



“The City with a Heart”

Vaughn Gregory, Chair
Anthony Clifford, Vice Chair
Jim Evangelist, Member
Frank Hedley, Member
John Marty, Member
John Seevers, Member
Vacant, Member

**AGENDA
REVENUE MEASURE OVERSIGHT COMMITTEE
SPECIAL MEETING
May 10, 2023
5:30 PM**

<p>IN PERSON* MEETING LOCATION</p> <p>San Bruno City Hall 567 El Camino Real, Conference Room 101 San Bruno, CA 94066</p> <p>*Please turn off all electronic devices before the start of the meeting to prevent disruptions*</p>	<p>Zoom Link:</p> <p>https://sanbruno-ca-gov.zoom.us/j/85314320292?pwd=RStxZnhCS01KR1I5Nk9yWS9HNHAwdz09</p> <p>Phone Line: 1 669 444-9171 Webinar ID: 853 1432 0292 Webinar Password: 162496</p>
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PUBLIC COMMENT: In person attendees who want to provide public comment, will be asked to fill out a speaker card and turn it into Esther Garibay. Virtual attendees can comment by using the “Raise Hand” feature in Zoom to request to speak. For dial-in comments press *9 to “Raise Hand” and *6 to unmute. Public comment may also be emailed to egaribay@sanbruno.ca.gov. Comments received via email will not be read aloud during the meeting.

ACCESSIBILITY: In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or modifications to participate in this meeting should contact Esther Garibay 48 hours prior to the meeting at (650) 616-7034 or via email at egaribay@sanbruno.ca.gov

*Any disclosable public writings related to an open session item on a regular meeting agenda and distributed by the City to at least a majority of the REVENUE MEASURE OVERSIGHT COMMITTEE less than 72 hours prior to that meeting are available for public inspection at the City Clerk’s Office at City Hall located at 567 El Camino Real, San Bruno, California during normal business hours. In addition, the City may also post such documents on the City’s Website at <https://www.sanbruno.ca.gov/AgendaCenter>.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA**
Individuals allowed three minutes. It is the Council’s policy to refer matters raised in this forum to staff for investigation and/or action where appropriate. The Brown Act prohibits the Council from discussing or acting upon any matter not agendized pursuant to State Law.
4. **CONDUCT OF BUSINESS**
 - a. Approve Minutes from previous Meeting conducted January 11, 2023 regarding unaudited Financial Statements for the Measure G District Sales Tax Fund for Fiscal Year Ended June 30, 2022 and Updates on Appropriated Projects in FY2022-23.

- b. Receive Audited Financial Statements for Measure G District Sales Tax Fund for Fiscal Year Ended June 30, 2022 and updates on Appropriated Projects in FY2022-23.
- c. Provide a brief report on status of patch truck per meeting on January 11, 2023.
- d. Provide an Overview of the Citizen’s Revenue Measure Oversight Committee Bylaws and Provide Feedback on Staff Proposed Allocation of Measure G Funds for FY2023-24 Budget.

5. **ADJOURNMENT**

The next Regular Citizens Revenue Measure Oversight Committee will be held on January 10, 2024.



Revenue Measure Oversight Committee Agenda Item Staff Report

CITY OF SAN BRUNO

DATE: May 10, 2023

TO: Members of the Revenue Measure Oversight Committee

FROM: Bobby Magee, Interim Finance Director

SUBJECT: Provide an Overview of the Revenue Measure Oversight Committee Bylaws and Provide Feedback on Staff Proposed Allocation of Measure G Funds for FY2023-24 Budget

BACKGROUND:

Measure G, the San Bruno Street Repair/Local City Services Measure, was approved by voters on November 5, 2019. Residents identified many top City service priorities prior to the election including:

- Increasing pothole and other street hazard repair
- Increasing street repair and maintenance programs
- Maintaining street repair and rehabilitation programs
- Maintaining neighborhood police patrols
- Attracting and maintaining local business
- Maintaining City parks and playgrounds
- Maintaining and repairing park structures for children and youth

The Measure G district sales tax ordinance requires the establishment of a Revenue Measure Oversight Committee (the "Committee"). The City Council adopted a resolution approving the Committee's Bylaws (Attachment A) on January 14, 2020. The City Council has requested that the Committee review the City's proposed budget as it specifically relates to the proposed use of Measure G funds. Section 4 of the Bylaws empowers the Committee to:

- 4.1 Annually review and provide a summary report to the City Council regarding the City's audit of the revenue collected by the tax and expenditures made in connection with such revenues;
- 4.2 Annually provide feedback to the City Council regarding the staff recommended allocation of the tax revenue as part of the budget process;
- 4.3 Provide other assistance as requested by the City Council or the City Manager.

The Measure G district sales tax is a general tax which means that the revenues must support general governmental purposes and the revenues cannot be restricted to certain prescribed purposes.

DISCUSSION:

Staff anticipates \$3.3 million in Measure G sales tax revenue in FY 2023-24. The table below summarizes the proposed allocation of Measure G funds in the FY2023-24 budget as well as a description of each item.

Measure G Proposed Allocation	FY2022-23 Proposed Budget
Projected Beginning Fund Balance FY2023-24	\$431,642
<i>Projected FY 2023-24 Revenue</i>	<i>\$3,281,389</i>
Expenditures	
Pavement Management Program – 2023-24 Street Rehabilitation Project	\$ 3,500,000
Streetlight Pole Replacement Program	(280,335)
FY2021-22 Sidewalk Repair Project	19,182
Citywide Wildfire Mitigation	100,000
Total Expenditures	\$3,338,847
Projected Ending Fund Balance FY2023-24	\$374,184

Pavement Management Program – FY2023-24 Street Rehabilitation:

The 2023-24 Street Rehabilitation Project includes the pavement evaluation and rehabilitation of streets not eligible for preventative maintenance as identified through the Pavement Management Program. Pavement rehabilitation includes asphalt concrete removal and replacement on roadways to extend pavement life by removing surface defects and placing a new asphalt concrete overlay.

Streetlight Pole Replacement Project: There are approximately 2,100 streetlight poles owned and operated by the City of San Bruno. As streetlight poles and their foundation age, they corrode and become brittle. Many San Bruno poles are over 60-80 years old, made of concrete and steel, and have visible cracks, fractures, extensive corrosion, and other structural defects. A 2015 condition assessment identified 680 street light poles as structurally deficient and recommended for replacement. New poles are made of more durable aluminum. The priority replacement schedule is based on condition and is reviewed annually. The work plan schedule gives priority to replace the most damaged poles first, and where possible, to group locations geographically and by pole type to minimize costs. The work for this project was completed based on what the City Council approved in FY2022-23. We are defunding the remaining funds back to Measure G to use on the Pavement Program – FY2023-24 Street Rehabilitation Program.

FY2021-22 Sidewalk Repair Project: Overspent Funds. The work on this project was completed based on what the City Council approved FY2021-22. The project went over slightly where we need to appropriate additional funds in the amount of \$19,182 to cover the project over spending.

Citywide Wildfire Mitigation: The City of San Bruno owns many large open space areas and undeveloped parcels in close proximity to residential structures. These areas pose a significant risk of a large devastating fire. The City of San Bruno directly borders Federal, State, and County land in high fire severity zones.

Many of the Bay Area's most damaging wildland interface fires occurred where homes in areas adjacent to open space were threatened by wildfires. Over the last 30 years, over 197,482 acres have burned, and 5,385 structures have been lost to big wildfires. These devastating events should serve as a reminder that we are not immune from a catastrophic wildfire in our local area. Being prepared for this type of incident is critical to the safety of our community.

San Bruno has worked to address wildfire issues for years through public education, inspection, permitting, and staffing. This project aims to provide the funds necessary to begin reducing fuel and to minimize the wildfire impacts on properties and the occupants of properties should a wildfire occur. This community-wide wildfire mitigation project will allow the City of San Bruno and the San Bruno Fire Department to target wildfire mitigation projects on City property annually and begin to mitigate wildfire risk on City owned properties. These projects will be selected based on risk assessment tools such as the No-Harm study and other local factors required to maximize fiscal resources. This essential step in meeting the above-stated goals is to utilize comprehensive data that clearly defines and quantifies the wildfire threat to each parcel, our community, and open space lands. The City has conducted mitigation efforts in FY2021-22 and FY2022-23 in areas around Piedmont, Buckeye Park, Sneath near Sweeney Ridge Trail, Rollingwood, Crestwood, and other neighborhood areas based on the No-Harm decision support tool for wildfire hazard and risk assessment.

Staff will be available to answer any question the Committee may have regarding the proposed allocations of Measure G funds in the FY2023-24 budget and recommends that the Committee provide feedbacks on Measure G budget requests during the meeting. The City Council will vote to adopt the FY2023-24 budget during the meeting on June 13, 2023.

FISCAL IMPACT:

The proposed budget for FY2023-24 would appropriate approximately \$3.3 million of Measure G funds, which is projected to leave a remaining fund balance and reserve of \$374,000 for additional projects and initiatives in the future.

RECOMMENDATION:

Provide an overview of the Revenue Measure Oversight Committee Bylaws and provide feedback to staff recommended allocation of Measure G Funds for FY2023-24 Budget.

ALTERNATIVES:

1. None

ATTACHMENTS:

1. Audited Financial Statement June 30, 2022

DISTRIBUTION:

None

DATE PREPARED:

May 10, 2023

City of San Bruno
Combining Balance Sheet
General Fund
June 30, 2022

	General Fund Operating and Reserves	Measure G	General Fund Totals
ASSETS			
Cash and investments	\$ 26,884,792	\$ 2,651,532	\$ 29,536,324
Cash and investments with fiscal agent	50,496	-	50,496
Receivables:			
Taxes	4,334,326	764,978	5,099,304
Interest	76,483	-	76,483
Loans	749,809	-	749,809
Other	5,461,012	-	5,461,012
Advances to other funds	15,316,895	-	15,316,895
Total assets	\$ 52,873,813	\$ 3,416,510	\$ 56,290,323
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	5,238,378	-	5,238,378
Unearned revenue	1,944,239	-	1,944,239
Other liabilities	440,500	-	440,500
Total liabilities	9,694,054	-	9,694,054
Fund Balances:			
Nonspendable	15,316,895	-	15,316,895
Assigned	26,045,126	-	26,045,126
Unassigned	1,817,738	3,416,510	5,234,248
Total fund balances	43,179,759	3,416,510	46,596,269
Total liabilities, deferred inflows of resources and fund balances	\$ 52,873,813	\$ 3,416,510	\$ 56,290,323

City of San Bruno
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
For the year ended June 30, 2022

	General Fund Operating and Reserves	Measure G	Intra-Fund Transactions Elimination	General Fund Totals
REVENUES:				
Taxes	\$ 38,348,040	\$ 3,987,648	\$ -	\$ 42,335,688
Licenses and permits	5,609,093	-	-	5,609,093
Intergovernmental	11,054,305	-	-	11,054,305
Charges for services	3,915,518	-	-	3,915,518
Fines and forfeitures	612,247	-	-	612,247
Use of money and property	(6,745,185)	-	-	(6,745,185)
Other revenues	6,579,462	-	-	6,579,462
Total revenues	59,373,480	3,987,648	-	63,361,128
EXPENDITURES:				
Current:				
General government	7,945,649	-	-	7,945,649
Public safety	30,356,530	-	-	30,356,530
Public works	1,551,310	-	-	1,551,310
Streets	1,755,168	-	-	1,755,168
Parks and recreation	4,937,774	-	-	4,937,774
Library	2,071,002	-	-	2,071,002
Community and economic development	2,787,248	-	-	2,787,248
Capital outlay	2,008,149	-	-	2,008,149
Total expenditures	53,412,830	-	-	53,412,830
REVENUES OVER (UNDER)				
EXPENDITURES	5,960,650	3,987,648	-	9,948,298
OTHER FINANCING SOURCES (USES):				
Transfers in	6,884,598	-	(1,790,000)	5,094,598
Transfers out	(3,827,888)	(1,790,000)	1,790,000	(3,827,888)
Total other financing sources (uses)	3,056,710	(1,790,000)	-	1,266,710
Net change in fund balances	9,017,360	2,197,648	-	11,215,008
FUND BALANCES:				
Beginning of year	34,162,399	1,218,862	-	35,381,261
End of year	\$ 43,179,759	\$ 3,416,510	\$ -	\$ 46,596,269

City of San Bruno
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
For the year ended June 30, 2022

	General Fund Operating and Reserves			
	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Taxes	\$ 29,303,340	\$ 29,243,340	\$ 38,348,040	\$ 9,104,700
Licenses and permits	6,822,727	6,822,727	5,609,093	(1,213,634)
Intergovernmental	8,834,874	9,724,874	11,054,305	1,329,431
Charges for services	2,482,032	2,466,733	3,915,518	1,448,785
Fines and forfeitures	1,048,000	1,048,000	612,247	(435,753)
Use of money and property	768,822	768,822	(6,745,185)	(7,514,007)
Other revenues	5,923,475	5,923,475	6,579,462	655,987
Total revenues	55,183,270	55,997,971	59,373,480	3,375,509
EXPENDITURES:				
Current:				
General government	7,484,236	7,702,690	7,945,649	(242,959)
Public safety	30,354,389	30,512,585	30,356,530	156,055
Public works	1,539,201	1,647,978	1,551,310	96,668
Streets	2,177,457	2,179,621	1,755,168	424,453
Parks and recreation	5,537,061	5,535,476	4,937,774	597,702
Library	2,101,867	2,195,025	2,071,002	124,023
Community and economic development	3,188,841	3,653,183	2,787,248	865,935
Capital outlay	924,000	1,282,553	2,008,149	(725,596)
Total expenditures	53,307,052	54,709,111	53,412,830	1,296,281
REVENUES OVER (UNDER) EXPENDITURES	1,876,218	1,288,860	5,960,650	4,671,790
OTHER FINANCING SOURCES (USES):				
Transfers in	1,719,001	2,078,480	6,884,598	4,806,118
Transfers out	(3,068,618)	(5,227,074)	(3,827,888)	1,399,186
Proceeds from sale of property	5,060,000	5,060,000	-	(5,060,000)
Total other financing sources (uses)	3,710,383	1,911,406	3,056,710	1,145,304
Net change in fund balances	\$ 5,586,601	\$ 3,200,266	9,017,360	\$ 5,817,094
FUND BALANCES:				
Beginning of year			34,162,399	
End of year			\$ 43,179,759	

Measure G				Intrafund Eliminations	General Fund Totals			
Original Budget	Final Budget	Actual	Variance	Actual	Original Budget	Final Budget	Actual	Variance
\$ 3,509,000	\$ 3,509,000	\$ 3,987,648	\$ 478,648	\$ -	\$ 32,812,340	\$ 32,752,340	\$ 42,335,688	\$ 9,583,348
-	-	-	-	-	6,822,727	6,822,727	5,609,093	(1,213,634)
-	-	-	-	-	8,834,874	9,724,874	11,054,305	1,329,431
-	-	-	-	-	2,482,032	2,466,733	3,915,518	1,448,785
-	-	-	-	-	1,048,000	1,048,000	612,247	(435,753)
-	-	-	-	-	768,822	768,822	(6,745,185)	(7,514,007)
-	-	-	-	-	5,923,475	5,923,475	6,579,462	655,987
3,509,000	3,509,000	3,987,648	478,648	-	58,692,270	59,506,971	63,361,128	3,854,157
-	-	-	-	-	7,484,236	7,702,690	7,945,649	(242,959)
-	-	-	-	-	30,354,389	30,512,585	30,356,530	156,055
-	-	-	-	-	1,539,201	1,647,978	1,551,310	96,668
-	-	-	-	-	2,177,457	2,179,621	1,755,168	424,453
-	-	-	-	-	5,537,061	5,535,476	4,937,774	597,702
-	-	-	-	-	2,101,867	2,195,025	2,071,002	124,023
-	-	-	-	-	3,188,841	3,653,183	2,787,248	865,935
-	-	-	-	-	924,000	1,282,553	2,008,149	(725,596)
-	-	-	-	-	53,307,052	54,709,111	53,412,830	1,296,281
3,509,000	3,509,000	3,987,648	478,648	-	5,385,218	4,797,860	9,948,298	5,150,438
-	-	-	-	(1,790,000)	1,719,001	2,078,480	5,094,598	3,016,118
(240,000)	(1,790,000)	(1,790,000)	-	1,790,000	(3,308,618)	(7,017,074)	(3,827,888)	3,189,186
-	-	-	-	-	5,060,000	5,060,000	-	(5,060,000)
(240,000)	(1,790,000)	(1,790,000)	-	-	3,470,383	121,406	1,266,710	1,145,304
\$ 3,269,000	\$ 1,719,000	2,197,648	\$ 478,648	-	\$ 8,855,601	\$ 4,919,266	11,215,008	\$ 6,295,742
		1,218,862		-			35,381,261	
		\$ 3,416,510		\$ -			\$ 46,596,269	