

FINANCE COMMISSION AGENDA

6:00 PM - Monday, May 20, 2024

***Community Center SEQUIOIA ROOM- 97 Hillview
Ave, Los Altos, CA 94022***

PARTICIPATION: Members of the public may participate by being present at the Los Altos Community Center Sequoia Room located at 97 Hillview Avenue Los Altos, CA 94022 during the meeting. Public comment is accepted in person at the physical meeting location, or via email to financialcommissionmeeting@losaltosca.gov

REMOTE MEETING OBSERVATION: Members of the public may view the meeting via the link below but will not be permitted to provide public comment via Zoom. Public comment will be taken in- person, and members of the public may provide written public comment by following the instructions below.

Telephone: 1-669-444-9171 | Zoom Webinar ID: 885 5802 9766 | Passcode: 622379

<https://losaltosca-gov.zoom.us/j/88558029766?pwd=F3Lc6JWnXuPG9KaSeu2SUze54fspSa.1>

SUBMIT WRITTEN COMMENTS: Verbal comments can be made in-person at the public hearing or submitted in writing prior to the meeting. Written comments can be mailed or delivered in person to the City Clerk's Office or emailed to financialcommissionmeeting@losaltosca.gov

Correspondence must be received by 2 PM on the day of the meeting to ensure distribution prior to the meeting. Comments provided after 2 PM will be distributed the following day and included with public comment in the packet.

ESTABLISH QUORUM

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Members of the audience may bring to the Commission's attention any item that is not on the agenda. Please complete a "Request to Speak" form and submit it to the Staff Liaison. Speakers are generally given two or three minutes, at the discretion of the Chair. Please be advised that, by law, the Commission is unable to discuss or take action on issues presented during the Public Comment Period. According to State Law (also known as "the Brown Act") items must first be noticed on the agenda before any discussion or action.

ITEMS FOR CONSIDERATION/ACTION

1. REVIEW FY 2024/2025 CIP PROJECT OVER \$500,000
2. Review Draft FY24-25 Operating and Capital Improvement and Major Maintenance Program Budget

3. Review Tyler Munis Update

4. Discussion on Creation of Financial Scorecard

COMMISSIONERS' REPORTS AND COMMENTS

POTENTIAL FUTURE AGENDA ITEMS

ADJOURNMENT

SPECIAL NOTICES TO PUBLIC

In compliance with the Americans with Disabilities Act, the City of Los Altos will make reasonable arrangements to ensure accessibility to this meeting. If you need special assistance to participate in this meeting, please contact the City Clerk at least 48 hours prior to the meeting at (650) 947-2720.

Agendas, Staff Reports and some associated documents for Financial Commission items may be viewed on the Internet at <http://www.losaltosca.gov/meetings>.

If you wish to provide written materials, please provide the Commission Staff Liaison with **10 copies** of any document that you would like to submit to the Commissioners in order for it to become part of the public record.

For other questions regarding the meeting proceedings, please contact the City Clerk at (650) 947-2720.

FY2024/25 Request CIP Projects

Steven Son, CIP Manager
Gabriel Engeland, City Manager



Finance Commission Request

1. At the April 15, 2024 Finance Commission meeting, the Commission requested from Staff a list of project that is \$500,000 and greater.
2. The Commission requested projects scope.
3. Based on the request from Finance Commission, Staff has identified 11 projects that meet requested information.



Project Budget

Why can I not see detail cost breakdown of each project?

1. The projects on the spreadsheet are proposed project.
2. The budget for each project is based on available funding source and cost of similar projects in the past.
3. Proposed list of projects meets Council's priority.
4. Council has not adopted the project budget.
5. The detail cost breakdown of each project
 - a. Detail cost will not occur till the project has started
 - b. Depending on the complexity/staffing availability, it maybe done by consultant.
 - c. Consultant fee estimate is based on similar past projects and requested cost breakdown



Project with \$500,000 budget or greater

1. Downtown Park Space with parking - \$500,000
2. Downtown EV Charging - \$500,000
3. Hillview Dog Park - \$1,000,002.50
4. Grant Park Facility (Electrical, Hot Water, & HVAC) - \$578,0871.00
5. Downtown Parking Lot Resurfacing - \$750,000
6. Annual Street Resurfacing - \$2,482,844.00
7. Annual Street Slurry Seal - \$970,000
8. San Antonio Road Complete Street Project - \$1,403,000.00
9. Annual Structural Reach Replacement - \$2,502,967.70
10. Annual CIPP Corrosion Replacement - \$1,563,343.50
11. Adobe Creek Sewer Main Replacement - \$2,000,000



Project with \$500,000 budget or greater

No.	Project Name	Project #	Project Scope	City Council Initiative	Funding Source	Funded FY 23-24	Total Expenditure	Remaining fund	Rollover FY 23-24	Additional Funding	Total by Fund	Total budget for FY 24-25
1	Downtown Park Space with parking	CD-01030	Downtown Park Space with parking. Feasibility study to evaluate the underground parking structure, preliminary layout and public outreach for the project. Also look into possible project funding	Y	Parking In-Lieu	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00
2	Downtown EV charging	CD-01031	Install new EV charging station in the downtown area	Y	Grant	\$230,000.00	\$0.00	\$230,000.00	\$230,000.00	\$270,000.00	\$500,000.00	\$500,000.00
3	Hillview Dog Park	CF-01032	Permanent off-leash dog park. The dog park will have low fencing, divided area for both small and large dog. It will include site funishing and dog training features. The plans are being finalized and will be going to construction no later then 2025	N	Parking In-Lieu	\$1,075,000.00	\$74,997.35	\$1,000,002.65	\$1,000,002.50	\$0.00	\$1,000,002.50	\$1,000,002.50



Project with \$500,000 budget or greater

4	Grant Park Facility (Electrical, Hot Water, & HVAC)	CF-01034	Grant Park Facility (Electrical, Hot Water, & HVAC). Upgrade existing service from PG&E, install new HVAC and duct for the Grant Park Facility. Also upgrade existing water boiler for the facility.	N	Parking In-Lieu	\$600,000.00	\$21,929.00	\$578,071.00	\$578,071.00	\$0.00	\$578,071.00	\$578,071.00
5	Downtown Parking Lot Resurfacing	CF-XXXXX	To prepare topographic survey of all parking lots in the downtown area. Design and reconstruct Parking lot 4, 5 and 6	Y	Downtown Parking Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$750,000.00	\$750,000.00
6	Annual Street Resurfacing	TS-01001	The annual street resurfacing project includes milling and an overlay of asphalt concrete (AC) on existing street surfaces that are approaching the end of their useful life, as evidenced by cracking and minor pavement failures.	Y				\$1,833,160.00	\$0.00	\$2,482,844.00	\$2,482,844.00	\$2,482,844.00
					General Fund (CIP)	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00			
					Gas Tax	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00			
					Measure B	\$675,000.00	\$675,000.00	\$675,000.00	\$622,411.00	\$622,411.00		
					Road Maint & Acct	\$758,160.00	\$758,160.00	\$758,160.00	\$360,433.00	\$360,433.00		



Project with \$500,000 budget or greater

7	Annual Street Slurry Seal	TS-01004	This project slurry- or micro-seals City streets annually, including cutout and repair of minor pavement failures. The seal typically places a thin layer of sand and oil over City streets. Neighborhood streets should receive a surface treatment (slurry seal) other than an overlay about every seven years. Sealing is a preventative maintenance treatment that prevents moisture from penetrating the pavement and softening the base material supporting the pavement.	Y					\$750,000.00	\$0.00	\$970,000.00	\$970,000.00
					General Fund (CIP)	\$0.00	\$0.00	\$0.00		\$200,000.00	\$200,000.00	
					Gas Tax	\$350,000.00	\$0.00	\$350,000.00		\$350,000.00		
					Vehicle Registration Fee (VRF)	\$400,000.00	\$0.00	\$400,000.00		\$400,000.00		
					Measure B	\$0.00	\$0.00	\$0.00		\$20,000.00	\$20,000.00	
					Road Maint & Acct	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
8	San Antonio Road Complete Street Project	TS-01062	San Antonio Road Complete Street Project. The project will reconstruct San Antonio from Foothill Expressway to El Camino Real. The project will construct new sidewalk, dedicated bike lane, upgrade existing traffic signals, upgrade existing corner cuts to comply with current ADA requirements and modify existing center median landscaping.	Y				\$1,403,000.00	\$1,403,000.00	\$0.00	\$1,403,000.00	\$1,403,000.00
					OBAG	\$1,120,000.00	\$0.00	\$1,120,000.00	\$1,120,000.00	\$0.00	\$1,120,000.00	
					Traffic Impact Fee (TIF)	\$283,000.00	\$0.00	\$283,000.00		\$0.00		
					Vehicle Registration Fee (VRF)	\$0.00	\$0.00	\$0.00	\$283,000.00		\$283,000.00	
9	Annual Structural Reach Replacement	WW-01002	Annual Structural Reach Replacement	N	Sewer Fund	\$2,600,000.00	\$97,032.30	\$2,502,967.70	\$2,502,967.70	\$0.00	\$2,502,967.70	\$2,502,967.70
10	Annual CIPP Corrosion Replacement	WW-01005	Annual CIPP Corrosion Replacement	N	Sewer Fund	\$1,611,859.00	\$45,515.50	\$1,566,343.50	\$1,566,343.50	\$0.00	\$1,566,343.50	\$1,566,343.50
11	Adobe Creek Sewer Main Replacement	WW-01012	Adobe Creek Sewer Main Replacement	N	Sewer Fund	\$422,985.00	\$60,984.70	\$362,000.30	\$362,000.30	\$1,637,999.70	\$2,000,000.00	\$2,000,000.00



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City Council Agenda Report

Meeting Date:

Initiated By:

Prepared By:

Approved By:

Subject:

COUNCIL PRIORITY AREA

- Business Communities
- Circulation Safety and Efficiency
- Environmental Sustainability
- Housing
- Neighborhood Safety Infrastructure
- General Government

RECOMMENDATION

Staff recommends the City Council adopt the following items:

1. City of Los Altos Resolution No. 2024-XX Financial Policy
2. City of Los Altos Resolution No. 2024-XX FY24-25 Appropriations Limit
3. City of Los Altos Resolution No. 2024-XX FY24-25 Fee Schedule
4. City of Los Altos Resolution No. 2024-XX FY24-25 Salary Schedule
5. City of Los Altos Resolution No. 2024-XX FY24-25 Utility User Tax
6. City of Los Altos Resolution No. 2024-XX FY24-25 Transient Occupancy Tax
7. City of Los Altos Resolution No. 2024-XX FY24-25 Operating Budget
8. City of Los Altos Resolution No. 2024-XX FY25-29 Capital Improvement and Major Maintenance Program

POLICY QUESTION(S) FOR COUNCIL CONSIDERATION

Does the Fiscal Year 24/25 Budget and Capital Improvement and Major Maintenance Program (CIMMP) meet the priorities as established in the City Council Strategic Goals?

FISCAL IMPACT

Adoption of the attached resolutions will establish appropriations limits, fees, salaries, utility user tax, transient occupancy tax, the operating budget, and the capital improvement and major maintenance program from the 2024/25 Fiscal Year.

ENVIRONMENTAL REVIEW

These resolutions are exempt from environmental review pursuant to Section 15061(b)(3) of the State Guidelines implementing the California Environmental Quality Act of 1970, as amended.

PREVIOUS COUNCIL CONSIDERATION

The City Council considers adoption of these resolutions at least annually.

DISCUSSION/ANALYSIS

The City Council will consider the attached resolutions which will approve the Financial Policy, the Appropriations Limit, the FY24-25 Fee Schedule, the FY24-25 Salary Schedule, FY24-25 Utility User Tax, FY24-25 Transient Occupancy Tax, FY24-25 Operating Budget, and FY24-28 Capital Improvement and Major Maintenance Program that allows the City to continue operations in the new fiscal year.

The proposed Fiscal Year 24-25 Operating Budget is once again presented as an annual budget, as opposed to budgets prior to the 23-24 Operating Budget, which were biennial. This change was made to allow the budget to reflect the Council Priorities as they are established annually in January. The operating budget, along with the 5-year 2025-29 Capital Improvement and Major Maintenance Plan (CIMMP) were again completed as part of a zero-based budget where the Executive Team met twice weekly over the course of several months in preparation for budget adoption. Every proposed expenditure was presented to the Executive Team to verify that the expenditure was necessary and financially-prudent. Additionally, the operating budget and CIMMP are intended to be the implementation of the City Council Strategic Goals, most recently established in January of 2024.

The City's mission is to be a sustainable, vibrant, and inclusive community in which to live, work, visit, and play. The City Council Strategic Goals highlight those areas identified by the Council for emphasis and focus. The City Council will accomplish these goals by engaging the community and making decisions which are equitable, sustainable and fiscally prudent. The City Council will ensure that appropriate resources are allocated to maintain Los Altos as a great place to live and work, including providing a work culture and environment that supports recruitment and retention of exceptional employees to provide City services and maintenance and improvement of the City's assets.

Business Communities

The city of Los Altos will support the different business communities, including implementing specific projects and/or elements of the Housing Element and Downtown Vision Plan, and launching initiatives to bolster the business communities.

Circulation Safety and Efficiency

The city of Los Altos will continue implementing the City's policies as expressed in the Complete Streets Master Plan and other plans which support improving circulation safety and efficiencies, with an emphasis on improving Safe Routes to Schools.

Environmental Sustainability

The city of Los Altos will be a leader in environmental sustainability through education, incentives and adaptation initiatives, and practices identified in the City's Climate Action and Adaptation Plan.

Housing

The city of Los Altos will implement the Housing Element, programs, and policies to facilitate, incentivize and administer the availability of housing that is safe, diverse and affordable for all income levels to meet the needs of the Community and seek to increase and protect its green space.

Neighborhood Safety Infrastructure

The city of Los Altos will conduct a public safety facilities condition assessment on the condition of the police station and the two firehouses and based on the public safety needs of the community, develop a plan to replace, repair and/or rehabilitate the City's public safety infrastructure.

For highlighted areas where the proposed operating budget and CIMMP implement the City Council's strategic goals, please see attachment #1 to this report.

Transfer to Internal Service Funds, Emergency & Operating Reserve, and Unreserved Fund Balance.

Overarching to each of the City Council strategic goals is to ensure appropriate resources are allocated to maintain Los Altos as a great place to love and work. To this end, Staff is recommending additional funds be included in the PERS Reserve fund, as well as the newly established Facility Maintenance Fund and Fleet Vehicle Fund.

Included in the year end of the current fiscal year (23/24) and proposed operating budget (24/25), Staff is proposing additional funding to the CalPERS Reserve (PERS Reserve Fund) to continue making Additional Discretionary Payments (ADP) to CalPERS in addition to the annual payment and the Unfunded Accrued Liability (UAL) payment. In Fiscal Year 2022/23 and Fiscal Year 2023/24 the City Council authorized ADPs of \$5M and \$1M respectively. Staff is proposing to fund the PERS Reserve at \$5.5M through a \$5M transfer in the current budget at year end, and \$500k in the proposed budget. Similar to past years, transfer the payment to CalPERS at year end, after all other obligations have been met.

The proposed changes to the year-end current fiscal year budget and the proposed budget funds an additional \$2M be transferred to the Facility Maintenance Fund, bringing the total reserve funding to \$3M, and additional funding of \$500,000 to the Fleet Fund, bringing the total funding to \$1.5M.

Finally, the proposed budget will maintain the Emergency & Operating Reserve at 20% of proposed expenditures in the General Fund.

After all transfers from the General Fund and maintenance of the Emergency & Operating Reserve of 20%, the proposed budget includes an unreserved fund balance of approximately \$16M. The unreserved fund balance is the result of a general fund surplus of approximately \$10M to close the FY22/23 budget and a projected actual surplus of approximately \$11M to close the current fiscal year. Please note, the surpluses have been calculated prior to transfers to the internal funds identified in this section of the report.

General Fund Revenues

Total General Fund Revenue in the proposed budget is \$57.5M, an increase of 5% over the projected actual General Fund Revenues in the current fiscal year (\$54.4M). Property taxes account for 62% of revenues (\$35.9M), Sales Tax account for 6% (\$3.57M), the Utilities User Tax (UUT) also accounts for approximately 6% of revenues (\$3.57M), and the Community Development Fees account for almost 9% of revenues (\$5M). All other categories of General Fund Revenue (Other Taxes, Franchise Fees, Recreation Fees, Intergovernmental, Grants and Donations, Interest Income, and Miscellaneous Revenue combine for the remaining 17% of revenues.

For specific information on General Fund Revenues, please see attachment #2 of this report.

General Fund Expenditures

Total General Fund Expenditures in the proposed budget are \$54.8M. This is an increase of 6.4% over the adopted FY23/24 budget. Increases largely reflect greater costs in personnel salaries and benefits, insurance costs, CalPERS payments (including regular payment and unfunded accrued liability payment), non-profit and civic contribution through grants and contracts, and increases to contracts for service.

The greatest total increase is realized in Public Safety, which saw mandatory contract increases in the Fire Contract (\$500,000), Pets in Need Contract (\$400,000), and Crossing Guard Contract (\$200,000).

Administrative Services has a proposed increase of expenditures from \$4.6M (Projected Actual) to \$6.1M proposed, based on increases to staffing levels in Finance, Human Resources, and Information Technology, as well as the expectation that the Finance Department will have less turnover which will result in reduced vacancy savings.

Total Revenues of Expenditures proposed an operating surplus of \$2.7M for the coming budget year.

For specific information on General Fund Expenditures, please see attachment #2 of this report.

Sewer Fund Summary:

Total Revenues for the Sewer Fund are projected to be \$9.8. The Unrestricted Fund Balance, after investments, capital outlays, and transfers is expected to decrease from \$10.9M to \$9.9M. The Proposed budget is expected to have a decrease of \$5.8M with additional expenses to the joint wastewater treatment plant, operated by Palo Altos, is expected to pursue a line of credit of up to \$31M to address cash flow shortfalls. Each of the partner agencies is expected to participate in the interest payments for the line of credit, but the annual amount is not known at this time.

For specific information on Enterprise Fund Summaries, please see attachment #3 of this report.

FY25-29 Capital Improvement and Major Maintenance Program

The City of Los Altos prepares the Capital Budget as part of the Operating Budget, which appropriates funds for specific programs and projects and is reviewed annually to enable the City Council to reassess projects in the program.

A capital project typically involves the purchase or construction of major fixed assets such as land, buildings, and any permanent improvement including additions, replacements, and major alterations having a long-life expectancy. Additionally, capital projects may apply to: 1) expenditures that take place over two or more years and require continuing appropriations beyond a single fiscal year; 2) systematic acquisitions over an extended period of time, or 3) scheduled replacement of specific elements of physical assets. Generally, only those items costing \$10,000 or more are considered as capital projects.

In FY23-24, the City began to identify projects in the Major Maintenance Program. Those projects mainly apply to: 1) upgrading and maintaining buildings & transportation corridors at current, competitive standards; 2) addressing code and safety issues, mechanical, electrical, and plumbing systems, exterior and structural shortcomings, cosmetics, and immediate landscape issues; 3) dollars needed to extend the life of whatever is being corrected for the cycle of life designated for the building (typically ten years).

All Capital Improvement projects are nonrecurring capital expenditures, and all Major Maintenance Projects are recurring expenditures. In FY24-25, the City plans to appropriate \$21.1 million for Capital Improvement and Major Maintenance Program, of this amount \$6.8M are transfers into the CIMPP including \$3.53M from the General Fund.

The CIMPP coverages projects in the below categories with more detailed project listings in the program resolution:

- Civic Facilities-Buildings
- Civic Facilities-Parks and Trails
- Community Development
- Downtown Development
- Equipment & Vehicles
- Infrastructure
- Studies
- Technology
- Transportation-Pedestrian/Bicycle Safety
- Transportation-Streets/Roadways
- Wastewater Systems

For specific information on CIMPP projects, please see attachment #4 of this report.

ATTACHMENTS

1. Council Priorities Budget Detail
2. Draft Fiscal Year 24/25 Budget General Fund and Enterprise Funds Summary
3. Draft Fiscal Year 24/29 CIMPP Detail
4. City of Los Altos Resolution No. 2024-XX Financial Policy
5. City of Los Altos Resolution No. 2024-XX FY24-25 Appropriations Limit
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9. City of Los Altos Resolution No. 2024-XX FY24-25 Transient Occupancy Tax

10. City of Los Altos Resolution No. 2024-XX FY24-25 Operating Budget

11. City of Los Altos Resolution No. 2024-XX FY24-28 Capital Improvement and Major Maintenance Program

Priority 1: Business Communities

Item	Deadline	Direction	Budget Information/Details
Downtown Park/Parking Structure	Present to Council in April	Received Council approval to proceed. Placed funds in budget for next steps.	Working on RFP for Community Engagement and Design Services as directed by City Council at Study Session on 4/9 \$500,000 IN CD-01030
Downtown Theater	Present to Council in Summer	Work with Theater Working Group to facilitate discussion.	Signed MOU with TWG for placement in parking plaza.
Solar Lighting	Purchase in CIP in 24/25 FY	Grant received.	Working on state agreement for grant funding (\$200K with below) Connecting with lighting contractors on potential options for both street and parking plaza lighting solutions. Currently focused on placement in parking plazas. Budgeted \$200,000 in CD-01025
E-Bike Parking	Purchase in CIP in 24/25 FY	Grant received.	Working on state agreement for grant funding (\$200k with above) Working with Greentown to identify locations of e-bike parking installations Identified preliminary locations at ends of parking plazas in stalls Budgeted \$50,000 in CD-01025
Electric Vehicle Charging	Purchase in CIP in 24/25 FY	Received Council direction to install green infrastructure downtown.	Have price quotes available from previous vendors Need to identify where appropriate to install charging that will last, such as in new projects at Park and Housing coming online or in newly-paved parking plaza Budgeted \$25,000 in CD-01031 (new CIP Project)

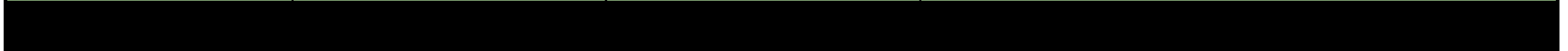
Priority 2: Circulation/Streets			
Item	Deadline	Direction	
Safe Routes to Schools	Include in CIP in 24/25 FY	A minimum of 3-5 SRTS will be implemented in the coming FY	Staff will work with CSC to finalize projects, design in Fall 24, bid in Feb 25, work complete in May/June of 25. Some SRTS projects that staff identified as part of this year's budget include: Stonehaven from Kent Drive to the end; East Edith Avenue from Gordon Way to end; Jay Street from Springer Road to North Clark Avenue; North Clark Avenue from Almond to Jardin Drive. These locations are pending community feedback and CSC recommendations.
Annual Street Improvements: Complete streets, maintenance, rehabilitation, rebuild)	Include in CIP in 24/25 FY	Complete annually, updated with new council direction on "complete streets" bidding, not PCI alone.	Staff will work to finalize projects, design in Fall 24, bid in Feb 25, work complete in May/June of 25.
Crossing Guard Program	Develop transition plan for end of 25 school year	Present plans to each school district prior to close of next contract	Contract signed for upcoming school year. Changes will be proposed to program based on meetings with Schools.
San Antonio Bike Lanes/Redesign	Include in CIP in 24/25 FY	Council approved addition of bike lanes on San Antonio.	Currently waiting on a VTA survey to come out in the near future. The VTA survey must be completed prior to obtaining authorization from the granting agency to advertise the RFP and proceed with the design. Once the City receives authorization to begin, we will request proposals from consultants to conduct a topographic survey and design. Currently, the construction of CIP TS-01062 is anticipated for Spring 2026.

ECR Bike Lanes	Work with County to complete	Work with CalTrans to complete	Caltrans' is currently in the process of upgrading their curb returns to meet ADA standards. Caltrans stated that they will be completed with the upgrade of existing curb return by end of May, middle of June. Once this is completed, Caltrans' will proceed with the the road overlay in the middle of June, beginning of July 2024. They anticipate the project to be completed by October of 2024
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Priority 3: CAAP (Adaptation Focus)

Item	Deadline	Direction	
Incentivize Programs for Electrification	Implemented as part of 24/25 budget	EC should form a subcommittee and make recommendations	Sub Committee was formed in March. Nick to take a recommendation to EC about funding CAAP Implementation ongoing. \$50k included in Operating budget to help incentivize Electrification, ACCT# 3410-5270
Tree Mitigation Fund for replanting/assistance with removal	Implemented as part of 24/25 budget	Staff or EC should create and publicize plan as part of budget process	The Tree Mitigation Fund is established and funded when a property owner elects to utilized the replacement tree requirement pursuant to the Tree Protection Ordinance.
Stormwater A) Mandates or Conveyance	Include in CIP in 24/25 FY	Determine highest priorities and move forward	Staff will continue to work on the mandates. Staff will request a budget for the design of a conveyance project under CIP CD-01012.
Stormwater B) Education and Establishment of Districts	Include in CIP in 24/25 FY	Include funding in budget for consultant to assist in district creation, publicize	NBS will work on creating educational material to explain how to form assessment districts for the website and to pass out to residents. \$25K from acct. # 3310-5270
Vehicle Electrification	On-going, current FY	Ensure LAYC rehabilitation converts building to all-electric	Contract signed for LAYC conversion in 4/24. Plans call for all electric building

Fleet Electrification Vehicles	Include in Fleet Fund (multiple FY)	Purchase fleet vehicles as appropriate	PD purchased: A) Ford Mach-E extended range admin vehicle, B) Ordered 2025 Chevy Blazer pursuit rated vehicle (available July 24), c) FY 24/25 additional 3 E-Vehicles Two patrol, one Admin
Fleet Electrification Infrastructure	Include in CIP in 24/25 FY	Begin transition of fleet to electric by upgrading infrastructure	Fund in 24/25 \$500,000 (CIP XX-XXX) for PD E-vehicle infrastructure, already installed one 220 outlet to charge at PD
Reach Codes Research, Post-Berkeley	Present memo to Council in April/May of 24		To Council on 4/30/24



Priority 4: Housing

Item	Deadline	Direction	
330 Distel Options	Completed	Provide Council with options and current status of 330 Distel.	Information item provided to Council.
Transitional Housing and Safe Parking	Schedule at Council in June/July	Dignity moves can present at study session, staff should develop safe parking alternatives for same date	Will schedule closed session when requested.
Moving Responsibilities from Alta Housing Contract Administration	Scheduled		Scheduled Completion of 6/30/24
Housing Element Implementation	Continue on course		On-Going

Priority 5: Public Safety Infrastructure

Item	Deadline	Direction	
Facilities Condition Assessment for Police Building and both Fire Stations (Council to determine next steps)	Present FCA to Council by June		Preparing payment for the selected consultant that will do the Property Condition Assessment. Once payment is received, report is expected to be complete in 10 business days. Goal to Council in June of 24.
Funding for Fire Stations	Include in proposed CIMMP	Pending FCA Presentation to Council.	Budgeted \$250k in proposed budget and \$1.25 in proposed CIMMP.
Funding for Police Station	Funds available in unreserved Fund Balance (GF)	Pending Council direction	

	FY2021/22 Actual	FY2022/23 Actual	FY2023/24 Budget	FY2023/24 Estimated Actual	FY2024/25 Proposed Budget	% Change Projected Agenda Item 2.
GENERAL FUND						
Property Tax	30,086,157	32,644,256	32,460,344	34,671,000	35,928,295	3%
Sales Tax	3,738,113	3,686,148	3,642,770	3,474,260	3,571,000	3%
Utility Users Tax	3,093,784	3,214,718	2,770,650	3,394,468	3,579,921	5%
Other Taxes	3,545,907	4,108,610	3,476,309	3,344,789	3,590,000	7%
Franchise Fees	2,339,195	2,516,465	2,492,484	2,724,586	2,913,078	6%
Recreation Fees	1,136,390	1,416,954	1,627,200	1,195,735	1,595,200	25%
Community Development Fees	4,685,712	7,758,389	5,449,299	4,890,848	5,024,299	3%
Intergovernmental	116,610	118,436	110,000	103,876	110,000	0%
Grants and Donations	300,775	172,437	-	10,500	10,000	-5%
Interest Income	(949,567)	376,624	300,000	292,624	444,000	34%
Miscellaneous Revenue	347,354	1,152,807	1,337,097	288,026	694,900	59%
One Time Revenue	3,598,964	-	-	-	-	
Total General Fund Revenue	52,039,394	57,165,844	53,666,153	54,390,712	57,460,693	7%

	FY2021/22 Actual	FY2022/23 Actual	FY2023/24 Budget	FY2023/24 Estimated Actual	FY2024/25 Proposed Budget	% Change Agenda Item 2. Projected
GENERAL FUND						
Property Tax	30,086,157	32,644,256	32,460,344	34,671,000	35,928,295	3.5%
Sales Tax	3,738,113	3,686,148	3,642,770	3,474,260	3,571,000	2.7%
Utility Users Tax	3,093,784	3,214,718	2,770,650	3,394,468	3,579,921	5.2%
Other Taxes	3,545,907	4,108,610	3,476,309	3,344,789	3,590,000	6.8%
Franchise Fees	2,339,195	2,516,465	2,492,484	2,724,586	2,913,078	6.5%
Recreation Fees	1,136,390	1,416,954	1,627,200	1,195,735	1,595,200	25.0%
Community Development Fees	4,685,712	7,758,389	5,449,299	4,890,848	5,024,299	2.7%
Intergovernmental	116,610	118,436	110,000	103,876	110,000	5.6%
Grants and Donations	300,775	172,437	-	10,500	10,000	-5.0%
Interest Income	(949,567)	376,624	300,000	292,624	444,000	34.1%
Miscellaneous Revenue	347,354	1,152,807	1,337,097	288,026	694,900	59%
Total General Fund Revenue	48,440,430	57,165,844	53,666,153	54,390,712	57,460,693	5%
One-Time Revenue	3,598,964	-	-	-	-	
Transfer In	-	-	-	-	-	
Total General Fund Revenue/Transfers In	52,039,394	57,165,844	53,666,153	54,390,712	57,460,693	5%

PROGRAM EXPENDITURES	FY2021/22 Actual	FY2022/23 Actual	FY2023/24 Budget	FY2023/24 Estimated Actual	FY2024/25 Proposed Budget	% Change Over FY24 Projected
LEGISLATIVE						
1110-City Council	451,763	392,169	443,875	480,040	803,175	40%
Total City Council	451,763	392,169	443,875	480,040	803,175	40%
CITY MANAGER'S OFFICE						
1210-City Manager	962,773	969,251	840,104	835,141	901,008	7%
1310-City Attorney	3,536,873	1,248,394	1,608,000	1,189,136	1,540,000	23%
1410-City Clerk	759,655	991,111	622,297	510,542	530,756	4%
1420-Public Information	-	-	519,424	275,194	303,954	9%
Total Executive	5,259,301	3,208,756	3,589,825	2,810,013	3,275,718	14%
ADMINISTRATIVE SERVICES						
2110-Finance	953,424	1,481,649	2,147,380	1,729,663	2,091,465	17%
2210-Human Resources	947,606	1,131,239	1,813,549	1,497,120	1,854,019	19%
2310-Information Technology	1,212,119	1,300,185	1,438,797	1,172,356	1,691,951	31%
2410-Non Department	5,144,710	248,605	389,384	166,326	550,800	70%
Total Administrative Services	8,257,859	4,161,678	5,789,110	4,565,465	6,188,235	26%
COMMUNITY DEVELOPMENT						
3110-Planning	1,881,412	2,100,886	3,042,246	2,198,597	2,746,326	20%
3210-Building	1,724,781	2,285,794	1,814,124	1,386,417	1,771,796	22%
3310-Economic Development	160,709	133,915	323,231	285,092	328,618	13%
3410-Sustainability	-	536	224,500	-	104,960	100%
3510-Business License	-	-	156,090	25,474	139,644	82%
3610-Code Enforcement	-	-	155,107	130,395	162,504	20%
3710-Land Use Engineering	-	-	-	-	356,545	100%
Total Community Development	3,766,902	4,521,131	5,715,298	4,025,975	5,610,393	28%
PUBLIC WORKS						
4110-Engineering	2,667,287	1,595,551	1,375,597	1,107,738	781,759	-42%
4210-Transportation	469,581	652,126	1,135,533	850,089	1,226,732	31%
4310 Urban Runoff	186,595	215,631	347,407	331,274	361,098	8%
Total Engineering	3,323,463	2,463,308	2,858,537	2,289,101	2,369,589	3%
MAINTENANCE SERVICES						
5110-MSC Administration	483,041	288,795	153,175	173,690	170,375	-2%
5220-Fleet Maintenance	154,170	158,901	281,666	239,128	345,935	31%
5310-Street Maintenance	993,300	833,933	859,671	569,026	1,043,597	45%
5410-Parks and Street Landscaping	2,689,265	2,694,984	3,304,444	2,677,632	3,539,693	24%
5510-Facility Maintenance	1,345,011	1,310,894	1,599,045	1,367,239	1,417,539	4%
Total Maintenance Services	5,664,787	5,287,507	6,198,001	5,026,715	6,517,139	23%
PUBLIC SAFETY						
6110-Administration	1,904,406	1,595,572	1,744,631	1,516,900	2,154,464	30%
6120-Support Services	2,357,427	2,287,336	2,890,989	2,171,446	3,215,880	32%
6130-Investigation Services	1,602,183	1,620,931	1,970,354	1,394,057	2,341,750	40%
6140-Traffic Operations	1,596,565	1,543,503	1,938,364	1,336,677	1,975,307	32%
6150-Patrol Services	5,732,719	5,452,759	5,476,393	4,735,333	6,703,005	29%
6160-Emergency Preparedness	31,982	32,500	257,735	19,538	290,460	93%
6410-Fire Services	7,892,549	8,216,775	9,261,000	9,261,000	9,724,050	5%
Total Public Safety	21,117,831	20,749,376	23,539,466	20,434,951	26,404,916	23%
PARKS & RECREATION						
7110-REC Administration	1,011,419	1,063,801	1,425,857	1,070,653	1,711,665	37%
72xx-Facilities	534,236	589,712	307,560	310,124	316,849	2%
7320-Tiny Tots	202,062	233,463	354,851	298,905	249,465	-20%
7410-Community Events	28,847	42,837	147,237	35,288	230,893	85%
7610-Teen Program	28,912	76,085	73,939	74,125	92,480	20%
7710-Camps-Contracts	12,166	20,802	50,873	25,112	49,127	49%
7720-Camps-Programs	58,601	93,893	158,971	134,421	230,297	42%
7730-Classes-Youth	209,017	243,829	332,730	206,621	281,761	27%
7740-Classes-Adults	36,230	66,811	48,000	36,815	48,000	23%
7820-Sports Junior High	174,139	142,631	146,230	116,827	139,305	16%
7830-Sports Adults	13,241	25,853	24,100	1,267	24,100	0%
7910-Seniors Operations	228,862	221,624	241,197	215,030	266,913	19%
7920-Seniors Activities	2,688	25,919	49,480	23,115	68,600	66%
Total Parks & Recreation	2,540,420	2,847,260	3,361,025	2,548,303	3,709,455	31%
Total General Fund Expenditures	50,382,326	43,631,185	51,495,137	42,180,563	54,878,620	23%
Debt Service	49,438	-	788,015	788,015	792,065	
Transfer In / (Out)	(4,721,294)	(3,972,077)	(2,762,000)	-	-	
Total General Fund Expenditures/Transfers/Debt	45,710,470	39,659,108	49,521,152	42,968,578	55,670,685	23%

SEWER FUND **FY2021/22 Actual** **FY2022/23 Actual** **FY2023/24 Budget**

Beginning Unrestricted Fund Balance	\$ -	\$ -	\$ -
Interest Income	(299,579)	118,371	-
Sewer Charges	8,252,447	8,840,756	8,510,000
Sewer Connection Fees	7,410	2,106	5,000
Misc Sewer Fees	22,469	6,616	15,000
Total Revenues	7,982,747	8,967,849	8,530,000
Sewer Administration	6,618,077	6,523,741	8,735,642
Sewer Equipment/Depreciation	281,528	563,339	229,344
Capital Program	2,023,475	2,344,704	8,423,265
Total Expenditures	8,923,080	9,431,784	17,388,251
Net Operations	(940,333)	(463,935)	(8,858,251)
Transfer In / (Out)	(554,612)	(201,000)	(500,000)
Ending Unrestricted Fund Balance	\$ -	\$ -	\$ -

SOLID WASTE FUND **FY2021/22 Actual** **FY2022/23 Actual** **FY2023/24 Budget**

Beginning Unrestricted Fund Balance	\$ -	\$ -	\$ -
Interest Income	(171,727)	30,231	-
Administrative Charges	966,002	919,848	962,708
AB939 Tax	6,814	49,186	41,970
Grants and donations	44,027	-	-
Solid Waste Revenues	845,116	999,265	1,004,678
Solid Waste Administration	1,092,457	2,151,447	2,398,654
Transfer In / (Out)	(138,002)	(57,700)	-
Ending Unrestricted Fund Balance	\$ -	\$ -	\$ -

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
1	CD-01003	Public Arts Program	The primary purpose of the project is to bring new art to Los Altos and to maintain the public art currently in place in the City. Project funds could be utilized for construction of pedestals for sculptures, plaques identifying pieces of art, stipends for artists and maintenance of pieces of art owned by the City. Future allocations will be proposed as identified in the upcoming years.	Public Art Fund	\$36,923.10	\$164,578.00	\$127,654.90	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$332,232.90
2	CD-01006	Police Records Management & Dispatch System	Procurement of regional tri-city (Los Altos, Mountain View & Palo Alto) "virtual consolidation" public safety information system, which includes the sharing of a Computer Aided Dispatch (CAD) system, Records Management System (RMS), Field Based Reporting (FBR) and Mobile for Public Safety (MPS) system. These enterprise-wide applications will serve as the centerpiece for the larger project including a common 9-1-1 phone system and a shared police radio frequency. It will provide both technical and physical redundancy for all three cities.	Equipment Replacement	\$0.00	\$246,779.00	\$246,779.00	-	-	-	-	\$493,558.00

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
3	CD-01008	IT Initiatives	The project focuses on business continuity, specifically targeting backup, disaster recovery, storage expansion, and the modernization of the City's data center. Examples are server rack reconfiguration, UPS replacement, backup appliance and high-availability firewall deployment. The third phase will target the business applications utilized by all departments. This phase will have the greatest impact on the public as the majority of those systems are customer-facing applications. The final phase of the strategic roadmap targets a complete and continuous hardware and software refresh of the technology utilized by the City, focusing on systems that were not replaced, updated or addressed any upgrade needs after the addition of new systems in previous phases. This will allow IT staff to support the City's business continuity and respond more quickly to the changing needs of various departments while reducing maintenance and security threats.	Technology Fund	\$1,608.44	\$453,364.00	\$200,000.00	\$91,000.00	-	-	-	\$744,364.00
4	CD-01012	Annual Storm Drain Improvement	The project provides for rehabilitation or replacement of existing infrastructure, installation of new infrastructure, and professional service as they relate to special studies or reports needed to remain in compliance with the San Francisco Regional Permit (MPRP under the National Pollutant Discharge Elimination System (NPDES) permit, and FEMA requirements.) Planned activity includes: Conveyance project shown in Master plan	General Fund (CIP)	-	-	\$300,000.00	\$100,000.00	\$300,000.00	\$100,000.00	\$300,000.00	\$1,100,000.00
5	CD-01018	Downtown Lighting Cabinet replacement	Some of the downtown lighting cabinets have reached the end of their useful life and need replacement. This project will replace three lighting cabinets in downtown and provide additional outlets in locations of need.					\$100,000.00				

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
6	CD-01019	Public Works Electronic Document Management	The Electronic Document Management System project includes the conversion of hardcopy documents into digital format, and the maintenance of the operating software for the storage and retrieval of documents. The goal is to improve information sharing among departments and staff. This project increases efficiency in work flow for the creation, maintenance, preservation, and retrieval of project records and documentation, which improves the overall utilization of resources including funds, space, and staff time.		-	-	-	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$120,000.00
7	CD-01029	Downtown Bicycle Parking Installation	Downtown has a number of bicycle parking within the downtown core, but there are not many locations for safe electric bicycle parking area. City staff will work to identify some electric bicycle storage options that may include charging if feasible.	Public Art Fund	\$317.44	\$15,000.00	-	-	-	-	-	\$15,000.00
				Grant	-	-	\$50,000.00	-	-	-	-	-
8	CD-01030	Downtown Park Space with parking	Downtown Park Space with parking. Feasibility study to evaluate the underground parking structure, preliminary layout and public outreach for the project. Also look into possible project funding	In-Lieu Park Fund	\$0.00	\$0.00	\$500,000.00	-	-	-	-	\$500,000.00
9	CD-01031	Downtown EV charging	Install new EV charging station in the downtown area	Grant	\$0.00	\$230,000.00	\$500,000.00	-	-	-	-	\$730,000.00
10	CD-01024	General Plan	General Plan update	General Fund (CIP)	\$0.00	\$500,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,750,000.00
11	CD-01025	Downtown Lighting Improvements	City staff will improve the lighting within the downtown core because sidewalks, Veterans Community Plaza, and parking plazas are not extremely well lit in some locations. This will improve safety for residents and businesses while also increasing downtown vibrancy. City staff will identify other lighting solutions that may limit their impact on the overall electrical infrastructure.	Downtown Parking Fund	\$15,657.19	\$100,000.00	-	-	-	-	-	\$100,000.00
				Grant	-	-	\$150,000.00	-	-	-	-	-

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
12	CD-01028	Downtown Pothole Improvement	As City staff aims to improve all of our parking plazas in the long-term, there are smaller issues, such as potholes, that need to be addressed on a regular basis. These potholes can be addressed as they are identified.	Downtown Parking Fund	-	\$25,000.00	\$50,000.00	-	-	-	-	\$75,000.00
13	CD-XXXXX	Civic Center way finder signage	Remove and replace existing way finder signs around the Civic Center	General Fund (CIP)	-	-	\$75,000.00	-	-	-	-	\$75,000.00
14	CF-01004	Halsey House Rehabilitation	Halsey House Rehabilitation The Facilities Maintenance Division manages the annual rat abatement contract and the fencing rental for the Halsey House.	General Fund (CIP)	\$8,991.14	\$10,000.00	\$1,008.86	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$51,008.86
15	CF-01006	999 Fremont	The City-owned facility at 999 Fremont Ave. is currently unoccupied. The Los Altos Police Department plans to use it as a sub-station with a few interior upgrades that will allow officers better access to the south side of the city. The facility will have a reception area for the public along with workspace, fitness area and break area for officers. Funding for this project is to install a small kitchen space as well as a shower and changing space. Prior year funding added the walls that created the reception area.	General Fund (CIP)	-	\$110,000.00	\$110,000.00	-	-	-	-	\$220,000.00
16	CF-01009	Pathway Rehabilitation	The project provides for rehabilitation or replacement of existing bicycle and pedestrian pathway infrastructure that is not on the street system. Improvements will be based on condition assessment, the City's Pedestrian Master Plan, Bicycle Transportation Master Plan, and Parks Plan.	In-Lieu Park Fund	-	\$550,000.00	\$200,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,750,000.00

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
17	CF-01011	City Hall Emergency Back-up Power Generator	The existing stand-by generator at City Hall was installed in 1998 and was brought over from the Police Department. The City has been required by Bay Area Air Quality Management District (BAAQMD) and California Air Resources Board (CARB) to register the emergency generator under the Portable Equipment Registration Program. The generator is subject to unscheduled inspections by the State for compliance with emission requirements. While the existing generator is meeting the current emission requirements, it is aging and at risk of exceeding emission standards soon. A new more energy-efficient generator will meet all BAAQMD requirements and will be more cost-effective to operate.	General Fund (CIP)	-	-	\$140,000.00	-	-	-	-	\$140,000.00
18	CF-01028	Designated Picnic Area	Purchase and install new picnic tables, BBQ grills, trash cans, and bulletin board to create a new reservable picnic area for the public that will follow the same occupancy limit as Grant Park picnic area. The chosen location for this park upgrade is Heritage Oaks Park. This will provide an additional option for the community to have a gathering space for small groups and reservable picnic space that can provide revenue for the City.	In-Lieu Park Fund	\$0.00	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140,000.00
19	CF-01030	Drainage and Drinking Fountains	Some of the parks in Los Altos have aged drinking fountains that are in need of replacement. This project will fund the purchase and installation of new "hydration station" drinking fountains that include bottle fillers and dog bowl fountains. The parks targeted for this project may need extensive plumbing work, while other may be a simple switchout with the existing drinking fountain.	In-Lieu Park Fund	\$16,816.00	\$180,000.00	\$163,184.00	-	-	-	-	\$343,184.00
				Grant	\$0.00	\$40,000.00	\$40,000.00	-	-	-	-	\$80,000.00

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
20	CF-01032	Hillview Dog Park	Permanent off-leash dog park. The dog park will have low fencing, divided area for both small and large dog. It will include site finishing and dog training features. The plans are being finalized and will be going to construction no later than 2025	In-Lieu Park Fund	\$74,997.35	\$1,075,000.00	\$1,000,002.50	-	-	-	-	\$2,075,002.50
	CF-01034	Grant Park Facility (Electrical, Hot Water, & HVAC)	Grant Park Facility (Electrical, Hot Water, & HVAC). Upgrade existing service from PG&E, install new HVAC and duct for the Grant Park Facility. Also upgrade existing water boiler for the facility.	In-Lieu Park Fund	\$21,929.00	\$600,000.00	\$578,071.00	-	-	-	-	\$1,178,071.00
21	CF-01036	New Financial System	This project is replacing the City's existing financial system with a more modern ERP system. The new system will enhance the reporting capabilities and streamline workflow processes within the organization. The City signed the contract with the vendor on December 2022.	Technology Fund	\$210,315.00	\$450,000.00	\$340,000.00	-	-	-	-	\$790,000.00
22	CF-01038	Shoup Park Playground	This project is to redesign and replace the children's play structures at Shoup Park.	In-Lieu Park Fund	\$0.00	\$242,000.00	\$242,000.00	\$828,000.00	-	-	-	\$1,312,000.00
23	CF-01039	Marymeade Playground	This project is to redesign and replace the children's play structures at Marymeade Park.	In-Lieu Park Fund				\$110,000.00	\$440,000.00	-	-	
24	CF-01041	Hillview Fitness Equipment	This project is to redesign and replace the aged outdoor fitness equipment at Hillview Park near the Little League baseball field.	In-Lieu Park Fund	\$0.00	\$145,000.00	\$145,000.00	-	-	-	-	\$290,000.00
25	CF-01042	Garden House Upgrades	This project is to make basic upgrades to the main room and kitchen of the Garden House. The Garden house kitchen and main hall is rented on a regular basis and is highly desirable by the community based on its location and setting alongside Adobe creek. The kitchen is in need of cabinet, appliance and countertop updates, while the main event room is in need of new flooring, paint and window treatments.	In-Lieu Park Fund	\$0.00	\$285,000.00	\$285,000.00	-	-	-	-	\$570,000.00
				Grant	\$0.00	\$0.00	\$40,000.00	-	-	-	-	\$40,000.00
26	CF-01043	San Antonio Club Upgrade	Upgrades to the interior and exterior of the historic facility.	In-Lieu Park Fund	-	-	-	-	-	-	-	-

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
27	CF-01045	Police Station Redevelopment	999 Fremont Ave is a City owned building which has sat vacant for several years. This facility is being updated to house a new Police substation and City employee gym. The facility requires some updating to the interior plumbing system and other minor infrastructure improvements to make it inhabitable for use and compliant with building codes.	General Fund (CIP)	\$0.00	\$50,000.00	\$50,000.00	-	-	-	-	\$100,000.00
28	CF-01047	Police Department Building Security Upgrades	The security glass surrounding the communications center is aging and beginning to crack and break. The weakened glass poses a safety and security risk and needs to be replaced/repaired. In addition, the Police department security cameras need replacement/upgrading.	General Fund (CIP)	\$3,267.50	\$20,000.00	\$16,732.50	-	-	-	-	\$36,732.50
29	CF-01049	Caretaker House Demolition	This project is to demo the Caretaker house that is located in Redwood Grove. Based on the house location and condition, it is not usable as a public building and is currently being utilized as a storage facility for camp and open space restoration supplies.	In-Lieu Park Fund	-	\$60,000.00	\$402,000.00	-	-	-	-	\$462,000.00
30	CF-XXXXX	Energization Project		Grant	-	-	\$230,000.00	-	-	-	-	\$230,000.00
31	CF-XXXXX	Police Dept EV infrastructure	Construct necessary infrastructure to accommodate new EV vehicles for the PD Dept.	General Fund (CIP)	-	-	\$200,000.00	-	-	-	-	\$200,000.00
32	CF-XXXXX	Almond fire station re-roofing	Make necessary upgrade and modification of the fire station to accommodate new equipments and address building deficiencies.	General Fund (CIP)	-	-	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,250,000.00
33	CF-XXXXX	Downtown Parking Lot Resurfacing	To prepare topographic survey of all parking lots in the downtown area. Design and reconstruct Parking lot 4, 5 and 6	Downtown Parking Fund	-	-	\$750,000.00	-	-	-	-	\$750,000.00
34	TS-01001	Annual Street Resurfacing	The annual street resurfacing project includes milling and an overlay of asphalt concrete (AC) on existing street surfaces that are approaching the end of their useful life, as evidenced by cracking and minor pavement failures.	General Fund (CIP)	\$0.00		\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$7,500,000.00
				Gas Tax	\$0.00	\$400,000.00	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$2,400,000.00
				Measure B	\$0.00	\$675,000.00	\$622,411.00	\$622,411.00	\$622,411.00	\$622,411.00	\$622,411.00	\$3,787,055.00

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
				Road Maint & Acct (RMAA)	\$0.00	\$758,160.00	\$360,433.00	\$360,433.00	\$360,433.00	\$360,433.00	\$360,433.00	\$2,560,325.00
35	TS-01003	Street Striping	Roadway striping and markers throughout the City need to be refreshed on a regular basis. Adjustments of striping on existing roadway to reduce conflicts are also considered. Visibility of pavement markings is important to prevent traffic accidents and improve traffic flow. This project will refresh City streets with thermoplastic pavement striping each year after they are resurfaced. It will also improve striping layouts per the City's Complete Streets Master Plan, where appropriate, to improve safe access for bicycles and pedestrians and safer routes to schools. For economies of scale, this project is typically integrated with the annual street resurfacing contract.	General Fund (CIP)	-	-	-	-	-	-	-	\$0.00
				Gas Tax	\$0.00	\$108,512.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$858,512.00
				Vehicle Registration Fee (VRF)	\$856.95	\$100,000.00	\$99,143.05	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$599,143.05
				Road Maint & Acct (RMAA)	-	-	-	-	-	-	-	\$0.00
36	TS-01004	Annual Street Slurry Seal	This project slurry- or micro-seals City streets annually, including cutout and repair of minor pavement failures. The seal typically places a thin layer of sand and oil over City streets. Neighborhood streets should receive a surface treatment (slurry seal) other than an overlay about every seven years. Sealing is a preventative maintenance treatment that prevents moisture from penetrating the pavement and softening the base material supporting the pavement.	General Fund (CIP)	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$1,000,000.00
				Gas Tax	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$2,100,000.00
				Vehicle Registration Fee (VRF)	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$2,400,000.00
				Measure B	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$100,000.00
				Road Maint & Acct (RMAA)	\$0.00	\$0.00	-	-	-	-	-	\$0.00
37	TS-01005	Annual Concrete Repair	This project addresses new sidewalk gap and curb/gutter installations and improvements to sidewalk and curb/gutter repairs that do not fall within the legal responsibility of adjacent property owners. For economies of scale, this project may be integrated with the annual street resurfacing contract.	Traffic Impact Fee (TIF)	\$25,766.54	\$411,743.00		\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00	\$1,311,743.00
38	TS-01006	Traffic Sign Replacement	Upgrade existing street signs to meet current signing traffic sign and reflectivity requirements, maintain existing traffic signals, street lights, and pedestrian	Traffic Impact Fee (TIF)	\$200,090.48	\$200,091.00	-	-	-	-	-	\$200,091.00

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
			crossing apparatus.	Road Maint & Acct (RMAA)	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$1,500,000.00
39	TS-01008	ADA Improvements (Streets and Roadways)	Upgrade existing ADA ramps at various locations to meet current ADA standards	Vehicle Registration Fee (VRF)	\$6,275.29	\$111,049.00	\$104,773.71	-	-	-	-	\$215,822.71
				Road Maint & Acct (RMAA)	\$0.00	\$0.00	\$150,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$550,000.00
40	TS-01055	Fremont Ave Pedestrian Bridge Rehabilitation	Fremont Ave Pedestrian Bridge Rehabilitation	General Fund (CIP)	\$122,123.38	\$366,000.00	\$243,876.62	\$240,000.00	-	-	-	\$849,876.62
41	TS-01057	Ped LED flashing sign installation	Replace existing in ground light system with rectangular rapid flashing beacons	General Fund (CIP)	\$1,870.00	\$135,000.00	\$98,130.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$633,130.00
				Traffic Impact Fee (TIF)	\$0.00	\$445,000.00	\$1,870.00	-	-	-	-	\$446,870.00
				Measure B	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$250,000.00
42	TS-01060	SR2S Improvement Project	SR2S Improvement Projects		\$1,870.00	\$0.00	\$0.00					\$0.00
43	TS-01062	San Antonio Road Complete Street Project	San Antonio Road Complete Street Project. The project will reconstruction San Antonion from Foothill Expressway to El Camino Real. The project will construct new sidewalk, dedicated bike lane, upgrade existing traffic signals, upgrade existing corner cuts to comply with current ADA requirements and modify existing center median landscaping.	OBAG	\$0.00	\$1,120,000.00	\$1,120,000.00	\$6,178,000.00	-	-	-	\$8,418,000.00
				Traffic Impact Fee (TIF)	\$0.00	\$280,000.00	\$283,000.00	\$950,000.00	-	-	-	\$1,513,000.00
				Vehicle Registration Fee (VRF)	-	-	-	\$591,000.00	-	-	-	\$591,000.00
44	TS-01064	Cristo Rey Guard Rail Repair Project	Cristo Rey Guard Rail Repair Project	Gas Tax	\$0.00	\$0.00	\$371,412.00	-	-	-	-	\$371,412.00
45	TS-XXXXXX	City wide traffic survey	Conduct traffic survey to determine necessary speed limits	General Fund (CIP)	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$500,000.00
46	WW-01001	Annual Sewer System Repair Program	Annual Sewer System Repair Program	Sewer Fund	\$829,304.00	\$2,596,365.00	\$300,000.00	\$670,000.00	\$670,000.00	\$670,000.00	\$670,000.00	\$5,576,365.00
47	WW-01002	Annual Structural Reach Replacement	Annual Structural Reach Replacement	Sewer Fund	\$97,032.30	\$2,600,000.00	\$2,502,967.70	\$800,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$8,302,967.70
48	WW-01003	Annual Root Foaming	Annual Root Foaming	Sewer Fund	\$287,469.37	\$300,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,550,000.00
49	WW-01005	Annual CIPP Corrosion Replacement	Annual CIPP Corrosion Replacement	Sewer Fund	\$45,515.50	\$1,611,859.00	\$1,566,343.50	\$300,000.00	\$1,200,000.00	\$300,000.00	\$1,200,000.00	\$6,178,202.50
50	WW-01006	Annual Fats, Oils, Grease Program (FOG)	Annual Fats, Oils, Grease Program (FOG)	Sewer Fund	\$50,800.40	\$130,000.00	\$60,000.00	\$70,000.00	\$72,000.00	\$74,000.00	\$75,000.00	\$481,000.00
	WW-01008	Annual GIS Updates	Annual GIS Updates	Sewer Fund	\$79,817.84	\$83,000.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$383,000.00
51	WW-01009	Sewer System Management Plan Update	Sewer System Management Plan Update	Sewer Fund	\$12,176.25	\$62,650.00	\$125,473.75	-	\$75,000.00	-	\$75,000.00	\$338,123.75
52	WW-01012	Adobe Creek Sewer Main Replacement	Adobe Creek Sewer Main Replacement	Sewer Fund	\$60,984.70	\$422,985.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$10,422,985.00
53	WW-01013	Document Scanning	Document Scanning	Sewer Fund	\$0.00	\$100,000.00	\$100,000.00	-	-	-	-	\$200,000.00

No.	Project #	Project Name	Project Scope	Funding Source	Estimated Appropriated Project Balance	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget	Total by Fund
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Funding Source	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	FY 27-28 Budget	FY 28-29 Budget
General Fund (CIP)	\$1,191,000.00	\$3,534,747.98	\$2,750,000.00	\$2,710,000.00	\$2,510,000.00	\$2,710,000.00
Gas Tax	\$858,512.00	\$871,412.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Downtown Parking Fund	\$125,000.00	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Fund	\$7,906,859.00	\$6,904,784.95	\$4,165,000.00	\$5,142,000.00	\$4,169,000.00	\$5,145,000.00
Vehicle Registration Fee (VRF)	\$611,049.00	\$603,916.76	\$1,091,000.00	\$500,000.00	\$500,000.00	\$500,000.00
OBAG	\$1,120,000.00	\$1,120,000.00	\$6,178,000.00	-	-	-
Traffic Impact Fee	\$1,336,834.00	\$284,870.00	\$1,175,000.00	\$225,000.00	\$225,000.00	\$225,000.00
Road Maint & Acct (RMAA)	\$758,160.00	\$810,433.00	\$760,433.00	\$760,433.00	\$760,433.00	\$760,433.00
Measure B	\$0.00	\$692,411.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00
In-Lieu Park Fund	\$3,207,000.00	\$3,585,257.50	\$1,188,000.00	\$690,000.00	\$250,000.00	\$250,000.00
Public Art Fund	\$179,578.00	\$127,654.90	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Grants	\$270,000.00	\$1,010,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Replacement	\$246,779.00	\$246,779.00	\$0.00	\$0.00	\$0.00	\$0.00
Technology Fund	\$903,364.00	\$540,000.00	\$91,000.00	\$0.00	\$0.00	\$0.00
Annual CIP Total budget	\$18,714,135.00	\$21,132,267.09	\$18,478,433.00	\$11,107,433.00	\$9,494,433.00	\$10,670,433.00



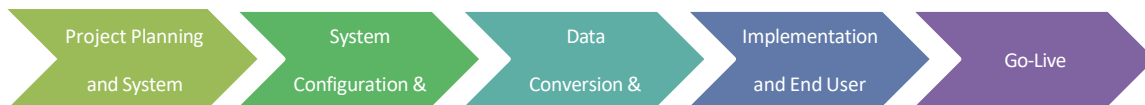
TO: Finance Commission
FROM: Stephanie Beauchaine
SUBJECT: Interim Finance Director

RECOMMENDATION:

Receive and file

Background

On December 29, 2022 the city contracted with Tyler Technologies, Inc. for the purchase of the Tyler Enterprise Resource Planning (ERP) software. Included in this purchase are products and services related to the design and implementation of software modules and features related to conversion, support and training services, as well as recurring licensing agreement costs. The elements of system design, data conversion, implementation serve as pillars that structure the project plan of which milestones, deliverables and deadlines are set and ultimately lay the foundation for the project timeline.



Initial project planning resulted in the selection of software module offerings consistent with current processes, as well as the capability to leverage key features and new modules in alignment with organizational goals and objectives. Those selections include:

Current modules:

- General Ledger
- Cashiering
- Accounts Receivable
- Purchasing
- Accounts Payable
- Project Ledger

New modules:

- Cash Management
- Project and Grant Accounting

- Budgeting
- Data Insights and Analytics
- Human Resources
- Time and Attendance
- Payroll Processing

The original “go-live” date was set for July 1, 2024, and preliminary demo and analysis procedures began January – August 2023. During this time organizational constraints including staffing turnover and resource shortages affected momentum, and that date has been rescheduled for January 30, 2025.

Discussion/Analysis

SDI Presence LLC (SDI has been hired to serve as the City’s Tyler Implementation Project Manager. SDI has worked with more than 200 public sector agencies to plan, procure, implement, and operate technology. SDI has extensive experience serving clients with ERP implementation including the following on the West Coast:

- | | | |
|-------------------|----------------|-----------------|
| • Alameda | • Burlingame | • Carson |
| • Chino | • Chino Hills | • Davis |
| • Dublin | • Fremont | • Fresno |
| • Gilroy | • Glendale | • Half Moon Bay |
| • Manhattan Beach | • Merced | • Ontario |
| • Redlands | • Redwood City | • Rohnert Park |
| • San Ramon | • Sunnyvale | • Vacaville |
| • Walnut Creek | • Yorba Linda | |

As Project management professionals, SDI applies standardized processes to ensure the City’s objectives are met, and their approach will include the following:

- ◆ Use of a structured, proven approach to ensure a comprehensive understanding of the City’s requirements and needs
- ◆ Fully identifying and disclosing potential risks and realistic risk mitigation strategies
- ◆ Managing the expectations of users and stakeholders throughout the process to ensure a realistic level of expectation upon implementation of the enterprise ERP system
- ◆ Minimizing disruption to daily City operations
- ◆ Establishing solid project management practices including schedule, time, and resource management; communications management; issues management; risk management; and quality management

Additionally, Geoff Thomas has been added to the project team to serve as Senior Project Accountant. Geoff comes to us with 20 years of public sector accounting experience as well as extensive Tyler implementation experience, having previously worked on three City implementation projects.

With a new project team in place action is underway to review and update the work completed to date and assess upcoming deliverables. Because of turnover in the Finance Department and on the project team, several deliverables are currently behind, and the team is itemizing those to create an action plan.

The implementation schedule has been paused for 30 days to allow the new team time to review and complete past due assignments while SDI simultaneously works with Tyler to revise the project timeline and training calendar.

The amended implementation date for the financial package is currently scheduled for January 30, 2025, which is an aggressive timeline when considering the project's current progress. It is possible that the team will recommend a later implementation within FY2024-25, but that information remains forthcoming, and we will update the commission when we have a recommended revised project calendar from SDI and Tyler.



TO: Financial Commission
FROM: Gabriel Engeland, City Manager
SUBJECT: Discussion on the Creation of a Financial Scorecard

RECOMMENDATION:

Staff recommends the Commission discuss the agenda item as requested by Commissioner Ottoes

BACKGROUND

Commissioner Ottoes requested a discussion by the Financial Commission of the creation of a Financial Scorecard. The request was as follows:

“I would like to propose adding an item to the agenda for the upcoming Los Altos Finance Commission meeting. I would like to discuss the implementation of a Financial Commission scorecard for the City of Los Altos. This tool would enable the Finance Commission to effectively determine and monitor our city's financial health.

Many cities have successfully used financial scorecards or similar measurement systems to track and improve their financial performance. For instance, the City of San Diego utilizes a Comprehensive Financial Report that includes key performance indicators such as budget variance, revenue trends, and expenditure control. Similarly, the City of Palo Alto employs a fiscal health dashboard that tracks metrics like reserve levels, debt ratios, and long-term financial obligations.”

Attachments:

A. None