

MEETING AGENDA
TOWN OF CORTE MADERA
SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Tuesday, May 12, 2020

4:00 P.M.

Corte Madera Town Hall Council Chambers
300 Tamalpais Drive, Corte Madera, CA 94925

VIA VIDEOCONFERENCE ONLY

NOTICE TO PUBLIC:

Due to Coronavirus (COVID-19), the May 12, 2020, meeting of the Sales Tax Citizens Oversight Committee will occur via videoconference only. All committee members will be participating remotely, and residents are urged to follow the orders issued by the Marin County Public Health Officer and Governor and participate in the meeting remotely as well. As allowed under the Governor's Executive Order N-29-20 (March 17, 2020), during the duration of the COVID emergency the Town of Corte Madera will no longer offer an in-person meeting location for the public to attend. Members of the public may view and participate in the meeting remotely by registering at the following link:

<https://tinyurl.com/y9n8baqj>

Or call in using phone number: (415) 655-0060 / and Access Code: 496-900-765

Submit public comment remotely by:

1. Emailing PublicComment@tcmmail.org prior to 3:00 P.M. on the day of the meeting.
2. Emailing PublicComment@tcmmail.org during the meeting.
3. Registering for the meeting at the link above and selecting the "Raise Hand" icon during the meeting to provide public comment verbally when recognized by the Clerk at the appointed time.

Anyone with a disability needing further assistance with public comment should contact the Clerk at least 2 hours before the beginning of the meeting to make alternative arrangements at rvaughn@tcmmail.org or 415-927-5050.

Click here for more information on how to register to watch the meeting and submit public comment remotely.

1. CALL TO ORDER, ROLL CALL AND SALUTE TO THE FLAG

2. OPEN TIME FOR PUBLIC REGARDING NON-AGENDA ITEMS

(Anyone wishing to speak on non-agenda items will be recognized at this time. These items can legally have no action as they are not on the agenda. There is a three minute time limit.)

3. GENERAL BUSINESS

(Anyone wishing to speak on agenda items will be recognized after the Committee has concluded their initial discussions. There is a three minute time limit for public comment per item.)

- A. SUMMARY OF FY 2018-2019 SALES TAX OVERRIDE FUND AND PREPARATION OF ANNUAL REPORT
The Committee will review the report, "Corte Madera Sales Tax Expenditures Fiscal Year 2018-2019", ask any additional questions of staff and discuss potential content and format for the draft annual report. The Committee will provide direction to the Chair, and staff, to draft the report which would be brought back to the committee for approval and direction to submit to the Town Council at a later date.
- Attachment 1: Summary of FY 2018-2019 Sales Tax Override Fund Revenue and Expenditures grouped by category*
Attachment 2: Detail of expenditures by category
Attachment 3: Detail of expenditures by project
Attachment 4: Summary of revenue and expenditures for FY2019-20 as of February 26, 2020
Attachment 5: Detail of expenditures for FY2019-20 grouped by area (Flood Control, Disaster Preparedness, Senior & Youth Programs, Streets/Safe Routes to Schools)
Attachment 6: Detail of expenditures for FY2019-20 grouped by project
- B. Consideration and Possible Action To Provide a Recommendation to the Corte Madera Town Council Regarding Formation of a \$2.5 Million Emergency Reserve and Its Uses
Attachment B: Memo provided by Finance Director Daria Carrillo and Staff Report provided Town Manager Todd Cusimano to Town Council on May 5, 2020.
- C. Review and Discussion of COVID-19 Disaster Relief Grant Programs for Residents and Businesses
Verbal report to be provided by Town Manager Todd Cusimano
- D. Approval of Minutes of the June 4, 2019 Meeting
Attachment D: Draft Minutes of June 4, 2019 meeting

4. DISCUSS NEXT MEETING DATE AND ADJOURN

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Town Clerk at 415-927-5085. For auxiliary aids or services or other reasonable accommodations to be provided by the Town at or before the meeting please notify the Town Clerk at least 3 business days (the Thursday before the meeting) in advance of the meeting date. If the town does not receive timely notification of your reasonable request, the town may not be able to make the necessary arrangements by the time of the meeting.



**TOWN OF CORTE MADERA
Measure B Sales Tax Annual Report**

REPORT DATE: February 26, 2020
MEETING DATE: May 12, 2020

TO: Sales Tax Oversight Committee
FROM: Daria Carrillo, Finance Director
SUBJECT: Corte Madera Sales Tax Expenditures Fiscal Year 2018-2019



Measure B Sales Tax, a .5% local sales tax, became effective in April 2014 and was in effect until September 30, 2018. On October 2018, Measure F a .75% local sales tax, went into effect. The Town Council directed staff to spend the proceeds of the sales tax in the following areas: Flood Control, Disaster Preparedness, Senior and Youth Programs, and Streets/Safe Routes to School. The proceeds and expenditures related to both tax measures are recorded in one Town fund.

Attachment #1 provides a summary of the revenue and expenditures grouped by the categories listed above. As indicated on the attachment, the beginning balance of the Corte Madera Sales Tax Fund was \$7,475,576 as of July 1, 2018 and the ending balance as of June 30, 2019 was \$9,589,519. \$2,500,000 of this amount is designated as a reserve.

Attachment #2 includes detail of the expenditures in each of the above categories, while Attachment #3 shows detail of the expenditures grouped by project. The total amount expended in 2018-2019 was \$1,577,759. Attachment #2 also shows that the Town received \$3,678,350 in sales tax revenue in the 2018-2019 fiscal year. Page 3 of Attachment #2 and page 4 of Attachment #3 summarize the information in the reports.

Attachment #4 provides a summary of the revenue and expenditures for the 2019-2020 fiscal year as of February 26, 2020.

Attachment #5 shows detail of expenditures for 2019-2020 to date grouped by the areas listed in the first paragraph, while Attachment #6 shows the expenditures for this same period listed by project. Attachment #5 also shows the revenues received to date for the fiscal year. As of February 26, 2020, the Town has received its sales tax payments through December 2019, which is 50% of the fiscal year. The Town has received 54% of the revenue budgeted for the fiscal year and has expended 38% of the expenditures budgeted for the fiscal year.

Town of Corte Madera
Measure B and Measure F Sales Tax Summary

Beginning Balance	7/1/2018	7,475,576
Revenue		
Measure B and Measure F Sales Tax		3,678,350
Interest		13,352
Total Revenue		3,691,702
Expenditures		
Diasaster Preparedness		370,503
Flood Control		249,749
Senior or Youth Programs		23,593
Streets/Safe Routes to School		933,915
Total Expenditures		1,577,760
Ending Balance		9,589,518
Emergency Reserve (informal)		2,500,000
Amount Available		7,089,518



Corte Madera, CA

Budget Report

Account Summary

For Fiscal: 2018-2019 Period Ending: 06/30/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE							
Revenue							
Department: 00 - UNDESIGNATED							
02.00.41002.0000	CORTE MADERA SALES TAX	2,550,000.00	3,250,000.00	968,238.64	3,678,350.38	428,350.38	113.18 %
02.00.45200.0000	INTEREST EARNINGS	0.00	0.00	13,351.88	13,351.88	13,351.88	0.00 %
Department: 00 - UNDESIGNATED Total:		2,550,000.00	3,250,000.00	981,590.52	3,691,702.26	441,702.26	113.59 %
Revenue Total:		2,550,000.00	3,250,000.00	981,590.52	3,691,702.26	441,702.26	113.59 %
Expense							
Department: 45 - DISASTER PREPAREDNESS							
02.45.60000.0000	REGULAR SALARIES	0.00	0.00	0.00	1,546.04	-1,546.04	0.00 %
02.45.61117.0000	OUTSIDE SRVC-OTHER PROFESSION	0.00	0.00	0.00	4,962.00	-4,962.00	0.00 %
02.45.61159.0000	CODE ENFORCEMENT SERVICES	100,000.00	100,000.00	0.00	17,580.00	82,420.00	17.58 %
02.45.61161.0000	DISASTER PREPAREDNESS SERVICES	125,000.00	125,000.00	-3,671.81	67,361.03	57,638.97	53.89 %
02.45.61181.0000	WELD ABATEMENT	250,000.00	250,000.00	166,376.64	256,644.14	-6,644.14	102.66 %
02.45.61200.0000	TRAINING AND EDUCATION	0.00	0.00	0.00	8,253.51	-8,253.51	0.00 %
02.45.63009.0000	MATERIALS & SUPPLIES	0.00	0.00	219.09	14,156.52	-14,156.52	0.00 %
Department: 45 - DISASTER PREPAREDNESS Total:		475,000.00	475,000.00	162,923.92	370,503.24	104,496.76	78.00 %
Department: 46 - FLOOD CONTROL							
02.46.61199.0076	OTHER CONTRACT SERVICES	0.00	0.00	0.00	4,926.75	-4,926.75	0.00 %
02.46.61405.0080	PUMP STATION MAINTENANCE/RE	0.00	85,000.00	0.00	84,781.24	218.76	99.74 %
02.46.65003.0043	DRAINAGE - GOLDEN HIND AT EBBT	250,000.00	250,000.00	0.00	6,473.60	243,526.40	2.59 %
02.46.65003.0075	DRAINAGE - EL CAMINO STORM DR	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00 %
02.46.65010.0004	CATHODIC PIPE PROTECTION	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
02.46.65011.0075	LEVEE IMPROVEMENTS	0.00	35,000.00	0.00	35,522.61	-522.61	101.49 %
02.46.65014.0079	DESIGN/CONTRACT ADM/OTHER C	0.00	0.00	2,655.00	13,406.25	-13,406.25	0.00 %
02.46.65018.0032	FLOOD CONTROL TIDAL BARRER G	350,000.00	350,000.00	0.00	0.00	350,000.00	0.00 %
02.46.65018.0040	FLOOD CONTROL MARINA VILLAGE	250,000.00	250,000.00	0.00	1,871.00	248,129.00	0.75 %
02.46.65102.0000	PLUMPS	50,000.00	50,000.00	0.00	102,767.26	-52,767.26	205.53 %
02.46.65102.0075	PLUMPS - MARIN VILLAGE PUMP S1	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
02.73.65007.0033	SHOREBIRD PUMP STATION CUTFA	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
Department: 46 - FLOOD CONTROL Total:		1,445,000.00	1,565,000.00	2,655.00	249,748.71	1,315,251.29	15.96 %
Department: 47 - SENIOR OR YOUTH PROGRAMS							
02.47.60010.0000	TEMPORARY/HOURLY HELP	0.00	0.00	0.00	15,344.03	-15,344.03	0.00 %
02.47.61100.0000	SENIOR PROGRAMS	50,000.00	50,000.00	0.00	8,248.65	41,751.35	16.50 %
Department: 47 - SENIOR OR YOUTH PROGRAMS Total:		50,000.00	50,000.00	0.00	23,592.68	26,407.32	47.19 %
Department: 73 - ENGINEERING/PUBLIC WORKS ADMINISTRATION							
02.73.65002.0000	BUILDING MAINTENANCE - OTHER	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00 %
02.73.65003.0013	CASA BUENA STREET IMPROVEME	250,000.00	478,000.00	0.00	1,183.90	476,816.10	0.25 %
02.73.65000.0019	CONSTRUCTION - TAMALPAIS SANF	0.00	0.00	127,109.61	127,109.61	-127,109.61	0.00 %
02.73.65000.0034	PAVEMENT REHABILITATION	250,000.00	250,000.00	262.50	160,904.93	89,095.07	64.36 %
02.73.65001.0064	PAVING TAMAL VISTA COMPLETE S	89,475.00	89,475.00	0.00	18,836.22	70,638.78	21.05 %
02.73.65002.0013	ENGINEERING - CASA B. JENA AVE	0.00	0.00	0.00	23,795.20	-23,795.20	0.00 %
02.73.65002.0023	ENGINEERING REDWOOD HWY MU	0.00	0.00	-24,365.00	-24,365.00	24,365.00	0.00 %
02.73.65002.0077	ENGINEERING - CENTRAL MARIN G	70,000.00	70,000.00	17,927.56	59,332.10	10,667.90	84.76 %
02.73.65003.0029	MORNINGSIDE STORM DRAIN	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
02.73.65003.0065	DRAINAGE JMP - ECHO AVE AT HAR	0.00	275,665.00	26,554.91	302,218.20	-26,553.20	109.63 %
02.73.65009.0000	CAPITAL PLANNING	375,000.00	375,000.00	0.00	0.00	375,000.00	0.00 %
02.73.65009.0063	CAPITAL PLANNING TOWN HALL AD	0.00	0.00	24,818.58	67,160.26	-67,160.26	0.00 %
02.73.65014.0015	PROFESSIONAL SERVICES/PRINCE R	0.00	0.00	0.00	37,635.45	-37,635.45	0.00 %
02.73.65014.0016	PROFESSIONAL SERVICES PARADISE	300,000.00	300,000.00	0.00	3,260.00	296,740.00	1.09 %
02.73.65014.0017	PROFESSIONAL SERVICES - PARADIS	472,000.00	472,000.00	0.00	4,827.50	467,172.50	1.02 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 06/30/2019

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Used
<u>02.73.65014.0018</u>	PROFESSIONAL SERVICES - PAVEME	10,000.00	10,000.00	0.00	10,067.50	-67.50	100.68 %
<u>02.73.65014.0019</u>	PROFESSIONAL SERVICES - TAMALP	100,000.00	654,000.00	76.16	53,619.96	600,380.04	8.20 %
<u>02.73.65014.0022</u>	PROFESSIONAL SERVICES - CM AVE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
<u>02.73.65014.0023</u>	PROFESSIONAL SERVICES - REDWO	270,000.00	270,000.00	-31,021.26	-14,771.26	284,771.26	-5.47 %
<u>02.73.65014.0036</u>	PROFESSIONAL SERVICES - WARNU	150,000.00	150,000.00	10,096.60	10,096.60	139,903.40	6.73 %
<u>02.73.65014.0038</u>	PROF SERV - PED RAMP IMPROVE	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
<u>02.73.65014.0078</u>	PROF SERVICES - EMERGENCY VEHI	25,000.00	25,000.00	0.00	23,166.44	1,833.56	92.67 %
<u>02.73.65015.0026</u>	SLIDE REPAIR	225,000.00	225,000.00	0.00	0.00	225,000.00	0.00 %
<u>02.73.65027.0000</u>	ROUNDABOUTS	150,000.00	150,000.00	0.00	13,361.67	136,638.33	8.91 %
<u>02.73.65028.0000</u>	ELECTRIC VEHICLE INFRASTRUCTUR	0.00	0.00	53,849.69	55,181.69	-55,181.69	0.00 %
<u>02.73.65102.0000</u>	PUMPS	0.00	0.00	0.00	1,293.75	-1,293.75	0.00 %
<u>02.73.65104.0000</u>	BATTERY BACKUP SYSTEM	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
<u>02.73.65111.0000</u>	LED PEDESTRIAN SIGNALS	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
Department: 73 - ENGINEERING/PUBLIC WORKS ADMINISTRATIO		3,501,475.00	4,259,140.00	205,309.35	933,914.72	3,325,225.28	21.93 %
Department: 74 - STREETS AND PARKS - PUBLIC WORKS							
<u>02.74.61810.0000</u>	STREET REPAIRS	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
Department: 74 - STREETS AND PARKS - PUBLIC WORKS Total:		75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
Expense Total:		5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Surplus (Deficit):		-2,996,475.00	-3,174,140.00	610,702.25	2,113,942.91	5,288,082.91	-66.60 %
Report Surplus (Deficit):		-2,996,475.00	-3,174,140.00	610,702.25	2,113,942.91	5,288,082.91	-66.60 %

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
Revenue						
00 - UNDESIGNATED	2,550,000.00	3,250,000.00	981,590.52	3,691,702.26	441,702.26	113.59 %
Revenue Total:	2,550,000.00	3,250,000.00	981,590.52	3,691,702.26	441,702.26	113.59 %
Expense						
45 - DISASTER PREPAREDNESS	475,000.00	475,000.00	162,923.92	370,503.24	104,496.76	78.00 %
46 - FLOOD CONTROL	1,445,000.00	1,565,000.00	2,655.00	249,748.71	1,315,251.29	15.96 %
47 - SENIOR OR YOUTH PROGRAMS	50,000.00	50,000.00	0.00	23,592.68	26,407.32	47.19 %
73 - ENGINEERING/PUBLIC WORKS ADMINISTRATION	3,501,475.00	4,259,140.00	205,309.35	933,914.72	3,325,225.28	21.93 %
74 - STREETS AND PARKS - PUBLIC WORKS	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
Expense Total:	5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Surplus (Deficit):	-2,996,475.00	-3,174,140.00	610,702.25	2,113,942.91	5,288,082.91	-66.60 %
Report Surplus (Deficit):	-2,996,475.00	-3,174,140.00	610,702.25	2,113,942.91	5,288,082.91	-66.60 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
02 - CORTE MADERA SALES TAX O	-2,996,475.00	-3,174,140.00	610,702.25	2,113,942.91	5,288,082.91
Report Surplus (Deficit):	-2,996,475.00	-3,174,140.00	610,702.25	2,113,942.91	5,288,082.91



Corte Madera, CA

Budget Report Account Summary

For Fiscal: 2018-2019 Period Ending: 06/30/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used	
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE							
SubObject: 0000 - UNDESIGNATED							
02.45.60000.0000	REGULAR SALARIES	0.00	0.00	0.00	1,546.04	-1,546.04	0.00 %
02.45.61117.0000	OUTSIDE SRVC-OTHER PROFESSION	0.00	0.00	0.00	4,962.00	-4,962.00	0.00 %
02.45.61159.0000	CODE ENFORCEMENT SERVICES	100,000.00	100,000.00	0.00	17,580.00	82,420.00	17.58 %
02.45.61161.0000	DISASTER PREPAREDNESS SERVICES	125,000.00	125,000.00	-3,671.81	67,361.03	57,638.97	53.89 %
02.45.61181.0000	WEED ABATEMENT	250,000.00	250,000.00	166,376.64	256,644.14	-6,644.14	102.66 %
02.45.61200.0000	TRAINING AND EDUCATION	0.00	0.00	0.00	8,253.51	-8,253.51	0.00 %
02.45.63000.0000	MATERIALS & SUPPLIES	0.00	0.00	219.09	14,156.52	-14,156.52	0.00 %
02.46.65010.0000	CATHODIC PIPE PROTECTION	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
02.46.65102.0000	PUMPS	50,000.00	50,000.00	0.00	102,767.26	-52,767.26	205.53 %
02.47.60010.0000	TEMPORARY/HOURLY HELP	0.00	0.00	0.00	15,344.03	-15,344.03	0.00 %
02.47.61100.0000	SENIOR PROGRAMS	50,000.00	50,000.00	0.00	8,248.65	41,751.35	16.50 %
02.73.61502.0000	BUILDING MAINTENANCE - OTHER	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00 %
02.73.65009.0000	CAPITAL PLANNING	375,000.00	375,000.00	0.00	0.00	375,000.00	0.00 %
02.73.65027.0000	ROUNDABOUTS	150,000.00	150,000.00	0.00	13,361.67	136,638.33	8.91 %
02.73.65028.0000	ELECTRIC VEHICLE INFRASTRUCTURE	0.00	0.00	53,849.69	55,181.69	-55,181.69	0.00 %
02.73.65102.0000	PUMPS	0.00	0.00	0.00	1,293.75	-1,293.75	0.00 %
02.73.65104.0000	BATTERY BACKUP SYSTEM	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
02.73.65111.0000	LED PEDESTRIAN SIGNALS	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
02.74.61810.0000	STREET REPAIRS	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
SubObject: 0000 - UNDESIGNATED Total:	1,340,000.00	1,340,000.00	216,773.61	566,700.29	773,299.71	42.29 %	
SubObject: 0013 - CASA BUENA STREET IMPROVEMENT							
02.73.65000.0013	CASA BUENA STREET IMPROVEME	250,000.00	478,000.00	0.00	1,183.90	476,816.10	0.25 %
02.73.65002.0013	ENGINEERING - CASA BUENA AVE	0.00	0.00	0.00	23,795.20	-23,795.20	0.00 %
SubObject: 0013 - CASA BUENA STREET IMPROVEMENT Total:	250,000.00	478,000.00	0.00	24,979.10	453,020.90	5.23 %	
SubObject: 0015 - PARADISE/PRINCE ROYAL CROSSING							
02.73.65014.0015	PROFESSIONAL SERVICES/PRINCE R	0.00	0.00	0.00	37,635.45	-37,635.45	0.00 %
SubObject: 0015 - PARADISE/PRINCE ROYAL CROSSING Total:	0.00	0.00	0.00	37,635.45	-37,635.45	0.00 %	
SubObject: 0016 - PARADISE DRIVE BIKEWAY							
02.73.65014.0016	PROFESSIONAL SERVICES PARADISE	300,000.00	300,000.00	0.00	3,260.00	296,740.00	1.09 %
SubObject: 0016 - PARADISE DRIVE BIKEWAY Total:	300,000.00	300,000.00	0.00	3,260.00	296,740.00	1.09 %	
SubObject: 0017 - PARADISE DRIVE SIDEWALK							
02.73.65014.0017	PROFESSIONAL SERVICES- PARADIS	472,000.00	472,000.00	0.00	4,827.50	467,172.50	1.02 %
SubObject: 0017 - PARADISE DRIVE SIDEWALK Total:	472,000.00	472,000.00	0.00	4,827.50	467,172.50	1.02 %	
SubObject: 0018 - PAVEMENT MANAGEMENT PLAN UPDATE							
02.73.65014.0018	PROFESSIONAL SERVICES - PAVEME	10,000.00	10,000.00	0.00	10,067.50	-67.50	100.68 %
SubObject: 0018 - PAVEMENT MANAGEMENT PLAN UPDATE Total:	10,000.00	10,000.00	0.00	10,067.50	-67.50	100.68 %	
SubObject: 0019 - TAMALPAIS/SANFORD TRAFFIC							
02.73.65000.0019	CONSTRUCTION - TAMALPAIS SANF	0.00	0.00	127,109.61	127,109.61	-127,109.61	0.00 %
02.73.65014.0019	PROFESSIONAL SERVICES - TAMALP	400,000.00	654,000.00	76.16	53,619.96	600,380.04	8.20 %
SubObject: 0019 - TAMALPAIS/SANFORD TRAFFIC Total:	400,000.00	654,000.00	127,185.77	180,729.57	473,270.43	27.63 %	
SubObject: 0022 - CORTE MADERA AVE PATH IMPROVEMENT							
02.73.65014.0022	PROFESSIONAL SERVICES -CM AVE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
SubObject: 0022 - CORTE MADERA AVE PATH IMPROVEMENT Total:	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %	
SubObject: 0023 - REDWOOD HIGHWAY MULTI USE PATH							
02.73.65002.0023	ENGINEERING REDWOOD HWY MUL	0.00	0.00	-24,365.00	-24,365.00	24,365.00	0.00 %
02.73.65014.0023	PROFESSIONAL SERVICES - REDWOD	270,000.00	270,000.00	-31,021.26	-14,771.26	284,771.26	-5.47 %
SubObject: 0023 - REDWOOD HIGHWAY MULTI USE PATH Total:	270,000.00	270,000.00	-55,386.26	-39,136.26	309,136.26	-14.49 %	

Budget Report

For Fiscal: 2018-2019 Period Ending: 06/30/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
SubObject: 0026 - ENDEAVOR SLIDE REPAIR						
02.73.65015.0026 SLIDE REPAIR	225,000.00	225,000.00	0.00	0.00	225,000.00	0.00 %
SubObject: 0026 - ENDEAVOR SLIDE REPAIR Total:	225,000.00	225,000.00	0.00	0.00	225,000.00	0.00 %
SubObject: 0029 - MORNINGSIDE STORM DRAIN						
02.73.65003.0029 MORNINGSIDE STORM DRAIN	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
SubObject: 0029 - MORNINGSIDE STORM DRAIN Total:	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
SubObject: 0032 - TITLE BARRIER GOLDEN HIND						
02.16.65018.0032 FLOOD CONTROL TIDAL BARRIER G	350,000.00	350,000.00	0.00	0.00	350,000.00	0.00 %
SubObject: 0032 - TITLE BARRIER GOLDEN HIND Total:	350,000.00	350,000.00	0.00	0.00	350,000.00	0.00 %
SubObject: 0033 - SHOREBIRD PUMP STATION OUTFALL						
02.73.65007.0033 SHOREBIRD PUMP STATION OUTFA	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
SubObject: 0033 - SHOREBIRD PUMP STATION OUTFALL Total:	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
SubObject: 0034 - 2017-2018 STREET PAVEMENT PROJECT						
02.73.65006.0034 PAVEMENT REHABILITATION	250,000.00	250,000.00	262.50	160,904.93	89,095.07	64.36 %
SubObject: 0034 - 2017-2018 STREET PAVEMENT PROJECT Total:	250,000.00	250,000.00	262.50	160,904.93	89,095.07	64.36 %
SubObject: 0036 - WARNUM/TAMAL BIKE TRANS						
02.73.65014.0036 PROFESSIONAL SERVICES -WARNU	150,000.00	150,000.00	10,096.60	10,096.60	139,903.40	6.73 %
SubObject: 0036 - WARNUM/TAMAL BIKE TRANS Total:	150,000.00	150,000.00	10,096.60	10,096.60	139,903.40	6.73 %
SubObject: 0038 - PED RAMP IMPROVEMENT MOHAWK/NEIL CUMMINS						
02.73.65014.0038 PROF SERV - PED RAMP IMPROVE	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
SubObject: 0038 - PED RAMP IMPROVEMENT MOHAWK/NEIL CU	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
SubObject: 0040 - MARINA VILLAGE LEVEE						
02.46.65018.0040 FLOOD CONTROL MARINA V'LLAGE	250,000.00	250,000.00	0.00	1,871.00	248,129.00	0.75 %
SubObject: 0040 - MARINA VILLAGE LEVEE Total:	250,000.00	250,000.00	0.00	1,871.00	248,129.00	0.75 %
SubObject: 0043 - GOLDEN HIND/EBBTIDE PUMP STATION						
02.46.65003.0043 DRAINAGE - GOLDEN HIND AT EBBT	250,000.00	250,000.00	0.00	6,473.60	243,526.40	2.59 %
SubObject: 0043 - GOLDEN HIND/EBBTIDE PUMP STATION Total:	250,000.00	250,000.00	0.00	6,473.60	243,526.40	2.59 %
SubObject: 0063 - TOWN HALL ADDITION						
02.73.65019.0063 CAPITAL PLANNING TOWN HALL AD	0.00	0.00	24,818.58	67,160.26	-67,160.26	0.00 %
SubObject: 0063 - TOWN HALL ADDITION Total:	0.00	0.00	24,818.58	67,160.26	-67,160.26	0.00 %
SubObject: 0064 - COMPLETE STREETS						
02.73.65001.0064 PAVING TAMAL VISTA COMPLETE S	89,475.00	89,475.00	0.00	18,836.22	70,638.78	21.05 %
SubObject: 0064 - COMPLETE STREETS Total:	89,475.00	89,475.00	0.00	18,836.22	70,638.78	21.05 %
SubObject: 0065 - ECHO AVE AT HARBOR DR STORM DRAIN IMP						
02.73.65003.0065 DRAINAGE IMP - ECHO AVE AT HAR	0.00	275,665.00	26,554.91	302,218.20	-26,553.20	109.63 %
SubObject: 0065 - ECHO AVE AT HARBOR DR STORM DRAIN IMP To	0.00	275,665.00	26,554.91	302,218.20	-26,553.20	109.63 %
SubObject: 0075 - EL CAMINO STORM DRAIN						
02.46.65003.0075 DRAINAGE - EL CAMINO STORM DR	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00 %
SubObject: 0075 - EL CAMINO STORM DRAIN Total:	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00 %
SubObject: 0076 - MARINA VILLAGE PUMP STATION						
02.46.65119.0076 OTHER CONTRACT SERVICES	0.00	0.00	0.00	4,926.75	-4,926.75	0.00 %
02.46.65011.0076 LEVEE IMPROVEMENTS	0.00	35,000.00	0.00	35,522.61	-522.61	101.49 %
02.46.65102.0076 PUMPS - MARIN VILLAGE PUMP ST	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
SubObject: 0076 - MARINA VILLAGE PUMP STATION Total:	200,000.00	235,000.00	0.00	40,449.36	194,550.64	17.21 %
SubObject: 0077 - CENTRAL MARIN GAP CLOSURE						
02.73.65002.0077 ENGINEERING - CENTRAL MARIN G	70,000.00	70,000.00	17,927.56	59,332.10	10,667.90	84.76 %
SubObject: 0077 - CENTRAL MARIN GAP CLOSURE Total:	70,000.00	70,000.00	17,927.56	59,332.10	10,667.90	84.76 %
SubObject: 0078 - EMERGENCY VEHICLE PREEMPTION						
02.73.65014.0078 PROF SERVICES - EMERGENCY VEHI	25,000.00	25,000.00	0.00	23,166.44	1,833.56	92.67 %
SubObject: 0078 - EMERGENCY VEHICLE PREEMPTION Total:	25,000.00	25,000.00	0.00	23,166.44	1,833.56	92.67 %
SubObject: 0079 - HIGH CANAL						
02.46.65014.0079 DESIGN/CONTRACT ADM/OTHER C	0.00	0.00	2,655.00	13,406.25	-13,406.25	0.00 %
SubObject: 0079 - HIGH CANAL Total:	0.00	0.00	2,655.00	13,406.25	-13,406.25	0.00 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 06/30/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
SubObject: 0080 - SAN CLEMENTE PUMP STATION						
02-96,61405-0080 PUMP STATION MAINTENANCE/RE	0.00	85,000.00	0.00	84,781.24	218.76	99.74 %
SubObject: 0080 - SAN CLEMENTE PUMP STATION Total:	0.00	85,000.00	0.00	84,781.24	218.76	99.74 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Total:	5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %
Report Total:	5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %

Group Summary

SubObject	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
0000 - UNDESIGNATED	1,340,000.00	1,340,000.00	216,773.61	566,700.29	773,299.71	42.29 %
0013 - CASA BUENA STREET IMPROVEMENT	250,000.00	478,000.00	0.00	24,979.10	453,020.90	5.23 %
0015 - PARADISE/PRINCE ROYAL CROSSING	0.00	0.00	0.00	37,635.45	-37,635.45	0.00 %
0016 - PARADISE DRIVE BIKEWAY	300,000.00	300,000.00	0.00	3,260.00	296,740.00	1.09 %
0017 - PARADISE DRIVE SIDEWALK	472,000.00	472,000.00	0.00	4,827.50	467,172.50	1.02 %
0018 - PAVEMENT MANAGEMENT PLAN UPDATE	10,000.00	10,000.00	0.00	10,067.50	-67.50	100.68 %
0019 - TAMALPAIS/SANFORD TRAFFIC	400,000.00	654,000.00	127,185.77	180,729.57	473,270.43	27.63 %
0022 - CORTE MADERA AVE PATH IMPROVEMENT	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
0023 - REDWOOD HIGHWAY MULTI USE PATH	270,000.00	270,000.00	-55,386.26	-39,136.26	309,136.26	-14.49 %
0026 - ENDEAVOR SLIDE REPAIR	225,000.00	225,000.00	0.00	0.00	225,000.00	0.00 %
0029 - MORNINGSIDE STORM DRAIN	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
0032 - TITLE BARRIER GOLDEN HIND	350,000.00	350,000.00	0.00	0.00	350,000.00	0.00 %
0033 - SHOREBIRD PUMP STATION OUTFALL	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
0034 - 2017-2018 STREET PAVEMENT PROJECT	250,000.00	250,000.00	262.50	160,904.93	89,095.07	64.36 %
0036 - WARNUM/TAMAL BIKE TRANS	150,000.00	150,000.00	10,096.60	10,096.60	139,903.40	6.73 %
0038 - PED RAMP IMPROVEMENT MOHAWK/NEIL CUMMINS	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
0040 - MARINA VILLAGE LEVEE	250,000.00	250,000.00	0.00	1,871.00	248,129.00	0.75 %
0043 - GOLDEN HIND/EBBTIDE PUMP STATION	250,000.00	250,000.00	0.00	6,473.60	243,526.40	2.59 %
0063 - TOWN HALL ADDITION	0.00	0.00	24,818.58	67,160.26	-67,160.26	0.00 %
0064 - COMPLETE STREETS	89,475.00	89,475.00	0.00	18,836.22	70,638.78	21.05 %
0065 - ECHO AVE AT HARBOR DR STORM DRAIN IMP	0.00	275,665.00	26,554.91	302,218.20	-26,553.20	109.53 %
0075 - EL CAMINO STORM DRAIN	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00 %
0076 - MARINA VILLAGE PUMP STATION	200,000.00	235,000.00	0.00	40,449.36	194,550.64	17.21 %
0077 - CENTRAL MARIN GAP CLOSURE	70,000.00	70,000.00	17,927.36	59,332.10	10,667.90	84.76 %
0078 - EMERGENCY VEHICLE PREEMPTION	25,000.00	25,000.00	0.00	23,166.44	1,833.56	92.67 %
0079 - HIGH CANAL	0.00	0.00	2,655.00	13,406.25	-13,406.25	0.00 %
0080 - SAN CLEMENTE PUMP STATION	0.00	85,000.00	0.00	84,781.24	218.76	99.74 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Total:	5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %
Report Total:	5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02 - CORTE MADERA SALES TAX O	5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %
Report Total:	5,546,475.00	6,424,140.00	370,888.27	1,577,759.35	4,846,380.65	24.56 %



Corte Madera, CA

Budget Report

Account Summary

For Fiscal: 2019-2020 Period Ending: 02/29/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
Revenue						
Department: 00 - UNDESIGNATED						
02.00.41002.0000	CORTE MADERA SALES TAX	4,000,000.00	4,000,000.00	515,948.19	2,142,998.39	-1,857,001.61 53.57 %
Department: 00 - UNDESIGNATED Total:		4,000,000.00	4,000,000.00	515,948.19	2,142,998.39	-1,857,001.61 53.57 %
Revenue Total:		4,000,000.00	4,000,000.00	515,948.19	2,142,998.39	-1,857,001.61 53.57 %
Expense						
Department: 00 - UNDESIGNATED						
02.00.67099.0000	TRANSFERS OUT TO OTHER FUNDS	380,000.00	380,000.00	0.00	0.00	380,000.00 0.00 %
Department: 00 - UNDESIGNATED Total:		380,000.00	380,000.00	0.00	0.00	380,000.00 0.00 %
Department: 45 - DISASTER PREPAREDNESS						
02.45.61117.0000	OUTSIDE SRVC-OF-HH PROFESSION	0.00	0.00	0.00	1,485.00	-1,485.00 0.00 %
02.45.61159.0000	CODE ENFORCEMENT SERVICES	100,000.00	100,000.00	0.00	94,907.00	5,093.00 94.91 %
02.45.61161.0000	DISASTER PREPAREDNESS SERVICES	125,000.00	125,000.00	21,210.00	104,001.35	20,998.65 83.20 %
02.45.61181.0000	WEED ABATEMENT	350,000.00	350,000.00	14,260.00	168,795.12	181,204.88 48.23 %
02.45.61181.9000	WEED ABATEMENT - VEGETATION	0.00	0.00	0.00	1,228.00	-1,228.00 0.00 %
02.45.65009.0000	MATERIALS & SUPPLIES	0.00	0.00	270.68	8,148.28	-8,148.28 0.00 %
Department: 45 - DISASTER PREPAREDNESS Total:		575,000.00	575,000.00	35,740.68	378,564.75	196,435.25 65.84 %
Department: 46 - FLOOD CONTROL						
02.46.65002.0079	DEPARTMENT SUPPLIES	0.00	0.00	0.00	632.93	-632.93 0.00 %
02.46.65000.0079	CONSTRUCTION - HIGH CANAL	250,000.00	325,000.00	0.00	271,181.82	53,818.18 83.44 %
02.46.65003.0043	DRAINAGE - GOLDEN HIND AT EBBT	0.00	0.00	0.00	370.00	-370.00 0.00 %
02.46.65007.0080	SAN CLEMENTE PUMP STTION	20,000.00	20,000.00	0.00	0.00	20,000.00 0.00 %
02.46.65007.0099	MARQUART LAGOON PUMP STATION	10,000.00	10,000.00	0.00	0.00	10,000.00 0.00 %
02.46.65010.0045	CORRUGATED PIPE REPLACEMENT	50,000.00	57,700.00	9,695.97	9,695.97	48,004.03 16.80 %
02.46.65014.0079	DESIGN/CONTRACT ADM/OTHER C	0.00	0.00	0.00	6,526.25	-6,526.25 0.00 %
02.46.65018.0000	FLOOD CONTROL PROJECTS AND A	300,000.00	300,000.00	0.00	235.69	299,764.31 0.08 %
02.46.65025.0098	MARLINER COVE CHECK VALVE INST	50,000.00	25,000.00	0.00	0.00	25,000.00 0.00 %
Department: 46 - FLOOD CONTROL Total:		680,000.00	737,700.00	9,695.97	288,642.66	449,057.34 39.13 %
Department: 47 - SENIOR OR YOUTH PROGRAMS						
02.47.60010.0000	TEMPORARY/HOURLY HELP	0.00	0.00	0.00	15,020.00	-15,020.00 0.00 %
02.47.61100.0000	SENIOR PROGRAMS	50,000.00	50,000.00	0.00	0.00	50,000.00 0.00 %
02.47.61505.0000	PAINTING	0.00	0.00	0.00	8,392.00	-8,392.00 0.00 %
02.47.65030.0000	BUILDING IMPROVEMENT - FLOORI	0.00	0.00	0.00	2,850.00	-2,850.00 0.00 %
Department: 47 - SENIOR OR YOUTH PROGRAMS Total:		50,000.00	50,000.00	0.00	26,262.00	23,738.00 52.52 %
Department: 73 - ENGINEERING/PUBIC WORKS ADMINISTRATION						
02.73.61199.0084	OTHER CONTRACT SERVICES	0.00	0.00	0.00	432.02	-432.02 0.00 %
02.73.61502.0000	BUILDING MAINTENANCE - OTHER	70,000.00	70,000.00	0.00	0.00	70,000.00 0.00 %
02.73.61900.0708	EQUIPMENT RENTAL - TEMP OFFIC	0.00	0.00	3,760.50	50,281.12	-50,281.12 0.00 %
02.73.63002.0084	DEPARTMENT SUPPLIES	0.00	0.00	0.00	1,275.64	-1,275.64 0.00 %
02.73.63072.0086	FURNISHINGS TEMP OFFICES	0.00	0.00	0.00	1,534.79	-1,534.79 0.00 %
02.73.65000.0017	CONSTRUCTION - PARADISE DR SID	190,000.00	150,000.00	0.00	0.00	150,000.00 0.00 %
02.73.65000.0019	CONSTRUCTION - TAMALPAIS SANH	0.00	510,780.00	0.00	510,779.59	0.41 100.00 %
02.73.65000.0034	PAVEMENT REHABILITATION	0.00	0.00	0.00	9,316.15	-9,316.15 0.00 %
02.73.65000.0063	CONSTRUCTION TOWN HALL ADDI	1,800,000.00	500,000.00	0.00	0.00	500,000.00 0.00 %
02.73.65000.0081	57 AND 150 EDISON SLIDE REPAIRS	135,000.00	0.00	0.00	0.00	0.00 0.00 %
02.73.65000.0084	2019 PAVEMENT REHAB PROJECT	372,053.00	485,553.00	-7,784.00	254,132.36	231,420.64 52.34 %
02.73.65001.0054	PAVING TAMAL VISTA COMPLETE S	105,254.00	105,254.00	0.00	0.00	105,254.00 0.00 %
02.73.65002.0077	ENGINEERING - CENTRAL MARIN G	45,000.00	45,000.00	23,766.50	23,766.50	21,233.50 52.81 %
02.73.65002.0084	ENGINEERING AND DESIGN	0.00	150,000.00	0.00	18,370.75	131,629.25 12.25 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 02/29/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>02.73.65002.0708</u>	ENGINEERING AND DESIGN - TEMP	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
<u>02.73.65003.0029</u>	MORNINGSIDE STORM DRAIN	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
<u>02.73.65007.0030</u>	LAGOON #1 PUMP STATION AND G	45,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
<u>02.73.65009.0064</u>	CAPITAL PLANNING TOWN HALL AD	0.00	0.00	54,711.72	120,161.85	-120,161.85	0.00 %
<u>02.73.65014.0023</u>	PROFESSIONAL SERVICES -REDWO	0.00	90,000.00	4,267.55	7,770.05	82,229.95	8.63 %
<u>02.73.65014.0064</u>	PRIVATE CONTRACTUAL SERVICES	0.00	0.00	0.00	13,183.75	-13,183.75	0.00 %
<u>02.73.65015.0026</u>	SLIDE REPAIR	300,000.00	500,000.00	72,497.74	220,112.17	279,887.83	44.02 %
<u>02.73.65024.0084</u>	STREET PAVEMENT REHABILITATIO	0.00	0.00	0.00	4,950.00	-4,950.00	0.00 %
<u>02.73.65028.0000</u>	ELECTRIC VEHICLE INFRASTRUCTUR	75,000.00	75,000.00	0.00	14,634.89	60,365.11	19.51 %
<u>02.73.65035.0000</u>	ADA IMPROVEMENTS	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
<u>02.73.65111.0000</u>	LED PEDESTRIAN SIGNALS	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
<u>02.73.68004.0000</u>	SIDEWALK REPLACEMENT ASSISTA	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
Department: 73 - ENGINEERING/PUBLIC WORKS ADMINISTRATIO		3,737,307.00	3,341,587.00	151,220.01	1,250,701.63	2,090,885.37	37.43 %
	Expense Total:	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Surplus (Deficit):		-1,422,307.00	-1,084,287.00	319,291.53	198,827.35	1,283,114.35	-18.34 %
	Report Surplus (Deficit):	-1,422,307.00	-1,084,287.00	319,291.53	198,827.35	1,283,114.35	-18.34 %

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
Revenue						
00 - UNDESIGNATED	4,000,000.00	4,000,000.00	515,948.19	2,142,998.39	-1,857,001.61	53.57 %
Revenue Total:	4,000,000.00	4,000,000.00	515,948.19	2,142,998.39	-1,857,001.61	53.57 %
Expense						
00 - UNDESIGNATED	380,000.00	380,000.00	0.00	0.00	380,000.00	0.00 %
45 - DISASTER PREPAREDNESS	575,000.00	575,000.00	35,740.68	378,564.75	196,435.25	65.84 %
46 - FLOOD CONTROL	680,000.00	737,700.00	9,695.97	288,642.66	449,057.34	39.13 %
47 - SENIOR OR YOUTH PROGRAMS	50,000.00	50,000.00	0.00	26,262.00	23,738.00	52.52 %
73 - ENGINEERING/PUBLIC WORKS ADMINISTRATION	3,737,307.00	3,341,587.00	151,220.01	1,250,701.63	2,090,885.37	37.43 %
Expense Total:	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Surplus (Deficit):	-1,422,307.00	-1,084,287.00	319,291.53	198,827.35	1,283,114.35	-18.34 %
Report Surplus (Deficit):	-1,422,307.00	-1,084,287.00	319,291.53	198,827.35	1,283,114.35	-18.34 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
02 - CORTE MADERA SALES TAX O	-1,422,307.00	-1,084,287.00	319,291.53	198,827.35	1,283,114.35
Report Surplus (Deficit):	-1,422,307.00	-1,084,287.00	319,291.53	198,827.35	1,283,114.35



Corte Madera, CA

Budget Report

Account Summary

For Fiscal: 2019-2020 Period Ending: 02/29/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE							
SubObject: 0000 - UNDESIGNATED							
02.00.67099.0000	TRANSFERS OUT TO OTHER FUNDS	380,000.00	380,000.00	0.00	0.00	380,000.00	0.00 %
02.45.61117.0000	OUTSIDE SRVC-OTHER PROFESSION	0.00	0.00	0.00	1,485.00	-1,485.00	0.00 %
02.45.61119.0000	CODE ENFORCEMENT SERVICES	100,000.00	100,000.00	0.00	94,907.00	5,093.00	94.91 %
02.45.61161.0000	DISASTER PREPAREDNESS SERVICES	125,000.00	125,000.00	21,210.00	104,001.35	20,998.65	83.20 %
02.45.61181.0000	WEED ABATEMENT	350,000.00	350,000.00	14,260.00	168,795.12	181,204.88	48.23 %
02.45.63000.0000	MATERIALS & SUPPLIES	0.00	0.00	270.68	8,148.28	-8,148.28	0.00 %
02.46.65018.0000	FLOOD CONTROL PROJECTS AND A	300,000.00	300,000.00	0.00	235.69	299,764.31	0.08 %
02.47.60010.0000	TEMPORARY/HOURLY HELP	0.00	0.00	0.00	15,020.00	-15,020.00	0.00 %
02.47.61100.0000	SENIOR PROGRAMS	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
02.47.61505.0000	PAINTING	0.00	0.00	0.00	8,392.00	-8,392.00	0.00 %
02.47.61600.0000	BUILDING IMPROVEMENT - FLOORI	0.00	0.00	0.00	2,850.00	-2,850.00	0.00 %
02.47.61502.0000	BUILDING MAINTENANCE - OTHER	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00 %
02.47.61028.0000	ELECTRIC VEHICLE INFRASTRUCTUR	75,000.00	75,000.00	0.00	14,634.89	60,365.11	19.51 %
02.47.61035.0000	ADA IMPROVEMENTS	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
02.47.65111.0000	LED PEDESTRIAN SIGNALS	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
02.47.68004.0000	SIDEWALK REPLACEMENT ASSISTA	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
	SubObject: 0000 - UNDESIGNATED Total:	1,890,000.00	1,890,000.00	35,740.68	418,469.33	1,471,530.67	22.14 %
SubObject: 0017 - PARADISE DRIVE SIDEWALK							
02.73.65000.0017	CONSTRUCTION - PARADISE DR SID	190,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
	SubObject: 0017 - PARADISE DRIVE SIDEWALK Total:	190,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
SubObject: 0019 - TAMALPAIS/SANFORD TRAFFIC							
02.73.65000.0019	CONSTRUCTION - TAMALPAIS SANF	0.00	510,780.00	0.00	510,779.59	0.41	100.00 %
	SubObject: 0019 - TAMALPAIS/SANFORD TRAFFIC Total:	0.00	510,780.00	0.00	510,779.59	0.41	100.00 %
SubObject: 0023 - REDWOOD HIGHWAY MULTI USE PATH							
02.73.65014.0023	PROFESSIONAL SERVICES-REDWO	0.00	90,000.00	4,267.55	7,770.05	82,229.95	8.63 %
	SubObject: 0023 - REDWOOD HIGHWAY MULTI USE PATH Total:	0.00	90,000.00	4,267.55	7,770.05	82,229.95	8.63 %
SubObject: 0026 - ENDEAVOR SLIDE REPAIR							
02.73.65015.0026	SLIDE REPAIR	300,000.00	500,000.00	72,497.74	220,112.17	279,887.83	44.02 %
	SubObject: 0026 - ENDEAVOR SLIDE REPAIR Total:	300,000.00	500,000.00	72,497.74	220,112.17	279,887.83	44.02 %
SubObject: 0029 - MORNINGSIDE STORM DRAIN							
02.73.65003.0029	MORNINGSIDE STORM DRAIN	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
	SubObject: 0029 - MORNINGSIDE STORM DRAIN Total:	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
SubObject: 0030 - LAGOON #1 PUMP STATION/GATE							
02.73.65007.0030	LAGOON #1 PUMP STATION AND G	45,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
	SubObject: 0030 - LAGOON #1 PUMP STATION/GATE Total:	45,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
SubObject: 0034 - 2017-2018 STREET PAVEMENT PROJECT							
02.73.65000.0034	PAVEMENT REHABILITATION	0.00	0.00	0.00	9,316.15	-9,316.15	0.00 %
	SubObject: 0034 - 2017-2018 STREET PAVEMENT PROJECT Total:	0.00	0.00	0.00	9,316.15	-9,316.15	0.00 %
SubObject: 0043 - GOLDEN HIND/EBBTIDE PUMP STATION							
02.46.65003.0043	DRAINAGE - GOLDEN HIND AT EBBI	0.00	0.00	0.00	370.00	-370.00	0.00 %
	SubObject: 0043 - GOLDEN HIND/EBBTIDE PUMP STATION Total:	0.00	0.00	0.00	370.00	-370.00	0.00 %
SubObject: 0045 - CORRUGATED PIPE REPLACEMENT							
02.46.85010.0045	CORRUGATED PIPE REPLACEMENT	50,000.00	57,700.00	9,695.97	9,695.97	48,004.03	16.80 %
	SubObject: 0045 - CORRUGATED PIPE REPLACEMENT Total:	50,000.00	57,700.00	9,695.97	9,695.97	48,004.03	16.80 %
SubObject: 0063 - TOWN HALL ADDITION							
02.73.65000.0063	CONSTRUCTION TOWN HALL ADDI	1,800,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 02/29/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02.73.65009.0063	CAPITAL PLANNING TOWN HALL AD	0.00	0.00	54,711.72	120,161.85	-170,161.85	0.00 %
	SubObject: 0063 - TOWN HALL ADDITION Total:	1,800,000.00	500,000.00	54,711.72	120,161.85	379,838.15	24.03 %
	SubObject: 0064 - COMPLETE STREETS						
02.73.65001.0064	PAVING TAMAL VISTA COMPLETE S	105,254.00	105,254.00	0.00	0.00	105,254.00	0.00 %
02.73.65014.0064	PRIVATE CONTRACTUAL SERVICES	0.00	0.00	0.00	13,183.75	-13,183.75	0.00 %
	SubObject: 0064 - COMPLETE STREETS Total:	105,254.00	105,254.00	0.00	13,183.75	92,070.25	12.53 %
	SubObject: 0077 - CENTRAL MARIN GAP CLOSURE						
02.73.65002.0077	ENGINEERING - CENTRAL MARIN G	45,000.00	45,000.00	23,766.50	23,766.50	21,233.50	52.81 %
	SubObject: 0077 - CENTRAL MARIN GAP CLOSURE Total:	45,000.00	45,000.00	23,766.50	23,766.50	21,233.50	52.81 %
	SubObject: 0079 - HIGH CANAL						
02.46.63002.0079	DEPARTMENT SUPPLIES	0.00	0.00	0.00	632.93	-632.93	0.00 %
02.46.65000.0079	CONSTRUCTION - HIGH CANAL	250,000.00	325,000.00	0.00	271,181.82	53,818.18	83.44 %
02.46.65014.0079	DESIGN/CONTRACT ADM/OTHER C	0.00	0.00	0.00	6,526.25	-6,526.25	0.00 %
	SubObject: 0079 - HIGH CANAL Total:	250,000.00	325,000.00	0.00	278,341.00	46,659.00	85.64 %
	SubObject: 0080 - SAN CLEMENTE PUMP STATION						
02.46.65007.0080	SAN CLEMENTE PUMP STATION	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
	SubObject: 0080 - SAN CLEMENTE PUMP STATION Total:	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
	SubObject: 0081 - 57 SUMMIT AND 150 EDISON						
02.74.65000.0081	57 AND 150 EDISON SLIDE REPAIRS	135,000.00	0.00	0.00	0.00	0.00	0.00 %
	SubObject: 0081 - 57 SUMMIT AND 150 EDISON Total:	135,000.00	0.00	0.00	0.00	0.00	0.00 %
	SubObject: 0084 - 2019 PAVEMENT REHABILITATION						
02.73.61199.0084	OTHER CONTRACT SERVICES	0.00	0.00	0.00	432.02	432.02	0.00 %
02.73.63002.0084	DEPARTMENT SUPPLIES	0.00	0.00	0.00	1,275.64	-1,275.64	0.00 %
02.73.65000.0084	2019 PAVEMENT REHAB PROJECT	372,053.00	485,553.00	-7,784.00	254,132.36	231,420.64	52.34 %
02.73.65024.0084	STREET PAVEMENT REHABILITATIO	0.00	0.00	0.00	4,950.00	-4,950.00	0.00 %
	SubObject: 0084 - 2019 PAVEMENT REHABILITATION Total:	372,053.00	485,553.00	-7,784.00	260,790.02	224,762.98	53.71 %
	SubObject: 0086 - TEMPORARY OFFICES						
02.73.63072.0086	FURNISHINGS TEMP OFFICES	0.00	0.00	0.00	1,534.79	-1,534.79	0.00 %
	SubObject: 0086 - TEMPORARY OFFICES Total:	0.00	0.00	0.00	1,534.79	-1,534.79	0.00 %
	SubObject: 0094 - TAMAL VISTA/MADERA ROUNDABOUT						
02.73.65002.0094	ENGINEERING AND DESIGN	0.00	150,000.00	0.00	18,370.75	131,629.25	12.25 %
	SubObject: 0094 - TAMAL VISTA/MADERA ROUNDABOUT Total:	0.00	150,000.00	0.00	18,370.75	131,629.25	12.25 %
	SubObject: 0098 - MARINER COVE CHECK VALVE						
02.46.65025.0098	MARINER COVE CHECK VALVE INST	50,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
	SubObject: 0098 - MARINER COVE CHECK VALVE Total:	50,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
	SubObject: 0099 - MARQUART LAGOON PUMP STATION						
02.46.65007.0099	MARQUART LAGOON PUMP STATIO	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
	SubObject: 0099 - MARQUART LAGOON PUMP STATION Total:	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
	SubObject: 0708 - TEMPORARY OFFICE / TRAILER						
02.73.61900.0708	EQUIPMENT RENTAL - TEMP OFFIC	0.00	0.00	3,760.50	50,281.12	-50,281.12	0.00 %
02.73.65002.0708	ENGINEERING AND DESIGN - TEMP	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
	SubObject: 0708 - TEMPORARY OFFICE / TRAILER Total:	100,000.00	100,000.00	3,760.50	50,281.12	49,718.88	50.28 %
	SubObject: 9002 - VEGETATION MANAGEMENT/CHIPPER						
02.45.61181.9002	WEED ABATEMENT - VEGETATION	0.00	0.00	0.00	1,228.00	-1,228.00	0.00 %
	SubObject: 9002 - VEGETATION MANAGEMENT/CHIPPER Total:	0.00	0.00	0.00	1,228.00	-1,228.00	0.00 %
	Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Total:	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %
	Report Total:	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %

Group Summary

SubObject	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
0000 - UNDESIGNATED	1,890,000.00	1,890,000.00	35,740.68	418,469.33	1,471,530.67	22.14 %
0017 - PARADISE DRIVE SIDEWALK	190,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
0019 - TAMALPAIS/SANFORD TRAFFIC	0.00	510,780.00	0.00	510,779.59	0.41	100.00 %
0023 - REDWOOD HIGHWAY MULTI USE PATH	0.00	90,000.00	4,267.55	7,770.05	82,229.95	8.63 %
0026 - ENDEAVOR SLIDE REPAIR	300,000.00	500,000.00	72,497.74	220,112.17	279,887.83	44.02 %
0029 - MORNINGSIDE STORM DRAIN	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
0030 - LAGOON #1 PUMP STATION/GATE	45,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
0034 - 2017-2018 STREET PAVEMENT PROJECT	0.00	0.00	0.00	9,316.15	-9,316.15	0.00 %
0043 - GOLDEN HIND/EBBTIDE PUMP STATION	0.00	0.00	0.00	370.00	-370.00	0.00 %
0045 - CORRUGATED PIPE REPLACEMENT	50,000.00	57,700.00	9,695.97	9,695.97	48,004.03	16.80 %
0063 - TOWN HALL ADDITION	1,800,000.00	500,000.00	54,711.72	120,161.85	379,838.15	24.03 %
0064 - COMPLETE STREETS	105,254.00	105,254.00	0.00	13,183.75	92,070.25	12.53 %
0077 - CENTRAL MARIN GAP CLOSURE	45,000.00	45,000.00	23,766.50	23,766.50	21,233.50	52.81 %
0079 - HIGH CANAL	250,000.00	325,000.00	0.00	278,341.00	46,659.00	85.64 %
0080 - SAN CLEMENTE PUMP STATION	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
0081 - 57 SUMMIT AND 150 EDISON	135,000.00	0.00	0.00	0.00	0.00	0.00 %
0084 - 2019 PAVEMENT REHABILITATION	372,053.00	485,553.00	-7,784.00	260,790.02	224,762.98	53.71 %
0086 - TEMPORARY OFFICES	0.00	0.00	0.00	1,534.79	-1,534.79	0.00 %
0094 - TAMAL VISTA/MADERA ROUNDABOUT	0.00	150,000.00	0.00	18,370.75	131,629.25	17.25 %
0098 - MARINER COVE CHECK VALVE	50,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
0099 - MARQUART LAGOON PUMP STATION	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
0708 - TEMPORARY OFFICE / TRAILER	100,000.00	100,000.00	3,760.50	50,281.12	49,718.88	50.28 %
9002 - VEGETATION MANAGEMENT/CHIPPER	0.00	0.00	0.00	1,228.00	-1,228.00	0.00 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Total:	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %
Report Total:	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
02 - CORTE MADERA SALES TAX O	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %
Report Total:	5,422,307.00	5,084,287.00	196,656.66	1,944,171.04	3,140,115.96	38.24 %

Town of Corte Madera
Measure B Sales Tax Summary

Beginning Balance	7/1/2019	9,589,519
Revenue		
Measure F Sales Tax		2,142,998
Total Revenue		2,142,998
Expenditures		
Diasaster Preparedness		378,565
Flood Control		288,643
Senior or Youth Programs		26,262
Streets/Safe Routes to School		1,250,702
Total Expenditures		1,944,171
Ending Balance		9,788,346
Emergency Reserve (informal)		2,500,000
Amount Available		7,288,346

This includes activity as of 2/25/2020.



TOWN OF CORTE MADERA
Measure B Sales Tax Annual Report

REPORT DATE: May 5, 2020
MEETING DATE: May 12, 2020

TO: Sales Tax Oversight Committee

FROM: Todd Cusimano, Town Manager
Daria Carrillo, Finance Director

SUBJECT: Consideration and Possible Action To Provide a Recommendation to the Corte Madera Town Council Regarding Formation of a \$2.5 Million Emergency Reserve and Its Uses



A summary and report will be provided by the Town Manager and the Finance Director at the meeting. Budget Report Account Summaries by Department and by Project are included as Attachments 1 and 2. A copy of the staff report on COVID-19 Fiscal Impacts to the Town, provided by the Town Manager to the Town Council at the May 5, 2020 regular meeting is included as Attachment 3.

Summary:

- Beginning Fund Balance as of July 1, 2019 was \$9,654,513

Revenue

- As of April 30, 2020, the Town has received 8 of the 12 payments (67%) that it will receive for the year and has received approximately 64% of budgeted revenue. The Town has received approximately \$2.57 million.
- HdL, the Town's sales tax consultant, estimates that the Town will receive \$726,000, or 18.2%, less in Measure F revenue than budgeted for the 2019-2020 fiscal year.

Expenditures

- As of April 30, 2020, approximately \$2.58 million, or 49%, of the total budget has been expended as follows:
 - **Disaster Preparedness:** expenditures of approximately \$572k, or 99% of budget
 - **Flood Control:** expenditures of approximately \$289k, 39% of budget
 - **Senior or Youth Programs:** expenditures of approximately \$51k, or 102% of budget
 - **Engineering/Infrastructure/Signals:** expenditures of approximately \$1.6 million, or 48% of budget.
 - **Transfers to Other Funds:** Transfers of \$380k to other funds for project management, climate adaptation plan and update to General Plan and Update to Zoning Ordinance are included in the budget but have not yet taken place.

Discussion:

- As of April 30, 2020, the balance in the Corte Madera Sales Tax Override Fund is \$9,654,513.
- According to the HdL estimates, the Town will receive approximately in additional revenue \$704k before the fiscal year. However, this does not take into account any extensions/deferrals/payment plans that the State has allowed for small businesses.
- The Revised Budget for 2019-2020 includes unexpended Engineering/Infrastructure expenditures in the amount of approximately \$1.75 million. The Adopted Budget for 2020-2021 includes approximately \$5.86 million in Engineering/Infrastructure projects. Between the remaining budget for 2019-2020 and the budget for next year, approximately \$7.6 million is budgeted for capital projects, not including Sanitary District #2 and flood control projects. Staff has revised its estimate for next year to approximately \$6.17 million.
- Revenue for 2020-2021 is expected to be approximately \$920k, or 23%, less than originally estimated. This information is from HdL.
- Due to a large number of abatements and associated legal fees and aggressive vegetation management, and additional \$50,000 will be requested for the current fiscal year. This may include salary expenditures for the Code Enforcement Officer.
- Sales tax deposited to the operating fund, not related to Measure F, may be \$1.2 million less than budgeted during the current fiscal year. In order to relieve pressure on the operating fund, staff will request an additional \$10,000 for Senior Programs during the current fiscal year for salaries supporting Senior Programs currently charged to the operating fund.

Attachments:

1. Budget Report Account Summary by Department
2. Budget Report Account Summary by Project
3. Staff report on COVID-19 Fiscal impacts to the Town, provided by the Town Manager to the Town Council at the May 5, 2020 Town Council Meeting.



Corte Madera, CA

Budget Report

Account Summary

For Fiscal: 2019-2020 Period Ending: 04/30/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
Revenue						
Department: 00 - UNDESIGNATED						
02.00.41002.0000						
CORTE MADERA SALES TAX	4,000,000.00	4,000,000.00	195,536.10	2,569,513.02	-1,430,486.98	35.76 %
Department: 00 - UNDESIGNATED Total:	4,000,000.00	4,000,000.00	195,536.10	2,569,513.02	-1,430,486.98	35.76 %
Revenue Total:	4,000,000.00	4,000,000.00	195,536.10	2,569,513.02	-1,430,486.98	35.76 %
Expense						
Department: 00 - UNDESIGNATED						
02.00.67099.0000						
TRANSFERS OUT TO OTHER FUNDS	380,000.00	380,000.00	0.00	0.00	380,000.00	100.00 %
Department: 00 - UNDESIGNATED Total:	380,000.00	380,000.00	0.00	0.00	380,000.00	100.00 %
Department: 45 - DISASTER PREPAREDNESS						
02.45.61114.5102						
LEGAL COUNSEL- ABATEMENTS	0.00	0.00	0.00	46,644.32	-46,644.32	0.00 %
02.45.61117.0030						
OUTSIDE SRVC-OTHER PROFESSION	0.00	0.00	0.00	1,485.00	-1,485.00	0.00 %
02.45.61159.0000						
CODE ENFORCEMENT SERVICES	100,000.00	100,000.00	0.00	94,907.00	5,093.00	5.09 %
02.45.61161.0000						
DISASTER PREPAREDNESS SERVICES	125,000.00	125,000.00	2,266.06	14,829.99	110,170.01	88.14 %
02.45.61161.9002						
DISASTER PREPARED - VEGETATIO	0.00	0.00	0.00	111,480.00	-111,480.00	0.00 %
02.45.61181.0000						
WEED ABATEMENT	350,000.00	350,000.00	51,780.00	292,656.25	57,343.75	16.38 %
02.45.61200.0000						
TRAINING AND EDUCATION	0.00	0.00	0.00	210.00	-210.00	0.00 %
02.45.63009.0000						
MATERIALS & SUPPLIES	0.00	0.00	1,582.06	5,717.97	-5,717.97	0.00 %
02.45.63009.9002						
VEGETATION MGMT SUPPLIES	0.00	0.00	0.00	4,315.29	-4,315.29	0.00 %
Department: 45 - DISASTER PREPAREDNESS Total:	575,000.00	575,000.00	55,688.12	572,245.82	2,754.18	0.48 %
Department: 46 - FLOOD CONTROL						
02.46.63002.0079						
DEPARTMENT SUPPLIES	0.00	0.00	0.00	632.93	-632.93	0.00 %
02.46.65000.0079						
CONSTRUCTION - HIGH CANAL	250,000.00	325,000.00	0.00	271,181.82	53,818.18	16.56 %
02.46.65003.0043						
DRAINAGE - GOLDEN HIND AT EBBT	0.00	0.00	0.00	370.00	-370.00	0.00 %
02.46.65007.0080						
SAN CLEMENTE PUMP STTION	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
02.46.65007.0099						
MARQUART LAGOON PUMP STATIO	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
02.46.65010.0045						
CORRUGATED PIPE REPLACEMENT	50,000.00	57,700.00	0.00	9,695.97	48,004.03	83.20 %
02.46.65014.0079						
DESIGN/CONTRACT ADM/OTHER C	0.00	0.00	0.00	6,526.25	-6,526.25	0.00 %
02.46.65018.0000						
FLOOD CONTROL PROJECTS AND A	300,000.00	300,000.00	0.00	235.69	299,764.31	99.92 %
02.46.65025.0098						
MARINER COVE CHECK VALVE INST	50,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
Department: 46 - FLOOD CONTROL Total:	680,000.00	737,700.00	0.00	288,642.66	449,057.34	60.87 %
Department: 47 - SENIOR OR YOUTH PROGRAMS						
02.47.60010.0000						
TEMPORARY/HOURLY HELP	0.00	0.00	0.00	39,996.06	-39,996.06	0.00 %
02.47.61100.0000						
SENIOR PROGRAMS	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
02.47.61505.0000						
PAINTING	0.00	0.00	0.00	8,392.00	-8,392.00	0.00 %
02.47.65030.0000						
BUILDING IMPROVEMENT - FLOORI	0.00	0.00	0.00	2,850.00	-2,850.00	0.00 %
Department: 47 - SENIOR OR YOUTH PROGRAMS Total:	50,000.00	50,000.00	0.00	51,238.06	-1,238.06	-2.48 %
Department: 73 - ENGINEERING/PUBLIC WORKS ADMINISTRATION						
02.73.61199.0084						
OTHER CONTRACT SERVICES	0.00	0.00	0.00	432.02	-432.02	0.00 %
02.73.61502.0000						
BUILDING MAINTENANCE - OTHER	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
02.73.61900.0708						
EQUIPMENT RENTAL - TEMP OFFIC	0.00	0.00	5,601.96	61,531.34	-61,531.34	0.00 %
02.73.63002.0084						
DEPARTMENT SUPPLIES	0.00	0.00	0.00	1,275.64	-1,275.64	0.00 %
02.73.63072.0086						
FURNISHINGS TEMP OFFICES	0.00	0.00	0.00	1,534.79	-1,534.79	0.00 %
02.73.65000.0017						
CONSTRUCTION - PARADISE DR SID	190,000.00	150,000.00	17,060.55	19,143.05	130,856.95	87.24 %
02.73.65000.0019						
CONSTRUCTION - TAMALPAIS SANF	0.00	510,780.00	0.00	510,779.59	0.41	0.00 %
02.73.65000.0034						
PAVEMENT REHABILITATION	0.00	0.00	0.00	9,316.15	-9,316.15	0.00 %
02.73.65000.0063						
CONSTRUCTION TOWN HALL ADDI	1,800,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
02.73.65000.0081						
57 AND 150 EDISON SLIDE REPAIRS	135,000.00	0.00	0.00	0.00	0.00	0.00 %
02.73.65000.0084						
2019 PAVEMENT REHAB PROJECT	372,053.00	485,553.00	0.00	254,132.36	231,420.64	47.66 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 04/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>02.73.65001.0064</u>	PAVING TAMAL VISTA COMPLETE S	105,254.00	105,254.00	0.00	0.00	105,254.00	100.00 %
<u>02.73.65002.0077</u>	ENGINEERING - CENTRAL MARIN G	45,000.00	45,000.00	15,282.85	83,008.66	-38,008.66	-84.46 %
<u>02.73.65002.0094</u>	ENGINEERING AND DESIGN	0.00	150,000.00	2,950.00	21,320.75	128,679.25	85.79 %
<u>02.73.65002.0708</u>	ENGINEERING AND DESIGN - TEMP	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
<u>02.73.65003.0029</u>	MORNINGSIDE STORM DRAIN	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
<u>02.73.65007.0030</u>	LAGOON #1 PUMP STATION AND G	45,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
<u>02.73.65009.0000</u>	CAPITAL PLANNING	0.00	0.00	50,657.49	50,657.49	-50,657.49	0.00 %
<u>02.73.65009.0063</u>	CAPITAL PLANNING TOWN HALL AD	0.00	0.00	686.31	137,993.61	-137,993.61	0.00 %
<u>02.73.65014.0023</u>	PROFESSIONAL SERVICES - REDWOOD	0.00	90,000.00	6,745.00	19,613.05	70,386.95	78.21 %
<u>02.73.65014.0027</u>	PROFESSIONAL SERVICES - TAMAL V	0.00	0.00	0.00	-75,672.03	75,672.03	0.00 %
<u>02.73.65014.0036</u>	PROFESSIONAL SERVICES - WARNUN	0.00	0.00	-13,183.75	0.00	0.00	0.00 %
<u>02.73.65015.0026</u>	SLIDE REPAIR	300,000.00	500,000.00	20,056.91	410,340.84	89,659.16	17.93 %
<u>02.73.65024.0084</u>	STREET PAVEMENT REHABILITATIO	0.00	0.00	0.00	4,950.00	-4,950.00	0.00 %
<u>02.73.65028.0000</u>	ELECTRIC VEHICLE INFRASTRUCTUR	75,000.00	75,000.00	0.00	14,634.89	60,365.11	80.49 %
<u>02.73.65035.0000</u>	ADA IMPROVEMENTS	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
<u>02.73.65104.0000</u>	BATTERY BACKUP SYSTEM	0.00	0.00	0.00	58,400.00	-58,400.00	0.00 %
<u>02.73.65111.0000</u>	LED PEDESTRIAN SIGNALS	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
<u>02.73.68004.0000</u>	SIDEWALK REPLACEMENT ASSISTAN	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
Department: 73 - ENGINEERING/PUBLIC WORKS ADMINISTRATIO		3,737,307.00	3,341,587.00	105,857.32	1,583,392.20	1,758,194.80	52.62 %
Department: 74 - STREETS AND PARKS - PUBLIC WORKS							
<u>02.74.61109.0000</u>	OUTSIDE SERVICES - SIGNALS	0.00	0.00	0.00	9,000.00	-9,000.00	0.00 %
Department: 74 - STREETS AND PARKS - PUBLIC WORKS Total:		0.00	0.00	0.00	9,000.00	-9,000.00	0.00 %
Expense Total:		5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Surplus (Deficit):		-1,422,307.00	-1,084,287.00	33,990.66	64,994.28	1,149,281.28	105.99 %
Report Surplus (Deficit):		-1,422,307.00	-1,084,287.00	33,990.66	64,994.28	1,149,281.28	105.99 %

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable [Unfavorable]	Percent Remaining
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
Revenue						
00 - UNDESIGNATED	4,000,000.00	4,000,000.00	195,536.10	2,569,513.02	-1,430,486.98	35.76 %
Revenue Total:	4,000,000.00	4,000,000.00	195,536.10	2,569,513.02	-1,430,486.98	35.76 %
Expense						
00 - UNDESIGNATED	380,000.00	380,000.00	0.00	0.00	380,000.00	100.00 %
45 - DISASTER PREPAREDNESS	575,000.00	575,000.00	55,688.12	572,243.82	2,754.18	0.48 %
46 - FLOOD CONTROL	680,000.00	737,700.00	0.00	288,642.66	449,057.34	60.87 %
47 - SENIOR OR YOUTH PROGRAMS	50,000.00	50,000.00	0.00	51,238.06	-1,238.06	-2.48 %
73 - ENGINEERING/PUBLIC WORKS ADMINISTRATION	3,737,307.00	3,341,587.00	105,857.32	1,583,392.20	1,758,194.80	52.62 %
74 - STREETS AND PARKS - PUBLIC WORKS	0.00	0.00	0.00	9,000.00	-9,000.00	0.00 %
Expense Total:	5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Surplus (Deficit):	-1,422,307.00	-1,084,287.00	33,990.66	64,994.28	1,149,281.28	105.99 %
Report Surplus (Deficit):	-1,422,307.00	-1,084,287.00	33,990.66	64,994.28	1,149,281.28	105.99 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
02 - CORTE MADERA SALES TAX 0	-1,422,307.00	-1,084,287.00	33,990.66	64,994.28	1,149,281.28
Report Surplus (Deficit):	-1,422,307.00	-1,084,287.00	33,990.66	64,994.28	1,149,281.28



Corte Madera, CA

Budget Report Account Summary

For Fiscal: 2019-2020 Period Ending: 04/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE							
SubObject: 0000 - UNDESIGNATED							
<u>02.00.67029.0000</u>	TRANSFERS OUT TO OTHER FUNDS	380,000.00	380,000.00	0.00	0.00	380,000.00	100.00 %
<u>02.45.61117.0000</u>	OUTSIDE SRVC-OTHER PROFESSION	0.00	0.00	0.00	1,485.00	-1,485.00	0.00 %
<u>02.45.61159.0000</u>	CODE ENFORCEMENT SERVICES	100,000.00	100,000.00	0.00	94,907.00	5,093.00	5.09 %
<u>02.45.61161.0000</u>	DISASTER PREPAREDNESS SERVICES	125,000.00	125,000.00	2,266.06	14,829.99	110,170.01	88.14 %
<u>02.45.61181.0000</u>	WEED ABATEMENT	350,000.00	350,000.00	51,780.00	292,656.25	57,343.75	16.38 %
<u>02.45.61200.0000</u>	TRAINING AND EDUCATION	0.00	0.00	60.00	210.00	-210.00	0.00 %
<u>02.45.63009.0000</u>	MATERIALS & SUPPLIES	0.00	0.00	1,582.06	5,717.97	-5,717.97	0.00 %
<u>02.46.65018.0000</u>	FLOOD CONTROL PROJECTS AND A	300,000.00	300,000.00	0.00	235.69	299,764.31	99.92 %
<u>02.47.60010.0000</u>	TEMPORARY/HOURLY HELP	0.00	0.00	0.00	39,996.06	-39,996.06	0.00 %
<u>02.47.62100.0000</u>	SENIOR PROGRAMS	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<u>02.47.61505.0000</u>	PAINTING	0.00	0.00	0.00	8,392.00	-8,392.00	0.00 %
<u>02.47.65030.0000</u>	BUILDING IMPROVEMENT - FLOORI	0.00	0.00	0.00	2,850.00	-2,850.00	0.00 %
<u>02.73.61502.0000</u>	BUILDING MAINTENANCE - OTHER	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
<u>02.73.65009.0000</u>	CAPITAL PLANNING	0.00	0.00	50,657.49	50,657.49	-50,657.49	0.00 %
<u>02.73.65028.0000</u>	ELECTRIC VEHICLE INFRASTRUCTUR	75,000.00	75,000.00	0.00	14,634.89	60,365.11	80.49 %
<u>02.73.65035.0000</u>	ADA IMPROVEMENTS	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
<u>02.73.65104.0000</u>	BATTERY BACKUP SYSTEM	0.00	0.00	0.00	58,400.00	-58,400.00	0.00 %
<u>02.73.65111.0000</u>	LED PEDESTRIAN SIGNALS	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
<u>02.73.68004.0000</u>	SIDEWALK REPLACEMENT ASSISTA	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
<u>02.74.61109.0000</u>	OUTSIDE SERVICES - SIGNALS	0.00	0.00	0.00	9,000.00	-9,000.00	0.00 %
	SubObject: 0000 - UNDESIGNATED Total:	1,890,000.00	1,890,000.00	106,345.61	593,972.34	1,296,027.66	68.57 %
SubObject: 0017 - PARADISE DRIVE SIDEWALK							
<u>02.73.65000.0017</u>	CONSTRUCTION - PARADISE DR SID	190,000.00	150,000.00	17,060.55	19,143.05	130,856.95	87.24 %
	SubObject: 0017 - PARADISE DRIVE SIDEWALK Total:	190,000.00	150,000.00	17,060.55	19,143.05	130,856.95	87.24 %
SubObject: 0019 - TAMALPAIS/SANFORD TRAFFIC							
<u>02.73.65000.0019</u>	CONSTRUCTION - TAMALPAIS SANF	0.00	510,780.00	0.00	510,779.59	0.41	0.00 %
	SubObject: 0019 - TAMALPAIS/SANFORD TRAFFIC Total:	0.00	510,780.00	0.00	510,779.59	0.41	0.00 %
SubObject: 0023 - REDWOOD HIGHWAY MULTI USE PATH							
<u>02.73.65010.0023</u>	PROFESSIONAL SERVICES - REDWO	0.00	90,000.00	6,745.00	19,613.05	70,386.95	78.21 %
	SubObject: 0023 - REDWOOD HIGHWAY MULTI USE PATH Total:	0.00	90,000.00	6,745.00	19,613.05	70,386.95	78.21 %
SubObject: 0026 - ENDEAVOR SLIDE REPAIR							
<u>02.73.65015.0026</u>	SLIDE REPAIR	300,000.00	500,000.00	20,056.91	410,340.84	89,659.16	17.93 %
	SubObject: 0026 - ENDEAVOR SLIDE REPAIR Total:	300,000.00	500,000.00	20,056.91	410,340.84	89,659.16	17.93 %
SubObject: 0027 - TAMAL VISTA BIKE AND PEDESTRIAN							
<u>02.73.65014.0027</u>	PROFESSIONAL SERVICES -TAMAL V	0.00	0.00	0.00	-75,672.03	75,672.03	0.00 %
	SubObject: 0027 - TAMAL VISTA BIKE AND PEDESTRIAN Total:	0.00	0.00	0.00	-75,672.03	75,672.03	0.00 %
SubObject: 0029 - MORNINGSIDE STORM DRAIN							
<u>02.73.65003.0029</u>	MORNINGSIDE STORM DRAIN	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
	SubObject: 0029 - MORNINGSIDE STORM DRAIN Total:	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
SubObject: 0030 - LAGOON #1 PUMP STATION/GATE							
<u>02.73.65007.0030</u>	LAGOON #1 PUMP STATION AND G	45,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
	SubObject: 0030 - LAGOON #1 PUMP STATION/GATE Total:	45,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
SubObject: 0034 - 2017-2018 STREET PAVEMENT PROJECT							
<u>02.73.65000.0034</u>	PAVEMENT REHABILITATION	0.00	0.00	0.00	9,316.15	-9,316.15	0.00 %
	SubObject: 0034 - 2017-2018 STREET PAVEMENT PROJECT Total:	0.00	0.00	0.00	9,316.15	-9,316.15	0.00 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 04/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
SubObject: 0036 - WARNUM/TAMAL BIKE TRANS							
<u>02.73.65014.0036</u>	PROFESSIONAL SERVICES - WARNUM	0.00	0.00	-13,183.75	0.00	0.00	0.00 %
SubObject: 0036 - WARNUM/TAMAL BIKE TRANS Total:		0.00	0.00	-13,183.75	0.00	0.00	0.00 %
SubObject: 0043 - GOLDEN HIND/EBBTIDE PUMP STATION							
<u>02.46.65003.0043</u>	DRAINAGE - GOLDEN HIND AT EBBT	0.00	0.00	0.00	370.00	-370.00	0.00 %
SubObject: 0043 - GOLDEN HIND/EBBTIDE PUMP STATION Total:		0.00	0.00	0.00	370.00	-370.00	0.00 %
SubObject: 0045 - CORRUGATED PIPE REPLACEMENT							
<u>02.46.65010.0045</u>	CORRUGATED PIPE REPLACEMENT	50,000.00	57,700.00	0.00	9,695.97	48,004.03	83.20 %
SubObject: 0045 - CORRUGATED PIPE REPLACEMENT Total:		50,000.00	57,700.00	0.00	9,695.97	48,004.03	83.20 %
SubObject: 0063 - TOWN HALL ADDITION							
<u>02.73.65000.0063</u>	CONSTRUCTION TOWN HALL ADDI	1,800,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
<u>02.73.65009.0063</u>	CAPITAL PLANNING TOWN HALL AD	0.00	0.00	686.31	137,993.61	-137,993.61	0.00 %
SubObject: 0063 - TOWN HALL ADDITION Total:		1,800,000.00	500,000.00	686.31	137,993.61	362,006.39	72.40 %
SubObject: 0064 - COMPLETE STREETS							
<u>02.73.65001.0064</u>	PAVING TAMAL VISTA COMPLETE S	105,254.00	105,254.00	0.00	0.00	105,254.00	100.00 %
SubObject: 0064 - COMPLETE STREETS Total:		105,254.00	105,254.00	0.00	0.00	105,254.00	100.00 %
SubObject: 0077 - CENTRAL MARIN GAP CLOSURE							
<u>02.73.65002.0077</u>	ENGINEERING - CENTRAL MARIN G	45,000.00	45,000.00	15,282.85	83,008.66	-38,008.66	-84.46 %
SubObject: 0077 - CENTRAL MARIN GAP CLOSURE Total:		45,000.00	45,000.00	15,282.85	83,008.66	-38,008.66	-84.46 %
SubObject: 0079 - HIGH CANAL							
<u>02.46.65002.0079</u>	DEPARTMENT SUPPLIES	0.00	0.00	0.00	632.93	-632.93	0.00 %
<u>02.46.65000.0079</u>	CONSTRUCTION - HIGH CANAL	250,000.00	325,000.00	0.00	271,181.82	53,818.18	16.56 %
<u>02.46.65014.0079</u>	DESIGN/CONTRACT ADM/OTHER C	0.00	0.00	0.00	6,526.25	-6,526.25	0.00 %
SubObject: 0079 - HIGH CANAL Total:		250,000.00	325,000.00	0.00	278,341.00	46,659.00	14.36 %
SubObject: 0080 - SAN CLEMENTE PUMP STATION							
<u>02.46.65007.0080</u>	SAN CLEMENTE PUMP STTION	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
SubObject: 0080 - SAN CLEMENTE PUMP STATION Total:		20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
SubObject: 0081 - 57 SUMMIT AND 150 EDISON							
<u>02.73.65000.0081</u>	57 AND 150 EDISON SLIDE REPAIRS	135,000.00	0.00	0.00	0.00	0.00	0.00 %
SubObject: 0081 - 57 SUMMIT AND 150 EDISON Total:		135,000.00	0.00	0.00	0.00	0.00	0.00 %
SubObject: 0084 - 2019 PAVEMENT REHABILITATION							
<u>02.73.61199.0084</u>	OTHER CONTRACT SERVICES	0.00	0.00	0.00	432.02	-432.02	0.00 %
<u>02.73.63002.0084</u>	DEPARTMENT SUPPLIES	0.00	0.00	0.00	1,275.64	-1,275.64	0.00 %
<u>02.73.65000.0084</u>	2019 PAVEMENT REHAB PROJECT	372,053.00	485,553.00	0.00	254,132.36	231,420.64	47.66 %
<u>02.73.65021.0084</u>	STREET PAVEMENT REHABILITATIO	0.00	0.00	0.00	4,950.00	-4,950.00	0.00 %
SubObject: 0084 - 2019 PAVEMENT REHABILITATION Total:		372,053.00	485,553.00	0.00	260,790.02	224,762.98	46.29 %
SubObject: 0086 - TEMPORARY OFFICES							
<u>02.73.63072.0086</u>	FURNISHINGS TEMP OFFICES	0.00	0.00	0.00	1,534.79	-1,534.79	0.00 %
SubObject: 0086 - TEMPORARY OFFICES Total:		0.00	0.00	0.00	1,534.79	-1,534.79	0.00 %
SubObject: 0094 - TAMAL VISTA/MADERA ROUNDABOUT							
<u>02.73.65002.0094</u>	ENGINEERING AND DESIGN	0.00	150,000.00	2,950.00	21,320.75	128,679.25	85.79 %
SubObject: 0094 - TAMAL VISTA/MADERA ROUNDABOUT Total:		0.00	150,000.00	2,950.00	21,320.75	128,679.25	85.79 %
SubObject: 0098 - MARINER COVE CHECK VALVE							
<u>02.46.65025.0098</u>	MARINER COVE CHECK VALVE INST	50,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
SubObject: 0098 - MARINER COVE CHECK VALVE Total:		50,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
SubObject: 0099 - MARQUART LAGOON PUMP STATION							
<u>02.46.65007.0099</u>	MARQUART LAGOON PUMP STATIO	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
SubObject: 0099 - MARQUART LAGOON PUMP STATION Total:		10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
SubObject: 0708 - TEMPORARY OFFICE / TRAILER							
<u>02.73.61000.0708</u>	EQUIPMENT RENTAL - TEMP OFFIC	0.00	0.00	5,601.96	61,531.34	-61,531.34	0.00 %
<u>02.73.65002.0708</u>	ENGINEERING AND DESIGN - TEMP	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
SubObject: 0708 - TEMPORARY OFFICE / TRAILER Total:		100,000.00	100,000.00	5,601.96	61,531.34	38,468.66	38.47 %

Budget Report

For Fiscal: 2019-2020 Period Ending: 04/30/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
SubObject: 5102 - LEGAL SVCS-CODE ENFORCE						
<u>02.45.61114.5102</u> LEGAL COUNSEL- ABATCMENTS	0.00	0.00	0.00	46,644.32	-46,644.32	0.00 %
SubObject: 5102 - LEGAL SVCS-CODE ENFORCE Total:	0.00	0.00	0.00	46,644.32	-46,644.32	0.00 %
SubObject: 9002 - VEGETATION MANAGEMENT/CHIPPER						
<u>02.45.61161.9002</u> DISASTER PREPARED - VEGETATAIO	0.00	0.00	0.00	111,480.00	-111,480.00	0.00 %
<u>02.45.63009.9002</u> VEGETATION MGMT SUPPLIES	0.00	0.00	0.00	4,315.29	-4,315.29	0.00 %
SubObject: 9002 - VEGETATION MANAGEMENT/CHIPPER Total:	0.00	0.00	0.00	115,795.29	-115,795.29	0.00 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Total:	5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %
Report Total:	5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %

Group Summary

SubObject	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE						
0000 - UNDESIGNATED	1,890,000.00	1,890,000.00	106,345.61	593,972.34	1,296,027.66	68.57 %
0017 - PARADISE DRIVE SIDEWALK	190,000.00	150,000.00	17,060.55	19,143.05	130,856.95	87.24 %
0019 - TAMALPAIS/SANFORD TRAFFIC	0.00	510,780.00	0.00	510,779.59	0.41	0.00 %
0023 - REDWOOD HIGHWAY MULTI USE PATH	0.00	90,000.00	6,745.00	19,613.05	70,386.95	78.21 %
0026 - ENDEAVOR SLIDE REPAIR	300,000.00	500,000.00	20,056.91	410,340.84	89,659.16	17.93 %
0027 - TAMAL VISTA BIKE AND PEDESTRIAN	0.00	0.00	0.00	-75,672.03	75,672.03	0.00 %
0029 - MORNINGSIDE STORM DRAIN	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
0030 - LAGOON #1 PUMP STATION/GATE	45,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
0034 - 2017-2018 STREET PAVEMENT PROJECT	0.00	0.00	0.00	9,315.15	-9,315.15	0.00 %
0036 - WARNUM/TAMAL BIKE TRANS	0.00	0.00	-13,183.75	0.00	0.00	0.00 %
0043 - GOLDEN HIND/EBB TIDE PUMP STATION	0.00	0.00	0.00	370.00	-370.00	0.00 %
0045 - CORRUGATED PIPE REPLACEMENT	50,000.00	57,700.00	0.00	9,695.97	48,004.03	83.20 %
0063 - TOWN HALL ADDITION	1,800,000.00	500,000.00	686.31	137,993.61	362,006.39	72.40 %
0064 - COMPLETE STREETS	105,254.00	105,254.00	0.00	0.00	105,254.00	100.00 %
0077 - CENTRAL MARIN GAP CLOSURE	45,000.00	45,000.00	15,282.85	83,008.66	-38,008.66	84.46 %
0079 - HIGH CANAL	250,000.00	325,000.00	0.00	278,341.00	46,659.00	14.36 %
0080 - SAN CLEMENTE PUMP STATION	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
0081 - 57 SUMMIT AND 150 EDISON	135,000.00	0.00	0.00	0.00	0.00	0.00 %
0084 - 2019 PAVEMENT REHABILITATION	372,053.00	485,553.00	0.00	260,790.02	224,762.98	46.29 %
0086 - TEMPORARY OFFICES	0.00	0.00	0.00	1,534.79	-1,534.79	0.00 %
0094 - TAMAL VISTA/MADERA ROUNDABOUT	0.00	150,000.00	2,950.00	21,320.75	128,679.25	85.79 %
0098 - MARINER COVE CHECK VALVE	50,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
0099 - MARQUART LAGOON PUMP STATION	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
0708 - TEMPORARY OFFICE / TRAILER	100,000.00	100,000.00	5,601.96	61,531.34	38,468.66	38.47 %
5102 - LEGAL SVCS-CODE ENFORCE	0.00	0.00	0.00	46,644.32	-46,644.32	0.00 %
9002 - VEGETATION MANAGEMENT/CHIPPER	0.00	0.00	0.00	115,795.29	-115,795.29	0.00 %
Fund: 02 - CORTE MADERA SALES TAX OVERRIDE Total:	5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %
Report Total:	5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
02 - CORTE MADERA SALES TAX O	5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %
Report Total:	5,422,307.00	5,084,287.00	161,545.44	2,504,518.74	2,579,768.26	50.74 %



**CORTE MADERA TOWN COUNCIL
STAFF REPORT**

REPORT DATE: May 4, 2020
MEETING DATE: May 5, 2020

TO: Honorable Mayor and Members of the Town Council

FROM: Todd Cusimano, Town Manager *TC*
Daria Carrillo, Finance Director *DBC*
Rebecca Vaughn, Town Clerk/Assistant Town Manager *RV*

SUBJECT: Preliminary Impact of COVID-19 Pandemic on Town's Finances, Update on Extension and Revisions to Marin County Public Health Shelter In Place Orders and Initial Town and County-wide Programs to Aid in Recovery



RECOMMENDED ACTION:

Accept COVID-19 informational report.

EXECUTIVE SUMMARY:

This report provides a brief summary of COVID-19's impact on Corte Madera as context to a larger financial response discussion. Local economic impacts are significant in the short-term and will likely be felt for the next two or more years. It is still too early to project with any accuracy the duration and impact of this emergency on the Town's revenues and expenses. Economists opinions currently vary, with most projecting a full recovery spanning from months to years.

While there are many financial unknowns (e.g. will the revenue losses be as high as projected, will they last as long as projected, will there be State or Federal assistance), staff needs to prepare for massive revenue losses. Corte Madera's largest sources of income are sales and use taxes, so businesses being shut down or operating below capacity has a significant impact on revenues, and thus our ability to provide the services and maintain the Town's infrastructure that our community depends on. This report provides preliminary financial estimates and outlines initial programs to aid in recovery.

BACKGROUND:

COVID-19 General Background and Context in Corte Madera

On March 16, 2020, the Marin County Health Officer, in coordination with six other Bay Area counties, issued a public health order to prevent the spread of novel Coronavirus, COVID-19. This order requires all persons to shelter at their place of residence until the order is lifted. All non-essential businesses were required to cease non-exempt operations at physical locations, with some exemptions

for delivery and curbside pick-up services. Residents are allowed to leave their residences only to provide or receive essential services, such as:

- Performing tasks or activities essential to personal or family health and safety;
- Obtaining necessary services and supplies, including perishable goods food and medical supplies;
- Engaging in outdoor activity such as going on a walk, or exercise (as long as exercise is not conducted with a group and at least six feet of distance between you and other people is maintained); and
- Performing work providing essential products and services.

On March 17, 2020, the Town Council ratified the [proclamation of a local state of emergency](#) signed by the Town Manager on March 13, 2020. The Town’s COVID-19 website and resource page for residents and business owners can be [found here](#).

In the Bay Area, the Shelter-in-Place order, initially enacted on March 16, 2020 and extended through May 3, 2020, was extended again on April 29, 2020. It is currently in effect until May 31, 2020, but may be modified and extended again as that date approaches. During this time, Marin County has experienced the below COVID-19 activity:

COVID-19 Activity (as of May 4th, 2020):

	Marin County	California
Confirmed Cases	241	55,694
Deaths	13	2,253
Persons Tested	3,946	747,874
Confirmed Hospitalizations	43	3,284

In addition to the health impacts of COVID-19, the restrictions put into place through the public health order have taken an unprecedented toll on our federal, state, and local economy. According to the U.S. Department of Labor, since March 16th, over 2.6 million Californians have filed for unemployment, representing an unemployment rate of 8.25%. For context, for the week before the issuance of the Shelter-in-Place order, California’s unemployment rate was estimated at 2.44%.

These economic impacts have disproportionately impacted low-income workers. As of April 24th, 2020, the Urban Institute estimates that Marin County has lost over 11,000 low-income jobs due to COVID-19 related economic impacts. Among the hardest hit sectors include:

- Accommodations and Food Service- 3,712 low-income jobs lost;
- Retail- 1,898 low-income jobs lost; and
- Health Care & Social Assistance- 900 low-income jobs lost.

The County of Marin has been operating the Emergency Operations Center (EOC) since the declaration of a local state of emergency on March 10, 2020. There have been hundreds of programs, projects, and actions run through the EOC since that time in response to the pandemic. Some of the best known might be the [emergency childcare program](#), the County’s [COVID-19 Resource Page](#), or our [virtual community centers and library](#).

On April 24, 2020, Governor Gavin Newsom announced the launch of a first-in-the-nation [Great Plates Delivered program](#). The program is designed to support residents and those who are at high-risk from COVID-19, in staying home and staying healthy by delivering three (3) nutritious meals a day, and also provide essential economic stimulus to local businesses and workers struggling to stay afloat during the COVID crisis. The Program Guide and FAQs available on the program's website, linked above, provide guidance to any individual or local community impacted by this program and choosing to participate. The County of Marin has submitted a Letter of Intent to the State to administer the program in our County and will be getting information out to all Marin cities/towns on how eligible residents can enroll and how local restaurants can participate.

The following is a bit more detail about another example, which is small business support.

Support for Local Businesses:

The small business community has always been the backbone of the Marin economy and a strong contributor to the high quality of life that we share in the County and its individual cities/towns. So, when COVID-19 swept through the State, many of these important small businesses took the economic brunt when the shelter in place mandate was initiated. Businesses and their employees have been impacted in unprecedented ways and quick action was needed.

A Town of Corte Madera [Small Business COVID-19 Disaster Relief Fund](#) (the "Relief Fund") was created to help small businesses struggling to maintain cash flow and financial solvency during these unprecedented times. The fund creation was the result of collaboration between the Town of Corte Madera, County of Marin, and the Corte Madera Chamber of Commerce. Mayor Beckman, Supervisor Rodoni, and Chamber Executive Director Julie Kritzberger took on leadership roles and brought partners together with the common goal to help small businesses sustain their operations due to the pandemic and shelter-in-place mandate. One goal was to bridge the gap to when larger funding grants and loans could be established through the various State and Federal stimulus packages.

The Relief Fund allows qualified small businesses to apply for one-time grants in amounts up to \$1,000 to \$2,000, to help pay for immediate operational costs, including but not limited to rent, payroll, utilities and loan payments. This will allow for business owners to keep operations moving forward in an effort to more quickly infuse the local economy with much needed dollars. To date, over \$100,000 has been raised for the Relief Fund which is being administered by the Town of Corte Madera. Staff will come back to the Town Council at an upcoming council meeting to request additional financial support for this overwhelming demand. There has been an enormous amount of interest in the program and approximately 91 grant applications have been submitted to date.

Staff has also been working directly with our local businesses to help them navigate and better understand the myriad of financial relief programs available to support the business community such as the Federal CARES Act and Payroll Protection Program (PPP). Additionally, staff is evaluating a deferral on business license payments for a period of months to assist small business owners. The Town receives approximately \$585K annually in business license fees. Detailed information for small business assistance can be found on this [web page](#).

Support for Vulnerable Communities:

Town staff has been coordinating with the County focusing on support for vulnerable communities. The following are a couple of examples.

Lease and Eviction Protections:

As the dynamic COVID-19 emergency continues to evolve, measures are being taken to bring housing and commercial security to residents and businesses who have been economically impacted by the crisis. On Tuesday, March 24, 2020, the Board of Supervisors unanimously voted to adopt an emergency resolution issuing a temporary moratorium on residential and commercial evictions for non-payment of rent due to direct impacts of the COVID-19 crisis. Town staff/attorney worked with the County and other Marin jurisdictions for this to apply countywide.

The eviction resolution prevents residents and business owners from being evicted because of a sudden loss of income tied to the COVID-19 pandemic. The moratorium will be in effect until May 31, 2020. You are protected if you are suffering from a substantial loss of income due to:

- Business closure
- Loss of work or wages
- Layoffs
- Missed work or childcare expenditures due to school closure
- Medical Expenses related to being ill with COVID-19 or caring for a member of the household ill with COVID-19
- Other similarly caused reasons resulting in a loss of income due to COVID-19

The resolution requires renters and lease holders to notify their landlord within 30 days after the rent is due that they are unable to pay because of financial impacts related to COVID-19. It does not relieve the residential or commercial tenant of the liability for the unpaid rent, and the landlord may seek payment after the expiration of the local emergency.

On April 28, 2020, the Board amended the eviction moratorium to expand on the protections such as adding a provision providing up to 90 days after the expiration of the Resolution to repay back rent and anti-tenant harassment protections.

Emergency Subsistence Payments:

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), which appropriates nearly \$2 trillion nationwide for COVID-19 pandemic relief funding. \$5 billion of these CARES Act funds were appropriated to the Community Development Block Grant Program (CDBG) to assist state and local governments in their COVID-19 response, referred to in this plan as CDBG-CV funds.

The County was awarded \$938,065 in CDBG-CV funds, and are divided amongst the County of Marin (includes all cities/towns less than 50,000 population), San Rafael and Novato. The County of Marin includes the Town of Corte Madera. The Priority Setting Committee, which includes Vice Mayor Kunhardt, will decide if \$346,145 goes toward rental assistance for the County of Marin, which will include Corte Madera residents. It should be noted, under the leadership of Councilman Ravasio, the Corte Madera Community Foundation is donating \$25,000 toward rental assistance, and the Town will match that amount for immediate assistance for Corte Madera residents. Town Staff and community members will administer this program to ensure 100% of the funds go to Corte Madera residents. Staff will return to the Town Council at our upcoming meeting to request additional funds to support this important program.

Background on State and Federal Support for Cities

The Town of Corte Madera has been actively seeking State and/or Federal financial assistance through our elected legislators at every opportunity which has included phone calls, emails, and letters demonstrating our financial condition and need. The California League of Cities is also advocating on behalf of all California cities struggling financially due to COVID-19.

The League's analysis, included as Attachment 1, shows that cities will experience nearly \$7 billion in lost revenue. The California Assembly Budget Subcommittee No. 6 on Budget Process, Oversight, and Program evaluation met on April 27th to discuss the economic impact of COVID-19 and what an economic recovery could look like. Thus far, it appears that the current federal CARES I Act only includes relief to cities with populations greater than 500,000. However, there are indications that additional relief for local governments may be addressed in the next federal stimulus bill. A letter from Mayor Beckman to Governor Newsom, dated April 29, 2020, regarding COVID-19 fiscal impacts to the Town of Corte Madera, and request for additional support is included as Attachment 2.

The State has not yet put out guidance as to whether or when cities/towns will receive any funding from the above. This week, Congressman Huffman indicated that he would be following up with the State on the matter. The State's May budget revision which is set to be released on May 14th will include more specific information about the State's response to the economic downturn and may include when/if cities will receive direct CARES I Act funding or not.

At the federal level, U.S. Representative Brad Schneider of Illinois introduced a bill this week that will make governmental employers eligible for the tax credits for paid sick and paid family leave under the Families First Coronavirus Response Act (FFCRA), which would be incredibly helpful to reimbursing the Town for costs related to the 80 hours of emergency sick leave we recently implemented in accordance with the law.

Staff is also diligently working with other Bay Area cities and towns and our local government professional associations (i.e. ICMA) to gather and share ideas and best practices. The Marin Managers' Association (MMA), which includes all of the City & Town Managers of Marin and the County Administrator, are virtually meeting multiple times per week to discuss how we can work together on shared services and other cost saving measures that can be implemented regionally to help in the recovery effort. The Marin County Council of Mayors and Councilmembers (MCCMC) recently created an Economic Recovery Committee of elected officials that will also be working on regional financial recovery actions. Appointments to this new committee is the subject of another item on tonight's Town Council agenda.

ANALYSIS:

As illustrated in the Background section, the current public health state of emergency due to COVID-19 has created severe financial burdens for the Town's residents and businesses, as it has all across the country and globe. Inevitably, this economic downturn is resulting in a dramatic reduction of the Town's sales tax and other revenues. As a result of the cumulative effect of a near shut down of our economies, many Town revenue sources are projected to be significantly reduced for the last quarter of Fiscal Year 2019-20 and Fiscal Year 2020-21. Although revenues are forecasted to recover in future years, it is projected this event is pushing us into a recessionary period and there will be a 24 to 48-month lag until revenue targets are back to what was experienced prior to COVID-19.

Economists are predicting cities/cities/towns such as Corte Madera that are heavily reliant on sales tax, transaction and use tax (TUT), and transient occupancy tax (TOT) will endure the hardest financial hit.

In March, staff began analyzing the Town’s financial situation based on the Shelter-in-Place Order. The swift reaction by consumers and businesses to the outbreak of COVID-19 has caused a massive decrease in spending on goods and services. Staff has been working with our financial consultant (HDL) to better understand what to expect for sales and use tax revenue losses and assumptions on when we can expect to see these revenues return to normal. HDL has advised the Town that both sales and Measure F tax projections will experience a recessionary impact from the Coronavirus pandemic. HDL’s Consensus Forecast modeled sales tax impacts based on our analysis of previous recessions plus a review of industry, economist, and news reports. HDL modified percentages to reflect the tax retailer business base specifically for the Town of Corte Madera. Business-level sales tax data from the State reflecting the first weeks of this crisis arrives at the end of May; however, data reflecting the April-June impacts will not be available until August.

Revenue loss estimates will continue to be adjusted based on the changing environment; staff will continuously be revising these figures based on new information as it becomes available.

The fiscal year end 2019-2020 sales tax estimate is now \$5.6M. This is \$1.2M below our budget forecast. FY 2020-21 is projected at approximately \$4.8M. This is \$2M below our budget forecast. Measure F reflects current year totals revised to \$3.2M, a drop of \$726K from FY 2019-20. For FY 2020-21, this tax is projected at approximately \$2.8M.

As of April 30, it is preliminarily projected that over the next 16 months, the Town will experience reductions in revenue in the range of approximately \$6.7M. Of that, 78 percent of the revenue reduction is due to sales tax, 5 percent is attributed to TOT, 10 percent is attributed to loss revenue in construction permits and 6.7 percent in recreation fees (and the remaining .3 percent is an accumulation of several smaller revenue generating sources. It should be noted, these projections do not include any deferral programs by the State or County.

Revenue Item	FY 19/20	FY 20/21	Total Loss
Sales/Transaction & Use Tax	1,926,000	3,276,414	5,202,414
Transient Occupancy Tax	242,000	121,000	363,000
Business License	0	60,000	60,000
Recreation Revenue	232,000	216,150	448,550
Permitting/Franchise/Investment Earnings	330,000	255,000	585,000
Projected Revenue Losses as of 4/30/2020	2,730,400	3,928,564	6,658,964

In addition to the revenue losses, expenditures for emergency response and related activities have also increased in the past six weeks. Some of these expenditures are expected to be reimbursed by FEMA or through state grants, however, there will be both onetime and ongoing fiscal impacts related to this work.

Financial Model – Impact to Sales Tax Revenue and Projected Recovery Timeline

Revenue Item	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	Total Loss
Sales Tax (1%) – Actual/Budget	8,129,176	6,814,787	6,921,380	7,000,000	7,050,000	7,100,000	7,150,000	
Estimated Projection/Recovery	-	5,614,787	4,844,966	6,277,534	6,584,157	6,886,738	7,110,823	
Total Losses	-	1,200,000	2,076,414	722,466	465,843	213,262	39,177	4,717,162
Measure F (.75% Sales Tax Measure) – Actual Budget	2,919,643 *	4,000,000	4,000,000	4,025,000	4,050,000	4,100,000	4,150,000	
Estimated capitalation/Recovery	-	3,274,000	2,800,000	3,340,973	3,426,973	3,506,973	3,589,973	
Total Losses	-	726,000	1,200,000	684,027	623,027	593,027	560,027	4,386,108
Total Projected Sales Tax Revenue Losses	-	1,926,000	3,276,414	1,406,493	1,088,870	806,289	599,204	9,103,270

*Partial year of revenue collected.

In late 2017, the Town formed a Finance Subcommittee and created a 10-year financial forecasting model. This long-range modeling tool helps decision makers better understand the impact of the projected revenue losses and how specific cost cutting measures improve the Town’s financial condition. As we face this economic downturn, staff will use the model to present scenarios to show how various assumptions effect the long term forecast for the Town, such as higher than expected pension costs in FY 21-22, property tax growth rates slowing to levels similar to the Great Recession, and most other revenue sources not returning to their current levels over the next 24-36 months. We should prepare for revenue streams not to return to FY 2018/19 levels until FY 2023/24.

The Town of Corte Madera’s highest revenue stream is sales tax/use tax, which has taken the biggest hit as a result of the Shelter-in-Place mandate. Corte Madera will be harder hit than cities and towns that have a smaller commercial base that results in sales and use taxes. The above chart illustrates the financial impacts Covid-19 will have on sales tax revenues. We will also experience wage pressures, continuing revenue gaps, increased maintenance/infrastructure needs, pension cost increases, and large deferrals in sales tax and potentially property tax revenues. The financial modeling and the work of the Town Council over the past three years has positioned the Town to withstand this unprecedented time for at least 27-months under the current assumptions. Staff will present a number of cost control measures underway and will recommend appropriate budget adjustments in the next 2-4 weeks. Staff will also provide routine financial updates moving forward.

Road to Recovery

As we brace to withstand this pandemic, we prepare for recovery. To assist our residents and business community, a centralized resource has been developed and launched for all Marin residents to access recovery information. Regardless of whether you live in a city, town or unincorporated Marin, each municipality in Marin will contribute content for MarinRecovers.com so the website remains a rich resource moving through all stages of COVID-19 recovery.

The County of Marin Health and Human Services provided the following summary of the MarinRecovers program and website in its [daily update](#) published May 4, 2020:

Recovery process and MarinRecovers.com

Marin County is working with local industry advisory groups, comprised of subject matter experts from various fields, who will provide recommendations about how an industry – from retail to recreation to rental properties – could reopen in compliance with COVID-19 public health orders. In addition to industry feedback, residents have access to a new online resource that provides step-by-step guidance on the gradual return to normalcy. The website, [MarinRecovers.com](https://www.marinrecovers.com), connects Marin County residents, business owners, community leaders, and public health professionals to collaborate on reopening the economy and community in a safe manner.

A [public comment form](#) allows individuals to provide feedback to advisory groups who are leading the campaign. Group members will work within that industry to educate the community, updating content on MarinRecovers.com and successfully implementing the plans. (Input requested by May 15, 2020)

There are three stages in the reopening of the local economy and relaxing of sheltering orders. They are:

- Slow the Spread
- Sequential Reopening Under the Stay-at-Home Order
- End of the Stay-at-Home Order

Read the full [news release](#) to find out more about the road to recovery and MarinRecovers.com.

ATTACHMENTS:

1. League of California Cities Survey – Fiscal Impacts Related to COVID-19
2. Letter from Mayor Beckman to Governor Newsom, dated April 29, 2020, regarding COVID-19 fiscal impacts to the Town of Corte Madera, and request for support to establish a revenue stabilization fund, allocation of CARES Act funding for cities with smaller populations, and creation of a COVID-19 financing vehicle to support immediate cash flow needs.

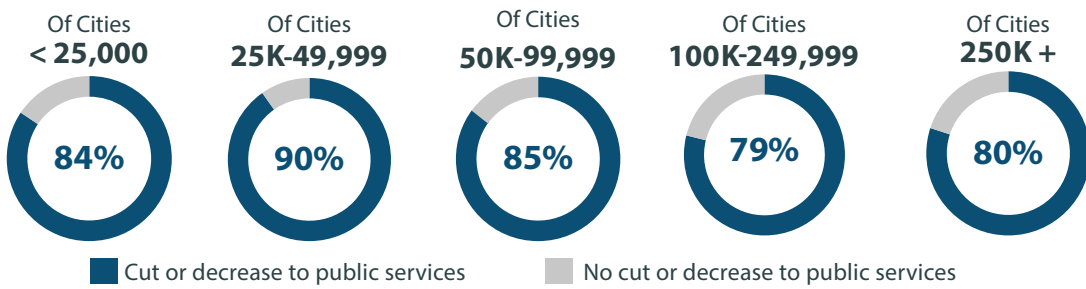
ATTACHMENT 1

League of California Cities Survey -
Fiscal Impacts Related to COVID-19

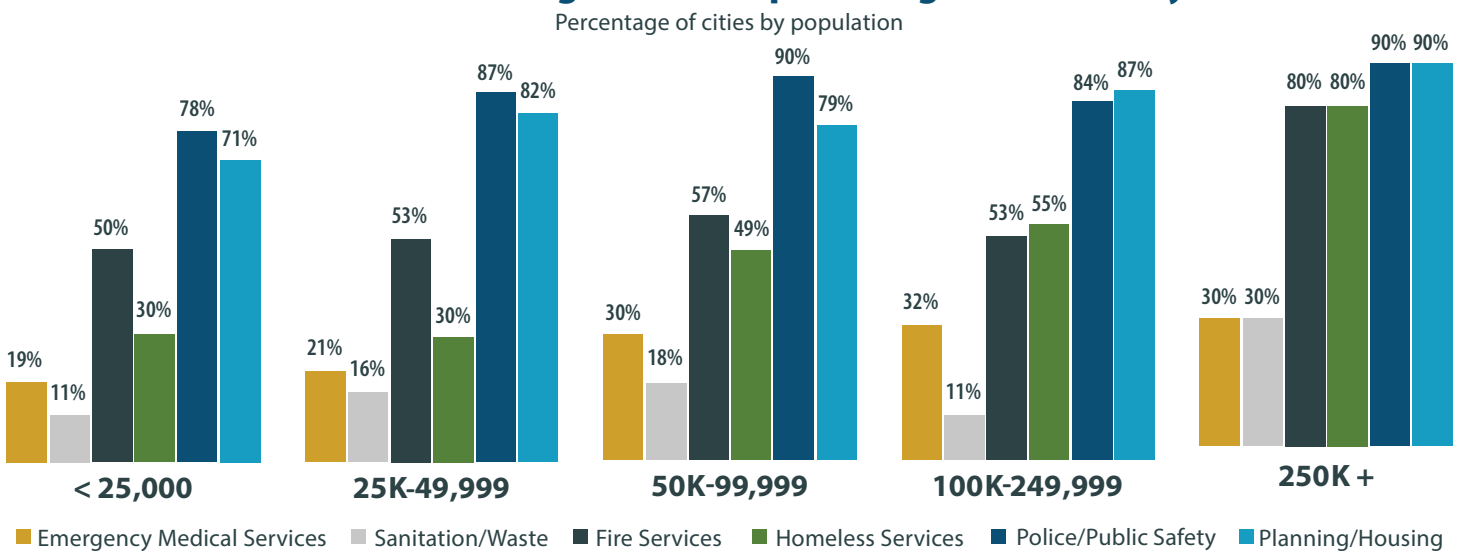
COVID-19 Fiscal Impact on California Cities

California cities face severe revenue shortfalls due to the impact of the COVID-19 pandemic on their economies and increased emergency costs. As a result, cities will be forced to make significant reductions or cuts to a broad range of core public services and staff, regardless of population size. Given current and projected revenue shortfalls, cities need fiscal assistance to stabilize local government operations to offset the devastating impacts the crisis is having on California's communities. These findings are part of a new data analysis* by the League of California Cities.

Public Services Will Be Impacted By Drastic Revenue Loss



Core Services Face Significant Impacts Regardless of City Size



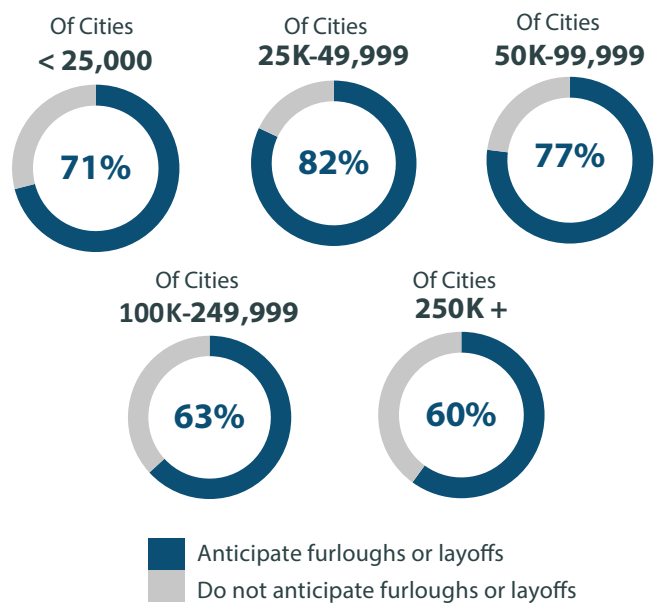
Cities anticipate a nearly **\$7 BILLION GENERAL REVENUE SHORTFALL** over the next two fiscal years. This shortfall will grow by billions of dollars if COVID-19 stay-at-home orders extend into the summer months and beyond.

City Leaders Report Immediate Impact to Core Revenue Sources

- 100%** Sales Taxes
- 89%** Hotel/Bed Taxes
- 72%** Property Transfer Taxes
- 42%** Utility Taxes
- 15%** Investments, Forfeitures, and Fines
- 4%** Parking and Admissions

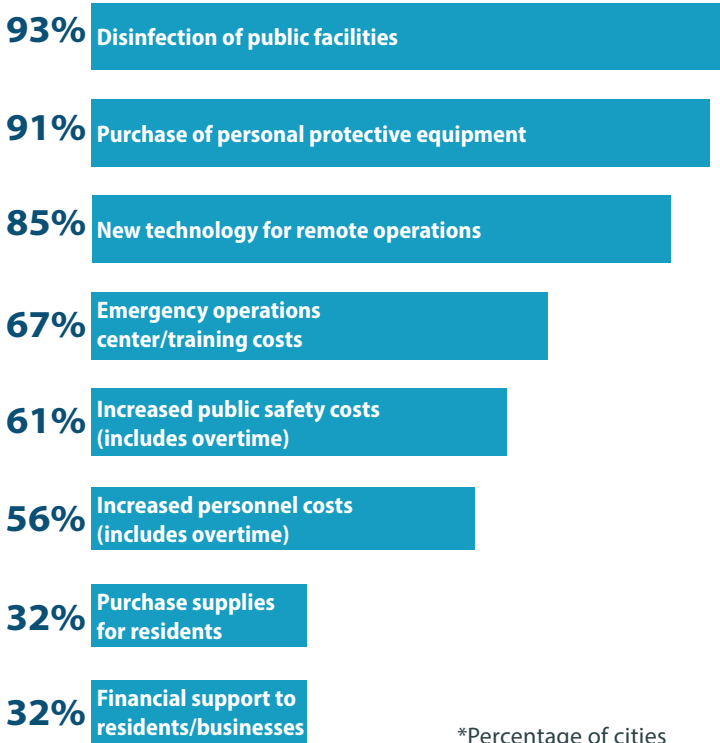
12% of cities report spending **> \$500k** to help control the COVID-19 pandemic

COVID-19 Has Staggering Impact on City Workforce



Over **90%** of cities are considering **LAYOFFS OR EMPLOYEE FURLOUGHS**, or **CUTTING PUBLIC SERVICES**. **72%** are considering doing **BOTH**.

Unanticipated COVID-19 Expenses



100% of California cities, regardless of population size, **face projected revenue loss this year**

Cities Key Revenue Loss by Source through FY 21-22



For more information email communications@cacities.org.

***Data and Assumptions:** The current revenue shortfall projections assume the ending of strict stay-at-home orders by the end of May 2020 with a transition to normalcy and a gradual return to taxable activities. The revenue shortfall projections include FY 2021-22, as there will be delayed revenue impacts from multiple sources, including business license taxes (based on prior year receipts). If strict stay-at-home orders remain in place through the summer of 2020, there will be additional significant revenue losses – adding billions to overall city shortfalls. Over 260 cities, encompassing all of California's diverse geographies and city sizes, participated in the League's COVID-19 Fiscal Impact Survey. The survey requested primary source data on projected revenue losses in key, general revenue categories, and local impacts to city services and operations. The survey data reinforces projections produced from an in depth financial model built from annual reports by the State Controller and the California Department of Tax and Fee Administration, survey data, granular analysis by government revenue specialists, industry specific outlooks, and forecasts from respected economists.

ATTACHMENT 2

Letter from Mayor Beckman to Governor Newsom, dated April 29, 2020, regarding COVID-19 fiscal impacts to the Town of Corte Madera, and request for support to establish a revenue stabilization fund, allocation of CARES Act funding for cities with smaller populations, and creation of a COVID-19 financing vehicle to support immediate cash flow needs



THE TOWN OF
CORTE MADERA
MARIN COUNTY CALIFORNIA

300 TAMALPAIS DRIVE
CORTE MADERA, CA
94925-1492

www.townofcortemadera.org

TOWN MANAGER
TOWN COUNCIL
415-927-5050

TOWN CLERK
415-927-5085

FINANCE / BUS. LICENSE
415-927-5055

FIRE DEPARTMENT
415-927-5077

PLANNING / ZONING
415-927-5064

BUILDING INSPECTOR
415-927-5062

TOWN ENGINEER
PUBLIC WORKS
415-927-5057

RECREATION DEPARTMENT
415-927-5072

SANITARY DISTRICT NO. 2
415-927-5057

CENTRAL MARIN
POLICE AUTHORITY
415-927-5150

April 29, 2020

Honorable Gavin Newsom
Governor, State of California
State Capitol
Sacramento, CA 95814

VIA E-mail: ExternalAffairs@gov.ca.gov

Dear Governor Newsom:

The Town of Corte Madera thanks you for your leadership and efforts to protect and support Californians during this unprecedented public health crisis. Our Cities and Towns remain on the front line helping residents stay safe and in their homes, delivering emergency services, and supporting local businesses and community organizations. However, as emergency costs continue to grow, Town revenues that fund local services are plummeting. COVID-19 is having devastating impacts on municipal budgets and services statewide.

Based on the League of California Cities analysis, California cities are projecting a nearly **\$7 billion general revenue shortfall** over the next two fiscal years. This shortfall will grow by billions of dollars if stay-at-home orders to protect public health extend into the summer months and beyond.

The Town of Corte Madera projects massive shortfalls to sales tax and transient occupancy taxes, currently estimated at \$2.1 million in FY 2019-20 and \$3.4 million in FY 2020-21, which will impact our core town services, including police, fire service, planning, housing and capital projects. If the order continues and the economy recovers slowly, we anticipate lay-offs and/or furloughs, which will further impact core town services for residents, as well as the employees.

Since the beginning of the COVID-19 crisis, the Town of Corte Madera has stepped up to protect and serve our community. We are providing support to our high risk residents that may be isolated and/or need assistance. Grant programs have been instituted to help our small businesses and those low income residents in need of rent assistance. The necessary measures our town has taken are costly. In order to continue to be a full partner with the state in saving lives, protecting our communities, and ultimately recovering from this crisis, **we need your help.**

The Town of Corte Madera is calling on you to immediately support the following actions:

- Establish at least a \$7 billion City/Town revenue stabilization fund for direct aid to all cities to address the general revenue shortfall over the next two fiscal years;
- Allocate a share of the State's \$8.4 billion CARES Act funding for cities with populations under 500,000 to support COVID-19 expenses; and
- Create a COVID-19 financing vehicle that all cities can access to support immediate cash flow needs.

The Town of Corte Madera appreciates your consideration of our requests and look forward to further discussing in the coming days how together we can continue to best protect Californians and reopen our economy. Thank you again for your leadership and partnership during these uncertain times.

Sincerely,



Eli Beckman
Mayor
Town of Corte Madera

Cc: Senator Mike McGuire, 2nd Senate District – North Coast/North Bay
Assemblyman Marc Levine, North Bay
Nancy Hall Bennett, Regional Public Affairs, North Bay Division
Meg Desmond, League of California Cities, cityletters@cacities.org

MINUTES OF JUNE 04, 2019

MEETING OF THE
SALES TAX CITIZENS OVERSIGHT COMMITTEE

Chair Gerbosi called the Regular Meeting to order at Town Hall Council Chambers, 300 Tamalpais Drive, Corte Madera, CA on June 04, 2019 at 4:05 p.m.

1. CALL TO ORDER, ROLL CALL AND SALUTE TO THE FLAG:

Chair Gerbosi led in the Pledge of Allegiance.

Committee Members Present: Chair Gerbosi, Vice Chair Flahive, Committee Members Greenbaum, Howard and Spurzem, Town Councilmember liaison James H. Andrews

Committee Members Absent: - None -

Staff Present: Town Manager Todd Cusimano, Finance Director Daria Carrillo, Public Works Director Peter Brown, Administrative Analyst Lorena Barrera

2. OPEN TIME FOR PUBLIC COMMENT REGARDING NON-AGENDA ITEMS

No member of the public addressed the Committee.

3. GENERAL BUSINESS

A. Review Proposed Capital Improvement Program And Budget For Fiscal Years 2019-2020 And 2020-2021 And Provide Direction To Staff As Appropriate

Chair Karen Gerbosi called for the first item on the agenda and Town Manager Cusimano introduced the item stating staff is looking for feedback on whether staff is going in the right direction. Public Works Director Peter Brown gave a general overview of the item and referred to the totals in the spreadsheet: \$7.5 million for fiscal year 2019-2020 and \$10.2 million for fiscal year 2020-2021. He clarified that these numbers are totals to cover for the items listed under all of the categories. Chair Gerbosi asked if the totals also accounted for monies from other funds aside from that of the sales tax and Brown confirmed. Brown explained the breakdown of the spreadsheet where there are three phases to the listed projects: Planning, Environmental Engineering and Construction.

Committee Member Howard asked about the \$37 million listed as the total need for years 2022-2024 and how the Town would come up with that amount. Peter Brown clarified that the Town does not assume all funds would be self-generated. He added that in calculated the anticipated needs for capital improvement projects (CIPs), he and his team meet with

the Finance Director to go over funds that are already earmarked and can be used for certain CIPs and then the rest of the anticipated needs are covered by the sales tax.

Peter Brown offered to go through each of the categories in the spreadsheet just as they had done in the previous meeting. Chair Gerbosi agreed that would be the best way to go over the CIPs. Brown started the review with the Flood Control and Storm Drainage category and he mentioned the numbers do not represent rankings of the projects. He did point out that any projects with funding needs listed under the 2019-2020 years were the ones that were priorities for the Town. Chair Gerbosi asked whether the Town still had residual funds from property taxes coming in for flood control purposes (flood control tax). Finance Director Daria Carrillo said that the Town has already made plans for complete usage of those funds through the sun setting of that tax. Committee Member Spurzem asked about item 14 (Townwide Flood Control System Assessment). Peter Brown explained that the intent is to create a master plan of the system in order to understand where the system might need to be more efficient and to understand where changes could be made to improve the system so that its functions properly through the next 15 to 20 years.

Chair Gerbosi asked whether the totals on the spreadsheet include the projects under the "As Needed" section for the various categories of the CIP list. Brown confirmed that they are included.

Peter Brown moved on to the Multimodal Transportation category stating this was the most expensive with ambitious targets in the next years. Chair Gerbosi asked whether multimodal meant roads, paths and bike paths. Brown confirmed that was correct and added that most of the projects are for vehicular travel which is why this category seems so expensive. He explained the purpose behind projects like item 5.2 (2020 Pavement Preventative Maintenance Project) which is intended to extend the life of the roads by conducting maintenance and resurfacing them. Brown also used item 6 (Casa Buena Complete Streets Project) as an example of an expensive project that has a lot of advantages like constructing continuous pedestrian and bike facilities. Committee Member Greenbaum asked if projects like item 6 include the sewer system. Brown clarified that the sewer upgrades were part of a Sanitary District project and that is separate from item 6 and the funds for that would come from the Sanitary District.

Committee Member Howard asked about item 7.1 (Paradise Drive – Ring Mountain Trail Head to Robin Drive) and whether the Town is being pressured from Bay Trails to complete this project. Brown explained that the area has several bicycle and pedestrian hazards that need to be addressed due to several incidents that have occurred over time and due to the increase in the number of students attending Marin Country Day School and Marin Montessori and the parent pick-up and drop-off issues. Brown added that the schools have agreed to contribute to the project so that it is not completely funded by the Town. Vice-Chair Flahive asked about the lane changes for that project and Brown summarized the intent of widening the road and providing better access for bicyclists.

Committee Member Greenbaum asked if the Town has been able to acquire additional funds to cover the cost to item 6 (Casa Buena Complete Streets Project). Brown stated the Town is waiting for the next funding cycle from TAM (Transportation Authority of Marin).

Peter Brown went over the Planning and Building list and mentioned not all of the projects are CIPs but including projects that are not CIPs allows for better allocation of funds. Chair Gerbosi asked if any of the listed projects are supported by the tax measure. Brown said only item 4 (Update Climate Action Plan) may use some funds from Measure F.

For Parks and Recreation, Brown briefly went over the listed projects and mentioned these will require some use of Measure F funds. Chair Gerbosi asked if the projects for Parks and Recreation are also supported by other funds. Peter Brown confirmed that they are.

In the Environmental category, Peter Brown pointed out that items 1 and 2 are grant funded.

For the Town-Owned Facilities category, Brown went over item 2.1 (Town Hall Addition) and pointed out this item would be discussed at the Town Council meeting. He added that the community wanted to have input on this topic and briefly mentioned some of the concerns and ideas that have been brought up by community members. Town Manager Cusimano mentioned the question on the use of Measure F funds for this project and noted that the Measure F informational mailer does not specify limitations for using Measure F funds but does require overview of the usage of funds. Cusimano added that the Town Hall Addition is considered an infrastructure improvement. Cusimano then proceeded to go over the Measure F informational mailer in more detail and asked the committee members to consider whether the Town Hall Addition Project should be considered a community facility with infrastructure improvement needs and if they believe that it is, they should consider a threshold that should be recommended to the Town Council during their overview of the project. He also suggested they make a recommendation on funding depending on what their threshold recommendation will be. Committee Member Spurzem agreed with Cusimano and Chair Gerbosi stated this project is appropriate and consistent for the use of sales tax funds. Committee Member Howard doesn't think this project should be considered a CIP and thinks calling this project an infrastructure improvement is inappropriate and suggested financing the project through other means over the next 15 to 20 years. Committee Member Greenbaum thinks this project is appropriate as a CIP but she does not think it needs to be built immediately due to the fact that other projects were pushed off in the past. The committee members asked Councilmember Andrews for his opinion and he stated he believes the project should be funded over time but he also does not want to limit decision-making abilities for future Town Councils. Vice-Chair Flahive noted agreeing with Town Manager Cusimano's perspective on this project but wants to make sure the right decisions are made and that there's proper consideration of all possible funding options.

B. Review And Comment On The Possible Addition Of A Field Project Manager Position To Be Added To The Public Works Maintenance Staff

Peter Brown went over the item and explained that this position is intended to assist with delivering CIPs. Brown explained the management of construction projects and informed the committee that there are many instances when the Town has had to hire a consultant for construction management and he pointed out the costs for that. He then explained the thought process behind hiring a field project manager and went over the cost comparisons provided in the staff report. Chair Gerbosi noted it is beneficial to have an internal person working on projects for the Town. She asked if the \$175,000 cost for the position includes employee benefits. Town Manager Cusimano clarified that the unfunded liability would not be paid for using Measure F funds. Committee Member Greenbaum asked where this person would be working from. Peter Brown said this person would be in the field but any office work would be conducted out of the Public Works building or the Corporation Yard. All committee members agreed adding this position is a good idea.

C. Approval Of Minutes Of The March 7, 2019 Meeting (Continued from the April 23, 2019 meeting)

Chair Gerbosi provided typographical and grammatical corrections.

MOTION: Moved by Greenbaum, seconded by Spurzem, and approved unanimously by the following vote: 5-0-0 (Ayes: Gerbosi, Flahive, Greenbaum, Howard and Spurzem Noes: None; Absent: None)

To approve General Business Item 3.C. as amended.

D. Approval Of Minutes Of The April 23, 2019 Meeting

Chair Gerbosi provided typographical and grammatical corrections.

MOTION: Moved by Greenbaum, seconded by Flahive, and approved unanimously by the following vote: 5-0-0-1 (Ayes: Gerbosi, Flahive, Greenbaum, and Spurzem Noes: None; Absent: None; Abstained: Howard)

To approve General Business Item 3.D. as amended.

4. DISCUSSION OF NEXT MEETING AND ADJOURNMENT

The meeting was adjourned at 5:29 p.m. to the next Sales Tax Citizens Oversight Committee meeting tentatively scheduled for a date to be determined at Corte Madera Town Hall Council Chambers.