive Governance).
- Continue to monitor legislation in accordance with the City of Half Moon Bay Legislative Platform (Healthy Communities and Public Safety, Inclusive Governance).
- Expand the City's Records Management Program to include additional updates to the retention schedule, digitization of records, and records destruction days.
- Conduct the Spanish version of N.E.T. citizens academy (Inclusive Governance).

# City Clerk & Communications Organizational Chart



## Performance Measures

### Communications:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IG, HP, FS,IE	Press Releases/City News Articles			52	54	54
IG, HP, FS,IE	Social Media Followers (across all platforms)			6115	6150	N/A

### City Clerk / Legislative Affairs:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IG, HP, FS,IE	Number of resolutions processed	106	96	100	100	100
IG, HP, FS,IE	Number of ordinances processed and codified	3	6	1	2	As Needed
IG, HP, FS,IE	Percent of ordinances properly noticed	100%	100%	100%	100%	100%
IG, HP, FS,IE	Percent of agendas posted within the required timeframe	100%	100%	100%	100%	100%
IG, HP, FS,IE	Percent of Public Records Requests responded within required timeframe	100%	100%	100%	100%	100%
IG, HP, FS,IE	Number of Agreements and Contracts processed and tracked	100	108	59	105	As Needed
IG, HP, FS,IE	Number of Public Records Requests received	117	143	192	200	As Needed

\*Performance Measures have been redesigned for the 2025/26 fiscal year. As such, data may be missing from prior years due to some metrics not being tracked in previous years.

#### KEY:

IE=Infrastructure/Environment

HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

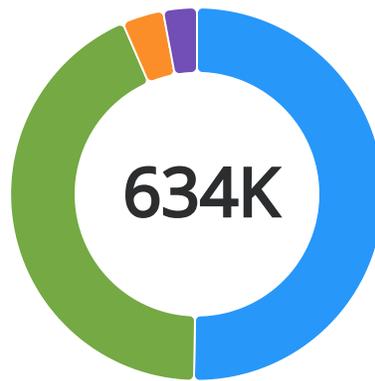
IG=Inclusive Governance





# City Clerk - 101-140

Expenditures by Category



● Salaries & Benefits	<b>\$318,609</b>	50.26%
● Contract Services	<b>\$274,000</b>	43.22%
● Operating Transfers	<b>\$22,843</b>	3.60%
● Materials & Supplies	<b>\$18,500</b>	2.92%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$294,539	\$288,620	\$310,023	\$318,609
Operating Transfers	\$42,347	\$41,846	\$48,599	\$22,843
Materials & Supplies	\$22,006	\$34,588	\$18,500	\$18,500
Contract Services	\$190,873	\$192,467	\$305,000	\$274,000
<b>Total Expenditures</b>	<b>\$549,765</b>	<b>\$557,522</b>	<b>\$682,122</b>	<b>\$633,952</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$223,567	\$215,061	\$221,676	\$229,926
Leave Payout	-	\$5,258	\$11,084	\$6,437
Cafeteria Pay	\$36,290	\$35,340	\$35,340	\$35,340
Bilingual 5%	\$796	-	-	-
Technology Allowance	\$1,910	\$1,860	\$1,860	\$1,860
Auto Allowance	\$1,650	\$1,650	\$1,650	\$1,650
PERS	\$17,288	\$16,626	\$18,133	\$24,186
PEMCHA Health	\$1,736	\$1,020	\$2,930	\$2,976
FICA Taxes	\$3,547	\$3,625	\$3,874	\$4,091
Ltd Insurance	\$676	\$1,005	\$903	\$909
Dental Insurance	\$3,426	\$3,405	\$3,520	\$3,599
Life Insurance	\$194	\$321	\$294	\$289
Vision Insurance	\$459	\$450	\$459	\$448
Education Reimbursement	\$3,000	\$3,000	\$1,650	-
Deferred Comp Match	-	-	\$6,650	\$6,898
Supplies	\$1,428	\$4,958	\$4,500	\$4,500
Employee Engagement	\$4,953	\$646	-	-
Training/Meeting Exp	\$8,790	\$20,445	\$9,000	\$9,000

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Memberships, Dues & Sub	\$6,836	\$8,539	\$5,000	\$5,000
Contract Services	\$26,107	\$66,830	\$127,000	\$101,000
Advertising Costs	\$5,662	\$26,712	\$30,000	\$30,000
Legislative Affairs	\$37,401	\$59,214	\$5,000	-
Election Costs	\$55,153	\$2,281	\$110,000	\$110,000
Professional Services	\$30,000	-	-	-
Software Subscription	\$36,550	\$37,430	\$33,000	\$33,000
Vehicle ISF	\$1,497	\$1,752	\$2,580	\$5,920
Equipment Fund ISF	\$18,528	\$18,702	\$17,866	\$16,923
Risk Management ISF	\$22,322	\$21,392	\$28,153	-
<b>Total Expenditures</b>	<b>\$549,765</b>	<b>\$557,522</b>	<b>\$682,122</b>	<b>\$633,952</b>

### FTE Count By Title

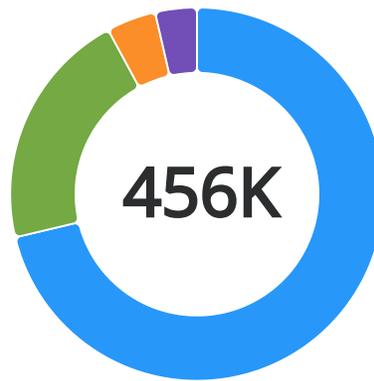
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
City Clerk/Communications Director	0.55	0.55	0.55	0.55
Assistant City Clerk	1.00	1.00	1.00	1.00
<b>FTE Total</b>	<b>1.55</b>	<b>1.55</b>	<b>1.55</b>	<b>1.55</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	General office supplies as needed to support the division goals.
6200-6299	Training & Memberships	Training, professional memberships, and conferences.
6300-6399	Contract Services	Costs include Granicus, NetFile, NextRequest, the contract with Townsend and records management.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Communications - 101-150

Expenditures by Category



● Salaries & Benefits	<b>\$324,872</b>	71.28%
● Contract Services	<b>\$95,000</b>	20.84%
● Materials & Supplies	<b>\$19,500</b>	4.28%
● Operating Transfers	<b>\$16,423</b>	3.60%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$289,967	\$308,930	\$324,040	\$324,872
Operating Transfers	\$31,110	\$32,349	\$33,258	\$16,423
Materials & Supplies	\$32,615	\$14,149	\$19,500	\$19,500
Contract Services	\$54,782	\$83,545	\$100,000	\$95,000
<b>Total Expenditures</b>	<b>\$408,474</b>	<b>\$438,973</b>	<b>\$476,798</b>	<b>\$455,795</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$205,093	\$208,334	\$214,584	\$213,482
Part-Time/Hourly	\$21,304	\$24,169	\$27,591	\$29,265
Leave Payout	-	\$10,417	\$10,729	\$6,995
Cafeteria Pay	\$31,920	\$31,920	\$31,920	\$31,920
Technology Allowance	\$1,680	\$1,680	\$1,680	\$1,680
Auto Allowance	\$1,200	\$1,200	\$1,200	\$1,200
PERS	\$14,651	\$16,246	\$17,553	\$21,415
PEMCHA Health	\$2,523	\$2,596	\$2,646	\$2,688
FICA Taxes	\$4,931	\$5,340	\$5,820	\$6,033
Ltd Insurance	\$1,212	\$1,155	\$815	\$821
Dental Insurance	\$1,262	\$1,332	\$1,377	\$2,392
Life Insurance	\$362	\$369	\$266	\$261
Vision Insurance	\$208	\$216	\$220	\$315
Education Reimbursement	-	-	\$1,200	-
Deferred Comp Match	\$3,622	\$3,956	\$6,438	\$6,404
Supplies	\$8,836	\$2,624	\$4,000	\$4,000
Employee Engagement	\$2,187	\$6,510	\$10,000	\$10,000
Training/Meeting Exp	\$16,581	\$3,356	\$3,500	\$3,500

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Memberships, Dues & Sub	\$5,010	\$1,659	\$2,000	\$2,000
Contract Services	\$42,977	\$47,326	\$75,000	\$75,000
Advertising Costs	\$11,805	\$36,219	\$25,000	\$20,000
Vehicle ISF	\$1,100	\$1,355	\$1,766	\$4,256
Equipment Fund ISF	\$13,612	\$14,458	\$12,226	\$12,167
Risk Management ISF	\$16,398	\$16,537	\$19,266	-
<b>Total Expenditures</b>	<b>\$408,474</b>	<b>\$438,973</b>	<b>\$476,798</b>	<b>\$455,795</b>

### FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
City Clerk/Communications Director	0.40	0.40	0.40	0.40
Communications Specialist	1.00	1.00	1.00	1.00
<b>FTE Total</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>

### Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	General office supplies as needed to support division goals.
6200-6299	Training & Memberships	Training, professional memberships, and conferences.
6300-6399	Contract Services	Costs include the <i>Currents</i> Magazine, specialized communications services and other outreach efforts.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Administrative Services

## Core Services

The core services of the Administrative Services Department manage much of the City's organizational infrastructure; its financial processes and systems, its technology, and its people, ensuring that the City's employees have the tools and environment they need to provide our community with the best possible service.

## Description

The Administrative Services Department comprises Finance, Human Resources, Information Technology, and Risk Management. The Department properly records all financial transactions, implements best practices in employee and labor relations, provides reliable and innovative technology resources and quality internal customer service, and strives to promote a positive work environment for the City's talented workforce.

## Service Priorities

- Undertake financial planning and oversee preparation of the annual budget.
- Ensure internal controls through accountability, financial reporting, and audits.
- Manage cash assets including banking, cashiering, disbursements, and revenues.
- Perform accounts payable, receivable, and payroll functions.
- Fulfill the City Treasurer function, ensuring appropriate investment of funds and debt service administration.
- Provide sound financial guidance to the City Council, City Manager, and staff.
- Recruit, hire, develop, and retain diverse and highly talented professional staff.
- Manage administrative and personnel policies and procedures and ensure compliance with related laws and regulations.
- Manage confidential information when consulting employees and handling personnel records.
- Manage labor relations with all bargaining units and unrepresented employees.
- Manage grievances related to Personnel Policies and Procedures, and MOUs.
- Enhance staff productivity with a secure network, desktop and portable hardware and supporting software.
- Minimize IT equipment downtime, maximize response time, and maintain IT systems for disaster recovery and business continuity.
- Ensure the City has adequate insurance coverage for its operations.
- Undertake and complete timely claims management.
- Promote policies and programs to reduce risk exposure.
- Develop safety policies and procedures and implement risk management best practices.

## Staffing

The Administrative Services Department comprises an Administrative Services Director, Finance Manager, Senior Management Analyst, Management Analyst, two Accounting Technicians, a Payroll Technician, and an Administrative Assistant.

## Service Level Changes

For FY 25-26, no staffing changes are requested.

## Budget Highlights / Summary of Changes

The Administrative Services budget consists of five budget units, with compensation and operating costs for the portions of employee time allocated to each division. Contract expenditures are budgeted for professional services, labor relations, labor-related legal services, and Information Technology (IT) services.

## The Department Is Comprised Of The Following Divisions:

### Finance

#### Core Services

The core services of the Finance division maintain accurate financial records and reports, provide financial support to other departments, and ensure compliance with the City's policies and procedures.

#### Description

The Finance division is responsible for all financial operations. Finance tracks revenue, expenditures, debt, and properly records all financial transactions in accordance with Generally Acceptable Accounting Principles (GAAP) and the requirements of the Government Accounting Standards Board (GASB). The division's goals are to provide financial oversight and support, including implementation and enforcement of financial policies consistent with federal, state, and local mandates, as well as industry best practices.

### Human Resources

#### Core Services

The core services of the Human Resources division provide high-quality labor and employee relations, staff recruitment and retention, and staff professional development services that support the City's objectives in serving the needs of the community.

## Description

The Human Resources division recruits, develops, and supports the organization's most valuable resource; its staff. The division implements best practices in recruitment, benefits management, professional development, labor relations, grievance management, policy development and implementation, and employee classification and compensation. The division manages highly sensitive and confidential information to effectively conduct workplace investigations, implement practices to enhance employee performance, manage claims and ensure compliance with local, state, and federal labor regulations. The division also participates in San Mateo County Training and Development, which offers training and professional development to local governments throughout the County to help recruit and retain talent in local government careers.

## Information Technology (See Internal Service Fund 302)

### Core Services

The core services of the Information Technology division provide high-quality technology-based services and best-in-class support that facilitate the City's goal to effectively serve the needs of the community. The four core elements are Security, Performance, Innovation, and User Experience.

## Description

The Information Technology division provides and maintains appropriate hardware and software for City departments; develops and maintains a secure network infrastructure; manages the City's data and voice infrastructure; and maintains the City's telecommunications. The division ensures that staff have the resources and training to effectively use equipment and technology in the furtherance of their departmental goals. The division implements a people-first focus on providing advanced solutions that must improve experience, eliminate obstacles, enhance transparency, and be future focused. The division also assists with providing research and information for Public Records Requests.

## Risk Management (See Internal Service Fund 303)

### Core Services

The core services of Risk Management enhance safety and protect citizens, employees, and assets of the City by fostering a culture of proactive risk management to effectively forecast, control, and mitigate the City's risk through effective loss prevention, claims management, and risk financing.

## Description

The Risk Management division comprises two programs: General Liability and Workers Compensation. Risk Management implements safety policies, and best practices and procedures, to mitigate the City's risk exposure. The Risk Management division protects City assets, provides liability insurance, and claims management services, and promotes the safety and well-being of City employees. The division manages liability, property and auto claims, and insurance programs. It also develops risk-reduction policies and procedures, ensures compliance with the City's risk management operational best practices, and safety standards and regulations as defined by OSHA and the City's Injury and Illness Prevention Program (IIPP). The budget provides for premiums as well as operating funds for legal and other costs resulting from claims against the City.

The City is a member of the PLAN JPA (Pooled Liability Assurance Network Joint Powers), which comprises 28 greater Bay Area municipalities and is currently administered by Sedgwick staff under the direction of a Board of Directors, represented by its member cities. The Administrative Services Director is a member of the PLAN JPA Board of Directors.

The City's Workers Compensation program is self-funded through membership in a five-city JPA (Joint Powers Authority – The Cities Group). The JPA was formed to administer workers' compensation and safety programs. The Cities Group programs are augmented by City-sponsored training, a City-wide safety committee, and workplace injury prevention assessments.

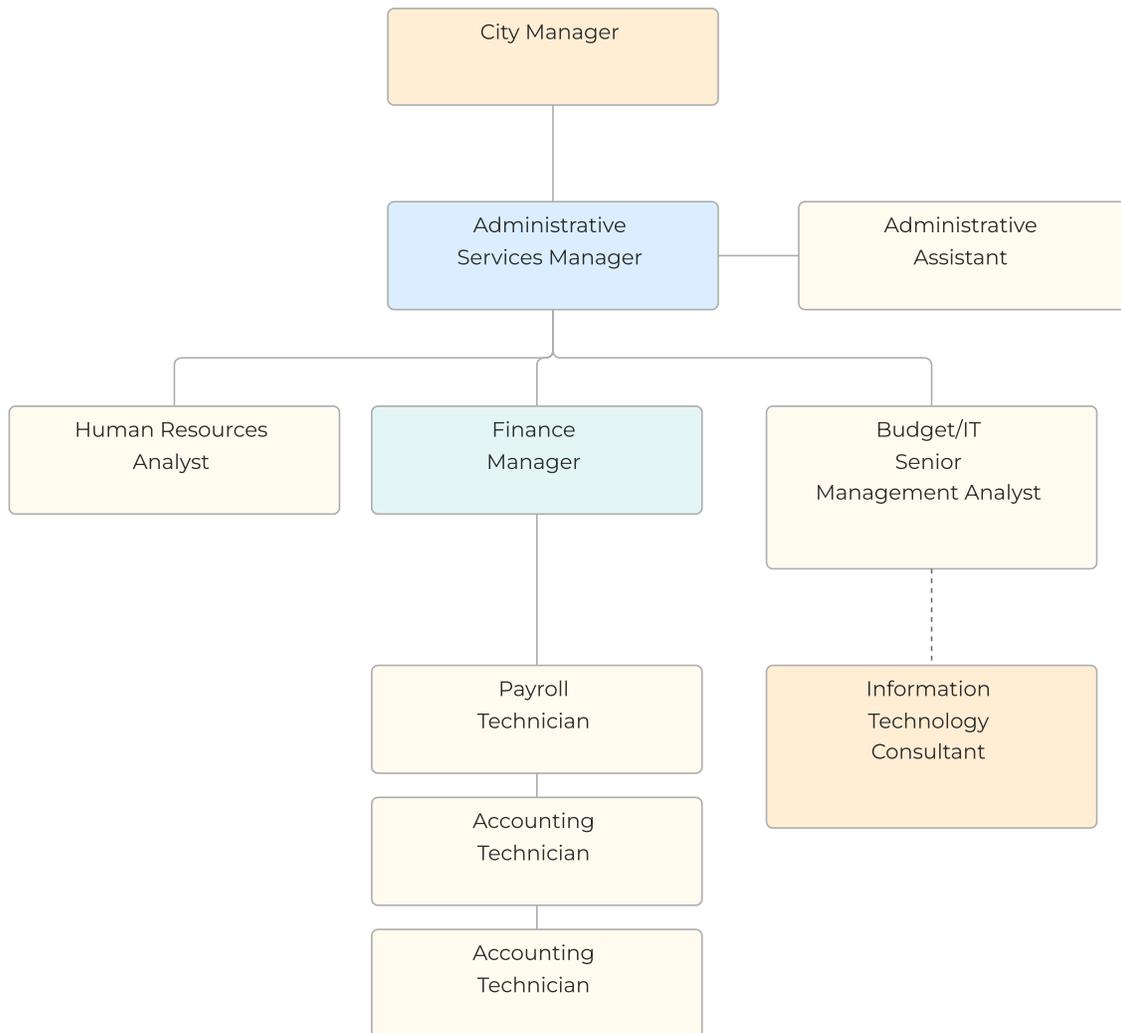
## Fiscal Year 2024-2025 Accomplishments / Strategic Plan Elements

- Delivered a balanced budget for FY 2024-25; provided quarterly financial updates and presentations to the City Council and community.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY 24-25 Operating and Capital Budget documents, representing compliance with best practices in budgeting. (Fiscal Sustainability, Inclusive Governance)
- Completed the annual audit, prepared the City's Annual Comprehensive Financial Report (ACFR), and received a clean audit opinion from the independent auditors. (Fiscal Sustainability, Inclusive Governance)
- Completed mandated State Controller's and other financial reports in a timely manner.
- Continued ongoing relationships and communications with the City's labor groups.
- Held regular meetings of the City's Executive Risk Management Committee to provide oversight, coordination, and direction for the City's safety and risk management programs.
- Continued enrollment of new employees and maintaining records for current employees in the DMV Pull Notice Program to comply with vehicle operations policy and best practices.
- Continued to review risk management and safety policies and procedures to ensure the City's compliance with risk management best practices framework and eligibility for grants.
- Continued to deploy new network and media technologies to better support staff and the community that use City facilities. (Inclusive Governance, Infrastructure and Environment)
- Eliminated additional legacy technologies in favor of new and more efficient systems. (Inclusive Governance, Infrastructure and Environment)
- Implemented additional new technologies in public spaces, improving public benefit and access when using city property. (Inclusive Governance, Infrastructure and Environment)
- Deployed new GIS technologies with improved transparency features. (Inclusive Governance, Infrastructure and Environment)
- Migrated additional legacy systems to cloud-based modern services, improving security and resilience. (Inclusive Governance, Infrastructure and Environment)
- Deployed additional Starlink/FirstNet/T-Mobile/CradlePoint infrastructure to ensure the City is able to support the public during an emergency. (Inclusive Governance, Infrastructure and Environment)
- Hardened technology infrastructure against external threats both environmental and technological (Inclusive Governance, Infrastructure and Environment)
- Supported the ongoing deployment of the Solar Permitting program and Rental Registry. (Inclusive Governance, Infrastructure and Environment)
- Deployed new permit software and continue to support expansion of the software, improving services provided to the public. (Inclusive Governance, Infrastructure and Environment)
- Upgraded aging firewalls to new advanced technology, ensuring the City is protected against modern threats. (Inclusive Governance, Infrastructure and Environment)

## Fiscal Year 2025-2026 Goals / Strategic Plan Elements

- Continue to utilize the partnership with San Mateo County Training Consortium to provide a broader spectrum of local training options/opportunities for City staff.
- Work with City administration and labor groups; continue revising the City's Personnel Policies and Procedures (Inclusive Governance).
- Update training matrix to ensure compliance with California and Federal law (Healthy Communities and Public Safety).
- Protect the City's financial sustainability through systematic monitoring and reporting of the City's financial condition; identify and evaluate potential sources of new revenues and cost-savings programs. (Fiscal Sustainability, Inclusive Governance)
- Support the City Council's Strategic Plan Elements and Initiatives as they relate to the City's Financial Operations (Infrastructure and Environment, Healthy Communities and Public Safety, Fiscal Sustainability, Inclusive Governance).
- Continue to upgrade and streamline outdated technology systems, providing improved reliability and security of key City systems.
- Further implement improvements to City infrastructure to improve reliability and harden City technology resources and community support during emergencies.
- Deploy online payment solutions for all remaining City services that do not yet have online payment processing
- Support the build out of special GIS-based services, further improving public access to services such as problem reporting.
- Support the City Council's Strategic Elements and Initiatives as they relate to the City's Risk Management Program (Infrastructure and Environment, Healthy Communities and Public Safety, Fiscal Sustainability, Inclusive Governance).
- Comply with OSHA standards, regulations, and requirements and update the City's Injury and Illness Prevention Program for each worksite. Provide training on the IIPP to each department. (Healthy Communities and Public Safety).
- Continue to provide citywide training for employees and supervisors on the Risk Management Program, including general liability and workers' compensation procedures (Fiscal Sustainability, Inclusive Governance, Healthy Communities and Public Safety).
- Continue the management of the City's Workers' Compensation Program, including implementing cost-containment and control methods and expanding the injury-prevention activities to improve our cost-containment efforts. Conduct a study to update essential functions of the City's classifications. (Fiscal Sustainability, Inclusive Governance).
- Continue to efficiently manage claims and seek recovery of costs when the actions of a third-party cause damages to City property (Healthy Communities and Public Safety, Fiscal Sustainability).

# Administrative Services Department Organizational Chart



## Performance Measures

### Human Resources:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IG	Number of Eligibility Lists established	7	4	2	2	2
IG	Number of personnel status changes evaluated and processed	122	125	125	120	120
IG	Number of training sessions provided or conducted, including mandated training	36	35	31	35	30
IG	Number of Full Time new hires processed	11	8	5	8	2
IG	Number of applications processed	124	158	220	175	125

### Finance:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
FS	Number of Quarterly Financial Reports delivered on time	4	4	4	4	4
FS	Number of receipts processed	3,094	2,942	3,000	3,000	3,000
FS	Number of checks processed	1,728	1,877	1,900	1,900	1,900
FS	Number of payroll checks processed	1,107	1,149	1,103	1,080	1,140
FS	Percent of Purchase Orders created within 7 days					100%

### Information Technology:

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IE, IG	Number of tickets responded to	210	1202	1435	1500	As Needed
IE, IG	Average response to resolution timeframe	7 days	4 days	3 days	2 days	1 day
IE, IG	Number of critical issues responded to				50	As Needed
IE, IG	Number of end-user terminals replaced/upgraded	28	25	4	5	As Needed
IE, IG	Number of network infrastructure systems replaced/upgraded	12	4	4	2	As Needed

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IE, IG	Equipment lifecycle (equipment replacement plan) compliance percentage	100%	100%	100%	100%	100%
IE, IG	System software package updates percentage compliant	69%	87%	99%	100%	100%
IE, IG	Total end points supported by IT division			63	65	As Needed
IE, IG	Total software packages supported by IT division			85	85	85
IE, IG	Total online systems/services supported by IT division	5	9	9	11	11
IE, IG	Total major system projects/migrations/conversions completed	3	5	2	3	As Needed
IE, IG	Number of elections supported	1	1	1	0	As Needed
IE, IG	Number of external service requests supported	27	24	38	40	As Needed
IE, IG	Number of Sheriff's department requests supported	7	5	3	5	As Needed
IE, IG	Emergency Operations resiliency projects completed	3	5	7	5	2
IE, IG	Number of Emergency Operations systems supported	10	12	17	17	17
IE, IG	Number of City-wide emergencies requiring support	1	2	1	0	0
IE, IG	Number of internal emergencies requiring support	3	1	4	1	0
IE, IG	Number of data or system breaches	0	0	0	0	0
IE, IG	Percentage of cracked compliance with multifactor authentication and enhanced security			88% <sup>1</sup>	90% <sup>1</sup>	100%

1: Non-compliant accounts are system accounts. These types of accounts use complex passwords and do not require MFA

\*Performance Measures have been redesigned for the 2025/26 fiscal year. As such, data may be missing from prior years due to some metrics not being tracked in previous years.

**KEY:**

IE=Infrastructure/Environment

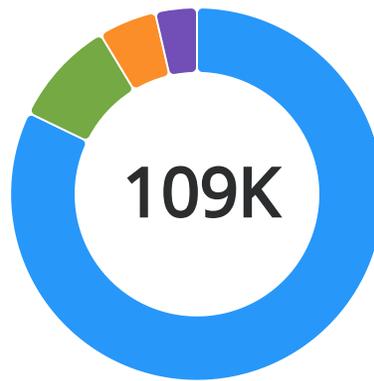
HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

IG=Inclusive Governance

## ASD - Administration - 101-230

Expenditures by Category



● Salaries & Benefits	<b>\$89,483</b>	82.16%
● Contract Services	<b>\$10,000</b>	9.18%
● Materials & Supplies	<b>\$5,500</b>	5.05%
● Operating Transfers	<b>\$3,924</b>	3.60%

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$131,512	\$93,370	\$111,201	\$89,483
Operating Transfers	\$11,693	\$11,727	\$10,493	\$3,924
Materials & Supplies	\$9,505	\$8,555	\$5,500	\$5,500
Contract Services	\$40,320	\$52,427	\$20,080	\$10,000
<b>Total Expenditures</b>	<b>\$193,030</b>	<b>\$166,079</b>	<b>\$147,274</b>	<b>\$108,907</b>

### Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$92,739	\$66,577	\$75,117	\$60,773
Overtime Other Pay	\$559	\$403	\$1,534	\$952
Leave Payout	-	-	\$2,806	\$1,749
Cafeteria Pay	\$24,130	\$15,675	\$17,100	\$12,540
Bilingual 5%	\$487	\$169	-	-
Technology Allowance	\$1,245	\$400	\$900	\$660
Standby Pay	\$11	-	-	-
PERS	\$7,127	\$5,340	\$6,145	\$6,344
PEMCHA Health	\$38	\$852	\$1,418	\$1,056
FICA Taxes	\$1,732	\$1,146	\$1,405	\$1,138
Ltd Insurance	\$520	\$458	\$437	\$323
Dental Insurance	\$1,441	\$883	\$1,048	\$1,132
Life Insurance	\$155	\$147	\$142	\$103
Vision Insurance	\$203	\$130	\$147	\$141
Education Reimbursement	-	-	\$750	\$750
Deferred Comp Match	\$1,124	\$1,192	\$2,254	\$1,823
Supplies	\$4,429	\$5,904	\$2,500	\$2,500
Employee Engagement	\$200	\$38	-	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Training/Meeting Exp	\$7	\$1,545	\$500	\$500
Memberships, Dues & Sub	\$4,869	\$1,067	\$2,500	\$2,500
Contract Services	-	\$2,087	\$10,000	\$10,000
Other Rental	\$40,320	\$43,680	\$10,080	-
Combined Utilities	-	\$6,660	-	-
Vehicle ISF	\$413	\$491	\$557	\$1,017
Equipment Fund ISF	\$5,116	\$5,241	\$3,857	\$2,907
Risk Management ISF	\$6,164	\$5,995	\$6,078	-
<b>Total Expenditures</b>	<b>\$193,030</b>	<b>\$166,079</b>	<b>\$147,274</b>	<b>\$108,907</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Administrative Fees	-\$66	-\$66	-	-
<b>Total Revenues</b>	<b>-\$66</b>	<b>-\$66</b>	<b>-</b>	<b>-</b>

### FTE Count By Title

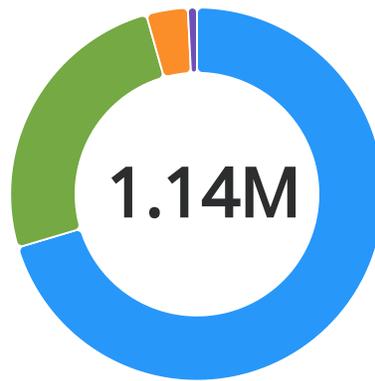
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Administrative Services Director	-	-	-	-
Senior Management Analyst	0.25	0.25	0.25	0.25
Management Analyst	-	-	-	-
Administrative Assistant	0.50	0.50	0.50	0.30
<b>FTE Total</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.55</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Management of the city-wide employee badge and identification system is charged here.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Finance - 101-210

Expenditures by Category



● Salaries & Benefits	<b>\$805,466</b>	70.40%
● Contract Services	<b>\$288,500</b>	25.21%
● Operating Transfers	<b>\$41,228</b>	3.60%
● Materials & Supplies	<b>\$9,000</b>	0.79%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$554,053	\$604,369	\$668,980	\$805,466
Operating Transfers	\$60,453	\$69,728	\$72,262	\$41,228
Materials & Supplies	\$7,736	\$6,777	\$9,000	\$9,000
Contract Services	\$224,534	\$237,897	\$264,000	\$288,500
<b>Total Expenditures</b>	<b>\$846,775</b>	<b>\$918,772</b>	<b>\$1,014,241</b>	<b>\$1,144,194</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$397,086	\$438,471	\$464,353	\$552,785
Overtime Other Pay	\$560	\$586	\$5,952	\$8,717
Leave Payout	-	\$7,687	\$20,375	\$20,487
Cafeteria Pay	\$82,365	\$81,415	\$86,640	\$107,160
Bilingual 5%	\$1,698	\$562	-	-
Technology Allowance	\$4,360	\$3,260	\$4,560	\$5,640
Auto Allowance	\$1,363	\$1,800	\$1,800	\$1,800
Standby Pay	\$11	-	-	-
PERS	\$34,092	\$42,157	\$45,013	\$58,472
PEMCHA Health	\$3,281	\$3,979	\$7,182	\$9,024
FICA Taxes	\$6,687	\$7,382	\$8,370	\$10,341
Ltd Insurance	\$2,061	\$2,276	\$2,213	\$2,757
Dental Insurance	\$5,317	\$4,241	\$4,619	\$8,907
Life Insurance	\$620	\$724	\$721	\$877
Vision Insurance	\$752	\$643	\$702	\$1,166
Education Reimbursement	\$6,000	-	\$2,550	\$750
Deferred Comp Match	\$7,800	\$9,187	\$13,931	\$16,584
Supplies	\$3,873	-\$354	\$2,000	\$2,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Training/Meeting Exp	-	\$6,342	\$5,000	\$5,000
Memberships, Dues & Sub	\$3,863	\$789	\$2,000	\$2,000
Contract Services	\$79,259	\$66,691	\$169,500	\$194,000
Contract Services (GOVT)	\$5,002	\$763	-	-
Credit Card Fees	\$9,616	\$17,877	\$15,500	\$15,500
Professional Services	\$37,632	\$144,824	-	-
Auditing Services	\$81,040	-	\$67,000	\$67,000
Property Tax Admin	\$11,985	\$7,742	\$12,000	\$12,000
Vehicle ISF	\$2,137	\$2,920	\$3,836	\$10,685
Equipment Fund ISF	\$26,450	\$31,163	\$26,565	\$30,543
Risk Management ISF	\$31,866	\$35,645	\$41,860	-
<b>Total Expenditures</b>	<b>\$846,775</b>	<b>\$918,772</b>	<b>\$1,014,241</b>	<b>\$1,144,194</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Miscellaneous Revenue	\$367	-	-	-
<b>Total Revenues</b>	<b>\$367</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FTE Count By Title

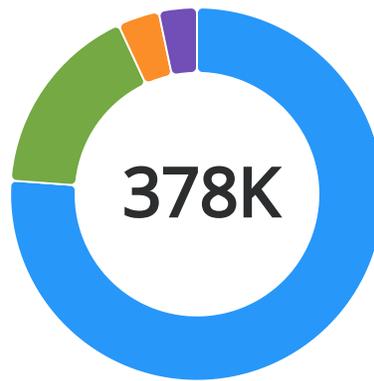
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Administrative Services Director	0.60	0.60	0.60	0.60
Finance Manager	0.80	0.85	0.85	0.85
Senior Management Analyst	0.25	0.25	0.25	0.25
Administrative Assistant	0.50	0.50	0.50	0.40
Accounting Technician	2.00	2.00	2.00	2.00
Payroll Technician	0.60	0.60	0.60	0.60
<b>FTE Total</b>	<b>4.75</b>	<b>4.80</b>	<b>4.80</b>	<b>4.70</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Various office supplies and materials to support finance operations.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Costs include auditing services, TOT and Business License management, and credit card processing fees.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Human Resources - 101-220

Expenditures by Category



● Salaries & Benefits	<b>\$288,080</b>	76.17%
● Contract Services	<b>\$64,000</b>	16.92%
● Operating Transfers	<b>\$13,628</b>	3.60%
● Materials & Supplies	<b>\$12,500</b>	3.31%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$115,542	\$217,499	\$239,270	\$288,080
Operating Transfers	\$19,197	\$21,878	\$22,919	\$13,628
Materials & Supplies	\$14,378	\$22,625	\$12,500	\$12,500
Contract Services	\$19,213	\$13,102	\$47,000	\$64,000
<b>Total Expenditures</b>	<b>\$168,331</b>	<b>\$275,104</b>	<b>\$321,689</b>	<b>\$378,207</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$84,030	\$155,957	\$165,534	\$198,086
Overtime Other Pay	-	-	\$1,192	\$2,172
Leave Payout	-	\$741	\$8,048	\$8,394
Cafeteria Pay	\$19,000	\$33,060	\$33,060	\$39,900
Bilingual 5%	\$602	-	-	-
Technology Allowance	\$1,000	\$1,740	\$1,740	\$2,100
Auto Allowance	-	\$150	\$150	\$150
PERS	\$6,567	\$13,062	\$14,126	\$18,301
PEMCHA Health	-	-	\$2,741	\$3,360
FICA Taxes	\$1,522	\$2,819	\$2,996	\$3,723
Ltd Insurance	\$263	\$652	\$844	\$1,027
Dental Insurance	\$1,879	\$2,952	\$3,052	\$4,083
Life Insurance	\$71	\$208	\$275	\$326
Vision Insurance	\$247	\$387	\$395	\$516
Education Reimbursement	-	\$3,000	\$150	-
Deferred Comp Match	\$361	\$2,771	\$4,966	\$5,943
Supplies	\$803	\$183	\$1,000	\$1,000
Employee Engagement	\$1,005	\$9,981	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Training/Meeting Exp	\$5,283	\$5,926	\$5,000	\$5,000
Memberships, Dues & Sub	\$7,288	\$6,535	\$6,500	\$6,500
Contract Services	\$3,734	\$7,315	\$25,000	\$45,000
Hiring Costs	\$8,431	\$3,443	\$12,000	\$9,000
Legal Counsel	\$7,049	\$2,343	\$10,000	\$10,000
Vehicle ISF	\$679	\$916	\$1,217	\$3,532
Equipment Fund ISF	\$8,400	\$9,778	\$8,426	\$10,096
Risk Management ISF	\$10,119	\$11,184	\$13,277	-
<b>Total Expenditures</b>	<b>\$168,331</b>	<b>\$275,104</b>	<b>\$321,689</b>	<b>\$378,207</b>

## FTE Count By Title

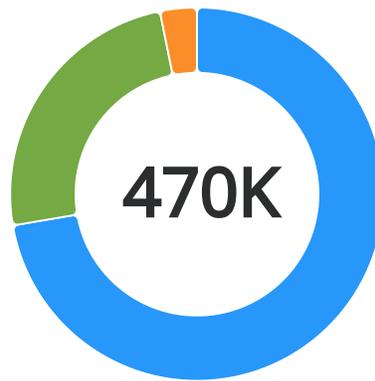
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Administrative Services Director	-	0.05	0.05	0.05
Management Analyst	0.90	1.00	1.00	1.00
Payroll Technician	0.40	0.40	0.40	0.40
Administrative Assistant	-	-	-	0.30
<b>FTE Total</b>	<b>1.30</b>	<b>1.45</b>	<b>1.45</b>	<b>1.75</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Supplies and materials to support human resources functions.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Costs include recruitment expenses, hiring costs, and labor related legal counsel as needed.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Information Technology - 302-240

Expenditures by Category



<span style="color: blue;">●</span> Contract Services	<b>\$340,000</b>	72.32%
<span style="color: green;">●</span> Salaries & Benefits	<b>\$115,114</b>	24.49%
<span style="color: orange;">●</span> Materials & Supplies	<b>\$15,000</b>	3.19%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$98,722	\$105,779	\$112,178	\$115,114
Materials & Supplies	\$63,511	\$16,282	\$15,000	\$15,000
Contract Services	\$309,435	\$327,060	\$343,000	\$340,000
<b>Total Expenditures</b>	<b>\$471,668</b>	<b>\$449,121</b>	<b>\$470,178</b>	<b>\$470,114</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$74,640	\$77,061	\$79,325	\$81,706
Leave Payout	-	-	\$3,966	\$4,085
Cafeteria Pay	\$12,540	\$12,540	\$12,540	\$12,540
Technology Allowance	\$660	\$660	\$660	\$660
Auto Allowance	\$150	\$150	\$150	\$150
PERS	\$6,210	\$6,750	\$7,075	\$7,358
PEMCHA Health	-	-	\$1,040	\$1,056
FICA Taxes	\$1,308	\$1,344	\$1,378	\$1,473
Ltd Insurance	\$393	\$386	\$320	\$323
Dental Insurance	\$449	\$1,103	\$1,413	\$1,519
Life Insurance	\$117	\$123	\$104	\$103
Vision Insurance	\$75	\$150	\$178	\$190
Education Reimbursement	-	\$3,202	\$1,650	\$1,500
Deferred Comp Match	\$2,178	\$2,310	\$2,380	\$2,451
Supplies	\$2,433	\$916	-	-
Equipment Supplies	\$61,079	\$15,366	\$15,000	\$15,000
Contract Services	\$20,388	\$48,612	\$55,000	\$55,000
Desktop / I.T Support	\$166,608	\$205,664	\$200,000	\$200,000
Software Subscription	\$99,144	\$58,638	\$73,000	\$73,000
Utilities - Other	\$23,296	\$14,145	\$15,000	\$12,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Total Expenditures</b>	<b>\$471,668</b>	<b>\$449,121</b>	<b>\$470,178</b>	<b>\$470,114</b>

### FTE Count By Title

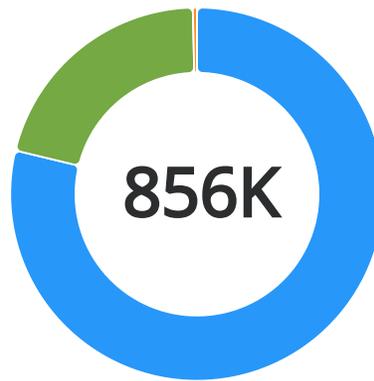
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Administrative Services Director	0.05	0.05	0.05	0.05
Senior Management Analyst	0.50	0.50	0.50	0.50
<b>FTE Total</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>	<b>0.55</b>

### Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Costs mainly include various equipment replacement and IT related supplies.
6300-6399	Contract Services	Contracts include desktop and help desk support for all city workstations, ongoing subscriptions related to the Economic Resource Planning (ERP) system, and various software licenses such as Microsoft and Adobe.

# General Liability - 303-250

Expenditures by Category



<span style="color: blue;">●</span> Contract Services	<b>\$674,549</b>	78.76%
<span style="color: green;">●</span> Salaries & Benefits	<b>\$178,859</b>	20.88%
<span style="color: orange;">●</span> Materials & Supplies	<b>\$3,000</b>	0.35%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$136,992	\$167,839	\$176,328	\$178,859
Materials & Supplies	\$650	\$472	\$3,000	\$3,000
Contract Services	\$378,066	\$469,443	\$600,849	\$674,549
<b>Total Expenditures</b>	<b>\$515,709</b>	<b>\$637,754</b>	<b>\$780,177</b>	<b>\$856,408</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$106,716	\$125,915	\$128,786	\$131,799
Leave Payout	-	\$2,886	\$6,439	\$5,545
Cafeteria Pay	\$11,448	\$13,680	\$13,680	\$13,680
Technology Allowance	\$603	\$720	\$720	\$720
Auto Allowance	\$1,363	\$1,500	\$1,500	\$1,500
PERS	\$10,919	\$14,891	\$15,392	\$16,314
PEMCHA Health	\$285	\$426	\$1,134	\$1,152
FICA Taxes	\$1,773	\$2,097	\$2,155	\$2,280
Ltd Insurance	\$511	\$536	\$349	\$352
Dental Insurance	\$727	\$891	\$921	\$1,225
Life Insurance	\$153	\$171	\$114	\$112
Vision Insurance	\$108	\$131	\$133	\$161
Education Reimbursement	-	-	\$1,050	-
Deferred Comp Match	\$2,388	\$3,995	\$3,954	\$4,020
Supplies	\$350	\$232	\$2,000	\$2,000
Memberships, Dues & Sub	\$300	\$240	\$1,000	\$1,000
Contract Services	\$380	\$2,500	\$4,000	\$4,000
Liability Insurance	\$356,291	\$464,223	\$586,849	\$660,549
Hiring Costs	\$500	-	-	-
Legal Counsel	\$20,895	\$2,720	\$10,000	\$10,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Total Expenditures</b>	<b>\$515,709</b>	<b>\$637,754</b>	<b>\$780,177</b>	<b>\$856,408</b>

### FTE Count By Title

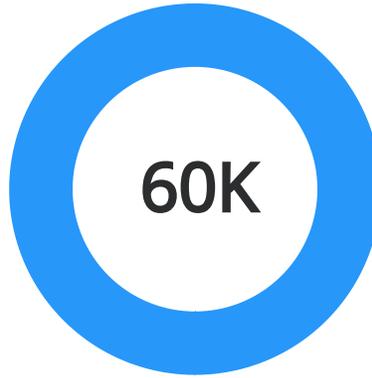
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
City Manager	0.05	0.05	0.05	0.05
Assistant City Manager	0.05	0.05	0.05	0.05
Administrative Services Director	0.30	0.30	0.30	0.30
City Clerk/Communications Director	0.05	0.05	0.05	0.05
Finance Manager	0.10	0.15	0.15	0.15
Management Analyst	0.10	-	-	-
<b>FTE Total</b>	<b>0.65</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>

### Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Office supplies to support the division.
6300-6399	Contract Services	General liability member contributions and various claims are charged here.

# Worker's Compensation - 303-260

## Expenditures by Category



● Contract Services \$60,000 100.00%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Contract Services	\$152,326	\$615,190	\$60,000	\$60,000
<b>Total Expenditures</b>	<b>\$152,326</b>	<b>\$615,190</b>	<b>\$60,000</b>	<b>\$60,000</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Contract Services	-	-	\$50,000	\$50,000
Liability Insurance	\$7,143	\$9,290	\$10,000	\$10,000
Claims Liability Expense	\$145,183	\$605,900	-	-
<b>Total Expenditures</b>	<b>\$152,326</b>	<b>\$615,190</b>	<b>\$60,000</b>	<b>\$60,000</b>

## FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
FTE Total	0.00	0.00	0.00	0.00

## Primary Program Expenditure Explanation

Account	Description	Explanation
6100-6199	Supplies & Materials	Office supplies to support the division.
6300-6399	Contract Services	Workers' compensation charges and long-term disability charges are charged here.

# Public Safety

## Core Services

The core services of the Public Safety Department support the partnership with City departments and the community to protect life and property, enhance health and safety, and improve the quality of life of all residents, businesses, and visitors to Half Moon Bay.

## Description

The City contracts with the County of San Mateo Sheriff's Office for law enforcement services, including regular patrols, dispatch responses to emergency and 911 calls, investigative services, community policing, and specialized law enforcement services as needed. The San Mateo County Sheriff's Office is dedicated to the preservation of public safety by providing innovative and progressive service in partnership with the Half Moon Bay community. Animal control services are also provided throughout the County.

## Service Priorities

- Deliver 24-hour emergency response using effective, safe, and equitable practices.
- Coordinate emergency preparedness efforts in collaboration with local and regional partners.
- Detect and reduce crime .
- Enforce traffic laws.
- Manage records and reporting.
- Provide community policing.
- Assist in coordinating the annual Youth Summit.
- Coordinate the Sheriff's Activity League on the Coastside.

## Staffing

The Public Safety budget consists of key contracts for services with San Mateo County for law enforcement, 911 dispatch, animal control, emergency services, and contracts with agencies that provide other related services such as citation processing.

## Service Level Changes

All services will remain the same.

## Budget Highlights / Summary Of Changes

Many of the City's Public Safety Services are provided through contracts with the County of San Mateo, including animal control and licensing, Sheriff's patrol, and 911 dispatch services. In recent years, the County has significantly increased costs to the City due to an assessment of actual staffing and hours provided through the contracts. These contracts include annual cost of living adjustments based on increased costs of services and negotiated staff COLA's, which should represent the only changes in the foreseeable future.

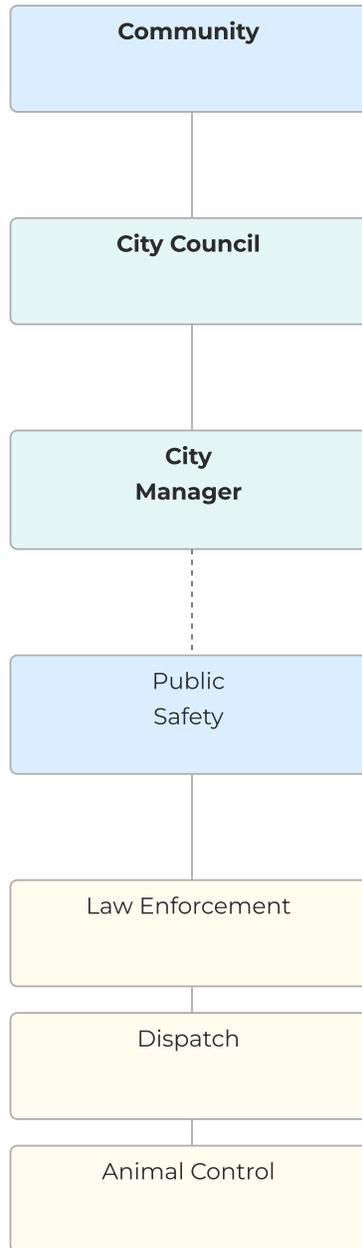
## Fiscal Year 2024-25 Accomplishments / Strategic Plan Elements

- Continued to work collaboratively with the Psychiatric Emergency Response Team (PERT) and the Crisis Assistance Response and Evaluation (CARES) Team to reduce tragic outcomes, divert hospitalization and incarceration, reduce recidivism, and connect those with mental illness and addiction to community resources. (Healthy Communities/Public Safety)
- Expanded the local presence on NextDoor to further engage with members of the Coastside Community. (Healthy Communities/Public Safety, Inclusive Governance)
- Collaborated with City staff to launch the two-year Automated License Plate Reader (ALPR) pilot program, in response to community requests following several high-profile crimes. (Healthy Communities/Public Safety, Inclusive Governance)
- Initiated Mounted Patrol and beach patrols on Poplar Beach to enforce dogs on leash every weekend daytime for the whole summer. (Healthy Communities/Public Safety, Infrastructure/Environment)

## Fiscal Year 2025-26 Goals / Strategic Plan Elements

- Continue to make community policing a priority and generate additional community events (Healthy Communities/Public Safety, Inclusive Governance).
- Participate in additional community engagement meetings to build trust and learn from the residents' interactions with law enforcement. (Healthy Communities/Public Safety, Inclusive Governance).
- Partner with community groups in order to strengthen communication, transparency, and trust. (Healthy Communities/Public Safety, Inclusive Governance)
- Continue to support the CARES, MCRT, and PERT teams, as well as the new San Mateo Mobile Crisis Response, to ensure safe outcomes in response to mental health crises. (Healthy Communities/Public Safety)
- Implement the ALPR pilot program at high traffic intersections and areas in Half Moon Bay. (Healthy Communities/Public Safety)
- Coordinate with City staff and regional partners on creating and implementing Emergency Preparedness Plans, including the annual summer beach and traffic plan. (Healthy Communities/Public Safety).
- Continue to work with the City and regional partners regarding homeless issues. (Healthy Communities/Public Safety)
- Continue to participate in the Gang Task Force and other Specialized Units to combat the perceived uptick in gang-related incidents around town. (Healthy Communities/Public Safety)
- Continue to utilize the Bicycle Unit, Off-Road Motorcycle Unit, and Mounted Patrol to patrol coastal trails, Poplar Beach, and other coastal areas. (Healthy Communities/Public Safety)
- Educate and disseminate prevention information regarding phone scams, burglary trends, and other crimes of opportunity. (Healthy Communities/Public Safety, Inclusive Governance)

# Public Safety Department Organizational Chart



## Performance Measures

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
HP	Total Sheriff calls for service	10,938	11,007	11,600	12,000	N/A
HP	Major Crimes (homicide, sexual assault, robbery, assault, burglary, auto theft/break-in, arson)	133	106	65	100	Reduction YOY
HP, FS	Parking Citations	610	908	TBD	TBD	N/A
HP	Percent of 911 Dispatch calls answered within 10 seconds	93%	93%	95%	95%	100%
HP, IG	Percent of 911 Dispatch successful language line transfers	98%	99%	99%	99%	100%
HP	Total Animal Control calls for service (calendar year)	225*	213	270	200	N/A
HP	Total Dangerous Animal Permits	0	2	3	2	0

\*Performance Measures have been redesigned for the 2025/26 fiscal year. As such, data may be missing from prior years due to some metrics not being tracked in previous years.

### KEY:

IE=Infrastructure/Environment

HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

IG=Inclusive Governance

# Public Safety - 101-310

## Expenditures by Category



<span style="color: blue;">●</span> Contract Services	<b>\$7,630,997</b>	99.99%
<span style="color: green;">●</span> Materials & Supplies	<b>\$1,000</b>	0.01%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Materials & Supplies	\$77	-	\$1,000	\$1,000
Contract Services	\$4,787,651	\$6,242,696	\$7,236,728	\$7,630,997
<b>Total Expenditures</b>	<b>\$4,787,728</b>	<b>\$6,242,696</b>	<b>\$7,237,728</b>	<b>\$7,631,997</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Supplies	\$77	-	\$1,000	\$1,000
Contract Services	\$3,758	\$11,823	\$13,000	\$13,000
Contract Services (GOVT)	\$658	\$905	-	-
Animal Control	\$116,595	\$114,340	\$119,607	\$127,933
Sheriff Patrol Services	\$4,348,681	\$5,326,655	\$6,269,114	\$6,643,773
Other Public Safety Services	\$268,182	\$773,793	\$797,007	\$812,291
Utilities - Other	\$3,827	\$2,675	\$4,000	-
JPA/District Contributions	\$45,951	\$12,506	\$34,000	\$34,000
<b>Total Expenditures</b>	<b>\$4,787,728</b>	<b>\$6,242,696</b>	<b>\$7,237,728</b>	<b>\$7,631,997</b>

## Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Public Safety Sales Tax	\$29,562	\$29,749	\$32,100	\$30,700
Alarm Fees	\$16,565	\$6,904	\$6,000	\$6,150
P.D. Permit Special Revenue	\$992	\$2,692	\$1,000	-
Fines & Forfeitures	\$32,232	\$81,445	\$81,400	\$83,435
Investigation & Report	\$310	\$190	-	-
Miscellaneous Revenue	-	-	-	\$912,000
Reimbursed Expenses	\$660,198	\$457,722	\$793,534	\$845,317
<b>Total Revenues</b>	<b>\$739,859</b>	<b>\$578,701</b>	<b>\$914,034</b>	<b>\$1,877,602</b>

## FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
<b>FTE Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Patrol services are contracted out thus no salary charges are budgeted.
6100-6199	Supplies & Materials	Supplies only are for the mailing and renewing of alarm permits as issued by the City.
6300-6399	Contract Services	Services budgeted here include patrol services, animal control, 911 dispatch and narcotics task force support.
6400-6499	Utilities	A small portion of the utilities generated at the Sheriff station are charged here.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance. Since this department contains no staff personnel, there are no internal service charges.

# Public Works

## Core Services

The Public Works Department supports a safe, sustainable, and livable community by managing the City's streets, parks, public facilities, and utility systems. While resources are limited, the department remains committed to providing high-quality services with integrity, care, and a strong sense of environmental responsibility.

## Description

The Public Works Department is responsible for maintaining and improving the City's essential infrastructure, including streets, streetlights, traffic signage and markings, medians, parkways, stormwater systems, the sewer collection system, parks, trails, and public facilities.

In addition to day-to-day operations, the department leads the development and implementation of the City's Five-Year Capital Improvement Program (CIP), provides technical support to the Community Development Department on private development applications, and coordinates closely with Caltrans on Highways 1 and 92.

Public Works also oversees the City's solid waste franchise agreement, advances local sustainability initiatives, and ensures compliance with a range of environmental and regulatory mandates, including the Clean Water Act, National Pollutant Discharge Elimination System (NPDES), and endangered species protections.

The department serves as a liaison to regional and interagency partners such as the Sewer Authority Mid-Coastside (SAM), City/County Association of Governments (C/CAG), Metropolitan Transportation Commission (MTC), and Caltrans.

## Service Priorities

- Safeguard public health, safety, and quality of life through reliable infrastructure and responsive service delivery.
- Maintain and improve the City's streets, parks, trails, and public facilities.
- Develop and deliver the City's Five-Year Capital Improvement Program (CIP).
- Prioritize preventive maintenance to extend the life of public assets and reduce long-term costs.
- Advance complete streets and neighborhood traffic-calming to improve safety and livability.
- Promote multi-modal transportation and support traffic and demand management strategies.
- Integrate green infrastructure, watershed management, and habitat protection into project planning and design.
- Lead sustainability initiatives and ensure compliance with state mandates, including CalRecycle requirements.
- Administer and monitor the City's 10-year solid waste franchise agreement.

## Staffing

The Public Works Department is staffed by a dedicated team that includes a Director/City Engineer, Public Works Superintendent, two (2) Public Works Supervisors, Senior Management Analyst, Management Analyst, Associate Engineer, Assistant Engineer, Administrative Assistant, five (5) Worker I/II positions, and a Maintenance Assistant.

Specialized services—such as sanitary sewer engineering, public works inspection, stormwater compliance, and traffic engineering—are currently supported by part-time consultants as needed. The department continues to assess opportunities to bring more services in-house where feasible, to enhance continuity, build institutional knowledge, and strengthen long-term capacity.

## Service Level Changes

The Public Works Department was established in FY 2017–18 through the reorganization of the former Community Development Department and the consolidation of the Facilities Maintenance Division and Sewer System Operations, previously managed under the City Manager’s Office.

Since that time, the City has worked to rebuild core service capacity, including the addition of five (5) Maintenance Worker I/II and one (1) Maintenance Assistant positions to address post-recession staffing shortfalls. The City also brought engineering services in-house and established a Sustainability Division to lead environmental initiatives and support long-term climate and resource goals.

Looking forward, the department will continue to assess opportunities to restructure service delivery by expanding in-house staffing where feasible, particularly in maintenance and technical roles, to reduce reliance on consultants, improve responsiveness, and strengthen institutional knowledge.

## Budget Highlights / Summary Of Changes

The proposed FY 2025–26 Public Works Department budget includes funding for personnel, consultant services, and materials necessary to support core departmental programs and services.

This year, several capital program elements previously budgeted within the Capital Improvement Program (CIP) have been moved into the department’s operating budget to better align with City Council priorities. This shift allows for renewed investment in areas that were previously unfunded or underfunded, particularly in maintenance and infrastructure support.

The department will continue to focus on maintaining current service levels, sustaining preventive maintenance efforts, and supporting community outreach and education programs.

## The Department Is Comprised Of The Following Divisions:

### Administration

#### Core Services

The Administration Division provides essential support to the department's four operational divisions: Engineering, Maintenance, Sustainability, and Sewer. Core responsibilities include managing the Public Works hotline, executing contracts, processing invoices, and handling administrative tasks that enable each division to deliver services that protect public health, safety, and quality of life for residents and visitors.

#### Description

The Administration Division serves as the central point of coordination for the City Manager's Office, City Council, the Sewer Authority Mid-Coastside (SAM), and other city departments and partner agencies. The division also collaborates with the City Clerk and Communications staff on Public Works-related communications and supports special-purpose committees, including the Bicycle/Pedestrian Advisory Committee (BPAC). It is responsible for preparing the City's Five-Year Capital Improvement Program (CIP), the annual capital budget, and the Public Works operating budget. In addition, the division oversees public procurements, and manages accounts receivable for the department.

### Engineering

#### Core Services

The Engineering Division's core mission is to protect public health and safety and enhance quality of life by ensuring the City's streets, bridges, intersections, and infrastructure are designed, inspected, and maintained in compliance with the City Council-approved Five-Year Capital Improvement Program (CIP), industry best practices, and all relevant local, state, and federal regulations.

#### Description

The Engineering Division manages the review of private development projects, issues permits, supports environmental review processes, and collaborates with other divisions, city departments, consultant engineers, and utility providers to facilitate the design and construction of both public and private infrastructure projects.

The division plays a key role in identifying capital improvement needs through coordination with other City divisions and departments, as well as with external utility agencies involved in CIP planning and execution. It oversees all phases of capital projects, including design, permitting, bidding, and construction.

Additionally, the division administers the Traffic Safety Committee and manages related traffic safety policies and regulations to promote safe and efficient transportation throughout the community.

## Maintenance

### Core Services

The Maintenance Division is dedicated to preserving the safety, functionality, and compliance of City streets, parks, trails, facilities, and infrastructure with all applicable local, state, and federal regulations.

### Description

Operating 24/7, the Maintenance Division delivers cost-effective and timely upkeep of critical City utilities and assets—including the sewer collection system, storm drains, streets, sidewalks, street trees, trails, parks, and City-owned buildings. This continuous maintenance supports the health, safety, and welfare of residents and visitors.

The division also manages street closures and logistical support for community events such as the Fourth of July Parade, Night of Lights, Pumpkin Festival, and a growing number of other celebrations, ensuring smooth and safe public experiences.

## Sustainability

### Core Services

The Sustainability Division advances the City's commitment to environmental leadership by developing policies, implementing projects, and creating programs that reduce the City's environmental impact and carbon footprint.

### Description

The division leads the identification, assessment, and execution of sustainability initiatives, including the development and implementation of the Sustainability Implementation Plan and the Climate Action and Adaptation Plan. It also oversees the City's solid waste franchise agreement to support waste reduction and recycling goals.

Collaboration is key: the division partners with other City departments and community organizations to deliver public outreach and education, fostering broad community engagement. The division also organizes and supports events such as Earth Day celebrations, community recycling drives, and beach clean-ups, promoting environmental stewardship across the City.

## Sewer

### Core Services

The Sewer Division is responsible for maintaining the City's sewer collection system to ensure safe, reliable operation and compliance with all applicable local, state, and federal regulations.

## Description

The division provides timely and cost-effective maintenance of the sewer collection system, safeguarding public health, safety, and welfare. The Public Works Director/City Engineer acts as the primary liaison to the Sewer Authority Mid-Coastside (SAM) staff, SAM Board of Directors, and City representatives on the SAM Board.

The division oversees the Fats, Oils, and Grease (FOG) program and manages quality control for collection system maintenance. Additionally, the Public Works Director/City Engineer coordinates with a contracted City Sewer Engineer for master planning and capital projects on an as-needed basis.

## Fiscal Year 2024-2025 Accomplishments / Strategic Plan Elements

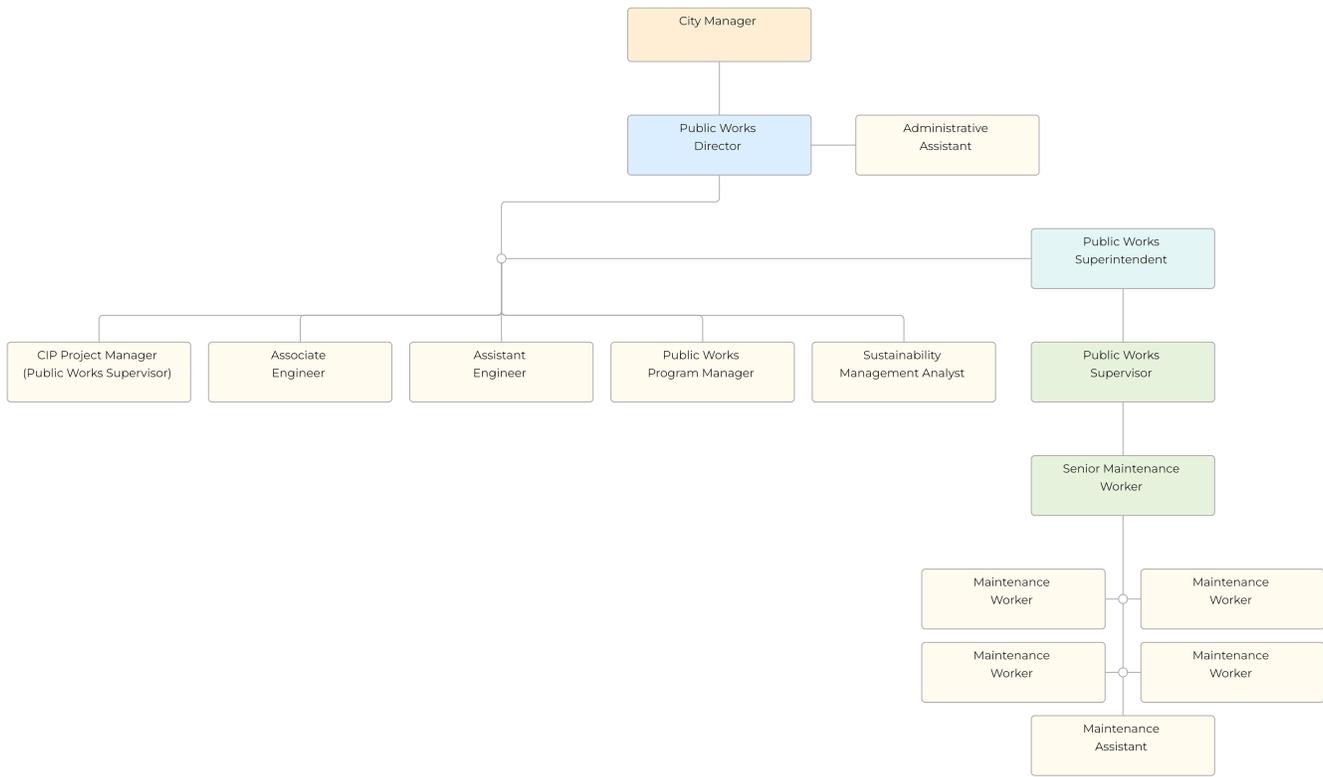
- Updated and reprioritized the City's Five-Year Capital Improvement Program (CIP) to reflect evolving community needs and Council priorities to reflect the "Back to Basics" shift to maintain current capital assets. (Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment)
- Continued core administrative functions including contracts processing, purchase requisitions, grant reimbursements, accounts payable, and records management. [Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Maintained effective communication and customer service by responding to public requests and complaints, and staffing/supporting committees and commissions, including the Bicycle/Pedestrian Advisory Committee (BPAC). [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Developed and implemented the City's internal Geographic Information System (GIS), compiling zoning, planning, utility and other maps/information into one platform for City staff. [Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Completed key updates to internal digital file management systems, department webpages, and contributed to the preparation of the Capital Improvement Program (CIP) and department operating budget. [Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Successfully delivered capital projects including Carter Park Improvements\*, Poplar Complete Street Phase 1 (East of Highway 1), Kelly Outfall Emergency Repairs, 2024 Street Maintenance Project, along with additional smaller-scale improvements. [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Applied for and received grant funding for Small-scale Bicycle/Pedestrian Improvements and Bike/Ped Connection to Hatch Elementary projects [Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Continued close collaboration with the Community Development Department on private development application review and coordination. [Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Adopted the Get There Together TDM plan, a collaboration with the County of San Mateo to address transportation demand on the Coastside. [Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Continued collaboration with SamTrans and the San Mateo County Transit District to explore and advocate for improved Coastside transit access. [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Adopted the Countywide Local Roadway Safety Plan for Half Moon Bay and Accompanying Vision Zero Goals. [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Continuing advocacy with the Sheriff's Office, California Highway Patrol, and Caltrans to address traffic flow and safety challenges, with an emphasis on peak travel periods and special events. [Fiscal Sustainability/Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]

- Responded to winter storm impacts including localized flooding, tree failures, facility damage, sewer and storm drain issues, trail closures, and bluff erosion. Also led the efforts for all cost recovery related to past declared disasters and coordination with CalOES, San Mateo County DEM and FEMA [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Updated the City's Greenhouse Gas (GHG) Inventory Report as part of ongoing climate action tracking and planning. [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Hosted an Earth Day Fair, two community recycling events, offering free compost pick-up, paper shredding, and e-waste recycling. [Inclusive Governance/Infrastructure and Environment]
- Continued oversight of the City's 10-year solid waste franchise agreement, ensuring compliance with CalRecycle and continued service delivery. [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]
- Supported regional partnerships on sustainability initiatives including pet waste education (with San Mateo County and the City of Pacifica), edible food recovery, and compost procurement education. [Fiscal Sustainability/Healthy Communities and Public Safety/Infrastructure and Environment]
- Presented the Sewer Master Plan and Hydraulic Model Update to City Council, which provide more context to City's collection flows and supports long-term planning. [Fiscal Sustainability/Inclusive Governance/Infrastructure and Environment]
- Oversaw the City's collection system maintenance contract with SAM and provided continued coordination on operational needs. [Fiscal Sustainability/Healthy Communities and Public Safety/Infrastructure and Environment]
- Continued implementation of the City's Fats, Oils, and Grease (FOG) ordinance, including program oversight and outreach. [Healthy Communities and Public Safety/Inclusive Governance/Infrastructure and Environment]

## Fiscal Year 2025-2026 / Strategic Plan Elements

- Continue to update and reprioritize the City's Five-Year Capital Improvement Program (CIP) to reflect evolving community needs and Council priorities and present the revised plan for City Council review and adoption.
- Begin construction of capital projects currently in the final stages of design, including the Highway 1 North Operational and Safety Improvement and Eastside Parallel Trail Segment 4 projects, among others.
- Perform annual maintenance of the City's stormwater conveyance ditches in compliance with the City's NPDES permit and State Streambed Alteration Permit, supporting flood prevention and water quality.
- Advance the State-mandated Total Maximum Daily Load (TMDL) study for the Venice Beach watershed, in coordination with regional and regulatory partners.
- Maintain and monitor the City's sewer collection system in alignment with the adopted Sewer System Management Plan (SSMP) and applicable State regulations, ensuring system integrity and regulatory compliance.
- Continue implementation of the City's preventive maintenance program for public buildings, parks, streets, and infrastructure to extend useful life and reduce long-term costs.
- Administer and oversee the City's 10-year solid waste franchise agreement, ensuring service delivery, regulatory compliance, and alignment with the City's diversion and sustainability goals.
- Finalize the City's Climate Adaptation Plan to guide future infrastructure investments and policies that reduce risk and build resilience to climate-related hazards, including but not limited to the updated State Fire Hazard Maps.
- Complete 35% design of the Smith Field Improvements and secure a Coastal Development Permit (CDP) to enable future construction phases.
- Launch the Highway 1 South Corridor Study and Local Road Safety Plan, engaging the community and regional partners to shape future roadway improvements and safety strategies.
- Complete construction of the Municipal Electrification Project, advancing the City's sustainability goals and reducing municipal greenhouse gas emissions.

# Public Works Department Organizational Chart



# Performance Measures

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
IE/HP/FS	Total number of major capital projects delivered	13	5	4	3	3
IE/HP/FS	Total number of grant applications submitted	10	6	3	5	2
IE/HP	Total amount of grants received	-	3	1	3	1
IE/HP	Total number of grant-funded projects managed	3	4	4	6	5
IE/HP/FS	Total number of traffic-related requests completed	-	50	51	50	50
HP/FS	Number of public works permits issued (avg.)	100	100	95	85	90
IE/IG	Number of CDP applications reviewed (avg.)	80	80	85	90	85
IE/HP	Regulatory signs replaced and/or maintained	175	200	150	200	200
IE/HP/IG	Number of customers served at the public counter	-	-	450	450	450
IE/HP/FS	Trees maintained (trimmed or removed)	125	110	60	90	80
HP/IG	Number of sustainability/stormwater outreach events	19	18	15	12	10
IE/HP/FS	Acres of parks and open space areas maintained	4,267	4,267	4,267	4,267	4,267
IE/HP/FS	Square feet of buildings and facilities maintained	40,000	40,000	40,000	43,000	43,000
IE/HP/FS	Pavement Condition Index	66	67	67	68	70
IE/HP/FS	Total number of pump stations owned, operated and maintained	3	3	3	3	3
IE/HP/FS	Total number of Sanitary Sewer Overflows	5	1	0	0	0

**KEY:**

IE=Infrastructure/Environment



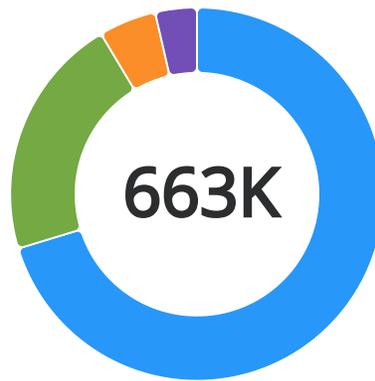
HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

IG=Inclusive Governance

## Sustainability / DPW Admin - 101-410

Expenditures by Category



● Salaries & Benefits	<b>\$466,050</b>	70.30%
● Contract Services	<b>\$140,000</b>	21.12%
● Materials & Supplies	<b>\$33,000</b>	4.98%
● Operating Transfers	<b>\$23,887</b>	3.60%

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$371,362	\$408,900	\$439,675	\$466,050
Operating Transfers	\$47,668	\$39,456	\$40,786	\$23,887
Materials & Supplies	\$20,174	\$21,475	\$31,000	\$33,000
Contract Services	\$165,324	\$10,933	\$61,000	\$140,000
<b>Total Expenditures</b>	<b>\$604,529</b>	<b>\$480,765</b>	<b>\$572,461</b>	<b>\$662,937</b>

### Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$273,072	\$292,734	\$308,063	\$328,564
Part-Time/Hourly	\$996	\$3,646	-	-
Overtime Other Pay	\$605	-	\$1,878	\$1,923
Leave Payout	-	\$7,116	\$15,208	\$15,425
Cafeteria Pay	\$53,105	\$55,433	\$54,720	\$54,720
Notary 2.5%	\$1,193	\$1,229	\$1,266	\$1,304
Technology Allowance	\$1,833	\$1,980	\$1,980	\$2,880
Auto Allowance	\$569	\$1,050	\$1,050	\$1,050
PERS	\$23,668	\$27,609	\$29,450	\$31,894
PEMCHA Health	\$3,023	\$3,548	\$4,536	\$4,608
FICA Taxes	\$4,470	\$4,949	\$5,484	\$6,028
Ltd Insurance	\$1,847	\$1,481	\$1,397	\$1,408
Dental Insurance	\$3,213	\$3,598	\$4,357	\$5,248
Life Insurance	\$556	\$471	\$455	\$448
Vision Insurance	\$468	\$521	\$588	\$692
Deferred Comp Match	\$2,745	\$3,536	\$9,242	\$9,857
Supplies	\$11,901	\$13,539	\$20,000	\$20,000
Training/Meeting Exp	\$7,768	\$5,231	\$8,000	\$8,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Memberships, Dues & Sub	\$505	\$2,705	\$3,000	\$5,000
Contract Services	\$29,009	\$1,000	\$61,000	\$70,000
Professional Services	\$136,316	\$9,933	-	-
JPA/District Contributions	-	-	-	\$25,000
Vehicle ISF	\$1,685	\$1,652	\$2,165	\$6,191
Equipment Fund ISF	\$20,857	\$17,634	\$14,994	\$17,696
Risk Management ISF	\$25,127	\$20,170	\$23,627	-
Sb 1383 Waste Compliance	-	-	-	\$45,000
<b>Total Expenditures</b>	<b>\$604,529</b>	<b>\$480,765</b>	<b>\$572,461</b>	<b>\$662,937</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Franchise Fee	\$574,813	\$627,170	\$632,341	\$643,159
BFI AB939	\$81,916	\$85,130	\$86,035	\$88,186
Grants	\$6,000	\$80,000	\$5,000	\$5,000
<b>Total Revenues</b>	<b>\$662,729</b>	<b>\$792,300</b>	<b>\$723,376</b>	<b>\$736,345</b>

### FTE Count By Title

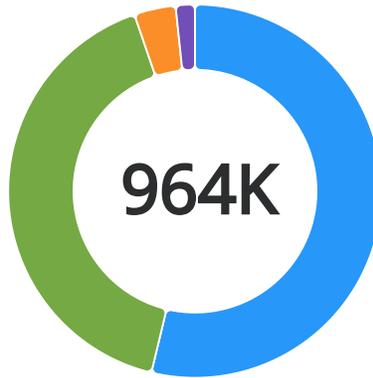
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Public Works Director	0.35	0.35	0.35	0.35
City Engineer	0.15	-	-	-
Senior Management Analyst	0.75	0.75	0.75	0.75
Public Works Supervisor	-	0.40	-	-
Management Analyst	1.00	0.75	0.75	0.75
Administrative Assistant	0.55	0.55	0.55	0.55
<b>FTE Total:</b>	<b>2.80</b>	<b>2.80</b>	<b>2.40</b>	<b>2.40</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Supplies and materials to support Earth Day.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Costs represent an EV Charging Rate Study, annual AutoCAD License, Mulch Procurement and sustainability outreach efforts.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Engineering - 101-420

Expenditures by Category



● Salaries & Benefits	<b>\$518,287</b>	53.76%
● Contract Services	<b>\$395,000</b>	40.97%
● Operating Transfers	<b>\$34,736</b>	3.60%
● Materials & Supplies	<b>\$16,000</b>	1.66%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$308,526	\$427,010	\$506,556	\$518,287
Operating Transfers	\$52,598	\$59,357	\$68,470	\$34,736
Materials & Supplies	\$6,211	\$5,538	\$16,000	\$16,000
Contract Services	\$193,811	\$208,085	\$370,000	\$395,000
<b>Total Expenditures</b>	<b>\$561,146</b>	<b>\$699,991</b>	<b>\$961,026</b>	<b>\$964,023</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$229,335	\$306,084	\$352,430	\$360,874
Overtime Other Pay	\$281	\$126	\$906	\$927
Leave Payout	-	\$5,649	\$13,687	\$14,369
Cafeteria Pay	\$40,564	\$57,475	\$62,700	\$62,700
Bilingual 5%	\$908	\$936	\$964	\$993
Technology Allowance	\$1,993	\$2,838	\$2,460	\$3,300
Uniform	-	-	\$723	\$723
Service Recognition Pay	-	\$1,785	\$1,785	\$1,785
Auto Allowance	\$369	\$475	\$450	\$450
PERS	\$21,438	\$31,533	\$40,489	\$41,603
PEMCHA Health	\$3,127	\$4,677	\$5,198	\$5,280
FICA Taxes	\$3,590	\$4,985	\$6,278	\$6,626
Ltd Insurance	\$1,143	\$1,350	\$1,601	\$1,613
Dental Insurance	\$2,241	\$2,460	\$5,113	\$5,043
Life Insurance	\$349	\$430	\$522	\$513
Vision Insurance	\$330	\$382	\$679	\$663
Deferred Comp Match	\$2,857	\$5,826	\$10,573	\$10,826
Supplies	\$328	\$4,380	\$3,500	\$3,500



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Equipment Supplies	-	-	\$3,500	\$3,500
Training/Meeting Exp	\$763	\$502	\$3,000	\$3,000
Memberships, Dues & Sub	\$5,120	\$657	\$6,000	\$6,000
Contract Services	\$2,520	-	-	-
Npdes/Stormwater Compliance	\$102,656	\$157,270	\$175,000	\$200,000
Engineering Services	\$88,635	\$50,815	\$195,000	\$195,000
Vehicle ISF	\$1,859	\$2,486	\$3,635	\$9,003
Equipment Fund ISF	\$23,013	\$26,528	\$25,171	\$25,733
Risk Management ISF	\$27,725	\$30,343	\$39,664	-
<b>Total Expenditures</b>	<b>\$561,146</b>	<b>\$699,991</b>	<b>\$961,026</b>	<b>\$964,023</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Engineering Fees	\$215,511	\$60,159	\$117,800	\$75,000
Zoning & S/D Fees	\$8,513	\$233	-	-
<b>Total Revenues</b>	<b>\$224,023</b>	<b>\$60,392</b>	<b>\$117,800</b>	<b>\$75,000</b>

### FTE Count By Title

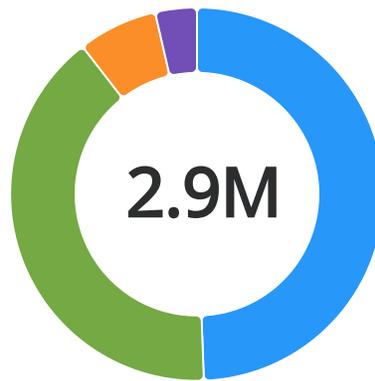
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Public Works Director	0.15	0.20	0.15	0.15
City Engineer	0.50	-	-	-
Associate Engineer	0.15	0.55	0.55	0.55
Senior Management Analyst	0.15	0.15	0.15	0.15
Public Works Supervisor	-	0.50	0.85	0.85
Management Analyst	-	0.15	0.15	0.15
Community Preservation Specialist	0.10	0.05	0.05	0.05
Permit Technician	0.20	0.20	0.20	0.20
Assistant Engineer	0.65	0.65	0.65	0.65
<b>FTE Total</b>	<b>1.90</b>	<b>2.45</b>	<b>2.75</b>	<b>2.75</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Office supplies and materials to support the Engineering division.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Costs only include specialized engineering plan reviews, NPDES compliance services and project management services.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

## Facilities / Maintenance - 101-430

Expenditures by Category



<span style="color: blue;">●</span> Contract Services	<b>\$1,433,600</b>	49.41%
<span style="color: green;">●</span> Salaries & Benefits	<b>\$1,163,292</b>	40.09%
<span style="color: orange;">●</span> Materials & Supplies	<b>\$200,000</b>	6.89%
<span style="color: purple;">●</span> Operating Transfers	<b>\$104,546</b>	3.60%

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$953,970	\$1,002,808	\$1,118,099	\$1,163,292
Operating Transfers	\$145,973	\$156,599	\$175,280	\$104,546
Materials & Supplies	\$168,879	\$186,812	\$185,000	\$200,000
Contract Services	\$1,053,863	\$984,992	\$981,800	\$1,433,600
<b>Total Expenditures</b>	<b>\$2,322,685</b>	<b>\$2,331,211</b>	<b>\$2,460,179</b>	<b>\$2,901,438</b>

### Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$606,478	\$645,477	\$711,573	\$743,883
Overtime Other Pay	\$52,288	\$25,751	\$16,320	\$16,857
Overtime Straight Pay	-	\$136	-	-
Leave Payout	-	\$14,098	\$31,790	\$30,362
Cafeteria Pay	\$150,717	\$158,760	\$165,300	\$165,300
Notary 2.5%	\$325	\$335	\$345	\$356
Bilingual 5%	\$2,856	\$5,078	\$6,496	\$8,764
Technology Allowance	\$7,838	\$7,463	\$7,380	\$7,500
Uniform	\$13,895	\$13,946	\$7,335	\$8,785
Service Recognition Pay	\$3,360	\$1,575	\$1,575	\$1,575
Auto Allowance	\$325	\$600	\$600	\$600
Specialty Licenses	\$6,053	\$12,759	\$15,003	\$11,417
Standby Pay	-	-	\$9,030	\$9,030
PERS	\$59,598	\$69,030	\$76,238	\$83,468
PEMCHA Health	\$8,164	\$7,489	\$13,703	\$13,920
FICA Taxes	\$11,207	\$11,658	\$13,953	\$14,888
Ltd Insurance	\$3,218	\$3,466	\$4,222	\$4,253
Dental Insurance	\$10,809	\$11,669	\$12,763	\$16,553

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Life Insurance	\$957	\$1,104	\$1,376	\$1,352
Vision Insurance	\$1,519	\$1,625	\$1,751	\$2,112
Deferred Comp Match	\$14,363	\$10,789	\$21,347	\$22,317
Supplies	\$138,398	\$154,046	\$165,000	\$165,000
Maintenance Signage	\$21,259	\$17,941	\$15,000	\$30,000
Training/Meeting Exp	\$9,222	\$14,825	\$5,000	\$5,000
Contract Services	\$123,379	\$143,485	\$100,000	\$415,000
Contract Services (GOVT)	\$4,656	\$4,527	-	-
Building/Grounds Maintenance & Repair	\$46,931	\$25,510	\$30,000	\$30,000
Janitorial Services	\$295,049	\$301,008	\$331,000	\$331,000
Building/Grounds Maintenance	\$147,958	\$186,689	\$165,000	-
Other Rental	\$26,396	\$27,188	\$20,000	\$30,000
Combined Utilities	-	\$4,047	-	-
Utilities - Electricity/Gas	\$277,673	\$177,941	\$200,000	\$255,000
Utilities - Water	\$92,139	\$68,826	\$100,000	\$100,000
Utilities - Other	\$39,684	\$45,770	\$35,800	\$57,600
Vehicle ISF	\$5,160	\$6,558	\$9,306	\$27,095
Equipment Fund ISF	\$63,868	\$69,987	\$64,436	\$77,451
Risk Management ISF	\$76,945	\$80,053	\$101,538	-
Special Events Supplies	-	-	-	\$15,000
Stormwater Maintenance	-	-	-	\$200,000
<b>Total Expenditures</b>	<b>\$2,322,685</b>	<b>\$2,331,211</b>	<b>\$2,460,179</b>	<b>\$2,901,438</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
EV Charging Stations	\$8,971	\$15,374	\$10,800	\$11,070
Poplar Beach Parking Fees	\$165,516	\$294,671	\$294,700	\$302,068
Miscellaneous Revenue	\$423	\$9,666	-	-
<b>Total Revenues</b>	<b>\$174,910</b>	<b>\$319,710</b>	<b>\$305,500</b>	<b>\$313,138</b>

## FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Public Works Director	0.20	0.20	0.20	0.20
Public Works Superintendent	0.80	0.80	0.80	0.80
Public Works Supervisor	-	0.75	0.75	0.75
Senior Maintenance Worker	1.60	0.85	0.85	0.85
Senior Management Analyst	0.10	0.10	0.10	0.10
Maintenance Worker I/II	2.95	3.30	3.30	3.30
Maintenance Assistant	1.00	1.00	1.00	1.00
Management Analyst	-	0.10	0.10	0.10
Administrative Assistant	0.15	0.15	0.15	0.15
<b>FTE Total</b>	<b>6.80</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Parts and materials to upgrade, maintain and repair citywide facilities as performed by staff.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff.
6300-6399	Contract Services	Costs include citywide janitorial services, landscaping, pest control, vegetation, restroom portables, and smart trash receptacles.
6400-6499	Utilities	Basic utilities for shared city facilities. Utilities such as electricity, gas, phone, internet and water.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Community Development

## Core Services

The core services of the Community Development Department are to protect public health, safety, and welfare; enhance the community through long-range and current planning; support affordable housing and economic development initiatives; and ensure building safety and code compliance while providing for inclusive and transparent planning and policymaking processes that encourage community participation.

## Description

The Community Development Department coordinates and manages the City's development-related functions: long-range planning, housing policy and programs, planning project review, zoning and building code updates, development and subdivision review, permit processing, building inspection services, and code compliance. It also functions as the environmental coordinator for the City, ensuring compliance with the California Coastal Act, California Environmental Quality Act (CEQA), and the National Environmental Policy Act (NEPA).

The Department provides staff support to the City Council, Planning Commission, Architectural Advisory Committee, and Bicycle and Pedestrian Advisory Committee; monitors and participates with regional organizations, including the City/County Association of Governments (C/CAG) and the Association of Bay Area Governments (ABAG); and conducts environmental review and processes permits required for public projects including parks, streets, and other infrastructure improvements.

## Service Priorities

- Ensure compliance with the Local Coastal Program (LCP) and the California Coastal Act through protection of coastal resources and maximization of coastal access.
- Update General Plan Elements and oversee policy compliance.
- Implement the Housing Element by facilitating the development of affordable housing and managing housing programs.
- Protect and enhance public health, safety, and welfare of community members.
- Create safe, livable, connected, and walkable residential and mixed-use neighborhoods.
- Enhance employment and economic development opportunities for residents and businesses.
- Responsively support Councilmembers, Commissioners, the community, other agencies, and other City departments.

## Staffing

The Department consists of a Director, two Senior Planners, an Associate Planner, Administrative Assistant, Housing Coordinator, Permit Technician, Community Preservation Specialist, Part-Time Contract Building Official/Inspector, Full-Time Contract Building Inspector, and Part-Time Contract Planning Analyst.

## Service Level Changes

The Building, Inspection, and Community Preservation Division has switched to an online permitting platform, Cloudpermit. The system allows greater efficiency, increases transparency, and enables clear communication throughout the permit process. The Building, Inspection, and Community Preservation Division is now processing applications almost entirely through Cloudpermit. The Planning Division is inputting the necessary data and configuring the system to accept Planning applications beginning in late summer 2025.

## Budget Highlights / Summary Of Changes

The Department's contract/ professional services budget will remain substantially unchanged from the previous fiscal year overall. Building contract services remain substantially covered by building permit revenues. The Planning contract service budget should be adequate for this fiscal year because most of the larger projects are budgeted through the CIP and some of those projects are also supported by grant funding. Building permit activity and associated revenues have been higher than last fiscal year and Planning permit activity and associated revenues are lower than last fiscal year. There are multiple development projects in the pipeline expected to reach permitting stages of development. Also of note, applicants for land use entitlements (e.g. coastal development permits) pay for any contract services the City engages in to conduct project review, including environmental assessments.

## The Department Is Comprised Of The Following Divisions:

### Building, Inspection, & Community Preservation Division

#### Core Services

The Building, Inspection, and Community Preservation Division protects public health and safety through plan check review; application distribution to other agencies for input on health and safety issues; issuance of required building permits; and inspection of buildings, properties, and facilities in compliance with the California Building Standards, the Half Moon Bay Municipal Code, and other federal, State, and local requirements.

#### Description

The Division staffs the City Hall front counter, which coordinates the intake of building, engineering, and planning permits; provides building plan check services; building inspection services; and zoning and other Municipal Code-related code compliance services. Division staff also provide responsive services including quick turn-around for inspections and certain over-the-counter permits for ministerial matters. Staff spend significant time in the field and their firsthand knowledge of community conditions is essential to the Department and other City functions.

## Planning & Housing Division

### Core Services

The Planning and Housing Division protects public health and safety; supports sustainable development, especially of affordable housing; safeguards coastal resources; and improves the quality of life of community members by ensuring residences, businesses, and other uses are developed and operated in accordance with the requirements of the LCP, Zoning Ordinance, General Plan, California Environmental Quality Act (CEQA), the Subdivision Map Act, State housing laws, and other applicable local, State, and federal laws and regulations.

### Description

The Planning and Housing functions serve residents and businesses by overseeing and implementing the City's development-related regulations, LCP, and General Plan, in accordance with State law. The Division serves the City's Planning Commission, whose role is to consider current development proposals and provide recommendations on land use policy matters to the City Council. The Division also has primary responsibility for working with the Architectural Advisory Committee to ensure the design of private development proposals and public projects are consistent with community character and aspirations for improving the built environment over time. Staff provide professional, courteous, responsive, and accountable public service to the community, and implement a Council-directed policy framework for the City's regulatory and environmental obligations. The Division works closely with the City Manager's Office, City Attorney's Office, and the Engineering Division of the Public Works Department.

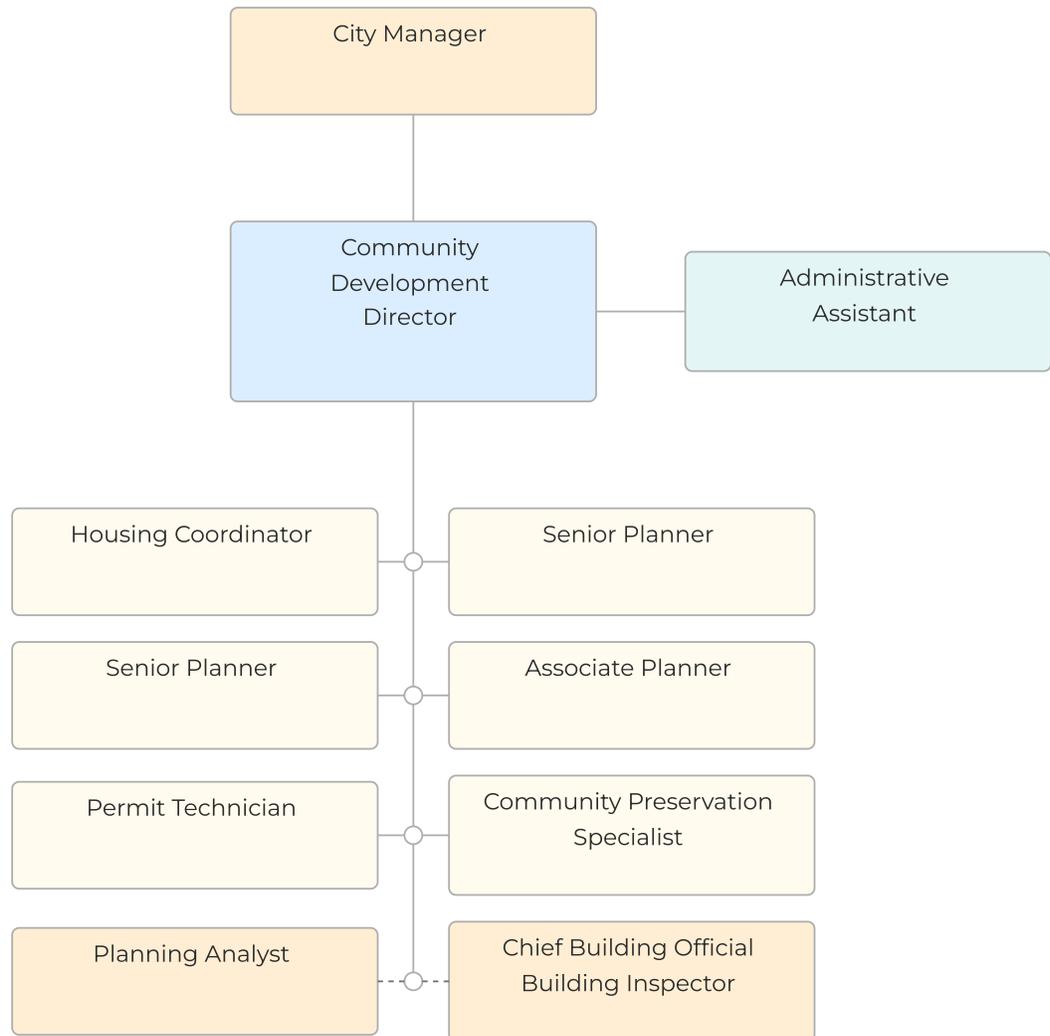
## Fiscal Year 2024-2025 Accomplishments / Strategic Plan Elements

- Implemented a new online Building Permit and Code Enforcement system, Cloudpermit, to increase efficiency, transparency, and communication with permit applicants. The Planning Permit component is due to go online in summer 2025. (Inclusive Governance)
- Hyatt Place Hotel came before Council for approval and received overwhelming Council support. (Inclusive Governance, Fiscal Sustainability)
- 880 Stone Pine Affordable Housing Project: Completed plan review and inspections on the 47-modular-homes project, with site construction concluding June 2025. (Inclusive Governance, Healthy Communities/Public Safety)
- Main and Kelly Mixed-Use Project: Completed numerous building permit inspections and an administrative CDP amendment to complete the project in early 2025. (Inclusive Governance, Healthy Communities/Public Safety)
- Although the City's Housing Element has not received certification from the California Department of Housing and Community Development (HCD) , the City completed a fourth public review draft and submitted it to HCD for certification. (Healthy Communities/Public Safety)
- Evaluated and ranked 449 applications for Measure D allocations, confirmed through Planning Commission ratification. (Inclusive Governance)
- Implemented the Rental Registration program resulting in the registration of 1,062 rental units. Implemented the Rental Stabilization program for 382 units subject to stabilization. (Healthy Communities/Public Safety)
- Coordinated with the Fire District to work with property owners regarding their responsibilities to comply with fuel load management and environmental regulations. (Healthy Communities/Public Safety)
- Managed contracts for planning staffing services and project management support; managed the contract for building inspection, plan check, and code compliance services. (Fiscal Sustainability, Inclusive Governance)
- Completed the Climate Change Vulnerability Assessment and second round of public outreach for the Safety Element update, and adopted the Local Hazard Mitigation Plan into the Safety Element. (Healthy Communities/Public Safety, Inclusive Governance, Fiscal Sustainability)

## Fiscal Year 2025-2026 Goals / Strategic Plan Elements

- Zoning Ordinance Updates: Initiate work on the Implementation Plan (Zoning and Subdivision Ordinances) for implementing the Land Use Plan and Housing Element. (Inclusive Governance and Healthy Communities/Public Safety)
- Housing Development: Continue efforts to build affordable housing on the City-owned properties of 555 Kelly Avenue and 880 Stone Pine. Continue to work with private property owners and developers, including the Hilltop Mobile Home Park expansion, and the 52-unit Mid Penn affordable housing proposal on 940 Main Street. (Healthy Communities/Public Safety and Fiscal Sustainability)
- Commercial Development: Continue to work with private developers on revenue-positive commercial development, including the proposed Aaron's Beach boutique hotel located north of the Beach House on Cabrillo Highway. (Fiscal Sustainability and Inclusive Governance)
- General Plan, Safety Element: Continue work on the Safety Element update to develop policies that prepare the City for climate change impacts and protect front-line communities. Complete the Safety Element by the end of 2025. (Healthy Communities/Public Safety)
- General Plan, Housing Element: Reach agreement with HCD on requirements for attaining certification of the Housing Element, now in its fourth public review draft. Continue to work with HCD and the Coastal Commission to address the state agencies' disagreements regarding Measure D requirements and ADU's. (Inclusive Governance and Healthy Communities/Public Safety)
- Accessory Dwelling Unit Planning: Continue soliciting for submittals of and reviewing submittals for Pre-Approved Plans in compliance with AB 1332 by January 1, 2025. (Inclusive Governance and Healthy Communities/Public Safety and Fiscal Sustainability)
- Objective Design Standards: Complete zoning code updates for a final version of Objective Design Standards for multi-family housing projects and return to the Planning Commission and Council for adoption. (Inclusive Governance and Healthy Communities/Public Safety)
- City Projects: Continue to provide planning support for community engagement, project development, environmental review and entitlement of Public Works projects. Continue to assist Public Works in the annual review of the City's Five-Year CIP document and ensure Planning Commission review of the capital projects for General Plan consistency and to provide entitlement and environmental review. (Inclusive Governance, Healthy Communities/Public Safety, Fiscal Sustainability)

# Community Development Department Organizational Chart



## Performance Measures

Strategic Elements	Performance Measure	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Projected	Annual Target
HP/IG	Percentage of staff that attended California Building Officials and International Code Council training			100	100	100
IG	Number of counter visits			2112	2100	NA
HP/IG	Number of inspections			1,606	1600	NA
IG	Perform 90% of inspections within 24 hours of scheduling			yes	yes	yes
HP/IG	Number of building permits issued			297	300	NA
HP	Number of new code violations/investigations			30	30	NA
HP	Number of new code violations from rent registration/stabilization			189	15	NA
IG	Percent of code cases brought into voluntary compliance prior to administrative/judicial process of 90 days			50	60	60
HP	Percent of rent registration/stabilization code cases brought into voluntary compliance			10	80	80
HP	Number of Code Enforcement cases closed			17	20	NA
IG	Number of staff sent to California Association of Code Enforcement Officers training			0	1	0.5
IG	Number of staff with the California Association of Code Enforcement Officers Certification			1	1	1
IG	Number of businesses assisted			33	30	NA
IG	Number of residences assisted			264	260	NA
IG	Number of Planning applications/entitlements			80	80	NA
IG	Number of total hours of training provided to staff on various Planning and Land Use topics.			120	100	100

\*Performance Measures have been redesigned for the 2025/26 fiscal year. As such, data may be missing from prior years due to some metrics not being tracked in previous years.

### KEY:

IE=Infrastructure/Environment

HP=Healthy Communities/Public Safety

FS=Fiscal Sustainability

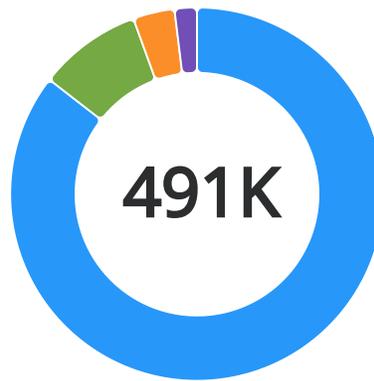
IG=Inclusive Governance





# CDD Administration - 101-730

Expenditures by Category



● Salaries & Benefits	<b>\$420,144</b>	85.51%
● Contract Services	<b>\$44,000</b>	8.95%
● Operating Transfers	<b>\$17,704</b>	3.60%
● Materials & Supplies	<b>\$9,500</b>	1.93%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$383,810	\$387,266	\$414,035	\$420,144
Operating Transfers	\$32,733	\$31,753	\$33,181	\$17,704
Materials & Supplies	\$10,607	\$10,088	\$8,500	\$9,500
Contract Services	\$36,598	\$17,764	\$10,000	\$44,000
<b>Total Expenditures</b>	<b>\$463,748</b>	<b>\$446,871</b>	<b>\$465,716</b>	<b>\$491,349</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$286,393	\$258,624	\$295,026	\$299,125
Part-Time/Hourly	-	\$33,489	-	-
Overtime Other Pay	\$649	\$985	\$3,972	\$4,323
Leave Payout	-	\$616	\$4,760	\$13,030
Cafeteria Pay	\$54,813	\$50,920	\$47,880	\$47,880
Bilingual 5%	\$454	\$468	\$482	\$496
Technology Allowance	\$960	\$710	\$1,320	\$2,520
Auto Allowance	\$1,500	\$1,000	\$2,550	\$2,550
PERS	\$20,891	\$20,574	\$33,745	\$24,779
PEMCHA Health	\$3,993	\$3,837	\$3,969	\$4,032
FICA Taxes	\$4,504	\$6,671	\$5,221	\$5,494
Ltd Insurance	\$1,559	\$1,498	\$1,223	\$1,232
Dental Insurance	\$3,777	\$3,724	\$4,082	\$4,710
Life Insurance	\$466	\$479	\$399	\$392
Vision Insurance	\$538	\$527	\$555	\$608
Deferred Comp Match	\$3,312	\$3,145	\$8,851	\$8,974
Supplies	\$2,003	\$2,551	\$2,500	\$3,000
Training/Meeting Exp	\$5,571	\$6,165	\$5,500	\$6,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Memberships, Dues & Sub	\$3,034	\$1,372	\$500	\$500
Contract Services	\$28,436	\$17,764	\$10,000	\$44,000
Professional Services	\$8,163	-	-	-
Vehicle ISF	\$1,157	\$1,330	\$1,762	\$4,589
Equipment Fund ISF	\$14,322	\$14,191	\$12,198	\$13,116
Risk Management ISF	\$17,254	\$16,232	\$19,221	-
<b>Total Expenditures</b>	<b>\$463,748</b>	<b>\$446,871</b>	<b>\$465,716</b>	<b>\$491,349</b>

## FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Community Development Director	0.50	0.50	0.85	0.85
Senior Planner	0.20	0.30	-	-
Housing Coordinator	0.25	0.25	-	-
Associate Planner	0.20	0.10	-	-
Community Preservation Specialist	0.30	0.15	0.15	0.15
Permit Technician	0.10	0.10	0.10	0.10
Administrative Assistant	1.00	1.00	1.00	1.00
<b>FTE Total:</b>	<b>2.55</b>	<b>2.40</b>	<b>2.10</b>	<b>2.10</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6100-6199	Supplies & Materials	Office supplies to support all of the Community Development Department across all divisions, the Planning Commission, and Architectural Advisory Committee.
6200-6299	Training & Memberships	Training, licensing and professional memberships for staff across all divisions in the department, as well as the Planning Commission.
6300-6399	Contract Services	Costs include digital mapping services as utilized by all departments and specialized technological support.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Planning Services - 101-710

Expenditures by Category



● Salaries & Benefits	<b>\$820,833</b>	61.42%
● Contract Services	<b>\$461,000</b>	34.49%
● Operating Transfers	<b>\$48,157</b>	3.60%
● Materials & Supplies	<b>\$6,500</b>	0.49%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$587,972	\$609,432	\$810,713	\$820,833
Operating Transfers	\$70,065	\$67,082	\$95,370	\$48,157
Materials & Supplies	-	-	\$7,500	\$6,500
Contract Services	\$232,076	\$275,746	\$551,000	\$461,000
<b>Total Expenditures</b>	<b>\$890,113</b>	<b>\$952,260</b>	<b>\$1,464,583</b>	<b>\$1,336,490</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$442,761	\$438,468	\$578,321	\$589,425
Part-Time/Hourly	-	\$16,745	-	-
Overtime Other Pay	\$558	\$556	\$728	\$745
Leave Payout	-	\$5,541	\$27,698	\$23,019
Cafeteria Pay	\$81,318	\$79,040	\$98,040	\$98,040
Bilingual 5%	\$454	\$468	\$482	\$496
Technology Allowance	\$605	\$530	\$360	\$3,960
Auto Allowance	\$813	\$500	\$300	\$300
PERS	\$35,197	\$37,525	\$55,439	\$55,270
PEMCHA Health	\$5,750	\$5,058	\$8,127	\$8,256
FICA Taxes	\$7,205	\$8,437	\$10,086	\$10,638
Ltd Insurance	\$2,351	\$2,469	\$2,504	\$2,523
Dental Insurance	\$4,685	\$5,512	\$9,269	\$8,570
Life Insurance	\$702	\$789	\$816	\$802
Vision Insurance	\$681	\$759	\$1,194	\$1,105
Deferred Comp Match	\$4,892	\$7,035	\$17,350	\$17,683
Training/Meeting Exp	-	-	\$4,500	\$4,500
Memberships, Dues & Sub	-	-	\$3,000	\$2,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Contract Services	\$92,907	\$192,600	\$321,000	\$225,000
Advertising Costs	\$743	-	-	\$6,000
Professional Services	\$138,426	\$83,147	\$230,000	\$230,000
Vehicle ISF	\$2,477	\$2,809	\$5,063	\$12,481
Equipment Fund ISF	\$30,656	\$29,980	\$35,060	\$35,676
Risk Management ISF	\$36,933	\$34,292	\$55,247	-
<b>Total Expenditures</b>	<b>\$890,113</b>	<b>\$952,260</b>	<b>\$1,464,583</b>	<b>\$1,336,490</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Permit Reimbursements	\$172,295	\$217,309	\$217,300	\$316,600
Zoning & S/D Fees	\$74,725	\$80,862	\$26,360	\$73,400
General Plan Fee	\$5,409	-	-	-
Grants	-	\$20,000	-	-
<b>Total Revenues</b>	<b>\$252,429</b>	<b>\$318,171</b>	<b>\$243,660</b>	<b>\$390,000</b>

### FTE Count By Title

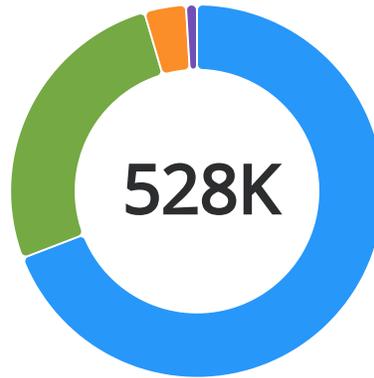
Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Community Development Director	0.25	0.25	0.10	0.10
Senior Planner	0.80	1.70	2.00	2.00
Housing Coordinator	0.50	0.50	1.00	1.00
Associate Planner	1.80	0.90	1.00	1.00
Community Preservation Specialist	0.20	0.10	0.10	0.10
Permit Technician	0.10	0.10	0.10	0.10
<b>FTE Total:</b>	<b>3.65</b>	<b>3.55</b>	<b>4.30</b>	<b>4.30</b>

## Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6300-6399	Contract Services	Cost includes planning contracts, environmental review, a housing specialist, and other related services. As well as other support as needed for the planning function.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Building Services - 101-720

Expenditures by Category



● Contract Services	<b>\$365,000</b>	69.17%
● Salaries & Benefits	<b>\$138,670</b>	26.28%
● Operating Transfers	<b>\$19,014</b>	3.60%
● Materials & Supplies	<b>\$5,000</b>	0.95%

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries & Benefits	\$233,934	\$219,497	\$135,290	\$138,670
Operating Transfers	\$35,924	\$37,588	\$33,546	\$19,014
Materials & Supplies	-	-	\$2,000	\$5,000
Contract Services	\$322,922	\$277,793	\$300,000	\$365,000
<b>Total Expenditures</b>	<b>\$592,780</b>	<b>\$534,879</b>	<b>\$470,836</b>	<b>\$527,683</b>

## Expenditures by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Salaries	\$171,288	\$144,980	\$89,421	\$91,360
Part-Time/Hourly	-	\$16,745	-	-
Overtime Other Pay	\$845	\$808	\$2,900	\$2,970
Leave Payout	-	-	\$3,359	\$4,086
Cafeteria Pay	\$31,632	\$27,740	\$19,380	\$19,380
Bilingual 5%	\$2,725	\$2,807	\$2,892	\$2,978
Technology Allowance	\$1,365	\$1,160	\$1,020	\$1,020
Auto Allowance	\$813	\$500	\$150	\$150
PERS	\$13,562	\$12,575	\$8,114	\$7,802
PEMCHA Health	\$2,161	\$2,065	\$1,607	\$1,632
FICA Taxes	\$2,764	\$3,608	\$1,717	\$1,808
Ltd Insurance	\$902	\$983	\$495	\$499
Dental Insurance	\$2,310	\$2,112	\$1,212	\$1,842
Life Insurance	\$271	\$315	\$161	\$159
Vision Insurance	\$326	\$296	\$180	\$245
Deferred Comp Match	\$2,972	\$2,803	\$2,683	\$2,741
Supplies	-	-	-	\$2,000
Training/Meeting Exp	-	-	\$2,000	\$3,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Contract Services	-	-	\$300,000	\$365,000
Professional Services	\$322,922	\$277,793	-	-
Vehicle ISF	\$1,270	\$1,574	\$1,781	\$4,928
Equipment Fund ISF	\$15,718	\$16,799	\$12,332	\$14,086
Risk Management ISF	\$18,936	\$19,215	\$19,433	-
<b>Total Expenditures</b>	<b>\$592,780</b>	<b>\$534,879</b>	<b>\$470,836</b>	<b>\$527,683</b>

### Revenues by Line Item

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Building Permits	\$429,751	\$286,544	\$286,500	\$392,000
Miscellaneous Revenue	\$93	-	-	-
<b>Total Revenues</b>	<b>\$429,844</b>	<b>\$286,544</b>	<b>\$286,500</b>	<b>\$392,000</b>

### FTE Count By Title

Description	Actual 2022-23	Actual 2023-24	Revised 2024-25	Recommended 2025-26
Community Development Director	0.25	0.25	0.05	0.05
Housing Coordinator	0.25	0.25	-	-
Community Preservation Specialist	0.40	0.20	0.20	0.20
Permit Technician	0.60	0.60	0.60	0.60
<b>FTE Total:</b>	<b>1.50</b>	<b>1.30</b>	<b>0.85</b>	<b>0.85</b>

### Primary Program Expenditure Explanation

Account	Description	Explanation
5000-5999	Compensation	All salaries and benefits are budgeted in these line items. Increase is primarily due to cost-of-living adjustments and other labor-related obligations.
6300-6399	Contract Services	Cost includes building plan check and inspection services; as well as other support as needed for the building function. Increase from rising costs in these existing services.
7000-7999	Internal Service Charges	A portion of citywide shared costs such as information technology, risk management and vehicle maintenance.

# Other Funds

## Special Revenue & Capital Project Funds

Special Revenue Funds and Capital Project Funds are used to account for the proceeds of specific revenue sources that are, for the most part, legally or contractually restricted as to their use. In many instances, these funds pay for specialized services in the operating budget.

The Capital General Fund proceeds are derived from funds transferred from the General Fund (Fund 101). Unlike the special revenue funds, the Capital General Fund is unrestricted, and these proceeds can be used for any governmental purpose or project.

These funds are typically used to implement projects identified and prioritized annually in the Capital Improvement Program (CIP). The Capital improvement Program budgets for one fiscal year and plans for projects on a five-year horizon. The CIP is contained in a separate budget document that is adopted in conjunction with and as a companion to the operating budget.

### Storm Water Maintenance & Operations (Fund 111)

The Storm Water Operating Fund is a restricted fund that provides for the maintenance of the existing storm water system. The storm water system includes existing collectors, culverts, ditches, and streams. This fund is primarily supported by transfers from the General Fund.

#### Goals and Objectives

- Ensure existing storm water drainage systems remain clear and free of debris and contaminants.
- Annually clear debris from existing drainage systems and maintain them.
- Comply with the National Pollution Discharge Elimination System (NPDES) requirements.

### Traffic Mitigation (Fund 112)

The Traffic Mitigation Fund is a restricted fund. Traffic mitigation fees defray the cost of constructing road improvements to mitigate the impacts of new development in Half Moon Bay. These funds are used by the City to reduce traffic congestion and provide for safety and street improvements including signals, lighting, and signage within the City.

#### Goals and Objectives:

- Maximize leveraging of federal, State, County and local governmental agency grants.
- Impose mitigation fees on new development as adopted by City Council.
- Implement programs that are defined to meet needs for improved infrastructure.

## Library Services Operating (Fund 113)

The Library Services Operating Fund is a restricted fund. The City, as part of the Countywide Library Joint Powers Authority (JPA), has assumed responsibility for the maintenance of the Half Moon Bay Branch Library structure and grounds. Maintenance is provided by Public Works Maintenance Division with assistance of specialized contract services.

### Goals and Objectives

- Provide maintenance for the Half Moon Bay Library and grounds.
- Maintain as Zero Net Energy facility.
- Plan and budget for preventive maintenance.

## Main Street Bridge Fund (Fund 121)

The Main Street Bridge Fund is a restricted fund. It provides the funding for a major restoration of the Main Street Bridge which traverses the Pilarcitos Creek connecting downtown to Highway 92. Contributions to the Main Street Bridge Fund come from the Gas Tax, federal funds and contributions from the General Fund.

### Goals and Objectives

- Ensure Main Street Bridge is restored to meet seismic standards and provide access over Pilarcitos Creek for 50-75 years after completion.
- Ensure work complies with the approved local initiative and implementing City ordinance.
- Maximize use of federal, State, County and local governmental agency grants.

## Gas Tax Fund (Fund 122)

The Gas Tax Fund is a restricted fund. Gas tax revenue is allocated to cities from the State in accordance with the Streets and Highways Code sections 2105, 2106, and 2107. The City uses these tax proceeds primarily for streets, road maintenance, minor improvements and related storm water improvements.

### Goals and Objectives

- Maintain City streets and roads, including curbs, gutters and sidewalks, in accordance with the City's Pavement Management Program.
- Give priority to public safety in the programming of the Gas Tax Fund.

## Streets and Roads Fund (Fund 123)

The Streets and Roads Fund is a restricted fund. The fund accounts for the expenditures made for streets and roads and is funded by grants and other special revenues.

### Goals and Objectives

- Maximize leveraging of federal, State, County and local government agency grants.
- Implement programs and projects that enhance public safety, address deferred maintenance and, where possible, leverage other funds.

## Measure A Fund (Fund 124)

The Measure A Fund is a restricted fund. Measure A was originally approved by the San Mateo County voters to levy 0.5% sales and use tax within the County to fund local transportation-related maintenance and capital improvements beginning in 1988. In 2004, the voters approved a measure to continue the levy of the tax for an additional 25 years beginning in 2009.

### Goals and Objectives

- Maintain City streets and roads, including curbs, gutters and sidewalks, in accordance with the City's Pavement Management Program.
- Give priority to public safety and severely degraded streets and roads in the programming of the Measure A Funds.

## Parks Development (Fund 125)

The Parks Development Fund is a restricted fund. Development impact fees and federal, State, and County grants fund the Parks Development Fund. This fund is used for the acquisition, design and capital improvements of parks and trails in Half Moon Bay.

### Goals and Objectives

- Impose park mitigation costs fees on development as adopted by City Council.
- Focus efforts on projects that Implement the Parks Master Plan and the Pedestrian and Bicycle Master Plan.
- Maximize leveraging of Federal, State, County, and local governmental agency grants.

## Affordable Housing Fund (Fund 126)

The Affordable Housing Fund is a restricted fund. The City has the option of accepting in-lieu fees from residential projects of 10 or more units to put towards supporting the development of affordable (below market rate) units. Where the City Council chooses to accept fees, those fees are deposited in this fund and used for affordable housing programs as well as other related projects in Half Moon Bay.

### Goals and Objectives

- Adopt a plan for prioritization of affordable housing funds.
- Consider alternate funding mechanisms and ordinance revisions to increase the availability and preservation of affordable housing in Half Moon Bay.

## Public Facilities (Fund 127)

The Public Facilities Fund includes both restricted and unrestricted funds. Restricted funds are derived from Capital Outlay Impact Fees imposed on new development. Unrestricted funds are received from various contractual agreements that are one-time in nature and not otherwise specifically dedicated. The City uses this revenue for various public facility projects included in the CIP.

### Goals and Objectives

- Impose capital outlay impact fees on development as adopted by City Council.
- Implement projects that improve usability and safety of City facilities.
- Maximize leveraging of federal, State, County, and local governmental agency grants.

## Police Services (Fund 128)

The Police Services Fund is a restricted fund. The City receives funds for police services from federal, State, County and local governmental agencies. These funds are designated for specific police services, activities, and capital equipment. The source of revenue in FY 2021-22 is the COPS grant.

### Goals and Objectives

- Maximize leveraging of grants from federal, State, County, and local governmental agencies.
- Continue to seek funding from the Association of Bay Area Governments (ABAG) for training, equipment, and risk management needs.

## Measure W Fund (Fund 132)

The Measure W Fund is a restricted fund. Measure W was approved by the San Mateo County voters in November 2018 to levy 0.5% sales and use tax within the County to fund road improvements, transit services, and implementation of the San Mateo County Congestion Relief Plan. The tax was approved for 30 years starting in 2019. These funds are restricted for use in maintenance and improvement of City streets and roads.

### Goals and Objectives

- Maintain City streets and roads, including curbs, gutters and sidewalks, in accordance with the City's Pavement Management Program.
- Give priority to public safety and severely degraded streets and roads in the programming of the Measure W Funds.

## Lot Acquisition & Development (Fund 133)

The Lot Acquisition & Development Fund is a restricted fund resulting from a settlement agreement for a total of \$2.6 million.

### Goals and Objectives

- Account for in-lieu fees and applicable costs with the purpose of acquiring and retiring development rights on existing parcels.

## CZI Grant (Fund 134)

The CZI Grant Fund is a restricted fund. These funds originate from grant funding received by the Silicon Valley Community Foundations. This grant is to support learning and evaluation activities for groups currently engaged in the operation and implementation of economic advancement centers. These centers are intended to function as service hubs through which resources and support are provided to job seekers, small businesses, and entrepreneurs.

### Goals and Objectives

- Support an 18-month process evaluation of the creation and early implementation of economic advancement centers in three distinct communities.

## Opportunity Coastside Center (Fund 135)

The Opportunity Coastside Center Fund is a restricted fund. This fund includes ARPA funds of \$2.5 million from the San Mateo County. These funds may only be used to address the negative economic impacts from the COVID-19 public health emergency.

### Goals and Objectives

- Provide a range of technical assistance and support to individuals, households and small businesses that were affected by the pandemic.
- Provide job and workforce training and assistance in starting small business for impacted populations.

## Grants - ARPA (Fund 136)

The Grants (ARPA) Fund is a restricted fund. This fund includes ARPA funds of \$1.5 million from the San Mateo County. These funds may only be used to address affordable housing efforts at 555 Kelly.

### Goals and Objectives

- Account for federal grant funding towards affordable housing development at 555 Kelly

## Grants & Special Projects (Fund 137)

The Grants & Special Projects Fund is an unrestricted fund. The Grants & Special Projects Fund includes funds transferred from the General Operating Fund (Fund 101) and receipt of various grants to implement one-time special initiatives, projects and programs not included in the City's Capital Improvement Plan.

### Goals and Objectives

- Provide funding for special projects from the General Operating Fund (Fund 101)
- Account for grants to fund special projects and programs

## General Capital (Fund 151)

The General Capital Fund is an unrestricted fund. The General Capital Fund includes funds transferred from the General Operating Fund (Fund 101) to implement much of the City's Capital Improvement Program. Projects include new facilities, capital maintenance/replacement, technology, and other infrastructure improvements.

### Goals and Objectives

- Provide funding for CIP projects from the General Operating Fund (Fund 101).
- Provide unrestricted funds for a variety of desired Capital projects.

## Storm Water Improvements (Fund 152)

The Storm Water Improvements Fund is a restricted fund used for drainage improvements related to new development. The Fund is used to account for all proceeds from storm water (drain) improvement fees which are assessed on newly constructed or remodeled homes and businesses.

### Goals and Objectives

- Impose mitigation fees on development as adopted by City Council.
- Maximize leveraging of federal, State, County and local governmental agency grants.

## Library Capital (Fund 153)

The Library Capital Fund is a restricted fund. The Library Capital Fund includes revenue, grants, and other contributions that was used to build the new Half Moon Bay Library. This fund will continue to assist in the capital maintenance and replacement efforts in the coming years.

### Goals and Objectives

- Provide funding for ongoing improvements, capital maintenance and capital replacements at the Half Moon Bay Library.

## Storm Drain Operating - Fund 111

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$343,839	\$351,477	\$267,996	\$271,800
<b>Revenues</b>				
Other Revenue	\$7,637	\$16,520	\$10,463	\$9,909
<b>Total Revenues</b>	<b>\$7,637</b>	<b>\$16,520</b>	<b>\$10,463</b>	<b>\$9,909</b>
<b>Expenditures</b>				
Other Transfers	-	\$100,000	\$100,000	\$93,850
<b>Total Expenditures</b>	<b>-</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$93,850</b>
<b>Total Revenues Less Expenditures</b>	<b>\$7,637</b>	<b>-\$83,480</b>	<b>-\$89,537</b>	<b>-\$83,941</b>
<b>Ending Fund Balance</b>	<b>\$351,477</b>	<b>\$267,996</b>	<b>\$178,460</b>	<b>\$187,859</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$7,637	\$16,520	\$10,463	\$9,909
<b>Total Revenues</b>	<b>\$7,637</b>	<b>\$16,520</b>	<b>\$10,463</b>	<b>\$9,909</b>

### FY26 Expenditures by Expense Grouping



● Other Transfers **\$93,850** 100.00%

#### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOCATION	-	\$100,000	\$100,000	\$93,850
<b>Total Other Transfers</b>	-	\$100,000	\$100,000	\$93,850
<b>Total Expenditures</b>	-	\$100,000	\$100,000	\$93,850

## Traffic Mitigation - Fund 112

### Comprehensive Fund Summary

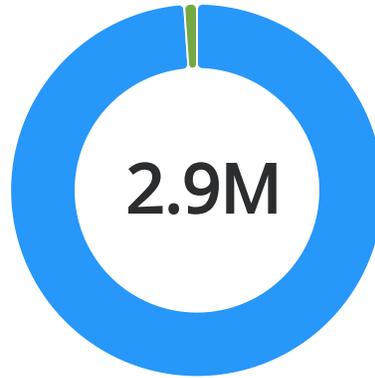
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$4,170,411	\$4,365,486	\$4,561,539	\$4,514,700
<b>Revenues</b>				
Other Revenue	\$93,264	\$226,345	\$171,298	\$175,580
Charges for Services	\$133,043	-	\$45,000	-
<b>Total Revenues</b>	<b>\$226,307</b>	<b>\$226,345</b>	<b>\$216,298</b>	<b>\$175,580</b>
<b>Expenditures</b>				
Other Transfers	-	-	\$3,119,215	\$2,863,248
Contract Services	\$31,232	\$30,292	\$31,839	\$32,000
<b>Total Expenditures</b>	<b>\$31,232</b>	<b>\$30,292</b>	<b>\$3,151,054</b>	<b>\$2,895,248</b>
<b>Total Revenues Less Expenditures</b>	<b>\$195,075</b>	<b>\$196,053</b>	<b>-\$2,934,756</b>	<b>-\$2,719,668</b>
<b>Ending Fund Balance</b>	<b>\$4,365,486</b>	<b>\$4,561,539</b>	<b>\$1,626,783</b>	<b>\$1,795,033</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$93,264	\$226,345	\$171,298	\$175,580
Development Impact Fees	\$133,043	-	\$45,000	-
<b>Total Revenues</b>	<b>\$226,307</b>	<b>\$226,345</b>	<b>\$216,298</b>	<b>\$175,580</b>

### FY26 Expenditures by Expense Grouping



● Other Transfers	<b>\$2,863,248</b>	98.89%
● Contract Services	<b>\$32,000</b>	1.11%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOCA	-	-	\$3,119,215	\$2,863,248
<b>Total Other Transfers</b>	-	-	<b>\$3,119,215</b>	<b>\$2,863,248</b>
<b>Contract Services</b>				
CONTRACT SERV - GOVT	\$31,232	\$30,292	\$31,839	\$32,000
<b>Total Contract Services</b>	<b>\$31,232</b>	<b>\$30,292</b>	<b>\$31,839</b>	<b>\$32,000</b>
<b>Total Expenditures</b>	<b>\$31,232</b>	<b>\$30,292</b>	<b>\$3,151,054</b>	<b>\$2,895,248</b>

## Library Operation - Fund 113

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$109,805	\$110,155	\$110,996	\$111,000
<b>Revenues</b>				
Other Revenue	\$350	\$841	\$479	\$491
<b>Total Revenues</b>	<b>\$350</b>	<b>\$841</b>	<b>\$479</b>	<b>\$491</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	-	-	-	-
<b>Total Revenues Less Expenditures</b>	<b>\$350</b>	<b>\$841</b>	<b>\$479</b>	<b>\$491</b>
<b>Ending Fund Balance</b>	<b>\$110,155</b>	<b>\$110,996</b>	<b>\$111,475</b>	<b>\$111,491</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$350	\$841	\$479	\$491
<b>Total Revenues</b>	<b>\$350</b>	<b>\$841</b>	<b>\$479</b>	<b>\$491</b>

## Main Street Bridge - Fund 121

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget
<b>Beginning Fund Balance</b>	\$482,927	\$42,270	\$45,085
<b>Revenues</b>			
Other Revenue	\$39,367	\$2,815	-
<b>Total Revenues</b>	<b>\$39,367</b>	<b>\$2,815</b>	<b>-</b>
<b>Expenditures</b>			
Other Transfers	\$467,927	-	-
Capital Projects & Programs	\$12,097	-	-
<b>Total Expenditures</b>	<b>\$480,024</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$440,657</b>	<b>\$2,815</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$42,270</b>	<b>\$45,085</b>	<b>\$45,085</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$6,612	\$2,815	-	-
Grants	\$32,755	-	-	-
<b>Total Revenues</b>	<b>\$39,367</b>	<b>\$2,815</b>	<b>-</b>	<b>-</b>

## Gas Tax - Fund 122

### Comprehensive Fund Summary

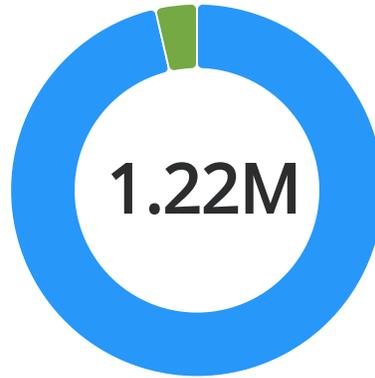
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	<b>\$1,183,119</b>	<b>\$1,746,211</b>	<b>\$2,084,392</b>	<b>\$2,615,900</b>
<b>Revenues</b>				
Other Revenue	\$33,065	\$92,972	\$77,400	\$79,335
Taxes	\$565,886	\$631,066	\$631,100	\$646,878
<b>Total Revenues</b>	<b>\$598,951</b>	<b>\$724,038</b>	<b>\$708,500</b>	<b>\$726,213</b>
<b>Expenditures</b>				
Other Transfers	-	\$362,314	\$630,000	\$1,177,764
Materials & Supplies	\$569	-	-	-
Contract Services	\$35,290	\$23,542	\$42,958	\$44,000
<b>Total Expenditures</b>	<b>\$35,859</b>	<b>\$385,856</b>	<b>\$672,958</b>	<b>\$1,221,764</b>
<b>Total Revenues Less Expenditures</b>	<b>\$563,092</b>	<b>\$338,182</b>	<b>\$35,542</b>	<b>-\$495,551</b>
<b>Ending Fund Balance</b>	<b>\$1,746,211</b>	<b>\$2,084,392</b>	<b>\$2,119,935</b>	<b>\$2,120,349</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$33,065	\$92,972	\$77,400	\$79,335
HUTA Taxes	\$565,886	\$631,066	\$631,100	\$646,878
<b>Total Revenues</b>	<b>\$598,951</b>	<b>\$724,038</b>	<b>\$708,500</b>	<b>\$726,213</b>

### FY26 Expenditures by Expense Grouping



● Other Transfers	<b>\$1,177,764</b>	96.40%
● Contract Services	<b>\$44,000</b>	3.60%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOCA	-	\$362,314	\$630,000	\$1,177,764
<b>Total Other Transfers</b>	-	\$362,314	\$630,000	\$1,177,764
<b>Materials &amp; Supplies</b>				
GENERAL SUPPLIES	\$569	-	-	-
<b>Total Materials &amp; Supplies</b>	\$569	-	-	-
<b>Contract Services</b>				
CONTRACT SERV - GOVT	\$10,732	\$10,541	\$10,958	\$12,000
UTILITIES - ELECTRICITY/GAS	\$23,800	\$12,899	\$30,000	\$30,000
UTILITIES - WATER	\$759	\$101	\$2,000	\$2,000
<b>Total Contract Services</b>	\$35,290	\$23,542	\$42,958	\$44,000
<b>Total Expenditures</b>	<b>\$35,859</b>	<b>\$385,856</b>	<b>\$672,958</b>	<b>\$1,221,764</b>

## Streets and Roads - Fund 123

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$3,041,834	\$2,501,219	\$2,363,567	\$1,686,300
<b>Revenues</b>				
Other Revenue	\$247,030	\$970,052	\$13,422,096	\$11,992,605
<b>Total Revenues</b>	<b>\$247,030</b>	<b>\$970,052</b>	<b>\$13,422,096</b>	<b>\$11,992,605</b>
<b>Expenditures</b>				
Salaries & Benefits	\$100,318	\$89,608	\$102,485	\$104,023
Other Transfers	-	-	\$105,000	\$105,000
Operating Transfers	\$7,701	\$6,746	\$7,939	\$8,576
Contract Services	\$576	\$53,507	\$1,000	-
Capital Projects & Programs	\$679,050	\$957,843	\$13,771,201	\$11,225,913
<b>Total Expenditures</b>	<b>\$787,645</b>	<b>\$1,107,704</b>	<b>\$13,987,625</b>	<b>\$11,443,512</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$540,615</b>	<b>-\$137,652</b>	<b>-\$565,529</b>	<b>\$549,093</b>
<b>Ending Fund Balance</b>	<b>\$2,501,219</b>	<b>\$2,363,567</b>	<b>\$1,798,039</b>	<b>\$2,235,393</b>

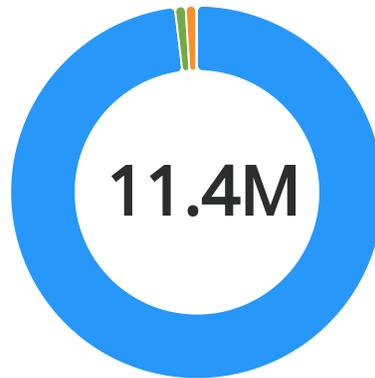
Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$40,000	\$402,314	\$3,949,215	\$3,606,012
Interest & Investment	\$62,655	\$143,276	\$87,937	\$78,477
Grants	\$144,375	\$424,463	\$9,384,944	\$8,308,116
<b>Total Revenues</b>	<b>\$247,030</b>	<b>\$970,052</b>	<b>\$13,422,096</b>	<b>\$11,992,605</b>



### FY26 Expenditures by Expense Grouping



● Capital Projects & Programs	<b>\$11,225,913</b>	98.10%
● Other Transfers	<b>\$105,000</b>	0.92%
● Salaries & Benefits	<b>\$104,023</b>	0.91%
● Operating Transfers	<b>\$8,576</b>	0.07%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Salaries &amp; Benefits</b>				
SALARIES-REGULAR	\$65,618	\$58,296	\$66,688	\$67,853
OVERTIME OTHER PAY	\$4,893	\$3,141	\$1,361	\$1,396
LEAVE PAYOUT	-	\$1,547	\$2,516	\$2,487
CAFETERIA PAY	\$15,818	\$13,968	\$14,820	\$14,820
NOTARY 2.5%	\$217	\$223	\$230	\$237
BILINGUAL 5%	\$573	\$570	\$652	\$675
TECHNOLOGY ALLOWANCE	\$833	\$743	\$660	\$780
UNIFORM	\$1,025	\$508	\$478	\$478
SERVICE RECOGNITION PAY	\$105	\$105	\$105	\$105
SPECIALTY LICENSES	\$540	\$784	\$969	\$1,001
STANDBY PAY	-	-	\$630	\$630
PERS	\$5,304	\$5,146	\$6,777	\$6,804
PEMCHA HEALTH	\$903	\$557	\$1,229	\$1,248
FICA	\$1,227	\$1,100	\$1,285	\$1,341
LTD INSURANCE	\$358	\$337	\$378	\$381
DENTAL INSURANCE	\$1,141	\$944	\$1,398	\$1,445
LIFE INSURANCE	\$108	\$107	\$123	\$121
VISION INSURANCE	\$163	\$135	\$185	\$187
DEFERRED COMP MATCH	\$1,492	\$1,398	\$2,001	\$2,036
<b>Total Salaries &amp; Benefits</b>	<b>\$100,318</b>	<b>\$89,608</b>	<b>\$102,485</b>	<b>\$104,023</b>
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOCA	-	-	\$105,000	\$105,000
<b>Total Other Transfers</b>	<b>-</b>	<b>-</b>	<b>\$105,000</b>	<b>\$105,000</b>
<b>Operating Transfers</b>				

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
VEHICLE ISF	\$272	\$283	\$421	\$1,008
EQUIPMENT FUND ISF	\$3,369	\$3,015	\$2,918	\$2,881
RISK MANAGEMENT ISF	\$4,059	\$3,448	\$4,599	\$4,688
<b>Total Operating Transfers</b>	<b>\$7,701</b>	<b>\$6,746</b>	<b>\$7,939</b>	<b>\$8,576</b>
<b>Contract Services</b>				
CONTRACT SERV NON-GOVT	-	\$52,497	-	-
UTILITIES - WATER	\$576	\$1,010	\$1,000	-
<b>Total Contract Services</b>	<b>\$576</b>	<b>\$53,507</b>	<b>\$1,000</b>	<b>-</b>
<b>Capital Projects &amp; Programs</b>				
PAVEMENT MGMT / TRAFFIC PROG	\$271,331	\$374,911	\$830,000	-
HGHWY 1 SAFETY - SOUTH	\$16,684	-\$600	-	-
HGHWY 1 SAFETY - NORTH	\$385,063	\$187,168	\$11,221,121	\$10,965,153
POPLAR COMPLETE STREET	\$5,973	\$373,708	\$1,720,080	\$260,759
NEIGHBORHOOD TRAFFIC SAFETY PR	-	\$22,657	-	-
<b>Total Capital Projects &amp; Programs</b>	<b>\$679,050</b>	<b>\$957,843</b>	<b>\$13,771,201</b>	<b>\$11,225,913</b>
<b>Total Expenditures</b>	<b>\$787,645</b>	<b>\$1,107,704</b>	<b>\$13,987,625</b>	<b>\$11,443,512</b>

## Measure A - Fund 124

### Comprehensive Fund Summary

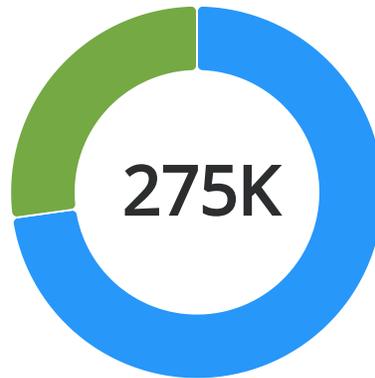
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$1,081,524	\$1,472,949	\$1,889,802	\$2,257,000
<b>Revenues</b>				
Other Revenue	\$29,819	\$82,111	\$72,414	\$74,224
Taxes	\$424,878	\$404,858	\$403,171	\$394,266
<b>Total Revenues</b>	<b>\$454,696</b>	<b>\$486,969</b>	<b>\$475,585</b>	<b>\$468,490</b>
<b>Expenditures</b>				
Salaries & Benefits	\$63,272	\$70,116	\$72,463	\$74,753
Other Transfers	-	-	\$200,000	\$200,000
<b>Total Expenditures</b>	<b>\$63,272</b>	<b>\$70,116</b>	<b>\$272,463</b>	<b>\$274,753</b>
<b>Total Revenues Less Expenditures</b>	<b>\$391,424</b>	<b>\$416,853</b>	<b>\$203,122</b>	<b>\$193,737</b>
<b>Ending Fund Balance</b>	<b>\$1,472,949</b>	<b>\$1,889,802</b>	<b>\$2,092,924</b>	<b>\$2,450,737</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Sales & Use Taxes	\$424,878	\$404,858	\$403,171	\$394,266
Interest & Investment	\$29,819	\$82,111	\$72,414	\$74,224
<b>Total Revenues</b>	<b>\$454,696</b>	<b>\$486,969</b>	<b>\$475,585</b>	<b>\$468,490</b>

### FY26 Expenditures by Expense Grouping



<span style="color: blue;">●</span> Other Transfers	<b>\$200,000</b>	72.79%
<span style="color: green;">●</span> Salaries & Benefits	<b>\$74,753</b>	27.21%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Salaries &amp; Benefits</b>				
SALARIES-REGULAR	\$38,530	\$44,889	\$45,728	\$47,169
OVERTIME OTHER PAY	\$4,853	\$2,145	\$1,017	\$1,046
LEAVE PAYOUT	-	\$936	\$2,124	\$2,059
CAFETERIA PAY	\$9,785	\$10,762	\$10,260	\$10,260
NOTARY 2.5%	\$108	\$112	\$115	\$119
BILINGUAL 5%	\$382	\$427	\$545	\$676
TECHNOLOGY ALLOWANCE	\$515	\$523	\$540	\$540
UNIFORM	\$923	\$508	\$490	\$490
SERVICE RECOGNITION PAY	\$315	\$315	\$315	\$315
SPECIALTY LICENSES	\$684	\$1,232	\$1,505	\$1,552
STANDBY PAY	-	-	\$420	\$420
PERS	\$3,651	\$4,835	\$5,098	\$5,304
PEMCHA HEALTH	\$532	\$303	\$851	\$864
FICA	\$771	\$868	\$903	\$958
LTD INSURANCE	\$209	\$201	\$262	\$264
DENTAL INSURANCE	\$762	\$678	\$729	\$1,079
LIFE INSURANCE	\$63	\$64	\$85	\$84
VISION INSURANCE	\$108	\$97	\$104	\$139
DEFERRED COMP MATCH	\$1,082	\$1,223	\$1,372	\$1,415
<b>Total Salaries &amp; Benefits</b>	<b>\$63,272</b>	<b>\$70,116</b>	<b>\$72,463</b>	<b>\$74,753</b>
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOCATION	-	-	\$200,000	\$200,000
<b>Total Other Transfers</b>	<b>-</b>	<b>-</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Total Expenditures</b>	<b>\$63,272</b>	<b>\$70,116</b>	<b>\$272,463</b>	<b>\$274,753</b>

## Park/Facilities Development - Fund 125

### Comprehensive Fund Summary

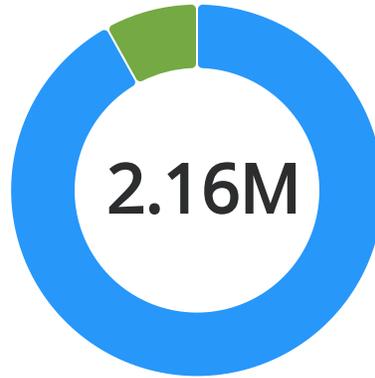
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$3,195,533	\$2,479,538	\$783,572	\$138,500
<b>Revenues</b>				
Other Revenue	\$1,407,519	\$2,781,694	\$4,372,250	\$2,305,846
Charges for Services	\$163,213	-	\$38,800	-
<b>Total Revenues</b>	<b>\$1,570,732</b>	<b>\$2,781,694</b>	<b>\$4,411,050</b>	<b>\$2,305,846</b>
<b>Expenditures</b>				
Other Transfers	\$240,000	-	\$175,000	\$174,320
Capital Projects & Programs	\$2,046,727	\$4,477,660	\$4,845,834	\$1,990,601
<b>Total Expenditures</b>	<b>\$2,286,727</b>	<b>\$4,477,660</b>	<b>\$5,020,834</b>	<b>\$2,164,921</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$715,995</b>	<b>-\$1,695,967</b>	<b>-\$609,784</b>	<b>\$140,925</b>
<b>Ending Fund Balance</b>	<b>\$2,479,538</b>	<b>\$783,572</b>	<b>\$173,788</b>	<b>\$279,425</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$250,000	\$1,250,000	\$442,604	-
Interest & Investment	\$53,874	\$85,184	\$56,800	\$49,787
Grants	\$1,103,644	\$1,446,510	\$3,872,846	\$2,256,059
Development Impact Fees	\$163,213	-	\$38,800	-
<b>Total Revenues</b>	<b>\$1,570,732</b>	<b>\$2,781,694</b>	<b>\$4,411,050</b>	<b>\$2,305,846</b>

### FY26 Expenditures by Expense Grouping



<span style="color: blue;">●</span> Capital Projects & Programs	<b>\$1,990,601</b>	91.95%
<span style="color: green;">●</span> Other Transfers	<b>\$174,320</b>	8.05%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOC	\$240,000	-	\$175,000	\$174,320
<b>Total Other Transfers</b>	<b>\$240,000</b>	<b>-</b>	<b>\$175,000</b>	<b>\$174,320</b>
<b>Capital Projects &amp; Programs</b>				
PARKS MASTER PLAN IMPLEMENTATI	\$38,958	\$3,800	-	-
CARTER PARK	\$1,648,226	\$3,915,655	\$3,290,560	\$455,714
POPLAR BEACH GATEWAYS PLAN	\$10,787	\$598	\$4,994	\$4,994
MAGNOLIA/SEYMOUR PARK	\$5,746	-	\$261,220	\$261,220
MAIN STREET SAFETY IMPROVEMENT	\$137,737	\$422,430	-	-
BICYCLE AND PEDESTRIAN MASTER	\$24,902	-	-	-
EASTSIDE PARALLEL TRAIL EXP	\$180,372	\$135,179	\$1,289,059	\$1,268,673
<b>Total Capital Projects &amp; Programs</b>	<b>\$2,046,727</b>	<b>\$4,477,660</b>	<b>\$4,845,834</b>	<b>\$1,990,601</b>
<b>Total Expenditures</b>	<b>\$2,286,727</b>	<b>\$4,477,660</b>	<b>\$5,020,834</b>	<b>\$2,164,921</b>

## Affordable Housing - Fund 126

### Comprehensive Fund Summary

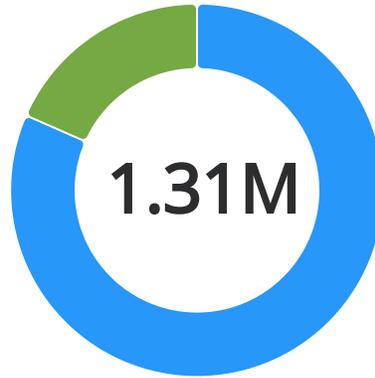
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$2,117,586	\$2,164,621	\$5,954,709	\$5,408,900
<b>Revenues</b>				
Other Revenue	\$47,034	\$4,975,848	\$215,661	\$221,052
Charges for Services	-	-	\$85,500	-
<b>Total Revenues</b>	<b>\$47,034</b>	<b>\$4,975,848</b>	<b>\$301,161</b>	<b>\$221,052</b>
<b>Expenditures</b>				
Contract Services	-	\$1,185,761	\$2,164,239	\$1,314,998
<b>Total Expenditures</b>	<b>-</b>	<b>\$1,185,761</b>	<b>\$2,164,239</b>	<b>\$1,314,998</b>
<b>Total Revenues Less Expenditures</b>	<b>\$47,034</b>	<b>\$3,790,088</b>	<b>-\$1,863,079</b>	<b>-\$1,093,946</b>
<b>Ending Fund Balance</b>	<b>\$2,164,621</b>	<b>\$5,954,709</b>	<b>\$4,091,630</b>	<b>\$4,314,954</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Other Fees	-	-	\$85,500	-
Interest & Investment	\$47,034	\$225,848	\$215,661	\$221,052
Grants	-	\$4,750,000	-	-
<b>Total Revenues</b>	<b>\$47,034</b>	<b>\$4,975,848</b>	<b>\$301,161</b>	<b>\$221,052</b>

### FY26 Expenditures by Division



● Planning	<b>\$1,072,719</b>	81.58%
● Renters Protections	<b>\$242,279</b>	18.42%

### Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Planning	-	\$1,155,761	\$1,894,239	\$1,072,719
Renters Protections	-	\$30,000	\$270,000	\$242,279
<b>Total Expenditures</b>	-	<b>\$1,185,761</b>	<b>\$2,164,239</b>	<b>\$1,314,998</b>

## Public Facilities - Fund 127

### Comprehensive Fund Summary

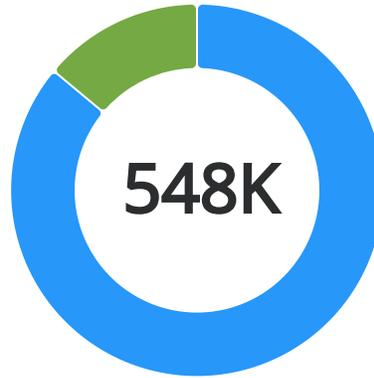
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	<b>\$1,611,077</b>	<b>\$2,069,571</b>	<b>\$1,508,210</b>	<b>\$1,402,000</b>
<b>Revenues</b>				
Other Revenue	\$3,012,796	\$215,699	\$157,294	\$58,726
<b>Total Revenues</b>	<b>\$3,012,796</b>	<b>\$215,699</b>	<b>\$157,294</b>	<b>\$58,726</b>
<b>Expenditures</b>				
Other Transfers	-	-	\$320,000	\$76,374
Debt Service	-	-	-	-
Capital Projects & Programs	\$2,554,303	\$777,059	\$576,554	\$471,731
<b>Total Expenditures</b>	<b>\$2,554,303</b>	<b>\$777,060</b>	<b>\$896,554</b>	<b>\$548,106</b>
<b>Total Revenues Less Expenditures</b>	<b>\$458,493</b>	<b>-\$561,361</b>	<b>-\$739,260</b>	<b>-\$489,380</b>
<b>Ending Fund Balance</b>	<b>\$2,069,571</b>	<b>\$1,508,210</b>	<b>\$768,949</b>	<b>\$912,620</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$2,287,546	\$150,000	\$100,000	-
Interest & Investment	\$31,863	\$65,699	\$57,294	\$58,726
Loan Proceeds	\$693,387	-	-	-
<b>Total Revenues</b>	<b>\$3,012,796</b>	<b>\$215,699</b>	<b>\$157,294</b>	<b>\$58,726</b>

### FY26 Expenditures by Expense Grouping



<span style="color: blue;">●</span> Capital Projects & Programs	<b>\$471,731</b>	86.07%
<span style="color: green;">●</span> Other Transfers	<b>\$76,374</b>	13.93%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOC	-	-	\$320,000	\$76,374
<b>Total Other Transfers</b>	-	-	\$320,000	\$76,374
<b>Debt Service</b>				
DEBT SERVICE-PRINCIPAL	-	-	-	-
<b>Total Debt Service</b>	-	-	-	-
<b>Capital Projects &amp; Programs</b>				
EMERGENCY RESPONSE PROGRAM	\$71,920	\$67,139	\$100,000	-
SHERIFF SUBSTATION RENOVATION	\$14,021	-	-	-
PILARCITOS CREEK RESTORATION A	\$18,518	\$19,928	\$476,554	\$471,731
CORPORATE YARD IMPROVEMENTS	\$2,449,844	\$689,993	-	-
<b>Total Capital Projects &amp; Programs</b>	\$2,554,303	\$777,059	\$576,554	\$471,731
<b>Total Expenditures</b>	<b>\$2,554,303</b>	<b>\$777,060</b>	<b>\$896,554</b>	<b>\$548,106</b>

## Police Grants - Fund 128

### Comprehensive Fund Summary

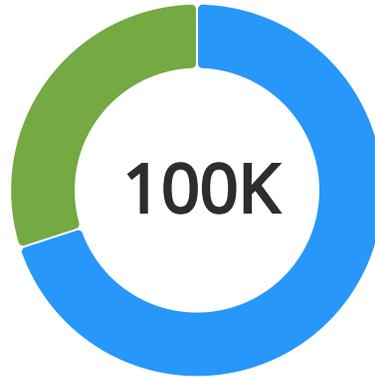
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$695,033	\$871,855	\$1,085,691	\$1,160,000
<b>Revenues</b>				
Other Revenue	\$183,236	\$237,287	\$225,731	\$226,749
<b>Total Revenues</b>	<b>\$183,236</b>	<b>\$237,287</b>	<b>\$225,731</b>	<b>\$226,749</b>
<b>Expenditures</b>				
Materials & Supplies	\$5,414	\$22,451	\$30,000	\$30,000
Contract Services	\$1,000	\$1,000	\$70,000	\$70,000
<b>Total Expenditures</b>	<b>\$6,414</b>	<b>\$23,451</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Total Revenues Less Expenditures</b>	<b>\$176,822</b>	<b>\$213,836</b>	<b>\$125,731</b>	<b>\$126,749</b>
<b>Ending Fund Balance</b>	<b>\$871,855</b>	<b>\$1,085,691</b>	<b>\$1,211,422</b>	<b>\$1,286,749</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$17,965	\$51,128	\$40,731	\$41,749
Grants	\$165,271	\$186,159	\$185,000	\$185,000
<b>Total Revenues</b>	<b>\$183,236</b>	<b>\$237,287</b>	<b>\$225,731</b>	<b>\$226,749</b>

### FY26 Expenditures by Expense Grouping



<span style="color: blue;">●</span> Contract Services	<b>\$70,000</b>	70.00%
<span style="color: green;">●</span> Materials & Supplies	<b>\$30,000</b>	30.00%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Materials &amp; Supplies</b>				
GENERAL SUPPLIES	\$5,414	\$22,451	\$30,000	\$30,000
<b>Total Materials &amp; Supplies</b>	<b>\$5,414</b>	<b>\$22,451</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Contract Services</b>				
CONTRACT SERV NON-GOVT	-	-	-	\$70,000
CONTRACT SERV - GOVT	\$1,000	\$1,000	\$70,000	-
<b>Total Contract Services</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$70,000</b>	<b>\$70,000</b>
<b>Total Expenditures</b>	<b>\$6,414</b>	<b>\$23,451</b>	<b>\$100,000</b>	<b>\$100,000</b>

## Measure W - Fund 132

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$468,198	\$664,576	\$880,883	\$1,069,900
<b>Revenues</b>				
Other Revenue	\$11,954	\$37,487	\$32,414	\$33,225
Taxes	\$184,425	\$178,819	\$185,000	\$174,690
<b>Total Revenues</b>	<b>\$196,378</b>	<b>\$216,307</b>	<b>\$217,414</b>	<b>\$207,915</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	-	-	-	-
<b>Total Revenues Less Expenditures</b>	<b>\$196,378</b>	<b>\$216,307</b>	<b>\$217,414</b>	<b>\$207,915</b>
<b>Ending Fund Balance</b>	<b>\$664,576</b>	<b>\$880,883</b>	<b>\$1,098,298</b>	<b>\$1,277,815</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Sales & Use Taxes	\$184,425	\$178,819	\$185,000	\$174,690
Interest & Investment	\$11,954	\$37,487	\$32,414	\$33,225
<b>Total Revenues</b>	<b>\$196,378</b>	<b>\$216,307</b>	<b>\$217,414</b>	<b>\$207,915</b>

## Lot Acquisition / Retirement - Fund 133

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$1,848,079	\$1,348,210	\$1,420,599	\$1,291,100
<b>Revenues</b>				
Other Revenue	\$36,645	\$72,390	\$42,840	\$47,475
<b>Total Revenues</b>	<b>\$36,645</b>	<b>\$72,390</b>	<b>\$42,840</b>	<b>\$47,475</b>
<b>Expenditures</b>				
Contract Services	\$505,388	-	-	-
Other Expenses	\$31,125	-	-	-
<b>Total Expenditures</b>	<b>\$536,514</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$499,869</b>	<b>\$72,390</b>	<b>\$42,840</b>	<b>\$47,475</b>
<b>Ending Fund Balance</b>	<b>\$1,348,210</b>	<b>\$1,420,599</b>	<b>\$1,463,439</b>	<b>\$1,338,575</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$36,645	\$72,390	\$42,840	\$47,475
<b>Total Revenues</b>	<b>\$36,645</b>	<b>\$72,390</b>	<b>\$42,840</b>	<b>\$47,475</b>

## CZI Grant - Fund 134

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	-	\$285,401	\$211,063	\$20,300
<b>Revenues</b>				
Other Revenue	\$506,701	\$13,062	\$8,971	\$7,521
<b>Total Revenues</b>	<b>\$506,701</b>	<b>\$13,062</b>	<b>\$8,971</b>	<b>\$7,521</b>
<b>Expenditures</b>				
Contract Services	\$221,300	\$87,400	\$196,808	-
<b>Total Expenditures</b>	<b>\$221,300</b>	<b>\$87,400</b>	<b>\$196,808</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$285,401</b>	<b>-\$74,338</b>	<b>-\$187,837</b>	<b>\$7,521</b>
<b>Ending Fund Balance</b>	<b>\$285,401</b>	<b>\$211,063</b>	<b>\$23,225</b>	<b>\$27,821</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$6,701	\$13,062	\$8,971	\$7,521
Grants	\$500,000	-	-	-
<b>Total Revenues</b>	<b>\$506,701</b>	<b>\$13,062</b>	<b>\$8,971</b>	<b>\$7,521</b>

## Opportunity Center Coastside - Fund 135

### Comprehensive Fund Summary

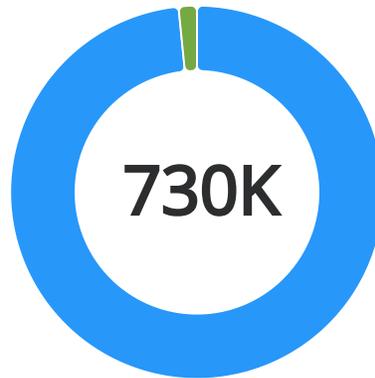
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	-	-\$651,347	-\$29,709	-\$443,200
<b>Revenues</b>				
Other Revenue	\$651,347	\$251,363	\$1,618,510	\$1,184,537
Charges for Services	-	\$13,000	\$31,200	\$7,800
<b>Total Revenues</b>	<b>\$651,347</b>	<b>\$264,363</b>	<b>\$1,649,710</b>	<b>\$1,192,337</b>
<b>Expenditures</b>				
Salaries & Benefits	-	-	\$45,022	\$11,572
Contract Services	-	\$886,000	\$1,130,000	\$718,117
<b>Total Expenditures</b>	<b>-</b>	<b>\$886,000</b>	<b>\$1,175,022</b>	<b>\$729,689</b>
<b>Total Revenues Less Expenditures</b>	<b>\$651,347</b>	<b>-\$621,637</b>	<b>\$474,688</b>	<b>\$462,648</b>
<b>Ending Fund Balance</b>	<b>\$651,347</b>	<b>-\$1,272,984</b>	<b>\$444,979</b>	<b>\$19,448</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Other Fees	-	\$13,000	\$31,200	\$7,800
Interest & Investment	\$1,347	\$19,873	-	-
Grants	\$650,000	\$231,490	\$1,618,510	\$1,184,537
<b>Total Revenues</b>	<b>\$651,347</b>	<b>\$264,363</b>	<b>\$1,649,710</b>	<b>\$1,192,337</b>

### FY26 Expenditures by Expense Grouping



● Contract Services	<b>\$718,117</b>	98.41%
● Salaries & Benefits	<b>\$11,572</b>	1.59%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Salaries &amp; Benefits</b>				
SALARIES-REGULAR	-	-	\$33,159	\$8,539
LEAVE PAYOUT	-	-	\$1,658	\$427
CAFETERIA PAY	-	-	\$4,560	\$1,140
TECHNOLOGY ALLOWANCE	-	-	\$240	\$60
PERS	-	-	\$2,712	\$706
PEMCHA HEALTH	-	-	\$378	\$96
FICA	-	-	\$565	\$151
LTD INSURANCE	-	-	\$116	\$29
DENTAL INSURANCE	-	-	\$534	\$141
LIFE INSURANCE	-	-	\$38	\$9
VISION INSURANCE	-	-	\$66	\$18
DEFERRED COMP MATCH	-	-	\$995	\$256
<b>Total Salaries &amp; Benefits</b>	-	-	\$45,022	\$11,572
<b>Contract Services</b>				
CONTRACT SERVICES	-	\$886,000	\$1,130,000	\$718,117
<b>Total Contract Services</b>	-	\$886,000	\$1,130,000	\$718,117
<b>Total Expenditures</b>	-	\$886,000	\$1,175,022	\$729,689

## Grants & Special Programs and Projects - Fund 137

### Comprehensive Fund Summary

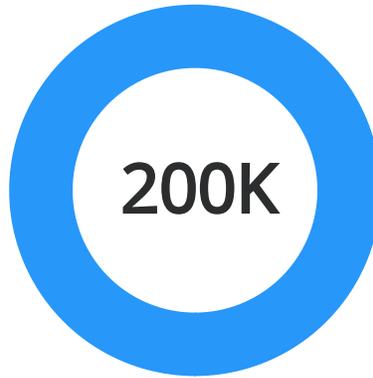
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	-	-	-	-
<b>Revenues</b>				
Other Revenue	-	-	-	\$200,000
<b>Total Revenues</b>	-	-	-	<b>\$200,000</b>
<b>Expenditures</b>				
Contract Services	-	-	-	\$200,000
<b>Total Expenditures</b>	-	-	-	<b>\$200,000</b>
<b>Total Revenues Less Expenditures</b>	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	-	-	-	\$200,000
<b>Total Revenues</b>	-	-	-	<b>\$200,000</b>

### FY26 Expenditures by Expense Grouping



● Contract Services \$200,000 100.00%

#### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Contract Services</b>				
LCP IMPLEMENTATION	-	-	-	\$200,000
PLAN UPDATE	-	-	-	\$200,000
<b>Total Contract Services</b>	-	-	-	\$200,000
<b>Total Expenditures</b>	-	-	-	\$200,000

## General Capital Fund - Fund 151

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$1,871,600	\$2,788,919	\$1,784,040	\$3,159,100
<b>Revenues</b>				
Other Revenue	\$1,813,130	\$1,605,994	\$3,963,865	\$6,096,276
<b>Total Revenues</b>	\$1,813,130	\$1,605,994	\$3,963,865	\$6,096,276
<b>Expenditures</b>				
Other Transfers	-	\$961,613	\$358,388	-
Contract Services	-	\$272,306	-	-
Capital Projects & Programs	\$895,812	\$1,376,953	\$5,338,740	\$8,474,684
<b>Total Expenditures</b>	\$895,812	\$2,610,872	\$5,697,127	\$8,474,684
<b>Total Revenues Less Expenditures</b>	\$917,318	-\$1,004,878	-\$1,733,262	-\$2,378,407
<b>Ending Fund Balance</b>	\$2,788,919	\$1,784,040	\$50,778	\$780,693

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$1,770,800	\$1,250,000	\$2,500,100	\$1,855,694
Interest & Investment	\$42,330	\$119,362	\$64,260	\$65,379
Grants	-	\$236,632	\$413,436	\$3,189,134
Loan Proceeds	-	-	\$986,069	\$986,069
<b>Total Revenues</b>	\$1,813,130	\$1,605,994	\$3,963,865	\$6,096,276

### FY26 Expenditures by Expense Grouping



● Capital Projects & Programs **\$8,474,684** 100.00%

#### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOC	-	\$961,613	\$358,388	-
<b>Total Other Transfers</b>	-	\$961,613	\$358,388	-
<b>Contract Services</b>				
CONTRACT SERV NON-GOVT	-	\$272,306	-	-
<b>Total Contract Services</b>	-	\$272,306	-	-
<b>Capital Projects &amp; Programs</b>				
KEHOE WAERSHED ENHANCEMENT	-	-	\$150,000	\$150,000
EMERGENCY MYRTLE OUTFALL REPAI	-	\$98,285	-	-
GENERAL PLAN AND LCP	\$3,250	-	-	-
HOUSING ELEMENT IMPLEMENTATION	\$81,729	\$19,162	\$239,263	\$230,533
CLIMATE ACTION AND ADAPTATION	\$31,722	\$98,031	\$130,291	\$65,558
DOWNTOWN STREET CAN REPLACE	\$111,732	-\$5,000	-	-
CRI IMPLEMENTATION PROGRAM	-	-	\$50,000	-
DOWNTOWN STREETScape MASTER PL	-	\$239,440	\$2,125	-
SAFETY ELEMENT	-	\$158,798	-	-
STREETScape MASTER PLAN IMP	-	-	\$100,000	\$61,480
FLEET REPLACEMENT PROGRAM	-	\$136,002	-	-
EQUIPMENT REPLACEMENT PROGRAM	\$14,712	\$21,391	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
IT REPLACEMENT PROGRAM	\$24,746	-	-	-
PERMITTING SYSTEM UPGRADE	-	-	\$35,000	-
SMITH FIELD SITE ASSESSMENT	\$105,313	\$135,518	\$200,169	\$130,567
FRENCHMAN'S CREEK PARK IMPROVE	\$49,839	\$50	\$300,111	\$294,202
MAC DUTRA	\$37,639	\$11,241	-	-
TRAIN DEPOT AND JOHNSTON HOUSE	-	\$24,819	-	-
WAVECREST WATER MAIN PROJECT	\$48,573	-	\$1,361,428	\$1,360,748
SIDEWALK REPLACE/REPAIR PROGR	\$61,808	\$97,141	\$50,000	-
URBAN FOREST MGMT PROGRAM	\$46,187	\$101,810	\$100,000	-
ADA TRANSITION PLAN PROGRAM	\$40,000	\$37,821	\$25,000	-
HVAC REPAIR	-	-	\$1,341,137	\$1,176,031
KELLY AVENUE CROSSWALKS	\$207,731	-	-	-
SAFE STREETS FOR ALL STUDY	-	-	\$150,000	\$150,000
HIGHWAY 1 SOUTH CORRIDOR STUDY	-	-	\$75,000	\$750,000
PEDAL FOR A PURPOSE	-	\$70,951	\$149,049	\$59,138
MAIN STREET BRIDGE MAINTENANCE	-	-	\$200,000	\$161,261
BIKE IMPROVEMENT PROJECT	-	-	-	\$220,000
2025 PAVEMENT MANAGEMENT PROJECT	-	-	-	\$1,000,000
EASTSIDE PARALLEL TRAIL NORTH	-	-	\$500,000	\$1,500,000
COASTAL BLUFF PROGRAM	-	\$116,492	-	-
COSATAL TRAIL OVERALL	\$30,833	-	\$95,167	\$295,167
TRAIL MAINTENANCE PROGRAM	-	\$15,000	-	-
SECONDARY POPLAR BEACH	-	-	\$45,000	\$90,000
PEDESTRIAN/BICYCLE CONNECTION	-	-	\$40,000	\$780,000
<b>Total Capital Projects &amp; Programs</b>	<b>\$895,812</b>	<b>\$1,376,953</b>	<b>\$5,338,740</b>	<b>\$8,474,684</b>
<b>Total Expenditures</b>	<b>\$895,812</b>	<b>\$2,610,872</b>	<b>\$5,697,127</b>	<b>\$8,474,684</b>

## Drainage Capital - Fund 152

### Comprehensive Fund Summary

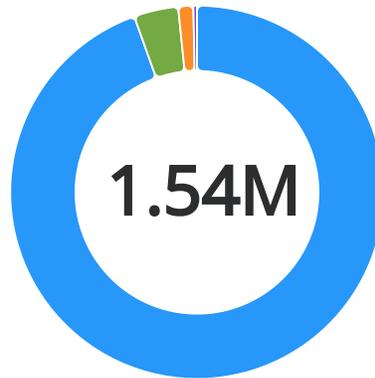
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$985,122	\$1,126,879	\$1,386,717	\$1,280,900
<b>Revenues</b>				
Other Revenue	\$398,005	\$887,313	\$200,424	\$287,187
Charges for Services	\$12,831	-	-	-
<b>Total Revenues</b>	<b>\$410,836</b>	<b>\$887,313</b>	<b>\$200,424</b>	<b>\$287,187</b>
<b>Expenditures</b>				
Salaries & Benefits	\$42,426	\$50,465	\$58,711	\$59,061
Other Transfers	-	-	\$20,000	\$20,000
Operating Transfers	\$2,911	\$3,809	\$4,504	\$4,869
Capital Projects & Programs	\$223,741	\$573,200	\$1,481,912	\$1,456,664
<b>Total Expenditures</b>	<b>\$269,079</b>	<b>\$627,474</b>	<b>\$1,565,127</b>	<b>\$1,540,594</b>
<b>Total Revenues Less Expenditures</b>	<b>\$141,757</b>	<b>\$259,838</b>	<b>-\$1,364,703</b>	<b>-\$1,253,407</b>
<b>Ending Fund Balance</b>	<b>\$1,126,879</b>	<b>\$1,386,717</b>	<b>\$22,014</b>	<b>\$27,493</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$375,000	\$829,613	\$148,388	\$233,850
Interest & Investment	\$23,005	\$57,700	\$52,036	\$53,337
Development Impact Fees	\$12,831	-	-	-
<b>Total Revenues</b>	<b>\$410,836</b>	<b>\$887,313</b>	<b>\$200,424</b>	<b>\$287,187</b>

### FY26 Expenditures by Expense Grouping



<span style="color: blue;">●</span> Capital Projects & Programs	<b>\$1,456,664</b>	94.55%
<span style="color: green;">●</span> Salaries & Benefits	<b>\$59,061</b>	3.83%
<span style="color: orange;">●</span> Other Transfers	<b>\$20,000</b>	1.30%
<span style="color: purple;">●</span> Operating Transfers	<b>\$4,869</b>	0.32%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Salaries &amp; Benefits</b>				
SALARIES-REGULAR	\$31,609	\$36,141	\$41,524	\$41,830
LEAVE PAYOUT	-	\$1,573	\$1,394	\$1,550
CAFETERIA PAY	\$5,700	\$6,270	\$6,840	\$6,840
TECHNOLOGY ALLOWANCE	\$300	\$330	\$240	\$360
UNIFORM	\$103	\$85	\$85	\$85
PERS	\$2,725	\$3,750	\$4,959	\$4,897
PEMCHA HEALTH	\$451	\$509	\$567	\$576
FICA	\$505	\$584	\$724	\$753
LTD INSURANCE	\$168	\$182	\$175	\$176
DENTAL INSURANCE	\$262	\$394	\$801	\$606
LIFE INSURANCE	\$50	\$58	\$57	\$56
VISION INSURANCE	\$40	\$55	\$100	\$77
DEFERRED COMP MATCH	\$514	\$534	\$1,246	\$1,255
<b>Total Salaries &amp; Benefits</b>	<b>\$42,426</b>	<b>\$50,465</b>	<b>\$58,711</b>	<b>\$59,061</b>
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOC	-	-	\$20,000	\$20,000
<b>Total Other Transfers</b>	<b>-</b>	<b>-</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Operating Transfers</b>				
VEHICLE ISF	\$103	\$160	\$239	\$572
EQUIPMENT FUND ISF	\$1,274	\$1,702	\$1,656	\$1,635
RISK MANAGEMENT ISF	\$1,535	\$1,947	\$2,609	\$2,662
<b>Total Operating Transfers</b>	<b>\$2,911</b>	<b>\$3,809</b>	<b>\$4,504</b>	<b>\$4,869</b>
<b>Capital Projects &amp; Programs</b>				

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
GREEN INFRASTRUCTURE AND STORM	\$96,132	\$52,806	\$30,000	-
SEYMOUR DITCH EROSION AND COAS	-	\$427,674	\$272,326	\$266,176
KEHOE/PILARCITOS OUTFALL REPAI	\$119,417	\$32,867	\$357,631	\$357,155
ROOSEVELT DITCH REPAIRS AT PUL	\$8,192	\$48,240	\$521,568	\$520,945
STORM WATER MASTER PLAN UPDATE	-	\$11,613	\$300,388	\$312,388
<b>Total Capital Projects &amp; Programs</b>	<b>\$223,741</b>	<b>\$573,200</b>	<b>\$1,481,912</b>	<b>\$1,456,664</b>
<b>Total Expenditures</b>	<b>\$269,079</b>	<b>\$627,474</b>	<b>\$1,565,127</b>	<b>\$1,540,594</b>

## Library Capital - Fund 153

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$416,574	\$426,155	\$449,184	\$481,200
<b>Revenues</b>				
Other Revenue	\$9,581	\$23,029	\$28,129	\$13,457
<b>Total Revenues</b>	<b>\$9,581</b>	<b>\$23,029</b>	<b>\$28,129</b>	<b>\$13,457</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	-	-	-	-
<b>Total Revenues Less Expenditures</b>	<b>\$9,581</b>	<b>\$23,029</b>	<b>\$28,129</b>	<b>\$13,457</b>
<b>Ending Fund Balance</b>	<b>\$426,155</b>	<b>\$449,184</b>	<b>\$477,313</b>	<b>\$494,657</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$9,581	\$23,029	\$13,129	\$13,457
Grants	-	-	\$15,000	-
<b>Total Revenues</b>	<b>\$9,581</b>	<b>\$23,029</b>	<b>\$28,129</b>	<b>\$13,457</b>

## Debt Service Funds

Debt Service Funds are restricted funds. They are used to account for the payment of principal and interest on long-term debt of the City. They are also used to maintain cash reserves as required under debt covenants.

### Judgment Obligation Debt Service Fund Series 2009B (Fund 142)

In July 2009, the City issued 2009B Judgment Obligation Bond (JOB) in the amount of \$10.9 million. The proceeds were used to settle the City's judgment obligation (legal settlement) on the Yamagiwa case.

#### 2009B Series Bond

The Series 2009B was a Build America Bond issued under the provisions of the Federal American Recovery and Reinvestment Act of 2009. The Series 2009B bond was originally set to mature in 2040, with interest due semiannually, until 2027 when principal is also due annually. Interest rates ranged from 8.5% to 8.65%. The City received Federal interest subsidies on the Build America Bonds equal to approximately 26.5% of the annual payments.

The original bond covenant required that the City maintain cash reserves in the amount of \$1.2 million (rounded). These reserves were accounted for in previously retired Fund 77 (Series 2009A Bond) and Fund 142 (Series 2009B Bond, retired August 1, 2019).

#### Insurance Settlements & Early Retirement

The City has received insurance settlements from ABAG Plan and ICW in connection with the Yamagiwa case. In 2013, the City Council adopted a resolution approving an agreement with the Bond Trustee to retire the Judgment Obligation Bonds early (the 2009A Bonds were retired on August 1, 2014 and the 2009B Bonds were retired on August 1, 2019).

The retirement of the Judgment Obligation Bond Series 2009B in FY 2019-20 resulted in a debt service expense reduction of \$590,000 in the General Fund in FY 2019-20.

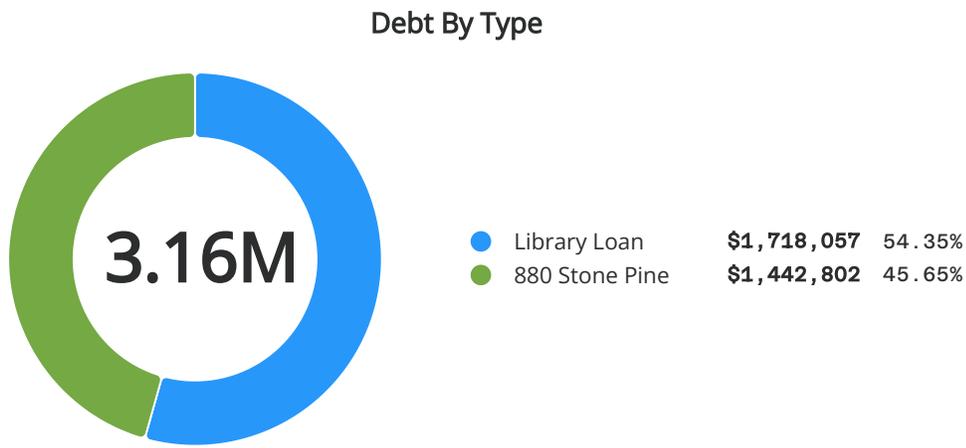
### San Mateo County Loan

In FY 2017-18, the City received a loan in the amount of \$6 million from the County of San Mateo to partially finance the construction of the new library. The loan carries no interest and is payable in 10 equal installments of \$572,000 per year, beginning FY 2019-20. The loan repayments are budgeted as an expenditure in the General Fund.

### 880 Stone Pine Financing

In FY 2020-21, the Council directed City staff to negotiate and execute a loan with the State of California Infrastructure Bank (iBank) in the amount of \$3.2 million to fully finance the purchase of the 880 Stone Pine property as well as the construction of a new Corporation Yard facility. In FY 2023-24, this loan was later refinanced with the County of San Mateo to remove various loan restrictions to utilize the site for affordable housing efforts. The loan carries a 3.13% interest rate and a financing term of 10 years.

## Debt By Type



**Total Debt**

**\$3,160,859**

-\$2,052,816 (-39.37% vs. FY25)

Fund Name	FY2022	FY2023	FY2024	FY2025	FY2026
Library Loan	\$4,008,799	\$3,436,113	\$2,863,428	\$2,290,742	\$1,718,057
880 Stone Pine	\$3,153,648	\$3,106,136	\$3,200,000	\$2,922,932	\$1,442,802
<b>Total Debt</b>	<b>\$7,162,446</b>	<b>\$6,542,249</b>	<b>\$6,063,428</b>	<b>\$5,213,674</b>	<b>\$3,160,859</b>

## Consolidated Loan Payment Schedules

Payment Year	Lender			Grand Total
	County of SM - Library Loan	iBank - 880 Stone Pine	County of SM - 880 Stone Pine	
FY 2020	572,686			572,686
FY 2021	-			-
FY 2022	1,145,371	109,878		1,255,249
FY 2023	572,686	102,600		675,285
FY 2024	572,686	3,326,072	-	3,898,757
FY 2025	572,686		-	572,686
FY 2026	572,686		345,910	918,596
FY 2027	572,686		345,910	918,596
FY 2028	572,686		345,910	918,596
FY 2029	572,686		345,910	918,596
FY 2030			345,910	345,910
FY 2031			345,910	345,910
FY 2032			345,910	345,910
FY 2033			345,910	345,910
<b>Grand Total</b>	<b>5,726,855</b>	<b>3,538,549</b>	<b>2,767,280</b>	<b>12,032,684</b>

## Library Loan Detailed Payment Schedule

Date	Total Payment	Principal	Interest	Loan	Lender	FY
12/15/2019	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2020
4/15/2020	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2020
12/15/2020	-	-	-	16-001	County of SM - Library Loan	FY 2021
4/15/2021	-	-	-	16-001	County of SM - Library Loan	FY 2021
12/15/2021	572,686	572,686	-	16-001	County of SM - Library Loan	FY 2022
4/15/2022	572,686	572,686	-	16-001	County of SM - Library Loan	FY 2022
12/15/2022	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2023
4/15/2023	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2023
12/15/2023	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2024
4/15/2024	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2024
12/15/2024	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2025
4/15/2025	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2025
12/15/2025	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2026
4/15/2026	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2026
12/15/2026	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2027
4/15/2027	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2027
12/15/2027	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2028
4/15/2028	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2028
12/15/2028	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2029
4/15/2029	286,343	286,343	-	16-001	County of SM - Library Loan	FY 2029

## Stone Pine Loan Detailed Payment Schedule

Date	Total Payment	Principal	Interest	Loan	Lender	FY
12/15/2023	-	-	-	24-001	County of SM - 880 Stone Pine	FY 2024
4/15/2024	-	-	-	24-001	County of SM - 880 Stone Pine	FY 2024
12/15/2024	-	(50,080)	50,080	24-001	County of SM - 880 Stone Pine	FY 2025
4/15/2025	-	(47,944)	47,944	24-001	County of SM - 880 Stone Pine	FY 2025
12/15/2025	172,955	138,978	33,977	24-001	County of SM - 880 Stone Pine	FY 2026
4/15/2026	172,955	141,153	31,802	24-001	County of SM - 880 Stone Pine	FY 2026
12/15/2026	172,955	143,362	29,593	24-001	County of SM - 880 Stone Pine	FY 2027
4/15/2027	172,955	145,605	27,350	24-001	County of SM - 880 Stone Pine	FY 2027
12/15/2027	172,955	147,884	25,071	24-001	County of SM - 880 Stone Pine	FY 2028
4/15/2028	172,955	150,198	22,757	24-001	County of SM - 880 Stone Pine	FY 2028
12/15/2028	172,955	152,549	20,406	24-001	County of SM - 880 Stone Pine	FY 2029
4/15/2029	172,955	154,936	18,019	24-001	County of SM - 880 Stone Pine	FY 2029
12/15/2029	172,955	157,361	15,594	24-001	County of SM - 880 Stone Pine	FY 2030
4/15/2030	172,955	159,824	13,131	24-001	County of SM - 880 Stone Pine	FY 2030
12/15/2030	172,955	162,325	10,630	24-001	County of SM - 880 Stone Pine	FY 2031
4/15/2031	172,955	164,866	8,089	24-001	County of SM - 880 Stone Pine	FY 2031
12/15/2031	172,955	167,446	5,509	24-001	County of SM - 880 Stone Pine	FY 2032
4/15/2032	172,955	170,066	2,889	24-001	County of SM - 880 Stone Pine	FY 2032
12/15/2032	172,955	14,745	158,210	24-001	County of SM - 880 Stone Pine	FY 2033
4/15/2033	172,955	(227)	173,182	24-001	County of SM - 880 Stone Pine	FY 2033

## Judgement Obligation Bond - Fund 142

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$6,131	\$6,267	\$6,424	\$0
<b>Revenues</b>				
Other Revenue	\$136	\$157	\$0	\$0
<b>Total Revenues</b>	<b>\$136</b>	<b>\$157</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures</b>	<b>\$136</b>	<b>\$157</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$6,267</b>	<b>\$6,424</b>	<b>\$6,424</b>	<b>\$0</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$136	\$157	\$0	\$0
<b>Total Revenues</b>	<b>\$136</b>	<b>\$157</b>	<b>\$0</b>	<b>\$0</b>

## Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments for the City on a cost-reimbursement basis. The four Internal Service Funds are Vehicle Replacement Fund, Equipment Replacement Fund, Risk Management Fund, and Retirement Stabilization Fund.

### Vehicle Replacement Fund (Fund 301)

The Vehicle Replacement Fund is an unrestricted fund. It covers the cost of repair, maintenance, and replacement of City vehicles. Revenue for this fund is derived from internal service charges to City departments. This Fund acts as a pass-through entity.

#### Goals and Objectives

- Provide timely repair and maintenance for vehicles and new vehicle purchases.
- Constantly review the mode of operation for the efficient utilization of the City's fleet.

### Information Technology Fund (Fund 302)

The Equipment Replacement Fund is an unrestricted fund, which provides for the service, maintenance, and replacement of all information technology (hardware and software), office equipment (copiers, postage meters), furniture and other equipment. Revenue for this fund is derived from internal service charges to City departments, based on a percentage of their overall budget.

#### Goals and Objectives

- Provide departments with efficient and effective information technology (IT) operation.
- Minimize down time and maximize response time to address citywide equipment service needs.
- Further assess future equipment needs citywide and develop applicable strategies to meet them.
- Continue using new technological solutions to improve the City's efficiency.

### Risk Management Fund (Fund 303)

The Risk Management Fund is an unrestricted fund. The Risk Management Fund covers the cost of the City's insurance policies and payments liability claims against the City. The risk management program's goal is to reduce insurance-related costs whenever possible, maintain appropriate levels of coverage, and build contingent loss reserves. The allocation methodology for this fund passes on all risk management expenses to the funds and departments that incur the liabilities. The fund will maintain a reserve balance to mitigate potential future claims.

#### Goals and Objectives

- Proactively reduce risk exposure and reduce liability and insurance costs.
- Maintain appropriate levels of insurance coverage.
- Train staff on risk management, operational best practices, safety in the workplace and maintenance operations.
- Mitigate potential risk and build contingent loss reserves

## Retirement Stabilization Fund (Fund 304)

The Retirement Stabilization Fund is an unrestricted fund. The Retirement Stabilization Fund was created to smooth out major fluctuations in annual pension costs and the annual payment of the unfunded liability. Large swings have impacted the City's financials in the past, and recent changes in CalPERS actuarial assumptions and discount rate will have a significant impact on the City's future pension cost and contribution rates. The funding for this program is provided through an annual transfer from the General Fund.

### Goals and Objectives

- Build reserves that can be used to meet large swings in annual pension costs.
- Budget and pay down pension side fund liabilities to save future interest costs.

## Vehicle Replacement - Fund 301

The fund balance figures below represent the fund's working capital fund balance, defined as near-term assets minus near-term liabilities. Since the fund is an internal service fund, its net position--which includes long-term assets and liabilities--is reported each year in the City's Annual Comprehensive Financial Report available on the City's website.

### Comprehensive Fund Summary

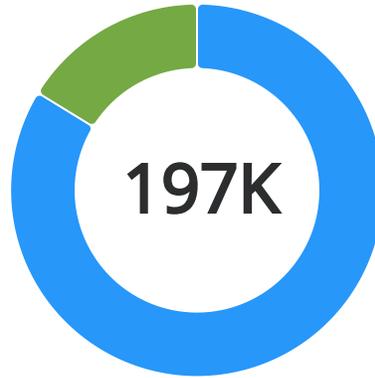
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	<b>\$404,127</b>	<b>\$371,578</b>	<b>\$369,988</b>	<b>\$381,900</b>
<b>Revenues</b>				
Other Revenue	\$48,266	\$117,348	\$82,522	\$202,592
Charges for Services	\$22,415	-	-	-
<b>Total Revenues</b>	<b>\$70,680</b>	<b>\$117,348</b>	<b>\$82,522</b>	<b>\$202,592</b>
<b>Expenditures</b>				
Materials & Supplies	\$41,249	\$39,185	\$25,000	\$25,000
Contract Services	-	-	-	\$100,000
Other Expenses	\$61,980	\$79,753	\$52,000	\$72,000
<b>Total Expenditures</b>	<b>\$103,229</b>	<b>\$118,938</b>	<b>\$77,000</b>	<b>\$197,000</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$32,549</b>	<b>-\$1,590</b>	<b>\$5,522</b>	<b>\$5,592</b>
<b>Ending Fund Balance</b>	<b>\$371,578</b>	<b>\$369,988</b>	<b>\$375,510</b>	<b>\$387,492</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Miscellaneous	\$0	\$53,928	\$0	\$0
Transfers In	\$44,067	\$54,267	\$77,000	\$197,000
Interest & Investment	\$4,199	\$9,153	\$5,522	\$5,592
Development Impact Fees	\$22,415	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$70,680</b>	<b>\$117,348</b>	<b>\$82,522</b>	<b>\$202,592</b>

### FY26 Expenditures by Division



<span style="color: blue;">●</span> Facilities / Maintenance	<b>\$165,000</b>	83.76%
<span style="color: green;">●</span> Non-Departmental	<b>\$32,000</b>	16.24%

### Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Non-Departmental</b>				
DEPRECIATION EXPENSE	\$31,644	\$36,154	\$32,000	\$32,000
<b>Total Non-Departmental</b>	\$31,644	\$36,154	\$32,000	\$32,000
<b>City Council</b>				
GENERAL SUPPLIES	\$2,712	-	-	-
<b>Total City Council</b>	\$2,712	-	-	-
<b>Facilities / Maintenance</b>				
GENERAL SUPPLIES	\$38,537	\$39,185	\$25,000	\$25,000
VEHICLE MAINT/REPAIR	\$30,336	\$43,599	\$20,000	\$40,000
VEHICLE REPLACEMENT	-	-	-	\$100,000
<b>Total Facilities / Maintenance</b>	\$68,872	\$82,784	\$45,000	\$165,000
<b>Total Expenditures</b>	<b>\$103,229</b>	<b>\$118,938</b>	<b>\$77,000</b>	<b>\$197,000</b>

## Equipment Fund - Fund 302

The fund balance figures below represent the fund's working capital fund balance, defined as near-term assets minus near-term liabilities. Since the fund is an internal service fund, its net position--which includes long-term assets and liabilities--is reported each year in the City's Annual Comprehensive Financial Report available on the City's website.

### Comprehensive Fund Summary

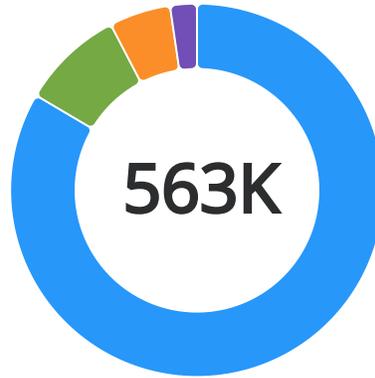
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	<b>\$891,084</b>	<b>\$944,115</b>	<b>\$1,059,192</b>	<b>\$1,087,200</b>
<b>Revenues</b>				
Other Revenue	\$558,673	\$617,184	\$565,103	\$595,838
<b>Total Revenues</b>	<b>\$558,673</b>	<b>\$617,184</b>	<b>\$565,103</b>	<b>\$595,838</b>
<b>Expenditures</b>				
Salaries & Benefits	\$98,722	\$105,779	\$112,178	\$115,114
Materials & Supplies	\$78,301	\$25,740	\$28,000	\$28,000
Contract Services	\$314,285	\$327,060	\$343,000	\$370,000
Other Expenses	\$45,477	\$43,529	\$50,000	\$50,000
Capital Projects & Programs	-\$31,143	-	-	-
<b>Total Expenditures</b>	<b>\$505,642</b>	<b>\$502,108</b>	<b>\$533,178</b>	<b>\$563,114</b>
<b>Total Revenues Less Expenditures</b>	<b>\$53,031</b>	<b>\$115,076</b>	<b>\$31,926</b>	<b>\$32,724</b>
<b>Ending Fund Balance</b>	<b>\$944,115</b>	<b>\$1,059,191</b>	<b>\$1,091,118</b>	<b>\$1,119,924</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$545,481	\$579,135	\$533,178	\$563,114
Interest & Investment	\$13,192	\$38,049	\$31,926	\$32,724
<b>Total Revenues</b>	<b>\$558,673</b>	<b>\$617,184</b>	<b>\$565,103</b>	<b>\$595,838</b>

### FY26 Expenditures by Division



<span style="color: blue;">●</span> Information Technology	<b>\$470,114</b>	83.48%
<span style="color: green;">●</span> Non-Departmental	<b>\$50,000</b>	8.88%
<span style="color: orange;">●</span> Facilities / Maintenance	<b>\$30,000</b>	5.33%
<span style="color: purple;">●</span> Administrative Services - Admin	<b>\$13,000</b>	2.31%

### Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Non-Departmental</b>				
CONTRA CAPITAL ASSETS	-\$31,143	-	-	-
DEPRECIATION EXPENSE	\$45,477	\$43,529	\$50,000	\$50,000
<b>Total Non-Departmental</b>	<b>\$14,334</b>	<b>\$43,529</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>City Manager's Office</b>				
GENERAL SUPPLIES	\$1,892	-	-	-
POSTAGE	\$6	-	-	-
MISCELLANEOUS EXPENSE	\$4,850	-	-	-
<b>Total City Manager's Office</b>	<b>\$6,748</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Services - Admin</b>				
SUPPLIES	\$1,458	-	-	-
POSTAGE	\$11,434	\$9,458	\$13,000	\$13,000
<b>Total Administrative Services - Admin</b>	<b>\$12,892</b>	<b>\$9,458</b>	<b>\$13,000</b>	<b>\$13,000</b>
<b>Information Technology</b>				
SALARIES-REGULAR	\$74,640	\$77,061	\$79,325	\$81,706
LEAVE PAYOUT	-	-	\$3,966	\$4,085
CAFETERIA PAY	\$12,540	\$12,540	\$12,540	\$12,540
TECHNOLOGY ALLOWANCE	\$660	\$660	\$660	\$660
AUTO ALLOWANCE	\$150	\$150	\$150	\$150
PERS	\$6,210	\$6,750	\$7,075	\$7,358
PEMCHA HEALTH	-	-	\$1,040	\$1,056
FICA	\$1,308	\$1,344	\$1,378	\$1,473
LTD INSURANCE	\$393	\$386	\$320	\$323
DENTAL INSURANCE	\$449	\$1,103	\$1,413	\$1,519
LIFE INSURANCE	\$117	\$123	\$104	\$103



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
VISION INSURANCE	\$75	\$150	\$178	\$190
EDUCATION REIMB	-	\$3,202	\$1,650	\$1,500
DEFERRED COMP MATCH	\$2,178	\$2,310	\$2,380	\$2,451
GENERAL SUPPLIES	\$2,433	\$916	-	-
EQUIPMENT SUPPLIES	\$61,079	\$15,366	\$15,000	\$15,000
CONTRACT SERV NON- GOVT	\$20,388	\$48,612	\$55,000	\$55,000
DESKTOP / I.T SUPPORT	\$166,608	\$205,664	\$200,000	\$200,000
SOFTWARE SUBSCRIPTION	\$99,144	\$58,638	\$73,000	\$73,000
UTILITIES - OTHER	\$23,296	\$14,145	\$15,000	\$12,000
<b>Total Information Technology</b>	\$471,668	\$449,121	\$470,178	\$470,114
<b>Facilities / Maintenance</b>				
EQUIPMENT SUPPLIES	-	-	-	\$30,000
<b>Total Facilities / Maintenance</b>	-	-	-	\$30,000
<b>Total Expenditures</b>	<b>\$505,642</b>	<b>\$502,108</b>	<b>\$533,178</b>	<b>\$563,114</b>

## Risk Management - Fund 303

The fund balance figures below represent the fund's working capital fund balance, defined as near-term assets minus near-term liabilities. Since the fund is an internal service fund, its net position--which includes long-term assets and liabilities--is reported each year in the City's Annual Comprehensive Financial Report available on the City's website.

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	-	-	-	-
<b>Revenues</b>				
Other Revenue	\$730,927	\$841,178	\$970,465	\$487,874
<b>Total Revenues</b>	<b>\$730,927</b>	<b>\$841,178</b>	<b>\$970,465</b>	<b>\$487,874</b>
<b>Expenditures</b>				
Salaries & Benefits	\$136,906	\$167,844	\$176,328	\$178,859
Materials & Supplies	\$684	\$472	\$3,000	\$3,000
Contract Services	\$530,392	\$1,084,633	\$960,849	\$1,034,549
<b>Total Expenditures</b>	<b>\$667,982</b>	<b>\$1,252,950</b>	<b>\$1,140,177</b>	<b>\$1,216,408</b>
<b>Total Revenues Less Expenditures</b>	<b>\$62,945</b>	<b>-\$411,772</b>	<b>-\$169,712</b>	<b>-\$728,534</b>
<b>Ending Fund Balance</b>	<b>\$62,945</b>	<b>-\$411,772</b>	<b>-\$169,712</b>	<b>-\$728,534</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$657,163	\$662,431	\$840,177	\$354,329
Interest & Investment	\$73,764	\$178,746	\$130,288	\$133,545
<b>Total Revenues</b>	<b>\$730,927</b>	<b>\$841,178</b>	<b>\$970,465</b>	<b>\$487,874</b>



### FY26 Expenditures by Division



●	General Liability	<b>\$856,408</b>	70.40%
●	Non-Departmental	<b>\$300,000</b>	24.66%
●	Workers' Compensation	<b>\$60,000</b>	4.93%

### Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Non-Departmental</b>				
HEALTH CARE EXPENSE - GASB	-\$87	\$5	-	-
SETTLEMENT CONTINGENCY	-	-	\$300,000	\$300,000
<b>Total Non-Departmental</b>	<b>-\$87</b>	<b>\$5</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>Information Technology</b>				
GENERAL SUPPLIES	\$34	-	-	-
<b>Total Information Technology</b>	<b>\$34</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Liability</b>				
SALARIES-REGULAR	\$106,716	\$125,915	\$128,786	\$131,799
LEAVE PAYOUT	-	\$2,886	\$6,439	\$5,545
CAFETERIA PAY	\$11,448	\$13,680	\$13,680	\$13,680
TECHNOLOGY ALLOWANCE	\$603	\$720	\$720	\$720
AUTO ALLOWANCE	\$1,363	\$1,500	\$1,500	\$1,500
PERS	\$10,919	\$14,891	\$15,392	\$16,314
PEMCHA HEALTH	\$285	\$426	\$1,134	\$1,152
FICA	\$1,773	\$2,097	\$2,155	\$2,280
LTD INSURANCE	\$511	\$536	\$349	\$352
DENTAL INSURANCE	\$727	\$891	\$921	\$1,225
LIFE INSURANCE	\$153	\$171	\$114	\$112
VISION INSURANCE	\$108	\$131	\$133	\$161
EDUCATION REIMB	-	-	\$1,050	-
DEFERRED COMP MATCH	\$2,388	\$3,995	\$3,954	\$4,020
GENERAL SUPPLIES	\$350	\$232	\$2,000	\$2,000
MEMBERSHIPS, DUES & SUB	\$300	\$240	\$1,000	\$1,000

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
CONTRACT SERV NON-GOVT	\$380	\$2,500	\$4,000	\$4,000
LIABILITY INSURANCE	\$356,291	\$464,223	\$586,849	\$660,549
HIRING COSTS	\$500	-	-	-
LEGAL COUNSEL	\$20,895	\$2,720	\$10,000	\$10,000
<b>Total General Liability</b>	<b>\$515,709</b>	<b>\$637,754</b>	<b>\$780,177</b>	<b>\$856,408</b>
<b>Workers' Compensation</b>				
CONTRACT SERV NON-GOVT	-	-	\$50,000	\$50,000
LIABILITY INSURANCE	\$7,143	\$9,290	\$10,000	\$10,000
CLAIMS LIABILITY EXPENSE	\$145,183	\$605,900	-	-
<b>Total Workers' Compensation</b>	<b>\$152,326</b>	<b>\$615,190</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Total Expenditures</b>	<b>\$667,982</b>	<b>\$1,252,950</b>	<b>\$1,140,177</b>	<b>\$1,216,408</b>

## Pension Stabilization - Fund 304

The fund balance figures below represent the fund's working capital fund balance, defined as near-term assets minus near-term liabilities. Since the fund is an internal service fund, its net position--which includes long-term assets and liabilities--is reported each year in the City's Annual Comprehensive Financial Report available on the City's website.

### Comprehensive Fund Summary

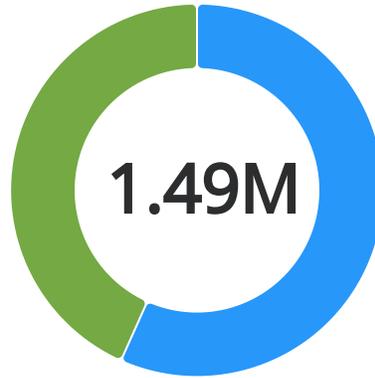
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	\$1,440,210	\$1,458,810	\$1,509,540	\$1,540,500
<b>Revenues</b>				
Other Revenue	\$1,170,695	\$964,204	\$1,402,966	\$1,549,164
<b>Total Revenues</b>	\$1,170,695	\$964,204	\$1,402,966	\$1,549,164
<b>Expenditures</b>				
Salaries & Benefits	\$1,152,095	\$913,474	\$1,346,432	\$1,491,217
<b>Total Expenditures</b>	\$1,152,095	\$913,474	\$1,346,432	\$1,491,217
<b>Total Revenues Less Expenditures</b>	\$18,600	\$50,730	\$56,534	\$57,947
<b>Ending Fund Balance</b>	\$1,458,810	\$1,509,540	\$1,566,074	\$1,598,447

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$1,152,095	\$913,474	\$1,346,432	\$1,491,217
Interest & Investment	\$18,600	\$50,730	\$56,534	\$57,947
<b>Total Revenues</b>	\$1,170,695	\$964,204	\$1,402,966	\$1,549,164

### FY26 Expenditures by Division



<span style="color: blue;">●</span> Public Safety	<b>\$845,317</b> 56.69%
<span style="color: green;">●</span> Non-Departmental	<b>\$645,900</b> 43.31%

### Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
Non-Departmental	\$491,897	\$455,753	\$552,898	\$645,900
Public Safety	\$660,198	\$457,721	\$793,534	\$845,317
<b>Total Expenditures</b>	<b>\$1,152,095</b>	<b>\$913,474</b>	<b>\$1,346,432</b>	<b>\$1,491,217</b>

## Enterprise Funds

Enterprise Funds are used to account for services that are financed and operated in a manner more closely related to private business enterprise. In accordance with State law, the City imposes user fees to ensure the costs of providing the services are financed primarily through those charges.

### Sewer Operating (Fund 201)

The Sewer Operating Fund is a restricted fund that is funded by sewer user charges. The Sewer operating budget is used to account for the financial activity of the City's sewer utility. The Fund is used to account for:

- Wastewater treatment services provided by the Sewer Authority Mid-Coastside (SAM), a Joint Powers Authority.
- Capital maintenance and replacement of the SAM wastewater treatment plant and Intertie Pipeline System (IPS).
- Regular cleaning of the City-owned wastewater collection system.
- Emergency response, marking of underground utilities, and inspections including CCTV of system and Fats, Oil, Grease (FOG) management and inspection.
- Maintenance, operation, rehabilitation, repair, and replacement of the City-owned wastewater collection system.

#### Goals and Objectives

- Protect the health and welfare of the community by ensuring the continuous uninterrupted operation of the City-owned wastewater collection and transmission systems to every extent possible to meet all federal, State, and local standards.
- Provide appropriate and economical maintenance and repair of the wastewater collection and transmission system and its appurtenances.
- Fund the cost of collection, transmission, and treatment of the wastewater system. This effort includes overseeing the operations (and financial management) of SAM as a member of the Joint Powers Authority and sitting Board of Directors.
- Continue to repair and improve damaged or substandard sections of the wastewater collection system to ensure proper operating conditions by using a program that provides cleaning, preventive maintenance, and repair of the system. The work includes inspection and management of FOG generating businesses and marking of underground pipes to reduce potential damage.
- Provide expedient response to emergency situations including Sanitary Sewer Overflow (SSO) events.

### Sewer Capital (Fund 202)

The Sewer Capital Fund is a restricted fund that is funded by sewer user charges. The Sewer Capital Fund provides resources for capital improvements included in the City's CIP, work necessitated by emergency repairs and/or emerging issues and the City's share of capital improvements at the SAM Treatment Plant and the Intertie Pipeline System as included in the SAM Budget and CIP. Projects include testing, evaluation, maintenance, repair, and replacement of the City's wastewater collection system including the three sewer pump stations and force mains.

#### Goals and Objectives

- Replace sewer collection lines that have suffered damage and ensure integrity of the wastewater collection system.
- Identify and mitigate Inflow & Infiltration (I & I) of groundwater within collection system.
- Maintain and update the City's Sewer Master Plan.
- Evaluate capital needs and sewer rates to ensure adequate resources are available to fund requirements.

## Sewer Operations - Fund 201

The fund balance figures below represent the fund's working capital fund balance, defined as near-term assets minus near-term liabilities. Since the fund is an enterprise fund, its net position--which includes long-term assets and liabilities--is reported each year in the City's Annual Comprehensive Financial Report available on the City's website.

### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	<b>-\$259,605</b>	<b>-</b>	<b>\$414,119</b>	<b>-</b>
<b>Revenues</b>				
Other Revenue	\$1,399,865	\$1,564,467	\$1,965,552	\$1,692,090
Charges for Services	\$5,671,640	\$6,204,514	\$7,244,657	\$7,244,657
<b>Total Revenues</b>	<b>\$7,071,505</b>	<b>\$7,768,981</b>	<b>\$9,210,208</b>	<b>\$8,936,747</b>
<b>Expenditures</b>				
Salaries & Benefits	\$353,935	\$305,181	\$330,690	\$346,646
Other Transfers	\$524,180	\$537,285	\$587,760	\$602,454
Operating Transfers	\$433,258	\$445,015	\$524,725	\$634,782
Materials & Supplies	\$1,570	-	\$7,000	\$7,000
Contract Services	\$5,498,957	\$6,067,379	\$6,502,464	\$7,345,865
<b>Total Expenditures</b>	<b>\$6,811,900</b>	<b>\$7,354,860</b>	<b>\$7,952,639</b>	<b>\$8,936,747</b>
<b>Total Revenues Less Expenditures</b>	<b>\$259,605</b>	<b>\$414,121</b>	<b>\$1,257,569</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>\$414,121</b>	<b>\$1,671,688</b>	<b>-</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Transfers In	\$1,399,865	\$1,564,467	\$1,965,552	\$1,692,090
Sewer Rate Fees	\$5,671,640	\$6,204,514	\$7,244,657	\$7,244,657
<b>Total Revenues</b>	<b>\$7,071,505</b>	<b>\$7,768,981</b>	<b>\$9,210,208</b>	<b>\$8,936,747</b>

### FY26 Expenditures by Expense Grouping



Contract Services	\$7,345,865	82.20%
Operating Transfers	\$634,782	7.10%
Other Transfers	\$602,454	6.74%
Salaries & Benefits	\$346,646	3.88%
Materials & Supplies	\$7,000	0.08%

### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Salaries &amp; Benefits</b>				
PENSION EXPENSE-GASB 68	-\$78,239	\$14,674	-	-
SALARIES-REGULAR	\$320,995	\$206,525	\$230,005	\$242,295
OVERTIME OTHER PAY	\$5,150	\$2,145	\$1,525	\$1,569
LEAVE PAYOUT	-	\$4,987	\$9,518	\$10,733
CAFETERIA PAY	\$49,685	\$33,062	\$35,340	\$35,340
NOTARY 2.5%	\$325	\$335	\$345	\$356
BILINGUAL 5%	\$382	\$475	\$655	\$903
TECHNOLOGY ALLOWANCE	\$2,615	\$1,745	\$1,560	\$1,860
UNIFORM	\$1,333	\$665	\$690	\$690
SERVICE RECOGNITION PAY	\$420	\$420	\$420	\$420
AUTO ALLOWANCE	\$1,263	\$1,475	\$1,500	\$1,500
SPECIALTY LICENSES	\$684	\$1,232	\$1,505	\$1,552
STANDBY PAY	-	-	\$420	\$420
PERS	\$30,782	\$23,844	\$28,123	\$28,993
PEMCHA HEALTH	\$3,098	\$1,801	\$2,930	\$2,976
FICA	\$5,226	\$3,390	\$4,075	\$4,423
LTD INSURANCE	\$1,798	\$1,143	\$903	\$909
DENTAL INSURANCE	\$3,303	\$2,428	\$3,363	\$3,561
LIFE INSURANCE	\$543	\$366	\$294	\$289
VISION INSURANCE	\$468	\$334	\$438	\$456
DEFERRED COMP MATCH	\$4,105	\$4,136	\$7,081	\$7,400
<b>Total Salaries &amp; Benefits</b>	<b>\$353,935</b>	<b>\$305,181</b>	<b>\$330,690</b>	<b>\$346,646</b>
<b>Other Transfers</b>				

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
OP TRANSFERS OUT/ALLOCA	\$524,180	\$537,285	\$587,760	\$602,454
<b>Total Other Transfers</b>	\$524,180	\$537,285	\$587,760	\$602,454
<b>Operating Transfers</b>				
VEHICLE ISF	\$15,314	\$18,637	\$27,858	\$74,590
EQUIPMENT FUND ISF	\$189,566	\$198,887	\$192,899	\$213,212
RISK MANAGEMENT ISF	\$228,378	\$227,492	\$303,968	\$346,980
<b>Total Operating Transfers</b>	\$433,258	\$445,015	\$524,725	\$634,782
<b>Materials &amp; Supplies</b>				
GENERAL SUPPLIES	\$1,570	-	\$5,000	\$5,000
TRAINING/MEETING EXP	-	-	\$2,000	\$2,000
<b>Total Materials &amp; Supplies</b>	\$1,570	-	\$7,000	\$7,000
<b>Contract Services</b>				
CONTRACT SERV NON- GOVT	\$231,778	\$139,095	\$375,000	\$375,000
CONTRACT SERV - GOVT	\$5,141,829	\$5,785,128	\$5,879,464	\$6,222,865
ADVERTISING COSTS	\$264	-	-	-
HIRING COSTS	\$1,000	-	-	-
LEGAL COUNSEL	\$103,961	\$117,841	\$220,000	\$220,000
SEWER MAINTENANCE	-	-	-	\$500,000
UTILITIES - ELECTRICITY/GAS	\$7,036	\$13,256	\$11,000	\$15,000
PROPERTY TAX ADMIN	\$13,089	\$12,059	\$17,000	\$13,000
<b>Total Contract Services</b>	\$5,498,957	\$6,067,379	\$6,502,464	\$7,345,865
<b>Total Expenditures</b>	<b>\$6,811,900</b>	<b>\$7,354,860</b>	<b>\$7,952,639</b>	<b>\$8,936,747</b>

## Sewer Capital - Fund 202

The fund balance figures below represent the fund's working capital fund balance, defined as near-term assets minus near-term liabilities. Since the fund is an enterprise fund, its net position--which includes long-term assets and liabilities--is reported each year in the City's Annual Comprehensive Financial Report available on the City's website.

### Comprehensive Fund Summary

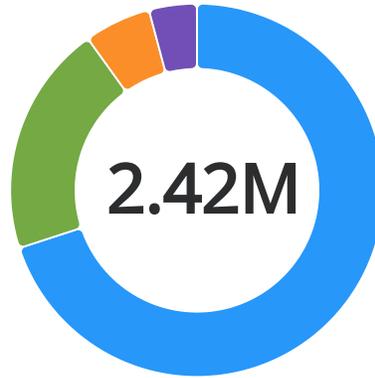
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Budgeted
<b>Beginning Fund Balance</b>	<b>\$5,761,702</b>	<b>\$4,637,048</b>	<b>\$3,155,820</b>	<b>\$3,096,531</b>
<b>Revenues</b>				
Other Revenue	\$129,865	\$242,912	\$122,492	\$119,925
Charges for Services	\$322,527	\$2,686	\$60,000	-
<b>Total Revenues</b>	<b>\$452,392</b>	<b>\$245,598</b>	<b>\$182,492</b>	<b>\$119,925</b>
<b>Expenditures</b>				
Salaries & Benefits	-\$941	\$23	-	-
Other Transfers	\$1,399,865	\$1,564,467	\$1,965,552	\$1,692,090
Contract Services	-\$537,738	-\$1,304,480	\$100,000	\$100,000
Other Expenses	\$136,431	\$150,721	\$140,000	\$140,000
Capital Projects & Programs	\$8,275	\$162,335	\$715,511	\$485,511
<b>Total Expenditures</b>	<b>\$1,005,892</b>	<b>\$573,066</b>	<b>\$2,921,063</b>	<b>\$2,417,601</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$553,500</b>	<b>-\$327,468</b>	<b>-\$2,738,571</b>	<b>-\$2,297,676</b>
<b>Ending Fund Balance</b>	<b>\$5,208,202</b>	<b>\$4,309,580</b>	<b>\$417,249</b>	<b>\$798,855</b>

Beginning Fund Balance for FY 2025-26 based on updated estimates and may not match budgeted estimates for FY 2024-25 ending balance.

### Revenues by Revenue Sub Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
Interest & Investment	\$129,865	\$242,912	\$122,492	\$119,925
Development Impact Fees	\$322,527	\$2,686	\$60,000	-
<b>Total Revenues</b>	<b>\$452,392</b>	<b>\$245,598</b>	<b>\$182,492</b>	<b>\$119,925</b>

### FY26 Expenditures by Expense Grouping



● Other Transfers	<b>\$1,692,090</b>	69.99%
● Capital Projects & Programs	<b>\$485,511</b>	20.08%
● Other Expenses	<b>\$140,000</b>	5.79%
● Contract Services	<b>\$100,000</b>	4.14%

#### Expenditures by Expense Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Salaries &amp; Benefits</b>				
HEALTH CARE EXPENSE - GASB	-\$941	\$23	-	-
<b>Total Salaries &amp; Benefits</b>	-\$941	\$23	-	-
<b>Other Transfers</b>				
OP TRANSFERS OUT/ALLOCA	\$1,399,865	\$1,564,467	\$1,965,552	\$1,692,090
<b>Total Other Transfers</b>	\$1,399,865	\$1,564,467	\$1,965,552	\$1,692,090
<b>Contract Services</b>				
LOSS/GAIN OF INVSTMNT IN SAM	-\$537,738	-\$1,304,480	\$100,000	\$100,000
<b>Total Contract Services</b>	-\$537,738	-\$1,304,480	\$100,000	\$100,000
<b>Other Expenses</b>				
DEPRECIATION EXPENSE	\$136,431	\$150,721	\$140,000	\$140,000
<b>Total Other Expenses</b>	\$136,431	\$150,721	\$140,000	\$140,000
<b>Capital Projects &amp; Programs</b>				
CONTRA CAPITAL ASSETS	-\$169,847	-	-	-
SEWER MAINTENANCE PROGRAM	\$34,007	\$69,640	\$100,000	-
PUMP STATION AND FORCE MAIN	\$34,556	\$32,348	\$50,000	-
SAFEWAY SEWER MAIN REPAIR	-	-	\$275,000	\$275,000
SANITARY SEWER MASTER PLAN	-	-	\$210,511	\$210,511
OCEAN COLONY PUMP STATION	\$164	\$1,125	-	-
MANHOLE REHAB PROGRAM	\$109,395	\$57,300	\$50,000	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
INFLOW AND INFILTRATION PROG	-	\$1,922	\$30,000	-
<b>Total Capital Projects &amp; Programs</b>	\$8,275	\$162,335	\$715,511	\$485,511
<b>Total Expenditures</b>	<b>\$1,005,892</b>	<b>\$573,066</b>	<b>\$2,921,063</b>	<b>\$2,417,601</b>

# Capital Improvement

## Capital Improvement

The City of Half Moon Bay's Five-Year Capital Improvement Program (CIP) is a strategic financial planning tool that identifies and prioritizes infrastructure investments aimed at protecting public health and safety, addressing critical maintenance needs, and enhancing the quality of life for residents and visitors alike.

In FY 2025–26, the City refined its CIP approach in response to ongoing budget constraints and staffing limitations. Due to financial uncertainty, several recurring programs—such as the Parks Master Plan Implementation Program, the Equipment Replacement Program, and the Trail Maintenance Program—went unfunded in the prior fiscal year. These types of ongoing efforts have since been removed from the CIP and are now reflected in the Public Works operating budget, where they are more appropriately managed as core service delivery responsibilities rather than capital projects.

The revised CIP now focuses exclusively on one-time capital efforts that are generally large in scale, complex in scope, and often span multiple fiscal years from planning through construction. These projects typically include infrastructure upgrades, public facility improvements, trail segments, park enhancements, and critical stormwater or sewer system repairs. The City's capital needs continue to be shaped by aging infrastructure, a challenging coastal environment, legacy deferred maintenance, and evolving community expectations for safe, accessible, and resilient public spaces.

While the CIP outlines a five-year horizon for planning purposes, only the first year—the Capital Budget—is formally adopted and appropriated each fiscal cycle. Project prioritization is guided by criteria including public safety, community impact, funding leverage, readiness, and consistency with City Council strategic priorities. Projects are also categorized by level of effort to help ensure alignment with available staff capacity and implementation resources.

In FY 2025–26, the City will focus on delivering several key capital projects, with a particular emphasis on those supported by external funding. These include the construction of Segment 4 of the Highway 1 Eastside Parallel Trail, advancement of the Highway 1 North Safety and Operational Improvements Project, and continued implementation of other grant-funded infrastructure and mobility enhancements. These efforts reflect the City's strategic focus on leveraging outside funding to deliver impactful, community-serving capital improvements.

### CIP Improvements Are Divided Into The 7 Categories Described Below:

**Storm Water Improvements** focus on maintaining and upgrading the City's drainage infrastructure to protect homes, businesses, public facilities, and critical roadways from flooding and erosion. Half Moon Bay's storm water system is composed of a varied network that includes underground pipes, open ditches, natural watercourses, and open space areas that convey and manage runoff. The City's Storm Water Plan serves as a key planning and prioritization tool, helping to identify areas of concern, address regulatory requirements, improve water quality, and mitigate the impacts of stormwater in both developed and natural settings.

**Economic Development Improvements** are intended to enhance the quality of life in Half Moon Bay by supporting a strong local economy, improving public spaces, and creating a welcoming environment for residents and visitors. While prior years included a broader range of projects in this category, the focus for FY 2025–26 is the completion of the City's Climate Adaptation Plan, which will help guide future infrastructure decisions in response to climate-related challenges.

**Park improvements** are essential to supporting the health, well-being, and overall quality of life in Half Moon Bay for both residents and visitors. The City's park system includes spaces designed for active recreation—such as sports, play, and fitness—as well as areas intended for passive use, like walking, gathering, and enjoying nature. In many cases, parks serve both functions. Projects in

this category focus on maintaining, enhancing, and improving the condition, accessibility, and functionality of the City's diverse park assets.

**Facility Improvements** focus on assessing, maintaining, and upgrading the City's public buildings to ensure they remain safe, functional, and accessible. A key priority in this category is maintaining compliance with the Americans with Disabilities Act (ADA). City facilities include the Half Moon Bay Library, the Ted Adcock Community Center, the Emergency Operations Center, the Corporation Yard, the Train Depot, and City Hall. Projects in this category help preserve these essential community assets and ensure they continue to serve their intended functions.

**Street Improvements** support the ongoing upkeep and renewal of the City's roadway network. By performing routine maintenance and targeted upgrades, the City can extend the useful life of its streets and reduce the need for large-scale reconstruction projects, which are significantly more costly. These efforts help preserve road quality, improve safety, and maintain mobility for all users. Long-term transportation planning efforts, like the Highway 1 South Corridor Study, are also included.

**Sewer Improvements** involve the ongoing repair, replacement, and modernization of the City's wastewater infrastructure as system components reach the end of their service life. The system includes neighborhood sewer mains, larger interceptor pipelines, and pump stations. Proactive maintenance and timely replacement help reduce the risk of failures and minimize the potential for sanitary sewer overflows, system outages, and costly emergency repairs.

**Trail Improvements** aim to ensure the safety, usability, and longevity of the City's trail network. This includes addressing erosion along the Coastal Trail and making surface and access improvements to enhance the overall condition and experience of trails throughout Half Moon Bay. Trails play a vital role in recreation, mobility, and coastal access, and continued investment supports their long-term sustainability.

## Capital Budgeting Process

The City of Half Moon Bay employs a structured and collaborative approach to capital budgeting, ensuring that infrastructure investments align with community needs, strategic priorities, and available resources. The capital budgeting process encompasses the development of a comprehensive Five-Year Capital Improvement Program (CIP) and the adoption of an annual Capital Budget.

### Community Engagement and Priority Setting

A cornerstone of the City's capital budgeting process is active community engagement. Each year, the City Council hosts Listening Sessions to hear directly from residents and stakeholders. In 2025, the following sessions were held:

- **February 2, 2025:** Spanish-language session at the Ted Adcock Community Center.
- **February 13, 2025:** English-language session at the Opportunity Center of the Coastside.

Feedback from these sessions informed the City Council's Priority Setting Workshop on **March 11, 2025**, held at the Ted Adcock Community Center. During this workshop, the Council reviewed community input, discussed core services, and established strategic priorities for the upcoming fiscal year.

### Development of the Capital Improvement Program (CIP)

Following the Priority Setting Workshop, City staff, including the Public Works and Finance Departments, develop the Five-Year CIP. This plan outlines anticipated capital projects, estimated costs, and potential funding sources. Projects are evaluated based on criteria such as public safety, community impact, regulatory compliance, and alignment with Council priorities.

### Adoption of the Annual Capital Budget

While the CIP provides a long-term roadmap, the Capital Budget focuses on the first year of the plan. The proposed Capital Budget is reviewed by the Planning Commission for consistency with the City's General Plan. Subsequently, the City Council conducts public hearings to discuss and adopt the budget, ensuring transparency and community involvement.

### Recent Developments

In FY 2025–26, the City refined its capital budgeting approach in response to financial constraints and staffing considerations. Notably:

- **Transition to Project-Based Budgeting:** Recurring programs, such as the Parks Master Plan Implementation, Equipment Replacement, and Trail Maintenance, have been shifted from the CIP to the Public Works operating budget to better reflect their ongoing nature.
- **Emphasis on Grant-Funded Projects:** The City continues to prioritize projects with secured external funding, such as Segment 4 of the Highway 1 Eastside Parallel Trail and the Highway 1 North Safety and Mobility Improvements Project.

This capital budgeting process ensures that the City's infrastructure investments are strategic, fiscally responsible, and responsive to the evolving needs of the Half Moon Bay community.

## Basis for Capital Revenue and Expenditures Estimates

The City of Half Moon Bay uses a combination of data-driven analysis, historical trends, and project-specific inputs to develop its capital revenue projections and expenditure estimates. This process is essential to ensuring that the City's capital budget remains realistic, fiscally sound, and aligned with both funding availability and project delivery capacity.

### Capital Revenue Estimates

Revenue projections for capital projects are based on the best available information from multiple sources. Key inputs include:

- **Confirmed Grant Awards:** For projects with secured external funding, the exact award amounts and eligible uses are incorporated directly into revenue projections.
- **Pending Grant Applications:** For competitive grant programs where applications are submitted but not yet awarded, conservative assumptions are used to reflect likelihood, timing, and eligible cost coverage.
- **General Fund Transfers:** Appropriated by City Council as part of the annual budget process, General Fund contributions are used to support priority projects not eligible for other restricted funding sources.
- **Sewer Enterprise Fund (Sewer Rates):** Capital projects related to the sewer system are funded through the City's Sewer Enterprise Fund. Revenue is derived from user rates, which are evaluated periodically to ensure they are adequate to support both operational and capital needs.
- **SB 1 / Gas Tax Revenue:** Street and roadway projects may be funded through Senate Bill 1 (Road Repair and Accountability Act) and other state gas tax allocations. These revenues are restricted to transportation-related improvements and are programmed annually based on state forecasts and local project eligibility.
- **Other Sources:** These may include developer impact fees, cost-sharing agreements, donations, or other one-time revenues, which are incorporated into projections when agreements are in place or are reasonably expected.

### Capital Expenditure Estimates

Expenditure estimates for capital projects are developed using a combination of:

- **Preliminary Engineering and Planning Data:** Including feasibility studies, site assessments, or engineer's estimates prepared by internal staff or external consultants.
- **Unit Cost Benchmarks:** Estimates incorporate recent bid tabs, regional pricing data, and historical cost trends for labor, materials, and equipment.
- **Soft Costs and Contingencies:** Total project budgets include design, environmental review, permitting, project management, and administrative overhead. A standard contingency factor is included to address potential scope adjustments or unforeseen conditions.
- **Escalation Factors:** Multi-year projects include allowances for construction cost inflation based on regional market trends and anticipated bid environment conditions.

### Ongoing Monitoring and Refinement

Capital revenue and expenditure estimates are refined throughout the budget cycle. Project budgets are revisited as more accurate information becomes available—especially during transitions from planning to design, and from design to construction. Public Works staff regularly monitors grant award statuses, market conditions, and rate-based revenue performance to keep the capital budget aligned with real-world implementation dynamics.

## Capital Improvement Project Ranking and Prioritization Process

The City of Half Moon Bay uses a systematic and criteria-based approach to evaluate, rank, and prioritize capital projects within its Capital Improvement Program (CIP). This process ensures that limited financial and staff resources are allocated to projects that best align with the City's strategic goals, address critical infrastructure needs, and deliver the greatest value to the community.

### Project Identification and Screening

Potential capital projects are identified through infrastructure assessments, regulatory requirements, community feedback, and Council direction. The Public Works Department plays a central role in this early-stage process, using its technical expertise and field knowledge to evaluate asset conditions, scope potential solutions, and define capital needs across the City's infrastructure systems.

### Evaluation Criteria

Each project is assessed using a consistent set of criteria designed to guide prioritization and support transparent decision-making. These criteria include:

- **Public Safety and Risk Mitigation:** Addresses immediate or foreseeable risks to health, safety, or property.
- **Asset Condition and Infrastructure Preservation:** Supports the renewal or replacement of aging or failing infrastructure.
- **Community Benefit and Equity:** Enhances public access, neighborhood quality, or service equity across the City.
- **Strategic Plan Alignment:** Advances City Council priorities and long-term community goals.
- **Funding Availability and Leverage:** Incorporates secured or potential outside funding, reducing reliance on local discretionary sources.
- **Regulatory Compliance:** Responds to state or federal mandates, environmental requirements, or permitting obligations.
- **Project Readiness and Feasibility:** Considers whether the project scope is defined, permitting is achievable, and delivery is realistic.

### Effort Rating and Resource Matching

Projects are further categorized by anticipated level of effort—high, medium, or low—to help align the Capital Budget with available staff and technical resources. This approach ensures that the project list reflects not only community priorities but also practical deliverability. The Public Works Department leads this effort, drawing on direct experience managing similar projects and coordinating implementation logistics.

### Internal Coordination and Council Engagement

The prioritized list is developed through coordination between Public Works, the Finance Department, and the City Manager's Office. Public Works staff provide detailed scoping, cost estimates, and phasing strategies, which form the foundation of the draft CIP. The proposed plan is then reviewed by the Planning Commission for General Plan consistency before being presented to City Council for review, refinement, and adoption.

This structured and practical process ensures that the City's capital investments remain targeted, achievable, and grounded in real infrastructure needs—guided by the technical leadership of the departments most closely involved in implementation.

## Definitions and Criteria for Capital Projects

To ensure consistent planning, evaluation, and funding of infrastructure investments, the City of Half Moon Bay applies clearly defined criteria to determine what constitutes a capital project. This framework ensures alignment with strategic goals, long-term asset stewardship, and fiscal responsibility, while providing a transparent basis for identifying which projects are appropriate for inclusion in the Capital Improvement Program (CIP).

### Definition of a Capital Project

A capital project is generally defined as a one-time investment in public infrastructure that:

- Involves the acquisition, construction, major repair, or significant enhancement of a City-owned asset;
- Has a clearly defined scope and timeline;
- Typically spans multiple fiscal years or phases (e.g., planning, design, permitting, construction);
- Results in a long-term asset with a useful life of at least five years;
- Requires coordination beyond routine maintenance or operational activities.

Examples include street reconstruction, stormwater and sewer upgrades, facility renovations, trail or park enhancements, and other one-time infrastructure improvements. These projects are typically complex and require sustained coordination across planning, design, environmental review, funding, and construction stages.

### What Is Not Considered a Capital Project

Routine maintenance, equipment servicing, or operational activities—while essential to asset management—are not classified as capital projects. In FY 2025–26, recurring efforts such as the Parks Master Plan Implementation, Equipment Replacement, and Trail Maintenance were transitioned from the CIP to the Public Works operating budget to better reflect their ongoing nature and avoid duplication in planning.

### Criteria for Inclusion in the CIP

To be included in the CIP, a project must meet the core capital definition above and generally satisfy the following criteria:

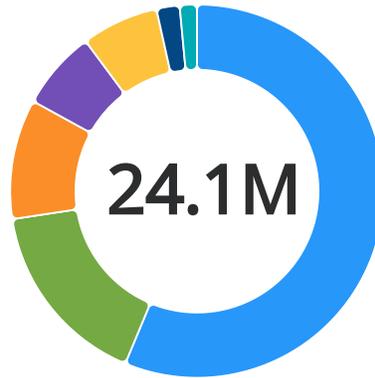
- **Public Benefit:** Provides significant infrastructure value or addresses a documented community need;
- **Strategic Alignment:** Advances adopted City Council priorities or supports a citywide plan;
- **Project Readiness:** Includes a defined scope, location, and reasonable timeline for implementation;
- **Funding Viability:** Has identified or attainable funding sources, such as grants, enterprise funds, or General Fund support;
- **Long-Term Asset Impact:** Results in a durable public asset that will require future maintenance and stewardship.

While project ideas may originate from a range of sources—such as community input, emerging needs, or policy direction—only those that meet the City's capital criteria and can be reasonably scoped, scheduled, and executed within available resources are advanced for inclusion in the CIP. In practice, most capital projects are guided from initial concept through final construction by the Public Works Department, whose staff manage technical development, funding integration, and day-to-day implementation.

This consistent approach ensures that capital investments are clearly defined, deliverable, and structured to provide long-term benefit to the Half Moon Bay community.

# Capital Improvement Plan

FY26 Expenditures by Division



● Street Improvements	<b>\$13,566,311</b>	56.28%
● Trail Improvements	<b>\$3,933,840</b>	16.32%
● Parks Improvements	<b>\$2,507,444</b>	10.40%
● Facility Improvements	<b>\$1,647,763</b>	6.84%
● Storm Water Improvements	<b>\$1,606,664</b>	6.67%
● Sewer Improvements	<b>\$485,511</b>	2.01%
● Economic Development Improvements	<b>\$357,570</b>	1.48%

## Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
<b>Storm Water Improvements</b>				
KEHOE WAERSHED ENHANCEMENT	-	-	\$150,000	\$150,000
EMERGENCY MYRTLE OUTFALL REPAI	-	\$98,285	-	-
GREEN INFRASTRUCTURE AND STORM	\$96,132	\$52,806	\$30,000	-
SEYMOUR DITCH EROSION AND COAS	-	\$427,674	\$272,326	\$266,176
KEHOE/PILARCITOS OUTFALL REPAI	\$119,417	\$32,867	\$357,631	\$357,155
ROOSEVELT DITCH REPAIRS AT PUL	\$8,192	\$48,240	\$521,568	\$520,945
STORM WATER MASTER PLAN UPDATE	-	\$11,613	\$300,388	\$312,388
<b>Economic Development Improvements</b>				
GENERAL PLAN AND LCP	\$3,250	-	-	-
HOUSING ELEMENT IMPLEMENTATION	\$81,729	\$19,162	\$239,263	\$230,533
CLIMATE ACTION AND ADAPTATION	\$31,722	\$98,031	\$130,291	\$65,558
DOWNTOWN STREET CAN REPLACE	\$111,732	-\$5,000	-	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
CRI IMPLEMENTATION PROGRAM	-	-	\$50,000	-
DOWNTOWN STREETScape MASTER PL	-	\$239,440	\$2,125	-
SAFETY ELEMENT STREETScape MASTER PLAN IMP	-	\$158,798	-	-
	-	-	\$100,000	\$61,480
<b>Operational Improvements</b>				
FLEET REPLACEMENT PROGRAM	-	\$136,002	-	-
EQUIPMENT REPLACEMENT PROGRAM	\$14,712	\$21,391	-	-
IT REPLACEMENT PROGRAM	\$24,746	-	-	-
PERMITTING SYSTEM UPGRADE	-	-	\$35,000	-
<b>Parks Improvements</b>				
PARKS MASTER PLAN IMPLEMENTATI	\$38,958	\$3,800	-	-
CARTER PARK	\$1,648,226	\$3,915,655	\$3,290,560	\$455,714
POPLAR BEACH GATEWAYS PLAN	\$10,787	\$598	\$4,994	\$4,994
MAGNOLIA/SEYMOUR PARK	\$5,746	-	\$261,220	\$261,220
SMITH FIELD SITE ASSESSMENT	\$105,313	\$135,518	\$200,169	\$130,567
FRENCHMAN'S CREEK PARK IMPROVE	\$49,839	\$50	\$300,111	\$294,202
MAC DUTRA	\$37,639	\$11,241	-	-
TRAIN DEPOT AND JOHNSTON HOUSE	-	\$24,819	-	-
WAVECREST WATER MAIN PROJECT	\$48,573	-	\$1,361,428	\$1,360,748
<b>Facility Improvements</b>				
EMERGENCY RESPONSE PROGRAM	\$71,920	\$67,139	\$100,000	-
SHERIFF SUBSTATION RENOVATION	\$14,021	-	-	-
PILARCITOS CREEK RESTORATION A	\$18,518	\$19,928	\$476,554	\$471,731
CORPORATE YARD IMPROVEMENTS	\$2,449,844	\$689,993	-	-
SIDEWALK REPLACE/REPAIR PROGR	\$61,808	\$97,141	\$50,000	-
URBAN FOREST MGMT PROGRAM	\$46,187	\$101,810	\$100,000	-
ADA TRANSITION PLAN PROGRAM	\$40,000	\$37,821	\$25,000	-
HVAC REPAIR	-	-	\$1,341,137	\$1,176,031
<b>Sewer Improvements</b>				

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
SEWER MAINTENANCE PROGRAM	\$34,007	\$69,640	\$100,000	-
PUMP STATION AND FORCE MAIN	\$34,556	\$32,348	\$50,000	-
SAFEWAY SEWER MAIN REPAIR	-	-	\$275,000	\$275,000
SANITARY SEWER MASTER PLAN	-	-	\$210,511	\$210,511
OCEAN COLONY PUMP STATION	\$164	\$1,125	-	-
MANHOLE REHAB PROGRAM	\$109,395	\$57,300	\$50,000	-
INFLOW AND INFILTRATION PROG	-	\$1,922	\$30,000	-
<b>Street Improvements</b>				
MAIN ST BRIDGE PROJECT	\$12,097	-	-	-
PAVEMENT MGMT / TRAFFIC PROG	\$271,331	\$374,911	\$830,000	-
HGHWY 1 SAFETY - SOUTH	\$16,684	-\$600	-	-
HGHWY 1 SAFETY - NORTH	\$385,063	\$187,168	\$11,221,121	\$10,965,153
POPLAR COMPLETE STREET	\$5,973	\$373,708	\$1,720,080	\$260,759
NEIGHBORHOOD TRAFFIC SAFETY PR	-	\$22,657	-	-
MAIN STREET SAFETY IMPROVEMENT	\$137,737	\$422,430	-	-
KELLY AVENUE CROSSWALKS	\$207,731	-	-	-
SAFE STREETS FOR ALL STUDY	-	-	\$150,000	\$150,000
HGHWAY 1 SOUTH CORRIDOR STUDY	-	-	\$75,000	\$750,000
PEDAL FOR A PURPOSE	-	\$70,951	\$149,049	\$59,138
MAIN STREET BRIDGE MAINTENANCE	-	-	\$200,000	\$161,261
BIKE IMPROVEMENT PROJECT	-	-	-	\$220,000
2025 PAVEMENT MANAGEMENT PROJECT	-	-	-	\$1,000,000
<b>Trail Improvements</b>				
BICYCLE AND PEDESTRIAN MASTER	\$24,902	-	-	-
EASTSIDE PARALLEL TRAIL EXP	\$180,372	\$135,179	\$1,289,059	\$1,268,673
EASTSIDE PARALLEL TRAIL NORTH	-	-	\$500,000	\$1,500,000
COASTAL BLUFF PROGRAM	-	\$116,492	-	-
COSATAL TRAIL OVERALL	\$30,833	-	\$95,167	\$295,167



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Proposed Budget
TRAIL MAINTENANCE PROGRAM	-	\$15,000	-	-
SECONDARY POPLAR BEACH	-	-	\$45,000	\$90,000
PEDESTRIAN/BICYCLE CONNECTION	-	-	\$40,000	\$780,000
<b>Total Expenditures</b>	<b>\$6,589,852</b>	<b>\$8,325,051</b>	<b>\$26,729,752</b>	<b>\$24,105,103</b>

**ONE-YEAR CAPITAL IMPROVEMENT PROGRAM  
DRAFT FY 2025-26 CAPITAL BUDGET**

TITLE	FUND	PROJECT NO.	PRIOR YEAR(S)	PROPOSED FY 25-26 BUDGET	THROUGH FY 25-26	PROGRESS/UPDATES
<b>STORM WATER IMPROVEMENTS</b>						
STORM WATER MASTER PLAN UPDATE	152	1011	\$ 312,000	\$ 140,000	\$ 452,000	RFP Scope preparation - need to finalize approach
PILARCITOS OUTFALL REPAIR AT KEHOE WATERCOURSE PROJECT	152	1005	\$ 550,000	\$ -	\$ 550,000	Based on site findings and community feedback, project scope needs to be revised.
ROOSEVELT/PULLMAN WATERSHED PROJECT	152	1006	\$ 578,000	\$ -	\$ 578,000	Staff is considering alternatives. Long-term funding is needed, including but not limited to assessment district formation
KEHOE WATERSHED ENHANCEMENT AND ENVIRONMENTAL STEWARDSHIP PROJECT	152	1017	\$ 150,000	\$ -	\$ 150,000	Project has not commenced.
<b>TOTAL STORM WATER IMPROVEMENTS</b>			<b>\$ 1,590,000</b>	<b>\$ 140,000</b>	<b>\$ 1,730,000</b>	
<b>ECONOMIC DEVELOPMENT IMPROVEMENTS</b>						
CLIMATE ADAPTATION PLAN	151	1002	\$ 332,000	\$ -	\$ 332,000	Project is nearing completion.
<b>TOTAL ECONOMIC DEVELOPMENT IMPROVEMENTS</b>			<b>\$ 332,000</b>	<b>\$ -</b>	<b>\$ 332,000</b>	
<b>PARKS IMPROVEMENTS</b>						
CARTER PARK IMPROVEMENTS	125	0611	\$ 9,045,000	\$ -	\$ 9,045,000	Construction is in final stages, grand opening in Summer 2025
FRENCHMAN'S CREEK PARK IMPROVEMENTS - PHASE II	125	1013	\$ 350,000	\$ -	\$ 350,000	Staff is reworking the project scope to align with a new project budget (\$186,000 prop 68 grant) as directed by Council on 4/1.
MAGNOLIA PARK	125	1007	\$ 281,000	\$ -	\$ 281,000	Concept Plan completed. RFP process to select design/environmental consultant next.
WAVECREST WATER MAIN PROJECT	125	9004	\$ 1,410,000	\$ -	\$ 1,410,000	Staff is working with design and environmental for project entitlements.
SMITH FIELD - PHASE I	125	1008	\$ 537,000	\$ -	\$ 537,000	Staff is working with design and environmental for project entitlements. Additional funding will be needed for construction, there is an interested donor that would like to support the project as well.
<b>TOTAL PARKS</b>			<b>\$ 11,623,000</b>	<b>\$ -</b>	<b>\$ 11,623,000</b>	
<b>FACILITY IMPROVEMENTS</b>						
PILARCITOS CREEK RESTORATION AND REMEDIATION PROJECT	127	9022	\$ 515,000	\$ -	\$ 515,000	Project in design/environmental review
HVAC AND ROOF REPAIRS	127	1028	\$ 1,341,137	\$ -	\$ 1,341,137	HVAC and roof repairs are completed for City Hall. HVAC at TACC is currently underway. Design for PV system and Sheriff's Substation and City Hall in CDP review.
<b>TOTAL FACILITY IMPROVEMENTS</b>			<b>\$ 1,856,137</b>	<b>\$ -</b>	<b>\$ 1,856,137</b>	
<b>SEWER IMPROVEMENTS</b>						
SEWER MAIN REPAIR PROJECT (HESKIN AVE)	202	1030	\$ 275,000	\$ -	\$ 275,000	Project has not commenced.
<b>TOTAL SEWER IMPROVEMENTS</b>			<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 275,000</b>	
<b>STREET IMPROVEMENTS</b>						
MAIN STREET BRIDGE ACCESSIBILITY	123	1036	\$ 200,000	\$ -	\$ 200,000	Project design/historical analysis in progress
2025 PAVEMENT MANAGEMENT PROJECT	123	0514	\$ 830,000	\$ 170,000	\$ 1,000,000	Project in progress to repave selected streets in the Arleta Park Subdivision.
HIGHWAY 1 SAFETY - NORTH	123	0538	\$ 12,498,000	\$ -	\$ 12,498,000	Design finalization - waiting for Caltrans Encroachment Permit. Construction estimate needs to be updated, project will likely need addition funding (working with SMCTA to secure grants)
LOCAL ROADWAY SAFETY PLAN	123	1033	\$ -	\$ 150,000	\$ 150,000	Project has not commenced. USDOT Grant will fund majority with \$30,000 local match
HIGHWAY 1 SOUTH CORRIDOR STUDY	123	1034	\$ 750,000	\$ -	\$ 750,000	City Staff is working with the TA to commence consultant selection. \$675,000 grant/\$75,000 local match
BIKE IMPROVEMENT PROJECT	TBD	TBD	\$ -	\$ 220,000	\$ 220,000	Project to implement small-scale bike improvements throughout City (\$198,000 TA Grant/\$22,000 local match)
<b>TOTAL STREET IMPROVEMENTS</b>			<b>\$ 14,278,000</b>	<b>\$ 540,000</b>	<b>\$ 14,818,000</b>	
<b>TRAIL IMPROVEMENTS</b>						
EASTSIDE PARALLEL TRAIL NORTH - SEGMENT 4	125	0619	\$ 1,734,000	\$ -	\$ 1,734,000	Staff is working with design and Caltrans to complete design. Need updated construction estimate, additional construction funds may be necessary (TBD)
COASTAL TRAIL OVERLAY (POPLAR TO CENTRAL)	125	1014	\$ 126,000	\$ 200,000	\$ 326,000	Project has not commenced. Additional funding requested in order to expand limits of work.
PEDESTRIAN/BICYCLE CONNECTION TO HATCH ELEMENTARY	125	9010	\$ 40,000	\$ 740,000	\$ 780,000	\$702k grant funding was awarded by SMCTA - \$78,000 local match
SECONDARY POPLAR BEACH ACCESS	125	1031	\$ 45,000	\$ 45,000	\$ 90,000	Project has not commenced.
EASTSIDE PARALLEL TRAIL NORTH - SEGMENT 2	125	0595	\$ 1,325,000	\$ 175,000	\$ 1,500,000	Federal earmark (\$1,325,000) with \$175,000 local match; these funds are for design/environmental phase.
<b>TOTAL TRAIL IMPROVEMENTS</b>			<b>\$ 3,270,000</b>	<b>\$ 1,160,000</b>	<b>\$ 4,430,000</b>	
<b>TOTAL FY ALLOCATIONS</b>			<b>\$ 33,224,137</b>	<b>\$ 1,840,000</b>	<b>\$ 35,064,137</b>	

Updated: 5/2/2025

### FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY FY 2025-29 CAPITAL BUDGET

TITLE	FUND	PROJECT NO.	PRIOR YEAR(S)	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FUTURE YEARS	TOTAL ALL FY	UNFUNDED
<b>STORM WATER IMPROVEMENTS</b>											
STORM WATER MASTER PLAN UPDATE	152	1011	\$ 312,000	\$ 140,000	-	-	-	-	-	\$ 452,000	\$ -
PILARCITOS OUTFALL REPAIR AT KEHOE WATERCOURSE PROJECT	152	1005	\$ 550,000	-	-	-	-	-	-	\$ 550,000	\$ -
ROOSEVELT/PULLMAN WATERSHED PROJECT	152	1006	\$ 578,000	-	-	-	-	-	-	\$ 578,000	\$ -
KEHOE WATERSHED ENHANCEMENT AND ENVIRONMENTAL STEWARDSHIP PROJECT	152	1017	\$ 150,000	-	-	-	-	-	\$ 10,000,000	\$ 10,150,000	\$ -
<b>TOTAL STORM WATER IMPROVEMENTS</b>			<b>\$ 1,590,000</b>	<b>\$ 140,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 10,000,000</b>	<b>\$ 11,730,000</b>	<b>\$ -</b>
<b>ECONOMIC DEVELOPMENT IMPROVEMENTS</b>											
CLIMATE ADAPTATION PLAN	151	1002	\$ 332,000	-	-	-	-	-	-	\$ 332,000	\$ -
<b>TOTAL ECONOMIC DEVELOPMENT IMPROVEMENTS</b>			<b>\$ 332,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 332,000</b>	<b>\$ -</b>
<b>PARKS IMPROVEMENTS</b>											
CARTER PARK IMPROVEMENTS	125	0611	\$ 9,045,000	-	-	-	-	-	-	\$ 9,045,000	\$ -
FRENCHMAN'S CREEK PARK IMPROVEMENTS - PHASE II	125	1013	\$ 350,000	-	-	-	-	-	-	\$ 350,000	\$ -
MAGNOLIA PARK	125	1007	\$ 281,000	-	-	-	-	-	-	\$ 281,000	\$ -
WAVECREST WATER MAIN PROJECT	125	9004	\$ 1,410,000	-	-	-	-	-	-	\$ 1,410,000	\$ -
SMITH FIELD - PHASE I	125	1008	\$ 537,000	\$ 3,500,000	-	-	-	-	-	\$ 4,037,000	\$ -
<b>TOTAL PARK IMPROVEMENTS</b>			<b>\$ 11,623,000</b>	<b>\$ 3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 15,123,000</b>	<b>\$ -</b>

Updated: 7/1/2024

### FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY FY 2025-29 CAPITAL BUDGET

TITLE	FUND	PROJECT NO.	PRIOR YEAR(S)	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FUTURE YEARS	TOTAL ALL FY	UNFUNDED
<b>FACILITY IMPROVEMENTS</b>											
PILARCITOS CREEK RESTORATION AND REMEDIATION PROJECT	127	9022	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ -
HVAC AND ROOF REPAIRS	151	1028	\$ 1,341,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,341,137	\$ -
<b>TOTAL FACILITY IMPROVEMENTS</b>			<b>\$ 1,856,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,856,137</b>	<b>\$ -</b>
<b>SEWER IMPROVEMENTS</b>											
SEWER MAIN REPAIR PROJECT (HESKIN AVE)	202	1030	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -
<b>TOTAL SEWER IMPROVEMENTS</b>			<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ -</b>
<b>STREET IMPROVEMENTS</b>											
MAIN STREET BRIDGE ACCESSIBILITY	123	1036	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
2025 PAVEMENT MANAGEMENT PROJECT	123	0514	\$ 830,000	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
HIGHWAY 1 SAFETY - NORTH	123	0538	\$ 12,498,000	\$ 3,750,000	\$ 3,750,000	\$ -	\$ -	\$ -	\$ -	\$ 19,998,000	\$ -
LOCAL ROADWAY SAFETY PLAN	123	TBD	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
HIGHWAY 1 SOUTH CORRIDOR STUDY	123	TBD	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -
BIKE IMPROVEMENT PROJECT	TBD	TBD	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ -
POPLAR STREET TRAFFIC CALMING AND SAFETY PROJECT - PHASE II	123	0593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000	\$ 4,750,000	\$ -
HIGHWAY 1/KELLY AVENUE INTERSECTION IMPROVEMENT PROJECT	112	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -
KELLY AVENUE COMPLETE STREETS PROJECT	123	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000	\$ 6,500,000	\$ -
<b>TOTAL STREET IMPROVEMENTS</b>			<b>\$ 14,278,000</b>	<b>\$ 4,290,000</b>	<b>\$ 3,750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,250,000</b>	<b>\$ 38,568,000</b>	<b>\$ -</b>

Updated: 7/1/2024

**FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM SUMMARY  
FY 2025-29 CAPITAL BUDGET**

TITLE	FUND	PROJECT NO.	PRIOR YEAR(S)	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FUTURE YEARS	TOTAL ALL FY	UNFUNDED
<b>TRAIL IMPROVEMENTS</b>											
EASTSIDE PARALLEL TRAIL NORTH - SEGMENT 4	125	0619	\$ 1,734,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,734,000	\$ -
COASTAL TRAIL OVERLAY (POPLAR TO CENTRAL)	125	1014	\$ 126,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,000	\$ -
PEDESTRIAN/BICYCLE CONNECTION TO HATCH ELEMENTARY	125	9010	\$ 40,000	\$ 740,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 980,000	\$ -
SECONDARY POPLAR BEACH ACCESS	125	1031	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 340,000	\$ -
EASTSIDE PARALLEL TRAIL NORTH - SEGMENT 2	125	0595	\$ 1,325,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 4,200,000	\$ 5,700,000	\$ -
PEDESTRIAN/BICYCLE CONNECTION TO TRAIN DEPOT	125	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
EASTSIDE PARALLEL TRAIL SOUTH (S. MAIN TO MIRAMONTES)	125	TBD	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 7,500,000	\$ 8,500,000	\$ -
<b>TOTAL TRAIL IMPROVEMENTS</b>			<b>\$ 3,270,000</b>	<b>\$ 1,160,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,850,000</b>	<b>\$ 18,280,000</b>	<b>\$ -</b>
<b>TOTAL FY ALLOCATIONS</b>			<b>\$ 33,224,137</b>	<b>\$ 9,090,000</b>	<b>\$ 4,750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,100,000</b>	<b>\$ 86,164,137</b>	<b>\$ -</b>

Updated: 7/1/2024



# Other Information

# Policies

# Investment Policy

## Policy Overview

### Purpose

The purpose of this policy is to establish guidelines for the management and investment of the unexpended funds of City of Half Moon Bay (the City) under authority granted by the City Council. This policy is in compliance with the provisions of California Government Code Sections 53600 through 53684, governing investments for municipal governments.

### Investment Objectives

The primary objectives of this investment policy, in order of priority, are safety, liquidity, and yield:

**Safety** - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. This objective shall be accomplished by mitigating credit risk and market risk.

**Liquidity** - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This objective shall be accomplished by structuring the portfolio so that securities mature concurrently with anticipated needs. The portfolio shall consist largely of securities with active secondary or resale market. Furthermore, a portion of the portfolio may be placed in money market mutual funds or the Local Agency Investment Fund (LAIF) which offer same-day liquidity for short-term funds.

**Yield** - The objective of the investment portfolio is designed to attain a market rate of return throughout budgetary and economic cycles, taking into consideration the investment risk constraints and liquidity needs. Investment performance shall be continually monitored and evaluated by the City Treasurer in comparison with other portfolio benchmark yields.

### Scope

The investment policy applies to all financial assets of the City as accounted for in the Basic Financial Statements. It includes, but is not limited to, the funds listed below:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Debt Service Fund
- Enterprise Funds
- Internal Service Funds
- Trust and Agency Funds
- Any new fund created by the City, unless specifically exempted, with the exception of the following:
  - The City's Deferred Compensation Plan, which is excluded because it is managed by a third-party administrator and invested by individual plan participants.

- Proceeds of debt issuance shall be invested in accordance with the investment objectives of this policy. However, such proceeds are generally invested in accordance with permitted investment provisions of their specific bond indentures. If, in the opinion of the City Treasurer, the matching of bond reserve or escrow defeasance funds with the maturity schedule of an individual bond issue is prudent, the investment policy authorizes an extension beyond the five-year maturity limitation as outlined in this document.

## Use Of State Investment Guidelines

California Government Code Sections 53600 through 53692 regulates the investment practices of public entities. It is the policy of the City to use the State's provisions for local government investments as the basis for developing and implementing the City's investment policies and practices.

## Standards Of Care

- **Prudence** - The City's investment officials shall act as fiduciary agents subject to the Prudent Investor Standard. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, 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 City Manager, City Treasurer (Finance Manager), and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.
- **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 could impair their ability to make impartial investment decisions. City employees involved in the investment process shall disclose to the City Clerk in writing any material financial interest in financial institutions that conduct business within the jurisdiction. They shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio.
- **Delegation of Authority** - Authority to manage the investment program is granted to the City Manager and City Treasurer (designee Administrative Services Director) and derived from Chapter 2.12 and 2.16 of the City of Half Moon Bay Municipal Code. Under the oversight of the City Manager and the City Treasurer, specified responsibility for the operation of the investment program may be delegated to the Senior Accounting Technician, who shall act in accordance with established written procedures and internal controls consistent with the investment policy. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate staff members. The internal controls system includes separation of duties, custodial safekeeping, avoidance of physical delivery securities, development of wire transfer agreement, and clear delegation of authority to subordinate staff members.

The City may delegate its investment authority to an investment advisor registered under the Investment Advisers Act of 1940, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the City's financial resources. The adviser shall follow this policy, and any other written instructions.

## Investment Guidelines

### Safety Of Principal

**Safety of principal** is the primary objective of the City of Half Moon Bay. Each investment transaction shall seek to ensure that capital losses are avoided, whether from securities default, broker/dealer default or erosion of market value. The City shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

**Credit risk**, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of any one issuer does not unduly harm the City's capital base and cash flow.

**Market risk**, defined as market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by limiting the average maturity of the City's investment portfolio to two years, the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoiding the purchase of long term securities for the sole purpose of short term speculation.

### Liquidity

The City's financial portfolio shall be structured in a manner to ensure that the securities mature concurrent with anticipated cash demands. The portfolio should consist largely of securities with an active secondary or resale market to meet any unanticipated cash demands. A portion of the portfolio may be placed in money market mutual funds or LAIF, which offer same day liquidity for short term funds.

It is the full intent of the City to hold all investments until maturity to ensure the return of all invested principal. However, securities may be sold prior to maturity under the following circumstances:

- To minimize loss of principal for a security with declining credit.
- When liquidity needs of the portfolio require that the security is sold.

### Investment Parameters

**Diversification** - The City shall diversify its investments within the parameters of this policy to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets, and the City's anticipated cash flow needs.

The Investments shall be diversified by:

1. Limiting investments in securities to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities);
2. Limiting investment in securities that have higher credit risks;
3. Investing in securities with varying maturities; and
4. Continuously investing a portion of the portfolio in readily available funds such as LAIF or money market mutual funds to ensure that appropriate liquidity is maintained in order to meet unanticipated cash demands.

**Maximum Maturities** - To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow of bond proceeds or bond defeasance escrow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase. As a general rule, the weighted average maturity of the investment portfolio will not exceed two years.

Reserve or escrow funds established by the issuance or defeasance of bonds and other funds with longer-term investment horizons may be invested in securities exceeding five years if the maturities of such investments are made to coincide with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the City Council.

**Competitive Bidding** - It is the policy of the City to encourage competitive bidding for investment transactions that are not classified as "new issue" securities. For the purchase of non "new issue" securities and the sale of all securities at least three bidders must be contacted. However, it is understood that certain time constraints and broker portfolio limitations exist which will not accommodate the competitive bidding process. If a time or portfolio constraining condition exists, the pricing of the investment should be verified to current market conditions and documented for auditing purposes.

## Performance Evaluation & Benchmark

Investment performance is continually monitored and evaluated by the City Treasurer. The investment portfolio benchmark yield shall be the average yield on the U.S. Treasury security that most closely corresponds to the portfolio's weighted average final maturity.

## Protection Of Securities

To protect against fraud, embezzlement, or losses caused by the collapse of an individual securities dealer:

- All securities owned by the City shall be held in safekeeping by a third-party bank trust department, acting as agent for the City under the terms of a custody agreement or master repurchase agreement. All trades executed by a dealer will settle delivery vs. payment (DVP) through the City's safekeeping agent.

-or-

- All securities owned by the City shall be insured by a third-party insurer and the City shall be named as insured on that policy.

Securities held in custody for the City shall be independently audited on an annual basis to verify investment holdings.

## Internal Control

The City Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

If the City's investment portfolio includes more than pooled investments, an external auditor shall conduct an annual independent review to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

## Investment Reports

The City Treasurer shall review investments and render quarterly reports to the City Manager and City Council. These reports shall include:

- The par amount of the investment, the classification of the investment, the percentage of the total portfolio which each type of investment represents, the name of the institution or entity, the rate of interest, the maturity date, the current market value, and the source of the market value.
- A statement that the projected cash flow is adequate to meet expected obligations over the next six months.
- The weighted average maturity of the portfolio.
- The average weighted yield to maturity of the portfolio as compared to the applicable benchmark.
- Statement of compliance with the investment policy.

This report is due within 30 days of the end of the quarter. The City Manager may, at his/her discretion, require this report on a monthly basis based upon market conditions.

## Qualified Banks & Broker/Dealers

The City shall transact business with financial institutions that qualify as a depository of public funds in the State of California as defined in California Government Code Section 53630.5. The institution shall be a member of the FDIC and shall secure all deposits exceeding FDIC insurance coverage in accordance with California Government Code Section 53652.

All broker/dealers who desire to do business with the City shall provide the necessary information (e.g. audited financial statements, proof of state registration, proof of National Association of Securities Dealers certification, etc.) from which the City can determine their creditworthiness, the existence of any pending legal action against the firm or the individual broker as well as an understanding of the security markets that they service. To be eligible, a firm must be licensed by the State of California as a broker/dealer as defined in Section 25004 of the California Corporations Code.

The City Treasurer shall annually send a copy of the current investment policy to all financial institutions and broker/dealers approved to do business with the City. Confirmation of receipt of this policy shall be considered evidence that the dealer understands the City's investment policies and intends to sell the City only appropriate investments authorized by this investment policy.

## Collateral Requirements

The City shall transact business with financial institutions that qualify as a depository of public funds in the State of California as defined in California Government Code Section 53630.5. The institution shall be a member of the FDIC and shall secure all deposits exceeding FDIC insurance coverage in accordance with California Government Code Section 53652.

All broker/dealers who desire to do business with the City shall provide the necessary information (e.g. audited financial statements, proof of state registration, proof of National Association of Securities Dealers certification, etc.) from which the City can determine their creditworthiness, the existence of any pending legal action against the firm or the individual broker as well as an understanding of the security markets that they service. To be eligible, a firm must be licensed by the State of California as a broker/dealer as defined in Section 25004 of the California Corporations Code.

The City Treasurer shall annually send a copy of the current investment policy to all financial institutions and broker/dealers approved to do business with the City. Confirmation of receipt of this policy shall be considered evidence that the dealer understands the City's investment policies and intends to sell the City only appropriate investments authorized by this investment policy.

## Authorized Investments

Investment of City funds is governed by the California Government Code Sections 53600 etc. seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

**United States Treasury Bills, Bonds, and Notes** or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio, which can be invested in this category, although a five-year maturity limitation is applicable.

**Government Sponsored Enterprises** - Obligations issued by Federal Government agencies such as the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), and the Federal Home Loan Mortgage Corporation (FHLMC). There is no percentage limitation of the portfolio, which can be invested in this category, although a five-year maturity limitation is applicable.

**Banker's Acceptances** - Bills of exchange or time drafts drawn on and accepted by commercial banks, otherwise known as banker's acceptances, may not exceed 180 days maturity or 20% of the cost value of the portfolio. Furthermore, no more than 5% of the cost value of the portfolio may be invested in the banker's acceptances of any one commercial bank.

**Commercial Paper** - Commercial paper is a short-term, unsecured promissory note issued by financial and non-financial companies to raise short term cash. Up to 15% of the City's portfolio may be invested in "prime" commercial paper of the highest ranking or of the highest letter and number rating as provided by a nationally recognized statistical rating organization (Moody's or Standard and Poor's) and with maturities not to exceed 180 days. The issuer must have total assets in excess of \$500 million, and have debt other than Commercial paper rated "A" or higher by two nationally recognized statistical rating organizations. The City may not hold more than 2% of a single issuer's outstanding paper.

**Negotiable Certificates of Deposit** - Purchases of negotiable certificates of deposit issued by nationally or state-chartered banks, state or federal savings institutions, or state-licensed branches of foreign banks may not exceed 30% of the cost value of the portfolio. The City may not invest in an institution where a member of City Council, City management, or City Treasurer serves on the board or committee of the institution. Funds will only be invested in Certificates of Deposits that are fully insured by the Federal Deposit Insurance Corporation (FDIC) or the Federal Savings and Loan Insurance Corporation (FSLIC) in amounts up to \$100,000. A maturity limitation of two years is applicable.

**Repurchase Agreements** - Repurchase agreements may be made on any investment authorized by this investment policy. The maturity of the repurchase agreements shall not exceed one year. The market value of the securities used as collateral for the repurchase agreements shall be monitored by the investment staff weekly and shall not be allowed to fall below 102% of the value of the repurchase agreement. A Master Repurchase agreement is required between the City and the dealer for all repurchase agreements transacted. No more than 5% of the City's investment portfolio may be invested with any one counter party, and the aggregate investment in repurchase agreements shall not exceed 10% of the City's total portfolio.

**Local Agency Investment Fund (LAIF)** - a State of California managed investment pool may be used up to the maximum permitted by California State Law.

**San Mateo County Investment Pool** - a County of San Mateo managed investment pool may be used up to the maximum of 100% of the cost value of the portfolio.

**Time Certificates of Deposit** - Time certificates of deposit, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 10% of the investment portfolio may be invested in this investment type. A maturity limitation of two years is applicable.

**Medium Term Corporate Notes** - defined as corporate and depository institution debt securities, with a maximum maturity of five years, may be purchased. Securities eligible for investment shall be rated AA or better by a nationally recognized securities rating organization (Moody's or Standard & Poor's). Purchase of medium-term notes may not exceed 10% of the cost value of the portfolio and no more than 10% of the cost value of the portfolio may be invested in notes issued by one corporation. Commercial paper holdings should also be included when calculating the 10% limitation.

**Money Market Mutual Funds** - Mutual funds invested in U.S. Government securities are permitted under this policy and under California Government Code Section 53601(L). All of the following criteria must also be met: (1) The fund shall have a minimum of \$500 million in total portfolio value; (2) The fund shall be registered with the Securities and Exchange Commission, and shall have achieved the highest ranking or the highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations; (3) The fund shall have retained an advisor which is registered with the SEC, or which is exempt from such registration; Investment in such funds shall not exceed 20% of the City's total portfolio; and no more than 5% of the City's total portfolio may be invested in any one mutual fund.

**Moneys Held By a Trustee or Fiscal Agent** - Moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness obligation under a lease, installment sales or other agreement may be invested in accordance with the statutory provisions governing the issuance or defeasance of the bonds or obligation.

**Prohibited/Ineligible Investments** - Ineligible investments are those that are not described herein, including but not limited to, common stocks, reverse repurchase agreements, inverse floaters, range notes, mortgage-derived interest-only strips, derivatives securities, or any security that could result in zero interest accrual. (Sec. 53601.6)

Maximum Investment Maturity and Percentage - The following matrix of maximum maturity and percentage limits, by instrument, are established for the City's total pooled funds portfolio:

Investment Type	Maturity	Percentage
Repurchase Agreements	1 Year	0 to 100%
Local Agency Investment Fund	Upon Demand	0 to 100%
San Mateo County Investment Pool	Upon Demand	0 to 100%
U.S. Treasury Bonds/Notes/Bills	5 Years	0 to 100%
Government-Sponsored Enterprises	5 Years	0 to 100%

Bankers' Acceptances	180 Days	0 to 20%
Commercial Paper	180 Days	0 to 15%
Negotiable Certificates of Deposit	2 Years	0 to 30%
Time Certificates of Deposit	2 Years	0 to 10%
Medium-Term Corporate Notes	5 Years	0 to 20%
Mutual Funds/Money Market Funds	Upon Demand	0 to 20%

## Legislative Changes

Any State of California legislative action that further restricts allowable maturities, investment types, or percentage allocations, supersedes any and all previous applicable language in this Investment Policy.

## Interest Earnings

All moneys earned and collected from investments authorized in this policy shall be allocated quarterly to various fund accounts based on the (average 13 months) cash balance in each fund as a percentage of the entire pooled portfolio.

## Policy Considerations

The following policy considerations apply:

1. Exemption - Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.
2. Amendments - The City's investment policy shall be adopted by resolution of the City Council on an annual basis. This investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and yield, and its relevance to current law and financial and economic trends.

**RESOLUTION No. C-2025-**

**A RESOLUTION OF THE CITY OF HALF MOON BAY APPROVING THE CITY OF HALF MOON BAY INVESTMENT POLICY**

**WHEREAS**, the investment policy is reviewed each year by City Council in accordance with the City of Half Moon Bay's Investment Policy;

**WHEREAS**, the investment policy has been reviewed to ensure any necessary updates have been incorporated;

**WHEREAS**, there is no change in the investment policy at this time.

**NOW, THEREFORE, BE IT RESOLVED THAT**

The City Council of the City of Half Moon Bay hereby approves the City of Half Moon Bay's Investment Policy as contained in Exhibit A attached hereto.

\*\*\*\*\*

I, the undersigned, hereby certify that the forgoing Resolution was duly passed and adopted on the 17<sup>th</sup> day of June, 2025 by the City Council of Half Moon Bay by the following vote:

AYES, Councilmembers:

NOES, Councilmembers:

ABSENT, Councilmembers:

ABSTAIN, Councilmembers:

ATTEST:

APPROVED:

\_\_\_\_\_

\_\_\_\_\_

Maggie Rodriguez, Assistant City Clerk

Robert Brownstone, Mayor



## Reserve Policy

Prudent financial management dictates that a portion of the funds available to the City be held in reserve for future use whereas standard funding sources are not adequate for continued operation of general City operation. This policy establishes the amounts the City will strive to maintain in the General Fund Reserve & Economic Uncertainty Reserve, as well as the conditions under which the reserves may be spent.

The General Fund Reserve and Economic Uncertainty Reserve helps to ensure that the City of Half Moon Bay can provide consistent, uninterrupted municipal services in the event of economic disruption or an extreme event. Two of the City's primary revenue sources, the transient occupancy tax and sales tax, are known to be sensitive to downturns in the economy. Like other California cities, Half Moon Bay must be prepared for seismic and other catastrophic events that could threaten its long-term fiscal health.

As a General Budget principle, the City Council is charged with determining an appropriate General Fund Reserve and Economic Uncertainty Reserve thresholds and to allocate or change those funding thresholds as appropriate. The funding levels are to be based on sound risk assessment methodology for setting reserve levels developed by the Government Finance Officers Association of the United States and Canada (GFOAO). The General Fund Reserve and Economic Uncertainty Reserve follows Generally Accepted Accounting Principles set by the Government Accounting Standards Board (GASB) in Statement No. 54.

## Amounts Held In Reserve

The City of Half Moon Bay will strive to maintain the following threshold funding as "assigned" General Fund balance. The reserve balances are conveyed as a percentage of the City's general fund annual operating expenditures. As a percentage of the annual operating expenditures, the actual assigned fund balances will fluctuate. The reserves are broken into two categories, each with their associated target threshold of reserve:

### General Fund Reserve (30% of General Fund operating expenditures):

- The City will fund the General Fund Reserve at a minimum of 30% of the budgeted Annual General Fund Expenditures with no maximum. Funds held in this assigned reserve are held for the following uses:
  - Meeting cash flow needs during the fiscal year.
  - Closing a projected short-term revenue-expenditure gap.
  - Responding to unexpected expenditure requirements or revenue shortfalls.
  - When an economic downturn results in a short-term budgetary shortfall and where reasonable cuts to expenditures are not adequate to meet revenue without the use of the reserve.
  - Unfunded liabilities such as self-insurance, pensions and retiree health obligations
  - Institutional changes, such as State budget takeaways and unfunded mandates

### Economic Uncertainty Reserve (20% of General Fund operating expenditures):

- The City will fund the Economic Uncertainty Reserve at a minimum of 20% of the budgeted Annual General Fund Operating Expenditures with no maximum. Funds held in this assigned reserve are held for the following uses:
- When a fiscal forecast shows an ongoing structural gap due to an economic downturn to providing a strategic bridge to future economic stability.
  - When during a declared emergency, expenditures exceed revenues and where the reserve will meet economic shortfalls due to a related economic downturn.
  - When an economic downturn results in a long-term budgetary shortfall and where reasonable cuts to expenditures are not adequate to meet revenue without the use of the reserve.
  - Where its use will prevent a reduction of required services.

## Funding Target Balance

The General Fund Reserve and Economic Uncertainty Reserve will be funded from excess ongoing and one-time funds when available. If reserve fund balances fall below established thresholds, the City will replenish reserves in the following priority:

1. **General Fund Reserve**
2. **Economic Uncertainty Reserve**

## Conditions For Use Of Reserves

- **Use of Reserves**

It is the intent of the City to limit use of reserves to address unanticipated, non-recurring needs or known, planned future obligations. Reserves shall not normally be applied to recurring annual operating expenditures. The reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (such as might be required in the case of a severe economic downturn), but such use will only take place in the context of an adopted long-term plan to reach a sustainable structure.

- **Authority to Use Reserves**

The reserves are only used in accordance with this policy and at the direction of the City Council.

- **Funding in Excess of Threshold**

Where funding of the General Fund Reserve and Economic Uncertainty Reserve exceeds the established thresholds, City Council may authorize the use of those funds for any budgetary need.

- **Authority for Interfund Borrowing**

The City Manager may authorize inter-fund borrowing in the event that resources are needed by the General Fund to recover from damages incurred in a catastrophic event. Borrowed funds can be provided from any other funds that are not fiscally compromised by the event and are legally available for use. Borrowed funds will be reimbursed at a rate determined by the City's overall portfolio yield.

- **Replenishment of Reserves**

In the event the City Council authorizes use of the reserves, the City Manager shall propose a plan for the replenishment of the reserves to the City Council during City budget hearings. The City will make every reasonable effort to fully replenish the reserves within five years.

If, based on the Finance Director's analysis and forecasting, the target balance is not being met or is likely not going to be met at some point within a five-year period, a plan to meet the target balance will be developed and presented to the City Council for consideration.

## Annual Review Of Policy

The General Fund Reserve and Economic Uncertainty Reserve policy will be reviewed annually and discussed if changes are deemed necessary. The review of this policy is to safeguard its effectiveness and relevance to the City's long-term needs, and to ensure that the policy remains current with best practices that are based on sound risk assessment methodology developed by the Government Finance Officers Association of the United States and Canada (GFOAO).

## Attachments

-None-

## Policy Revision History

Date	Actions
June 2, 2020	Originally Issued

**RESOLUTION No. C-2020-32**

**A RESOLUTION OF THE CITY OF HALF MOON BAY APPROVING THE  
CITY OF HALF MOON BAY GENERAL FUND & ECONOMIC  
UNCERTAINTY RESERVE POLICY**

**WHEREAS**, the General Fund & Economic Uncertainty Reserve policy ensure the City's ability to maintain vital services to the community during times of economic uncertainty; and

**WHEREAS**, the City is committed to achieving long-term fiscal stability as well as mitigating the negative impacts of extraordinary risk such as earthquakes, fires, and floods; and

**WHEREAS**, the prior Committed Contingency Reserve Fund is hereby renamed to the General Fund Reserve; and

**WHEREAS**, the creation of the Economic Uncertainty Reserve required a revision of the Reserve policy to include the Economic Uncertainty Reserve; and

**WHEREAS**, the use and replenishment of the General Fund & Economic Uncertainty Reserve Funds should be defined.

**NOW, THEREFORE, BE IT RESOLVED THAT**

The City Council of the City of Half Moon Bay hereby approves the City of Half Moon Bay's General Fund & Economic Uncertainty Reserve Policy as contained in Exhibit A attached hereto.

\*\*\*\*\*

I, the undersigned, hereby certify that the forgoing Resolution was duly passed and adopted on the 16th day of June, 2020 by the City Council of Half Moon Bay by the following vote:

AYES, Councilmembers: Penrose, Rarback, Ruddock, Brownstone, Eisen

NOES, Councilmembers:

ABSENT, Councilmembers:

ABSTAIN, Councilmembers:

ATTEST:

*For*   
\_\_\_\_\_  
Jessica Blair, City Clerk

APPROVED:

  
\_\_\_\_\_  
Adam Eisen, Mayor

## Master Fee Schedule

The City's Master Fee Schedule includes Development Impact Fees and User Fees, which are authorized under State law and first adopted by the City Council in 2017 following a comprehensive fee study. The schedule is grounded in a Cost Allocation Plan (CAP), which establishes fully burdened hourly rates for staff by accounting for direct labor, departmental overhead, and citywide indirect costs. These rates serve as the foundation for calculating service-based fees and are regularly evaluated for accuracy. The CAP was last updated in FY 2023-24 and serves as the basis for the FY 2025-26 Master Fee Schedule.

As part of the FY 2025-26 budget, the City conducted a comprehensive update of its User Fees. This update is the first full review since 2017 and includes adjustments to align with the City's current cost structure, staffing, and service delivery models. The user fee study was completed by NBS Government Finance Group and informed by the updated CAP. It includes fees for Planning, Building, Public Works, Administrative Services, and Law Enforcement. The updated schedule increases the City's cost recovery from approximately 51% to 89%, reducing reliance on the General Fund for services that primarily benefit individual applicants.

Fees are structured either as flat fees or deposits. Flat fees are used for predictable and lower-complexity services and reflect the average cost of service delivery based on the fully burdened hourly rates. Deposits are used for more complex, variable services—particularly in development review—and allow the City to charge for actual time spent and direct consultant costs.

The FY 2025-26 Master Fee Schedule also incorporates annual Consumer Price Index (CPI-W) adjustments using the San Francisco-Oakland-San Jose regional index. Adopted fees become effective August 4, 2025.

Development Impact Fees (DIFs) are not included in this year's update. While these fees are typically adjusted annually based on the Engineering News Record – Construction Cost Index (CCI), the City has elected to defer adjustments pending the completion of a new DIF Nexus Study. DIFs must be supported by legally defensible nexus findings to ensure fees do not exceed the proportional cost of public facilities and infrastructure attributable to new development. The current DIF structure, based on a 2017 nexus study, remains in place until the updated study is adopted.

As part of the public process, staff presented the proposed Master Fee Schedule to the Finance Committee and City Council.

The Master Fee Schedule is reviewed and updated annually in conjunction with the budget process to ensure fees remain aligned with actual service costs, legal requirements, and Council direction.

# Master Fee Schedule - Tables

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type		FY 2024-25	FY 2025-26
<b>I. ADMINISTRATION</b>						
<b>1</b>	<b>Administrative Fees</b>					
	1. First Returned Item	101-210-4901	Each	[1]	\$ 25.00	\$ 25.00
	2. Each Additional Item	101-210-4901	Each	[1]	\$ 39.00	\$ 35.00
	3. Credit Card Convenience Fee	101-210-4901	Surcharge on charges \$30 and more	[5]	2.4%	2.4%
<b>2</b>	<b>Duplication</b>					
	1. Photocopies	101-140-4901	Per Page		\$ 0.25	\$ 0.10
	2. Municipal Code Book	101-140-4901	Per Book	[2]	Available online	Available online
	3. Bound Reports	101-140-4901	Per Report		Actual Cost	Actual Cost
	4. Budget	101-210-4901	Each	[2]	Available online	Available online
	5. Annual Comprehensive Financial Report (ACFR)	101-210-4901	Each	[2]	Available online	Available online
<b>3</b>	<b>City Clerk</b>					
	1. Election Filing Fee	101-110-4901	Each	[4]	\$ 25.00	\$ 25.00
	2. Candidate Printing Fee	101-110-4901	Deposit	[3]	Set by County	Set by County
<b>4</b>	<b>Staff Research</b>					
	1. City Manager's Office	101-120-4901	Per Quarter Hour		\$ 67.00	\$ 78.00
	2. Finance Department	101-210-4901	Per Quarter Hour		\$ 56.00	\$ 74.00
	4. Planning Department	101-710-4901	Per Quarter Hour		\$ 64.00	\$ 76.00
	5. Building Department	101-720-4901	Per Quarter Hour		\$ 47.00	\$ 73.00
	6. Public Works Department - Engineering	101-420-4901	Per Quarter Hour		\$ 57.00	\$ 89.00
	7. Public Works Department - Maintenance	101-430-4901	Per Quarter Hour		\$ 49.00	\$ 56.00
	8. Police - Sworn	101-310-4901	Per Quarter Hour		\$ 61.00	\$ 80.00
	9. Police - Non Sworn	101-310-4901	Per Quarter Hour		\$ 21.00	\$ 32.00
<b>5</b>	<b>Private Alarm Permits (Chapter 9.10)</b>					
	1. Alarm Permit	101-310-4202	Annually		\$ 58.00	\$ 74.00
	2. False Alarm Response with Permit			[8]		

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type		FY 2024-25	FY 2025-26
	1st & 2nd Alarms	101-310-4202	No fee		No Charge	No Charge
	3rd Alarm	101-310-4202	Each		\$ 58.00	\$ 50.00
	4th Alarm	101-310-4202	Each		\$ 121.00	\$ 100.00
	5th Alarm	101-310-4202	Each		\$ 183.00	\$ 150.00
	6th Alarm and responses thereafter	101-310-4202	Each		\$ 245.00	\$ 200.00
	<b>3. False Alarm Response without Permit</b>			[8]		
	1st & 2nd Alarms	101-310-4202	per response		\$ 58.00	\$ 50.00
	3rd Alarm	101-310-4202	per response		\$ 121.00	\$ 100.00
	4th Alarm	101-310-4202	per response		\$ 152.00	\$ 150.00
	5th Alarm	101-310-4202	per response		\$ 213.00	\$ 200.00
	6th Alarm and responses thereafter	101-310-4202	per response		\$ 306.00	\$ 250.00
<b>6</b>	<b>Film Permit (Chapter 9.74)</b>			[9]	\$ 576.00	\$ 576.00
	City Support Services During Filming Event	101-101-4201	Per Hour / Actual Cost		NEW	Actual Cost
	Use of City Facilities	101-101-4201	Per Event		NEW	per Facilities Rental Schedule
<b>7</b>	<b>Special Event Permits</b>			[6]		
	Small Ceremonies (Wedding)	101-610-4204	Per Event	[9]	\$ 224.00	\$ 224.00
	Minor Event: Block Parties, Fundraisers	101-610-4204	Per Event	[9]	\$ 224.00	\$ 224.00
	Major Event: Miscellaneous Events, Carnival/Circus, Parade, Race, Rodeo, Amusement Concession, etc.	101-610-4204	Per Event		\$ 448.00	\$ 2,707.00
	City Staff Support to Special Events	101-610-4204	Each		NEW	Actual Cost
<b>8</b>	<b>Street Closure</b>		Per Request		Actual Cost	Actual Cost
<b>9</b>	<b>Poplar Beach Parking</b>			[7]		
	Vehicles less than 20 feet	101-430-4720	Per 12 hours		\$ 10.00	\$ 10.00
	Horse trailers and vehicles longer than 20 feet	101-430-4720	Per 12 hours		\$ 15.00	\$ 15.00
	Annual Permit	101-430-4720	12 month permit		\$ 165.00	\$ 165.00
	Nine-month Permit	101-430-4720	9 month permit		\$ 90.00	\$ 90.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Replacement Parking permit	101-430-4720	Each	\$ 30.00	\$ 30.00
<b>10</b>	<b>Professional Dog Walker permit</b>		Per Year	\$ 200.00	\$ 599.00
<b>11</b>	<b>Personal Dog Walker permit (3-6 dogs)</b>		Per Year	\$ 75.00	\$ 158.00
<b>12</b>	<b>Violations of Municipal Code other than building or safety provisions</b>				
	1 First Violation		Each	\$ 100.00	\$ 100.00
	2 Second Violation within one calendar year		Each	\$ 200.00	\$ 200.00
	3 Third or subsequent violations within one calendar year		Each	\$ 500.00	\$ 500.00
<b>13</b>	<b>Violations of building or safety provisions of the Municipal Code</b>				
	1 First Violation		Each	\$ 100.00	\$ 100.00
	2 Second Violation within one calendar year		Each	\$ 500.00	\$ 500.00
	3 Third or subsequent violations within one calendar year		Each	\$ 1,000.00	\$ 1,000.00

Notes

- [1] Fees set by California Civil Code Ch. 522 Sec. 1719. Additional charges may apply if not paid within 30 days of the receipt of the letter. See CA Civil Code Ch.
- [2] Available on-line at <http://www.hmbcity.com>
- [3] Total cost equal to 100% of printing, handling, translating, and mailing costs. Deposit rate set by County of San Mateo and is subject to change.
- [4] Rate is established by the California Code, Elections Code - ELEC § 10228
- [5] Fee set by City at actual cost
- [6] Special Event fees may be waived by the City Manager for NPDES related volunteer events
- [7] Poplar Beach Parking fees may be waived by the City Manager for NPDES related volunteer events
- [8] HMBMC 9.10.240 - False alarms emanating from alarm systems which do not have a current permit under this chapter shall pay a civil penalty of fifty dollars for each such false alarm, in addition to any other chapter required. (Ord. 7-93 §1(part), 1993).
- [9] Film Permits, Small Ceremonies Permits, and Minor Event Permits are subject to change at a later date

<b>II. BUILDING<sup>[1][2]</sup></b>					
<b>0</b>	<b>Building Hourly Rates (minimum 2 hours)</b>				
	Inspections outside of normal business hours	101-720-4422	per hour	\$ 191.00	\$ 294.00
	Inspection on Sundays and Holidays	101-720-4422	per hour	\$ 286.50	\$ 294.00
	Inspection on Sundays and Holidays	101-720-4422	per hour	\$ 382.00	\$ 294.00
	Reinspection fees	101-720-4422	per hour	\$ 191.00	\$ 294.00
	Inspection for which no fee is specifically indicated	101-720-4422	per hour	\$ 191.00	\$ 294.00



**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
<b>1</b>	<b>Building Permit Fee for Alterations, Additions, and New Construction (based on valuation of improvement)</b>				
	Valuation (\$)				
	0 - 500	101-720-4422	per permit	\$ 191.00	\$ 383.00
	501 - 2,000		valuation		
	First 500	101-720-4422		\$ 258.00	\$ 383.00
	Each Additional 100 or fraction thereof	101-720-4422		\$ 12.00	\$ 21.00
	2,001 - 25,000		valuation		
	First 2,000	101-720-4422		\$ 479.00	\$ 707.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 1.00	\$ 3.00
	25,001 - 50,000		valuation		
	First 25,000	101-720-4422		\$ 540.00	\$ 796.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 5.00	\$ 10.00
	50,001 - 100,000		valuation		
	First 50,000	101-720-4422		\$ 722.00	\$ 1,061.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 3.00	\$ 5.00
	100,001 - 500,000		valuation		
	First 100,000	101-720-4422		\$ 902.00	\$ 1,326.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 3.00	\$ 5.00
	500,001 - 1,000,000		valuation		
	First 500,000	101-720-4422		\$ 2,413.00	\$ 3,537.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 5.00	\$ 9.00
	1,000,001 - 2,500,000		valuation		
	First 1,000,000	101-720-4422		\$ 5,792.00	\$ 8,490.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 6.00	\$ 0.50
	2,500,001 - 5,000,000		valuation		
	First 2,500,000	101-720-4422		\$ 14,792.00	\$ 9,375.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 6.00	\$ 0.30
	5,000,001 and above		valuation		
	First 5,000,000	101-720-4422		\$ 29,792.00	\$ 10,259.00
	Each Additional 1,000 or fraction thereof	101-720-4422		\$ 6.00	\$ 2.00
<b>2</b>	<b>Building Plan Check Fee</b>			65% of Building Permit Fee	65% of Building Permit

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	City Processing Fee	101-720-4422		20% of Plan Check Fee	20% of Plan Check Fee
	Third Party Consultant		per project	80% of Plan Check Fee	80% of Plan Check Fee
<b>MISCELLANEOUS FEES - FLAT RATE PERMITS</b>					
<b>3</b>	<b>Address Assignment</b>				
	Residential	101-720-4422	per permit	\$ 95.50	\$ 147.00
	Non-Residential	101-720-4422	per hour	\$ 191.00	\$ 294.00
<b>4</b>	<b>Demolition</b>	101-720-4422	up to 2 hours	\$ 384.00	\$ 442.00
<b>5</b>	<b>Re-Roof</b>				
	Single Family Residential	101-720-4422	each	\$ 286.50	\$ 333.00
	Multifamily/Non-Residential (less than 5,000 sq. ft.)	101-720-4422	each	\$ 426.00	\$ 495.00
	Multifamily/Non-Residential (greater than 5,000 sq. ft.)	101-720-4422	valuation	See Building Valuation	See Building Valuation
<b>6</b>	<b>Solar/Photovoltaic - per GC 66015</b>			[3]	
	Photovoltaic Residential System (Up to 15kW)	101-720-4422	per permit	\$191/hr.	\$ 450.00
	For each kW over 15 kW	101-720-4422	per kW	\$191/hr.	\$ 15.00
	Photovoltaic Commercial Systems (Up to 50 kW)	101-720-4422	per permit	\$191/hr.	\$ 697.44
	Between 51kW and 250kW	101-720-4422	per kW	\$191/hr.	\$ 0.90
	Photovoltaic Commercial Systems (250kW)	101-720-4422	per permit	\$191/hr.	\$ 836.93
	For each kW over 250kW	101-720-4422	per kW	\$191/hr.	\$ 3.35
<b>MECHANICAL, ELECTRICAL, PLUMBING PERMIT AND PLAN CHECK FEES (WHEN ASSOCIATED WITH A BUILDING PERMIT)</b>					
<b>7</b>	<b>New Residential Buildings</b>				
	For new multifamily residential buildings (apartments and condominiums) having three or more living units, including the area of garages, carports, and other non-commercial automobile storage areas constructed at the same time, per square foot	101-720-4422	per 100 s.f.	\$ 16.00	\$ 23.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	For new single and two-family residential buildings, including the area of garages, carports and other minor accessory buildings constructed at the same time, per square foot	101-720-4422	per 100 s.f.	\$ 16.00	\$ 23.00
	<i>For other types of residential occupancies and alteration, and modifications to existing residential buildings, use the UNIT FEE SCHEDULE</i>				
<b>8</b>	<b>New Non-Residential Buildings</b>				
	For new non-residential buildings including the area of garages, storage rooms, mechanical rooms, utility rooms and other areas constructed at the same time, per square foot				
	For new non-residential buildings less than 5,000 square feet	101-720-4422	per 100 s.f.	varies - itemized	\$ 23.00
	For new non-residential buildings greater than 5,000 square feet	101-720-4422	per 100 s.f.	varies - itemized	\$ 17.00
	<b>MECHANICAL, ELECTRICAL, PLUMBING PERMIT AND PLAN CHECK FEES (WHEN NOT ASSOCIATED WITH A BUILDING PERMIT)</b>				
<b>9</b>	<b>Stand Alone MPE Permit</b>				
	<b>Residential</b>				
	Single Item Permit from lists below, assumes 1 inspection	101-720-4422	each	\$ 46.00	\$ 260.00
	Single Item Permit, Water Heater Only	101-720-4422		\$ 46.00	\$ 132.00
	2 - 3 items from the lists below, assumes 1 inspection required	101-720-4422	per permit	NEW	\$ 378.00
	4 - 6 items, assumes 1 inspection required	101-720-4422	per permit	NEW	\$ 545.00
	Additional Inspection Required	101-720-4422	per inspection	NEW	\$ 235.00
	Greater than 6 items - please see Valuation Tables	101-720-4422	per permit	See Valuation	See Valuation
	<b>Commercial</b>				
	please see Valuation Tables	101-720-4422	per permit	See Valuation	See Valuation
<b>10</b>	<b>Mechanical Permit Item List</b>	101-720-4422			
	FAU less than 100,000 Btu/h	101-720-4422			
	FAU greater than 100,000 Btu/h	101-720-4422			
	Mechanical Alteration / Repair Minor (1 inspection assumed)	101-720-4422			
	Hood/Vent System	101-720-4422			
<b>11</b>	<b>Electrical Permit Item List</b>				
	Generator	101-720-4422			



**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Services under 600 volts, 400 amps or less	101-720-4422			
	Services of 600 volts or less and over 400 amperes to 1000 amperes in rating	101-720-4422			
	Services over 600 volts or over 1000 amperes in rating	101-720-4422			
	Electric Meter Reset	101-720-4422			
	Subpanel	101-720-4422			
	Temporary Power	101-720-4422			
	Lighting Poles	101-720-4422			
	First pole	101-720-4422			
	Each additional	101-720-4422			
	Other Minor Electrical Alteration/Repair (1 inspection assumed)	101-720-4422			
<b>12</b>	<b>Plumbing Permit Item List</b>				
	Water Service	101-720-4422			
	Sewer/Septic	101-720-4422			
	Trap/Interceptor	101-720-4422			
	Gas Line Air Test	101-720-4422			
	Other Minor Plumbing Alteration/Repair (1 inspection assumed)	101-720-4422			
	<b>ADDITIONAL SERVICES</b>				
<b>13</b>	Business License Inspection	101-720-4422	per 1/2 hr.	\$ 95.00	\$ 147.00
<b>14</b>	Fee for 4th review onwards-charged on hourly basis	101-720-4422	per hour	\$ 191.00	\$ 294.00
<b>15</b>	Fire Plan Check Administration Fee	101-720-4422	per 1/2 hr.	\$ 95.00	\$ 147.00
<b>16</b>	General Plan Fee	101-720-4422	valuation	0.25% Permit Valuation	16%
<b>17</b>	Miscellaneous Plan Review	101-720-4422	per hour	\$ 191.00	\$ 294.00
<b>18</b>	Permit Fees for Work Without Valid Permit (Bldg., Elec, Mech, Plmb, Encroach, Grading)		Fine / Penalty	2 X Permit Fee	2 X Permit Fee

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type		FY 2024-25	FY 2025-26
19	Permit Reactivation	101-720-4422	per permit		NEW	\$ 294.00
20	Plan Revision	101-720-4422	per hour		\$ 191.00	\$ 294.00
21	Pre-Site Inspection	101-720-4422	per hour		\$ 191.00	\$ 294.00
22	Refund (Update Refund Policy)	101-720-4422	per 1/2 hr.		\$ 95.00	\$ 147.00
23	Replaced Job Cards	101-720-4422	each		NEW	\$ 73.00
24	Special Structural Inspection Fee - Deposit to be determined by Public Works Director at time of application per Public Works Hourly Rate		deposit		\$ 233.00	\$ 294.00
25	Transfer of Permit to New Property Owner	101-720-4422	each		NEW	\$ 294.00
26	Fees for Services Otherwise not Listed	101-720-4422	per hour		NEW	\$ 294.00
Notes						
[1] The General Plan fee will be applied to all residential/commercial/industrial new construction and/or addition permits. The fee will be 1% (\$2.50/\$1000) of the valuation of the construction/addition.						
[2] Permit fees for work done without a valid permit are 2x the applicable permit fee						
[3] For photovoltaic systems, total permit fees, including applicable Permit Issuance and Filing Fees, Automation Fees, Community Planning Fees, and other mandated fees shall not exceed amounts authorized via Government Code Section 66015.						
<b>III. PUBLIC WORKS</b> <sup>[3] [4] [5] [8] [9]</sup>						
0	Public Works Hourly Rate	101-420-4442	per hour		\$ 233.00	\$ 357.00
1	Public Improvement Plan Check Fee (including grading)				[1]	
	Valuation (\$)					
	\$ 10,000.00	101-420-4421	Base Fee @ \$10,000		\$ 976.00	\$ 1,429.00
	each additional \$1,000 or fraction thereof	101-420-4421	each add'l \$1,000		\$ 47.00	\$ 71.00
	\$ 100,000.00	101-420-4421	Base Fee @ \$100,000		\$ 5,369.00	\$ 7,862.00
	each additional \$1,000 or fraction thereof	101-420-4421	each add'l \$1,000		\$ 39.00	\$ 59.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	\$ 500,000.00	101-420-4421	Base Fee @ \$500,000	\$ 21,726.00	\$ 31,807.00
	each additional \$1,000 or fraction thereof	101-420-4421	each add'l \$1,000	\$ 41.00	\$ 63.00
<b>2</b>	<b>Construction Inspection</b>			[1]	
	<i>Valuation (\$)</i>				
	\$ 10,000.00	101-420-4421	Base Fee @ \$10,000	\$ 976.00	\$ 1,429.00
	each additional \$1,000 or fraction thereof	101-420-4421	each add'l \$1,000	\$ 79.00	\$ 119.00
	\$ 100,000.00	101-420-4421	Base Fee @ \$100,000	\$ 8,299.00	\$ 12,151.00
	each additional \$1,000 or fraction thereof	101-420-4421	each add'l \$1,000	\$ 62.00	\$ 95.00
	\$ 500,000.00	101-420-4421	Base Fee @ \$500,000	\$ 34,423.00	\$ 50,391.00
	each additional \$1,000 or fraction thereof	101-420-4421	each add'l \$1,000	\$ 66.00	\$ 100.00
<b>3</b>	<b>Final Maps</b>				
	Parcel Map (up to 4 lots)				
	City Admin Fee	101-000-2302	Deposit	\$ 6,854.00	\$ 2,859.00
	Consultant/Land Surveyor	101-420-4421	Actual Cost	Actual Cost	Actual Cost
	Tract Map (5 or more lots)				
	City Admin Fee	101-000-2302	Deposit	\$ 6,854.00	\$ 4,288.00
	Consultant/Land Surveyor	101-420-4421	Actual Cost	Actual Cost	Actual Cost
<b>4</b>	<b>Subdivision Improvement Agreement/Legal Fee</b>				
	City Admin Fee	101-000-2302	Deposit	\$ 3,410.00	\$ 5,718.00
	Consultant/Land Surveyor	101-420-4421	Actual Cost	Actual Cost	Actual Cost
<b>5</b>	<b>Encroachment Permits Plan Review &amp; Inspection</b>				
	Spot Repair (i.e. water leaks, pothole patches)	101-420-4421	Flat Fee	\$ 486.00	\$ 714.00
	Excavation/Restoration up to 100 LF	101-420-4421	Flat Fee	\$ 976.00	\$ 1,429.00
	each additional 50 LF	101-420-4421	Flat Fee	\$ 486.00	\$ 714.00
	Curb, gutter, sidewalk, or driveway less than 100 LF	101-420-4421	Flat Fee	\$ 976.00	\$ 1,429.00
	each additional 50 LF	101-420-4421	Flat Fee	\$ 486.00	\$ 714.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Sewer Drain connections, repair or extension up to 100 LF	101-420-4421	Flat Fee	\$ 976.00	\$ 1,429.00
	each additional 50 LF	101-420-4421	Flat Fee	\$ 486.00	\$ 714.00
	Storm Drain connection, repair or extension up to 100 LF	101-420-4421	Flat Fee	\$ 976.00	\$ 1,429.00
	each additional 50 LF	101-420-4421	Flat Fee	\$ 486.00	\$ 714.00
	Unpermitted encroachments	101-420-4421	Fine / Penalty	2 x Permit fee	2 x Permit fee
	Permit Time Extension	101-420-4421	Flat Fee	\$ 119.00	\$ 178.00
<b>6</b>	<b>Public Right-of-Way/Easement Encroachment (Temporary)</b>	101-420-4421	Flat Fee	\$ 241.00	\$ 357.00
	<i>(traffic plan review and inspection for debris box, awnings, overhead transformers, parking signs, produce signs, etc.)</i>				
<b>7</b>	<b>Grading Permits Plan Review and Inspection</b>			[7][8]	
	Grade changes 50 – 1,000 CY	101-420-4421	Flat Fee	\$ 976.00	\$ 1,429.00
	Additional 100 CY over 1000	101-420-4421	Flat Fee	\$ 241.00	\$ 357.00
<b>8</b>	<b>Sewer</b>			[8]	
	FOG Certification - Initial	202-520-4506	Flat Fee	\$ 55.00	\$ 357.00
	FOG Certification - Annual Renewal	202-520-4506	Flat Fee	NEW	\$ 357.00
	Transfer of Uninstalled Capacity Fee	202-520-4506	Flat Fee	\$ 486.00	\$ 357.00
	Re-Inspection for Non-Compliance	202-520-4506	Flat Fee	NEW	\$ 357.00
<b>9</b>	<b>Supporting to Planning</b>				
	<b>1. Pre-Entitlement Processing</b>				
	Pre-Application Review	101-000-2302	Flat Fee	\$ 220.00	\$ 714.00
	<b>2. Coastal Development Permit Processing</b>				
	Coastal Development Permit Exemption	101-420-4421	Flat Fee	\$ 241.00	\$ 714.00
	Single Family Residential	101-000-2302	Deposit	\$ 890.00	\$ 1,429.00
	Accessory Dwelling Unit - New Development	101-420-4421	Deposit	\$ 486.00	\$ 714.00
	Multiple Family Residential	101-000-2302	Deposit	\$ 1,837.00	\$ 2,859.00
	Commercial / Mixed Use	101-000-2302	Deposit	\$ 1,837.00	\$ 2,859.00
	Industrial / Institutional	101-000-2302	Deposit	\$ 1,837.00	\$ 2,859.00
	Other Development				

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Public Works Director/ City Engineer Review	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Planning Commission Amendments	101-000-2302	Deposit	\$ 1,837.00	\$ 2,859.00
	Minor Amendment	101-420-4421	Flat Fee	\$ 241.00	\$ 1,429.00
	Major Amendment	101-000-2302	Deposit	\$ 1,837.00	\$ 2,859.00
	<b>3. Environmental Clearance Processing</b>				
	CEQA/NEPA Environmental Clearance				
	Negative Declaration	101-000-2302	Deposit	\$ 856.00	\$ 1,429.00
	EIR	101-000-2302	Deposit	\$ 1,713.00	\$ 2,859.00
	<b>4. Entitlement Processing</b>				
	Commercial Cannabis Business License	101-000-2302	Deposit	\$ 1,672.00	\$ 2,859.00
	Use Permit	101-000-2302	Deposit	\$ 836.00	\$ 1,429.00
	Variance/ Exception Planning Commission	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Exception/ Community Development Director	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Zoning, LCP, and 6P Amendments				
	LCP/ 6P	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	IP/ Rezoning	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Planned Unit Development Specific Plan	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Planned Unit Development Specific Plan Amendment	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Planned Unit Development Precise Plan	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Planned Unit Development Precise Plan Amendment	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Annexation/ Prezoning	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Land Division and Merger				
	Certificate of Compliance	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Lot Merger	101-000-2302	Deposit	\$ 459.00	\$ 714.00
	Lot Line Adjustment	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Parcel Map (four or fewer lots)	101-000-2302	Deposit	\$ 1,837.00	\$ 2,859.00
	Tentative Subdivision Map	101-000-2302	Deposit	\$ 3,675.00	\$ 5,718.00
	Subdivision Agreement	101-000-2302	No Fee	No Fee	No Fee
	Time Extension	101-000-2302	Deposit	\$ 919.00	\$ 1,429.00
	Public Works Director Review	101-000-2302	Deposit	\$ 228.00	\$ 357.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
<b>10</b>	<b>Building Plan Review / Support</b>				
	1. Minor Residential Improvement or Addition	101-420-4421	Flat Fee	\$ 241.00	\$ 714.00
	2. Tenant Improvement	101-420-4421	Flat Fee	\$ 486.00	\$ 714.00
	3. New SFD	101-420-4421	Flat Fee	\$ 486.00	\$ 1,429.00
	4. New Multifamily or Non-Residential	101-420-4421	Flat Fee	\$ 1,217.00	\$ 2,144.00
<b>11</b>	<b>Special Studies Review</b>				
	City Staff		Each	NEW	\$ 1,072.00
	Consultant		Per Project	NEW	Actual Cost
<b>12</b>	<b>Stormwater Inspection Program</b>				
	1. C.3 Treatment Inspections		Flat Fee	[6] NEW	\$ 338.00
	2. C.4 Commercial/Industrial Business Inspections		Flat Fee	NEW	\$ 169.00
	3. C.6 Wet Weather Construction Site Inspections (Seasonal per Site)		Per Site/Per Year	NEW	\$ 3,550.00
	4. Reinspection/Corrective Action Due to Non-Compliance		Flat Fee	NEW	\$ 169.00
<b>13</b>	<b>Fees for Services Otherwise not Listed</b>		Per Hour	\$ 233.00	\$ 357.00

Notes

[1] Fees for external agency review or special studies may apply in addition to City fees

[3] Fees are adjusted annually by the CPI All Urban Consumers/San Francisco-Oakland-San Jose established in December.

[4] Additional fee

[5] Fees from

[6] Initial inspection fee assumes initial compliance. If non-compliant, reinspection/corrective action fee will apply

[7] Permit fees for work done without a valid permit are 2x the applicable permit fee

[8] Construction activities during October through April shall require Storm Water Pollution Prevention plans, measures and fees.

[9] For deposit accounts, total cost equal to 100% of staff and/or consultant time and materials

**IV. DEVELOPMENT IMPACT FEES**

<b>1</b>	<b>Single Family</b>				
	1. Sewer Connection - Assessment District Participant	202-520-4506	Per dwelling unit	\$ 5,615.00	\$ 5,615.00
	Sewer Connection - Assessment District Non-Participant	202-520-4506	Each SFRE	\$ 19,961.00	\$ 19,961.00
	2. SMIP Residential*	101-000-2181	per valuation		
	SMIP Commercial*	101-000-2181	per valuation		
	3. BSRF (Bldg. Standards Admin Spec Revolving Fund)**				



**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	\$1 - 25,000	101-000-2182	Valuation	\$ 1.00	\$ 1.00
	\$25,001 - 50,000	101-000-2182	Valuation	\$ 2.00	\$ 2.00
	\$50,001 - 75,000	101-000-2182	Valuation	\$ 3.00	\$ 3.00
	\$75,001 - 100,000	101-000-2182	Valuation	\$ 4.00	\$ 4.00
	Every \$25,000 or fraction above \$100,000	101-000-2182	Valuation	\$ 1.00	\$ 1.00
	4. Storm Drainage	152-450-4501	Per dwelling unit	\$ 855.00	\$ 855.00
	5. Capital Outlay Facilities	301-101-4503	Per dwelling unit	\$ 1,212.00	\$ 1,212.00
	6. Traffic Mitigation	112-510-4502	Per dwelling unit	\$ 7,899.00	\$ 7,899.00
	7. Park Facilities	125-530-4504	Per dwelling unit	\$ 8,919.00	\$ 8,919.00
<b>2</b>	<b>Development Fees; Multi-Family / Commercial</b>				
	1. Sewer Connections				
	Multi-Family	202-520-4506	Per dwelling unit	\$ 4,716.00	\$ 4,716.00
	Mobile Home	202-520-4506	Per dwelling unit	\$ 3,536.00	\$ 3,536.00
	Office	202-520-4506	Per 1,000 square feet	\$ 1,515.00	\$ 1,515.00
	Commercial/Retail	202-520-4506	Per 1,000 square feet	\$ 2,188.00	\$ 2,188.00
	Lodging	202-520-4506	Per room	\$ 2,188.00	\$ 2,188.00
	Industrial	202-520-4506	Per 1,000 square feet	\$ 2,188.00	\$ 2,188.00
	Sewer Connection - Assessment District Non-Participant	202-520-4506	Each SFRE	\$ 19,961.00	\$ 19,961.00
	2. SMIP				
	SMIP Residential (valuation exceeding \$3,850)	101-000-2181	Pre 100,000 Permit Valuation	\$ 13.00	\$ 13.00
	SMIP Commercial (valuation exceeding \$1,786)	101-000-2181	Pre 100,000 Permit Valuation	\$ 28.00	\$ 28.00
	SMIP Flat Fee*	101-000-2181		\$ 0.50	\$ 0.50
	3. BSARF (Bldg. Standards Admin Spec Revolving Fund)**				
	\$1 - 25,000	101-000-2182	Per Valuation	\$ 1.00	\$ 1.00
	\$25,001 - 50,000	101-000-2182	Per Valuation	\$ 2.00	\$ 2.00
	\$50,001 - 75,000	101-000-2182	Per Valuation	\$ 3.00	\$ 3.00
	\$75,001 - 100,000	101-000-2182	Per Valuation	\$ 4.00	\$ 4.00
	Every \$25,000 or fraction thereof above \$100,000	101-000-2182	Per Valuation	\$ 1.00	\$ 1.00
	4. Storm Drainage				
	Multi-Family	152-450-4501	Per dwelling unit	\$ 338.00	\$ 338.00
	Mobile Home	152-450-4501	Per dwelling unit	\$ -	\$ -
	Office	152-450-4501	Per 1,000 square feet	\$ 721.00	\$ 721.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Commercial/Retail	152-450-4501	Per 1,000 square feet	\$ 521.00	\$ 521.00
	Lodging	152-450-4501	Per room	\$ -	\$ -
	Industrial	152-450-4501	Per 1,000 square feet	\$ 360.00	\$ 360.00
<b>5.</b>	<b>Capital Outlay</b>				
	Multi-Family	301-101-4503	Per dwelling unit	\$ 1,011.00	\$ 1,011.00
	Mobile Home	301-101-4503	Per dwelling unit	\$ 767.00	\$ 767.00
	Office	301-101-4503	Per 1,000 square feet	\$ 387.00	\$ 387.00
	Commercial/Retail	301-101-4503	Per 1,000 square feet	\$ 212.00	\$ 212.00
	Lodging	301-101-4503	Per room	\$ 27.00	\$ 27.00
	Industrial	301-101-4503	Per 1,000 square feet	\$ 193.00	\$ 193.00
<b>6.</b>	<b>Traffic Mitigation</b>				
	Multi-Family	112-510-4502	Per dwelling unit	\$ 4,028.00	\$ 4,028.00
	Mobile Home	112-510-4502	Per dwelling unit	\$ 4,077.00	\$ 4,077.00
	Office	112-510-4502	Per 1,000 square feet	\$ 4,952.00	\$ 4,952.00
	Commercial/Retail	112-510-4502	Per 1,000 square feet	\$ 8,297.00	\$ 8,297.00
	Lodging	112-510-4502	Per room	\$ 2,648.00	\$ 2,648.00
	Industrial	112-510-4502	Per 1,000 square feet	\$ 4,026.00	\$ 4,026.00
<b>7.</b>	<b>Park Facility Fee</b>				
	Multi-Family	125-530-4504	Per dwelling unit	\$ 7,432.00	\$ 7,432.00
	Mobile Home	125-530-4504	Per dwelling unit	\$ 5,648.00	\$ 5,648.00
<b>3</b>	<b>Development Fees - Residential Subdivision Fees Only</b>				
	Park Dedication			Per Chapter 17.48 of Municipal Code	Per Chapter 17.48 of Municipal Code
<b>V. PLANNING</b> <sup>[3][4]</sup>					
<b>0</b>	<b>Planning Hourly Rate</b>		Per Hour	\$ 255.00	\$ 304.00
<b>1</b>	<b>Pre-Entitlement Processing</b>				
	1. Pre-Application Review	101-000-2302	Deposit	\$ 1,738.00	\$ 2,130.00
	2. Planning Consultation	101-000-2302	Flat Fee	NEW	\$ 608.00
	3. Pre-Submittal Plan Review	101-000-2302	Flat Fee	NEW	\$ 608.00
	4. General Project Planning Services	101-000-2302	Deposit	NEW	\$ 913.00
	5. Pre-Application Commercial Cannabis Business	101-000-2302	Deposit	\$ 1,581.00	\$ 1,522.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	<b>6. Measure 'D'</b>				
	Accessory Dwelling Unit (consistent with City Ordinance and State Law)	101-710-4443 ACT456	Flat Fee	\$ 669.00	\$ 761.00
	Single Allocation (per allocation)	101-710-4443 ACT456	Flat Fee	\$ 669.00	\$ 1,065.00
	Phasing Agreement	101-000-2302	Deposit	\$ 2,301.00	\$ 3,652.00
	<b>2 Coastal Development Permit Processing</b>				
	1. Coastal Development Permit Exemption	101-000-2302	Deposit	\$ 505.00	\$ 608.00
	2. Single Family Residential				
	<= 3,000 square feet	101-000-2302	Deposit	\$ 2,519.00	\$ 3,652.00
	> 3,000 square feet	101-000-2302	Deposit	\$ 3,238.00	\$ 4,566.00
	3. Accessory Dwelling Unit - New Development	101-710-4443	Deposit	\$ 663.00	\$ 1,826.00
	4. Multiple Family Residential				
	<= Four Dwelling units	101-000-2302	Deposit	\$ 3,718.00	\$ 4,566.00
	> Four dwelling units	101-000-2302	Deposit	\$ 6,232.00	\$ 6,088.00
	5. Commercial / Mixed Use				
	<= 10,000 square feet	101-000-2302	Deposit	\$ 3,718.00	\$ 7,610.00
	> 10,000 square feet	101-000-2302	Deposit	\$ 6,232.00	\$ 9,132.00
	6. Industrial / Institutional				
	<= 20,000 square feet	101-000-2302	Deposit	\$ 3,718.00	\$ 7,610.00
	> 20,000 square feet	101-000-2302	Deposit	\$ 6,232.00	\$ 9,132.00
	7. Other Development				
	Community Development Director	101-000-2302	Deposit	\$ 2,758.00	\$ 3,652.00
	Planning Commission	101-000-2302	Deposit	\$ 3,538.00	\$ 6,088.00
	8. Amendments				
	Minor Amendment	101-710-4443	Flat Fee	\$ 512.00	\$ 456.00
	Major Amendment	101-000-2302	Deposit	\$ 2,758.00	\$ 3,652.00
	<b>3 Environmental Clearance Processing</b>				
	1. CEQA/NEPA Environmental Clearance				
	Negative Declaration	101-000-2302	Deposit	\$ 5,037.00	\$ 7,610.00
	EIR	101-000-2302	Deposit	\$ 11,335.00	\$ 15,220.00
	2. Notice of Exemption	101-710-4443	Flat Fee	\$ 264.00	\$ 456.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	3. Fish and Game		Flat Fee	Set by State of CA	Set by State of CA
<b>4</b>	<b>Design Review Processing</b>				
	1. Architectural, Landscape, and Site Plan Review	101-000-2302	Deposit	\$ 749.00	\$ 1,217.00
<b>5</b>	<b>Entitlement Processing</b>				
	1. Home Occupation	101-710-4443	Flat Fee	\$ 131.00	\$ 152.00
	2. Commercial Cannabis Business License	101-000-2302	Deposit	\$ 5,604.00	\$ 6,088.00
	3. Use Permit	101-000-2302	Deposit	\$ 1,139.00	\$ 2,130.00
	4. Variance / Exception Planning Commission	101-000-2302	Deposit	\$ 1,139.00	\$ 1,522.00
	5. Exception and Community Development Director	101-000-2302	Deposit	\$ 502.00	\$ 608.00
	6. Zoning, LCP, and GP Amendments				
	LCP/GP	101-000-2302	Deposit	\$ 17,693.00	\$ 21,308.00
	IP/Rezoning	101-000-2302	Deposit	\$ 17,693.00	\$ 21,308.00
	Planned Unit Development Specific Plan	101-000-2302	Deposit	\$ 17,693.00	\$ 21,308.00
	Planned Unit Development Specific Plan Amendment	101-000-2302	Deposit	\$ 8,816.00	\$ 12,176.00
	Planned Unit Development Precise Plan	101-000-2302	Deposit	\$ 8,816.00	\$ 12,176.00
	Planned Unit Development Precise Plan Amendment	101-000-2302	Deposit	\$ 4,558.00	\$ 5,479.00
	Annexation/Prezoning	101-000-2302	Deposit	\$ 17,693.00	\$ 21,308.00
<b>6</b>	<b>Appeals</b>				
	Filing Fee - Outside CA Coastal Commission (CCC) Appeals Jurisdiction	101-710-4443	Flat Fee	[6] \$ 264.00	\$ 608.00
	Filing Fee - Within CA Coastal Commission (CCC) Appeals Jurisdiction		No Fee	no charge	no charge
	Processing Fee - Paid by developer	101-000-2302	Deposit	\$ 3,777.00	\$ 4,566.00
<b>7</b>	<b>Land Division and Merger</b>				
	Certificate of Compliance	101-000-2302	Deposit	\$ 2,278.00	\$ 2,739.00
	Lot Merger	101-000-2302	Deposit	\$ 1,006.00	\$ 1,217.00
	Lot Line Adjustment	101-000-2302	Deposit	\$ 2,278.00	\$ 2,739.00
	Tentative Parcel Map (four or fewer lots)	101-000-2302	Deposit	\$ 4,558.00	\$ 5,479.00
	Tentative Subdivision Map	101-000-2302	Deposit	\$ 12,596.00	\$ 15,220.00
	Subdivision Agreement	101-000-2302	Deposit	\$ 5,037.00	\$ 6,088.00
	Time Extension	101-000-2302	Deposit	\$ 2,278.00	\$ 2,739.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

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No.	Fee Name	Coding	Fee Unit Type		FY 2024-25	FY 2025-26
<b>8</b>	<b>Sign Permit</b>					
	Community Development Director Review	101-710-4443	Flat Fee		\$ 201.00	\$ 456.00
	Planning Commission Review	101-000-2302	Deposit	[5]	\$ 1,139.00	\$ 2,739.00
	Exceptions Planning Commission Review	101-000-2302	Deposit		\$ 1,139.00	\$ 1,369.00
	Sign Programs	101-000-2302	Deposit		NEW	\$ 2,739.00
<b>9</b>	<b>Other Services</b>					
	Zoning Verification - Property Information Packet Compliance Letter	101-710-4443	Flat Fee		\$ 264.00	\$ 608.00
	Public Convenience & Necessity Letter	101-710-4443	Flat Fee		\$ 264.00	\$ 304.00
	Water Transfer Letter	101-710-4443	Flat Fee		\$ 264.00	\$ 304.00
	Landlord Petition		Flat Fee		NEW	\$ 4,566.00
	plus Hearing Officer		Flat Fee	[9]	NEW	\$ 4,227.00
	Tenant Petition		Flat Fee		NEW	\$ 52.00
	plus Hearing Officer		Flat Fee	[9]	NEW	\$ 4,227.00
<b>10</b>	<b>Tree Removal Review</b>					
	up to 5 trees	101-710-4443	Flat Fee		\$ 335.00	\$ 761.00
	More than 5 trees	101-000-2302	Deposit		\$ 529.00	\$ 1,369.00
<b>11</b>	<b>Mobile Food Vendor Permit</b>	101-710-4443	Flat Fee		\$ 264.00	\$ 304.00
<b>12</b>	<b>Sound Amplification Permit</b>	101-710-4442	Flat Fee		\$ 264.00	\$ 304.00
<b>13</b>	<b>Fees Required by other Agencies</b>					
	1. California Department of Fish and Wildlife		per agency schedule	[3]	Fee required to review various environmental documents	to review various environmental documents
	2. Local Agency Formation Commission (LAFCo)		per agency schedule	[3]	Annexation fees vary by acreage	Annexation fees vary by acreage

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

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No.	Fee Name	Coding	Fee Unit Type		FY 2024-25	FY 2025-26
	3. San Mateo County Recorder		per agency schedule	[3]	Fee required to record and/or post various	Fee required to record and/or post
<b>14</b>	<b>Short-Term Vacation Rental (STR) Registration</b>					
	Initial Registration	101-710-4443	Flat Fee		\$ 792.00	\$ 304.00
	Annual Registration Renewal	101-710-4443	Flat Fee		\$ 264.00	\$ 304.00
	Initial Inspection	101-710-4443	Flat Fee		NEW	\$ 294.00
<b>15</b>	<b>Public Works Project Review / Support</b>					
	1. Review of Public Works project applications, plans, maps, etc.		Per Hour	[2]	\$ 239.00	\$ 304.00
<b>16</b>	<b>Building Plan Review / Support</b>					
	1. Minor Residential Improvement or Addition				NEW	\$ 304.00
	2. Tenant Improvement				NEW	\$ 304.00
	3. New SFD				NEW	\$ 456.00
	4. New Multifamily or Non-Residential				NEW	\$ 608.00
	5. Additions to Square Footage - Residential and Non-Residential				NEW	\$ 304.00
<b>17</b>	<b>General Plan Fee</b>		Per Permit	[7]	NEW	16%
<b>Notes</b>						
[1] Flat fees are adjusted annually by the CPI All Urban Consumers/San Francisco-Oakland-San Jose established in December.						
[2] Total cost equal to 100% of staff and/or consultant time and materials.						
[3] Fees charged by these agencies are available on their websites and are in addition to fees charged by the City.						
[4] For deposit accounts, total cost equal to 100% of staff and/or consultant time and materials						
[5] Planning Commission Review includes Sign Program fees						
[6] Minimum flat fee covers the cost of initial staff acceptance. Subsequent staff work is charged to the project applicant on a time and materials basis.						
[7] General Plan Fee applies to selected Planning applications fees as noted above						
[8] All Planning Permit Fees are subject to Technology Fee						
[9] Hearing Officer costs charged at actual cost to the City						
<b>VI. RENTERS PROTECTIONS</b>						
<b>1</b>	<b>Rent Registry</b>					
	Rent Registry	126-740-4507	per unit		\$ 75.00	\$ 75.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

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No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Rent Registry (Affordable Housing Units)		no charge	\$ -	\$ -
2	Rent Stabilization	126-740-4507	per unit	\$ 286.00	\$ 286.00
3	Landlord Petition	126-740-4507	per petition	\$ 5,120.00	\$ 5,120.00
4	Tenant Petition	126-740-4507	per petition	\$ 50.00	\$ 50.00
<b>VII. CODE ENFORCEMENT FINES/PENALTIES <sup>(1)</sup></b>					
1	<b>Code Enforcement Investigation and Notice of Violation</b>			[2]	
	Property related inspections required to verify code compliance				
	Initial Complaint		per complaint	NEW	\$ -
	Preliminary Investigation		per complaint	NEW	\$ -
	Initial Inspection				
	Violation found	101-101-4441	per inspection	NEW	\$ 181.00
	No violation found		per inspection	NEW	\$ -
	Code enforcement costs incurred by the City after initial investigation and after violation notice				
	Follow up inspection after initial inspection and notice issued	101-101-4441	per inspection	NEW	\$ 181.00
	If case has not been abated after initial/follow-up inspection	101-101-4441	per inspection	NEW	\$ 181.00
2	<b>Short-term Rentals Investigation and Notice of Violation</b>				
	Property related inspections required to verify code compliance				
	Initial Complaint		per complaint	NEW	\$ -
	Preliminary Investigation		per complaint	NEW	\$ -
	Initial Inspection				
	Violation found	101-101-4441	per inspection	NEW	\$ 181.00
	No violation found		per inspection	NEW	\$ -
	Code enforcement costs incurred by the City after initial investigation and after violation notice				
	Follow up inspection after initial inspection and notice issued	101-101-4441	per inspection	NEW	\$ 181.00
	If case has not been abated after initial/follow-up inspection	101-101-4441	per inspection	NEW	\$ 181.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
3	For services requested of City staff which have no fee listed in this fee schedule, the City Manager or the City Manager's designee shall determine the appropriate fee based on the established hourly rates for this department/division. Additionally, the City will pass-through to the applicant any discrete costs incurred from the use of external service providers if required to process the specific application.	101-101-4441	hourly	NEW	\$ 181.00

Notes

- [1] HMBMC Chapter 18.06, Residential Land Use
- [2] Includes FOG (Fat & Oil Grease) and Rental Registration Enforcement

**VIII. PARKS AND RECREATION**

<b>1 Staff Support Fees</b>					
	Full-Time		Per Hour	NEW	\$ 246.00
	Part-Time		Per Hour	\$ 25.00	\$ 138.00
<b>2 Facility Rental Fees</b>					
	Reservation Processing Fee		Per Rental	NEW	\$ 82.00
	Set Up/Tear Down Service Fee		Per Rental	NEW	\$ 492.00
<b>1. General Public Fees</b>					
Grand Oak Room					
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 60.00	\$ 60.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 125.00	\$ 125.00
	Security Deposit	101-000-2207	Deposit	\$ 500.00	\$ 500.00
Oak Room					
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 40.00	\$ 40.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 100.00	\$ 100.00
	Security Deposit	101-000-2207	Deposit	\$ 300.00	\$ 300.00
Manzanita Room					
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 25.00	\$ 25.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 60.00	\$ 60.00
	Security Deposit	101-000-2207	Deposit	\$ 200.00	\$ 200.00
Tree Rooms					
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 35.00	\$ 35.00



**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

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No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	Day Rooms				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 35.00	\$ 35.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	Sun Room				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 35.00	\$ 35.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	Ted Adcock Kitchen (Kitchen Only)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 30.00	\$ 30.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 60.00	\$ 60.00
	Security Deposit	101-000-2207	Deposit	\$ 500.00	\$ 500.00
	Ted Adcock Kitchen (with Room Rental)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 15.00	\$ 15.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 30.00	\$ 30.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	Train Depot				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 30.00	\$ 30.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 35.00	\$ 35.00
	Security Deposit	101-000-2207	Deposit	\$ 500.00	\$ 500.00
	Smith Field # 3				
	No Lights	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	W/ Lights	101-610-4710	Per Hour	\$ 55.00	\$ 55.00
	Library Community Room (Full Room)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 25.00	\$ 25.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 60.00	\$ 60.00
	Security Deposit	101-000-2207	Deposit	\$ 500.00	\$ 500.00
	Library Community Room (Room A)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 15.00	\$ 15.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 25.00	\$ 25.00
	Security Deposit	101-000-2207	Deposit	\$ 200.00	\$ 200.00
	Library Community Room (Room B)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00

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Master Fee Schedule  
Other Fees, Charges & Services**

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No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 35.00	\$ 35.00
	Security Deposit	101-000-2207	Deposit	\$ 300.00	\$ 300.00
	<b>2. Non-Profit/Government Fees</b>				
	<b>Grand Oak Room</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 25.00	\$ 25.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 50.00	\$ 50.00
	Security Deposit	101-000-2207	Deposit	\$ 300.00	\$ 300.00
	<b>Oak Room</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 15.00	\$ 15.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 30.00	\$ 30.00
	Security Deposit	101-000-2207	Deposit	\$ 200.00	\$ 200.00
	<b>Manzanita Room</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	<b>Tree Rooms</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	<b>Day Rooms</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	<b>Sun Room</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	<b>Ted Adcock Kitchen (Kitchen Only)</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 15.00	\$ 15.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 30.00	\$ 30.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	<b>Ted Adcock Kitchen (with Room Rental)</b>				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00

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No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	Security Deposit	101-000-2207	Deposit	\$ 200.00	\$ 200.00
	Train Depot				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	Smith Field # 3				
	No Lights	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	W/ Lights	101-610-4710	Per Hour	\$ 55.00	\$ 55.00
	Library Community Room (Full Room)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	Library Community Room (Room A)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
	Library Community Room (Room B)				
	Week Day Rate (9am - 5pm)	101-610-4710	Per Hour	\$ 10.00	\$ 10.00
	Weekend/Weekday Rate (after 5pm)	101-610-4710	Per Hour	\$ 20.00	\$ 20.00
	Security Deposit	101-000-2207	Deposit	\$ 100.00	\$ 100.00
<b>IX. PUBLIC SAFETY</b>					
<b>1 Duplication</b>					
	1. Public Safety Reports	101-310-4411	Each	\$ 10.00	\$ 15.00
	2. Photo Reproduction	101-310-4411	Each	\$ 20.00	\$ 25.00
	3. Audio Tape/CD Reproduction	101-310-4411	Per CD Disc	\$ 20.00	\$ 25.00
	4. Audio Tape Reproduction	101-310-4411	Per DVD Disc	\$ 20.00	\$ 25.00
<b>2 Licensing</b>					
<b>1. Bingo Establishment Processing (Chapter 3.94)</b>					
	Bingo Establishment	101-310-4203	Each	\$ 134.00	\$ 185.00
	Renewal	101-310-4203	Each	\$ 134.00	\$ 185.00
<b>2. Fortune Telling (Chapter 3.95)</b>					
	New Business	101-310-4203	Each	\$ 668.00	\$ 889.00
	Renewal	101-310-4203	Each	\$ 134.00	\$ 185.00

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Master Fee Schedule  
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No.	Fee Name	Coding	Fee Unit Type	FY 2024-25	FY 2025-26
	New Tech.	101-310-4203	Each	\$ 668.00	\$ 889.00
	Renewal Tech.	101-310-4203	Each	\$ 134.00	\$ 185.00
	<b>3. Massage Establishments (Chapter 3.88)</b>				
	New Business	101-310-4203	Each	\$ 668.00	\$ 889.00
	Renewal	101-310-4203	Each	\$ 134.00	\$ 185.00
	Transfer	101-310-4203	Each	\$ 668.00	\$ 889.00
	Reinstatement	101-310-4203	Each	\$ 286.00	\$ 185.00
	<b>4. Secondhand Dealers</b>				
	New Dealers	101-310-4203	Each	\$ 134.00	\$ 185.00
	Renewal	101-310-4203	Each	\$ 134.00	\$ 185.00
	<b>5. Solicitor / Peddler</b>				
	New Applicant	101-310-4203	Each	\$ 668.00	\$ 889.00
	Annual Renewal	101-310-4203	Each	\$ 134.00	\$ 185.00
	<b>3 Miscellaneous Fees</b>				
	Vehicle Release	101-310-4203	Per Vehicle	\$ 95.00	\$ 129.00
	Repossession Release	101-310-4203	Per Vehicle	\$ 15.00	\$ 15.00
	Clearance/Special Letters	101-310-4203	Each	\$ 42.00	\$ 40.00
	Illegal Sign Confiscation	101-310-4203	Per Incidence	\$ 173.00	\$ 230.00
	Illegal Fireworks Confiscation	101-310-4203	Per Citation	\$ 173.00	\$ 230.00
	<b>4 Parking Fees</b>				
	Temporary Offstreet Parking	101-310-4203	Per Vehicle	\$ 21.00	\$ -
	<b>5 D.U.I Cost Recovery</b>				
	Arrest with Traffic Collision & Transportation		Per Response	\$ 749.00	\$ 989.00



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Master Fee Schedule  
Other Fees, Charges & Services**

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6 Citation Fee Schedule				FY 2025-26 Fee	Delinquent Fee		
<b>1. Municipal Code</b>		[1]					
3.92.030	Solicitors License Required			\$ 50.00	\$ 44.00		
9.11.010	Skateboard Park Use: Pads/Helmet			\$ 25.00	\$ 44.00		
9.12.040	Consume Alcohol In Public Right Of Way						
9.12.050	Alcoholic Beverages-Public Parks						
9.12.070	Prohibit Fires City Beaches						
9.12.080	Prohibit Fires City Parks						
9.12.090	Prohibit Glass Containers City Parks And Beaches						
9.13.030	Park Hours-Closed Sunset to Sunrise						
9.13.050	Unlawful Activities (Designated)						
9.14.010 (B)	Fireworks manf/sale/possession			\$ 107.00	\$ 47.00		
9.24.020	Sleep in Vehicle 2200/0600			\$ 50.00	\$ 44.00		
9.48.020	Discharge Firearm (City)			\$ 100.00	\$ 47.00		
9.48.060	Sale To Minor/gas weapon			\$ 25.00	\$ 44.00		
10.08.020	Direct Traffic Unauthorized Person			\$ 50.00	\$ 44.00		
10.08.030	Traffic Direction			\$ 50.00	\$ 44.00		
10.08.060	Removing Chalk Marks			\$ 74.00	\$ 44.00		
10.12.030	Obedience To Signs			\$ 74.00	\$ 44.00		
10.16.040	U-Turns to Enter Parking Spaces			\$ 25.00	\$ 44.00		
10.28.020	Clinging To Motor Vehicle			\$ 50.00	\$ 44.00		
10.28.040	Riding/Driving Sidewalk (Vehicle/Horse)			\$ 25.00	\$ 44.00		
10.28.050	Drive On New Pavement/Markings			\$ 25.00	\$ 44.00		
10.28.060	Limited Access			\$ 46.00	\$ 47.00		
10.28.080	Obey Barriers And Signs			\$ 25.00	\$ 44.00		
10.36.110	Wheels Not Curbed			\$ 46.00	\$ 47.00		
10.36.010	No Parking, Stopping, Standing			\$ 45.00	\$ 47.00		
10.36.010 (B)	Poplar Beach/Time Limit Parking			\$ 40.00	\$ 44.00		
10.36.030	Parking Restricted			\$ 45.00	\$ 47.00		
10.36.040	No Parking Zone (Permits)			\$ 49.00	\$ 47.00		
10.36.050	Parked Over 72 Hours			\$ 49.00	\$ 47.00		
10.36.060	Advertising For Sale On Street			\$ 46.00	\$ 46.00		
10.36.070	Repair Vehicle On Street			\$ 46.00	\$ 47.00		
10.36.080	Washing Vehicle On Street			\$ 46.00	\$ 47.00		

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

6 Citation Fee Schedule		FY 2025-26 Fee	Delinquent Fee
10.36.090 (B) School Zone		\$ 49.00	\$ 47.00
10.36.100 (A) No Parking Posted		\$ 49.00	\$ 47.00
10.36.100 (B) No Parking-Narrow Street		\$ 49.00	\$ 47.00
10.36.120 Peddler Vehicle-No Permit		\$ 46.00	\$ 47.00
10.36.130 Emergency Signs		\$ 80.00	\$ 46.00
10.36.150 Electric Vehicle Parking Only		\$ 46.00	\$ 47.00
10.36.160 Electric Over Two Hours		\$ 40.00	\$ 47.00
10.37.020 Oversize Vehicle 0200-0500		\$ 80.00	\$ 47.00
10.37.030 Non-Motorized Vehicle Unhook		\$ 80.00	\$ 47.00
10.40.010 15 Min Zone (Green Curb)		\$ 49.00	\$ 47.00
10.40.020 2 Hour Zone		\$ 49.00	\$ 47.00
10.40.030 Parking On One-Way Streets		\$ 49.00	\$ 47.00
10.40.040 (A) Diagonal Parking Zone		\$ 49.00	\$ 47.00
10.40.040 (B) Front Tire 6 Inches From Curb		\$ 49.00	\$ 47.00
10.40.050 Use More Than One Space		\$ 49.00	\$ 47.00
10.40.060 No Stopping Zone		\$ 49.00	\$ 47.00
10.40.070 12 Hour Parking-When Posted		\$ 46.00	\$ 44.00
10.40.080 Move Vehicle - Avoid Time Limit		\$ 46.00	\$ 44.00
10.40.090 Store Vehicle On Street		\$ 46.00	\$ 44.00
10.40.100 Repeat Violations		\$ 46.00	\$ 44.00
10.40.110 Extended Parking Permits		\$ 46.00	\$ 44.00
10.44.020 Curb Marked (Red/White/Green)		\$ 74.00	\$ 44.00
10.44.030 No Truck/Trailer		\$ 71.00	\$ 44.00
10.44.040 Loading Zone		\$ 46.00	\$ 44.00
10.44.050 Passenger Loading Zone		\$ 46.00	\$ 44.00
10.44.060 No Parking In Alley		\$ 46.00	\$ 44.00
10.44.070 Bus Zone		\$ 46.00	\$ 44.00
10.48.030 Vehicle Off Road		\$ 71.00	\$ 44.00
10.50.010 No Parking After Dusk Mirada/Redondo/Poplar		\$ 74.00	\$ 44.00
10.50.020 No Parking After Dusk Wavecrest		\$ 74.00	\$ 44.00
12.08.040 Dumping On Street/Alley/Gutter		\$ 286.00	\$ 44.00
12.12.030 Dumping		\$ 124.00	\$ 44.00
2. California Vehicle Code	[2]		

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

6 Citation Fee Schedule			FY 2025-26 Fee	Delinquent Fee
21113 (A)	Parked On Public Ground		\$ 43.00	\$ 42.00
22500.1	Parking Prohibited		\$ 38.00	\$ 42.00
22500 (A)	Parking In Intersection		\$ 38.00	\$ 42.00
22500 (B)	Parking On Crosswalk		\$ 38.00	\$ 42.00
22500 (C)	Parking In Safety Zone		\$ 38.00	\$ 42.00
22500 (D)	Within 15' Fire Station Driveway		\$ 38.00	\$ 42.00
22500 (E)	Parking In Driveway		\$ 38.00	\$ 42.00
22500 (F)	Parking On Sidewalk		\$ 38.00	\$ 42.00
22500 (G)	Obstruct Traffic @ Excavation		\$ 38.00	\$ 42.00
22500 (H)	Double Parking		\$ 38.00	\$ 42.00
22500 (I)	Parking In Bus Zone		\$ 38.00	\$ 42.00
22500 (J)	Parking In Tunnel		\$ 38.00	\$ 42.00
22500 (K)	Parking On Bridge		\$ 38.00	\$ 42.00
22500 (L)	Blocking Wheelchair Access		\$ 333.00	\$ 42.00
22502 (A)	Over 18" From Curb		\$ 33.00	\$ 42.00
22502 (E)	Curb Parking/One-Way Street		\$ 30.00	\$ 42.00
22504 (A)	Unincorporated Area Parking		\$ 43.00	\$ 42.00
22505 (B)	No Parking - State Hwy		\$ 48.00	\$ 42.00
22507.8 (A)	Handicapped Space Without Placard		\$ 333.00	\$ 42.00
22507.8 (B)	Blocking Handicapped Space		\$ 333.00	\$ 333.00
22507.8 (C)	Hashmarks Handicap Zone		\$ 333.00	\$ 333.00
22514	Fire Hydrants - Within 15 Feet		\$ 38.00	\$ 38.00
22515	Unattended Vehicle - Engine Running		\$ 33.00	\$ 33.00
22519	Posted For Patrons Only		\$ 33.00	\$ 33.00
22522	Block Sidewalk Ramp		\$ 333.00	\$ 333.00
22523 (A)	Abandon Vehicle On Highway		\$ 105.00	\$ 105.00
22523 A/B	Abandoned Vehicle		\$ 105.00	\$ 105.00
22523 (B)	Abandon Vehicle - Private Property		\$ 105.00	\$ 105.00
22526 (A)	Blocking Intersection		\$ 53.00	\$ 53.00
22951	Park Lot - Street & Alley		\$ 25.00	\$ 25.00
22952 (A)	Park Lot-Tow/Removal		\$ 40.00	\$ 40.00
22952 (B)	Park Lot-Tow/Removal		\$ 40.00	\$ 40.00
23333	Stop/Park On Bridge		\$ 43.00	\$ 43.00

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

6 Citation Fee Schedule			FY 2025-26 Fee	Delinquent Fee
23336	Violate Posted Signs		\$ 40.00	\$ 40.00
28071	Bumper Required-Fine Or P/C		\$ 25.00	\$ 25.00
22507.8 (A)	Handicapped Space Without Placard		\$ 333.00	\$ 333.00
4000 (A)	Unregistered Vehicle		\$ 53.00	\$ 53.00
4462 (B)	Registration On Wrong Vehicle		\$ 30.00	\$ 30.00
4464	Altered License Plate		\$ 30.00	\$ 42.00
5200	Lic Plate Missing - Fine Or P/C		\$ 35.00	\$ 35.00
5201	Plate Positioning - Fine Or P/C		\$ 30.00	\$ 30.00
5202	Period Of Display - Fine Or P/C		\$ 30.00	\$ 30.00
5204 (A)	Tags Attach Wrong - Fine Or P/C		\$ 30.00	\$ 30.00

**Notes**  
 [1] Citation fee amounts increase for two or more offenses. Applicable fees are stated on the violation notice.  
 [2] California Vehicle Code Fees are established by the State of California and are not escalated by the CPI All Urban Consumers/San Francisco-Oakland-San Jose

**City of Half Moon Bay  
Master Fee Schedule  
Other Fees, Charges & Services**

*Fees are increased annually by the annual average CPI-W San Francisco-Oakland-Hayward of the previous year (excluding Development Impact Fees and Public Safety)*

6 Citation Fee Schedule				FY 2025-26 Fee	Delinquent Fee		
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**IX. REFUND POLICY**

Any request for Fee refunds shall be submitted in writing to the appropriate Department’s Director within 90 days from the date of submittal. The grounds for requesting a refund shall be detailed in the written request. However, once the City has commenced work on an applicable service for which a fee is charged, no refunds are allowed. The Department’s Director shall determine if a fee is refundable based on this criterion. Any refund will be net a processing fee equivalent to 0.5 hours of the Building Hourly Rate and any other incidentals that may be incurred. The party requesting the refund shall be informed in writing of the decision of the Department’s Director within ten (10) working days of receiving the written refund request. The requesting party may appeal the determination of the Department’s Director to the City Manager, within ten (10)

# Supplemental Statistics

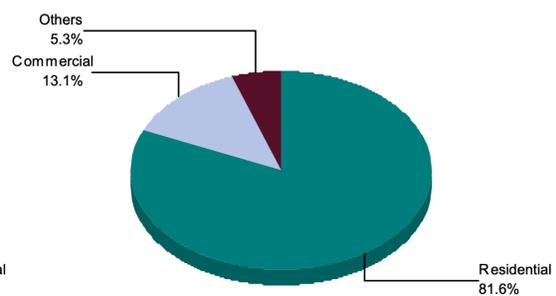
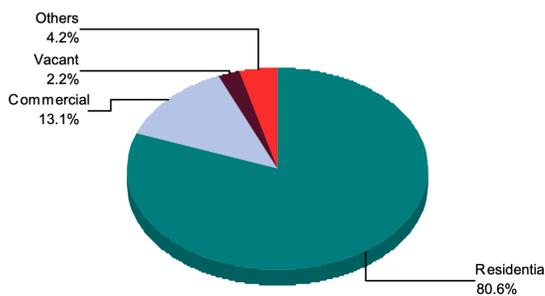
## THE CITY OF HALF MOON BAY 2023/24 USE CATEGORY SUMMARY

### BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	3,815	\$3,284,965,233 (80.6%)	\$3,228,860,043 (81.6%)
Commercial	219	\$532,831,023 (13.1%)	\$519,423,135 (13.1%)
Industrial	16	\$12,248,260 (0.3%)	\$12,248,260 (0.3%)
Agricultural	40	\$32,491,403 (0.8%)	\$16,525,146 (0.4%)
Govt. Owned	97	\$77,935 (0.0%)	\$0 (0.0%)
Institutional	20	\$19,054,711 (0.5%)	\$320,500 (0.0%)
Miscellaneous	12	\$14,321,066 (0.4%)	\$14,321,066 (0.4%)
Recreational	24	\$36,715,220 (0.9%)	\$36,361,745 (0.9%)
Vacant	1,774	\$88,060,076 (2.2%)	\$75,850,962 (1.9%)
Unsecured	[258]	\$55,029,359 (1.4%)	\$54,008,203 (1.4%)
<b>TOTALS</b>	<b>6,017</b>	<b>\$4,075,794,286</b>	<b>\$3,957,919,060</b>

**ASSESSED VALUE**

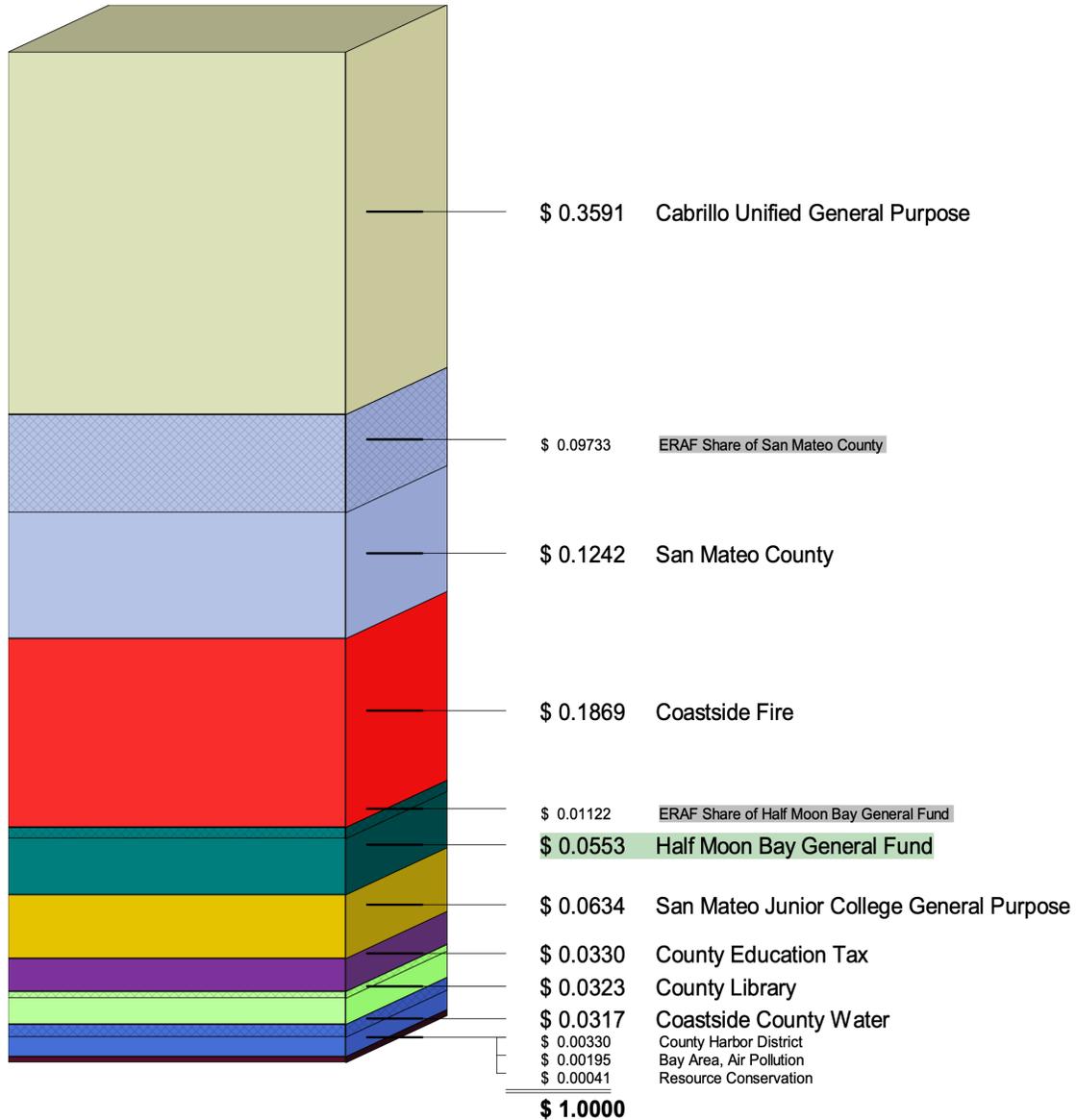
**NET TAXABLE VALUE**



Data Source: San Mateo County Assessor 2023/24 Combined Tax Rolls  
 This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 8/19/2024 By MV

## THE CITY OF HALF MOON BAY PROPERTY TAX DOLLAR BREAKDOWN



**ATI (Annual Tax Increment) Ratios for Tax Rate Area 017-005, Excluding Redevelopment Factors & Additional Debt Service**  
 Data Source: San Mateo County Assessor 2023/24 Annual Tax Increment Tables Prepared On 8/19/2024 By MV  
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# THE CITY OF HALF MOON BAY 2023/24 ROLL SUMMARY

## Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	6,017	0	258
TRAs	8	0	7
<b>Values</b>			
Land	1,918,472,049	0	72,029
Improvements	2,083,585,181	0	3,795,688
Personal Property	16,370,342	0	40,170,442
Fixtures	2,337,355	0	10,945,331
Aircraft	0	0	45,869
<b>Total Value</b>	<b>\$4,020,764,927</b>	<b>\$0</b>	<b>\$54,983,490</b>
<b>Exemptions</b>			
Real Estate	115,753,113	0	277,476
Personal Property	1,061,203	0	413,550
Fixtures	39,754	0	330,130
Aircraft	0	0	0
Homeowners*	15,177,400	0	7,000
<b>Total Exemptions*</b>	<b>\$116,854,070</b>	<b>\$0</b>	<b>\$1,021,156</b>
<b>Total Net Value</b>	<b>\$3,903,910,857</b>	<b>\$0</b>	<b>\$53,962,334</b>

Combined Values	Total
<b>Total Values</b>	<b>\$4,075,748,417</b>
<b>Total Exemptions</b>	<b>\$117,875,226</b>
<b>Net Total Values</b>	<b>\$3,957,873,191</b>
<b>Net Aircraft Values</b>	<b>\$45,869</b>

\* Note: Homeowner Exemptions are not included in Total Exemptions  
Totals do not Include Aircraft Values or Exemptions

**Data Source: San Mateo County Assessor 2023/24 Combined Tax Rolls**  
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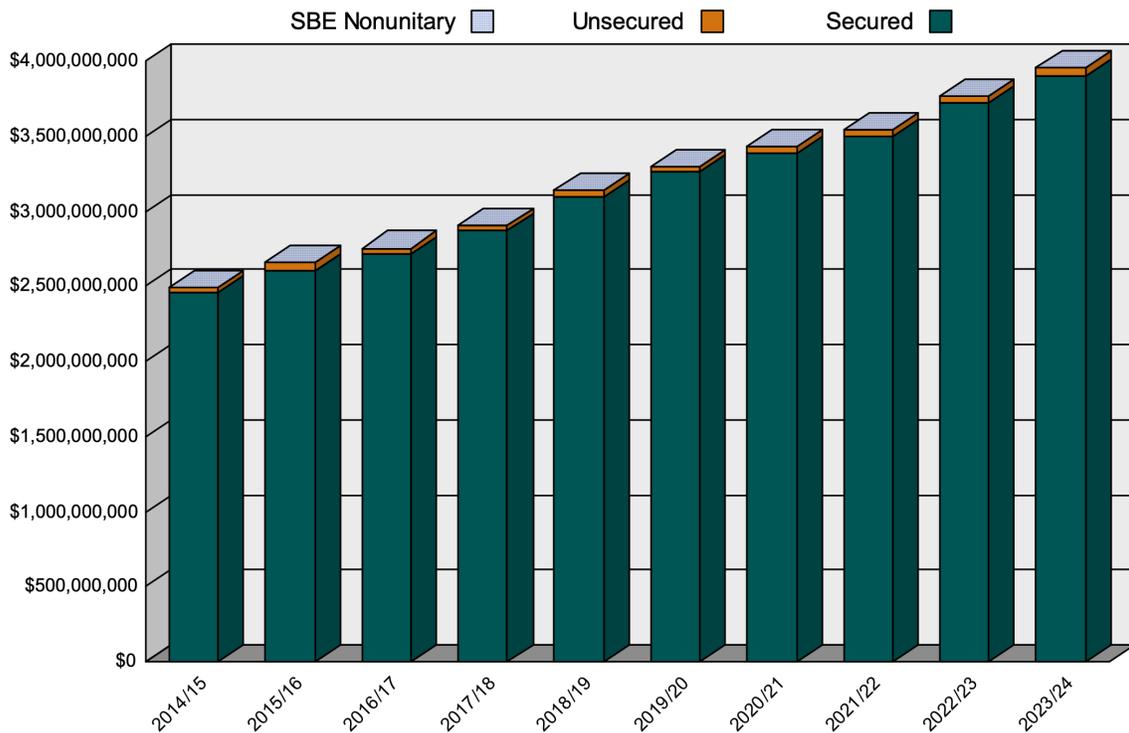
Prepared On 8/19/2024 By MV

# THE CITY OF HALF MOON BAY

## NET TAXABLE ASSESSED VALUE HISTORY

2014/15 - 2023/24 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
<b>2014/15</b>	\$2,454,848,902	\$42,658,908	\$0	<b>2,497,507,810</b>	
<b>2015/16</b>	\$2,609,284,214	\$53,103,728	\$0	<b>2,662,387,942</b>	6.60%
<b>2016/17</b>	\$2,716,280,909	\$39,462,822	\$0	<b>2,755,743,731</b>	3.51%
<b>2017/18</b>	\$2,868,900,977	\$40,418,385	\$0	<b>2,909,319,362</b>	5.57%
<b>2018/19</b>	\$3,095,123,190	\$44,156,277	\$0	<b>3,139,279,467</b>	7.90%
<b>2019/20</b>	\$3,261,227,148	\$40,695,317	\$0	<b>3,301,922,465</b>	5.18%
<b>2020/21</b>	\$3,386,815,056	\$39,825,394	\$0	<b>3,426,640,450</b>	3.78%
<b>2021/22</b>	\$3,495,494,766	\$45,896,134	\$0	<b>3,541,390,900</b>	3.35%
<b>2022/23</b>	\$3,722,198,497	\$49,344,505	\$0	<b>3,771,543,002</b>	6.50%
<b>2023/24</b>	\$3,903,910,857	\$54,008,203	\$0	<b>3,957,919,060</b>	4.94%
<b>Annual Growth Rate %</b>					<b>5.25%</b>



\* Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

Annual Growth Rate (CAGR) is calculated as the mean annualized growth rate for compounding values over a given time period.

Data Source: San Mateo County Assessor O/ - 2023/24 Combined Tax Rolls

Prepared On 8/19/2024 By MV

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## THE CITY OF HALF MOON BAY ASSESSED VALUE OF TAXABLE PROPERTY 2014/15 - 2023/24 Taxable Property Values

Category	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Residential	1,986,554,631	2,128,750,156	2,238,878,627	2,365,335,848	2,496,961,916	2,652,141,529	2,769,600,677	2,887,213,237	3,075,165,815	3,228,860,043
Commercial	346,707,418	356,041,843	363,813,823	372,002,147	457,418,903	467,790,599	476,253,451	476,165,638	505,408,881	519,423,135
Industrial	6,172,772	6,292,015	6,801,114	7,185,938	8,419,613	9,374,259	9,561,139	9,740,069	10,958,701	12,248,260
Agricultural					17,322,251	16,208,520	15,605,023	15,866,702	16,197,166	16,525,146
Dry Farm	3,496,499	3,786,377	4,241,537	4,358,514						
Govt. Owned					0	0	0	0	0	0
Institutional	272,021	277,456	281,685	309,882	315,819	298,922	1,689,318	1,938,117	314,217	320,500
Irrigated	4,862,761	5,333,856	4,324,786	4,411,271						
Miscellaneous	22,681,808	23,460,537	14,211,644	17,677,501	16,786,985	15,398,633	16,274,069	13,822,133	14,050,543	14,321,066
Recreational	38,874,879	39,568,823	40,290,547	41,062,725	42,118,338	43,356,325	35,379,201	31,885,243	33,842,367	36,361,745
Vacant	45,226,113	45,773,151	43,437,146	56,557,151	55,779,365	56,658,361	62,452,178	58,863,627	66,260,807	75,850,962
Unsecured	42,658,908	53,103,728	39,462,822	40,418,385	44,156,277	40,695,317	39,825,394	45,896,134	49,344,505	54,008,203
Unknown							0			
<b>TOTALS</b>	<b>2,497,507,810</b>	<b>2,662,387,942</b>	<b>2,755,743,731</b>	<b>2,909,319,362</b>	<b>3,139,279,467</b>	<b>3,301,922,465</b>	<b>3,426,640,450</b>	<b>3,541,390,900</b>	<b>3,771,543,002</b>	<b>3,957,919,060</b>
<b>Total Direct Rate</b>	<b>0.05818</b>	<b>0.05818</b>	<b>0.05819</b>	<b>0.05819</b>	<b>0.05821</b>	<b>0.05821</b>	<b>0.05821</b>	<b>0.05819</b>	<b>0.05818</b>	<b>0.05819</b>

**Notes:**

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Data Source: San Mateo County Assessor 2014/15 - 2023/24 Combined Tax Rolls

Prepared On 8/19/2024 By MV

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## THE CITY OF HALF MOON BAY 2023/24 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) SHC HALF MOON BAY LLC <small>(Pending Appeals On Parcels)</small>	2	\$222,669,071	5.70%	1	\$6,000	0.01%	<b>\$222,675,071</b>	<b>5.63%</b>	Commercial Half Moon Bay General Fund
2) OCEAN COLONY PARTNERS LP	18	\$34,920,332	0.89%				<b>\$34,920,332</b>	<b>0.88%</b>	Recreational Half Moon Bay General Fund
3) HMB MUSICH LLC	3	\$31,715,732	0.81%				<b>\$31,715,732</b>	<b>0.80%</b>	Commercial Half Moon Bay General Fund
4) HALF MOON BAY LODGE LLC	1	\$23,508,000	0.60%				<b>\$23,508,000</b>	<b>0.59%</b>	Commercial Half Moon Bay General Fund
5) ROCKET FARMS INC				1	\$18,157,691	33.62%	<b>\$18,157,691</b>	<b>0.46%</b>	Unsecured Half Moon Bay General Fund
6) KEET NERHAN	27	\$17,535,925	0.45%	1	\$67,807	0.13%	<b>\$17,603,732</b>	<b>0.44%</b>	Commercial Half Moon Bay General Fund
7) PROFESSIONAL PENINSULA PROPERTIES LLC	9	\$15,941,439	0.41%				<b>\$15,941,439</b>	<b>0.40%</b>	Commercial Half Moon Bay General Fund
8) LONGS DRUG STORE INC	1	\$9,807,379	0.25%				<b>\$9,807,379</b>	<b>0.25%</b>	Commercial Half Moon Bay General Fund
9) CASTRO PARTNERS LLC	3	\$7,911,679	0.20%				<b>\$7,911,679</b>	<b>0.20%</b>	Commercial Half Moon Bay General Fund
10) ABOLMOLUKI BAHRAM TRUST	1	\$7,305,217	0.19%				<b>\$7,305,217</b>	<b>0.18%</b>	Commercial Half Moon Bay General Fund
<b>Top Ten Total</b>	65	\$371,314,774	9.51%	3	\$18,231,498	33.76%	<b>\$389,546,272</b>	<b>9.84%</b>	
<b>City Total</b>		\$3,903,910,857			\$54,008,203		<b>\$3,957,919,060</b>		

Top Owners last edited on 8/16/24 by maheav using sales through 06/30/24 (Version r.1)

Data Source: San Mateo County Assessor 2023/24 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 8/19/2024 By MV



## THE CITY OF HALF MOON BAY 2014/15 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) SHC HALF MOON BAY LLC <small>(Pending Appeals On Parcels)</small>	2	\$138,617,491	5.65%	1	\$6,000	0.01%	\$138,623,491	5.55%	Commercial Half Moon Bay General Fund
2) OCEAN COLONY PARTNERS L P	24	\$43,784,059	1.78%				\$43,784,059	1.75%	Recreational Half Moon Bay General Fund
3) KEET NERHAN	32	\$22,491,446	0.92%	2	\$61,200	0.14%	\$22,552,646	0.90%	Commercial Half Moon Bay General Fund
4) REGENCY CENTERS LP	3	\$14,602,258	0.59%				\$14,602,258	0.58%	Commercial Half Moon Bay General Fund
5) HMB CAPITAL LLC	3	\$12,204,155	0.50%				\$12,204,155	0.49%	Miscellaneous Half Moon Bay General Fund
6) IWF HALF MOON BAY LLC	1	\$10,306,579	0.42%				\$10,306,579	0.41%	Commercial Half Moon Bay General Fund
7) LONGS DRUG STORE INC	1	\$8,252,260	0.34%				\$8,252,260	0.33%	Commercial Half Moon Bay General Fund
8) CASTRO PARTNERS LLC	3	\$8,243,535	0.34%				\$8,243,535	0.33%	Commercial Half Moon Bay General Fund
9) COMCAST OF CALIFORNIA				2	\$8,164,614	19.14%	\$8,164,614	0.33%	Unsecured Half Moon Bay General Fund
10) NETREIT INC	1	\$6,506,405	0.27%				\$6,506,405	0.26%	Commercial Half Moon Bay General Fund
<b>Top Ten Total</b>	70	\$265,008,188	10.80%	5	\$8,231,814	19.30%	\$273,240,002	10.94%	
<b>City Total</b>		\$2,454,848,902			\$42,658,908		\$2,497,507,810		

Top Owners last edited on 8/7/15 by maheav using sales through 06/30/15 (Version r.1)

Data Source: San Mateo County Assessor 2014/15 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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# THE CITY OF HALF MOON BAY

## DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Agency	Last 10 Fiscal Years									
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>Basic Levy<sup>1</sup></b>	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Cabrillo Unified Bond	0.07040	0.07260	0.08320	0.07510	0.07110	0.11510	0.08950	0.07670	0.07910	0.07310
Mid-Penninsula Regional Open Space	0.00000	0.00000	0.00000	0.00000	0.00000	0.00160	0.00150	0.00150	0.00130	0.00120
San Mateo Community College 2005 Series B	0.00000	0.00000	0.00000	0.00000	0.00000	0.00350	0.00370	0.00000	0.00000	0.00000
San Mateo Junior College	0.01900	0.02500	0.02470	0.02350	0.01750	0.02310	0.01760	0.00000	0.00000	0.00000
San Mateo Junior Comm College	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02270	0.01930	0.01900
<b>Total Direct &amp; Overlapping<sup>2</sup> Tax Rates</b>	<b>1.08940</b>	<b>1.09760</b>	<b>1.10790</b>	<b>1.09860</b>	<b>1.08860</b>	<b>1.14330</b>	<b>1.11230</b>	<b>1.10090</b>	<b>1.09970</b>	<b>1.09330</b>
<b>City's Share of 1% Levy Per Prop 13<sup>3</sup></b>	0.05525	0.05525	0.05525	0.05525	0.05526	0.05526	0.05526	0.05525	0.05525	0.05526
<b>Voter Approved City Debt Rate</b>										
<b>Redevelopment Rate<sup>4</sup></b>										
<b>Total Direct Rate<sup>5</sup></b>	0.05818	0.05818	0.05819	0.05819	0.05821	0.05821	0.05821	0.05819	0.05818	0.05819

**Notes:**

<sup>1</sup>In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

<sup>2</sup>Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.

<sup>3</sup>City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.

<sup>4</sup>Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.

<sup>5</sup>Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

Data Source: San Mateo County Assessor 2014/15 - 2023/24 Tax Rate Table

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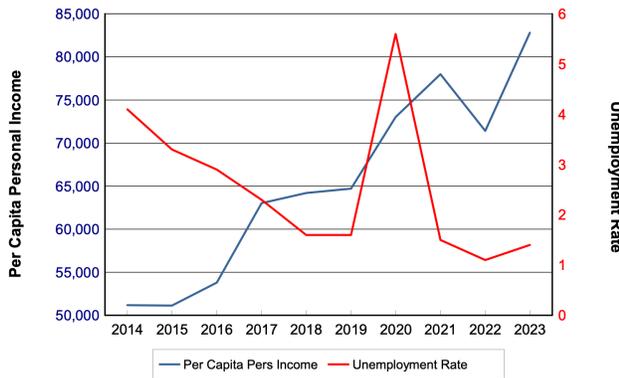
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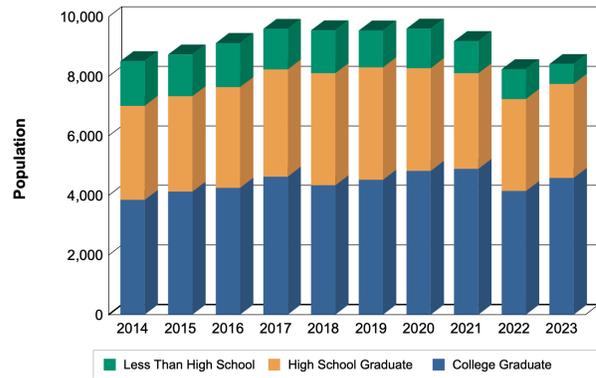
## THE CITY OF HALF MOON BAY DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2014	11,727	\$600,059	\$51,169	4.1%	44.8	82.4%	45.3%
2015	12,528	\$640,547	\$51,129	3.3%	44.7	84.0%	47.3%
2016	12,591	\$677,251	\$53,788	2.9%	45.8	83.8%	46.7%
2017	12,639	\$796,455	\$63,015	2.3%	47.1	85.8%	48.3%
2018	12,631	\$810,881	\$64,197	1.6%	47.3	84.9%	45.5%
2019	12,431	\$804,495	\$64,716	1.6%	45.3	87.1%	47.5%
2020	12,309	\$898,800	\$73,019	5.6%	46.8	86.2%	50.3%
2021	11,308	\$881,941	\$77,992	1.5%	47.8	88.3%	53.3%
2022	11,226	\$801,565	\$71,402	1.1%	44.9	87.9%	50.4%
2023	11,238	\$930,463	\$82,796	1.4%	48.3	92.1%	54.6%

**Personal Income and Unemployment**



**Education Level Attained for Population 25 and Over**



**Notes and Data Sources:**

Population: California State Department of Finance. Unemployment Data: California Employment Development Department  
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census*. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries  
 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

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# THE CITY OF HALF MOON BAY SALES VALUE HISTORY

Single Family Residential Full Value Sales 01/01/2022 - 6/30/2024)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2022	118	\$1,717,725	\$1,521,500	
2023	92	\$1,553,372	\$1,492,500	-1.91%
2024	40	\$1,889,575	\$1,750,000	17.25%



\* Multiparcel transfers, quitclaim deeds, trust transfers, timeshares, and partial sales are excluded from this analysis.

Data Source: San Mateo County Recorder

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## Glossary

Term	Definition
<b>Abatement</b>	A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.
<b>Accounting System</b>	The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.
<b>Accrued Interest</b>	The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)
<b>ACFR</b>	Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.
<b>Amortization</b>	The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.
<b>Appropriation</b>	A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.
<b>Arbitrage</b>	As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.
<b>Assessed Valuation</b>	A value assigned to real estate or other property by a government as the basis for levying taxes.
<b>Assets</b>	Items owned by an organization that have economic value, such as cash, investments, property, and equipment.
<b>Audit</b>	An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.
<b>Audit Report</b>	Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.
<b>Available Funds</b>	Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.
<b>Balance Sheet</b>	A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.
<b>Betterments (Special Assessments)</b>	Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Term	Definition
<b>Bond</b>	A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)
<b>Bond &amp; Interest Record</b>	(Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.
<b>Bonds Authorized &amp; Unissued</b>	Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.
<b>Bond Issue</b>	Generally, the sale of a certain number of bonds at one time by a governmental unit.
<b>Bond Rating (Municipal)</b>	A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.
<b>Budget</b>	A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)
<b>Capital Assets</b>	All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)
<b>Capital Budget</b>	An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)
<b>Cash</b>	Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.
<b>Cash Flow</b>	The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.
<b>Cash Management</b>	The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.
<b>Certificate of Deposit (CD)</b>	A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.
<b>Classification of Real Property</b>	Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.
<b>Collective Bargaining</b>	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and

Term	Definition
	working conditions.
<b>Compliance</b>	Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.
<b>Consumer Price Index</b>	The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."
<b>Cost-Benefit Analysis</b>	A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.
<b>Debt Burden</b>	The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.
<b>Encumbrance</b>	A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.
<b>Enterprise Funds</b>	An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.
<b>Equalized Valuations (EQV's)</b>	The determination of the full and fair cash value of all property in the community that is subject to local taxation.
<b>Equity</b>	The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.
<b>Estimated Receipts</b>	A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)
<b>Exemptions</b>	A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.
<b>Expenditure</b>	An outlay of money made by municipalities to provide the programs and services within their approved budget.
<b>Fiduciary Funds</b>	Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.
<b>Financial Statements</b>	Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.
<b>Fiscal Year</b>	The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.
<b>Fixed Assets</b>	Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Term	Definition
<b>Fixed Costs</b>	Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
<b>Float</b>	The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.
<b>Full Faith &amp; Credit</b>	A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.
<b>Fund</b>	An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
<b>Fund Accounting</b>	Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
<b>GAAP</b>	Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.
<b>GASB 34</b>	A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.
<b>GASB 45</b>	This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
<b>General Fund</b>	The fund used to account for most financial resources and activities governed by the normal appropriation process.
<b>General Obligation Bonds</b>	Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.
<b>Governing Body</b>	A board, committee, commission, or other executive or policymaking body of a municipality or school district.
<b>Indirect Costs</b>	Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.
<b>Internal Controls</b>	Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.
<b>Interest</b>	Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Term	Definition
<b>Interest Rate</b>	The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.
<b>Investments</b>	Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.
<b>Liabilities</b>	Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.
<b>Line Item Budget</b>	A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.
<b>Local Aid</b>	Revenue allocated by the state or counties to municipalities and school districts.
<b>Maturity Date</b>	The date that the principal of a bond becomes due and payable in full.
<b>Municipal(s)</b>	(As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.
<b>Net Income</b>	The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.
<b>Note</b>	A short-term loan, typically with a maturity date of a year or less.
<b>Objects Of Expenditures</b>	A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."
<b>Official Statement</b>	A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.
<b>Operating Budget</b>	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
<b>Overlapping Debt</b>	A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.
<b>Performance Budget</b>	A budget that stresses output both in terms of economy and efficiency.
<b>Principal</b>	The face amount of a bond, exclusive of accrued interest.
<b>Program</b>	A combination of activities to accomplish an end.
<b>Program Budget</b>	A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.
<b>Proprietary Funds</b>	Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.
<b>Purchased Services</b>	The cost of services that are provided by a vendor.
<b>Refunding of Debt</b>	Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.
<b>Reserve Fund</b>	An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.
<b>Revaluation</b>	The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The

Term	Definition
	nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.
<b>Revenues</b>	Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.
<b>Revenue Anticipation Note (RAN)</b>	A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.
<b>Revenue Bond</b>	A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.
<b>Revolving Fund</b>	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.
<b>Sale Of Real Estate Fund</b>	A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.
<b>Stabilization Fund</b>	A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.
<b>Surplus Revenue</b>	The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.
<b>Tax Rate</b>	The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.
<b>Tax Title Foreclosure</b>	The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.
<b>Trust Fund</b>	In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.
<b>Uncollected Funds</b>	Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)
<b>Undesignated</b>	Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor

## Glossary - Investment Policy

Term	Definition
Accrued Interest	Interest earned but not yet received.
Active Deposits	Funds which are immediately required for disbursement.
Amortization	An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.
Arbitrage	Transactions by which securities are bought and sold in different markets at the same time for the sake of the profit arising from a yield difference in the two markets.
Asked Price	The price a broker dealer offers to sell securities.
Banker's Acceptance	A high-quality, short-term money market instrument used to finance international trade. There has never been an instance of a failure to pay a banker's acceptance in full at its maturity date.
Basic Financial Statements	The official annual financial report for the City in accordance with the GASB 34 format is prepared in conformity with Generally Accepted Accounting Principles (GAAP).
Basis Point	One basis point is one hundredth of one percent (.01).
Bid Price	The price a broker dealer offers to purchase securities.
Bond	A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.
Book Value	The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.
Broker	Someone who brings buyers and sellers together and is compensated for his/her service.
Certificate Of Deposit	A deposit insured up to \$100,000 by the FDIC at a set rate for a specified period of time.
Collateral	Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public moneys.
Commercial Paper	Short-term, negotiable unsecured promissory notes of corporations.
Coupon	The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.
Credit Analysis	A critical review and appraisal of the economic and financial conditions or of the ability to meet debt obligations.
Current Yield	The interest paid on an investment is expressed as a percentage of the current price of the security.
Custodian	A bank or other financial institution that keeps custody of stock certificates and other assets.
Defeased Bond Issues	Issues that have sufficient money to retire outstanding debt when due so that the agency is released from the contracts and covenants in the bond document.
Delivery vs. Payment (DVP)	Delivery of securities with a simultaneous exchange of money for the securities.
Derivative	Securities that are based on, or derived from, some underlying asset, reference date, or index.
Discount	The difference between the cost of a security and its value at maturity when quoted at lower than face value.

Term	Definition
<b>Diversification</b>	Dividing investment funds among a variety of securities offering independent returns and risk profiles.
<b>Duration</b>	A measure of the timing of the cash flows, such as the interest payments and the principal repayment, to be received from a given fixed-income security. This calculation is based on three variables: term to maturity, coupon rate, and yield to maturity. The duration of a security is a useful indicator of its price volatility for given changes in interest rates.
<b>Fannie Mae</b>	Trade name for the Federal National Mortgage Association (FNMA), a U.S. sponsored corporation.
<b>Federal Reserve System</b>	The central bank of the U.S. which consists of a seven-member Board of Governors, 12 regional banks and 5,700 commercial banks that are members.
<b>Federal Deposit Insurance Corporation (FDIC)</b>	Insurance provided to customers of a subscribing bank, which guarantees deposits to a set limit (currently \$100,000) per account.
<b>Fed Wire</b>	A wire transmission service established by the Federal Reserve Bank to facilitate the transfer of funds through debits and credits of funds between participants within the Fed system.
<b>Freddie Mac</b>	Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a U.S. sponsored corporation.
<b>Ginnie Mae</b>	Trade name for the Government National Mortgage Association (GNMA), a direct obligation bearing the full faith and credit of the U.S. Government.
<b>Government Accounting Standards Board (GASB)</b>	A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units.
<b>Guaranteed Investment Contracts (GICS)</b>	An agreement acknowledging receipt of funds, for deposit, specifying terms for withdrawal, and guaranteeing a rate of interest to be paid.
<b>Inactive Deposits</b>	Funds not immediately needed for disbursement.
<b>Interest Rate</b>	The annual yield earned on an investment, expressed as a percentage.
<b>Investment Agreements</b>	An agreement with a financial institution to borrow public funds subject to certain negotiated terms and conditions concerning collateral, liquidity and interest rates.
<b>Liquidity</b>	An asset that can easily and rapidly be converted into cash without significant loss of value.
<b>Local Agency Investment Fund (LAIF)</b>	A pooled investment vehicle for local agencies in California sponsored by the State of California and administered by the State Treasurer.
<b>Local Agency Investment Pool</b>	A pooled investment vehicle, sponsored by a local agency or a group of local agencies for use by other local agencies.
<b>Market Value</b>	The price at which a security is traded and could presumably be purchased or sold.
<b>Maturity</b>	The date upon which the principal or stated value of an investment becomes due and payable.
<b>Modified Duration</b>	A measure of exposure to market risk of a security or a portfolio. It is the percent change in the price of a security (portfolio) or a 100 basis point change in the security's (portfolio's) yield.
<b>Mutual Funds</b>	An investment company that pools money and can invest in a variety of securities, including fixed-income securities and money market instruments.
<b>Negotiable Certificate Of Deposit</b>	A large denomination certificate of deposit which can be sold in the open market prior to maturity.

Term	Definition
<b>New Issue</b>	Term used when a security is originally "brought" to market.
<b>Note</b>	A written promise to pay a specified amount to a certain entity on demand or on a specified date.
<b>Par Value</b>	The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond, normally quoted in \$1,000 increments per bond.
<b>Perfected Delivery</b>	Refers to an investment where the actual security or collateral is held by an independent third-party representing the purchasing entity.
<b>Portfolio</b>	Combined holding of more than one stock, bond, commodity, real estate investment, cash equivalent, or other asset. The purpose of a portfolio is to reduce risk by diversification.
<b>Primary Dealer</b>	A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.
<b>Principal</b>	The face value or par value of a debt instrument, or the amount of capital invested in a given security.
<b>Prospectus</b>	A legal document that must be provided to any prospective purchaser of a new securities offering registered with the SEC that typically includes information on the issuer, the issuer's business, the proposed use of proceeds, the experience of the issuer's management, and certain certified financial statements (also known as an "official statement")
<b>Prudent Investor Standard</b>	A standard of conduct, where a person acts with care, skill, prudence, and diligence when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing funds. The test of whether the standard is being met is if a prudent person acting in a similar situation would engage in similar conduct to ensure that investments safeguard principal and maintain liquidity.
<b>Purchase Date</b>	The date in which a security is purchased for settlement on that or a later date.
<b>Rate Of Return</b>	The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.
<b>Repurchase Agreement (REPO)</b>	A transaction, where the seller agrees to buy back from the buyer (City) the securities at an agreed upon price on demand or at a specified date.
<b>Reverse Repurchase Agreement (REVERSE REPO)</b>	A transaction where the seller (City) agrees to buy back from the buyer the securities at an agreed upon price on demand or at a specified date.
<b>Risk</b>	Degree of uncertainty of return on an asset.
<b>Rule G-37 Of The Securities Rulemaking Board</b>	Federal regulations to sever any connection between the making of political contributions and the awarding of municipal securities business.
<b>Safekeeping Service</b>	Offers storage and protection of assets provided by an institution serving as an agent.
<b>Sallie Mae</b>	Trade name for the Student Loan Marketing Association (SLMA), a U.S. sponsored corporation.
<b>Secondary Market</b>	A market made for the purchase and sale of outstanding issues following the initial distribution.
<b>Securities &amp; Exchange Commission (SEC)</b>	The federal agency responsible for supervising and regulating the securities industry.
<b>Settlement Date</b>	The date on which a trade is cleared by delivery of securities against funds.
<b>Tax &amp; Revenue Anticipation Notes</b>	Notes issued in anticipation of receiving tax proceeds or other revenues at a future date.

Term	Definition
(TRANS)	
Time Certificate Of Deposit	A non-negotiable certificate of deposit that cannot be sold prior to maturity.
Treasury Bills (T-Bills)	U.S. Treasury Bills which are short-term, direct obligations of the U.S. Government issued with original maturities of 13 weeks, 26 weeks and 52 weeks; sold in minimum amounts of \$10,000 in multiples of \$5,000 above the minimum. Issued in book entry form only. T-bills are sold on a discount basis.
Trustee Or Trust Company Or Trust Department Of A Bank	A financial institution with trust powers which acts in a fiduciary capacity for the benefit of the bondholders in enforcing the terms of the bond contract.
Underwriter	A dealer that purchases a new issue of municipal securities for resale.
U.S. Government Agencies	Instruments issued by various U.S. Government Agencies, most of which are secured only by the credit worthiness of the particular agency.
U.S. Treasury Obligations	Debt obligations of the United States Government sold by the Treasury Department in the forms of Bills, Notes, and Bonds. Bills are short-term obligations that mature in one year or less and are sold on the basis of a rate of discount. Notes are obligations that mature between one year and ten years. Bonds are long-term obligations that generally mature in ten years or more.
Weighted Average Maturity (WAM)	The average maturity, of all the securities that comprise a portfolio, which is typically expressed in days or years.
Yield	The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

## Appendix

Acronym	Definition
AB	Assembly Bill
ABAG	Association of Bay Area Governments
ADA	Americans with Disabilities Act
BID	Business Improvement District
C/CAG	City/County Association of Governments
CAFR	Comprehensive Annual Financial Report
CALPERS	California Public Employees Retirement System
CCWD	Coastside County Water District
CEQA	California Environmental Quality Act
CIP	Capital Improvement Program
COPS	Community-Oriented Policing Services
CPI-U	Consumer Price Index - All Urban Consumers
CSAC	California State Association of Counties
CSO	Community Service Officer
DOC	Department Operations Center
EOC	Emergency Operations Center
ERAF	Educational Revenue Augmentation Fund
FDIC	Federal Deposit Insurance Corporation
FICA	Federal Insurance Contribution Act
FPPC	Fair Political Practices Commission
FSLIC	Federal Savings and Loan Insurance Corporation
FTO	Field Training Officer
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HOPTR	Homeowner Property Tax Relief
I & I	Infiltration and Inflow
IT	Information Technology
JOB	Judgment Obligation Bonds

Acronym	Definition
JPA	Joint Powers Authority
LAIF	Local Agency Investment Fund
LCP	Local Coastal Plan
LTD	Long-Term Disability
MTC	Metropolitan Transportation Commission
NACSLB	National Advisory Council on State and Local Budgeting
NEPA	National Environmental Policy Act
NPDES	National Pollutant Discharge Elimination System
OPEB	Other Post-Employment Benefits
PMS	Pavement Management System
POST	Peace Officers Standards and Training
RDA	Redevelopment Agency
SAM	Sewer Authority Mid-Coastside
SB	Senate Bill
SLESF	Supplemental Law Enforcement Services Funds
SMC	San Mateo County
SR2S	Safe Routes to Schools
SRO	School Resource Officer
STIP	Statewide Transportation Improvement Plan
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
VLF	Vehicle License Fee